Town of Waterford, Connecticut



ANNUAL
FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2024

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TOWN OF WATERFORD
ELECTED TOWN OFFICIALS
2023 – 2024

FIRST SELECTMAN	Robert J. Brule
BOARD OF SELECTMEN	Rich Muckle Greg Attanasio
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	Michelle Devine
Kathleen Elbaum	Pat Fedor, Chair
Amanda Gates-LaMothe	Joy Gaughan
Christopher Jones	Laurie Wolfley
Deborah Roselli-Kelly	

BOARD OF FINANCE

Ronald Fedor	John W. Sheehan
Glenn Patterson, Chair	Kevin Petchark*
Robert J. Tuneski	David Peabody
Joe Filippetti	*Michael Rocchetti

BOARD OF ASSESSMENT APPEALS

Lee Couture
Marilyn Lusher, Chair
Jerry Porter
Vacancy (2)

ZONING BOARD OF APPEALS

Anne Darling
William Herzfeld
Michele Kripps
John Morgan
Catherine Lynn Gonyo, Chair

ALTERNATES

Greg Gallup
Jason Kohl
Evan Brown

REPRESENTATIVE TOWN MEETING
2023 – 2024

First District

Condon, Timothy
Gauthier, Nicholas
Kahn, Lindsay
Moreshead, Ursula
Mullen, Kayla
Steward-Gelinas, Danielle, Majority Leader

Second District

Augmon-Bossa, Kyrah
Campo, Mark
Childs, Mary
Gonzalez, Kristin
MacKenzie, Kate
Olynciw, Theodore

Third District

Bracciale, Jennifer Antonino
Colonis, Harry
Fioravanti, Timothy
Goldstein, Paul, Moderator
Healy, Ryan
Kohl, Kathleen Mullen
Monahan, Shawn

Fourth District

Bono, Michael
Casper, Erica
Dembek, Thomas
Driscoll, Susan, Minority Leader
Jessuck, Christina
Keatley, Matthew
Sugrue, David

SENATOR	20TH Senatorial District: Martha Marx
REPRESENTATIVE	38TH Assembly District: Kathleen McCarty

BOARDS AND COMMISSIONS
2023 – 2024

BUILDING BOARD OF APPEALS		Albaine, Jose-Miguel
		Dinoto, Russell, Chair
		Holmwood, Courtney
		Rowe, Sean
		Vacancy (1)
CONSERVATION COMMISSION		Kriet, Keith
		Lersch, David L.
		Maidelis, Talivadis
		Muckle, Richard, Chair
		Plis, Ivy
		Renegar, Geneva
		Thomas, Wade M.
	Alternates:	Shea, Matthew
		Vacancy (2)
METROCAST CABLE TELEVISION ADVISORY COUNCIL		Merriman, Craig
		Robillard, Jeffrey
		Vacancy (1)
ECONOMIC DEVELOPMENT COMMISSION		Buscetto III, Michael
		Kohl, Kathleen Mullen
		Lusher, Edward A., Chair
		Nicholas, James
		Russo, Guy P.
	Alternates:	Gladstone, Scott
		Greco, Julie

BOARDS AND COMMISSIONS
2023 – 2024

EMERGENCY MANAGEMENT ADVISORY COUNCIL

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

ETHICS COMMISSION

Messier, Alan
Nailon, Christopher
Patterson, Cathy
Ritter, Elizabeth B. (Betsy), Chair
Stone, Adam

Alternates:
Helvig, Paul
Mallari, Sara Gilman

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: John Mariano

BOARDS AND COMMISSIONS
2023 – 2024

FLOOD AND EROSION CONTROL BOARD		Callahan, Christopher L., Co-Chair Danskin, Stirling Harran, George R., Co-Chair Hart, Craig MacKenzie, Kate Vacancy (2)
HARBOR MANAGEMENT COMMISSION		Arfi, Serge Buths, Jr., Joseph C. DeRosa, Robert Hughes, John J., Chair Jamroga, John A. Porter, Jerry Wise, Fred
	Alternates:	Bunnell, Eva Crocker, Gregory
HARBOR MASTER		Crocker, David
DEPUTY HARBOR MASTER		Miller, Richard
HISTORIC PROPERTIES COMMISSION		Adams, Skip Crotty, Patrick Olynciw, Eileen O'Neill, John J., Chair Walters, Debra T.
	Alternates:	Guarnieri, Melissa Mackenzie, Warren Pezzolesi, Justin
MUNICIPAL HISTORIAN		Nye, Robert M.
PERSONNEL REVIEW BOARD		Browder, Stephane Chuchev, Krum Kohl, Kathleen Mullen Maidelis, Talivadis Wells, Rikki W., Chair

BOARDS AND COMMISSIONS
2023 – 2024

PLANNING AND ZONING COMMISSION		Barnett, Karen
		Bleasdale, Timothy
		Conderino, Timothy
		Ebersole, Jr., Victor
		Massad, Gregory, Chair
	Alternates:	DiBuono, Joseph
		Chenard, Bertrand
		Crum, Doris
POLICE COMMISSION		Brule, Robert J.
		Dimmock, James A.
		Gamble, Christopher M.
		Gelinas, Mark R.
		Sheridan, Thomas, Chair
RECREATION AND PARKS COMMISSION		Beaney, Lucas
		Chiappone, Melissa
		Ericcson, Richard
		Gregg, Jim
		Gwudz, Mehan
		Murphy, Edward K., Chair
		Santos, Traci
		Scheiber, Nan
		Stino, Taylor
RETIREMENT COMMISSION		Brule, Robert J.
		Driscoll, Susan, Chair
		Finnegan, Linda
		Gelinas, Mark
		Goldstein, Paul
		Merriman, Craig
		Rocchetti, Michael
SCHOOL BUILDING COMMITTEE		Dembek, Thomas
		Elbaum, Kathleen
		Kelly, Deborah Roselli
		Norton, James W
		Olynciw, Theodore
		Sugrue, David
		Tuneski, Robert

BOARDS AND COMMISSIONS
2023 – 2024

SENIOR CITIZENS COMMISSION

Beaney, Richard
Rissi MD, Daniel
Darling, Anne A.
Kennedy, Jr., Thomas E
Lopes, Dina G.
Marelli, Susan
Muckle, Rich
Vlaun, Joyce M., Chair
Vacancy (1)

WATERFORD/EAST LYME SHELLFISH COMMISSION

Waterford Members:
Benvenuti, Marcia.
Kelly, Patrick J., Vice-Chair
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, Chair
Healy, Ryan
Jamroga, John
Porter, Jerry

Alternates: Vacancy (3)

SOUTHEASTERN CT REGIONAL RESOURCES RECOVERY AUTHORITY

Schneider, Gary
Matheson, Daniel

UTILITY COMMISSION

Dembek, Thomas
Kirkman, Kenneth, Chair
Pinkham, Rodney A.
Porter, Jerry
Valentini, Raymond L.

BOARDS AND COMMISSIONS
2023 – 2024

YOUTH SERVICE BUREAU ADVISORY COUNCIL

Balestracci, Marc
Batty, Amanda
Bennet, JoAnna
Buscetto, Michael, Chair
Cristofero, Michael
Elbaum, Kathleen
Gorman, Dani
Mahoney, Clara
McNamara, Erin
Muckle, Chris
Muckle, Rich
Smith, Brandon
Sutman, Brady
Trelli, Joe

PROFESSIONAL STAFF
2023 – 2024

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	Stephen Dubicki
Human Resources Director	Christine Walters
Ledge Light Health District Director	Stephen Mansfield
Library Director	Christine Johnson
Planning Director	Jonathan Mullen
Planner	Mark A. Wujtewicz
Public Works Director	Gary Schneider
Recreation and Parks Director	Ryan McNamara
Senior Services Director and Municipal Agent for the Elderly	Daniela Gorman
Superintendent of Schools	Thomas Giard III
Town Counsel	Nick Kepple
Utility Director	James Bartelli
Youth Services Director	Daniela Gorman
Zoning Official	Wayne Scott

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Last Name	First Name	Address	Town	State	Zip Code	DEM	REP	UNAFF
Attanasio	Gregory	229 Bloomingdale Road	Quaker Hill	CT	06375	D		
Balestracci	Marc	41 Avery Lane	Waterford	CT	06385	D		
Barnard	Catherine	182 Niantic River Road	Waterford	CT	06385	D		
Barnard	Margaret	183 Niantic River Road	Waterford	CT	06385	D		
Barry	Lisa	5 Gunshot Road	Waterford	CT	06385		R	
Bendfeldt	Joan	2 B Lane	Waterford	CT	06385		R	
Bendfeldt	Peter	2 B Lane	Waterford	CT	06385		R	
Browder	Stephane	12 Two Mile Hill Rd	Waterford	CT	06385	D		
Brule	Robert	15 Leary Drive	Waterford	CT	06385		R	
Bustamante	Esmeralda	2 Best View Road	Quaker Hill	CT	06375	D		
Cairns	April	30 Old Colchester Road	Quaker Hill	CT	06375		R	
Cairns	Kacey	30 Old Colchester Road	Quaker Hill	CT	06375		R	
Campo	David	3 Colonial Drive	Waterford	CT	06385		R	
Chuchev	Krum	55 Colonial Dr	Waterford	CT	06385		R	
Collins	Billy	9 Farmstead Lane	Waterford	CT	06385	D		
Craft	Robert	52 Fourth Avenue	Waterford	CT	06385			U
Cramer	Edward	22 Alewife Road	Waterford	CT	06385	D		
Darling	Anne	132 Shore Road Apt. A	Waterford	CT	06385		R	
Dinoto	Russell	38 Goshen Rd.	Waterford	CT	06385		R	
Donovan	William	310 Boston Post Road Unit 88	Waterford	CT	06385			U
Doshna	Eric	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	11 Hillcrest Drive	Waterford	CT	06385	D		
Fine	Susan	20 Jordan Cove Road	Waterford	CT	06385	D		
Finn	Joyce	24 Jordan Cove Road	Waterford	CT	06385		R	
Fontaine	Wendy	13R Burlake Road	Quaker Hill	CT	06375			U
Friedman	Joshua	260 Great Neck Rd.	Waterford	CT	06385	D		
Garcia-Gonzalez	Elizabeth	19 Boston Post Road	Waterford	CT	06385	D		
Gardiner	Alan	75 Millstone Road West	Waterford	CT	06385		R	
Gaughan	Joy	60 Douglas Lane	Waterford	CT	06385	D		
Gauthier	Nicholas	38 Norman Street	Waterford	CT	06385	D		

Gelinas	Mark	92R Butlertown Road	Waterford	CT	06385		R	
Gilman	Margaret	4 Reed Avenue	Waterford	CT	06385		R	
Goldstein	Paul	34 Fifth Avenue	Waterford	CT	06385		R	
Holt	Caroline	82 Longview Street Unit 24	Waterford	CT	06385	D		
Jones	Christopher	14 Twin Lakes Drive	Waterford	CT	06385		R	
Kamishlian	John	3 Deborah Street	Waterford	CT	06385	D		
Kane	Sean	PO Box 43	Waterford	CT	06385			U
Kanfer	Andrea	16 Baldwin Drive	Waterford	CT	06385	D		
Kirkman	Kenneth	344 Great Neck Road	Waterford	CT	06385		R	
Kohl	Kathy	18 Oswegatchie Road	Waterford	CT	06385	D		
Kuvalanka	Ivan	45 New Shore Road	Waterford	CT	06385		R	
Lee	Lakisha	120 Old Norwich Road	Quaker Hill	CT	06375	D		
Lewis	David	52 New Shore Road	Waterford	CT	06385		R	
MacKenzie	Kate	154 Old Norwich Road	Quaker Hill	CT	06375		R	
MacKenzie	Warren	154 Old Norwich Road	Quaker Hill	CT	06375		R	
Maidelis	Talivaldis	38 Beacon Hill Drive	Waterford	CT	06385		R	
Mallari	Sara	6 Reed Avenue	Waterford	CT	06385		R	
Maryeski	Jason	4 Graham Street	Waterford	CT	06385	D		
McCarty	Kathleen	226 Great Neck Road	Waterford	CT	06385		R	
McNeely	Alan	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	
Minner	James	75 Clark Lane	Waterford	CT	06385		R	
Muckle	Richard	864 Vauxhall Street Ext.	Quaker Hill	CT	06375		R	
Negri	Stephen	2 Lanyard Lane	Waterford	CT	06385	D		
Nye	Ann	96 Rope Ferry Road	Waterford	CT	06385	D		
Nye	Robert	96 Rope Ferry Road	Waterford	CT	06385	D		
Olynciw	Mark	62 Twin Lakes Drive	Waterford	CT	06385	D		
Olynciw	Ted	62 Twin Lakes Drive	Waterford	CT	06385	D		
Ormond	Margaret	114 Butler Town Road	Waterford	CT	06385	D		
Parise	Joseph	41 Devonshire Road	Waterford	CT	06385		R	
Pezzolesi	Kristin	48 New Shore Road	Waterford	CT	06385		R	
Plis	Ivy	21 Dimmock Road	Waterford	CT	06385		R	
Provatas	Rita	36 Niantic River Road	Waterford	CT	06385	D		

Ritter	Elizabeth	24 Old Mill Road	Waterford	CT	06385	D		
Rochester	Steven	1081 Hartford Road	Waterford	CT	06385		R	
Roselli Kelly	Deborah	70 Oswegatchie Road	Waterford	CT	06385	D		
Sabilia	Elizabeth	132 Oswegatchie Road	Waterford	CT	06385	D		
Scarpa	Kenneth	108R Bloomingdale Road	Quaker Hill	CT	06375		R	
Sheehan	John	19 Laurel Crest Drive	Waterford	CT	06385	D		
Sheridan	Thomas	318 Great Neck Road	Waterford	CT	06385	D		
Stone	Malinda	16 Windy Ridge Place	Waterford	CT	06385		R	
Swanson	Gregg	119 Shore Road	Waterford	CT	06385		R	
Vlaun	Joyce	12 Wallace Street	Waterford	CT	06385	D		
Welch	Margaret	9 Farmstead Lane	Waterford	CT	06385	D		
Welch-Collins	Baird	9 Farmstead Lane	Waterford	CT	06385	D		
West	Julie-Cherie	182 Oswegatchie Road	Waterford	CT	06385		R	
White	George	22 New Shore Road	Waterford	CT	06385		R	
Wolfley	Laurie	15 Anita Avenue	Waterford	CT	06385	D		
Yother	Elizabeth	226 Great Neck Road	Waterford	CT	06385		R	

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BOARD OF SELECTMEN

2024 ANNUAL REPORT

ROBERT J. BRULE, FIRST SELECTMAN

RICH MUCKLE, SELECTMAN

GREG ATTANASIO, SELECTMAN

SHANNON WITHEY, EXECUTIVE ADMINISTRATIVE ASSISTANT



FIRST SELECTMAN ROB BRULE WITH SELECTMAN RICH MUCKLE AND SELECTMAN GREG ATTANASIO

It continues to be an honor to serve the Town of Waterford as the First Selectman. Commitment is truly the most important piece of serving our community, and I remain steadfast in valuing trust, communication, transparency, a sense of belonging, and always prioritizing the Waterford community in my decision-making. I am immensely proud of our town and the dedicated employees, volunteers and elected officials I work with every day. My energy and passion for this role drive me to provide the public with a thoughtful Annual Summary. It is a privilege to work alongside Selectman Rich Muckle and Selectman Greg Attanasio as I present the 2024 Board of Selectmen Annual Report.

In 2024, the Board of Selectman (BOS) presented an FY25 operating budget with an increase of 3.85% highlighted by a $710,520 increase for the Retirement Commission and $488,048 for Public Safety: $285,042 Police Department, $102,199 Emergency Management, and $100,807 Fire Services. Previous general operating budget increases of 1.32%, 1.25%, 1.65% and 2.07%, have been respectfully submitted and approved. The 5-year "Snap Shot" Capital Plan, which is the responsibility of the First Selectmen, continues to identify projects that fall into the following four categories: Road Paving, Infrastructure/Utilities, Building Maintenance, and Board of Education. The "Snap Shot" tool remains an effective tool to transparently address the responsible use of the General Fund Balance for capital projects. The primary focus for the "Snap Shot" in 2024 was road paving, building maintenance, park improvements and Board of Education needs.

In 2024, after completing or closing 18 approved and funded capital projects, the Town of Waterford saw nearly $5.8M in projects completed. The First Selectman's office supports the funding for the Town's Fleet Plan at $1M annually as well as the town's retirement fund at $1M. Working closely with the Board of Finance and RTM, I strive to complete existing capital projects and initiate necessary town-wide capital infrastructure projects while continuing to provide the Board of Selectmen, Board of Finance and the RTM quarterly updates to ensure transparency.

Over the past year, I have served as Chairman of the Southeastern Connecticut Council of Governments (SECOG) in addition to maintaining membership in the Executive Committee for SECOG and the Southeast Area Transit District (SEAT). On a more personal note, I was proudly selected into the 2024 Waterford Athletic Hall of Fame as the Waterford High School girls soccer team coach for twenty years.

Community Engagement



FIRST SELECTMAN BRULE WITH STUDENTS WHO VOLUNTEERED FOR THE FIRST SELECTMAN'S 2024 STAR WARS FOOD DRIVE AT TOWN HALL

The First Selectman's Office remains committed to community engagement and a "neighbors helping neighbors" approach. The "Waterford Cares" initiative which I started 5 years ago includes the following: hosting First Selectman Food Drives for the Waterford Community Food Bank; providing donated holiday meals to veterans, seniors and families in need; supporting the holiday tree lightings at Jordan Green and Quaker Hill Green; sponsoring the Waterford Day Parade; supporting Halloween Trunk or Treat and Socks for Seniors events; distributing Town Proclamations and Town Coins to honor scouts, milestones and residents; hosting the Memorial Day and Veterans Day ceremonies; participating in Wreaths-Across-America every December; supporting survivors of domestic violence and Safe Futures as well as the Terri Brodeur Breast Cancer Foundation; and sponsoring the Waterford Veterans Coffeehouse. To note, the Waterford Veterans Coffeehouse has become the largest attended Veterans Coffeehouse in eastern Connecticut. The Town of Waterford





FIRST SELECTMAN BRULE CELEBRATING HISPANIC HERITAGE MONTH AT THE WATERFORD LIBRARY

maintains a strong relationship with the American Red Cross and continued to host monthly blood drives at Town Hall through 2024 as well as supporting the Thames River Garden Club's annual plant sale. In the Fall of 2024, I participated in the town's first Hispanic Heritage Month Celebration and was proud to present Town Proclamation to the "Women Between Cultures - Promoting Health and Wellness by Building Community" performers at the event. This event boasted amazing energy, great dancing and incredible people getting together to celebrate and share their culture. Hispanic Heritage Month is celebrated from September 15 to October 15 each year to recognize the contributions of Hispanic and Latinx Americans to the United States. As First Selectman, I am excited to announce I will be sponsoring the Waterford Hispanic Heritage Month Celebration in 2025. The 4th Annual Waterford Day Parade included over 90 entries, the largest number of participants in 5 years. "Unity in our Community" and seniors celebrating their 100th birthdays remain the themes every year for our town's parade. Police Chaplain Joseph Parise was recognized as the 2024 Grand Marshal.

The First Selectman and Emergency Management Director, Steve Sinagra, attended the 2024 Connecticut Emergency Management Symposium at Camp Nett in Niantic. Each spring, the CT Division of Emergency Management & Homeland Security, the Connecticut Department of Emergency Services & Public Protection, and the Connecticut Department of Public Health attract hundreds of local public safety officials and other local leaders responsible for responding to mass emergencies.



FIRST SELECTMAN BRULE WITH DESPP COMMISSIONER RONNELL HIGGINS AT THE 2024 EMERGENCY MANAGEMENT SYMPOSIUM

As Waterford's First Selectman, I opened the EOC (Emergency Operations Center) with Police Chief, Marc Balestracci, for the Secretary of State's Emergency Contingency Model Plan for Elections drill and discussed the scenarios of each module. In addition, the Town committed 8 months of preparation to ensure a safe election process. As First Selectman, I signed two (2)

additional Inter-local Agreements on behalf of the Waterford Police Department for the Southeastern Connecticut Special Response Team. The Town of Montville and the City of Groton have now joined Waterford, the Town of East Lyme and the Town of Ledyard to form this impressive regional team. The Shoreline Traffic Accident Reconstruction Team (START) also saw growth. This regional agreement is an excellent example of Waterford working together with East Lyme and new partner Montville Police Department. As throughout 2024, I will continue in 2025 to work closely with the Boating Division of the CT Department of Energy & Environmental Protection (DEEP) to split the cost of rehabilitating the large state-owned Mago Point Boat Launch Public Parking lot, which will offer Waterford residents after hour parking and encourage continued business development in that area.



FIRST SELECTMAN BRULE AND SUPERINTENDENT TOM GIARD PARTICIPATING IN THE 2024 FEMA MILLSTONE POWER STATION HOSTILE ACTION DRILL

The Town of Waterford hosted a Federal Emergency Management Agency (FEMA) for a Hostile Action Drill at Dominion Millstone Power Station at the Emergency Operations Center. The day-long exercise included the Waterford Police Department and Police Chief, Waterford Emergency Management Director, Waterford Fire Department and Director of Fire Services, Town Department Heads and Superintendent, State Police, FBI, DEEP, Public Health Director, the Coast Guard and Dominion Security and Facility supervisors. The federally run FEMA drill simulated the progressive scenarios we have been trained to address. Each situational progression far more severe. Waterford police officers, firefighters, fire police, public works maintainers and ambulance service staff all participated at Forward Command (at Millstone) and throughout town. The debriefing session after the drill by FEMA evaluators was very positive. Working alongside Waterford leaders, employees and professionals in our EOC to ensure resident's safety remains my greatest responsibility. Thank you to Dominion, FEMA, the FBI, the State Police and all our mutual aid partners that participated in the drill.

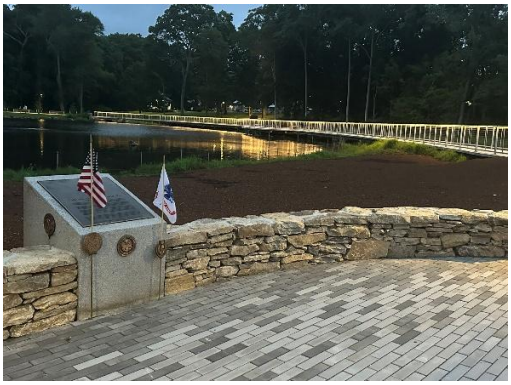
The Town hosted the Ambassador of Finland, Mikko Hautala, U.S. Congressman Joe Courtney and U.S. Deputy Assistant Secretary Paul Murray for the Department

of Spent Fuel and Waste Disposition, to Waterford. Congressman Courtney and I were proud to tour Dominion's Millstone Power Station and conduct a meeting at Waterford Town Hall. The discussion focused on Finland's proactive experience with storage of spent nuclear waste and the federal government's emerging plans for nuclear waste storage and consent-based siting. I want to thank Secretary Murray, Ambassador Hautala and Congressman Courtney as well as Dominion for their willingness to share their experience and expertise on this challenging but crucially important issue of long-term nuclear waste storage. Few communities across America are more significantly affected by this as yet unresolved issue than Waterford, and I will continue to support the federal government's concept of consent-based siting of spent waste storage and visit national and international proposals to store nuclear waste.



FIRST SELECTMAN BRULE WITH FINLAND AMBASSADOR HAUTALA AND U.S. CONGRESSMAN JOE COURTNEY

Capital Projects



THE ARNOLD E. HOLM JR. MEMORIAL PARK GRAND OPENING

The newly renovated Arnold E. Holm Jr. Memorial Park officially opened this summer! The park renovations included ADA accessible pathways, lighting, a boardwalk, bridges, aerating pumps, basking logs for turtles, benches, a memorial plaza, stonewall, streetscape trees and additional lighting on Rope Ferry Road. I would like to thank the Recreation and Parks Commission and the Civic Triangle Ad Hoc Committee for their two-year commitment in overseeing the project. Most of the funding came from the American Rescue Plan Act (ARPA), however, the dredging ($945,000), the final phase for ADA access ($273,428) and streetscape trees along Rope Ferry Road were supplemented from capital monies. The First Selectman's "Snap Shot" is a 5-year capital plan reflecting the responsible and transparent use of the General Fund Balance for capital projects. The "Snap Shot" helps ensure operating budgets stay intact and impact on the tax rate remains stable. Road paving

projects will continue to include the Utility Commission replacing 30-year old plastic water connectors with copper prior to road paving, eliminating the possibility of leaks forming under the newly paved roads. The Town's $2M request for funding school security improvements remains the largest capital project for school and community safety the Town has ever requested. The largest part of this project, the video security cameras inside and around our schools, started at the beginning of the 2024 summer.



THE ARNOLD E. HOLM JR. MEMORIAL PARK SEEN HERE AT NIGHT

Other Notable Capital Projects Completed in 2024:

- Town paved Kingfisher Way, Brill Avenue, Kestral Way, Lark Street, Mackenzie Avenue, Quail Street, Robin Street and Thrush Street.
- The Community Center HVAC System upgrade was completed.
- The Cohanzie Firehouse Underground Septic Tank was removed.
- 8 Goshen Road home abutting Great Neck School was purchased.
- Oswegatchie Firehouse architectural drawings were completed.
- Oswegatchie Firehouse project manager was funded.
- Clark Lane Chillers replaced for the AC system.
- Fargo Water Tank antennas replaced during the rehab project.
- Town Hall Basketball Court funding approved.

Fleet Management Plan



THE PUBLIC WORKS FLEET PARKED INSIDE THE MUNICIPAL COMPLEX GARAGE READY FOR INCLEMENT WEATHER

In 2024, the Town received three large pieces of apparatus for Public Works, including a Sweeper for $348,209, a 5-ton Dump Truck for $276,695 and a Side Load Refuse Truck for $391,997. 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 continues to remove vehicles and equipment from

the fleet in an effort to reduce the size of the fleet. The new Municipal Complex's 70,000 square foot garage continues to keep our trucks and other fleet equipment inside and protected from the elements. As First Selectman, I will continue to focus on Fleet Management, focusing on how many vehicles the Town has in its fleet, maintenance of vehicles to extend life and budgeting for large vehicle replacement. The Waterford Fire Department included its vehicles within the Fleetio fleet management system to ensure all town-owned vehicles, both small and large, are within the new fleet software program.

Planning & Economic Development



FIRST SELECTMAN BRULE WITH AESTHETICS INK OWNER GIA REAGAN

Over the past year, the Town of Waterford remained committed towards responsible economic development and our efforts to "fill empty storefronts" by attracting new businesses. In 2024, residents were excited to see Chipotle Mexican Grill open next to M&T Bank on Boston Post Road. Fish Market, who sells fresh shellfish and seafood with a focus on "knowing the source", moved to Waterford from Niantic and opened next to Ivy's on Boston Post Road. Aesthetics Ink Day Spa opened in that same plaza on Boston Post Road. Phase Two of the Waterford Woods Luxury Apartment Complex on Willetts Avenue was completed in 2024 and includes a clubhouse, pool, pickleball court, walking trail, vegetable and herb gardens and additional storage units on the property. Phase Three, the final phase of Waterford Woods, started in the summer of 2024 and is expected to be completed by summer of 2025. This $120M project has brought much needed workforce family housing to the region and will have a positive tax impact on the town. 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



CHIPOTLE MEXICAN GRILL OPENED IN 2024



THE CRYSTAL MALL HAS SIX SEPARATE PARCELS ON THE PROPERTY OWNED BY THREE DIFFERENT COMPANIES

Commission for the effort put forward as we complete the final phases, including the online survey. Finally, the Planning & Zoning Commission and I worked closely all year with a consultant developing a draft Planned Development District (PDD) for the Crystal Mall property to encourage mixed-use development, provide flexibility for the owners and a much needed tax revenue for Waterford residents. The town continues to look for new economic development that will have long-term effects and will enhance our Net Taxable Grand List.



WATERFORD WOODS LUXURY APARTMENTS COMPLEX WILL ADD TAX REVENUE TO THE TOWN

The First Selectman's Office communicates with the three owners of the Crystal Mall property often. Discussions include several conceptual multi-use options that would include demolition and partial demolition of the structure. The Town and the Connecticut Department of Economic Development continue to discuss conceptual ideas for the project with the current Mall owners. The town's Board of Selectmen and RTM voted unanimously back in February 2023 to support Dominion Energy's interest in building data centers on its property, however, the CT Siting Council denied Dominion's initial permit application. There has been no application re-submitted to the Siting Council in 2024. Data centers on Dominion property would provide $8M annually for 30 years to the town if completed. The 40-home Ivy Hill Village residential project adjacent to Great Neck Road completed construction of 12 of the 40 energy efficient, smaller homes with an HOA that will take care of the lawn, trash and recycling. Those homeowners also have a nature walking trail off the new road.



IVY HILL VILAGE PROVIDES SMALLER HOMES OFFERING MODERN LIVING IN A BEAUTIFUL TOWN

The Town continues to share a positive working relationship with Dominion Energy and successfully negotiated a tax appeal in 2024.

Budget Management

In 2024, the Town of Waterford enjoyed a stable mill rate (22.3). The Board of Finance voted to use $1M of fund balance to offset the increase in the FY25 BOE operating budget of $3,417,198 and town operating budget of $1,454,111.



FIRST SELECTMAN BRULE WITH NEWLY PROMOTED UTILITY DIRECTOR JILL STEVENS

The Town continues to prioritize a working budget that supports first responders, critical services and a level of education we expect in town, while minimizing the growth of the taxpayers' burden. The Town, like many of its neighboring communities, has seen a continuation of retirements by eligible employees. We worked hard on the recruitment and retention of town employees, most notably, building officials, police officers and firefighters. In 2024, the Town of Waterford saw the retirement of Utility Director Jim Bartelli after 39 years of service and hired Jill Stevens as his replacement. This past year included funding infrastructure and road paving with the General Fund Balance, and worked on staffing levels and fleet management that were priorities for review.



FIRST SELECTMAN BRULE WITH TOWN OF WATERFORD DEPARTMENT HEADS

Waterford hosts some of the largest retail shopping stores and plazas in southeastern CT and is home to two nuclear power plants and the beautiful Great Neck Country Club. These provide many benefits to our town as well as tax revenue. We have more growth forecasted for the town and look forward to planning that growth with various builders and developers. Similar to our neighboring communities, the year posed serious challenges in our budgets due to supply chain issues, significant cost increases within capital expenses, the adjustment to post-pandemic realities and the impact Electric Boat has had on the recruitment and retention of Waterford employees by hiring thousands of highly compensated area residents. The Town continues



THE FRIENDS OF NEVINS COTTAGE, INC. WAS CREATED IN 2024 TO RESTORE AND MAINTAIN THE HISTORIC NEVINS COTTAGE

to find creative ways to reduce costs to taxpayers by supporting the Friends of Nevins Cottage, Inc. established in 2024. The Friends group will restore and maintain this historic building through in-kind and private sector donations. Reducing the cost of historic preservation to the town by over $250,000.

American Rescue Plan Act



THE 750,000 GALLON FARGO ROAD WATER TANK $1.3M REHABILITATION PROJECT

All expected American Rescue Plan Act (ARPA) funding from the federal government has been received by the Town of Waterford ($5,547,889) and was encumbered, per law, by December 31, 2024. The allocation the Town of Waterford received from ARPA and the plan to spend the funding was submitted to the RTM – appropriating the funding to emergency service upgrades, small businesses, tourism, mental health needs, water utility upgrades/maintenance and outdoor parks. All appropriations are provided to the Board of Selectmen, Board of Finance and the RTM in quarterly updates to ensure transparency.



THE FARGO ROAD TANK PRIOR TO THE ARPA PROJECT STARTING

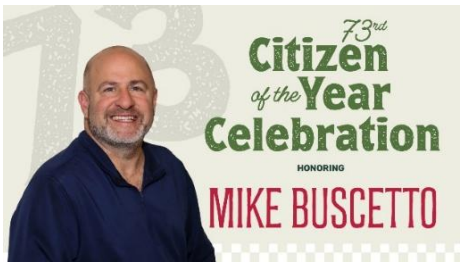
Projects completed with ARPA funds in 2024:

- Fargo Lane Water (Tank) Tower Rehabilitation
- Waterford Park Pond ADA Pathways, Holm Memorial and Boardwalk
- Waterford Park Streetscape – Along Rope Ferry Road
- Waterford Park Playground ADA Pathways to Pond/Restrooms
- Old Norwich Road Pump Station Upgrade
- Town GIS Updates
- Eugene O'Neill Theater Hammond Mansion Roof Replacement

Conclusion

As Waterford's First Selectman, I am proud of the work the Town has accomplished in a bi-partisan and professional manner in 2024 and I remain committed to continuing positive and thoughtful discussions to benefit our community in the year

ahead. Finally, I am delighted to acknowledge the 2024 Chamber of Commerce of Eastern Connecticut Citizen of the Year, Waterford resident Mike Buscetto. This is not just an honor for Mike and his family, but for the entire town of Waterford. As the Chairman of the Waterford Youth & Family Services Bureau and member of the Waterford Economic Development Commission, Mike is always at the heart of helping people in our town. I would also like to acknowledge our amazing Quaker Hill Elementary School custodian, William "Billy" Krajewski, who was selected as a Top 10 Finalist for the Cintas National Custodian of the Year award.



As we conclude another year, our community stands stronger and more united than ever. Despite facing some challenges, like all municipalities face, we have achieved significant progress across the town. New initiatives have been successfully launched, existing projects have reached fruition, demonstrating our collective resilience and dedication. The progress made is a testament to the hard work and commitment of our residents, volunteers, elected officials and employees. Their passion and perseverance have driven our community forward, making it a place of pride and belonging. Looking ahead, I remain committed to fostering a thriving, inclusive, and vibrant community. I will continue to build on our successes, learn from our experiences, and support one another in the pursuit of a brighter future for Waterford.



FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

OFFICE OF THE TAX COLLECTOR
Fiscal Year 2024 Annual Report

The Tax Office submits the following Annual Report for the Fiscal Year ended June 30, 2024.

The mill rate of 21.20 mills was set by the Board of Finance on May 17, 2023, generating a total levy at July 1, 2022, of $95,949,759.99 from the October 1, 2022 Grand List. This represented a decrease of 0.0059% over the prior year's levy. Lawful adjustments and corrections of $427,689.19 throughout the year, and transfers to suspense of $128,002.34, reduced the adjusted levy to $95,394,068.46.

On May 10, 2023, the Representative Town Meeting established the following collection schedule for Fiscal Year 2024: Real estate bills over $100 were to be collected in two equal installments due July 1, 2023, and January 1, 2024. 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, 2023. Motor vehicle supplemental bills were to be collected in one installment due January 1, 2024. Bills were collectible without penalty through the first business day of the following month, by State statute.

On May 22, 2024, the Board of Finance approved a suspense list of $128,002.34 as submitted. The accounts were transferred to suspense on May 23, 2024. 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 $16,631.10.

The Tax Office achieved a collection rate of 99.89% as of June 30, 2024, on the bills from the 2022 Grand List:

2022 Grand List - Adjusted Levy	Taxes Collected	Taxes Uncollected	Collection Rate
$96,028,980.30	$95,924,630.68	$104,349.64	99.89%

This was 0.41 percentage points above the collection rate of 99.48% achieved in Fiscal Year 2023. This is the highest collection rate in the 23 years for which I have historical data.

At July 1, 2023, total taxes of $929,426.95 were uncollected from all prior year tax levies. Collections in Fiscal Year 2024, reductions due to Assessor adjustments, refunds of overpayments, and transfers to suspense, resulted in previous years' uncollected taxes at June 30, 2024, of $540,395.05. This is a decrease of $389,031.90 or 41.86% below the prior year's figure. Interest of $290,864.58 and fees of $29,731.03 were collected from all prior year levies during the fiscal year.

In response to uncollected taxes, 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. In addition, the Tax Office continues to utilize the Rossi Law Office collection agency to aid in the collection process. Rossi Law Office collected $108,458.62 for the Town of Waterford in Fiscal Year 2024.

Since approximately FY 2011, tax payments have been accepted electronically with our online payment processor. In that first year, we collected $181,279.77 in online payments. 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 2024, a total of $6,695,396.23 was collected in this manner, an increase of 7.55% from the prior year. With the increase in online payments, we have not needed the assistance of the lockbox service formerly provided by the Town's bank.

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, retired as of June 30, 2024 and Laura Brackett.

Respectfully Submitted,

Alan Wilensky, CCMC
Waterford Tax Collector

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

Town Clerk's Office
FY 2024 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 and are committed to offering a high level of customer service to the residents. Statutory requirements continue to change and we have stayed up-to-date through education, the Connecticut Town Clerks' Association, New London County Town Clerks' Association and working closely with other Town Departments.

A special thanks to the Deputy Town Clerk Darleen Celotto who consistently works hard to understand the ever changing office that is the Town Clerk. Assistant Town Clerk Lisa Stearns continues to develop her skills as she understands her roll. It cannot be said enough that the responsibilities placed on this office in regards to elections and absentee ballots, while tackling the day to day operations 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, along with significant dedication from the entire Town Clerk's staff.

We continue to focus on making the Town Clerk's office more accessible to the public. Links and forms continue to be added on the town's website, 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 December of 1987, 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 ADP software for employee time tracking, Munis software for financials and OnBoard software for committee, board and elected officials member tracking software. We continue to use state provided absentee ballot system (Connecticut Voter Registration System). The system worked near flawlessly and proves to be an amazing time saver. The Election Management System is used to submit forms and track election

statistics. The two systems are targeted to be combined in 2025. 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 FY24 totaled $465,378, down from FY23 (-$145,394) It should be noted that in last year's report I expected a decrease due to interest rates. With department expenditures at $252,371, this office generated a net income for the town in the amount of $213,007, a 31% decrease from FY23. Moving forward I expect numbers to be similar to pre pandemic levels.

Vital Statistics: 142 births (146 last year), 281 deaths (299 last year), and 270 marriages (268 last year). Harkness Memorial State Park, Langley's, Filomena's, and religious institutions 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 7, 2023, Municipal Election brought out 34% of registered voters. This was a decrease of 7% points from four years earlier. I suspect the decrease was due to an uncontested First Selectman race.

Once again we were approved for the State Library grant. The amount of the grant was $6,000. Funds were used towards a minutes and maps preservation project in accordance with the guidelines of the grant along with new binders to protect Land Records. New Cabinets were purchased to provide locked storage within the vault.

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. Town Clerk Campo continues to act as state vendor chair for 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 Clerks' Association.

Respectfully submitted,

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

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

Assessor's Office
FY 2024-2025
GL 2023
Staff: Paige Walton, Nicole Serra, Jessica Hewitt

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, audits business personal property equipment and lists 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 transfer and ownership changes in order to maintain an accurate and current database.

In accordance with Connecticut statutes, the Assessor's office must also oversee the periodic revaluation of all real property within the Town of Waterford to insure valuation uniformity by eliminating inequities that may have developed since the previous revaluation.

Our goal is to perform responsible assessment, appraisal and administrative work to maintain 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 subdivision, assemblage, boundary agreements and surveys.

The Assessment Department continues to incorporate various technological advances including online personal property and income and expense filing and automated building permit imports into our CAMA system. As well all staff members regularly attend assessment-based educational workshops and courses to remain informed of changes within the field, and to improve our administrative processes thereby increasing our efficiency in serving the public.

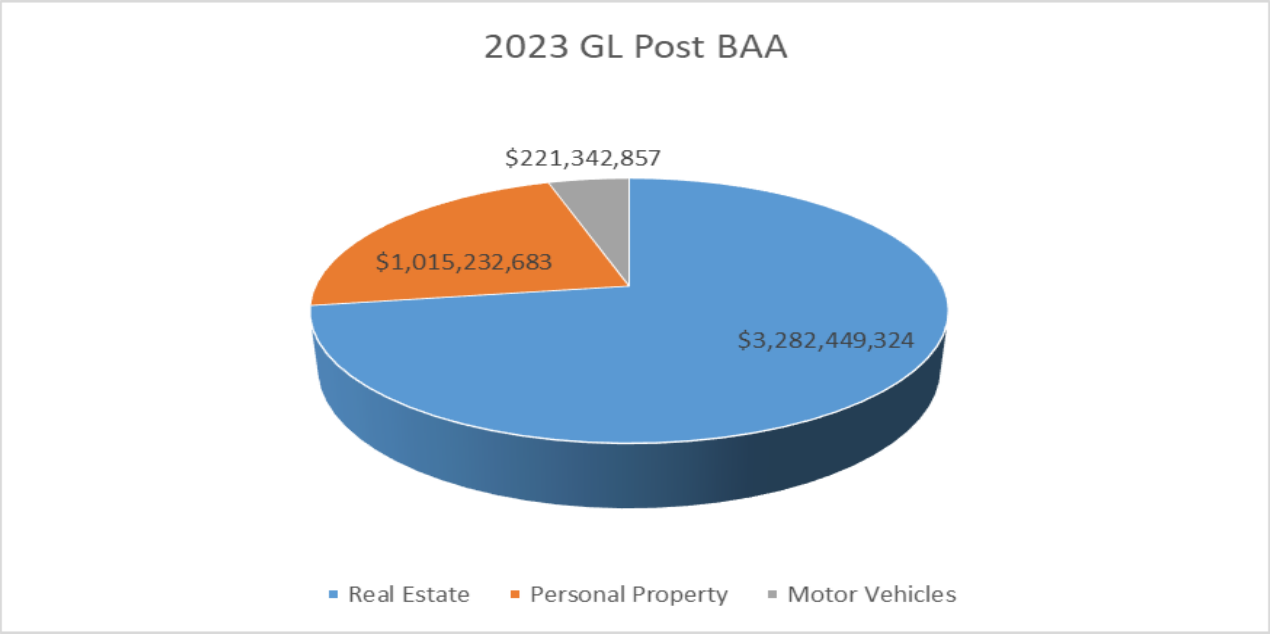
Before corrections and Board of Assessment Appeals adjustments the 2023 Net Grand List totaled $4,519,806,244 The Board of Assessment Appeals met in March, 2024 and reduced the Net Grand List by $781,380. The final 2023 taxable net Grand List as reported to OPM was:

$4,519,024,864

2023 Grand List Summary:

2023 GRAND LIST OF TAXABLE AND EXEMPT				
TYPE OF ACCOUNT	# OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	9056	3,281,739,490	34,259,236	3,247,480,254
REAL ESTATE ELDERLY HOMEOWNER	211	36,255,650	696,500	35,559,150
TOTAL REAL ESTATE TAXABLE	9267	3,317,995,140	34,955,736	3,283,039,404
REAL ESTATE EXEMPT	303	358,023,010	358,023,010	-
REAL ESTATE TOTALS	9570	3,676,018,150	392,978,746	3,283,039,404
PERSONAL	1239	1,046,084,820	30,665,077	1,015,419,743
MV	20675	224,871,427	3,524,330	221,347,097
TOTAL MV & PP	21914	1,270,956,247	34,189,407	1,236,766,840
FINAL TOTAL	31484	4,946,974,397	427,168,153	4,519,806,244
FINAL TOTAL TAXABLE M13	31484	BAA CHANGE	-781,380	4,519,024,864

2023 Grand List



Summary of Change

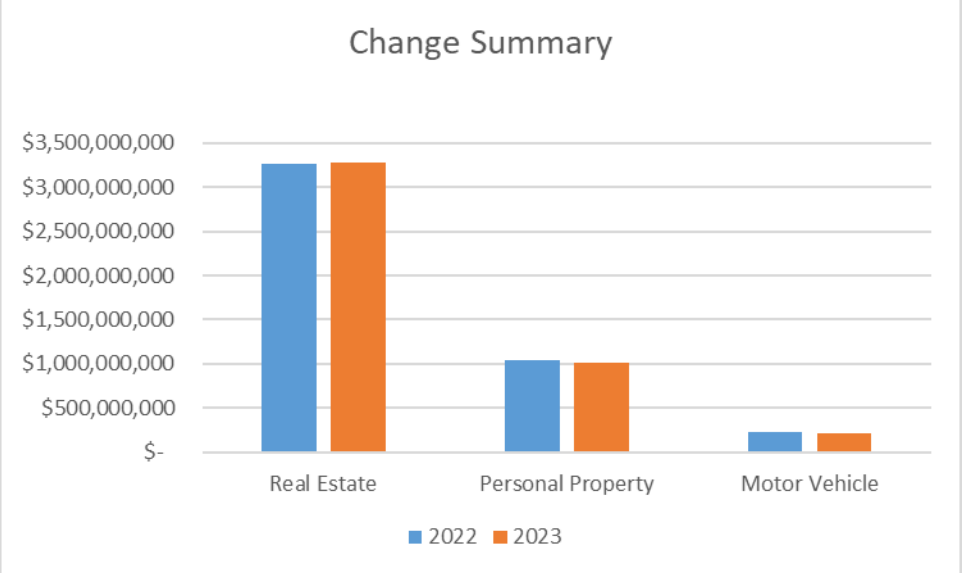
The 2023 Assessor's Grand List realized an overall decrease of **$15,058,493** which equates to a net decrease of 0.33%

Major construction projects impacting the 2023 Grand List included ongoing construction at the Waterford Woods apartment complex on Willetts Avenue and the 40 new units located at 908 Hartford Turnpike.

- The 2023 Grand List change in each component is the result of:
- Personal Property- Values decreased by 3.06% primarily due to the depreciation of Dominion's declared assets and additional closing of retail stores at the Crystal Mall.
- Real Estate- Values increased by 0.67% attributable to new construction and property improvements resulting from building permits.
- Motor Vehicle – The 2023 Grand List decreased by 2.21%, which represents a typical rate of annual depreciation.

Component	2022	2023	% Change
Real Estate	$ 3,260,515,540	$ 3,282,449,324	0.67%
Personal Property	$ 1,047,228,364	$ 1,015,232,683	-3.06%
Motor Vehicle	$ 226,339,453	$ 221,342,857	-2.21%

Assessment Change



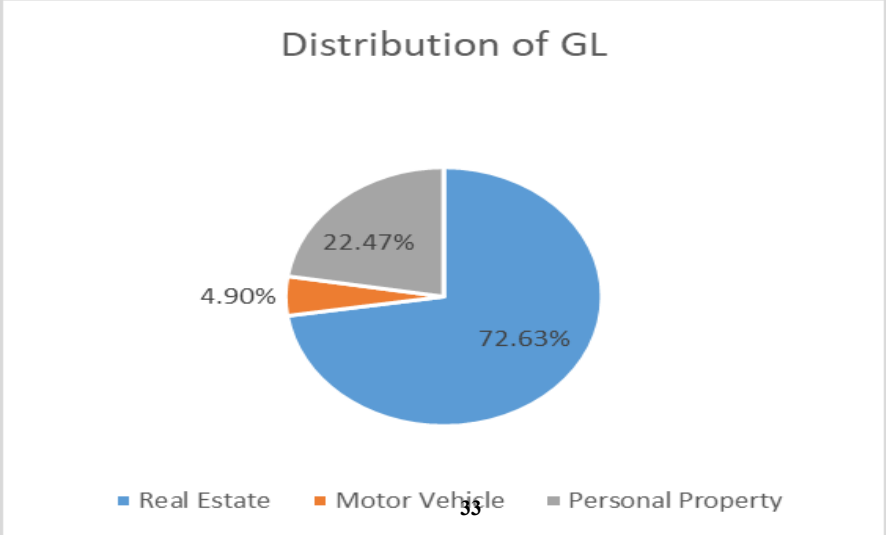
Distribution of Grand List

The Assessor's Grand List is comprised of three Stratums, 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.

2023 Grand List	
Total Real Estate	72.63%
Personal Property	22.47%
Motor Vehicle	4.90%
Total	100.00%

2022 Grand List	
Total Real Estate	71.91%
Personal Property	23.10%
Motor Vehicle	4.99%
Total	100.00%

			Net Grand List Comparison 2022 to 2023				
Category	2022 Grand List AFTER BAA & COCs		2023 Grand List PRE BAA	2023 Grand List Post BAA	$ VARIANCE	% VARIANCE	% GRAND LIST
Net Real Estate							
Residential	$	2,023,227,110	$ 2,029,773,450	$ 2,029,183,370	$ 5,956,260	0.29%	44.90%
Commercial	$	1,205,708,696	$ 1,221,542,930	$ 1,221,542,930	$ 15,834,234	1.31%	27.03%
Industrial	$	424,434,530	$ 424,701,770	$ 424,804,660	$ 370,130	0.09%	9.40%
Total Gross Real Estate	$	3,653,370,336	$ 3,676,018,150	$ 3,675,530,960	$ 22,160,624	0.61%	81.33%
Exemptions	**$**	**(392,854,796)**	**$ (392,978,746)**	**$ (393,081,636)**	**$ 226,840**	0.06%	
Total Net Real Estate	$	3,260,515,540	$ 3,283,039,404	$ 3,282,449,324	**$ 21,933,784**	**0.67%**	72.64%
Personal Property	$	1,076,414,740	$ 1,046,084,820	$ 1,045,998,760	**$ (30,415,980)**	**-2.83%**	23.15%
Exemptions	**$**	**(29,186,376)**	**$ (30,665,077)**	**$ (30,766,077)**	**$ 1,579,701**	5.41%	
Total Net Personal Property	$	1,047,228,364	$ 1,015,419,743	$ 1,015,232,683	**$ (31,995,681)**	**-3.06%**	22.47%
Motor Vehicles	$	229,628,711	$ 224,871,427	$ 224,867,187	**$ (4,761,524)**	-2.07%	4.98%
Exemptions	**$**	**(3,289,258)**	**$ (3,524,330)**	**$ (3,524,330)**	**$ 235,072**	7.15%	
Total Net Motor Vehicles	$	226,339,453	$ 221,347,097	$ 221,342,857	**$ (4,996,596)**	**-2.21%**	4.90%
Total Net Grand List	**$**	**4,534,083,357**	**$ 4,519,806,244**	**$ 4,519,024,864**	**$ (15,058,493)**	**-0.33%**	**100.00%**



Top Ten Taxpayers Grand List 2023 RE/PP Combined	
REAL ESTATE	**Net Assessed Value**
Dominion Energy Nuclear CT Inc. MP#3	$ 461,089,393
Dominion Energy Nuclear Connecticut Inc. MP#1 & Misc RE	$ 196,657,960
Dominion Energy Nuclear CT Inc MP#2	$ 136,079,873
Brixmore GA Waterford Commons LLC (Waterford Commons Plaza)	$ 33,045,290
Crystal Mall Realty LLC Et Al	$ 30,839,050
Mass Municipal Wholesale Electric Co	$ 23,312,947
Waterford Woods LLC	$ 15,991,770
Chase Crossroads Waterford Square	$ 14,596,340
Wal-Mart Real Estate Business Trust	$ 12,945,190
VTR Northeast Holdings LLC	$ 12,099,020
PERSONAL PROPERTY	**Net Assessed Value**
Dominion Energy Nuclear Connecticut Inc	$ 779,252,689
Connecticut Light & Power Company dba Eversource	$ 102,121,180
Yankee Gas Services Co	$ 19,574,530
Mass Municipal Wholesale Electric	$ 18,353,340
CFC-HBAN Solar Trust (Utility scale solar 117 Oil Mill)	$ 16,102,380
Green Mountain Power Corp	$ 6,614,856
Constitution Eye Surgery Ctr East LC	$ 3,343,190
Sonalysts Inc.	$ 2,798,490
Coca Cola Bottling Southeastern NE	$ 2,773,680
Stop & Shop Supermarket Co	$ 2,231,570
COMBINED	**Net Assessed Value**
Dominion Energy Nuclear Connecticut	$ 1,573,079,891
Connecticut Light & Power Co. dba Eversource	$ 102,121,180
Mass Municipal Wholesale Electric	$ 41,666,287
Brixmore GA Waterford Commons LLC	$ 33,045,290
Crystal Mall Realty LLC Et Al	$ 30,839,050
Yankee Gas Services Co	$ 19,574,530
CFC-HBAN Solar Trust (Utility scale solar 117 Oil Mill)	$ 16,102,380
Waterford Woods LLC	$ 15,991,770
Green Mountain Power Corp	$ 15,017,232
Chase Crossroads Waterford Square	$ 14,596,340

Assessment Administration

The Board of Assessment Appeals conducted hearings in March for taxpayers wishing to appeal their 2023 Grand List values. Assessment staff assists the board by performing the following duties: appellant appointment scheduling; legal ad postings; recording and filing of meeting agendas and minutes; update assessment changes in the CAMA and QDS systems and mailing action notices to all appellants per state statute. In total, the Board heard **30** appeals and **1** appeal for the 2022 Supplemental Motor Vehicle list and made **11** changes for the 2023 GL.

	# Appeals	# Changes	# No Changes	# No Shows	Total BAA Reductions
Real Estate	**24**	**7**	**15**	**2**	**$ (487,190.00)**
Real Estate Exemptions	1	1	0	0	**$ 102,890.00**
					$ (590,080.00)
Personal Property	**5**	**3**	**1**	**1**	**$ (86,060.00)**
Personal Property Exemptions	2	2	0	0	$ 101,000.00
					$ (187,060.00)
Motor Vehicle 23 Regular List	**1**	**1**	**0**	**0**	**$ (4,240.00)**
BAA 2023 Totals	**30**	**11**	**16**	**3**	**$ (781,380.00)**
***2022 Supplemental**	**1**	**1**	0	0	**$ (4,270.00)**
Real Estate Appeals Heard By Category					
# of Commercial appeals	6	1	5	0	**102,890.00**
# of Residential appeals	18	6	10	2	**$ (487,190.00)**
Total Real Estate Appeals by category	**24**	**7**	**15**	**2**	**$ (590,080.00)**

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 2023 through September 2024 a total of **850** changes to title were processed.

Number of Documents	Q1	Q2	Q3	Q4	YTD Totals
Transfers ≥ @2,000	87	73	85	109	354
Change or Transfer $0	142	97	125	132	496
Transaction Totals	229	170	210	241	850

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 **46** map changes for the 2023 and upcoming 2024 Grand List.

Staff members have processed a total of **2,280** 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, 2024 to all owners of commercial, income producing real estate. The deadline to file the 2023 I&E forms was June 1st, 2024. Staff collected returned forms for further analysis by the Assessor to establish economic income data relevant to the current market.

Tax Appeals

The Assessor's Office also facilitates the efficient processing of assessment appeals that are formally filed with Connecticut Superior Court. As a result of the 2022 revaluation a total of twenty tax appeal cases were filed including the complex, multi-parcel valuation issues presented by both Dominion and the Crystal Mall.

To date, of the twenty cases filed, 2 were withdrawn by the plaintiff, 1 was dismissed and 6 have been settled. The remaining 11 appeals are still pending.

Future programs to be undertaken by the Assessor's Office include the establishment of an on-going personal property auditing program and the digitization and electronic storage of all historical real estate parcel files.

WATERFORD PUBLIC SCHOOLS

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.

In the 2023-2024 school year we continued to be responsive and innovative in meeting the conditions we face in education. 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." Our focus remains on educating our students and we are proud of our staff and families who worked together to assist in making the 2023-2024 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.

Our district is in year two of our three-year Strategic Plan. This plan continues the work of our previous plan but also responds to the world in which we live today. Our revised Strategic Plan, approved by the Board of Education, encompasses four distinct goal areas: Communication; Rigor and Assessment; Social and Emotional Learning; and Equity for all students. This plan, in alignment with Board goals, builds upon the commitment to provide equitable outcomes and opportunities for our students and serves as guidelines for not only our district work but also for budget development.

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 the Board Goal to "Advocate for and build a district that promotes equity." Embedded in the District Strategic Plan, the District Equity Plan provides a framework to ensure equitable opportunities for staff and students. Translation services increased with the implementation of district-wide translation programs, supporting 133 students to date and twenty-six languages. Professional Development and Curriculum revisions continued to be reviewed and supported to provide equitable resources throughout the district.

- Waterford Public Schools continued the partnership with United Community and Family Services to run two School-Based Health Centers at Waterford High School and Clark Lane Middle School. The School-Based Health Centers, open to all Waterford Public Schools' students, provide comprehensive physical and behavioral health and well care to students. The total visits for the 2023-2024 school year remained consistent with the previous year with close to 1900 visits to the School-Based Health Centers.

- The District continued its focus on opportunities for students to earn college credit. 14 Advanced Placement (AP) courses were offered as well as 11 Early College Experience (ECE) courses. The College and Career Pathways program completed its seventh 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.

- A focus on the Youth Manufacturing Pipeline Initiative (YMPI) continued at Waterford High School. This program provides opportunities for students to achieve the skills that are in demand in the manufacturing industry in hopes of obtaining employment post-secondary.

- Administration and staff applied for and received over $220,000 in grants to enhance the educational platform for the district and students. These twenty-one 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.

- 33 Waterford High School students achieved the Seal of Biliteracy, passing tests in languages including French, Latin, Spanish, Nepali, Russian, Hindi, Mandarin, Tibetan, and American Sign Language.

- Professional Learning remained a focus for providing resources and training for staff growth and development. Highlights for the 2023-2024 school year included continued Equity Professional Learning for all staff, Wit and Wisdom Reading Program Implementation Training , and an Ed Camp style PD in April that allowed for staff run workshops. Staff also attended legislatively mandated trainings.

- Waterford Public Schools continued its second year of Learning Walks, a teacher-led/building-based model for identifying the instructional status of the school. Through this inhouse professional learning, schools identified areas of focus for school growth plans and the district developed a shared understanding of what constitutes "high quality instruction."

- Waterford High School continued the Capstone Experience in the 2023-2024 school year. Through this culminating experience, students learn the process of successfully executing a student-directed independent project aligned to the Vision of the Graduate. Projects highlighted student interest and passion and included; job shadowing at the hospital, teaching lacrosse to children, composing music for the band, creating new clubs, volunteering in the community, and researching areas of interest.

- We continued our work with our community partners, Waterford Youth and Family Services Bureau and the Waterford Police Department to provide collaborative support for our students in the areas of mental and behavioral health as well as community mentors.

- 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:

- Forty-two members were inducted into the Waterford High School National Honor Society.

- Twenty-nine members were inducted into the Waterford High School World Language Honor Society (13 Spanish, 5 Latin, 11 French).

- Thirty-two Clark Lane Middle School students (10 French, 3 Latin, 19 Spanish) were inducted into the National Junior Honor Society for their respective languages.

- 272 scholarships in the amount of $133,050 were awarded to the Waterford High School graduating class of 2024.

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 parents/guardians. 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

The curriculum renewal teams continued to follow the Understanding by Design (UbD) curriculum format and we are in the process of completing the following curriculum: Preschool, Elementary English and Language Arts, High School course of Personal Finance and Financial Literacy, and High School Theatre courses.

The District Data Analysis and Action Team (DAAT) reviewed and revised the Vision of the Graduate and dedicated time to understanding the transferable skills at each grade level. Each school presented their Academic and Attendance School Growth Plan goals and how they addressed them. The team then provided feedback affording the school leadership team a broader group to provide thoughts and ideas to address these goals, while also learning best practices that could be tried at their school.

The District Equity Team (DET) continued collaboration with a LEARN Equity consultant and provided guidance to school equity teams through the sharing of the new learning presented. Through the work of the DET, the District Equity Plan was embedded into the District Strategic Plan and there was a focus on equity in the district professional learning. Our curriculum renewal teams completed an equity audit of curriculum revisions.

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. This group was tasked with the state required development of a new teacher evaluation plan and a new administrator evaluation plan. These documents were board approved and state approved.

Business Department

Financially, the Board of Education was slightly favorable for the year. With favorable housing markets and multiple in town housing developments, the district is experiencing an influx of new Waterford students. This growth presents certain financial pressures as enrollment increases required the addition of two full-time teachers and eight additional paraeducators. This was the first year since prior to the pandemic where vacancies did not remain unfilled.

Fiscal 2023-2024 also saw the business relationship between the Waterford Board of Education and the Visiting Nurses Association come to an end. Waterford and East Lyme Public Schools joined resources and created a District Health Services shared service between the districts that began in the 2024-2025 SY.

Information Technology Department

The Information Technology Department remains dedicated to advancing educational technology, infrastructure, and security to support students and staff across the district. The 2023-2024 school year was marked by several key achievements, including significant upgrades to our network systems, the deployment of new technology devices, and the launch of a student safety pilot program. This report summarizes the department's accomplishments, challenges, and goals for the future.

Staffing & Resources

This year, the department maintained its current staffing levels while continuing to focus on resource optimization. Through grants and strategic planning, we were able to deploy additional technology to classrooms without incurring excess costs. The fiscal year also saw investments in upgrading existing infrastructure to enhance both performance and security.

Achievements & Initiatives

The department successfully executed several critical projects, including infrastructure upgrades, device rollouts, and resource repurposing.

- **Network Upgrades & Cybersecurity Enhancements**: Network switches at OSW and QH schools were replaced with upgraded models, significantly improving connectivity and speed. These new switches also included enhanced security features, providing greater protection against potential cyber threats and unauthorized access.

- **Wi-Fi Access Points:** At the three elementary schools, outdated Meraki Wi-Fi access points were replaced with new, secure models. These upgrades ensure faster, more stable internet access while incorporating advanced encryption protocols and network monitoring tools to safeguard against cyber vulnerabilities.

- **Monitor Replacement through Resource Repurposing:** Demonstrating fiscal responsibility, the department replaced desktop monitors at OSW with larger, modern monitors repurposed from decommissioned computer labs at Waterford High School. By reallocating existing resources instead of purchasing new equipment, the department optimized its budget while still enhancing the learning environment.

- **Storage Area Network (SAN) Upgrade with Enhanced Security:** The department upgraded its storage area network (SAN) array to the most current version. This upgrade not only increased storage capacity and data management efficiency but also strengthened data protection through more robust encryption, improved access controls, and faster data recovery capabilities in the event of a cyber incident.

- **Chromebook Deployment:** Chromebooks were deployed to first and second grade classrooms at all three elementary schools through grant funding, expanding access to digital learning tools for younger students. Additionally, as part of the district's technology plan, all fourth and ninth grade students received new Chromebooks, which were funded through a special appropriation by the Representative Town Meeting (RTM).

- **EDR and MDR System:** The district has implemented a new Endpoint Detection and Response (EDR) and Managed Detection and Response (MDR) system to enhance cybersecurity, replacing its outdated anti-virus software. This upgrade significantly enhances the district's cybersecurity posture, ensuring a safer digital environment.

Key Benefits

- Proactive Threat Detection: Detects and mitigates potential threats before data is compromised.
- Comprehensive Coverage: Protects all devices, including desktops and laptops.
- Managed Support: Continuous monitoring and expert analysis improve incident response.
- Improved Incident Response: Enables faster action and remediation during security incidents.

Securly Pass Pilot Program

Waterford High School initiated a pilot program for the Securly Pass electronic hall pass system in the 2023-2024 school year to enhance student safety and integrate technology. This system replaces paper passes, allowing real-time tracking of student movements, which helps staff monitor student locations, especially during class time.

Key Benefits:

- Improved Safety Monitoring: Quick access to hall pass data enables staff to limit unsupervised student time.
- Data-Driven Insights: Reports help identify patterns in student movement and address concerns about disruptions.
- Reduced Paper Use: Digitization aligns with the district's sustainability goals.

The pilot has garnered positive feedback from staff and students, leading to considerations for expansion to other district schools.

Talking Points Implementation

During the 2023-2024 school year, the district initiated a limited deployment of Talking Points, a multilingual communication platform aimed at enhancing engagement among educators, students, and families. This tool facilitates streamlined communication via text messaging, particularly benefiting non-English speaking families. A full deployment is planned for the start of the 2024-2025 school year.

Key Features:

- Multilingual Communication: Automatically translates messages in over 100 languages, helping to overcome language barriers.
- Real-Time Engagement: Enables teachers and administrators to send immediate updates, including announcements and progress reports, keeping families informed.
- Inclusive Family Engagement: Allows families to ask questions and provide feedback, enhancing collaboration between school and home.

The initial rollout has significantly improved communication across the district, making information more accessible and inclusive. Both educators and families have responded positively, setting the stage for the upcoming full deployment.

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 that focus on specific skill improvement 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 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.

As needed, we offer self-contained support center programs at each school building for students 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 that are flexible to meet the students' needs. These supports might include a check-in, part-time, or a fully self-contained placement. We also offer a self-contained program for students with multiple disabilities /Autism at each school building which provides very specialized services for students. We have two BCBA (Board Certified Behavior Analysts) who can travel among the schools to provide specialized support to students within these programs, as well as for any student struggling with behavior issues.

Our district mental health staff, which includes school psychologists, school social workers, school counselors, and our Board-Certified Behavior Analyst, continue to work together to provide direct counseling services to our students and recommendations to staff and families as well as home visits as needed. Our school counseling staff has implemented programs to provide students with strategies to support positive mental health. Special Education staff, middle and high school staff, as well as paraprofessionals, 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.

Buildings & Grounds Department

The 2023-2024 school year was a productive year for the Buildings and Grounds Department.

- The Clark Lane Middle School chiller component replacement project is moving forward. The contractor is secured and new HVAC components have been ordered.
- Our department worked on multiple painting projects for the town.
- We provided technical support for town HVAC replacement at the Library.
- We are already having positive results working with a new generator maintenance company.
- In support of the Summer Academy, our department moved furniture from other schools to Clark Lane Middle School to accommodate all grade levels and needs for our special education students. We also provided custodial staff for the program.
- We upgraded energy saving LED lighting in the CLMS and OSW parking lots and replaced twenty-eight fire alarm modules at CLMS.
- Due to new fire codes, we added new smoke and heat detectors at the Quaker Hill Elementary School art room.

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

2023-2024 Board of Education Members

Pat Fedor, Chairperson
Marcia Benvenuti, Secretary
Kathleen Elbaum
Amanda Gates-Lamothe
Joy Gaughan
Christopher Jones
Craig Merriman
Deb Roselli Kelly
Mindy Stone (through November 2023)
Laurie Wolfley (elected November 2023)

2023-2024 District Administrators

Thomas Giard III, Superintendent
Craig Powers, Assistant Superintendent
Gina M. Wygonik, Director of Special Services
Joseph Mancini, Director of Finance and Operations
Nancy Sudhoff, Director of Human Resources
Jay Miner, Director of Buildings and Grounds
Mark Geer, Director of Information Technology
Chris Landry, Director of Athletics and Student Activities
Dianne Houlihan, Director of School Dining and Nutrition Services

2023-2024 School Administrators

Kirk Samuelson, Waterford High School Principal
Tracy Moore, Waterford High School Assistant Principal
Mandy Batty, Waterford High School Assistant Principal
James Sachs, Clark Lane Middle School Principal
Tomeka Howard, 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

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

BUILDING DEPARTMENT
2023/2024 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. The Building Department provides a broad range of services, including answering general questions about code compliance; performing complex plan reviews, issuing permits, inspecting projects, enforcement of the Building Code; Property Maintenance and Rental Housing Codes; response to emergencies, management of department records; and administration of the State Demolition Code. 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 and maintain their statutory licensing requirements.

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. To that end, the Town hired a second Assistant Building Official making the Building Department fully staffed for the first time in several years. The Department's work supports ongoing investment in Waterford properties.

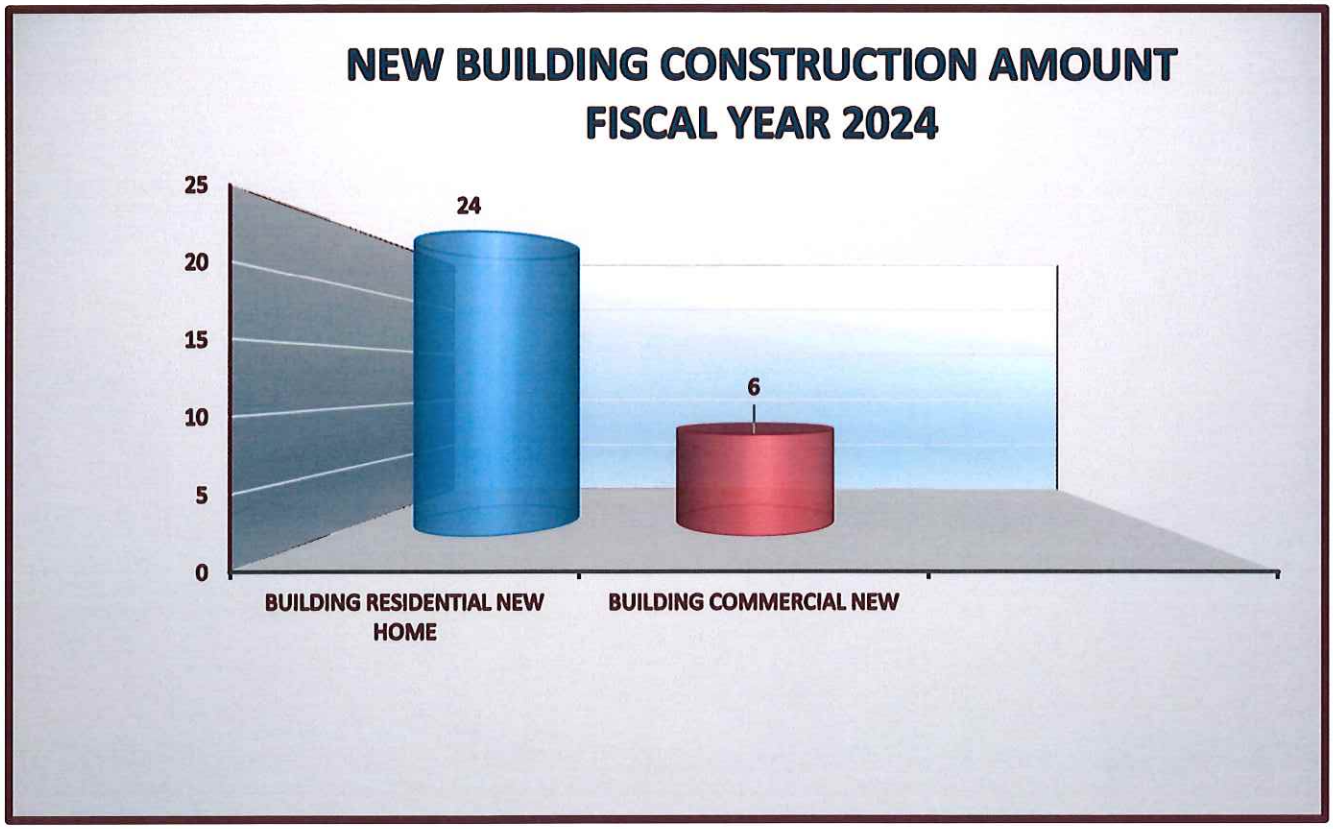
Summary of Building Permits

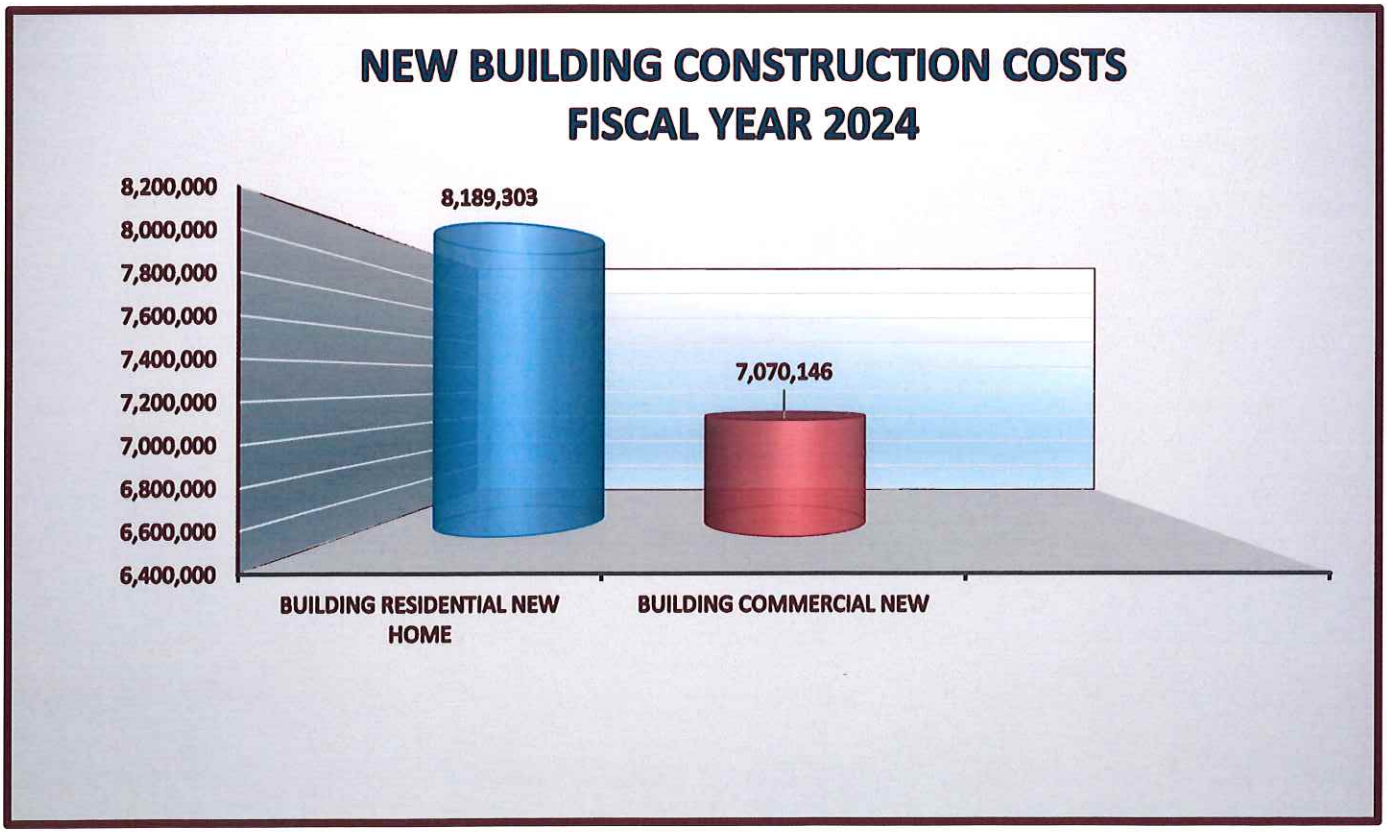
Fiscal Year 2024 saw continued investment in new commercial construction and new homes. Commercial projects included new multi-family developments on Willetts Avenue and Hartford Turnpike; a new car wash on Hartford Turnpike; a new Chipotle restaurant on Boston Post Road; a new gas station on Boston Post Road and a storage building at Dominion Millstone Power Station. New residential permits included twenty-four single family homes. New construction accounted for $15,259,449 invested in the Town of Waterford.

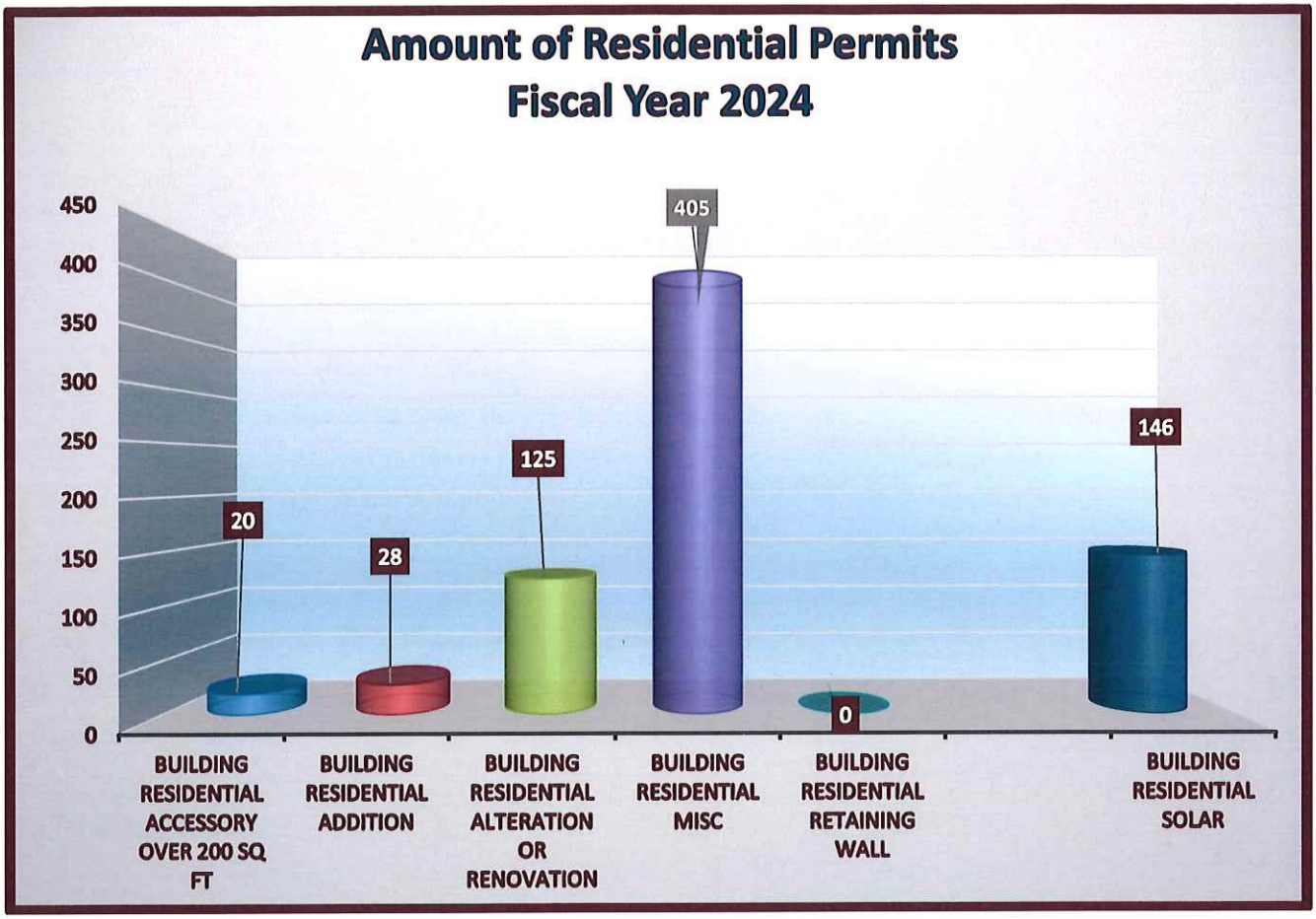
Commercial tenant fit-outs for a new fish market, salon, an eye doctor, medical offices, and a Bath and Body works, to name a few, account for another $1,796,000 in construction costs.

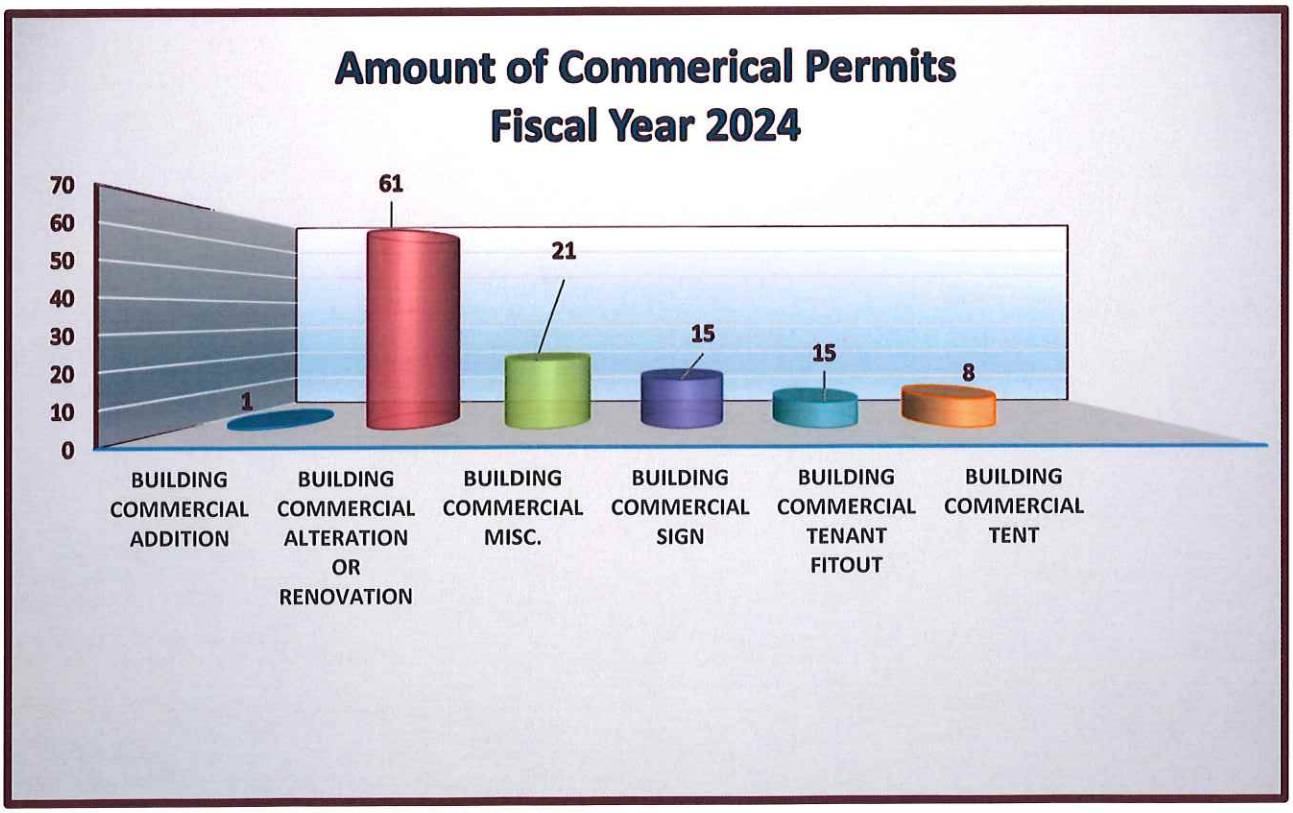
The majority of building permits issued in FY 2024 were for renovations and repairs of existing buildings. This category includes commercial and residential work such as kitchen and bath remodels, finished basements, new windows, decks, chimney liners, roof repairs and commercial miscellaneous work. The total value of these permits for commercial and residential work was $28,898,310.

In addition to building permits, other permit types include mechanical, electrical, and plumbing permits (MEP permits), and permits for pools and solar permits. In FY24, there were 1,072 MEP permits issued, with associated work valued at $12,819,888. The Department issued 16 new pool permits, valued at $484,527, and 146 solar permits valued at $6,242,420.


NEW BUILDING CONSTRUCTION AMOUNT
FISCAL YEAR 2024
25
20
15
10
5
0
24
6
BUILDING RESIDENTIAL NEW HOME
BUILDING COMMERCIAL NEW


NEW BUILDING CONSTRUCTION COSTS
FISCAL YEAR 2024
8,200,000
8,000,000
7,800,000
7,600,000
7,400,000
7,200,000
7,000,000
6,800,000
6,600,000
6,400,000
8,189,303
7,070,146
BUILDING RESIDENTIAL NEW HOME
BUILDING COMMERCIAL NEW


Amount of Residential Permits
Fiscal Year 2024
450
400
350
300
250
200
150
100
50
0
20
28
125
405
0
146
BUILDING RESIDENTIAL ACCESSORY OVER 200 SQ FT
BUILDING RESIDENTIAL ADDITION
BUILDING RESIDENTIAL ALTERATION OR RENOVATION
BUILDING RESIDENTIAL MISC
BUILDING RESIDENTIAL RETAINING WALL
BUILDING RESIDENTIAL SOLAR


Amount of Commerical Permits
Fiscal Year 2024
70
60
50
40
30
20
10
0
1
61
21
15
15
8
BUILDING COMMERCIAL ADDITION
BUILDING COMMERCIAL ALTERATION OR RENOVATION
BUILDING COMMERCIAL MISC.
BUILDING COMMERCIAL SIGN
BUILDING COMMERCIAL TENANT FITOUT
BUILDING COMMERCIAL TENT

Inspections

The Building Department logs the results of all inspections in the permit files, and into our online "Municity" permitting software 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 2.5 inspections for all other permit types. In 2024, the Officials performed roughly 5400 inspections. In addition to the required building permit inspections, the Building Official performs pre-application inspections, complaint based inspections and other inspections as required. The additional inspections are in the range of 500 to 800.

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 FY24, the Building Department generated $579,260 in revenue from permit and certificate fees. State fees are transmitted to the State and are not included in the FY24 revenue total. The department budget was $297,609. Expenditures for FY24 were $275,872.















Town of Waterford Building Maintenance

2024 Annual Report

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





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MAINTENANCE REPAIRS
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On-Going projects
PG. 10

Executive Summary

Facility Management must provide a building that is inviting, providing a sense of welcome at the entrance. Residents must feel comfortable using the services at the facility. The space also needs to be well maintained so employees can focus on their mission and not be concerned about the condition of the bricks and mortar that they work out of. Our emphasis is on safety, excellent customer service and efficiency.

Facility Management provides for the maintenance, repairs, after-hour emergency support, building automation, utility management and custodial services to over 220,000 sf of buildings and structures. It assists Town Departments in managing their facility matters and assisting in capital budget development.

This is primarily an operations (fixed costs) budget. The Department is obliged to pay utility bills (water, sewer, electricity, heating (oil and natural gas), comply with environmental permits, perform life safety inspections (sprinklers and fire alarms), manage intrusion alarms and contract for custodial. Funding for new construction, major replacements of equipment or renovations to the existing space are found in the Capital Improvement Program.

It has been another challenging year where building systems were taken to the end of their life (complete failure) instead to the end of their service life. While our team (facility user, HVAC engineer and Public Works) crafted work rounds, it stressed the approved funding levels.

I want to particularly call out the work cooperation with the Board of Education. Relationships were reestablished and the scheduling of maintenance work has greatly improved.

Some major accomplishments:

- Building Management System installed at the Community Center allow for local access for temperature control and scheduling of spaces.
- An underground heating oil tank was removed at the Library and installed was a new double wall above ground tank with new piping and monitoring equipment. This is the 5th underground tank removed leaving 2 remaining at the Community Center. (BOE and Utilities account for their own underground tanks)
- Roofing at the O'Neill's Hammond Mansion was competed

Looking ahead:

Our on-call Engineers are designing the replacement of the HVAC systems at the Library, preparing the review of what HVAC work is needed at the Public Safety Building and addressing the ADA needs at the entrance to the Police Station.

Without a person dedicated to building out our Asset Management program, this effort was not started

There are no personnel assigned to this department. All functions are assigned to the Public Works staff to manage the work requests and the contractors who work for us.

We are not quite there yet, but still moving in the right direction.

Gary J. Schneider

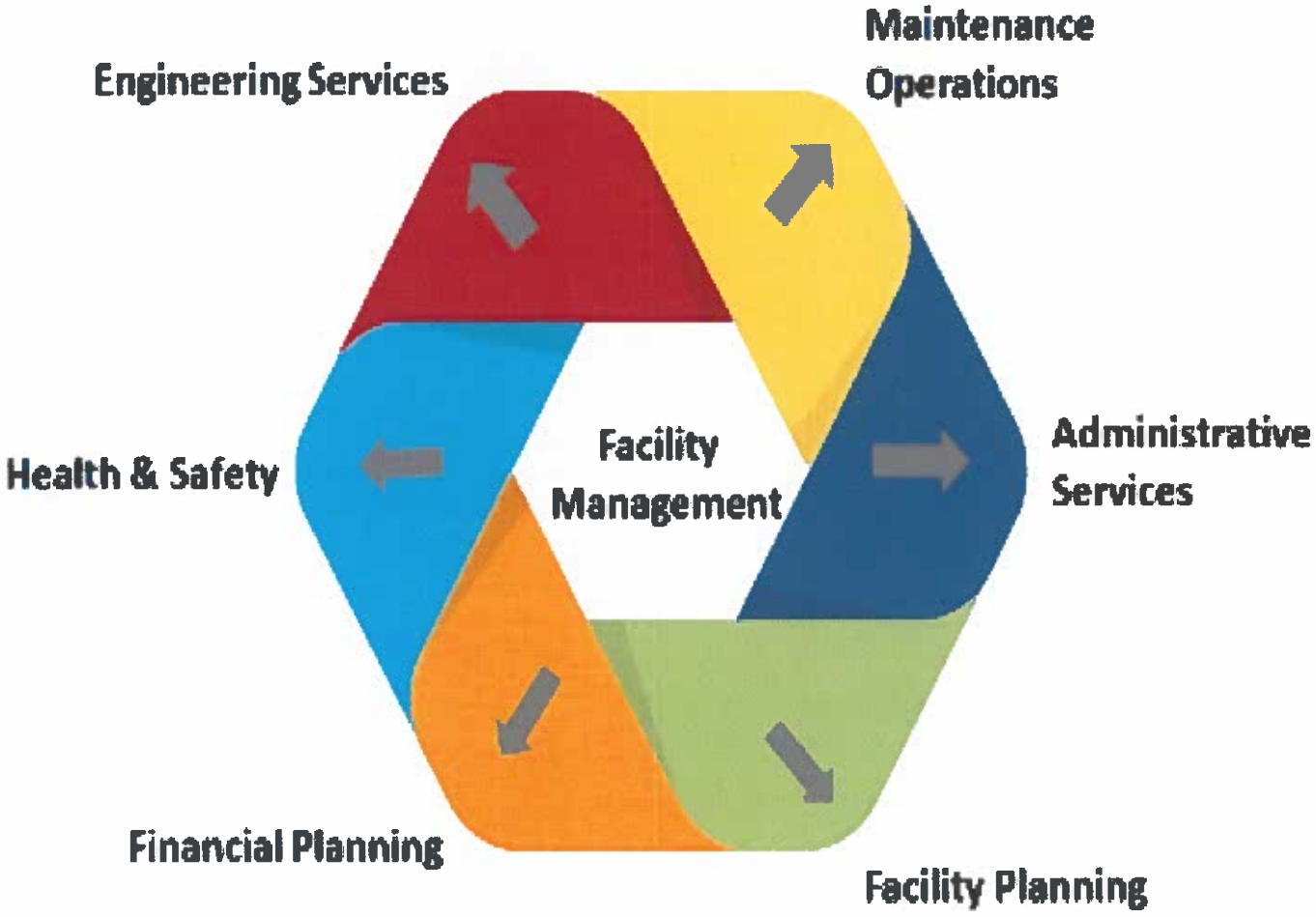
Gary J Schneider Director of Public Works

gschneider@waterfordct.org

Sandy Kenniston Office Coordinator

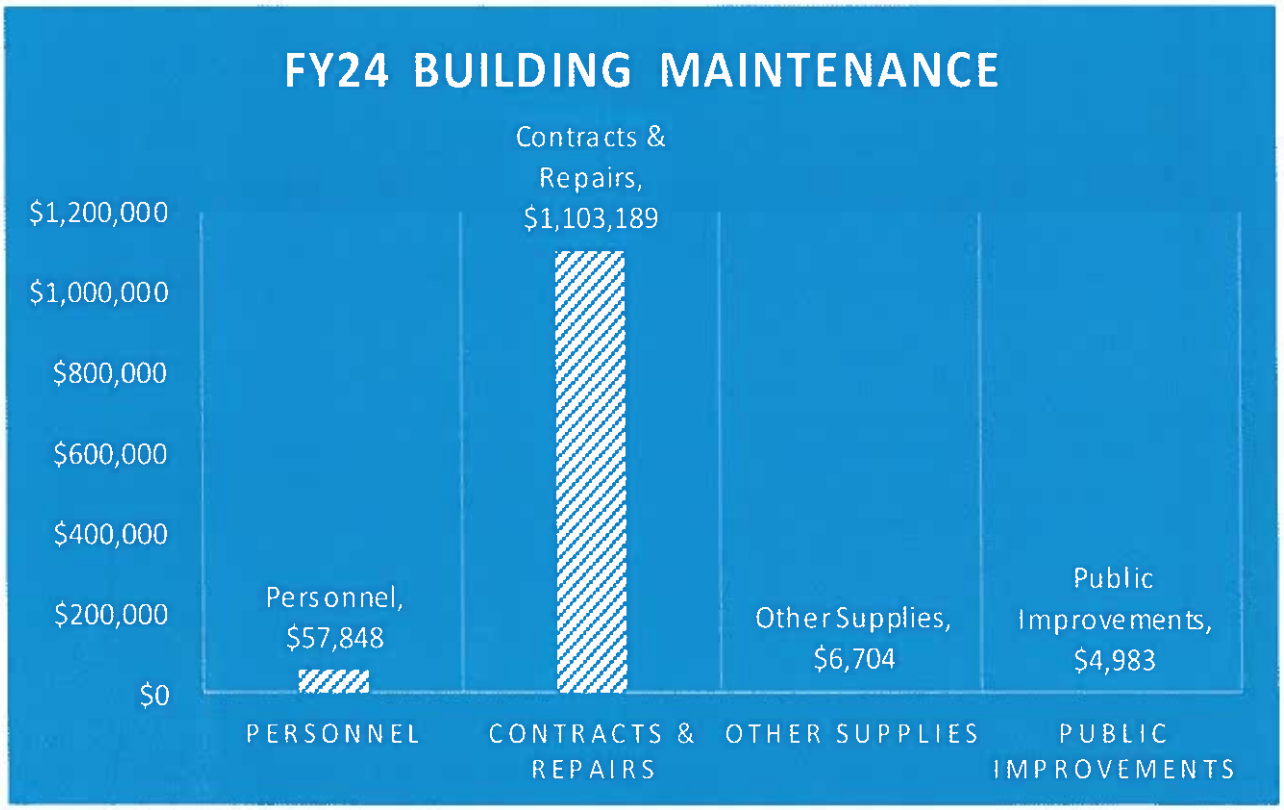
skenniston@waterfordct.org

860-444-5864



THE CONDITIOINS WE WORK IN ARE AN IMPORTANT PIECE TO ANY DEPARTMENT

$ 1,172,723 Budget



Revenue

$73,218

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

Facilities Maintenance Report



Public Safety Roof Replacement

New tank



Without a committed staff member for this department, we established an internal email address that goes through the Public Works staff to determine what is needed. If it is something we are able to get done, we assign DPW staff and get it done. There are other items that we have to call on the Board of Education with their staff of craftsman, and yet other situations require us to call in a professional company.

- 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

Eugene tanks



FY24—Yearly Charges



Electricity

$434,804.70



Water

$27,146.82



Sewer

$32,329.35



Natural Gas

$86,687.93



Heating Oil

$60,510



Pest Control

$10,171

Broken down by Location:

Town Hall	$64,269
Community Center	$103,295
Library	$41,217
Dispatch	$29,007
Police	$88,155
YSB	$15,793
Southwest School	$ 5,664
Fire Houses (5)	$91,063
Municipal Complex	$96,988
Misc. locations	$18,022



Operations/ Maintenance / Repairs



168 Completed work orders
19 On-going work order

Board of Ed Maintenance
Assists us with many projects. Electrical, Plumbing, Carpentry, Key/Lock, Painting to name just a few.



Work Orders By Location

Town Hall —**56**
Community Center —**61**
Public Safety —**6**
YSB —**9**
Municipal Complex —**11**
Police Dept. — **24**
Library —**13**

Custodial /Sanitation

Custodial services are provided by a mixture of Contractor and Town Staff.

The Town has a contract to clean the following locations:
Town Hall, YSB, Public Safety, Municipal Complex and Community Center. The Community Center contract was expanded to cover the hours that previously were taken care of by a part-time Town employee.

The following locations have staff on the payroll for cleaning and minor repairs as needed:

Library Police Department Community Center

Capital Improvement Program-Constructed



The Hammond House at EUGENE O'NEILL CENTER

Received a new roof and chimney repairs, thanks to the ARPA funds.







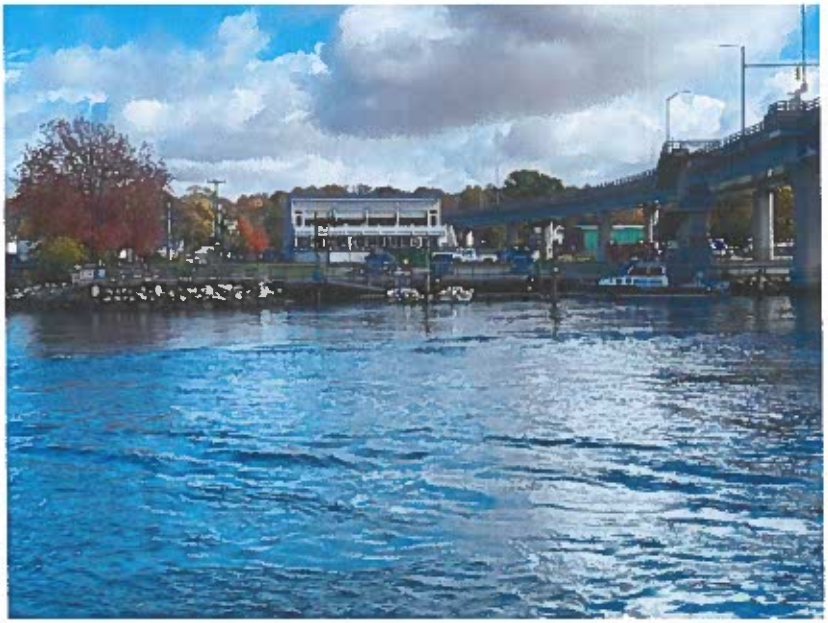


On-Going Projects

Town Hall Bathroom project started in January 2024. Opening old walls brings its own set of issues. We have had hurdles to get over with this project, including asbestos that was found on the piping.



The elevators at both the Town Hall and the Youth & Family building have not been forgotten, the Town Counsel are working with the Counsel from the contractor to get to a scope of work that both sides are comfortable with.



The Town Dock has had multiple agencies joining in to make decisions. The biggest concern is the necessary permits needed to begin this work. Town staff continue to work towards this necessary repair.

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

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

CONSERVATION COMMISSION
FISCAL YEAR July 1, 2023 – June 30, 2024
ANNUAL REPORT

I. Commission Overview

The Waterford Conservation Commission functions as the Town's Inland Wetlands & Watercourses 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 maintaining an inventory of open space lands and natural resource areas, and providing recommendations regarding the management and preservation of open space and natural resource areas.

The Conservation Commission held 18 regular meetings and 1 special meeting during FY 2023/2024 and rendered decisions on 13 applications to conduct activities in or adjacent to inland wetland and watercourses.

II. Inland Wetland Agency Tasks

The Commission approved 13 authorizations to conduct activities regulated under the Waterford Inland Wetlands & Watercourses Regulations.

Residential Permits - 9
Approvals were issued for 2 new residential dwellings and activities including retaining wall construction, stream channel restoration, modification of wetland buffer limits for property maintenance and timber harvesting.

Commercial Development - 4
Four commercial development approvals were issued for activities associated with construction of facilities adjacent to inland wetland resources and a modification of an existing permit regarding stormwater reporting requirements. New commercial development authorized included a hotel, a facility for tree service equipment storage and an athletics facility building.

Inland wetland permits issued in FY 2023/2024 authorized the permanent disturbance of 0.018 acres of wetland, and temporary disturbance of 0.002 acre of wetland. Mitigation for the permanent wetland impacts consists of required creation of 0.039 acres of replacement wetland area on the site.

Fees received from permit applications during FY 2023/2024 totaled $ 1,050.00.

Violations - 7
The Commission issued 7 notices of violation for unauthorized regulated activities and violations of existing permits during FY 2023/2024. All unauthorized activities were remediated and the violations corrected.

III. Conservation Tasks

A. Town-Wide Stream Water Quality Monitoring

Stream water quality sampling was conducted by Town staff in November 2023 and June 2024. Samples were collected at 27 locations on watercourses 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. The water quality parameters analyzed by MicroBac Laboratories, Dayville, CT were total coliform, e. coli and enterococcus, nitrate, nitrite, organic nitrogen, ammonia and phosphorus. The laboratory analytical cost for sample analysis of the November 2023 and June 2024 monitoring totaled $ 6,817.25.

The laboratory analytical costs were less than previous years because the samples are no longer analyzed by the laboratory for suspended solids, pH, chloride and chemical oxygen demand.

A map of the monitoring locations and long-term data graphs are attached.

Monitored nitrogen levels within Stony Brook, Jordan Brook, Oil Mill Brook and Hunts Brook indicate the waters continue to meet Class A water quality criteria and are not eutrophic. Relatively higher nitrogen levels in Stony Brook are still being detected at the Rte 1 culvert downstream of I-95 and Parkway South, correlated to wet weather events and believed to be attributable to stormwater run-off. Phosphorus levels remain low and within water quality criteria standards.

Stony Brook and Oil Mill Brook are tributaries of the Niantic River. The Niantic River Watershed Protection Plan, (in which Waterford, East Lyme, Montville and Salem are participating municipalities), recommends reducing bacteria and nutrient loading from stormwater outfalls and run-off, and establishing a long-term water quality monitoring program for the watershed. The stream monitoring data help to identify changes to surface water quality entering the Niantic River.

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. With the monitoring program analytical results, 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.

The Commission continues to support regular 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.

IV. PROFESSIONAL SERVICES

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

V. CONFERENCES / EDUCATION

Commissioners and staff attended educational conferences regarding inland wetland regulation, stormwater management and pollution reduction techniques, and resource conservation hosted by the CT Association of Inland Wetland & Conservation Commissions, the Connecticut Association of Wetland

Scientists and the New England Interstate Water Pollution Control Commission. The Commission satisfies the required training for inland wetlands agencies with members having completed the Inland Wetland Agency Comprehensive Training program provided by CT DEEP. Conference fees totaled $295.00.

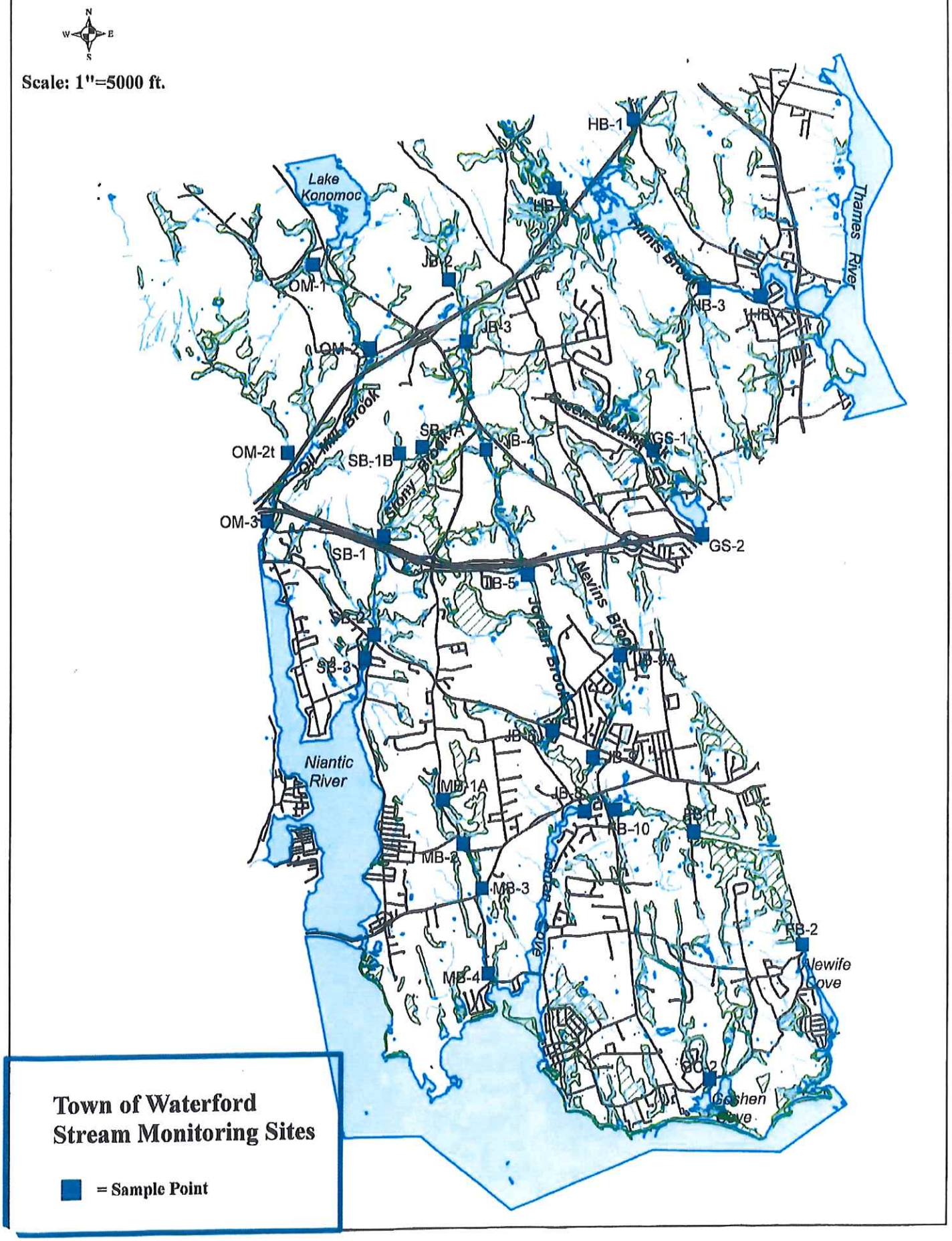
COMMISSION MEMBERS

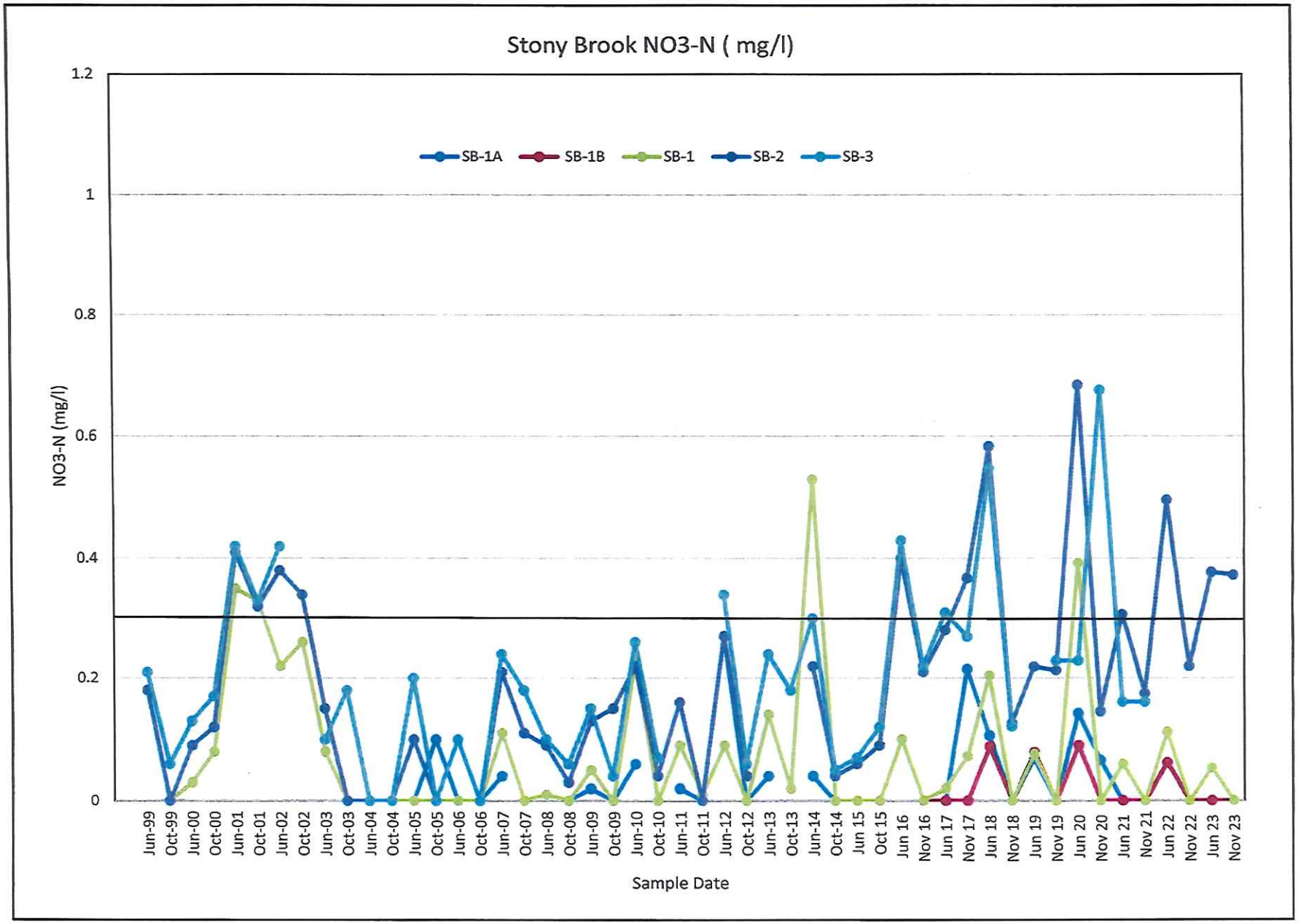
Richard Muckle - Chair
Tali Maidelis – Secretary
David Lersch
Geneva Renegar
Wade Thomas
Matthew Keatley
Keith Kriet
Ivy Plis – Alternate
Matthew Shea - Alternate

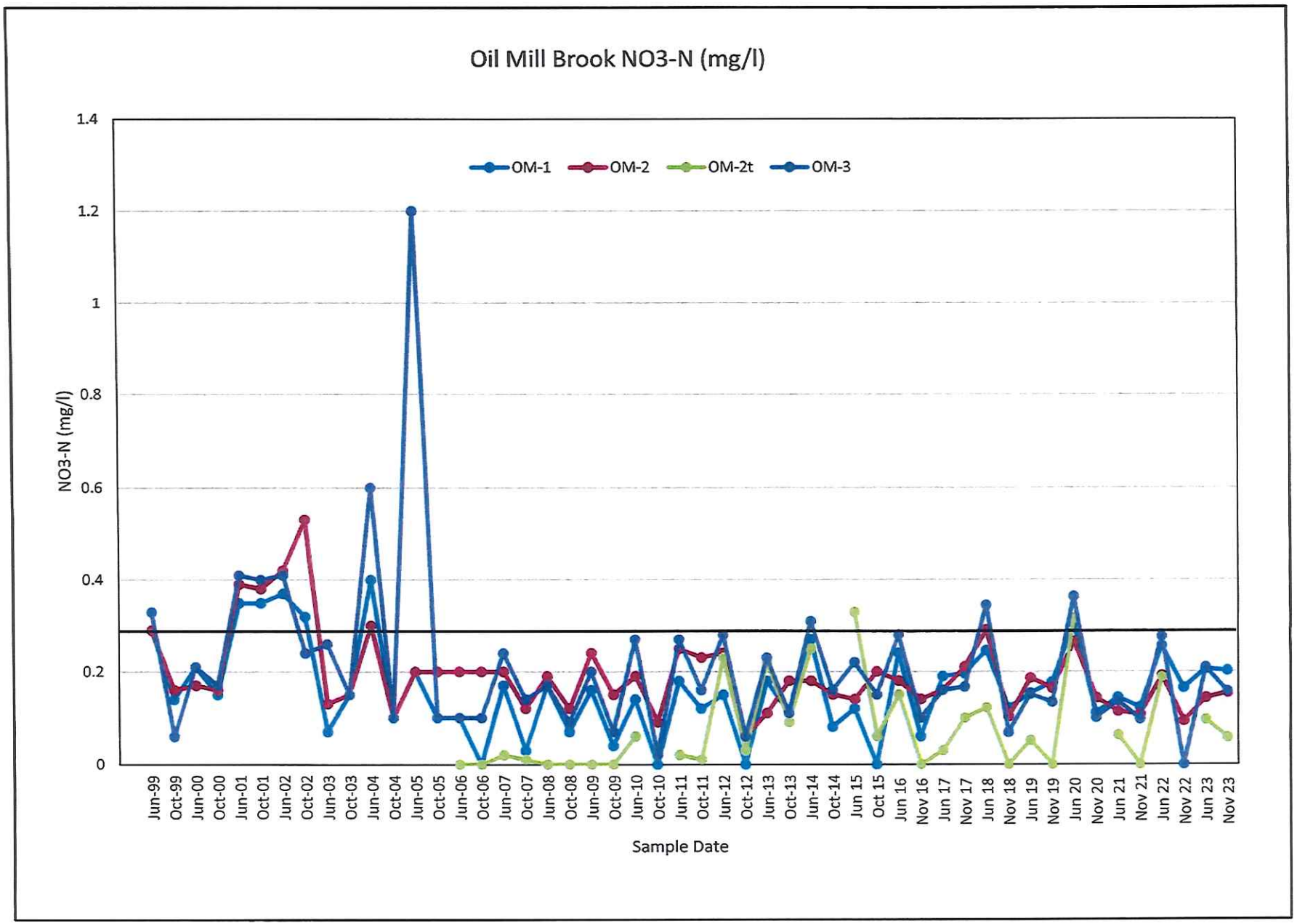
Commission Staff: Maureen FitzGerald, Environmental Planner
Kim Powell – Recording Secretary

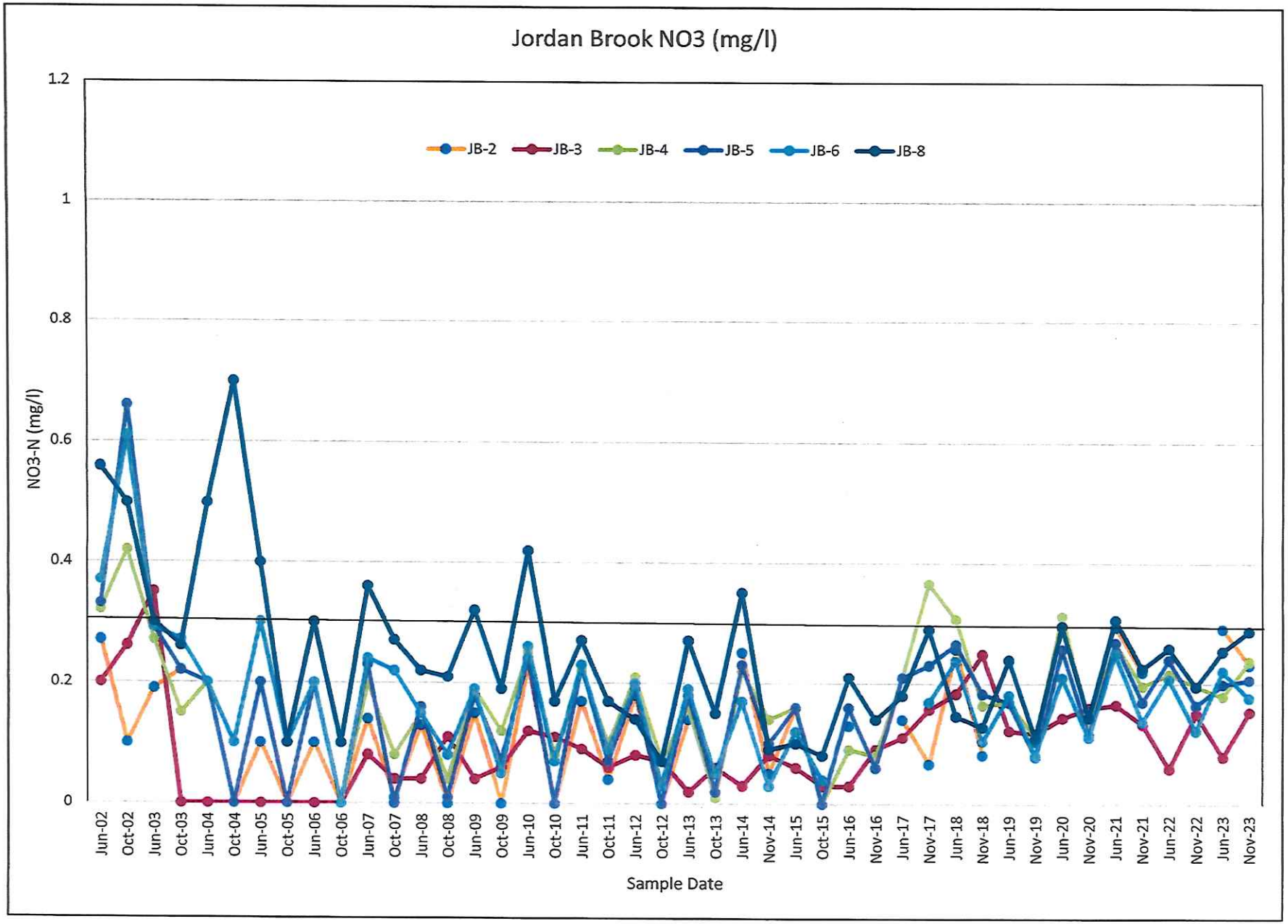
Respectfully Submitted:

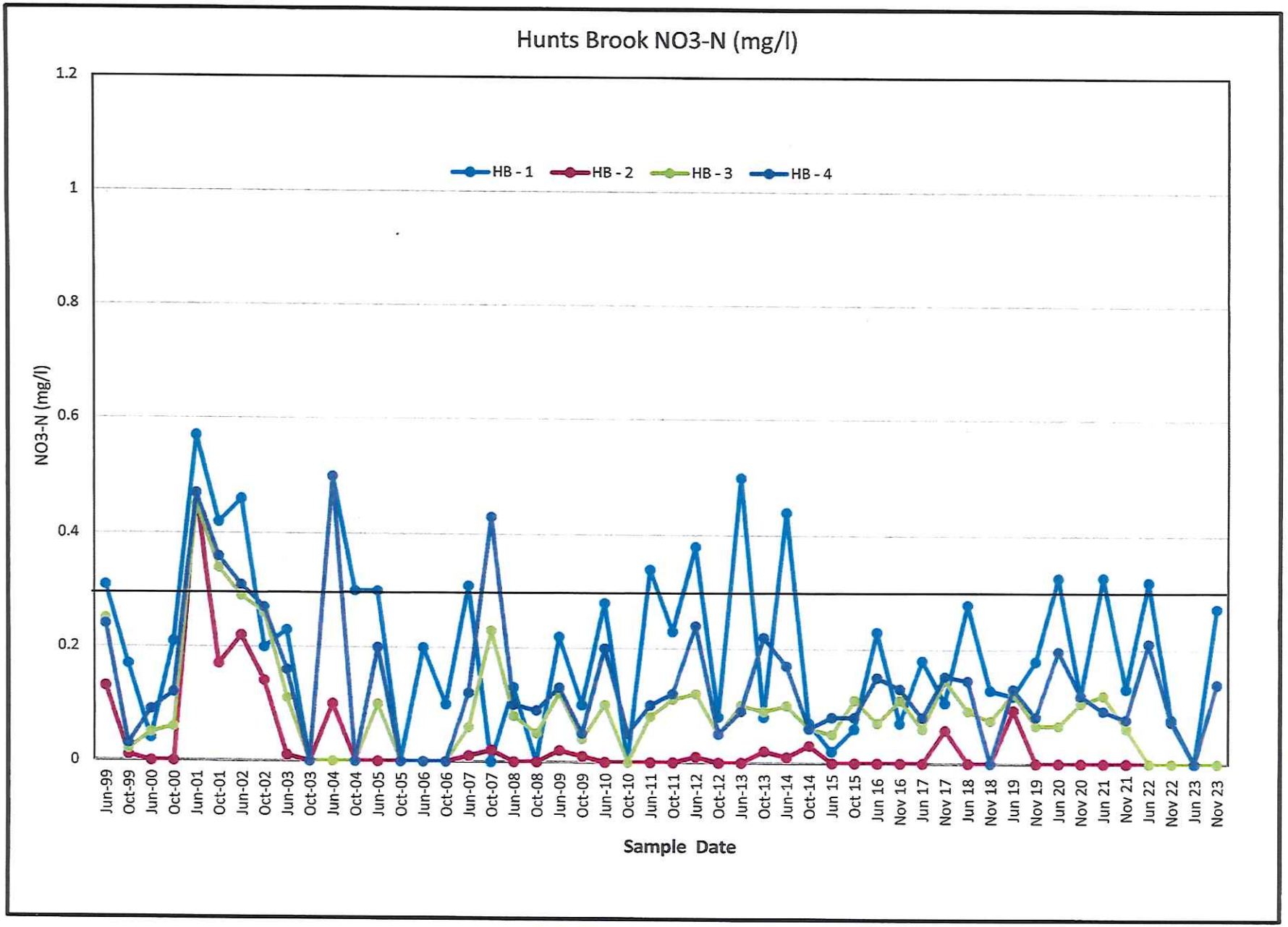
Talividdis Maidelis — 10/24/2024
Waterford Conservation Commission — Date


N
W
E
S
Scale: 1"=5000 ft.
HB-1
Lake Konomoc
HB-2
Pumis Brook
Thames River
OM-1
JB-2
NB-3
HB-4
JB-3
OM-2
Oil Mill Brook
Green Swamp
GS-1
SB-1A
WB-4
OM-2t
SB-1B
Stony Brook
OM-3
GS-2
SB-1
HB-5
Nevins Brook
Jordan Brook
SB-2
SB-3
JB-9A
JB-6
JB-9
Niantic River
MB-1A
JB-8
HB-10
MB-2
MB-3
Jordan Cove
FB-2
Mewife Cove
MB-4
GC-2
Goshen Cove
Town of Waterford
Stream Monitoring Sites
= Sample Point


Stony Brook NO3-N (mg/l)
SB-1A
SB-1B
SB-1
SB-2
SB-3
NO3-N (mg/l)
1.2
1
0.8
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Jun-99
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Oil Mill Brook NO3-N (mg/l)
OM-1
OM-2
OM-2t
OM-3
NO3-N (mg/l)
1.4
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Sample Date


Jordan Brook NO3 (mg/l)
JB-2
JB-3
JB-4
JB-5
JB-6
JB-8
NO3-N (mg/l)
1.2
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Sample Date


Hunts Brook NO3-N (mg/l)
HB - 1
HB - 2
HB - 3
HB - 4
NO3-N (mg/l)
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FIFTEEN ROPE FERRY ROAD WATERFORD, CT 06385-2886

Economic Development Commission
2023/2024 ANNUAL REPORT

The Economic Development Commission's purpose is to support and grow Waterford's economy. The Commission is empowered by Town Ordinance and Connecticut 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 the Town can take to meet its development goals.

The Commission held 10 regular meetings in Fiscal Year 2023/2024. The Commission provided funding to hire a consultant to develop a conceptual plan for the redevelopment of the Crystal Mall site. The Commission also explored updating the gateway signage for the Town. In Fiscal Year 2024/2025 the Commission will be working with the Southeastern Connecticut Enterprise Region (seCTer) and other non-profit organizations to hold events aimed at helping small businesses gain access to grants, loans and business advising services. The Commission will also be holding grand opening events to welcome new businesses to Waterford.

MEMBERS	ALTERNATE MEMBERS
Ed Lusher, Chair	Julie Greco
James Nicholas	Scott Gladstone
Guy P. Russo	
Michael Buscetto III	
Kathleen Mullen-Kohl	

STAFF

Jonathan E. Mullen, AICP, Planning Director
Dawn Choisy, Recording Secretary
Mark Wujtewicz, Planner

Respectfully submitted

Guy P. Russo (for)

Edward Lusher, Chair
Economic Development Commission

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

Waterford Emergency Management
2023-2024 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.

The Emergency Management Department is responsible for the managerial function charged with creating the framework within the community to reduce vulnerability to hazards and cope with disasters. Emergency management, despite its name, does not actually focus on the management of emergencies, which can be understood as minor events with limited impacts and are managed through the day-to-day functions of a community. Emergency management focuses on the management of disasters, which are events that produce more impacts than a community can handle on its own. The management of disasters tends to require some combination of activity from individuals and households, organizations, local and higher levels of government. The activities of emergency management can be generally categorized into preparedness, response, mitigation, and recovery. The outcome of emergency management is to prevent disasters and where this is not possible, to reduce their harmful impacts. The main goal is the continuity of operations of the local government to serve the needs of the public during disasters. This is done through significant pre-planning with local, state and federal partners. Our Emergency Operations Plan is routinely reviewed and updated for this purpose.

REGIONAL SUPPORT

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

Waterford Emergency Management works extensively with our State of Connecticut Department of Emergency Management and Homeland Security (DEMHS) Region 4 office and other partners in the state to provide continuous protection and response to the Town of Waterford.

DISPATCH

The dispatch center reached full staffing during FY2024. Two of the staff were in basic training during that time. There are currently three vacant full-time positions as some dispatchers have left for other employment. Full-time positions have been advertised. Two full-time dispatchers will be hired as soon as possible and training will begin. The dispatch center has the capacity to train only two dispatchers at one time limiting our ability to fill all vacancies at once. Two vacant positions were posted for hire on September 16, 2024. A written test was given on October 24, 2024. Interviews will be conducted based on the results of the test. The department maintains three part-time dispatchers which helps to keep overtime costs down. The part-time dispatchers may cover shifts at a lower cost for full-time dispatchers who use leave time or are assigned to training.

CAD/RMS

EMD Sinagra has worked with the Police Department, Fire Department and Information Technology Department on the purchase of Nexgen Computer Aided Dispatch/Records Management System (CAD/RMS) to replace the Central Square CAD/RMS used by police, fire and dispatch. The purchase was made and implementation of the new Nexgen CAD/RMS occurred in May, 2024. The town previously used a Central Square product for CAD/RMS. Central Square provided very poor customer service and it was not compatible with some Connecticut-centric functions. Central Square's annual licensing and maintenance fees were very expensive as well. NEXGEN is a Connecticut based company with exceptional customer service. Their CAD/RMS is in use in nearly all Connecticut towns and is designed to function in the Connecticut framework of courts, forms, mapping, etc. NEXGEN's annual licensing and maintenance fees are also significantly lower than Central Square's.

RADIO Project

EMD Sinagra continues to work with police, fire and EMS on the replacement of aging field radio equipment and the migration from the town's end-of-life radio equipment to the State of Connecticut's Land Mobile Radio Network (CLMRN). To that end, Emergency Management has replaced all of the public safety portable radios for police, fire and EMS during fiscal year 2024. The purchase was made with capital improvement funding that was already in place. The replaced public safety radios will be moved to other town departments and the older, obsolete portable radios will be surplused. All of the portable radios remaining in service are compatible with the state's CLMRN. Emergency Management is working with Motorola and the State of Connecticut Department of Emergency Services and Public Protection, Telecommunications System Division to design a radio system for the Town of Waterford that will suit the needs of the town and provide the necessary interoperability with other agencies that is needed in the public safety environment. The initial design has been revised following several meetings and is nearing completion. EMD Sinagra has secured an award on $1,000,000 from the Nuclear Safety Emergency Fund to subsidize this project. An additional $500,000 has been awarded from the State of Connecticut Bonding Commission. Motorola's final proposal with system details and cost will be available in early 2025.

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 issued 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. The KI tablets have a nine year shelf life.

TRAINING

Emergency Communications Center

There are currently two dispatchers in basic training. There are currently five certified full-time dispatchers and three certified part-time dispatchers. The two dispatcher trainees are partially trained with one currently working assigned shifts.

Two additional vacant positions will be filled soon and basic training will begin for those new hires.

Advanced training has been ongoing for dispatchers as well. Below is a list of training completed by dispatchers totaling 666 hours during the fiscal year:

Training Course	# of Dispatchers	Total Training Hours
Advanced Peer Support Training	1	36
Advanced Police Dispatching	4	32
APCO Illuminations	8	31
Autism Awareness Telecommunicator	1	1
Bullying and Negativity in the Comms Center	1	8
CJIS Security & Privacy: Security Role	1	3
COLLECT	2	2
COLLECT Recertification	5	10
Communications Training Officer	1	4
CPR	4	14
Crisis Comm/Negotiation for Emer. Disps.	1	4
Crisis Intervention Training for Dispatchers	2	32
Cybersecurity Fundamentals for the ECC	2	16
Deaf Culture and TDD	2	8
Dispatch Response to Active Killers	4	64
Emergency Medical Dispatch	2	64
Emergency Medical Dispatch - Recert	3	6
Enhanced Caller Management	5	30
FEMA IS-5	2	20
FEMA IS-100	2	4
FEMA IS-242	2	16
FEMA IS-700	2	8
FEMA IS-906	2	2
FEMA IS-907	1	1
FEMA IS-951	2	4
Intro to ICS/EOC-191 Interface	1	8
Law Enforcement Communications	1	32
NEXGEN CAD Training	9	54
Public Safety Telecommunicator 1	2	80
Public Safety Telecommunicator 1 Recert	4	8
Rapid Deploy Eclipse Analytics Training	2	2
Recruit, Hire, Retain & Promote for Success	1	6
Stress Identification and Management	1	8
Trauma Aware Call Taking	2	8
A Victims Plea, Meeting Expectations	5	40

EMERGENCY MANAGEMENT

Drills

The Emergency Management Department participated in several training drills during the fiscal year. On October 18, 2023 the town participated in the Governor's Emergency Planning and Preparedness Initiative (EPPI) exercise. The exercise scenario was a hazardous materials train derailment near Waterford High School. This drill was attended by members of several Waterford town departments and exercised our Emergency Operations Plan and incident response.

On April 2, 2024 we participated in a table top exercise with several town, state and federal agencies to prepare for the 2024 FEMA evaluated Millstone Hostile Action Based (HAB) drill.

The Emergency Management Department participated in Millstone's Nuclear Safety Rehearsal Drill on May 1, 2024. This drill had a Hostile Action Based (HAB) component which is a required drill element on an eight year cycle. This drill was conducted in the Waterford Emergency Operations Center and in the field. The drill was attended by members of the Federal Bureau of Investigation (FBI), Connecticut State Police, The Department of Energy and Environmental Protection (DEEP), the United States Coast Guard (USCG), Millstone Power Station, the Nuclear Regulatory Commission (NRC), Ledge Light Health District, Police Department, Fire Department, Public Works, Waterford Utilities, Waterford Ambulance Service, Youth & Family Services, Senior Services, Rec. & Parks, Board of Education, First Selectman's Office, and the Federal Emergency Management Agency (FEMA). This rehearsal was preparation for the 2024 FEMA Evaluated Millstone Nuclear Safety HAB Drill held on June 4, 2024. The evaluated drill was attended by the same town departments and agencies in the EOC as well as numerous neighboring police departments and Waterford Fire departments participating in the field at a forward command post and at the Millstone Power Station Plant.

Several pre-planning meetings were held with participating partner agencies in the months leading up to the drill. The drill was successful and the Town of Waterford received high praise from FEMA at the FEMA out-brief held on June 7, 2024. Town personnel costs for the rehearsal drill and evaluated drill are reimbursed from the Town's annual award from the Nuclear Safety Emergency Fund.

On June 12, 2024 the Emergency Management Department participated in the Governor's Emergency Planning and Preparedness Initiative (EPPI) Exercise. The topic of the drill was Voter Disruption and Election Security. Town staff including the First Selectman's Office, School Superintendent's Office, Police, Fire, EMS, Public Works, Town Clerk, Registrar of Voters and Emergency Management worked through several scenarios and applied state statutes, our emergency operations plan and all other available resources to plan for and overcome the issues presented. This group met numerous times during the year leading up to Election Day to prepare for any possible contingencies.

Protests, drones and cyber attacks: Waterford conducts election security drill



Emergency Management Director Steven Sinagra, right, records responses from town officials in the Waterford Emergency Management Center during the statewide emergency management drill to prepare for safe and secure elections Wednesday, June 12, 2024. (Dana Jensen/The Day)

FEMA Out of Sequence Interviews (OOS)

The Federal Emergency Management Agency conducts "Out of Sequence" interviews with each of the school administrators on a five year cycle to test their knowledge and preparedness for a radiation emergency. These are considered "Out of Sequence" as they are not aligned with the semi-annual Millstone Drills. EMD Sinagra prepared the schools' principals for these interviews and was involved in the interview process. Oswegatchie Elementary School and Great Neck Elementary School interviews were conducted in FY2024. Both principals did an excellent job in explaining their procedures for responding to a radiation emergency and referenced their annually updated School Emergency Operations Plan (EOP). The other schools are scheduled for FY2025.

Emergency operations Plan

EMD Sinagra completed the update and rewrite of the town's Emergency Operations Plan (EOP) as required by state statute. The updated EOP was submitted to the State of Connecticut for review. The plan was determined to meet all statutory requirements and was accepted by the state. The timely completion of this project was required to maintain the town's eligibility for emergency management grant funding. There was no disruption to the town's ability to apply for and receive emergency management grant funding from the state.

Grants

The Emergency Management Department was awarded three grants during the year. The Nuclear Safety Emergency Fund (NSEF) grant was awarded for two projects in the amount of $75,944.00. The first part of the award of $35,444.00 is for the partial reimbursement of the EMD salary and for preparation and participation in Millstone drills. The other part of the project was for Emergency Operations Equipment in the amount $40,500.00. The funding was approved for the purchase of traffic safety equipment including cones and signage, as well as the purchase and installation of a permanent 35" x 75" Daktronics GT6x LED Message Sign for emergency and safety notifications to the public installed on the Quaker Hill Green. These projects have all been completed.

Newly Purchased and Installed LED Message Sign at Quaker Hill Green



A replacement sign and a Light Emitting Diode (LED) screen were installed at the Quaker Hill Green. This sign was fully funded by the Nuclear Safety Emergency Fund (grant). Waterford Utilities provided the electrical work saving money on this project. The project was completed on April 24, 2024.

The sign has been used to notify the public of several severe weather advisories/watches and warnings. It has also been used to advise the public of road closures and delays due to various incidents.

The ability to instantly post messages provides an added measure of safety for those travelling in the area. The sign also gives the town the ability to relay other important information to residents of Quaker Hill.

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 $21,508.30 which is used to subsidize the EMD's salary.

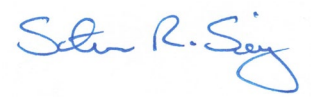
The town currently has a Nuclear Safety Emergency Program Grant award for the upcoming fiscal year (July 1, 2024 – June 30, 2025) for $1,104,500.00. $1,000,000 is to help with the cost of a new public safety radio system. $36,500.00 is for reimbursement of a portion the Emergency Management Director's salary and for the costs associated with Millstone drills. $68,000.00 is for the purchase of a new 35"x90" double-sided permanent RGB Message Board for emergency and safety notifications to the public to be placed at 204 Boston Post Road in front of the Public Safety Building. Permits have been applied for and this project is moving forward.

Meetings/Workshops

EMD Sinagra attends the following meetings regularly:

Region 4 Regional Emergency Planning Team Steering Committee – Member	Quarterly
Region 4 Regional Emergency Planning (REP)	Bi-Monthly
Eversource Utility	Quarterly
Millstone Regional Emergency Planning (REP)	Quarterly
Region 4 (South) Emergency Support Function (ESF)5	Bi-Monthly

Respectfully submitted,



Steven R. Sinagra
Emergency Management Director

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

Waterford Ethics Commission
Annual Report
July 1, 2023 - June 30, 2024

The Waterford Ethics Commission held its required four regular meetings in fiscal 2024. Three special meetings were held.

Membership of five regular members and two alternates was maintained in full throughout the year. Alexa Massad resigned in August, 2023, and was replaced by Alan Messier as a regular member. Cathy Patterson joined the Commission as a regular member following the resignation of Laurie Wolfley in November, 2023. Sara Gilman Mallari joined the Commission in December, 2023, as an alternate member following the resignation of Naomi Mendelovicz. Members Alan Messier, Christopher Nailon and Cathy Patterson, and Alternate Sara Gilman Mallari, began new two-year terms in February, 2024.

The Commission worked on the revision of the Ethics Notice of Complaint with the goal of more clearly emphasizing the need for Complaints to remain confidential, while ensuring public information is appropriately available.

Respectfully Submitted,

Elizabeth Ritter, Chair

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

Waterford Fire Department

Fiscal Year 2024 Annual Report

The Waterford Fire Department provides code enforcement and inspections, fire investigations, fire prevention, and fire suppression services. The department also provides emergency medical services, advanced rescue techniques, hazardous materials mitigation and containment.

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 Waterford Fire Department is a combination department, which utilizes career, part-time and volunteer members. It is comprised of five 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) and a contracted ambulance company, Waterford Ambulance Service.

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

Mission

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. By having the vision to transform today's fire/rescue service into a developing, proactive and professional service the Department will exceed current and future demands.

The Fire Service provides 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.

Vision

The Waterford Fire Department will continuously strive to meet the changing needs of our community and to be the best Fire-Rescue Department of our size in the country. We will accomplish this by providing a modern and technologically advanced Fire-Rescue Department, maintaining a high level of readiness and focusing on the professional development and training of all our personnel.

National Fire Incident Reporting



The National Fire Incident Reporting System (NFIRS) is a reporting standard that 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 2024, the fire department responded to **2,899** incidents, an increase of **6.31%** over fiscal year 2023. Our Incident Reporting System went through a major upgrade in FY23. 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

The most extraordinary and capable piece of equipment or apparatus is only as good as the crew that operates it. This is why we continually train to new standards and techniques. 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 fire involving occupancies such as single and multiple family dwellings, health care 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 motor vehicle accidents, fires in the respective vehicles and cargo that pass through our community.

Emergency Medical Services

Medical calls continue to be the largest part of the fire department's call volume. In FY24 the fire department responded to **1,909** 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 perform a Basic Life Support level of care. Our firefighters carry, on our fire trucks, equipment and medications to assist in cardiac incidents, overdoses, or major bleeds. Our personnel maintain continuing education to keep certifications up-to-date and 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 is responsible for statutory and local ordinance requirements to ensure a complete level of community protection. Periodic inspections of buildings and plan reviews of proposed buildings for compliance with State statutes and regulations are conducted to rectify conditions which may cause fires or situations that may allow a fire to spread uncontrolled. The primary goal of these inspections is to ensure the safe egress of occupants who may be endangered by the fire or its products. The Fire Marshal's Office protects the life and property of Town residents and visitors through its primary operations of code enforcement, building and other inspections, and fire cause and origin investigation.

Construction growth continues to take place in Town. At this time there are over fourteen hundred occupancies such as schools, convalescent homes, churches, retail establishments, business offices and gasoline stations that require yearly inspections. This does not include the Millstone Power Station whose auxiliary buildings are required to be inspected. During fiscal year 2024, the fire inspection staff conducted over **854** fire safety inspections, citing **2,863** fire code violations. Enforcement of the Fire Safety Code 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 required in order to prevent the occurrence of future fires or, at the very least, reduce the severity. If the fire is determined to be incendiary, a thorough investigation is necessary in order to prosecute the guilty party. In this case, the investigation becomes a deterrent to the crime of arson. Fire Marshal personnel, in conjunction with law enforcement agencies, perform these arson 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



Waterford Fire Department has a Community Safety Education program which continues to aid in our fire prevention efforts. Residents of all ages are educated 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.

Fire Prevention and Life Safety Education's reach into our community consists of in person classroom instruction and includes a heavy presence on all forms of social media, virtual and in person programs, and community events.

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, using fire schools as Eastern CT Fire School, CT Fire Academy, and private training companies we have brought to Waterford to train our personnel. Increasing

training is a top priority for Fire Services. Training motivates personnel, keeps them safe, and keeps the public safe and helps Waterford with our ISO rating.

Fire and Life Safety Education Community Reach



Fiscal Year 2024 was another busy year for public education in all community demographics.

The Community Safety Educator, the Operations Manager of Waterford Ambulance Association and Waterford PD Community Engagement Officer, accompanied by K-9 Comfort Officer Hodges and Fire Service's comfort dog, Ginger continued to deliver life safety instruction, education and support for the Town's at risk residents. This multi discipline learning experience touches on the roles of first responders in regards to safety and rescue.

Fiscal year 2024 started off with safety presentations to our senior living communities. The Spring included invitations to Clark Lane Middle School Career Fair and Eastern CT Regional Career Fair at Three Rivers Community College.

The Fire Marshal's office participated in the 2024 CT Fire Prevention Poster Recognition Program. The annual contest is sponsored by the State of Connecticut Office of State Fire Marshal, State of Connecticut Fire Marshal's Association, State of Connecticut Public Fire Education Association, and the Connecticut FAIR Plan. This contest involves fourth and fifth grade students throughout the state to create their own unique artistic and colorful fire safety message and convey it in the form of a poster.

More than 250 Waterford students participated in FY24's program. A Great Neck school fourth grader's poster won for our region and went on to compete state wide.

A Fire and Life Safety presence will be seen at all community events for the continuing education of all residents. A newsletter will continue to be published in the Waterford Rec & Park Catalog which comes out three times a year.

Goals for Fiscal Year 2025

Recruitment

Volunteer recruitment has been one of our top priorities for FY24 and will continue to be in FY25. As it is all over the country, volunteer recruitment and retention is a fire departments biggest challenge.

The Waterford Fire Department has continued a bold recruitment campaign using exciting and innovative ways of getting our message to the community. Utilizing current volunteer personnel, new recruits and social media, the Fire Department has brought our efforts beyond the standard methods to a new and diverse audience.

The Fire Department participates in the annual Waterford High School College fair, giving our young adults an opportunity to learn about volunteering at their local fire department and becoming a career firefighter by continuing their education at the Connecticut Fire Academy.

Training is a large commitment for our Volunteers to meet guidelines, standards and OSHA compliances. We are committed to our recruitment program, increasing our training, and offering more opportunities to be a part of the Waterford Fire Department.

Radio System

Waterford is continuing the process of replacing the radio system to join the State of Connecticut Land Mobile Radio Network (CLMRN). There are many reasons for joining this system. Interoperability, economy of scale, and reliability are just a few. Several towns in southeastern Connecticut have joined the system over the past few years.

Interoperability is the greatest factor in our decision. Waterford has five antenna tower sites that would greatly enhance the State of Connecticut Land Mobile Radio Network (CLMRN) in southeastern Connecticut. Most towns on the system have one or no antenna towers. The towns of East Lyme, Groton City, Groton Town, Ledyard, Montville, New London, Norwich, Lawrence & Memorial Hospital Paramedics, Connecticut State Police, and other State of Connecticut departments will benefit from the expansion of the system. The Town of Waterford schools would also use this system to communicate during a potential school emergency.

There is a large amount of defense and industrial infrastructure as well as transportation in the region that will benefit from the interoperability that this system will bring to public safety. The Millstone Nuclear Power Station in the Town of Waterford as well as the U.S. Navy Base, General Dynamic's Electric Boat, Pfizer, Interstate 95, Interstate 395, Amtrak and the Providence & Worcester Railroad are just a few. Federal agencies are also using the CLMRN in southeastern Connecticut and will benefit from Waterford's infrastructure when added to the system. The installation of this system will provide communications interoperability between Waterford and other agencies in our region that does not currently exist during emergencies and major events/disasters.

Conclusion

The Director of Fire Services, is continually evaluating the services that are provided to the Town. As we all strive to keep our budget within the preferred guidelines, we must also watch closely to assure that our level of services does not diminish. The proper deployment and staffing of resources will remain to be the focus as the time demands on our volunteers continues to show a strain on the number of qualified volunteers available during various time periods. Many agencies make up the Fire Department in the Town of Waterford, and we greatly appreciate their continued efforts.

Respectfully Submitted,

Stephen Dubicki
Stephen Dubicki
Interim Director of Fire Services

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

Flood and Erosion Control Board
2023/2024 ANNUAL REPORT

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

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

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

The Commission held 4 regular meetings and 5 special meetings in Fiscal Year 2023/2024.

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

STAFF

Jonathan E. Mullen, AICP, Planning Director
Frances Ghersi, Recording Secretary
Maureen FitzGerald, Environmental Planner

Respectfully submitted,

Chris Callahan

Chris Callahan, Co-Chair

George Harran

George Harran, Co-Chair

Flood & Erosion Control Board

Harbor Management Commission
Waterford Public Safety Building
204 Boston Post Road
Waterford, CT 06385

Town of Waterford

WATERFORD, CT 06385

August 19, 2024

Town of Waterford
Board of Finance
Attn: Kimberly Allen, Finance Director
15 Rope Ferry Road
Waterford, CT 06385

Dear Kimberly,

Per your letter dated August 15, 2024 I am submitting the following summary of our Fiscal Year, 2024 as well as our future plans and programs for 2024 and beyond:

2024 Notes: The Waterford Harbor Management Commission is currently made up of 12 members including our Harbor Master, David Crocker, and Deputy Harbor Master, Richard Miller and our recording Secretary, Audry Ulmer. The Commission managed 192 moorings, 16 pulley poles and had 7 delinquent moorings removed at the end of 2023. We increased our rates to keep pace with increased expenses supporting the Harbor Master's boat as well as matching the price of moorings and pulley poles in East Lyme and other towns and cities in New London County. Our current price for new moorings and pulley poles is $100.00 and annual renewals are $75.00.
The mooring fields are inspected each year in the August-September time frame and delinquent moorings are tagged to alert the owner of imminent removal at the owner's expense.
Our new Recording Secretary is doing an OUTSTANDING job updating our records and contacting mooring/pulley pole owners to stay current with their inspections and all documentation required for their annual stickers.
The Commission worked with the State DEEP, Army Corps of Engineers and local Marine Engineering Companies to identify and approve new and revised docks and structures that would fall below "mean high tide", ensuring the property owner abides by and is aware of all protections to our water systems.
I have been in contact with Waterford-East Lyme Shellfish Commission as well as East Lyme Harbor/Shellfish Commission Chairpersons and will be meeting with them shortly to discuss ways our Commissions can better serve our communities and better work together to make our shorelines a more beautiful and treasured resource.

Our Harbor Master, David Croker, was instrumental in having "No Wake" signs posted between the bridges and alerting the Marine Patrol to increase their enforcement of offenders. The Commission has received many calls regarding speeders in the river channel and especially between the bridges, potentially causing damage to boats tied up to docks as well as boats anchored and moored near the channel.

Please let me know if you need clarification or more details from the Waterford Harbor Management Commission.

Respectfully Submitted by:

John J. Hughes III, Chair
Waterford Harbor Management Commission

Annual Report for Fiscal Year 2024-2025

Prepared by the Waterford Historic Properties Commission

Preservation Highlights

1. **80 Shore Road Demolition and Community Engagement**

In December 2023, our Delay of Demolition Ordinance faced a critical test with the controversial demolition of 80 Shore Road. The Historic Properties Commission provided a forum for civic engagement, allowing town residents to voice their concerns and reflect on the importance of the building. This dialogue underscored the vital role historic properties play in shaping our community's identity and neighborhoods.

2. **Hammond Mansion Roof Replacement at the Eugene O'Neill Theatre Center**

A long-anticipated project reached completion in late spring 2024, with the replacement of the roof on Hammond Mansion. The work, which included important trim and gutter details, ensures the mansion's structural integrity for the next 20 years. This milestone highlights our commitment to preserving key architectural landmarks.

3. **Revitalization of Nevins Cottage**

The Nevins Cottage entered an exciting new chapter through collaboration with developer Kevin Daily and the establishment of the Friends of Nevins Cottage. Using a structural analysis commissioned by the Historic Properties Commission, the group successfully applied for a license to use the structure and obtained the necessary building permits.

- In September 2024, the commission issued its first Certificate of Appropriateness for this certified local government property.
- This marks a significant step toward restoring and repurposing the Nevins Cottage, with strong support from community volunteers and developers.

New Membership and Leadership Engagement

The commission welcomed several new members this year, including:

- **Skip Adams**: Local developer
- **Justin Pezzolessi**: Yale Buildings official
- **Melissa Guarnierri**: Local resident and member of Friends of Nevins Cottage

We are actively seeking an additional member to further strengthen our team. To ensure continuity and provide valuable context, Mary Dunne, Director of the State Historic Preservation Office, will join our January meeting to discuss the benefits and responsibilities of certified local government projects.

Maintenance and Preservation Projects

1. **Jordan Park House**

   • A $25,000 appropriation in fiscal year 2023-24 allowed for the initiation of critical maintenance on the historic Jordan Park House.

   • Urgent chimney repointing was identified as a priority. The Director of Public Works, Gary Schneider, has contracted an architectural firm to draft specifications, and bids are expected to be awarded before year-end.

   • The Waterford Historic Society has put significant resources into the Schoolhouse and the Beebe House. Friends of Nevins will begin restoration work soon. These efforts represent the first steps toward restoring the Jordan Green buildings, ensuring their historical significance is preserved for future generations. If the town continues to fund maintenance of the Park House , the west end of the Civic Triangle will be as welcoming as the newly restored pond area.

2. **Support for Abandoned Cemeteries**

   • The commission continues to back a dedicated group of volunteers working to maintain and improve accessibility to Waterford's historic and abandoned cemeteries. Their efforts serve to honor and preserve the memory of Waterford's past residents.

Looking Ahead

The fiscal year 2024-2025 has been a period of significant progress in the preservation and maintenance of Waterford's historic properties. From community engagement to restoration projects, the Historic Properties Commission remains steadfast in its mission to protect and celebrate our town's heritage.

We look forward to continuing collaborations with volunteers, developers, and residents to ensure that Waterford's historic buildings and landmarks remain a source of pride and inspiration for generations to come.

Respectfully submitted,

John J. O'Neill Jr.
Waterford Historic Properties Commission
Fiscal Year 2024-2025

FIFTEEN ROPE FERRY ROAD WATERFORD, CT 06385-

INFORMATION TECHNOLOGY DEPARTMENT
ANNUAL REPORT
JULY 2023 – JUNE 2024

The Information Technology departments FY24 focus was to complete several capital projects, improving our monitoring and detection of possibly cyber threats, and continue supporting Departments and Users with their IT needs.

Some of our major accomplishments over the past year are.

NEXGEN

Our most important project of the year was being involved with the migration to a different CAD/RMS and Mobile public safety software system. The NexGen system is a Connecticut focused system that has multiple built in integrations with the State. The NexGen solution is implemented in over 95% of the municipalities in the State including the CT State Police successfully for many years, so although it was new to us, it is a well-established well-supported product. Switching has gained the Public Safety departments many efficiencies, but the biggest savings has been in the cost of supporting and maintaining it. The previous system was approaching annual support costs of over 100k dollars a year, the NexGen system costs less than a third of that a year in maintenance fees.

The IT involvement with the project was with building the servers, working with NexGen on data source connectivity for data migrations, integrations for security, and final conversion of end users machines from the old system to using the new system. This included the upgrade of the secure mobile suite of products for vehicle integrations and working through any integration issues post live.

This project conversion was highly successful because of the work of the hard work and time that Police, Dispatch, and Fire put into the project working as a single cohesive team toward this goal. I.T. was just a piece of that puzzle; the other departments had the heavy lift of learning a new system, data conversion validation, and integrating the new system in to their daily workflow.

PHONES

Working with Total Communications, Inc. out of East Hartford, CT, the I.T. departments for the Town and the Schools systems worked together to upgrade and replace much of the backend core that allows the Town and School phone system to function.

The primary goals of this project were to replace all equipment and software no longer supported, because of age, by the manufacturer of the phone system, Cisco. Much of the existing equipment that was installed, Routers, Servers, and Software, had been in place between 8 and 10 years. As a critical infrastructure component of the School system and the Town it is vital that support services are available.

This project was very successful because of Total Communications and the onsite engineer assigned to the task. They worked with us, both organizations, to ensure there was very little downtime and the thorough testing of services after each building or service was migrated to the new system.





PC REPLACEMENTS

The I.T. department, through its replacement cycle plan, replaced all of the desktop computers in the Police department. The computers that were in place were not compatible with upgrades to Windows 11 and were among the oldest in the town. This migration was rolled out and scheduled to minimize any downtime for individuals in the department.





BACKUP

During FY23 the I.T. Department implemented a new backup appliance from Cohesity. In FY24 we worked with Cohesity to implemented the offsite backup storage solution for this product called FortKnox. This integration allows us to archive backups of our software infrastructure in protected AWS vaults automatically.

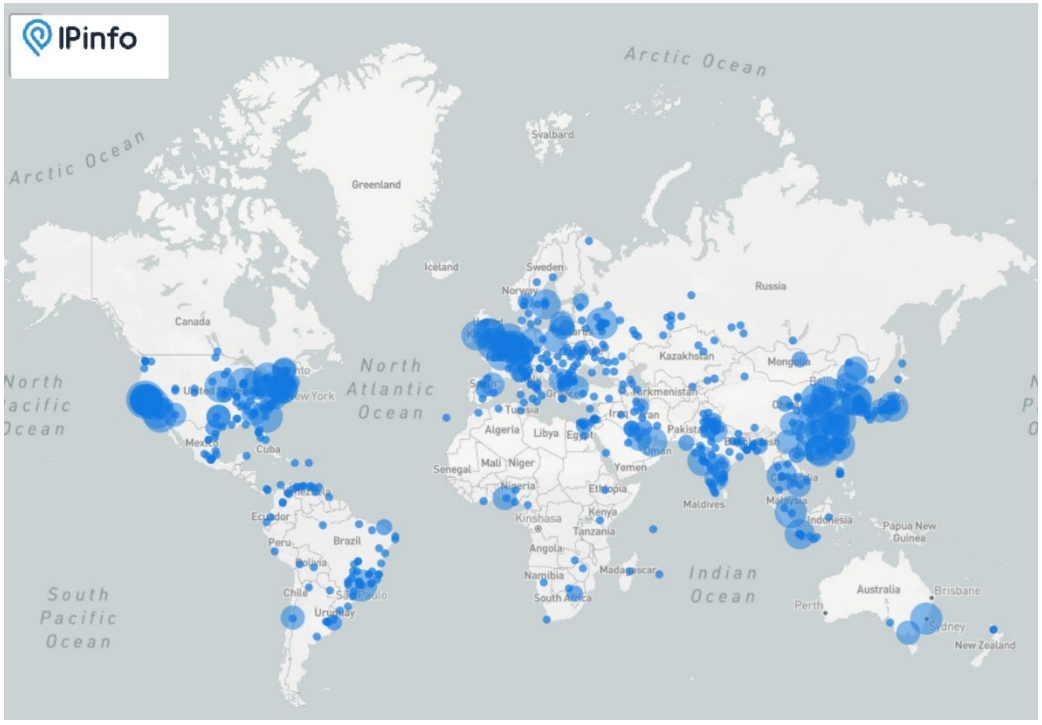
COHESITY Cohesity FortKnox
Cyber Vaulting and Recovery as a Service

FIREWALL

Cybersecurity issues and events will always be a concern. Monitoring logs is extremely important to understand the daily traffic and to be able to find anomalies. In FY24 we implemented a couple of technologies to help block potential inbound threats faster and automatically.

We signed up for an integrated the threat feed from AbuseIPDB. This provides us with a list of addresses in the world that others have reported as being a threat, or having an abusive goal. These potential threats will now automatically be blocked regardless of the attempt.

Additionally we implemented our own in-house blacklist database solution using a syslog server, SQL server, and scripting to build a list of hostile IP addresses that have attempted to make unsolicited connections to our systems. This list currently contains over 371K addresses. The solution also allows us to pull some basic reporting and use tools to map the threats. (e.g. one day in May)



VMWARE & EXCHANGE

Working with Total Communications the IT Department successful in upgrading our VMWARE environment from Version 7 to Version 8. Additionally we were successful in upgrading from Exchange server version 2016 to the latest version of Microsoft Exchange server, version 2019. Staying current on upgrades like this are vital for a good cyber security posture.

MAJOR DEPARTMENT SOFTWARE UPGRADES

In FY24 the I.T. Department helped upgrade vital software solutions for different departments across town.

Tyler Technologies and the Town Finance department worked with I.T. to migrate to new virtual servers and the latest version of the Munis Financial Accounting system. This involved building a new split production and test/training server environment and providing the Finance department with any support related to the migration or resolving technical issues. The success of this migration is fully do to the work of the Finance department verifying the data migration and ensuring every part of the product suite was functioning for their requirements.

We worked with Harris Utilities and the Town Utility Commission department to migrate to a new Utility billing software called inHance. The success of this migration is fully because of the work of the Utility Commission, as this wasn't just an upgrade, it was complete change of their billing software, workflow, and billing communications.

Working with Quality Data Systems and the Tax Assessors and Tax Collectors offices to migrate their QDS software off an older Microsoft Windows virtual server to a new one. Both offices were critical to the success of this migration and working with us to minimize downtime.

We were involved with the Police Departments cloud storage implementation of body camera and in-car video for Motorola Watchguard. State requirements related to the length of storage for video as well as the increased size of video files related to higher resolution cameras over time really dictated this need of ever increasing space requirements.

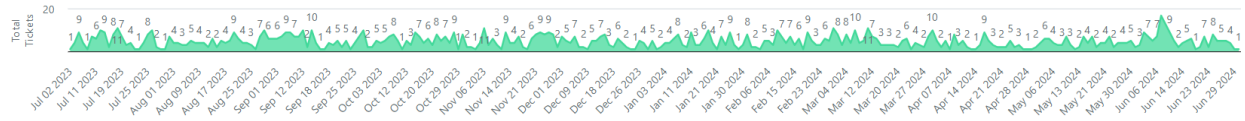
MOBILE DEVICES

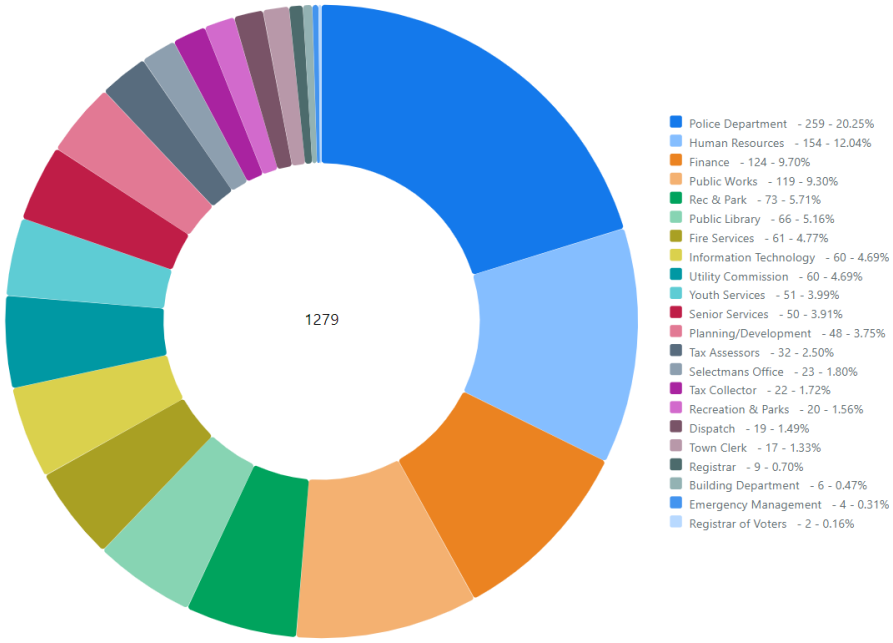
The majority of Town Apple iPhone and Apple iPads are now managed through our Meraki MDM environment. This allows us to remotely push out necessary updates and applications and lock the device should it be lost or stolen.

HELPDESK

The helpdesk ticket tracking software IT Service Desk from Freshworks is vital to triage incoming support requests from all departments throughout the year.

We received 1279 tickets during the FY24 period. Not every request or issue generates a ticket.





For the FY 25-26 Fiscal year the IT Department will continue to work toward the increased capacity, security, and resiliency of the Towns Infrastructure.

Respectfully submitted,

Jeffrey Robillard, IT Manager

I.T. Department

LLHD
Ledge Light Health District

Promoting healthy communities

Ledge Light Health District

Ledge Light Health District (LLHD) serves as the local health department for the municipalities of Waterford, East Lyme, Groton, Ledyard, Lyme, New London, North Stonington, Old Lyme, and Stonington. The LLHD team, comprised of experts in administration and finance, environmental health, communicable disease prevention, and health education and community outreach, work cooperatively to promote healthy communities and ensure that healthy opportunities are available to everyone. The Director of Health and finance/admin team support the teams described below and coordinate cross-specialty efforts to improve community service across the organization.

Environmental Health *The 14 members of our Environmental Health Team have a range and depth of expertise that serve Waterford community members*

Regulated Establishments: LLHD inspects food service establishments to ensure they are compliant with the FDA Food Code and are following good food safety practices. These establishments are inspected based on the risk associated with their level of food preparation activities. We work with these local businesses to implement comprehensive food safety practices and provide cost-effective food service education programs. We continue to support food service establishments and vendors through the changes required due to Connecticut's transition to the FDA Food Code. In Waterford there are 99 licensed food service establishments.

We also inspect public pools (6 in Waterford), cosmetology (23 in Waterford), day care (8 in Waterford) and body art establishments (2 in Waterford) to ensure these entities are taking measures to protect public health. We also respond to complaints about lodging establishments (6 in Waterford). 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 (3 in Waterford) and informs the public regarding bathing water quality that does not meet EPA/State standards.

Land Use: Our environmental land use staff of Environmental Health Specialists and Environmental Technicians conduct soil testing and plan reviews for all 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 (there were 21 B100a reviews in Waterford last fiscal year). Septic installation plans for new septic systems (5 in Waterford during FY24) or repairs (16 in Waterford in FY24) 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 team works closely with both agencies to ensure compliance with all code requirements.

Healthy Housing: Safe and healthy housing is an important public health topic. LLHD supports community members in resolving health concerns associated with their housing in a number of ways. We respond to

complaints or concerns about conditions in rental units and properties with excess garbage, stagnant water or other conditions that may impact health (40 in Waterford last fiscal year). Our community health workers help community members who may be experiencing or at risk of experiencing homelessness connect with resources and supports. Our *Breathe Well* program – a collaboration with Lawrence and Memorial Yale New Haven Health, helps families identify asthma triggers in their homes (more information about *Breathe Well* is provided later in this report). Finally – and of particular importance this year, our team responds to cases of elevated blood lead levels in children under 6. Recently, Connecticut updated the statutes regarding elevated blood lead levels – recognizing that 'no lead is good lead' the action level where public health intervention is mandated by law has been lowered over the last few years, leading to a new floor of 3.5 microgram per deciliter in January 2025. This is expected to increase the number of cases where LLHD must conduct a comprehensive lead inspection in Waterford from 2 to 18.

Communicable Disease Prevention *There are 3 team members who focus in this area of work*
LLHD holds annual free flu vaccination clinics for people aged 6 and up and COVID vaccinations for people who are un- or under-insured. We educate the public about infectious disease prevention and distribute masks and COVID test kits at community events and through our community partners. 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 *One team member has primary responsibility for this body of work*
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. LLHD is the regional lead for emergency preparedness and manages the contract from the Department of Public Health for all health districts within DMHS Region 4. This regional effort provides opportunity to align plans and share resources.

Health Education & Community Outreach *There are 10 team members who work on these programs*
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: In 2023, the Connecticut Department of Public Health changed the way Local Health Departments/Districts can participate in the Preventive Health Services Block Grant program, increasing the amount of funding available to individual health departments/districts but making it a competitive process. LLHD was honored to be selected for a sub-award through this opportunity. The new grants supports LLHD's Community Health Worker Program. Community Health Workers are public health team members who support people experiencing barriers to health in accessing healthcare, insurance, social services, transportation, housing, food and other resources. They draw from their lived experiences and trust relationships with community members as well as their knowledge of systems of care to help community members achieve their individual health goals. The LLHD Community Health Workers partner with our colleagues in Waterford Human Services to connect with community members at the Waterford Food Bank and other locations. We also serve a number of Waterford residents at The Bodega food pantry at the Place for CommUNITY Wellbeing each week.

Immunization Action Program (IAP) and Immunization Promotion Programs: The Connecticut Department of Public Health provides several funding streams to promote immunization across the lifespan and reduce preventable and sometimes fatal diseases. LLHD provides public education, vaccination clinics and professional development for healthcare providers, conducting 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 and New London County Coordinated Access, Resources, Engagement and Support (NLC CARES): 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 and look to continue that partnership.

The Health Improvement Collaborative (HIC): LLHD continues to convene numerous partner agencies and community members who collectively monitor the health of our communities and take action to address prioritized health concerns through the Health Improvement Collaborative of Southeastern CT. At this time focus groups are being conducted throughout the region and consultants engaged by Yale New Haven Health System are compiling data from surveys and other sources to produce the 2025 Community Health Assessment.

LLHD Strategic and Other Planning – Looking Ahead

In March 2024, the Board of Directors approved and adopted our 2024-2029 Strategic Plan and corresponding Implementation Plan. Our plan is focused on strengthening some of the "10 Essential Services of Public Health" as identified by the CDC, the Public Health Accreditation Board and the State of Connecticut. A high level overview of our goals is provided here, the full plans are available on our website at www.llhd.org/about-us/2024-2029-strategic-plan. We welcome dialogue and feedback about these living documents.

	Strategic Priority	Goals
Internal	Reinforce LLHD's cohesive vision and infrastructure for the next five years, grounded in our stated operating principles and with equity at the center	1. Enhance strategic decision making around financing, infrastructure, and operations to ensure prioritization of LLHD principles. 2. Strengthen LLHD's infrastructure, culture and processes to integrate quality improvement and evaluation practices throughout operations. 3. Strengthen LLHD's infrastructure, culture and processes to reinforce cohesiveness, communication and collaboration across organizational activities. 4 Enhance workforce development strategies.
External	Enhance communication and collaboration with community members and partners.	1. Advance proactive and intentional strategies for community outreach, education and training priorities that align with LLHD's vision and operating principles. 2. Deepen and broaden partnerships and collaborations in alignment with LLHD vision.

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WATERFORD PUBLIC LIBRARY
Annual Report
July 2023 – June 2024

Fiscal Year 2024 began our 101st year of continuous service to the Waterford community. The theme for our 2023 summer reading was *Find Your Voice!* Thanks to grant funding from the Dominion Energy Foundation, we offered our 3rd annual al fresco concert series on Thursday evenings on the library's side lawn.

In July, we learned that, in response to the many materials challenges that libraries have been facing both here in Connecticut and around the country, the CT State Library was requiring that all principal libraries submit their collection development policies and that those policies must not be more than 10 years old to qualify to receive the new 2024 State Aid to Libraries grant. As our library's existing policy was from 2011, it required that we update it. Our librarian team met to discuss the existing policy and created a new draft that was presented to the library's policy and personnel committee for review. After some final tweaking, our newly revised collection development policy and request for reconsideration forms were approved at the September board of trustees meeting. This exercise enabled us to reinforce our policy by incorporating the personal freedoms offered by the *Bill of Rights* and the American Library's Association's *Freedom to Read* statement along with other recommended best practices for collection development. At the same time, we also strengthened our form so that it would still enable our local library users the ability to request materials reconsideration, while protecting our library from spurious complaints being filed by non-local organizations and anti-library groups.

Also over the summer, we learned that our library had been selected by the CT Library Consortium to participate in its first cohort of seven public libraries from across the state who would work in tandem to create new strategic plans while sharing the costs of a professional strategic planning consultant, Maureen Sullivan. Our strategic planning committee consisted of library director Chris Johnson; head of adult services, Jill Adams; head of youth services, Jenna Bivona; head of technical & circulation services, Laura Erickson; and two of our trustees, Eileen Boyce and Mim Wagner. Our team met with the cohort both in-person and on Zoom every two weeks and as a committee weekly to carry out the process. We issued our first survey to the community in August and received 190 responses. The feedback was overwhelmingly positive with most respondents very pleased with the service, collections and programs offered by the library. Our second survey, distributed in October, received over 200 responses. We held one-one meetings with the first selectmen and with the superintendent and assistant superintendent of Waterford Public Schools. We met with staff and had a special board strategic planning session. We held three community conversations and one more casual *Coffee with the Director* feedback sessions. Each of our public sessions attracted 3-5 participants.

Our team incorporated the feedback gathered from these endeavors into the final plan that was approved at the January board meeting. It was a big undertaking on a tight timeline, but we all agree that it yielded a strong plan that better reflects today's Waterford Public Library. The exercise also enabled us to build staff and board capacity through its "hands-on" learning approach of the steps needed to create a strategic plan. These skills will enable us to continue to update our plan without the need for an outside consultant in the coming years.

Sunday hours returned on October 15 and continued through March 24. Over the 21 Sundays, we served 1,437 patrons.

In January, Amy Sindel, our adult and technical services librarian, retired after 26 years of service to the library. The same month, Britta Obertello, began her tenure as our new fulltime Technical/Department Assistant for Adult, Technical & Circulation Services.

In February, staff and trustees met with DPW Director Gary Schneider and the MEP consultant to kick-off the library's HVAC project.

In March, we held our 2nd annual staff development training day which featured searching tips, active shooter training and an overview of our digital resources.

In anticipation of the April 8 partial solar eclipse, the library distributed over 500 pairs of eclipse viewing glasses that we received as a donation from the SEAL initiative (Solar Eclipse Activities in Libraries). Also in April, our new part-time custodian, Kenny Gray, joined the team to cover both the evening and Saturday shifts due to the resignation of our previous weekday evening custodian, Lino Monteiro. A new dogwood tree, funded by a donation from the now defunct New London Garden Club, was planted by Recreation & Parks in our parking lot's center island.

In May, volunteer Gail Hamsher, replanted parts of our rear entrance garden.

In June, the town installed a new external oil tank on the southwest corner of the library building. This unit will replace the current underground tanks. Once construction is complete, a fence and plantings will be installed to beautify the grounds around the tank.

Unfortunately, June also marked the third summer of the library not having a fully functional air conditioning system. The town is leasing two portable units to help cool the children's room and we are using portable fans in other areas.

In FY2024 the library applied for and received the following program grants:

- $1,000 from the Bodenwein Foundation in support of our *Great Decisions* world affairs discussion and lecture series
- $1,442 CT State Aid to Libraries grant used to fund the attendance of 7 staff members at the annual CT Library Association conference at the Mystic Marriott in April
- $500 from the CT State Library to continue our *Building Equity Based Summers* initiative
- $350 from CorePlus Credit Union to fund our June book discussion in partnership with Senior Services
- $250 from Chelsea Groton Bank and $3,000 from M&T Bank in support of youth summer reading
- $500 from Charter Oak Credit Union to fund our summer 2024 *al fresco* concerts
- $500 from Waterford Rotary in support of youth STEM programs
- $5,000 from the Community Foundation of Eastern CT in support of a new English conversation circle for new learners of English
- $3,333 from Traveling Toys to create a new circulating collection of toys for children and teens
- $2,500 from the Dominion Energy Foundation in support an outdoor Storywalk in the new Town Center park

Our monthly e-newsletter, *Discover More,* now has 1,639 subscribers, up from 1,207 at the end of last year. Our Instagram audience has grown from 970 to 1,133 followers, and our Facebook page now has 3,100 followers, up from 2,700 at the end of last year.

As always, the cornerstone of our operations remains the excellent customer service provided by our dedicated library staff and volunteers. Thank you to each of them:

- Adult Services – Jill Adams, Britta Obertello, Melissa Behney, Lauren O'Neill, Jeri DeSantis, and Janice Wilson and library pages, Allison Ardrey, Chloe Datum, Jacquelyn Licare, and Eva Weir
- Children's Services – Jenna Bivona, Ashlee Marshall, Rashmi Sharma, and Kaylee Smith
- Technical & Circulation Services – Laura Erickson, Judy Hentzman, Kathy James, Linda Sullivan, John Carta, Ed Kelmelis, and Hanna Osborne.
- Buildings & Grounds – Mike Miceli, Kenny Gray and Fred Conley.
- Administrative and Support – Gail Miller and Beth Bogdan
- Adult Volunteers – Lois Chenard and Carol Pollack

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

Technical & Circulation Services
Fiscal Year 2023-2024

This past year has been focused on developing, maintaining, and improving the infrastructure supporting library operations. At the close of the last fiscal year, we had taken the lead on a project to enable automatic renewals of eligible materials across the four libraries with which we share a software system. This project was successfully launched in mid-July to great acclaim from customers who appreciate the convenience of longer loan periods and the combination of "almost due" reminders with renewal notices.

Further upgrades were made to Enterprise, the library's online public catalog, resulting in a more user-friendly administrative interface and increased security safeguards. In addition, we responded to customer feedback by increasing the length of time before a session timeout. When the operating system on staff computers was upgraded to Windows 11, we acted as a liaison to the town IT department to ensure a smooth transition during the two-week process. At the library's annual staff development day, we presented a session on Workflows software-related "tips and tricks". This training session was repeated and offered to library directors and staff at Bill Memorial, Groton, and Mystic & Noank libraries.

Our department acts as a leader to the other partner libraries in the towns of Groton and Mystic. We responded to fourteen requests for Workflows software-related assistance from them; these ranged in urgency from "system down" help requests to basic configuration assistance, advanced troubleshooting, and project consultation. We also took the lead on a months-long project to migrate Overdrive/Libby and Kanopy authentication from SIP to web services for all four libraries. Once completed in mid-September, this initiative will provide greater opportunities for future functionalities as well as enhanced security for customers' accounts.

I was proud to serve on a committee to develop and update the library's strategic plan, which will serve as a blueprint and a guide for our goals over the next few years. It was a pleasure to work with other libraries in the cohort and exchange ideas during the plan's development; the library's plan is all the stronger for the shared input and guidance we received from both the consultant and from the community conversations we hosted with our library customers, community members, and stakeholders.

The library's physical collections were enhanced by the additions of metal detectors, ukuleles, and binoculars, all of which have proven to be extremely popular. In addition, we recognized the demand and desire for more television series and responded by increasing the space allotted to house them. Great Courses on DVD have been interfiled with nonfiction books on the same subject, with the goal of making it easier for customers to discover them.

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 updates subject headings (LCSH) to be more inclusive and current, we follow suit;

over the past year, we changed close to four hundred headings in our catalog to meet professional standards and to use more respectful terminology. Waterford continues to lead by example in this regard.

The success of the Technical & Circulation Services department is wholly dependent upon its staff, who are dedicated to providing excellent customer service to all. We thank departing staff member Amy Sindel for her many years of service and wish her well in her retirement; we welcome incoming staff member Britta Obertello to the team.

Laura Erickson
Head, Technical & Circulation Services Department

Adult Services
July 2023 to June 2024

New ideas, programs, informational and technological needs, reading challenges, unique displays and community collaborations kept Adult Services busy and our patrons engaged. This past year seemed busier than ever. Once again summer was here filled with beach read requests, concerts, engaging lectures and author talks, workshops and more. The summer reading theme *Find Your Voice!* offered patrons opportunities to find verbal empowerment through poetry, singing, art and storytelling programs. To cap it off what a treat to have the CT State Troubadour Kala Farnham lead a performance on storytelling through sound. The reading challenge brought in 17 participants and 209 books read!

The One Book One Region kick off was in June highlighting the 2023 title *What the Eyes Don't See* by Mona Hanna-Attisha. This regional collaboration continues to bring southeastern CT readers together even after 20 years! Again, libraries, bookstores, and Connecticut College all took part in collaborating on programming and assisting in promoting this regional read with the author finale in September at Connecticut College.

Each fall we gear up for a new year of programming. While the new Mystery Book Club continues to increase its members both the Friday Afternoon and Speculative Fiction book clubs continue their regular monthly discussions. Many thanks to our scholar facilitators who lead these discussions year after year. With several patron requests our film series started up again with Friday "movie matinees" running January through April with many in attendance. Liberty Bank continues to sponsor an annual shred-it day event on the premises in early October. It was our first Hispanic Heritage Month celebration for all ages with the Hispanic communities of Waterford and New London participating on Saturday, September 30 with 98 in attendance. It was a great success with the event co-sponsored by Mujeres Entre Cultura and Esperanza Latina.

A program highlight of the holidays was our version of the Icelandic holiday tradition Jolabokaflod. During this festivity books are wrapped with titles unknown and are shared among friends and family and opened Christmas Eve with some hot chocolate. We wrapped 70 like-new donated books and patrons were able to choose one wrapped book as a gift from the library during the week prior to Christmas. This was a well-received addition to our holiday events. We hope to make this a library tradition. We enjoyed a holiday concert with Irene Mrose Rissi on viola accompanied by Linda Hinz on piano. Another lovely performance with many attending. And we offered a Victorian Christmas program with a Charles Dickens impersonator reading his holiday classic A Christmas Carol. Our Adult Winter Reading Bingo Challenge ran from January through February with many participating. We continue to offer Book-a-Tech sessions during the winter and summer breaks with our reference assistant tech guru Lauren O'Neill.

We welcomed in spring with four gardening programs. Our annual seed library event was held in March with board of trustee member Miriam Wagner and Master Gardener Marcia Benvenuti providing another helpful presentation on growing flowers and vegetables from seeds. We also hosted an early spring garden planning program with an urban farm couple from New London, a Square Foot Gardening program with a certified instructor and, last, an introductory composting program with the SECT Regional Resource Recovery Authority. All were well received.

We finished up the year in June with a lovely virtual chat with the Swans of Harlem. The book The Swans of Harlem is about five black pioneering ballerinas performing at the height of the Civil Rights era culminating in a 50-year sisterhood. One of the ballerinas, Gayle McKinney-Griffith, was from

Quaker Hill. We were joined by the surviving four Swans and Gayle's daughter Khadija Griffith where they shared moving stories about their performances and friendship. Waterford RISE co-sponsored the event.

It's always fun to look back and see what programs had the most attendance. Whooo knew that owls would bring in over 150 attendees! And what about our other popular events such as mushroom identification, fire cider workshop, star gazing events, genealogy workshops, a tea and chocolate tasting, Al introduction, herbal workshop, maritime knitting, writing workshops, and any of our wildlife programs.

We continue to have programming partnerships with the Waterford Historical Society, Waterford RISE, American Association of University Women (AAUW) and Senior Services of Waterford. These groups are an asset to our community and they continue to support our library whenever we reach out.

The collaborative programming group of librarians of SECT continue to meet virtually with the adult services department head representing Waterford. This has been an excellent years long collaboration where the cost and marketing of speakers is shared. A collaborative highlight was a 4-part spring series called Celebrating Culturally Heritage through Art with Mystic Museum of Art and lecturer Jane Oneail involving four virtual art lectures and an accompanying workshops.

This past year we had 250 programs with 67 of them being virtual and 81 reference questions answered via email.

For the first time a community group hosted a display. Waterford RISE and our department reference assistant Melissa Behney created a reading list of materials within the library focusing on inclusion, diversity, and social equity. Melissa also created a unique "Older Adults" display with a reading list focusing on caregivers, dementia and alzheimer's patients, health and fitness, along with retirement. This display was suggested to us by a member of the Senior Center Commission and we acted on the suggestion. These displays were up for almost a year.

Adult Services tried something new this year by keeping track of patron interactions during the months of January and February. Reference transactions included requests on how to delete email trash, provide a list of Waterford voting districts, find the cafeteria phone number at Yale New Haven Hospital, researching Oppenheimer's relationship with Einstein, locating books on piracy in New England, researching a schooner that sunk off the coast of Old Lyme, learning how to file a complaint with the Attorney General's Office, discovering why Governor Greg Abbott is in a wheelchair, responding to an email request for a library card to be sent to an English resident because the "libraries were not that good over here", researching how money was exchanged in Europe in the 16th century, as well as what's downstairs and can I go upstairs?

And a favorite email from Sweden:

> *Good day! My name is Viktor and I come from Sweden. I'm 19 years old and recently I picked up a hobby aiming to cheer up my little sister who is suffering from a heart and lung disease. Our hobby is to collect library cards from around the world! Usually I travel to different locations and gather the cards for her. I was wondering if there was any way to get one of your cards from Waterford sent out to Sweden via mail? My sister and I would be forever grateful. Also, if you do kindly decide to send a letter, please do not make it too big because I have to pay a hefty import tax for larger packages outside the EU. Simple envelopes are perfectly fine though! My address is:*

Viktor Kristensson, Stockholm, Sweden

And a favorite phone call from a woman in Florence, Italy, looking for a photo from 1978 that was in The Day newspaper when she was a theater student at The O'Neill. She was photographed with Henry Winkler, who was directing a play at the time. She was so thrilled that the photo was found and emailed to her. She also informed us that neither The Day nor the Theater returned her phone calls but knew that if she called a library, she would get her answer!

Our comprehensive and varied digital resources consist of Ancestry Library Edition and Family Search for genealogical research, Transparent Languages, a language learning resource, Consumer Reports, drivingtests.org, and our movie, music, and ebook streaming services Hoopla and Kanopy. We assist our patrons in the use of these online resources for entertainment or research in the library or for remote access.

We will miss our long-time department assistant Amy Sindel who retired January after 27 years. Amy spent 20 years in the children's department and over seven years with adult services. We welcomed Britta Obertello in January as the new department assistant who joins our part-time reference assistants Melissa Behney and Lauren O'Neill. This team gives exceptional customer service and we're very proud to have them at the Waterford Public Library!

Jill Adams
Head of Adult Services

Youth Services
Fiscal Year 2024

This past year was another one for the books in the Youth Services Department. The families of Waterford and the surrounding communities were able to attend countless programs, borrow materials from our increasingly diverse collections, and access both physical and digital educational resources, all at no cost to them. The Children's Room of the library continues to be a heavily utilized hub and our outreach efforts in the community continue to grow dramatically.

While the 2024 summer reading program has just begun, the 2023 *Find Your Voice* program received increased participation and positive feedback from our families. Similar to last summer, participants could use the free READsquared app to track their minutes or complete an interactive paper with various activities adapted to each age group. We offered a robust calendar of programs including multiple funded by *Healthy Habits* grant from the Connecticut State Library. In the table below, the Birth to Five group includes programs that were recommended for the entire family. Compared to last year, our Participants and Attendance nearly doubled.

Ages	Participants	Programs	Attendance
Birth to Five	172	26	2052
Six to Eleven	242	20	486
Twelve to Eighteen	38	6	85
Totals:	**452**	**52**	**2623**

This past year showed an increase in our presence out in the community and in our relationship with the schools. In the beginning of the 2023-2024 school year, Youth Services staff was able to attend the Open House events for all five Waterford Public Schools, compared to last year when we solely attended the elementary schools. These events brought many familiar faces and we were able to reach the middle grade and teen families. We began to attend the monthly Board of Education meetings as an official liaison in order to report on the library resources and program highlights so that the community, board members, and school administration can be aware. Our positive partnership with the Waterford Country School expanded to not only their elementary school classes visiting bi-weekly, but to the middle school as well. Other new and notable local partnerships included class visits with the Friendship School, Ballestrini's Child Care Center, and outreach with the Waterford Historical Society, Waterford Youth Football and Cheer, and the Navy Child Development Center in Groton.

The Youth Services team made massive strides in two of our main goals for the department, which both concern diversity, inclusivity, and accessibility. After receiving funds from the Community Foundation of Eastern Connecticut for our *Vamos a la Biblioteca* grant, we were able to increase Spanish language programming and materials. We have been hosting monthly Bilingual Storytimes led by a community member and parent that are growing in popularity. We were also able to purchase materials for birth through teens in Spanish including various audiobook formats, which are now in the collection and circulating. This grant immensely helped us to respond to the growing number of Spanish speaking members of our community and become a relevant, free resource for them. We are especially proud of our work this year to make the department more welcoming for neurodivergent youth and their families. Thanks to the Kelsey S. Harrington grant, we were able to host multiple art therapy programs for children, teens, and even one class for adults with special needs. Again, thanks to the grant, we recently started working with a local organization called

Building Bridges through Play to host Sensory Saturday, a drop in program with various hands on stations and a quiet corner for neurodivergent youth and their families to explore. These sessions were very well received and we hope to continue hosting them as these programs fill a void in free, local programs for families. Lastly, a local Girl Scout Troop donated some soft and flexible seating options to the Children's Room as part of their Bronze Award, which help make the department more comfortable for those with sensory sensitivities.

In a year filled with well attended programs ranging from STEM or craft drop-ins to large scale annual events such as *Take Your Child to the Library Day* and the beloved Hodge's Birthday Bash, we developed some new programs in response to the community surveys we collected during our strategic planning process. These included a monthly Chess Club run by Waterford High School students, additional programs for our active birth to five age group, book clubs, and regular sessions of Study Buddies where students could receive assistance with their schoolwork from Waterford High School Honor Society tutors.

Other items of note included presenting at the annual Connecticut Library Association (CLA) Conference regarding positive library partnerships with our local police department and participating in a roundtable about the CLA Mentorship program. The department received a grant through *Traveling Toys, Inc*. to begin building a circulating collection of toys, which should be available this upcoming fiscal year. Lastly, we put in many hours to collect community input and create an exciting new strategic plan to help shape our services.

Our summer has already been off to a running start as we kicked off our 2024 *Read, Renew, Repeat* Summer Reading Program on Saturday, June 15 with a large event that included a concert, petting zoo, face paint, and plenty of games and activities for the whole family. Almost 300 community members came out to celebrate the beginning of summer and get started on their summer reading goals. During another increasingly eventful year, Youth Services staff Ashlee Fuoco and Rashmi Sharma continued to rise to the occasion so that our small but mighty team can provide all of our patrons with the best experience when they visit our department. In the future, we are hoping to add additional staff to our department to keep up with the growing demand and continue to create innovative programs and services for the community.

Jenna Bivona
Head, Youth Services Department

WATERFORD public library
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Strategic Plan: Fiscal Years 2025 - 2027

Our Purpose:

The mission of the Waterford Public Library is to enrich, educate and connect our community through discovery and access to ideas, information, technology and entertainment.

Our Vision: The library aspires to be a welcoming center for a vibrant community. Working together, we will create an inclusive and thriving Waterford.

Our Core Principles:

At the Waterford Public Library, our values define what we stand for and guide our actions.

We believe in intellectual freedom, confidentiality of records, and accessibility to all, as articulated in the First Amendment of the United States Constitution, the American Library Association's Library Bill of Rights and the Freedom to Read Principle.

We value literacy and lifelong learning.

We value trust, honesty, responsibility, diversity, equity, inclusivity, and respect for all.

We value responsive and friendly service, focused on individual needs in a comfortable and welcoming atmosphere.

We value teamwork, collaboration, and community engagement.

We value helpful and skilled staff and leadership, and continuous quality improvement in all that we do.

We value innovation and flexibility.

We value sensible and sustainable use of resources.

We value providing a space for community to gather and foster open discussion and self-directed learning.

We value community outreach.

The Library is a place of

- **Belonging**
- **Connection**
- **Discovery**
- **Education**

Belonging – The Library welcomes all and fosters an inclusive environment.

Goal #1: Serve as a community hub and provide a welcoming space, open to all.

Goal #2: Support and develop the open exchange of diverse perspectives and ideas.

Goal #3: Identify and serve marginalized populations.

Goal #4: Actively seek and listen to community feedback and incorporate input, as appropriate, into library services.

Connection – The Library builds relationships.

Goal #1: Provide excellent and equitable customer service.

Goal #2: Foster community engagement and discussion.

Goal #3: Develop spaces for learning, engagement and collaboration.

Goal #4: Discover, cultivate and grow community partnerships.

Discovery – The Library supports innovation and curiosity.

Goal #1: Strengthen community awareness of the library's collections, programs and services.

Goal #2: Incorporate new technologies to increase access.

Goal #3: Adapt new tools and techniques to encourage discovery, innovation and creativity.

Goal #4: Provide opportunities for engagement beyond the physical walls of the library.

Education – The Library provides resources for lifelong learning.

Goal #1: Develop and maintain robust collections that reflect the diversity of our community and the world.

Goal #2: Provide access to ideas, information, technology and entertainment.

Goal #3: Offer engaging and informative programs for all ages.

Goal #4: Promote school readiness with early literacy initiatives for both children and caregivers.

FY2024 Strategic Plan Initiatives			Belonging - The Library welcomes all and fosters an inclusive environment.			
Action Item	Department	Quarter	Serve as a community hub and provide a welcoming space, open to all.	Support and develop the open exchange of diverse perspectives and ideas.	Identify and serve marginalized populations.	Actively seek and listen to community feedback and incorporate input, as appropriate, into library services.
2023 Adult Summer Reading	Adult Services	1Q 2024	√			
One Book, One Region	Adult Services	1Q 2024		√		
Introduction of annual Hispanic Heritage Month Celebration	Adult Services	1Q 2024	√	√	√	√
Al fresco concerts	Adult Services	1Q 2024	√			√
Waterford RISE book display	Adult Services	1Q 2024	√	√	√	√
Attend fall school open houses	All Youth	1Q 2024				√
2023 Children's Summer Reading	Children's Services	1Q 2024	√			√
Healthy Habits Grant	Children's Services	1Q 2024				
Autorenewals	Circulation	1Q 2024				
Library of things collection	Circulation	1Q 2024				
Ongoing updates to cataloging terms	Technical Services	1Q 2024	√		√	
2023 Teen Summer Reading	Teen Services	1Q 2024	√			
New mystery book club	Adult Services	2Q 2024				√
Return of Friday movie matinees	Adult Services	2Q 2024	√			√
Jolabokaflod	Adult Services	2Q 2024	√			
Senior services book club	Adult Services	2Q 2024		√		
Three Part Anti-Racism series	Adult Services	2Q 2024	√	√	√	√
International Observe the Moon	All Youth	2Q 2024	√			
Head of library youth services is liasion to the BOE	All Youth	2Q 2024				√
Art programs for neurodivergent youth and adults	All Youth	2Q 2024	√		√	
Bilingual storytimes	Children's Services	2Q 2024	√		√	√
Sensory bin in Children's Room	Children's Services	2Q 2024	√		√	√
Annual Community Voltunteer Fair	Adult Services	3Q 2024	√			√
Older Adults book display	Adult Services	3Q 2024	√	√	√	√
Chess club	All Youth	3Q 2024				√
Study buddies	All Youth	3Q 2024				√
Enabling personal goals in 2024 Children's & Teen Summer Reading programs	All Youth	4Q 2024	√			√
Sensory Saturday sessions	All Youth	4Q 2024	√		√	
United Through Reading	Children's Services	4Q 2024	√		√	
Create robust Spanish language collection for children	Children's Services	4Q 2024	√		√	√
Soft, sensory friendly seating in Children's room	Children's Services	4Q 2024	√		√	√
Provide dual lang (English/Spanish) library card application form	Circulation	4Q 2024	√		√	
Create robust Spanish language collection for teens	Teen Services	4Q 2024	√		√	√

FY2024 Strategic Plan Initiatives			Connection – The Library builds relationships.			
Action Item	Department	Quarter	Provide excellent and equitable customer service.	Foster community engagement and discussion.	Develop spaces for learning, engagement and collaboration.	Discover, cultivate and grow community partnerships.
2023 Adult Summer Reading	Adult Services	1Q 2024				
One Book, One Region	Adult Services	1Q 2024		√		√
Introduction of annual Hispanic Heritage Month Celebration	Adult Services	1Q 2024		√		√
Al fresco concerts	Adult Services	1Q 2024		√	√	
Waterford RISE book display	Adult Services	1Q 2024		√		√
Attend fall school open houses	All Youth	1Q 2024				√
2023 Children's Summer Reading	Children's Services	1Q 2024				
Healthy Habits Grant	Children's Services	1Q 2024				
Autorenewals	Circulation	1Q 2024	√			
Library of things collection	Circulation	1Q 2024				
Ongoing updates to cataloging terms	Technical Services	1Q 2024	√			
2023 Teen Summer Reading	Teen Services	1Q 2024				
New mystery book club	Adult Services	2Q 2024		√		
Return of Friday movie matinees	Adult Services	2Q 2024		√		
Jolabokaflod	Adult Services	2Q 2024	√			
Senior services book club	Adult Services	2Q 2024		√		√
Three Part Anti-Racism series	Adult Services	2Q 2024		√		√
International Observe the Moon	All Youth	2Q 2024		√		√
Head of library youth services is liasion to the BOE	All Youth	2Q 2024				√
Art programs for neurodivergent youth and adults	All Youth	2Q 2024	√			
Bilingual storytimes	Children's Services	2Q 2024	√			
Sensory bin in Children's Room	Children's Services	2Q 2024	√		√	
Annual Community Voltunteer Fair	Adult Services	3Q 2024		√		√
Older Adults book display	Adult Services	3Q 2024		√		√
Chess club	All Youth	3Q 2024				√
Study buddies	All Youth	3Q 2024				√
Enabling personal goals in 2024 Children's & Teen Summer Reading programs	All Youth	4Q 2024	√			
Sensory Saturday sessions	All Youth	4Q 2024	√			
United Through Reading	Children's Services	4Q 2024	√			√
Create robust Spanish language collection for children	Children's Services	4Q 2024	√			√
Soft, sensory friendly seating in Children's room	Children's Services	4Q 2024	√		√	
Provide dual lang (English/Spanish) library card application form	Circulation	4Q 2024	√			
Create robust Spanish language collection for teens	Teen Services	4Q 2024	√			√

FY2024 Strategic Plan Initiatives			Discovery – The Library supports innovation and curiosity.			
Action Item	Department	Quarter	Strengthen community awareness of the library's collections, programs and services.	Incorporate new technologies to increase access.	Adapt new tools and techniques to encourage discovery, innovation and creativity.	Provide opportunities for engagement beyond the physical walls of the library.
2023 Adult Summer Reading	Adult Services	1Q 2024	√			
One Book, One Region	Adult Services	1Q 2024				√
Introduction of annual Hispanic Heritage Month Celebration	Adult Services	1Q 2024				
Al fresco concerts	Adult Services	1Q 2024	√			√
Waterford RISE book display	Adult Services	1Q 2024	√		√	
Attend fall school open houses	All Youth	1Q 2024	√			√
2023 Children's Summer Reading	Children's Services	1Q 2024	√	√		
Healthy Habits Grant	Children's Services	1Q 2024			√	
Autorenewals	Circulation	1Q 2024		√		
Library of things collection	Circulation	1Q 2024	√		√	√
Ongoing updates to cataloging terms	Technical Services	1Q 2024			√	
2023 Teen Summer Reading	Teen Services	1Q 2024	√	√		
New mystery book club	Adult Services	2Q 2024	√			
Return of Friday movie matinees	Adult Services	2Q 2024				
Jolabokaflod	Adult Services	2Q 2024	√		√	
Senior services book club	Adult Services	2Q 2024	√			√
Three Part Anti-Racism series	Adult Services	2Q 2024	√			
International Observe the Moon	All Youth	2Q 2024			√	√
Head of library youth services is liasion to the BOE	All Youth	2Q 2024	√			√
Art programs for neurodivergent youth and adults	All Youth	2Q 2024				
Bilingual storytimes	Children's Services	2Q 2024	√		√	
Sensory bin in Children's Room	Children's Services	2Q 2024			√	
Annual Community Voltunteer Fair	Adult Services	3Q 2024				
Older Adults book display	Adult Services	3Q 2024	√		√	
Chess club	All Youth	3Q 2024				
Study buddies	All Youth	3Q 2024				
Enabling personal goals in 2024 Children's & Teen Summer Reading programs	All Youth	4Q 2024		√		
Sensory Saturday sessions	All Youth	4Q 2024				
United Through Reading	Children's Services	4Q 2024		√		√
Create robust Spanish language collection for children	Children's Services	4Q 2024				
Soft, sensory friendly seating in Children's room	Children's Services	4Q 2024			√	
Provide dual lang (English/Spanish) library card application form	Circulation	4Q 2024				
Create robust Spanish language collection for teens	Teen Services	4Q 2024				

FY2024 Strategic Plan Initiatives			Education – The Library provides resources for lifelong learning.			
Action Item	Department	Quarter	Develop and maintain robust collections that reflect the diversity of our community and the world.	Provide access to ideas, information, technology and entertainment.	Offer engaging and informative programs for all ages.	Promote school readiness with early literacy initiatives for both children and caregivers.
2023 Adult Summer Reading	Adult Services	1Q 2024		√	√	
One Book, One Region	Adult Services	1Q 2024	√	√	√	
Introduction of annual Hispanic Heritage Month Celebration	Adult Services	1Q 2024			√	
Al fresco concerts	Adult Services	1Q 2024		√	√	
Waterford RISE book display	Adult Services	1Q 2024	√	√		
Attend fall school open houses	All Youth	1Q 2024				√
2023 Children's Summer Reading	Children's Services	1Q 2024		√	√	√
Healthy Habits Grant	Children's Services	1Q 2024			√	
Autorenewals	Circulation	1Q 2024				
Library of things collection	Circulation	1Q 2024	√	√		
Ongoing updates to cataloging terms	Technical Services	1Q 2024	√			
2023 Teen Summer Reading	Teen Services	1Q 2024		√	√	
New mystery book club	Adult Services	2Q 2024			√	
Return of Friday movie matinees	Adult Services	2Q 2024		√	√	
Jolabokaflod	Adult Services	2Q 2024				
Senior services book club	Adult Services	2Q 2024		√	√	
Three Part Anti-Racism series	Adult Services	2Q 2024		√	√	
International Observe the Moon	All Youth	2Q 2024		√	√	
Head of library youth services is liasion to the BOE	All Youth	2Q 2024				
Art programs for neurodivergent youth and adults	All Youth	2Q 2024			√	
Bilingual storytimes	Children's Services	2Q 2024			√	√
Sensory bin in Children's Room	Children's Services	2Q 2024			√	
Annual Community Voltunteer Fair	Adult Services	3Q 2024			√	
Older Adults book display	Adult Services	3Q 2024	√	√		
Chess club	All Youth	3Q 2024			√	
Study buddies	All Youth	3Q 2024			√	
Enabling personal goals in 2024 Children's & Teen Summer Reading programs	All Youth	4Q 2024			√	√
Sensory Saturday sessions	All Youth	4Q 2024			√	
United Through Reading	Children's Services	4Q 2024		√		√
Create robust Spanish language collection for children	Children's Services	4Q 2024	√	√		√
Soft, sensory friendly seating in Children's room	Children's Services	4Q 2024				
Provide dual lang (English/Spanish) library card application form	Circulation	4Q 2024				
Create robust Spanish language collection for teens	Teen Services	4Q 2024	√	√		

FY2024 Strategic Plan Initiatives					
Action Item	**Department**	**Quarter**	**Grant Funded?**	**Grantor or Community Partner**	**Status**
2023 Adult Summer Reading	Adult Services	1Q 2024			Completed
One Book, One Region	Adult Services	1Q 2024			Completed
Introduction of annual Hispanic Heritage Month Celebration	Adult Services	1Q 2024			Completed
Al fresco concerts	Adult Services	1Q 2024	√	Dominion Energy Foundation	Completed
Waterford RISE book display	Adult Services	1Q 2024			Completed
Attend fall school open houses	All Youth	1Q 2024			Completed
2023 Children's Summer Reading	Children's Services	1Q 2024			Completed
Healthy Habits Grant	Children's Services	1Q 2024			Completed
Autorenewals	Circulation	1Q 2024			Ongoing
Library of things collection	Circulation	1Q 2024			Ongoing
Ongoing updates to cataloging terms	Technical Services	1Q 2024			Ongoing
2023 Teen Summer Reading	Teen Services	1Q 2024			Completed
New mystery book club	Adult Services	2Q 2024			Completed
Return of Friday movie matinees	Adult Services	2Q 2024			Completed
Jolabokaflod	Adult Services	2Q 2024			Completed
Senior services book club	Adult Services	2Q 2024	√	CorePlus Credit Union	Ongoing
Three Part Anti-Racism series	Adult Services	2Q 2024			Completed
International Observe the Moon	All Youth	2Q 2024			Completed
Head of library youth services is liasion to the BOE	All Youth	2Q 2024			Ongoing
Art programs for neurodivergent youth and adults	All Youth	2Q 2024	√	Kelsey S. Harrington Foundation	Completed
Bilingual storytimes	Children's Services	2Q 2024	√	Community Foundation of Eastern CT	Ongoing
Sensory bin in Children's Room	Children's Services	2Q 2024	√	Kelsey S. Harrington Foundation	Completed
Annual Community Voltunteer Fair	Adult Services	3Q 2024			Completed
Older Adults book display	Adult Services	3Q 2024			Ongoing
Chess club	All Youth	3Q 2024		WHS Honor Society	Ongoing
Study buddies	All Youth	3Q 2024		WHS Honor Society	Completed
Enabling personal goals in 2024 Children's & Teen Summer Reading programs	All Youth	4Q 2024			In Progress
Sensory Saturday sessions	All Youth	4Q 2024	√	Kelsey S. Harrington Foundation	Ongoing
United Through Reading	Children's Services	4Q 2024			Ongoing
Create robust Spanish language collection for children	Children's Services	4Q 2024	√	Community Foundation of Eastern CT	Completed
Soft, sensory friendly seating in Children's room	Children's Services	4Q 2024	√	Girl Scouts Bronze Award project	Completed
Provide dual lang (English/Spanish) library card application form	Circulation	4Q 2024			Completed
Create robust Spanish language collection for teens	Teen Services	4Q 2024	√	Community Foundation of Eastern CT	Completed

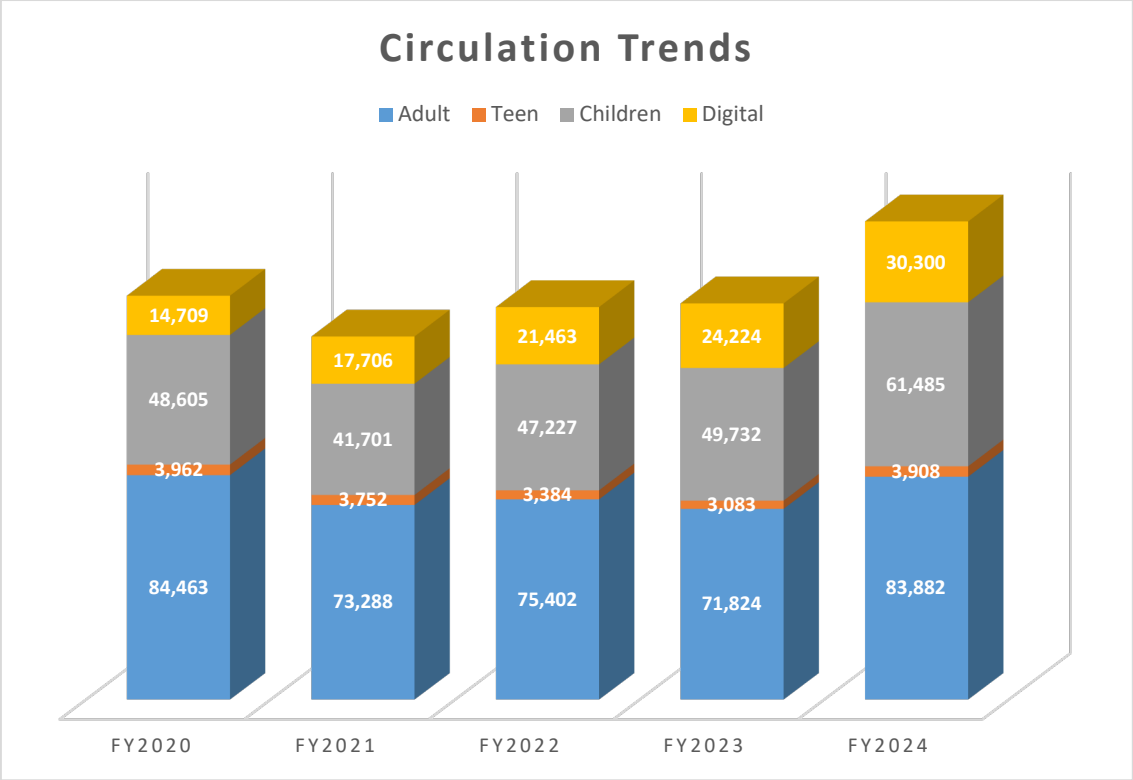
FY2024 STATISTICS

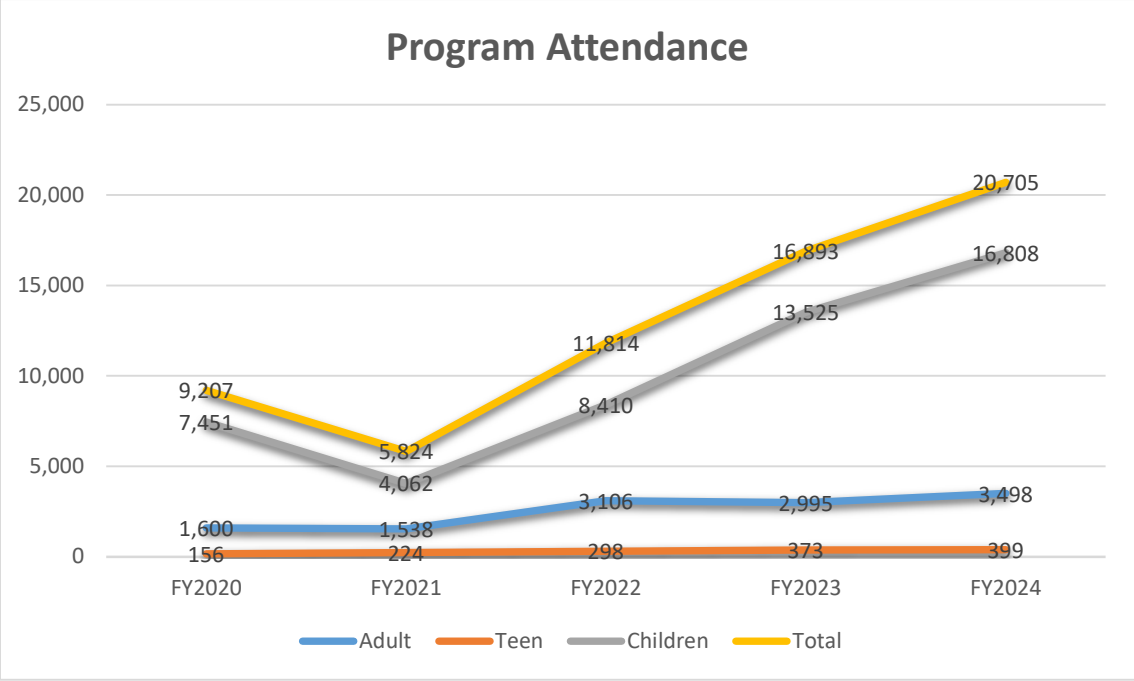
	FY2024	FY2023	% CHANGE
CIRCULATION			
ADULT	114,182	96,048	19%
CHILDREN	61,485	49,732	24%
TEEN	3,908	3,083	27%
TOTAL	**179,575**	**148,863**	**21%**
ADULT			
BOOKS	67,293	56,505	19%
MAGAZINES	2,322	1,575	47%
VIDEOS	8,338	8,896	-6%
BOOKS-on-CD	1,915	1,952	-2%
PLAYAWAY	1,151	879	31%
MUSIC CDs	1,538	1,054	46%
MUSEUM PASSES	239	207	15%
DOWNLOADS	30,300	24,224	25%
GAMES/LAUNCHPADS	767	604	27%
EQUIPMENT/HOTSPOTS/THINGS	319	152	110%
TOTAL	**114,182**	**96,048**	**19%**
CHILDREN			
BOOKS	56,473	46,247	22%
MAGAZINES	323	155	108%
VIDEOS	2,118	2,247	-6%
AUDIOBOOKS	2,110	767	175%
MUSIC CDs	461	316	46%
TOTAL	**61,485**	**49,732**	**24%**
TEEN			
BOOKS	3,908	3,083	27%
DOWNLOADS (ADULT CIRC.)			
E-BOOKS	11,702	10,969	7%
E-AUDIOBOOKS	13,209	10,702	23%
E-MAGAZINES	3,840	1,418	171%
E-VIDEOS	1,470	1,064	38%
E-MUSIC	79	71	11%
TOTAL	**30,300**	**24,224**	**25%**
CHECK-INS	**108,073**	**112,931**	-4%
WEBSITE HITS	**54,421**	**63,500**	-14%
ONLINE SEARCHES	**3,797**	**3,741**	1%

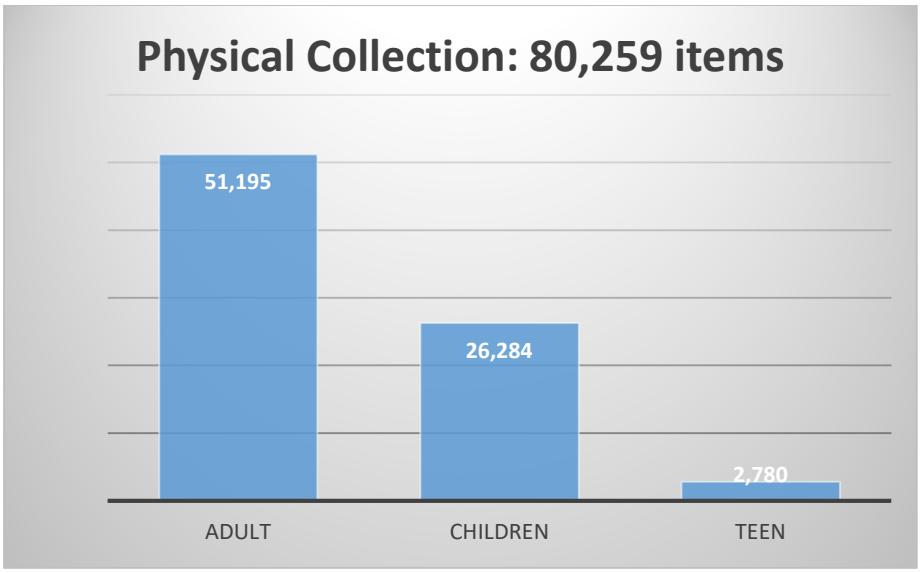
	FY2024	FY2023	% CHANGE
ADULT QUESTIONS	10,764	16,081	-33%
CHILDREN'S QUESTIONS	5,356	5,460	-2%
CIRCULATION DESK QUESTIONS	12,727	11,011	16%
WIFI LOGINS	31,362	27,492	14%

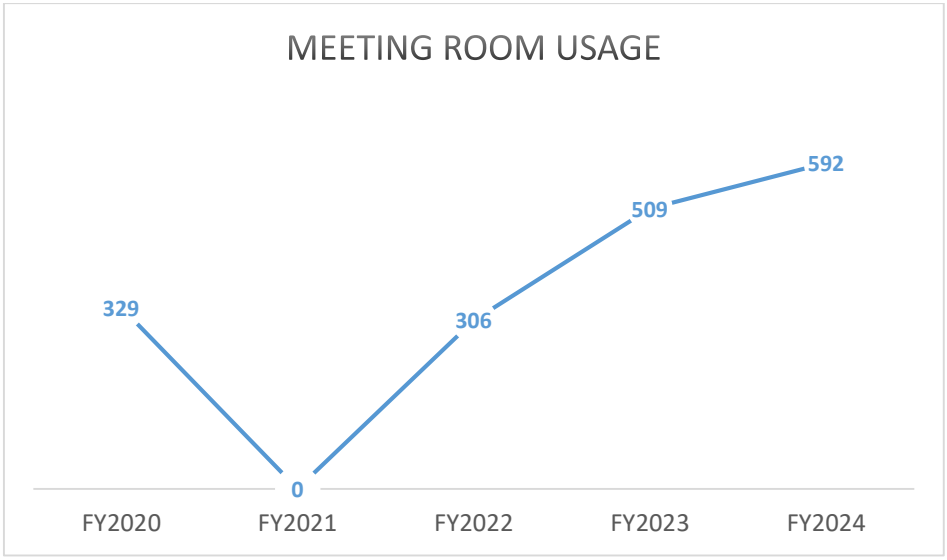
COMPUTER USE			
ADULT	6,417	5,618	14%
CHILDREN	3,439	2,455	40%
TOTAL	9,856	8,073	22%
INTERLIBRARY LOAN			
TO WATERFORD			
GPL, MN, BILL	4,908	5,111	-4%
OTHER LIBRARIES	1,343	904	49%
TOTAL	**6,251**	**6,015**	**4%**
FROM WATERFORD			
GPL, MN, BILL	4,340	3,817	14%
OTHER LIBRARIES	390	386	1%
TOTAL	**4,730**	**4,203**	**13%**
CUSTOMER DOOR COUNT	**84,786**	**78,921**	7%
borrowIT (C-Card) CIRCULATION	**42,245**	**35,161**	20%
PROGRAMS			
ADULT			
SESSIONS	224	182	23%
ATTENDANCE	3,498	2,995	17%
CHILDREN			
SESSIONS	373	248	50%
ATTENDANCE	16,808	13,525	24%
TEEN			
SESSIONS	44	39	13%
ATTENDANCE	399	373	7%
TOTAL			
SESSIONS	641	469	37%
ATTENDANCE	20,705	16,893	23%
NEW LIBRARY CARD REGISTRATIONS	1,023	1,127	-9%
ACTIVE RESIDENT LIBRARY CARDS	5,602	5,408	4%
ACTIVE NON-RESIDENT LIBRARY CARDS	1,529	1,517	1%
TOTAL ACTIVE LIBRARY CARDS	7,131	6,925	3%
COMMUNITY USE OF MEETING ROOMS	592	509	16%
PHYSICAL COLLECTIONS			
ADULT	51,195	51,348	-0.3%
TEEN	2,780	2,759	1%
CHILDREN	26,284	25,660	2%
TOTAL	80,259	79,767	1%

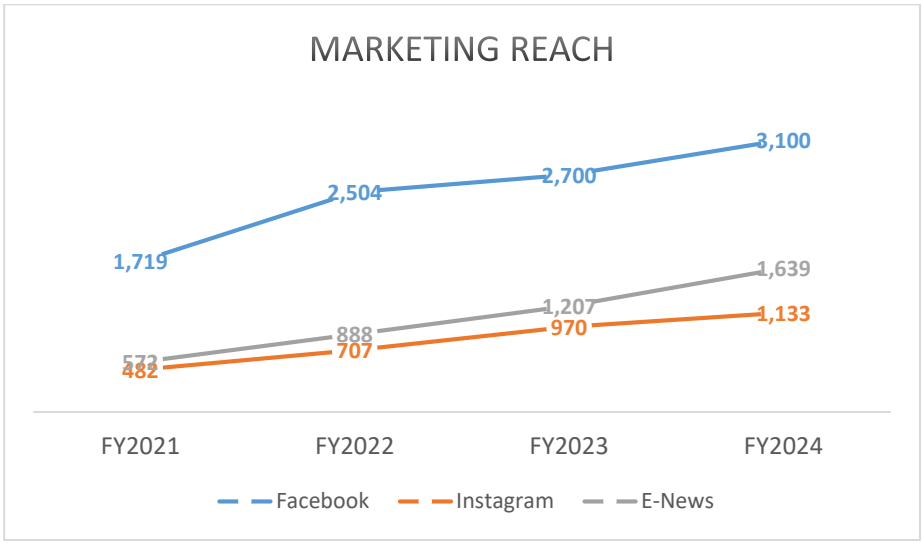
Waterford Public Library 5-Year Trends






Physical Collection: 80,259 items
51,195
26,284
2,780
ADULT
CHILDREN
TEEN


MEETING ROOM USAGE
329
0
306
509
592
FY2020
FY2021
FY2022
FY2023
FY2024


MARKETING REACH
1,719
2,504
2,700
3,100
482
573
707
888
970
1,207
1,133
1,639
FY2021
FY2022
FY2023
FY2024
Facebook
Instagram
E-News

Visiting Nurse Association of Southeastern CT DBA Yale New Haven Health- Health at Home- Southeast

BUDGET NARRATIVEs—TOWN OF WATERFORD

July 1, 2025- June 30, 2026

We annually estimate the expenditure for services for those residents who are uninsured and cannot afford to pay for care with their own fund. Our near-term and far-term plans are the same. We will continue to offer the clinics and services to the residents at the same level. As always, we will to seek outside funds through a direct mail campaign and grant proposals to assist in providing visits to residents.

The budget for Yale New Haven Health- Health at Home- Southeast (YNHH-HAH- Southeast) service is divided in two programs: clinic services and health promotion/indigent care. The hourly charge is $90.00. This is an increase of $2.85 per clinic hour (3%). The home health skilled visit charge is $180 per nursing visit. We had to increase our rates as we are bound to collective bargaining agreements for our RN staff. Salaries and benefits have increased and are projected to increase again in the coming year. Salary and benefit increases were necessary due to the national nursing shortage healthcare continues to experience.

YNHH-HAH Southeast is committed to providing healthcare services to the town at an appropriate level. Any reduction of the budget below the current level will result in fewer services to the residents. A reduction in services would be a decision made by Waterford's governing body.

The agency is a state-licensed, Medicare-certified, home care organization. YNHH- HAH Southeast underwent a reporting structure change. YNHH-HAH- Southeast reports to Yale New Haven Health System rather than Lawrence and Memorial Corporation.

Indigent Care/Health Promotion

YNHH-HAH-Southeast has been holding blood pressure clinics at the Waterford AHEPA and the Community Center to promote wellness in the Waterford Community. We have also been holding foot clinics.

Home visits to residents at risk for handicapping conditions or hospitalizations are made under consultation with the family physician. A plan is established to assist the resident to remain safely at home,

Home healthcare services including nursing, therapies, home health aide and social workers are provided under a plan of care when the resident is uninsured or underinsured and meets the financial criteria for free or subsidized care.

There is a continued need for assistance with care for those who are struggling to stay independent at home. The need for free care has reduced in the past few years due to the greater use of CT expanded Medicaid. At this time it is unknown whether the expansion will continue.

VISITING NURSE ASSOCIATION OF SOUTHEASTERN CONNECTICUT, INC.

July 1, 2025- June 30, 2026

Program	Units Per Year	Rate	Service	Estimated Cost/Year
Clinics/Health Education/Community Center/Foot Clinics	120 Hours per Year (10 Hours per Month)	$90.00 /hour	Nurse Managed Clinics	$10,800.00
Homecare Visits for the Indigent	As needed not to exceed Budget (estimated at 10 home visits/month)	$180/Visit	Skilled RN Home Health Visits	$21,600.00
			Total	$32,400.00

FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

ANNUAL REPORT
PLANNING AND ZONING COMMISSION
FISCAL YEAR 2023/2024

I. GENERAL OVERVIEW

The Waterford Planning and Zoning Commission ("Commission") serves the Town of Waterford ("Town") in three major ways. First, the Commission drafts and evaluates zoning and subdivision regulations (Regulations") that enable development in the Town. Second, the Commission evaluates applications for new projects and oversees violations of the Regulations. Third, the Commission develops long-range land use policy for the Town and is responsible for ensuring new development and Regulations are consistent with the Town's Plan of Preservation, Conservation, and Development. ("Plan").

The Commission has also undertaken the task of updating the 2012 Plan as required by Conn. Gen. Stat. §8-23. The process of updating the Plan is expected to be completed in 2025.

Many of the services provided in the Planning and Development Office ("Office") are funded through the Commission and it provides staff for all land use and economic development services in the Town. The Office staff provides expertise and assistance to the Board of Selectmen, Representative Town Meeting, and other Town agencies concerning land use and economic development opportunities in the Town.

During Fiscal Year 2023/2024 ("FY 23/24"), the Commission held thirteen (13) regular meetings to consider eighteen (18) applications. Both the Commission and the Office worked to provide thorough yet expeditious project review with the goal of enabling continued investment in the Town.

Total fees received from miscellaneous fees and applications of the three land use commissions was $52,565.00.

II. DEVELOPMENT ACTIVITY

SUBDIVISIONS

The Commission evaluates applications to subdivide land based on the standards in the Regulations. In FY 23/24 there were no residential or commercial subdivision applications submitted.

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 Regulations, such as Home Occupations and Accessory Dwelling Units. These permits are issued by the Zoning Official. Although the Commission does not review these permits directly, it does control the Regulations that govern how the permits can be issued. The Office uses feedback received from the Zoning Official to identify areas of the Regulations that should be improved, which recommendations are then submitted to the Commission for consideration. Zoning Compliance Permits represent the largest volume of formal reviews performed under the umbrella of the Commission.

In FY 23/24, the Office completed two hundred and seventy nine (279) zoning compliance reviews. Two hundred and thirteen (213) were associated with building permits with thirty five (35) of them issued for the construction of new single-family homes. Sixty six (66) were strictly for zoning related inquiries and compliance for site work associated with Commission approved projects.

The Office collects fees for zoning compliance reviews. Of total fees received by the Office $43,988 was for Zoning Compliance Permits.

PRE-APPLICATION REVIEWS

The Commission has encouraged the use of pre-application review meetings with potential applicants in accordance with Section 22a of the Regulations, and pursuant to Conn. Gen. Stat. §7-159b. The review is non-binding and offers the Commission the opportunity to provide input and guidance to an applicant prior to official submission. In FY 23/24 the Planning and Zoning Commission conducted two (2) pre-application reviews.

March 26, 2024	145 Boston Post Road	Mixed Use Development
November 11, 2024	295 & 313 Willetts Avenue	Hotel

COMMERCIAL DEVELOPMENT

All commercial properties are required to apply for approvals from the Commission before they are developed. The Commission relies on the Regulations and technical guidance from the Office and other Town and regional agencies to evaluate applications. In FY 23/24, the Commission approved six (6) commercial developments.

July 11, 2023	378 Mago Point Way	Accessory Outdoor Dining
August 8, 2023	122 & 124 Boston Post Roa	Modified Site Plan
January 23, 2024	16 Boston Post Road	Site Plan / Special Permit
February 27, 2024	33 Kenyon Road	Site Plan
April 30, 2024	1122 & 1124 Hartford Turnpike	Site Plan / Special Permit
June 25, 2024	174 Cross Road	Site Plan Modification

MULTI FAMILY DEVELOPMENTS

Multi Family Developments require site plan approval from the Commission. Projects for multifamily developments may include common interest communities or rental units. While not a requirement for multifamily development in the Town, the Commission encourages developers to include units within their projects that are considered affordable in accordance with criteria in Conn. Gen. Stat. §8-30g. In FY 23/24 the Commission reviewed and approved modifications to one (1) multifamily development.

March 26, 2024	48 Great Neck Road	Substantial Change Review
April 30, 2024	48 Great Neck Road	Master Design Plan Review
June 25, 2024	48 Great Neck Road	Site Plan Modification

MUNICIPAL PROJECTS

Significant improvements to Town facilities require Commission review pursuant to Conn. Gen. Stat. §8-24. When a Town project is proposed, the Commission evaluates the consistency with the Plan and the Town's 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. In FY 23/34 the Commission reviewed six (6) applications. Of those applications the Commission denied one (1) and approved five (5).

October 24, 2023	184 Boston Post Road	Park Improvements (Denied)
November 14, 2023	184 Boston Post Road	Site Plan Modifications
January 23, 2024	8 Goshen Road	Property Acquisition
January 23, 2024	439 & 441 Boston Post Road	Property Acquisition
May 28, 2024	Caroline Court	Road Acceptance
June 25, 2024	Townwide	School Safety Improvements

COASTAL BOUNDARY CONSTRUCTION

All buildings, uses and structures fully or partially within the coastal boundary as defined by Conn. Gen. Stat. §22a-94 and as delineated on the Coastal Boundary Map for the Town are subject to the coastal site plan review requirements and procedures set forth in §22a-105 - §22a-109 of the Connecticut General Statutes. The Commission approved two (2) Coastal Site Plan Reviews.

October 10, 2023	11 Scotch Cap Road	Single Family Construction
November 28, 2023	224 Niantic River Road	Single Family Construction

III. ZONE CHANGES AND REGULATION AMENDMENTS

The Regulations, first adopted in 1954, are a critical and controlling factor in the way property is developed in the Town. Over the years, changes in Town priorities for development, conservation opportunities, and evolving legal requirements have led to amendments of the Regulations. One of the Commission's fundamental responsibilities is the legislative role of writing and enforcing the Regulations and, in recent years, the Commission has sought to clarify, simplify, and improve sections of the Regulations. 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 throughout Town. The Commission uses research from the Plan and the Office, as well as public comment, to guide decisions. In FY 23/34 the Commission approved one (1) Regulation amendment and zero (0) Zone District Changes.

REGULATION AMENDMENTS

February 27, 2024	Townwide	Regulation Modification / Daycare

IV. ENFORCEMENT

The Zoning Official investigates complaints related to violations of the Regulations. When a complaint is received, the Zoning Official performs a site visit and property research to ascertain whether there is, in fact, a violation. Although all complaints received are thoroughly investigated, not all complaints qualify as violations. In FY 23/24, sixteen (16) complaints rose to the level of violations. Of those violations, 10 (ten) were resolved, and six (6) remain open and under continued enforcement activity at the end of the fiscal year.

V. LITIGATION

In January, 2024, the Commission, through counsel, began the process of resolving decade old litigation concerning property on Industrial Drive. The Commission, through thoughtful and measured review of applications, is presently not the subject of any other land use litigation.

VI. ADMINISTRATIVE

For several years the Town had no delegate on the Southeastern Connecticut Council of Governments Regional Planning Commission. On March 26, 2024, the Commission selected Commission member Timothy Bleasdale to be its delegate.

The Town and Commission took significant steps during this fiscal year to obtain a Certificate of Affordable Housing Completion allowing a four (4) year moratorium on the applicability of the affordable housing appeals procedure under Conn. Gen. Stat. §8-30g.

Respectfully submitted,

November 19, 2024

Gregory Massad, Chairman
Planning and Zoning Commission

MEMBERS	STAFF
Gregory Massad – Chairman Timothy Bleasdale Karen Barnett Timothy Conderino Victor Ebersole, Jr Joseph DiBuono, Alternate Doris Crum, Alternate	Jonathan Mullen, AICP, Planning Director Mark Wujtewicz, Planner Maureen FitzGerald, Environmental Planner Wayne Scott, Zoning Official Katrina Kotfer, Secretary I

Waterford Police Department
Waterford, Connecticut



Annual Report - Fiscal Year 2023/2024

"To protect and serve the public, prevent crime, and provide professional law enforcement services to our community."
-Waterford Police Department Mission Statement-

INTRODUCTION

The Waterford Police Department is a 52-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 2023/2024, under the guidance and direction of the Board of Police Commissioners and Chief Marc Balestracci, the Waterford Police Department continued to fulfill its motto, *"In the Community Interest."*

Town of Waterford Board of Police Commissioners

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



The Waterford Police Commission is a civilian oversight board, empowered under Connecticut state statutes and Town of Waterford ordinances. Connecticut State Statute 7-276 details the authority of the Police Commission, which has four members that are appointed by the town's Representative Town Meeting and the final member being 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 of Police
Marc Balestracci

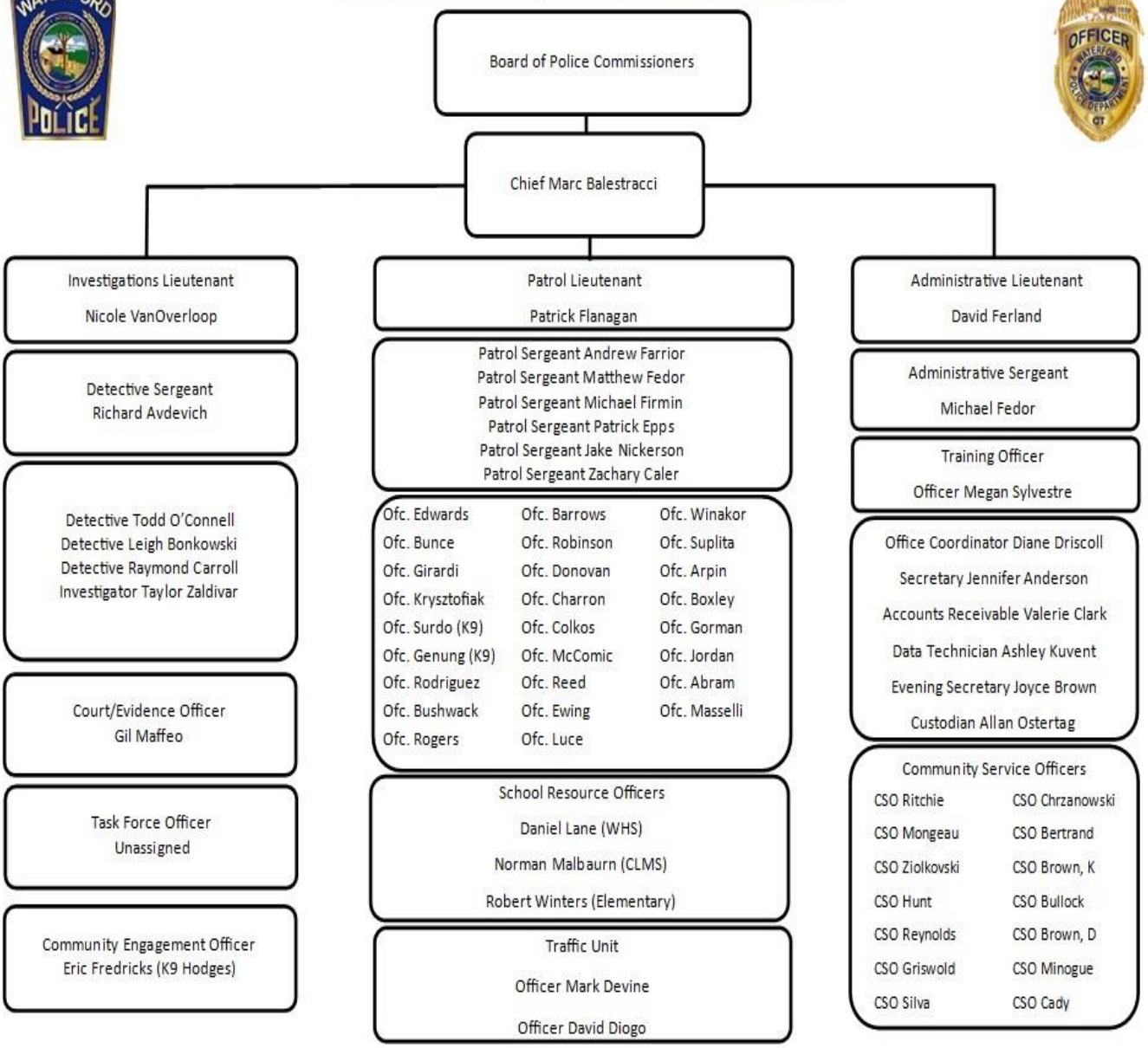
Chief Marc Balestracci, who was placed in charge of the department in October of 2021 by the Board of Police Commissioners, works daily with the Administrative Team to review the department's budget status, obtain updates from department division leaders, assign tasks as appropriate and reviews the quality of work being delivered to the community.

In FY 2023-2024, the Administrative Team consisted of Investigative Services Lieutenant Nicole VanOverloop, Patrol Services Lieutenant Patrick Flanagan, Administrative Services Lieutenant David Ferland, Administrative Sergeant Michael Fedor, Training Officer Megan Sylvestre, Office Coordinator Diane Driscoll and Jeffrey Robillard from the town's IT Services department.

Formal Administrative Team meetings are held every Monday morning as well as larger staff meetings held quarterly with all Lieutenants, Sergeants and assigned personnel to discuss department needs, personnel and equipment, morale considerations, training efforts, budget parameters, scheduling, building and vehicle concerns and special assignments. Effective communication remains a priority and these regularly scheduled meetings assist in that effort.

As Chief Balestracci's focus continues to be in the areas of community engagement, officer development, recruitment and employee wellness, these areas are discussed and considered routinely at all levels of our agency.

Waterford Police Department Personnel & Structure



2023/2024 Fiscal Year Prominent Events

- On July 14, 2023, Chief Balestracci completed the week-long FBI National Command Course in Virginia.
- On July 19, 2023, Officer Andrew Reed graduated from the Southeast Regional Police Academy in Norwich, CT
- On August 8, 2023, the department released another community outreach video focused on school bus safety, stolen cars and phone scams
- In August of 2023, police K9 Tico joined the WPD and was paired with K9 Handler Officer Nicolas Surdo
- On August 15, 2023, officers responded to a serious roll-over motor vehicle accident on Rope Ferry Road in the area of Granite Court
- On August 21, 2023, a 4-way stop was created at the intersection of Vauxhall Street Ext. and Douglas Lane
- On August 29, 2023, the Investigative Services Unit arrested a high ranking military member for sexual assault and risk of injury to a minor after an extensive investigation and arrest warrant process
- On September 12, 2023, Officer David Diogo was sworn in having transferred from the New London Police Dept.
- On September 18, 2023, Officer Zachary Caler was recognized by MADD for his efforts to combat impaired driving
- On September 26, 2023, members of the WPD alongside the family of former Officer Adam Lapkowski, participated in the "Believe 208 Run for the Bravest and Finest" in our continued support of the Lapkowski family
- On October 6, 2023, Sergeant Richard Avdevich was recognized by the US Attorneys' Office for his work while serving on a state/federal task force
- On October 8, 2023, officers responded to a suspicious vehicle call on Rope Ferry Road. The interaction resulted in numerous weapons and drug charges, including the seizure of an illegally owned handgun
- The Board of Police Commissioners promoted Officer Jake Nickerson to the rank of Sergeant on October 10, 2023
- On October 10, 2023, Detective Ray Carroll and Investigator Taylor Zaldivar were awarded the department's Distinguished Service Awards
- On November 9, 2023, the department hosted Tip-A-Cop at Crown Pizza to benefit the CT Special Olympics
- On November 14, 2023, newly hired Officers Dylan Luce and Tanner Suplita were sworn in
- Partnering with the Board of Education, the department hosted a "School Safety Forum" on November 15, 2023
- On November 28, 2023, Officer Brandon Winakor was sworn in, having transferred from the Plainfield Police Dept.
- On November 28, 2023, a fatal car vs pedestrian crash was investigated at the Crystal Mall by our regional team
- Oswegatchie Elementary School first graders visited the WPD in a holiday sing-a-long and tree decoration day on December 5th.
- On December 7, 2023, WPD along with our regional Special Response Team served a search and seizure warrant on Sunnicrest Drive. Several subjects were arrested as a result for weapons, drugs and domestic violence offenses
- In December, WPD began effort to train community agencies in personal safety techniques, starting with the VNA of Southeastern Connecticut
- Shop with a Cop event, benefitting families in need during the holidays, was held at Target on December 11, 2023
- On December 13, 2023, School Resource Officer Dan Lane was awarded the department's Exceptional Service Award
- On January 8, 2024, Officer Zachary Caler was awarded the 2023 Officer of the Year award

- In January, 2024, WPD expanded its Autism and Alzheimer's programs to include many other conditions, now titled Advance Services Program
- On January 25, 2024, Sergeant Ryan Spearrin retired after serving 15 years with the department
- On February 20, 2024, Officer Jake Arpin, who transferred from the Mohegan Tribal Police Department, and Officer John Gorman, who transferred from the Hartford Police Department, were sworn in
- On February 26, 2024, WPD was involved in a pursuit of a stolen vehicle which had struck an officer on Fog Plain Road. The multi-agency incident ended with an arrest in Westerly, R.I.
- Great Neck Elementary School first graders visited the PD on February 27, 2024 for a Valentine's Day event
- On March 7, 2024, Officer Eric Fredricks spoke in Hartford on behalf of a Senate Bill protecting police K9s
- On March 12, 2024, the regional Special Response Team added the towns of East Lyme, Montville and Groton City
- On April 1, 2024, the department responded to an untimely death report in the parking lot of Wal-Mart
- The Board of Police Commissioners promoted Officer Zachary Caler to the rank of Sergeant on April 8, 2024
- On April 11, 2024, an arrest was made for Larceny First Degree resulting from a fraud investigation at a business on Cross Road
- A search warrant was served on Wild Rose Ave on April 12, 2024 resulting in numerous weapons and drug charges
- On April 13, 2024, WPD hosted another PATH recruitment program for those interested in law enforcement
- On April 15, 2024, newly hired Officer Elizabeth Boxley was sworn in to the department
- A Social Media Safety Seminar was held on April 29, 2024 in partnership with the Board of Education
- In April, 2024, Detective Ray Carrol became a State certified Fire Investigator in a partnership with Waterford Fire
- On April 27, 2024, the PD hosted a multi-agency Autism traffic stop event at Waterford High School
- On May 8, 2024, WPD Chaplain Joe Parise was awarded the Jody Nazarchek award by Youth and Family Services
- On May 9, 2024, our agency reached Tier II State Accreditation as required by the Bill on Police Accountability
- Sgt. Matthew Fedor and Sgt. Zachary Caler were awarded WPD Life Saving awards on May 14, 2024
- The department transitioned to NexGen for CAD and RMS in May of 2024
- "Breaking Barriers" training videos were released to the State in May of 2024, to which Chief Balestracci is a member of the Connecticut Police Chiefs Association Traffic Safety Committee
- On May 29, members of the WPD participated in the annual CT Special Olympics Torch Run
- On June 1, 2024, Officer Dylan Luce and Tanner Suplita graduated the police academy and began field training
- On June 4, 2024, the department participated in the State Hostile Action Based Drill of the Millstone Power Station

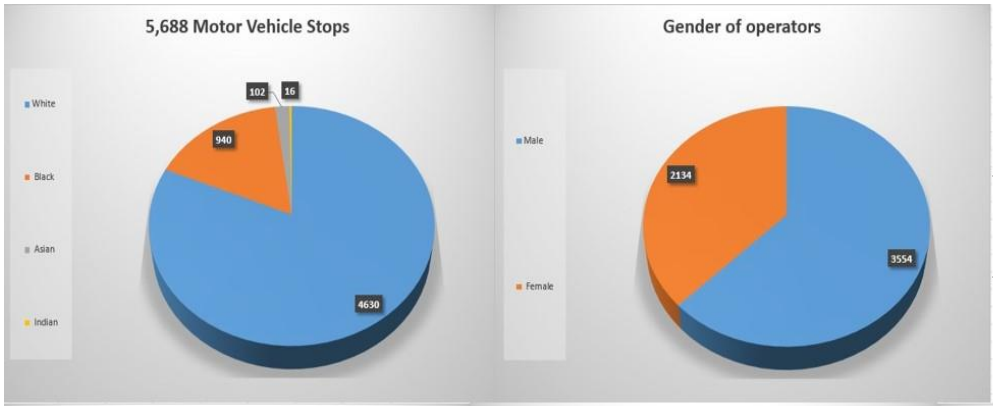




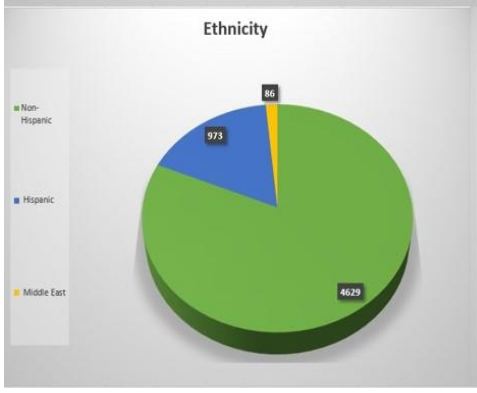
Waterford Police call types, use of force*, and car stop data

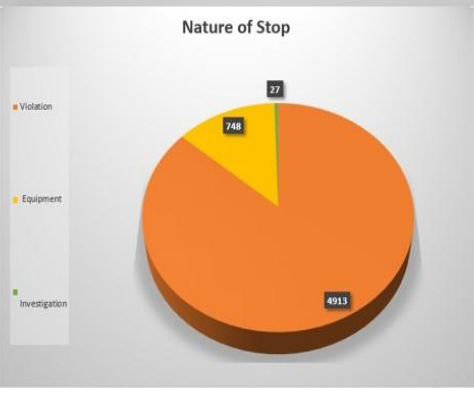
Category	Number	Change from previous fiscal year
Arrests	820	-17%
Calls For Service	28,408	+2%
Case Numbers	1,959	-13%
Motor Vehicle Stops	5,627	+29%
EDP/Welfare Checks	536	+9%
Larceny/Shoplifting	407	+16%
Domestic Violence	114	+.8%
Assault	21	+90%
Drug Overdose	11	Level
Impaired Driving	52	-38%
Missing Person	118	-39%
School Checks	1,179	+47%
Motor Vehicle Crashes	751	-5%
Walk-in Complaints	557	-5%
Alarms	1,016	+12%
Residence Checks	1,599	-18%
Suspicious Person/Vehicle	770	-2%
Stolen Cars	14	-41%

Motor Vehicle Stop Statistics



81.40%	4,630	White
16.52%	940	Black
1.80%	102	Asian
0.28%	16	Other
62.48%	3,554	Male
37.52%	2,134	Female
81.38%	4,629	Non-Hispanic
17.11%	973	Hispanic
1.51%	86	Middle Eastern







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
21	17	7	6	8	3	2	0	0	0	0	0	0

Waterford Police Department Use of Force by gender/race

	Black	Hispanic	White	Totals
Female	0	0	3	3
Male	4	2	12	18

**Most uses of force by an officer require 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 Use of Force instructors, Supervisors and select officers who are certified and/or knowledgeable 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, videos and additional evidence, making a determination of whether or not the use of force was within policy and if it is required to be sent to the State. 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



Patrol Lieutenant Patrick Flanagan

The Patrol Division, which is now led by Lt. Patrick Flanagan, 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 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 comprised of one (1) Lieutenant, 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 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 heavily interacts with troubled juveniles.

During the 2023/2024 fiscal year, the police department handled 28,408 calls for service, representing a 2.08% 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 various services such as medical, psychological, housing assistance and/or financial assistance. This fiscal year the department installed three new LPR (license plate reader) "FLOCK" cameras in town which assisted the Patrol Division with numerous investigations to include stolen car recoveries, the location of missing persons and the location of wanted felons.

Several of the patrol vehicles are also equipped with LPR cameras which are capable of scanning license plates while in motion or in a stationary position.

In addition to these duties, officers perform security checks of businesses and residences as well as town buildings/properties, 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 with various bodies of water. The department must use specialized equipment to navigate these various topographies. 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 outfit 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 agencies, 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



Sergeant
Michael Firmin



Detective
Leigh Bonkowski

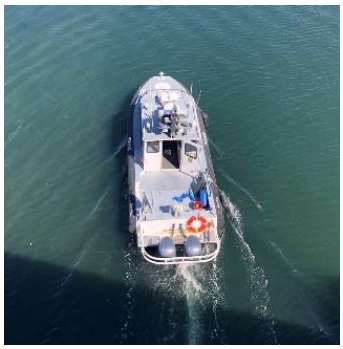
The Waterford Police Department Marine Division continues to partner with the East Lyme Police Department to operate a regional marine patrol vessel. Both towns share responsibility with staffing, maintenance and fuel costs. The Southeast Regional Marine Patrol vessel patrols the navigable waters of 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 is staffed by each department separately with a Captain and Crewmember on various weekdays, weekends and holidays from late May thru September.

Sergeant Michael Firmin and Detective Leigh Bonkowski share the responsibility of ongoing vessel and engine maintenance and repair.

During the 2023/2024 fiscal year:

Two dry suits were purchased to properly equip Captains and Crewmembers during cold water responses.



Detective Bonkowski received her certification from DEEP to teach the Connecticut Safe Boating course. In May, Detective Bonkowski held a class at the East Lyme Police Department for area law enforcement officers and firefighters. Our own Detective Todd O'Connell, Officer Ian Donovan and Officer Andrew Reed benefitted from the training and each received their certificates.

Detective Leigh Bonkowski, Detective Raymond Carroll and Officer John Bunce received additional search and rescue response training from the U.S. Coast Guard Station in New London.

Maritime security was provided for the East Lyme Day fireworks, the Niantic Bay triathlon, the New London Cup paddle board race, and the Maritime Heritage Festival. Patrols of the Millstone Nuclear Power Station and its security zone continue to be a focus when underway.

Speed and wake violations are addressed when observed in the Niantic River, and complaints forwarded through the Waterford Harbormaster are investigated.

Officers educated kayakers regarding the importance of labeling their kayaks to prevent unnecessary search and rescue responses and were provided "If Found Stickers."

Marine officers responded to a disabled vessel carrying three persons on board and was drifting towards rocks at the entrance to Jordan Cove. The vessel was towed to safe waters for the arrival of commercial salvages.

Two persons were removed from a jet ski that became disabled and was taking on water in the Thames River. The vessel was safely towed to the nearest boat launch.

The Waterford Police Department has been the host site of several monthly meetings for the New London Marine Group Region 4 which is attended by Sergeant Michael Firmin and Detective Leigh Bonkowski. Their focus is on the collaboration of multiple private, local, state and federal agencies for the safety and security of the maritime environment in the areas of Long Island Sound and the Port of New London.

The East Lyme Police spare boat was utilized for most of the 2024 season as a part for the starboard engine tilt/trim was on back order due to supply chain issues.

K9 UNIT



K9 Officer
Nicholas Genung

The 2023/2024 fiscal year was once again a successful year for the Waterford Police Department's K9 Unit. K9 Ozzy (a five -Year-old Belgian Malinois) and Officer Nicholas Genung, are a dual purpose team trained in patrol work and narcotics detection. Throughout the 2023/2024 fiscal year, K9 Ozzy and Officer Nicholas Genung have tracked and located individuals including criminal suspects, emotionally disturbed persons and missing persons. They have also had several narcotics finds resulting in arrests (not only in the Town of Waterford, but also for surrounding agencies on mutual aid requests).

On July 22, 2023, the Groton Town Police Department requested a K9 to search for a suicidal male who fled his home into the wood line approximately three (3) hours prior to the call. K9 Ozzy was deployed and acquired a track in the area where the male's wife saw him enter the woods. K9 Ozzy tracked for approximately 100 yards into the woods, at which point Officer Nicholas Genung observed a male on the ground approximately 20 yards in front of them. This male was identified as the individual they were looking for. He had several self-inflicted lacerations and was actively bleeding. The subject was later transported to the hospital for treatment.

On January 9, 2024, Lieutenant Patrick Flanagan attempted a motor vehicle stop and the vehicle fled on Douglas Lane. The vehicle later stopped and the operator was found to be in possession of a large amount of marijuana and two (2) high capacity 9mm magazines. Officers did not locate a firearm in the vehicle or on the operator, and believed the operator threw the firearm when he initially fled from Lieutenant Patrick Flanagan. Shortly after the suspect was released from custody, Officer Nicholas Genung was patrolling Douglas Lane and observed the same subject standing on the side of the road looking into the wood line. Officer Genung attempted to make contact with the subject, who then fled on foot into the woods on foot. A perimeter was set and K9 Ozzy was deployed for a track. K9 Ozzy tracked through the woods to the rear of a residence. As K9 Ozzy and Officer Genung were tracking, Investigator Taylor Zaldivar, who was stationed on the perimeter, advised that the subject came running out of the woods approximately 75 yards in front of K9 Ozzy. The subject was taken into custody without incident. Officers later located the firearm in the brush on the side of Douglas Lane after a methodical search. The firearm was found to be connected to several shootings and homicides being investigated by other agencies.



K9 Officer Nicolas Surdo

K9 Tico, a two-year old Belgian Malinois, and Officer Nicolas Surdo are also a dual purpose team trained in both narcotics detection and patrol work, which includes building searches, area searches, evidence recovery, tracking and criminal apprehension. K9 Tico began his basic training in July of 2023 and was certified through the North American Police Work Dog Association (NAPWDA) in September of 2023. Throughout the remaining months in 2023 and 2024 K9 Tico and Officer Nicolas Surdo have conducted numerous motor vehicle narcotic searches, tracking of both violent and non-violent subjects and building searches. K9 Tico and Officer Surdo have also responded to neighboring agencies for mutual aid requests.

On April 10, 2024, K9 Tico and Officer Nicolas Surdo responded to a residence in Waterford to assist in locating a male with audible and visual hallucinations who was reportedly suffering from alcohol withdrawal. The area immediately around the residence was checked without success. K9 Tico was deployed and tracked down the road to the back side of the neighborhood, where a male was standing in the wood line fitting the description of the male provided by officers on scene. Members of the patrol division made contact and he was later transported to the hospital for a psychological evaluation.

On April 11, 2024, Officer Nicolas Surdo and his partner K9 Tico assisted members of the Waterford Police Department Investigative Services unit to serve a search & seizure warrant at a residence in Waterford for an ongoing investigation into the sale of illicit drugs. K9 Tico was deployed for a narcotic search inside the residence and he displayed alert behaviors as he passed a cabinet style safe. K9 Tico then went into final indication on the safe and a subsequent hand search of the safe yielded numerous narcotics, and a firearm.

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. These uses include 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.

In order to keep up on their required training and skills, both teams (Officer Nicolas Surdo/K9 Tico and Officer Nicholas 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 numerous 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 K9 teams continued their annual 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). They also participate in the Waterford Police Department Citizen's Police Academy. The teams also take part in the Camp Harkness Fall Festival, the Town of Waterford Harvest Festival, and 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 as they enjoy interacting with our youth and showcasing the talents of our dogs.

K9 Usages:

Narcotics Searches: 34

Person Tracks: 19

Article/Evidence Recovery: 5

Area Searches: 4

Building Searches: 4

Special Response Team Deployments: 3

Community Service Events: 10

Bites: 0

Total Usages: 79



SCHOOL RESOURCE OFFICERS



School Resource Officer Daniel Lane



School Resource Officer Norman Malbaurn



School Resource Officer Robert Winters

Youth Division Complaints: 67

School Events: 29

School Drills: 39

Home Visits: 21

Youth Arrests: 6

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 (SRO Norman Malbaurn) and the Clark Lane Middle School (SRO Dan Lane). These two officers also cover the Town of Waterford's three elementary schools (Great Neck School, Oswegatchie School, and Quaker Hill School), a magnet school (The Friendship School) and the Waterford Country School.

One of their main goals is to enhance school and student life by building positive relationships with the students and staff. They will attempt to attend, on duty and off duty, after school functions and events. This would include, but is not limited to, home and away sporting events, school club events, band concerts, drama productions and open houses.

The SROs are responsible for school based investigations, coordinating school based education programs (i.e. Youth Promise, Freshman Seminars and Health Class Seminars), and community outreach. 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 as well as Waterford Youth and Family Services, which allows the SROs 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 have attended and presented at several school safety workshops and symposiums. They also assist in annual school vulnerability assessments to strengthen school safety, and work cooperatively with the school system to implement any 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 the case reports for their final destination, to include juvenile court, diversionary programs and the records division for retention.

During the summer months, when school is not in session, these officers return to the Patrol Division, but remain in contact with many students, families and Board of Education staff.

The department is adding a third SRO to the elementary schools in August of 2024, and Officer Robert Winters has been selected to that position.

TRAFFIC SERVICES



Traffic Officer Mark Devine

During this fiscal year, Traffic Officer Jake Nickerson was promoted to Sergeant and moved back to patrol services. Officer Mark Devine was assigned as the new Traffic Officer in November of 2023. With the changing of personnel, some tasks were shifted to make the Traffic Officer more available to conduct traffic enforcement for problem areas. The Traffic Officer remains the main 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.



Traffic Officer David Diogo

A traffic study, traffic enforcement, additional signage requests or a combination of activities are allotted to alleviate the complaints and concerns when received by the public. Several roadways have been monitored numerous times and have become part of an automatic rotation of enforcement, signage and police presence, in an attempt to gain compliance from motorists. This fiscal year, the Traffic Officer also conducted a study on the implementation and effectiveness of traffic enforcement cameras in the town of Waterford.

To address complaints, the Traffic Officer uses several key pieces of equipment to efficiently attempt to mitigate safety concerns on our roadways. Our large display boards were used extensively around town, to promote traffic safety, notify drivers of changes to the roadway traffic and events held by the town. They have proven to be a valuable asset. Working with our Public Works department, temporary poles were placed throughout the town in troublesome "hot spots," so our large solar powered speed display signs could be utilized. Several new and repeat traffic studies were conducted on roadways throughout the town to monitor roadways. These studies help show what effects, if any, construction projects, speed enforcement and other variables have on local traffic. Our smaller battery powered speed display signs were used throughout the town to alert drivers to their speeds, as many motorists become accustomed to their daily commute and do not realize the speeds they are driving.



The Traffic Officer also works closely with Public Works to address safety issues along the roadways. The main point of concern is dealing with line of sight issues at intersections that result from overgrown trees and brush. After speaking to the homeowners, Public Works is frequently contacted to clear the obstructions to make the intersections safer.



The Traffic Officer 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 minimum impact on surrounding businesses and traffic. The parade is the largest event, as far as labor and coordination is concerned, the town holds every year.

The Traffic Officer works closely with numerous town departments including Planning and Zoning, Fire Marshal, Public Works and others to review new development plans in town. The review is then submitted to Chief Marc Balestracci for his final review before returning an approval or change recommendations to the town.

The Traffic Office will increase to three officers in the next fiscal year and Officer David Diogo has already been named as the next officer assigned as of August, 2024.

INVESTIGATIVE SERVICES



Investigations Lieutenant Nicole VanOverloop

In the 2023-2024 fiscal year, the Investigative Services Division was comprised of three (3) Detectives, one (1) Investigator, one (1) Task Force Officer (a portion of the year), and a Secretary. The Court/Evidence Officer as well as the Community Engagement Officer and his K9 Hodges, also report to the Investigative Services Division. The Division was supervised by Lieutenant Nicole VanOverloop and Detective Sergeant Richard Avdevich.

The Task Force Officer was assigned to work with the Connecticut State Police Violent Crimes Task Force, with this assignment coming to a conclusion in February 2024.

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.

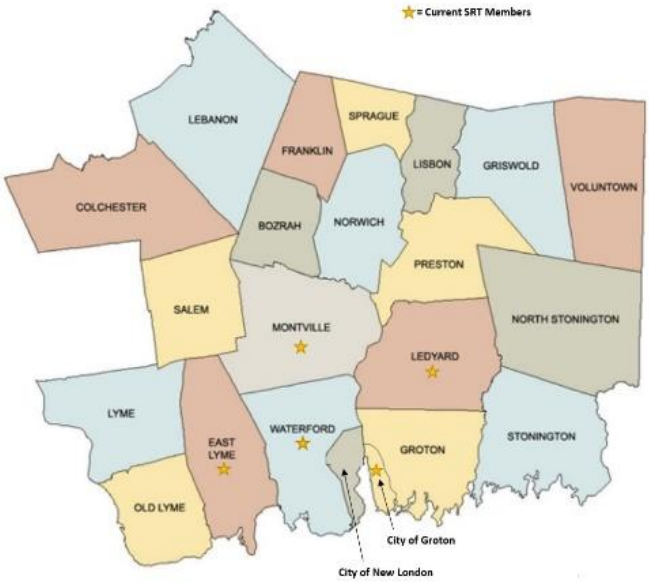
The Investigative Services Division investigated multiple crimes during the fiscal year. These crimes included complaints of frequent drug activity at various residences in town. In one case, Division members received information that a drug deal was imminent where drugs were being left in a public area. Detectives conducted surveillance of the location and were able to make an on-site arrest during a "pick-up" of the drugs left in an area accessible to any person walking by.

The Investigative Service Division also conducted numerous sexual assault investigations; one involving a case of child pornography in which we worked closely with Homeland Security after an explicit video was discovered in Australia, involving a victim in Waterford. Other cases of interest involved Investigative Services members receiving a sworn confession from a suspect involved in local retail thefts.

Case Numbers Assigned to Investigative Services:	224
Arrests:	18
Burglaries (Residential and Commercial):	7
Search Warrants:	19
Unattended Death Investigations:	13
Sexual Assaults:	24
Pistol Permit Background Checks:	86
Auto Thefts:	2

The Investigative Services 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.

Southeastern Connecticut Special Response Team (SRT):



During this fiscal year, the Waterford Police Department continued to advance the Special Response Team's abilities. The SRT team obtained many new operators from surrounding agencies with four (4) of them being from the Waterford Police Department. The SRT team added Montville, East Lyme and Groton City police departments to the Inter-local agreement. These departments train together regularly forming a cohesive group. The Chiefs of these departments continued to work together to create a formal policies and procedures as well as an official command structure for the group.

Waterford's team consists of ten (10) members with an additional three (3) highly trained negotiators. They respond to calls such as high-risk warrants, barricaded subjects, instances needing large perimeters and any other events deemed appropriate.

Court/Evidence



Court/Evidence Officer Gil Maffeo

Officer Gilbert Maffeo remains the Waterford Police Department Court and Evidence Officer. This year Officer Peter Barrows was assigned to the role of assistant Court and Evidence Officer, filling in for Officer Maffeo during times of absence. In fiscal year 2023-2024, the evidence area at the Waterford Police Department was fully renovated. The area now consists of modern, refrigerated and secure evidence storage as well as critical improvements to lighting, decontamination and office spaces.





We continue to have a strong working relationship with the State of Connecticut Forensics Lab and Firearms Unit. They have continued the Covid19 policy of requiring an appointment for all evidence, firearms and toxicology submissions and the Court/Evidence Officer works with them for timely delivery. Over the past year, three hundred and nine (309) items were taken into evidence, whereas three hundred and fifty six (356) items were properly disposed of during the fiscal year. Fourteen (14) evidence transports were made to the lab in Meriden, three (3) drugs burns were completed, and three (3) firearms disposals were also completed during the fiscal year.

After taking over responsibility for the Waterford Police impound lot in June 2023, Officer Gil Maffeo was responsible for the return/disposing of eleven (11) vehicles. As the vehicles are seized as evidence, the Court/ Evidence Officer coordinates directly with the New London Superior Court in managing the vehicles held and released. The Waterford Police Department has worked over the years to have an outstanding reputation with the court. Often times, the Waterford Police Department is referred to as the standard for how paperwork/evidence and relationships should be between departments and courts.

ADMINISTRATION



Administrative Lieutenant David Ferland

The Administrative Services section of the Police Department is led by Lieutenant David Ferland and assisted by Administrative Sergeant Michael Fedor. Administrative Services encompasses the Records, Policy, Scheduling, Community Service Officers, Chaplains, Grants and Training functions of the Waterford Police Department.

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 provide service with empathy, efficiency and integrity to align with the standards the police department diligently upholds.

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

Highlights:

Records personnel attended an annual Freedom of Information Act training, which provided up to date information regarding FOIA laws applicable to law enforcement.

The implementation of a new "Clean Slate" law (Public Act 21-32) automatically erased certain criminal convictions, leading to an increase in erasures being forwarded from the State to our Records staff for processing.

Records staff coordinated with the courts in New London to implement electronic sharing of body camera and dash camera videos, providing a quicker sharing of data and reducing the use of digital media storage devices.

Coordination with the State of Connecticut Library on the process of scanning and retaining digital records in compliance with the retention schedule greatly reduced the need for retaining paper copies of records for long periods of time.

Several significant FOIA requests from the media were received which required time consuming, thorough research to ensure accuracy. One such request was for a history of stolen motor vehicle cases in Waterford, including the case resolution.

Department Policies and Procedures: The Waterford Police Department gained Tier 2 Accreditation in May 2024, which is the next step of the State accreditation requirement, in compliance with the police accountability law. This project was completed by Sergeant Michael Fedor, in his role as the Administrative Sergeant. The policies and procedures of the department are continually reviewed and updated to ensure compliance with changes in the law, model State policies and practices consistent with the ever-changing role of law enforcement

Schedule: The schedules of all 52 police officers, 5 full-time clerical staff, 17 CSOs and the custodian are the responsibility of the Administrative Services Division. This task involves not only ensuring the proper coverage of patrol, but also the coordination of trainings, overtime, personal time off, as well as coverage and representation at community events.

The Records Department was responsible for the following transactions in fiscal year 2023/2024:

Tickets Entered (written warnings, summons, infractions, parking)	3,000
Freedom of Information Act Requests/ Including Insurance Requests	1,406
DOC/Court/DCF requests	137
Motor Vehicle Accidents (data entry/MUCC)	351
Patrons assisted at lobby window	1,683
Warrant Data Entry	427
Background Checks	92
Abstracts from Court	2,971
Case Copies	28
Protective Order Entries	386
Phone Calls from Public	1,427
Case Erasures	2,828
Court Requests	287
Police Tasking	483

CHAPLAIN PROGRAM



The Chaplin program is a non-denominational program consisting of four volunteers that are rooted in our community and rotate through one week on-call periods. They meet monthly at the police department, with our Administrative Sergeant serving as a liaison, to determine their on-call schedule, discuss services they have provided and work towards developing additional ways they can assist the department and the community.

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. Additionally, they provide funeral, wedding and other services and often maintain relationships with community members they assist during a time of need. The Chaplains continue to be a resource for members of the department through individual conversations and guidance, as well as a consistent presence in support of officer wellness initiatives.

The current Chaplains; Joe Parise, Chuck Tyree and Benjamin Sheldon, can be frequently seen 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. They have organized breakfast and cookouts for officers as they continue to strive to support officer wellness initiatives.



Recognizing the continued value that the Chaplains provide, the department was able to provide them with an office at the department. This has allowed them to hold office hours to increase their presence around department members and to meet with individuals in a more private setting within the building.

Chaplain Gary Poorman, who has been with the department since the inception of the Chaplain program in 2016, retired earlier this year and moved away from Connecticut to be closer to his family and grandchildren. The Waterford Police Department thanks Chaplain Poorman for his dedication and act of service to the Waterford community.

Training



Training Officer Megan Sylvestre

Training for the Waterford Police Department is overseen by Lieutenant Ferland and is managed by Officer Megan Sylvestre. 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. Efforts to expand the department's reach in recruiting this past year included accepting written testing for entry-level officers from the Connecticut Police Chiefs Association (CPCA) as well as holding an open house for interested applicants.

The Waterford Police Department has also had officers attend a training called recruitment for law enforcement in order to determine better ways and methods to get new candidates to apply.



New Hires:

Officer David Diogo, Officer Brandon Winakor, Officer Jake Arpin, and Officer John Gorman were hired as lateral/certified police officers after serving several years with different departments in Connecticut. Their current certification allowed for an abbreviated field training process and an expedited timeframe to have them working patrol on their own.

Officer Dylan Luce and Officer Tanner Suplita were hired as Officers and attended the second session of the Eastern Regional Police Academy held by Law Enforcement Council of Connecticut, of which the department is a member. This allowed Officer Luce and Officer Suplita to receive their training locally and learn from active police officers from the region, including several Waterford Police Officers.
Officer Elizabeth Boxley was hired as a new Officer and attended the New Britain Police Department Satellite Police Academy. This is a commuter academy located at the New Britain Police Department and most of their training is instructed by New Britain Police Officers.

Continuing Training:
Training remains at the forefront of the Waterford Police Department and is critical for any 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.

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. The Waterford Police Department encourages officers to seek higher education and had three officers attending college to obtain degrees this fiscal year.

Officers continue to attend specialized trainings throughout Connecticut, New Hampshire, Vermont, Massachusetts, Rhode Island, and Florida. Some of the most notable trainings officers attended this year were the FBI New England Regional Command College, Basic Interview and Interrogation, Connecticut Peer Support Training, Field Training Officer School, Crisis Intervention Training, Basic Crime Scene Procedure, and the Use of Force Summit.



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. Notable in-house trainings instructed by our own officers were handcuffing, body worn camera training, all-terrain vehicle (ATV) training, Use of Force Reporting Guidelines, Method of Instruction, Advanced Roadside Impaired Driving Enforcement (ARIDE).

The department also does monthly roll call trainings. These trainings are no more than one hour that are taught by various officers in the agency on various policies and tools that we have at our disposal. Some of the topics discussed in this year's roll call trainings were the restraint chair, DCF refresher, seatbelt use, FLOCK cameras, and the noise meter just to name a few.

As we continue to respond to numerous calls for service regarding emotionally disturbed persons and those in crisis, the Waterford Police Department has made it a priority to have all officers attend 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. All certified officers in the agency are CIT certified, and the one remaining trainee will attend the training at the conclusion of field training.

The Waterford Police Department has continued to send officers to Advanced Roadside Impaired Driving Enforcement (ARIDE), which is a requirement for all new officers certified after January 2022. 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, allowing us to host the training at no cost. All certified officers, including those not required, have either successfully completed the course or are scheduled to take the course.



TECHNOLOGY / COMMUNICATIONS



Nexgen

Throughout FY 2023/2024 the department transitioned to a new Dispatch (CAD) and Report Management System (RMS) which provides significant upgrades and capabilities for all department members in the performance of their duties. The Nexgen product is utilized by the majority of police departments in the State of Connecticut, provides seamless integration with the judicial system, and comes with a significant cost savings to the Town of Waterford. The system streamlines the reporting process, data collection, and submission of monthly and annual statistics to required state and federal reporting agencies. The upgrade also instituted the use of e-citations for infractions and written warnings for motor vehicle violations. Rather than completing these documents by hand, the in-car computers complete and print the citations with information entered by the officers, and electronically submits them to the state.

A team of officers from the department worked diligently to implement, test, and customize the system prior to training all members of the department, both sworn and civilian. These officers continued to be a resource during the implementation of the project and assist personnel after the transition. The team included Officer Peter Barrows, Investigator Taylor Zaldivar, Sergeant Zachary Caler, Sergeant Matthew Fedor, and Lieutenant David Ferland.

DHQ

In the spring of 2024 the department transitioned to a new roll call program that allows for the sharing of information between shifts and various divisions within the police department. Officers frequently utilize the program to gain assistance in identifying suspects, requesting extra patrols of particular areas, sharing information on new arrest warrants, and the general sharing of information. This program replaced an older program which is no longer supported by the previous vendor.



Credit Card Payments

The department worked with the Town of Waterford Finance Department to bring credit card technology to the department, allowing the public to utilize credit/debit cards to pay fees for permits and fingerprints.

Flock
The department installed three Flock cameras in town, which consist of license plate reader technology to assist officers in investigations. The technology compares license plates to a Department of Motor Vehicles "hot list," which contains stolen motor vehicles, stolen license plates and similar offenses, and provides alerts to officers in the area. The program also allows officers to research and identify suspect vehicles.

The cameras have been instrumental is solving numerous crimes in the Town of Waterford to include the recovery of several stolen vehicles and license plates, the arrest of numerous habitual shoplifting suspects, locating missing people, solving evading motor vehicle collisions, and other criminal investigations. Waterford is one of many communities in the State and country now using this technology.

Administrative Sergeant



Administrative Sergeant Michael Fedor

The Waterford Police Department Administrative Sergeant manages grants, the Community Service Officer program, State required department accreditation, mental health and drug screenings mandated for police officers by the law on police accountability, oversees the department's Use of Force Committee and is the program coordinator of our Neighborhood Watch program. Sergeant Michael Fedor is the department's Administrative Sergeant.

Grants:

During fiscal year 2023/2024, the Waterford Police Department applied for and received State and Federal grant money. The funding was either provided when the grant was originally approved, or reimbursed at the end of the grant timeline. The approved grant funding this fiscal year was used to enhance our presence on town roads and to address motor vehicle violations such as impaired driving, cellphone use and speeding. Grant funding also supported the department's efforts in providing new training to officers, paying for not only the classroom training but travel expenses when needed. Finally, grant funding was received for the purchase of new speed enforcement equipment to replace existing equipment that was at its end of life.

Grant	Spent/Reimbursed
Drug Recognition Expert	$22,223
Impaired Driving Enforcement	$6,437
Distracted Driving Enforcement	$6,400
Rural Roads Speed Enforcement	$49,437
Auto Theft and Violence Prevention	$34,774
High Risk Rural Roads Speed Enforcement	$23,034
HRRR Equipment Grant (Speed Detection Devices)	$9,490
Total Grant Funding Awarded FY24	$151,795

COMMUNITY SERVICE OFFICERS



CSO
Raphael Bertrand

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. Secondly, to provide an environment to evaluate potential candidates for the position of police officer. The role of CSO has been a stepping stone leading into the law enforcement field. Since its inception, many CSOs have been hired as fulltime Waterford Police Officers, with most achieving rank in supervisory roles or assignment in specialized units. Many 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, Records Management System (RMS) familiarization as well as an eight to ten shift field training process. They are also required to complete a 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, 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 various 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



In Fiscal Year 2023/2024 the Waterford Police Department neighborhood watch program continued its success through engagement and cooperation with those we serve.

The current list of actively participating neighborhoods are as follows:
Pleasure Beach, North Rd, Myrock Ave., Roxwood Rd., Windy Ridge, Clement St., Lamphere Rd., Trumbull Rd., Rope Ferry Condos and Totoket Rd.

The Neighborhood Watch meetings are held regularly at the Waterford Police Department. Neighborhood Coordinators are encouraged to speak with their members to get 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 these meetings, we are able to coordinate efforts with other members of the police department, town government and private businesses to address concerns and in most cases, resolve issues. 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 want to know what is going on in their area. WPD Community Engagement Officer Eric Fredricks and K9 Hodges regularly attend our meetings to share information on upcoming events.

COMMUNITY ENGAGEMENT



Community Engagement Officer Eric Fredricks

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.

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.

Community Engagement events and programs are supervised by Lieutenant Nicole Vanoverloop and are coordinated by Community Engagement Officer Eric Fredricks. The men and women of the Waterford Police Department contribute much of their time, including their own personal time, in support of many community activities. This year they partnered with Youth and Senior Services, Waterford Public Schools, Waterford Rotary, Camp Dash, Neighborhood Watch and other town agencies and local community organizations.

Some of these events are as follows – Coffee with a Cop, Bicycle Helmet Giveaway, Senior Lunch & Learns, Stuff-a-Cruiser, Tip-A-Cop, Shop with a First Responder**,** Torch Run, Blankets of Love for Seniors, National Night Out, Penguin Plunge and Camp Harkness Fall Fest. Several, but not all, of the community and volunteer efforts that Waterford Officers participated in are shown on the following pages.

A few of the programs we offer are, Domestic Violence Victim Follow-ups, Waterford Police Citizen's Academy, Youth Promise, Traffic Stop Safety Classes with Rae's Driving School, Socks for Seniors, and Crime Prevention Classes to Seniors and Youths. This year the Autism Awareness and Cognitive Issues Programs were merged into a new program called the Advance Services Program. This program expands criteria for other residents to register and further assists interactions between our officers and community members.

Our officers also help raise money for charitable causes, including raising $5,244 for the Connecticut Special Olympics, $1,649 for the Terri Brodeaur Breast Cancer Foundation, $1,108 for Waterford Youth Services, and $1,000 for Safe Futures.

The Community Engagement Officer also assists with recruitment. The agency hosted 3 interns (University of New Haven, Eastern Connecticut State University and Waterford High School). A PATH program was held to teach attendees about the process of becoming an officer. Multiple high schools, colleges and job fairs were visited as well to speak about our agency.

Officer wellness is a focus of the Community Engagement Officer and Comfort Dog Hodges as well. We encourage our officers to focus on self-care and home life balance as it will benefit them and our community. Officers are offered a variety of physical fitness recreational opportunities, which include, basketball, jiu-jitsu and softball. Some programs also include community engagement by adding the participation of Waterford students and other citizens. Some examples of these programs are Waterford Country School Basketball Game, Police vs. Fire Softball Game, Raymour & Flanagan Bingo Fundraiser, K9 Officer Day at Mystic Aquarium, and Police Chaplain Breakfast.

Hodges, a facility K-9 with years of training, helps to our agency to improve officer wellness, victim support and community engagement. Hodges has been deployed to comfort victims and their family members after traumatic incidents on many occasions. Hodges has interacted with officers and other first responders during incident debriefs and funerals. He is requested to court to interact with juvenile victims who are testifying at court. He also engages with the community at numerous events such as K-9 Demos, Read to Hodges at the Library, Senior Living Visits, Police Department Tours and visits to various other organizations and community establishments.

Waterford Police Officers greet middle school students at morning drop off





WPD basketball team for annual game against the Waterford Country School



Officer Barrows calling Bingo numbers at Raymour & Flanagan community event



Chief Marc Balestracci donating $1,000 to Safe Futures from money raised on police “Hodges” patches



SRO Dan Lane and Traffic Officer Mark Devine sing holiday songs with first graders from Oswegatchie school



Officer Christopher Ewing serves food at Tip-A-Cop event to Benefit CT Special Olympics



Future WPD Officers checking out the cruiser at Wal-Mart safety fair

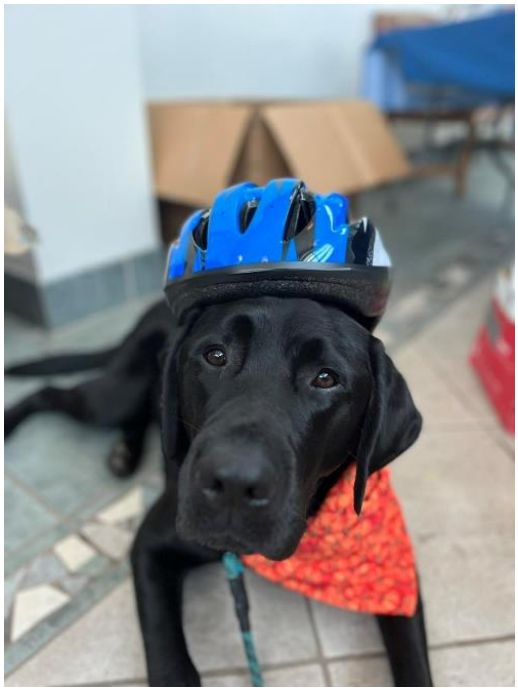


Charter Oak Federal Credit Union employees get WPD civilian award for saving man's life



Lt. Patrick Flanagan and Comfort Dog Hodges at a Coffee with a Cop event at the Community Center

No explanation needed with this superstar!





Officers Stephen Rogers and Zachary Bushwack participate in Autism Traffic Stop Event

WPD Officers show up to CLMS for Halloween welcome





Officers Stephen Rogers and Jake Arpin participating in CT Special Olympics Torch Run



WPD attends run to support Lapkowski family



WPD hosts Shop with a Cop event at Waterford Target



WPD partners with Lowe's Home Improvement to offer free Christmas trees to families in need during holiday season



Quaker Hill School First Graders getting a tour of the Waterford Police Department. It was National Police Week when they visited and handed out thank you letters to officers



K-9 Hodges giving an Eastern Connecticut State University student a high five after Officer Fredricks spoke about the process of becoming a police officer

LOOKING FORWARD

The Waterford Police Department continues with several major efforts as it transitions from last fiscal year and into the 2024-2025 year.

In May of 2023, the Board of Police Commissioners approved the request from Chief Balestracci to increase the size of the department, from 49 sworn officers to 52. This increase, which was approved during the FY25 budget season, allows our department to improve in several areas. When the increase in staffing is realized, the department will have a full-time traffic unit consisting of three officers. These three officers, dedicated to traffic safety in Waterford, will allow our department to better respond and attempt to reduce moving violations and traffic crashes. This increase also allows us to add a third School Resource Officer to the Waterford school system. Our third SRO will work with two Armed Security Officers hired by the Board of Education, to add increased safety at the elementary schools in town. Finally, with traffic safety and school safety being improved, our patrol officers will be tasked less in those areas allowing them to concentrate on patrol related issues more exclusively. One of those issues is the heavy volume of retail theft in our town, which new efforts are being implemented to address, as a result of the increase of officers.

Although almost every police department in the State of Connecticut, and in the United States, is facing major challenges in recruiting, we will continue to maintain high standards as we look to fill anticipated vacancies in coming months. We have adjusted our processes to remain competitive, but have not lowered the standards.

The department continues to work with Waterford Emergency Management to transition to the State of Connecticut radio system. The timing of a potential move to the State system is critical as Waterford's current system is reaching end-of-life in most areas and will need significant investment and improvements.

The department is part of an approved Town Safety Project. This project will allow the department to better manage major incidents in all town buildings while also communicating more effectively with residents and visitors. Part of this project includes upgrades to the police department cameras in and around the police building that are currently well beyond their life expectancy.

As we have Mutual Aid agreements with most of the departments in eastern Connecticut, we have started to focus on specific Inter-Local Agreements. As we previously held agreements with the Town of East Lyme(Marine Patrol and Accident Investigations) and the Town of Ledyard (Special Response Team), we expanded these agreements with a few neighboring agencies as it serves in the best interest for the Town of Waterford and the Waterford Police Department. These agreements allow for the sharing of resources during major incidents and/or very complex investigations. To date, these agreements have proved quite valuable. Currently, Waterford, East Lyme and Montville are part of a crash investigation team whereas Waterford, Ledyard, Montville, Groton City and East Lyme are now members of a Special Response Team. Continued efforts on these regional teams will be made moving forward.

We continue to request and make upgrades within our building, which is now approximately 34 years old. In early FY25, we will see improvements to the prisoner processing area of the cell block. This project completes a several year process of upgrades to the area that those arrested are held and processed. These upgrades have focused on safety and providing a clean and professional location for those required to be there.

RETIREMENTS

Sergeant Ryan Spearrin



Congratulations to Sergeant Ryan Spearrin on his retirement 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 and 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,



Marc Balestracci, Chief of Police

Board of Police Commissioners
Commissioner James Dimmock, Chairman
Commissioner Mark Gelinas, Vice-Chairman
Commissioner Thomas Sheridan, Secretary
Commissioner Christopher Gamble
Commissioner Robert Brule, First Selectperson

Town of Waterford Department of Public Works

2024 Annual Report

















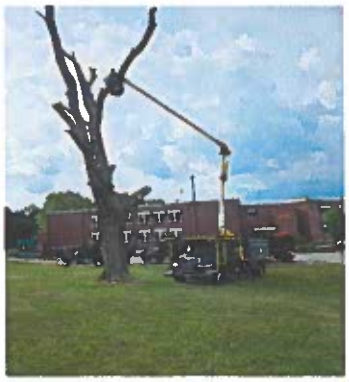




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Mission

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

2024

Public Works has quite a few "new" employees. Everyone needs time to learn the ropes of being a municipal employee.



Executive Summary

Our focus for Public Works is to maintain our roads, the Fleet and the mobile equipment assigned to the Department and to manage the collection and disposal of solid waste.

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 also plays a vital role by building for the future, not just for today.

Solid Waste is becoming a larger portion of the Public Works budget. Disposal costs will continue to increase each year, whether it is garbage (MSW) or bulky waste. While the disposal costs for MSW are still below "market", increased tipping fees are a part of the regional contract. The regional Waste Authority is working on ways to decrease our reliance on burning the garbage. It is proceeding with the design of an organic composting facility. The Authority is anticipating that within a year, this project can be placed out for private firms to propose on.

Locally, of interest is that for the last 5 years, the garbage disposal (MSW) has been fairly flat, between 12,131 to 12,610 tons per year. Recycling is also following that trend hovering around 2,000 tons on an average for the last 5 years.

The Department has been working to stay into compliance with our many environmental permits. Municipal Separate Storm Sewer Systems (MS4) is one of them. The MS4 permit mandates the Town to develop, implement and enforce best management practices to clean up the water coming out of the end of the pipes into the streams, rivers and coves.

As the Tree Warden, I have duties as defined by CGS 23-58 for the care of trees on public property. Along the Town's right of ways (roads) the care is up to me. In public parks and spaces, I work with the Director of Recreation & Parks.

Knowing the difference between a live tree and a dead tree is easy; it is the ones in the middle that are more difficult to manage. From insect (emerald ash borer, gypsy moth, wooly adelgid) to diseases (Dutch elm, beech leaf disease), or leaf drop from a drought condition, all are a challenge. I bring in a licensed arborist from a tree management firm to help with these issues.

I will strengthen our tree maintenance plan in our parks/public places by scheduling maintenance such as lifting the canopy, removal of dead/diseased limbs, and selective opening of the canopy.

The increased use of an arborist to detect issues we need to address and prolong the health of the trees in part of the plan. I am proposing the start of a plan for the planting of trees in next year's budget.

On the personnel side of the department, recruitment still remains a challenge throughout all of our skill levels. The Department has experience on an average two positons that were unfilled. This is the first year where we didn't have a retirement. We increased our skills training by offering courses taught by UCONN's T2 program. Courses taken give employees credit towards a certification of a Road Master or higher. This is in addition to the mandatory courses, which are either OSHA or Risk Management required.

Public Works will continue with an aggressive plan for resurfacing our roads. I am requesting a $4 Million dollar multi-year program that will address roads in neighborhoods and those that move traffic through the town.

And lastly, we now have our own Facebook Page. I would like to thank the 912 followers and the thumbs up to some of our posts. We also have the Town's webpage www.waterfordct.org

Gary J Schneider, Director

Organization

33 Full Time

2 Seasonal



Administration

Office Coordinator

2 Clerk Typists

Fleet Lead Mechanic

Equipment Maintenance

Mechanics 4



Highway/Sanitation

General Foreman

3 Maintainer IV

7 Maintainer III

5 Maintainer II

2 Seasonal



Sanitation Drivers 5



Tool Room Keeper 1



Traffic Control 1



COMMUNITY INVOLVEMENT





WINTER FOOD DRIVE







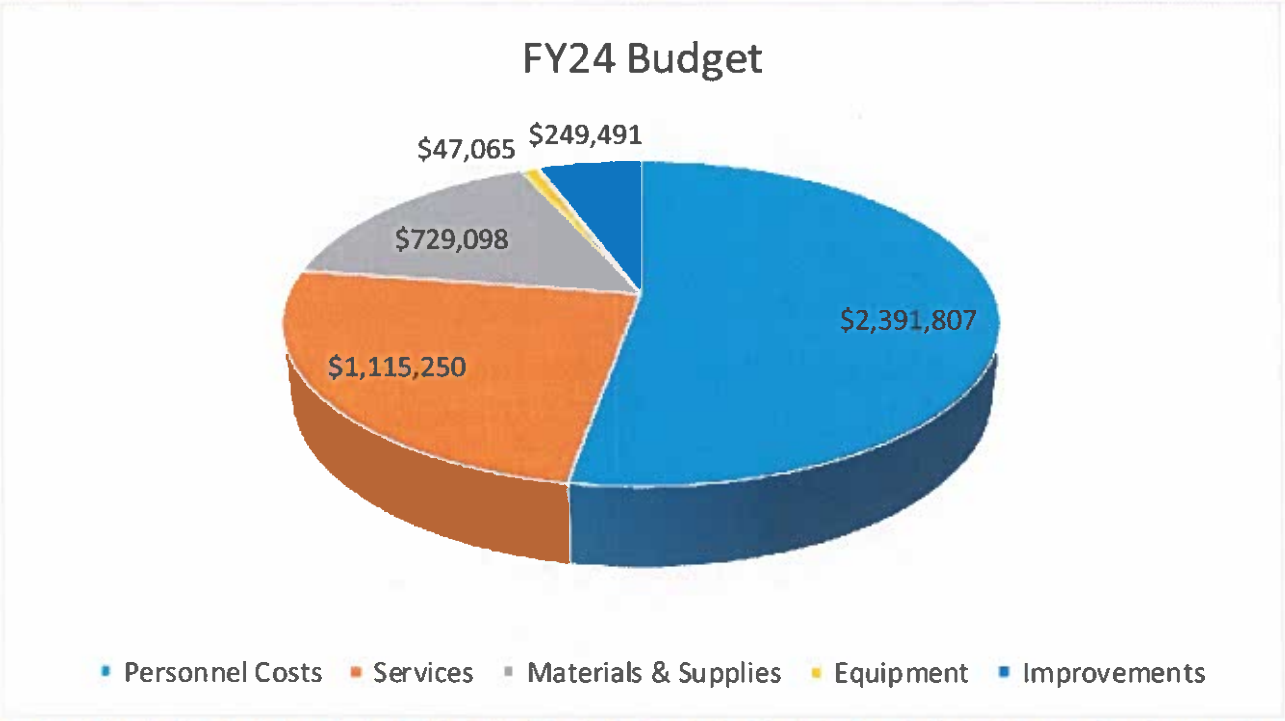
KIDS LOVE OUR TRUCKS!



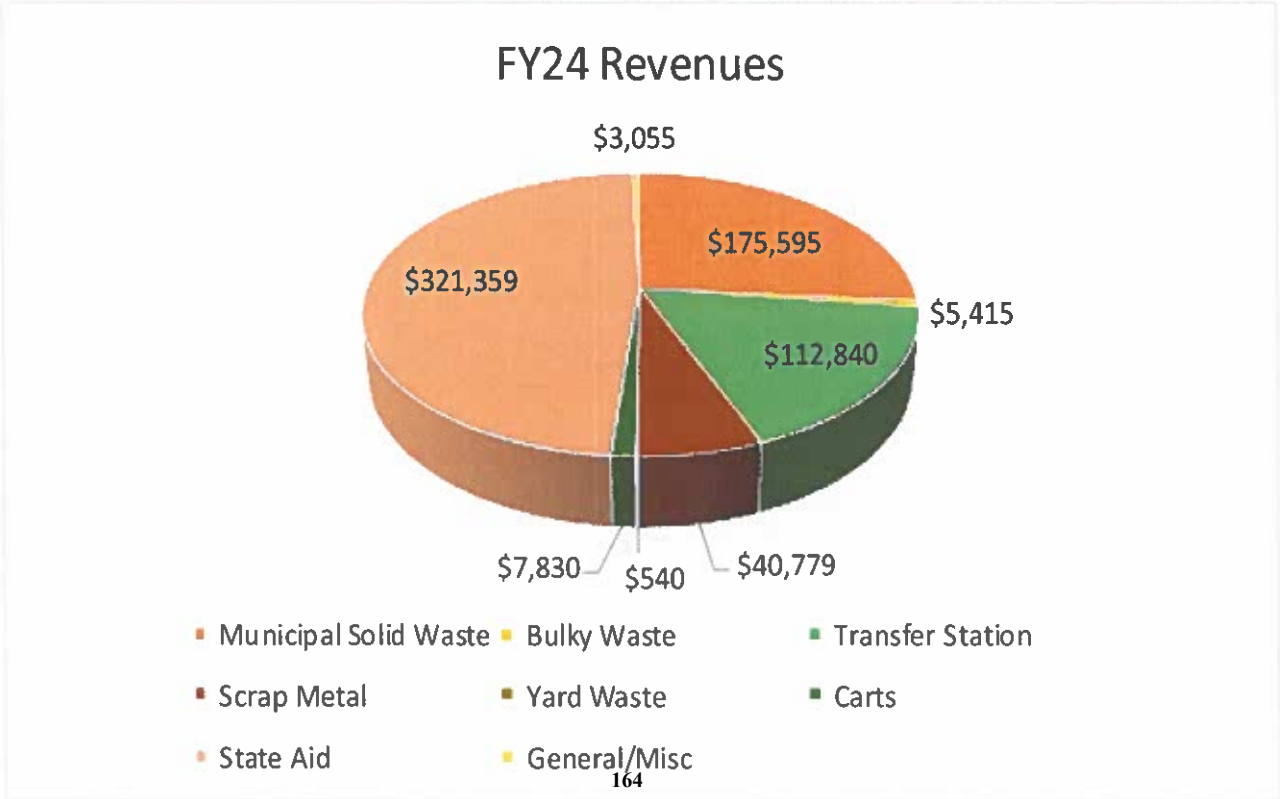


BREAST CANCER WEAR PINK DAY

$ 4,532,710 Budget



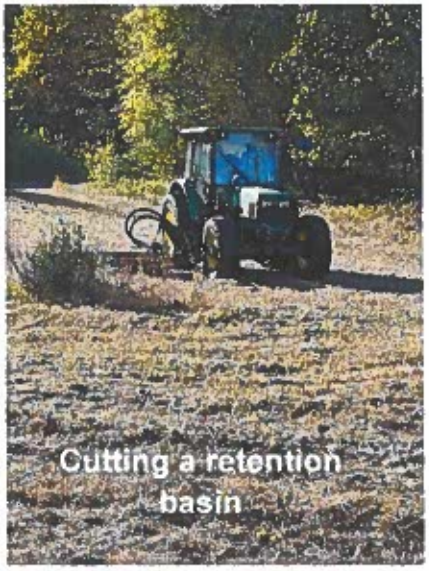
$667,413 Revenue



Highway Maintenance Report



Our new facility allows us to keep our equipment and attachments neat and orderly and ready to go in the event of an emergency.



Cutting a retention basin

HIGHWAY STAFF

Kyle Beaudette
George Dawley
Roque Diaz
Craig Dinnato
Nicholas Garro
Jordon Hancock
Patrick Jullarine
Erik Kelly
Michael Kovalik
Kevin Miller
David Rubin
Stan Sarafinas
Michael Silvestri
Kenneth Swaney
Steven Turchetta
Michael Watson
Vacancy

What's Out There.....

- 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
- 2 Railroad Crossings
- 44 Crosswalk locations
- 560,000 LF of center line markings
- 122 miles of road
- 4.9 miles of guide rails (wire, rope, rail and guard posts)
- 2,072 street light units
- 8,200 street trees

RPLACEMENT OF ROTTED SECTION OF PIPE



Highway Maintenance Report, Continued



Street Sweeping



Guard Rail Installation

1,586.5 Linear Feet Installed



Street Light Maintenance



33 repaired

STREET MAINTENANCE

326 Potholes repaired

STREET SIGN REPLACEMENT





900 Catch Basins cleaned



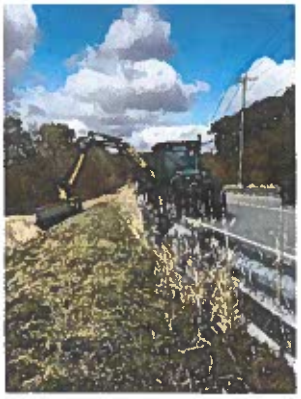
Catch Basin Repair

16 Replaced

75 STREET SIGNS REPLACED

155 TOTAL SIGNS REPLACED

Roadside Mowing



1,401 YARD WASTE STOPS

27 PAID BRUSH STOPS





LEAVES

Highway Maintenance Report, Continued

4.88 Miles of roads resurfaced

190 Road complaints resolved

16 Catch basin replacements

1,418 Call Before U Dig Tickets

87 Tree complaints addressed

12 Snow complaints resolved

16 Sidewalk complaints addressed





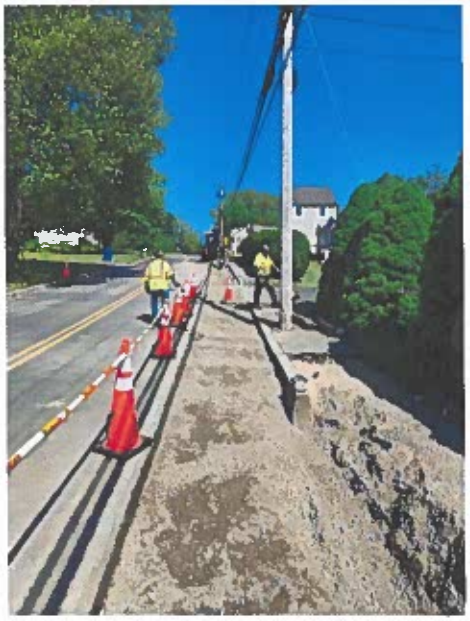


Tree Clean-up
Clark Lane

Tree work / Clean up—Town Hall

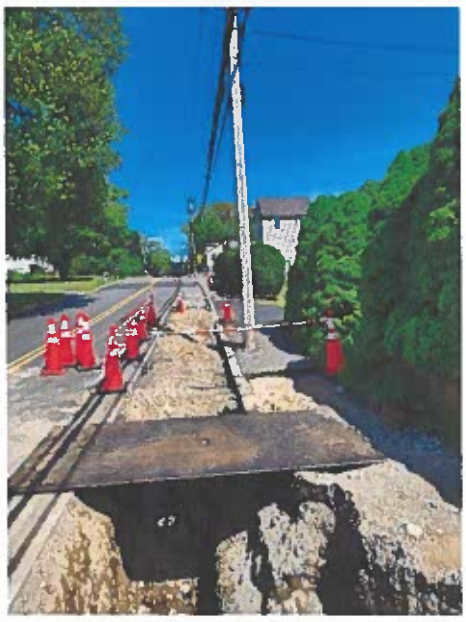






Repairing a pipe along
Daniels Ave.





Snow Report

Snow removal on:

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

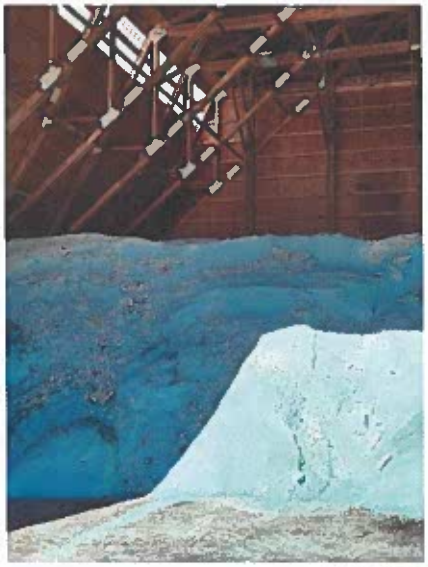
Use treated salt (no sand)

- FY 20—1,542 tons
- FY 21—2,544 tons
- FY 22—2,291 tons
- FY23—1,012 tons
- FY24—1,114 tons

27 Issues with Mailboxes addressed



Treated Road Salt





Sidewalk Snow Plowing





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 —**725**





Broken water pump



EQUIPMENT MAINTENANCE STAFF

Garon VanOverloop—Fleet Lead Mechanic

Shawn Kotfer—Mechanic

Jullian Hightower—Mechanic

Jason Mellen - Mechanic

Vacancy



Serviced by this division:

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



Sanitation Report

Residential Services are a heavy lift.....

11,671Blue Carts

8,644 Green Carts

An average week of **(blue)** garbage collection services **7,341** residential curb stops

- Carts Replaced—**393**
- Carts Purchased New—**139**
- Bulky Waste stops—**290**
- Paid Brush Stops—**27**
- Yard Waste Stops—**1,401**
- Appliances—**60** curbside
- Oversized Pieces—**366** curbside

Commercial Service

20 Locations are picked up every week by our dumpster truck

40 Garbage dumpsters

30 Recycling dumpsters

SOLID WASTE STAFF

Dane (Stan) LeBlanc—Garbage Truck Driver

Roger Gray—Garbage Truck Driver

Mike Walker—Garbage Truck Driver

Robert Harrington—Recycling Truck Driver

Benjamin LaRose—Recycling Truck Driver



GARBAGE

FY	CURBSIDE TONS	COMMERCIAL TONS	TOTAL
20	7,510	4,745	12,255
21	7,776	4,834	12,610
22	7,529	4,602	12,131
23	7,477	4,296	11,773
24	7,249	3,086	10,335
		Average	***11,821***

RECYCLABLES

FY	TONS
20	2,012
21	1,658
22	2,033
23	1,959
24	2,814
Average	***2,097***

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 (89)

Motor Oil (3,325 gallons)

Fluorescent Bulbs (2,491 pounds)

Freon (939 units)

Electronics (52.66 tons)

Oil Filters and oily rags

Batteries (966 pounds)

Mattresses (1,778)

Bulky Waste (1,041 tons)

Leaves/Brush (508 tons)

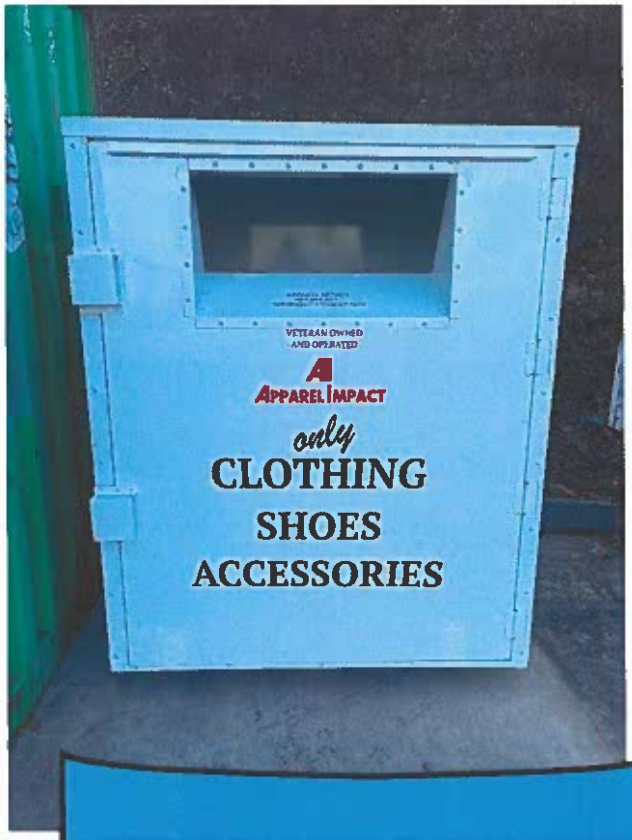
Tires (1,198 units)

Fun Facts:

We got notice that since Waterford has joined the mattress recycling program, our facility has collected 12,374 mattresses!

The Department moved 530,000 pounds of leaves in a 3 month span!

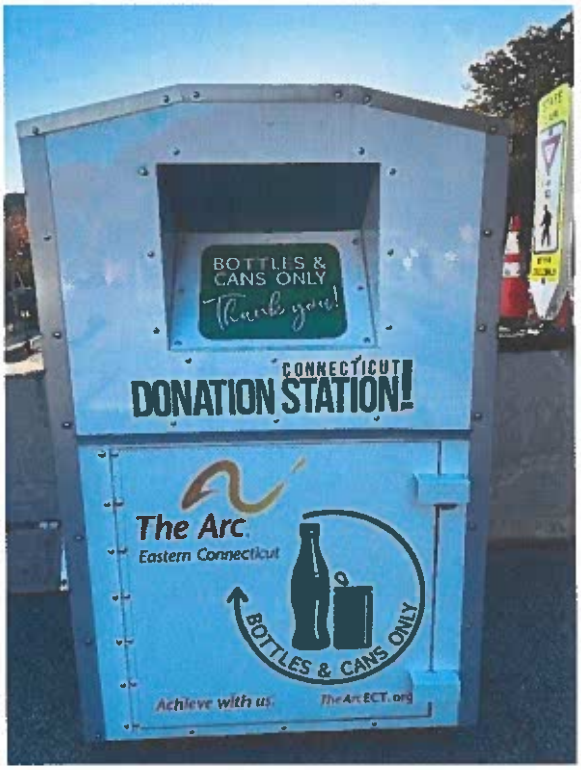
Transfer Station Continued



Apparel Impact requested permission to put a container at the Transfer Station. They collect clothing, shoes and accessories. This is a veteran owned business that assists those that served our country with the donations. They monitor the container and come and empty it when it is needed.

IT'S THE LITTLE THINGS THAT MAKE A BIG DIFFERENCE!

The Arc of Eastern Connecticut approached the Town about putting a donation station at the Transfer Station to collect returnable cans and bottles. This has been a great addition to the services we offer for the residents of Waterford. The Arc comes and empty the container and process the cans to assist them in their programs to help those in our community that need it.



WOODGRINDER





SCRRRA SENDS THE WOOD GRINDER TO EACH TOWN TO GET RID OF THE BRUSH & LEAVES THAT ARE DELIVERED TO THE TRANSFER STATION.



SCREENER





PUBLIC WORKS RENTED A SCREENER TO MAKE DIFFERENT PILES OF FILL TO USE FOR PUBLIC WORKS PROJECTS AROUND THE TOWN.

Administration Report

ADMINISTRATION

Gary Schneider—Director

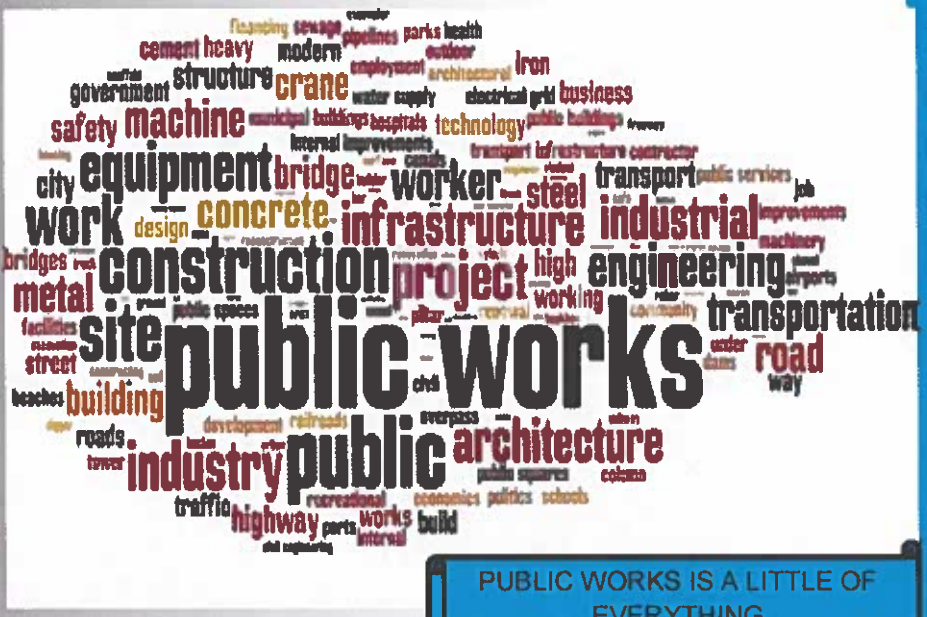
Daniel Matheson—Assistant Director

Thomas McKittrick—General Foreman

Sandra Kenniston—Office Coordinator

MaryEllen McConnell—Clerk Typist

Brianne Beauchamp —Clerk Typist





Calls received **5,208**

Citizen concerns—**554**

Purchase orders—**168**

Mechanic invoices recorded—**1,074**

Highway Daily Work Orders recorded—**4,710**



Excavation Permits processed— **92**

Driveway—61
Site Access—21
Utility Trench—10

The Administration Department keeps the Town's fuel records:

DIESEL USAGE 139,229.73 gallons

UNLEADED USAGE 97,343.15 gallons

New Equipment



This new plow truck was purchased with a side plow or wing to allow our drivers to clear larger streets more efficiently. The crew is excited to see how it will help this winter!



This set of lifts (6) assist our mechanics in working on all different trucks within our fleet.

The Town purchased a new trailer to assist us carry our equipment from one location to another.



Capital Improvement Program - Constructed

Public Works has been working with the Waterford Utility Commission on our project to address the condition of our roads. In the past, some of the roads that were just resurfaced, suffered breaks in the water service to the house. The repair involved digging up a newly paved road.

Now, crews from the Utility Commission are addressing this issue by replacing the plastic services (the ones known to fail) with copper before we work on the road.

Working together, both departments are providing a better service to the residents and for those that travel the road.

In FY22, the Town appropriated $1,705,358 for:

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

In FY23 the Town appropriated $1,762,736 for:

Niantic River Road (remaining)
Oil Mill Road
Shore Road
New Shore Road

In FY24 the Town appropriated $325,915 for:

Tiffany Avenue
Savi Avenue
Cherry Street
Willow Street
Cedar Street
East Brook Drive

<u>The Town matched funds from Eversource to get the following done</u>:

$315,951

Kingfisher Way	Woodlawn Avenue	Kestral Way
Mackenzie Street	Quail Street	Lark Street
Woodlawn Court	Thrush Street	Brill Avenue



THIS IS THE PROCESS OF ROAD RESURFACING











The Department has been overseeing a project for concrete sidewalk replacement on Norman, Summer, David and William Streets.

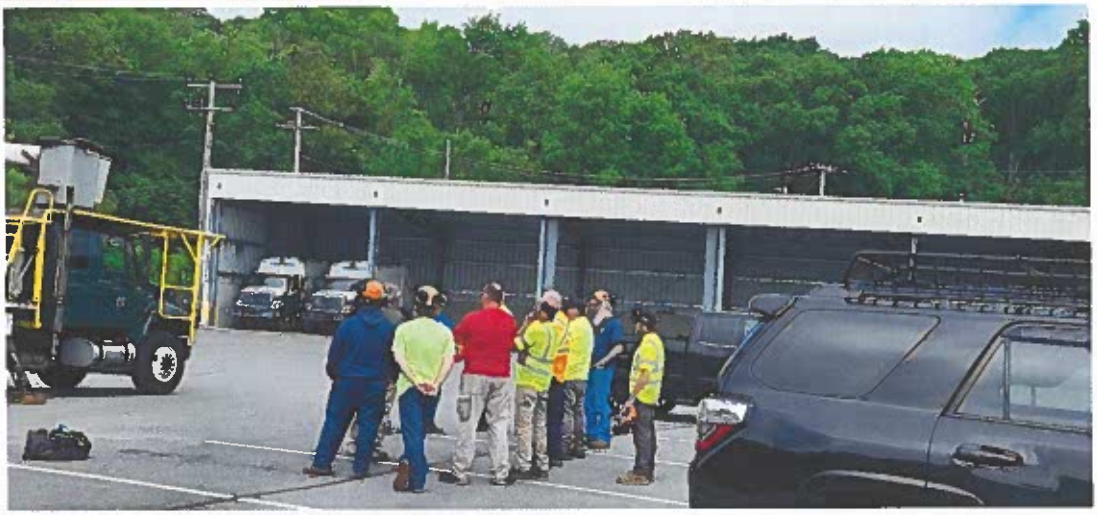
This time consuming project is just about finished. The contractor must match the driveways as well as the grade of the road to make a smooth service for residents to be able to enjoy!



Training

Bucket Truck Training







Stop the Bleed class—
Thanks to
Waterford Ambulance!

Forklift Training



Millstone Drill



SCRRRA—Trash Talk



RECREATION & PARKS COMMISSION

FY'24 ANNUAL REPORT



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 in our community.

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Message from Director:

Dear Residents of Waterford,

As the Director of Recreation and Parks, I am delighted to present our Annual Report for 2024. This year has been marked by significant achievements and community engagement, all made possible through innovative funding and the unwavering support of our residents.

Resourceful Funding Vehicles

In 2024, we successfully leveraged various funding sources to enhance our programs and facilities. The American Rescue Plan Act (ARPA) provided crucial support, enabling us to undertake several key projects that have improved our parks and recreational offerings. Additionally, the economic development "beautification" fund, sourced from the sale of alcohol nips, has been instrumental in enhancing the aesthetic appeal of our public spaces. These funds have allowed us to implement landscaping projects, install new park amenities, and maintain our facilities at the highest standards.

Growth of Special Revenue Accounts

We are proud to report significant growth in our special revenue accounts. This growth has been achieved through careful financial management and strategic planning. By increasing these accounts, we have been able to reduce the reliance on taxpayer subsidies for our programs. This shift not only ensures the sustainability of our offerings but also allows us to expand and improve the services we provide to the community.

Community Events

Our vibrant community events continue to be a cornerstone of our department. The Summer Concert Series once again brought joy and entertainment to residents of all ages, featuring a diverse lineup of local and regional artists. These concerts foster a sense of community and provide a wonderful opportunity for families and friends to gather and enjoy live music in our beautiful parks.

The Winter Tree Lightings have also become a cherished tradition in Waterford and Quaker Hill. These events bring warmth and festivity to the colder months, with beautifully decorated trees, holiday music, and activities for children. The community's enthusiastic participation in these events highlight the strong spirit of togetherness that defines Waterford.

Looking Ahead

As we look forward to 2025, we remain committed to enhancing the quality of life for all Waterford residents through our parks and recreational programs. We will continue to seek out innovative funding opportunities and strive for excellence in all that we do.

Thank you for your continued support and participation. Together, we are building a stronger, more vibrant community.

Warm regards,
Ryan McNamara
Director of Recreation and Parks
Town of Waterford, CT

Department Overview:

Commission Members

Chairman:	Ed Murphy
Vice Chair:	Melissa Chiappone
	Lucas Beaney
	Rich Erricson
	Jim Gregg
	Megan Gwudz
	Traci Santos
	Nan Scheiber
	Taylor Stino

Staff Organizational Structure

Director:	Ryan McNamara
Asst. Director:	OPEN
Program Coordinator:	Tim Cieplik
Office Coordinator:	Eileen Sullivan
Receptionist/Clerk:	Hilary Willard
Foreman:	Josh Therrien
Maintainers:	Chad Adams
	Nick Cancelmo
	Corey Gladue
	Scott Olson
	Todd Robbins
	Jordan Silvestri

Mission

Programs will be offered for all ages and interests giving each individual the opportunity to engage in a variety of activities. Through these activities, participants will be able to make constructive use of leisure time and contribute to positive physical and mental health, and good sportsmanship.

Vision

Well maintained parks, public spaces, and various nature areas provide opportunities for residents to maintain active, healthy lifestyles; while appreciating our community's natural resources and preserving them for future generations.

		FY'23		FY'24	
REVENUES		$278,183.50		$341,698	
	Cash	$91,854	30%	$125,655	37%
	Check	$83,010	33%	$66,875	20%
	Credit	$103,280	37%	$149,618	43%
	Special Revenue Balance	$26,000		$70,000	
Beach Sticker Sales					
	Resident (1,528)	$49,002		$38,207	
	Non-Resident (440)	$38,367		$55,000	
	WPD Wellness Program	N/A		$1,175	
	NR–FT Town/BOE staff	N/A		$250	
	Senior (PAID)			$5,910	
	Veteran (FREE)	N/A		69	
Gatehouse Sales		$82,991		$102,149	
ENROLLMENTS		1,608		1,516	
	Female	1,050	65%	955	63%
	Male	558	35%	561	37%
	Non-Resident	152	10%	121	8%
	Resident	1,456	90%	1,395	92%
Program Efficiency	Offered	163		152	
	Administered	143		129	
	Run Rate%	88%		85%	
Community Center Attendance		14,670		15,431	
Social Media	Reach	52,900		102,900	
	Interactions	7,300		12,100	
Concert Attendance		12,874	10	12,900	8
MAINTENANCE HOURS					
	BOE	3,874		2,750	
	TOWN	7,934		8,711	
				17% loss of manpower	
Wood Orders					
	Deliveries	55		49	
	Residences	30		32	
Athletic Field/Facility Permits		944		1,489	

Operations:

Programs and Activities

A. Staple Fitness Classes: Continue offering regular fitness classes such as group swim lessons, yoga, pilates, and aerobics to cater to a broad range of fitness levels and interests.

B. Sports Leagues: Maintain popular sports leagues like 35+ Wooden Bat Softball, Cactus Jack basketball, and volleyball, while promoting physical activity and team engagement. We also provide guidance and oversight to our youth co-sponsored programs- Lacrosse, Football, Softball, Baseball, Soccer, Cheerleading, Wrestling, Basketball, Community Band, etc. Volunteer maintenance of facilities has become a challenge over the past few years and is becoming a concern for the maintenance staff and responsibilities.

C. Outdoor Exercise: Arranging outdoor yoga sessions at WBP and new programming at Civic Triangle boardwalk, providing participants with fresh air and motivating workout environments.

D. Aquatic Fitness: The Waterford High School pool hosts water aerobics and swim programs for those who prefer low-impact exercises. Time constraints with Board of Education operations/storage and play equipment are the two biggest challenges. The addition of private swim lessons in 2022 has allowed more participants to have an opportunity to receive 1 on 1 development that goes beyond what the group lessons allow. We continue to explore every opportunity to provide water safety and education whenever possible being a coastal town.

E. Special Events: A listing of our community offerings in FY'24 that we supported or hosted:

January:	Yearly event planning and New Years pop up
February:	Sweethearts Dance/Valentine themed event
March:	Easter Egg Hunt – pictures with Easter Bunny
April:	Earth Day awareness and BioBlitz
	Farmers Market Outdoor
	Eagle Scout project: Welcome To Waterford packets and event
May:	Water Safety Awareness
	Memorial Day Ceremony
	Farmers Market Outdoor
June:	Summer Concert Series (10 concerts at WBP)
	Farmers Market Outdoor
	Eagle Scout project: Beach Toy Boxes at WBP
July:	Summer Concert Series
	Farmers Market Outdoor
August:	Summer Concert Series
	Farmers Market Outdoor
	Waterford Day Parade – Unity In The Community
	Save The River Save The Hills Regatta
September:	Farmers Market Outdoor

October:	Eagle Scout project: Stenger Farm park sign pollinator garden
	Farmers Market Outdoor
	Safe Futures Walk
	Harvest Festival
	Trunk or Treat
	Addy's Run
November:	Veterans Day Ceremony
	Stuff the Bus and Food deliveries for Senior & Youth/Family Services
	Farmers Market Indoor
	Lions Craft Fair
December:	Winter tree lightings at Jordan and Quaker Hill Greens
	Pearl Harbor Day Road Race
	Bright Lights Spirited Nights competition
	Farmers Market Indoor

Special Events and Programs

Recreation and Parks is coming off of a successful year of new and enhanced programming and look forward to the challenge of building on last year's improvements. The creation of a departmental logo allowed the department to update our brand and the positive response from the community is validating to our efforts. Those present at our concerts and other special events have seen the new signage and marketing materials capturing the growth of the department's offerings.

Our new program survey has seen wonderful ideas come out from all across Waterford. The many respondents have contributed to new programming and changes to our ever growing portfolio of classes.

The changes implemented by the CIAC this summer (2024) regarding off-season coaching contact and administration of programming, provided an opportunity to collaborate with WHS. This past summer, we held programming for over 330 student-athletes (at no cost) to practice 2 times per week with their teams. This program created upwards of 6,700 hours of skill and fitness training to support the department goal of success in team sports throughout the high school levels.

A major undertaking of the department has been its commitment to creating adaptive programming. We will build off the world wide growth of "unified" programs that allow all the ability to participate. Some challenges we are faced with is the continued struggle for available space and time that fits the diverse needs of the participants.

Programming will enter the schools after hours where we are able to create an exciting experience and allow students/children to stay directly after school, supporting working families and others. Last year we witnessed a successful volleyball program instructed through WHS Volleyball team and student leaders. These programs create positive role model experiences beneficial to all levels of education.

Maintenance

Personnel: The recent changes in leadership among the maintenance staff have brought several positive developments, especially in light of the new park initiatives and responsibilities. The new leadership has emphasized enhanced training programs and clear communication channels, ensuring that all team members are well-prepared and informed about their roles. This has led to more efficient handling of maintenance tasks and a proactive approach to park upkeep. Additionally, the leadership has fostered a collaborative environment, encouraging staff to share ideas and solutions, which has significantly improved the overall maintenance operations and the successful implementation of new park initiatives.

Equipment: The SWOZI Robo-painter was welcomed to the operations. We are currently establishing data records for time and paint savings due to the new machine.
We continue to develop our fleet with Ventrac multi-use vehicles. This allows for many different attachments to assist in our every day work and has proven to be instrumental. The access and increased capabilities of the attachments available are endless.

Seasonal Responsibilities/Activities: Increased activity and maintenance at the Arnie Holms Jr park as well as continued growth at all athletic fields and beaches.

Facility & Park Updates

Civic Triangle

Arnie Holms Jr Boardwalk: Construction in final stages. Expected opening of August 2024

Nevins Cottage*:* A new 501c3 has been formed to preserve and repurpose the use of the building for the community. Discussions are in the early stages but progress has been exciting.

Jordan Park House: The park continues to bustle with more activities and a very active Historical Society. Considerations for building repairs, accessibility, and the parking lot are being reviewed. A capital request for a new parking lot design plan has been submitted to allow for additional parking spaces (accessible and standard) while also considering emergency access for special events and gatherings.

Community Center – Class space and storage issues currently provide the biggest obstacles. The potential ownership of current LEARN space next door may become available in 2025/2026 when the transfer to the Southwest Property is scheduled. Center staff have completed a review of repairs and needs with Building Manager and First Selectman.
Raised planter beds were installed for Community Garden. Posts and fencing to be completed in fall of ’24.

Waterford Beach Park

- A new policy implemented to improve safety and protect assets (grinder pump issues for overuse, etc.)
- Improved access to events and waterfront. New gate installed to widen the opening to the field for events and traffic control due to increased engagement
- Eagle Scout project Ryan Kostopoulos provided beach toy bucket for the public
- New facility under review and design with engineer and P&Z
- Installed erosion control efforts along roadway
- Wood Program - Alternative heating for seniors and qualified residents

Jordan Mill Park

- Installed erosion control efforts from parking lot to Jordan Cove

Leary Park

- Plans for court resurfacing, accessibility, and emergency access to lower fields being developed
- Repurposed the softball field to allow 50-70 teams to play baseball. Provided increased use and rental
- French drain project expected completion fall'24
- Electrical ground rod repairs to bathroom with assistance from Utility Department
- PickleBall storage boxes and temporary net installs

Stenger Farm Park

- Eagle Scout project for pollinator garden at Clark Lane park sign
- Plans for access walk, bathroom, and parking funded and currently with engineer.
- Dog park fencing and paver landing repairs
- Installed new benches

Old Barry Farm

- Beginning Eagle Scout project for trail ID. Expected completion Fall/Winter of 2024

Pleasure Beach

- Boardwalk plans – In bid process. Jim Erricson of Haley Ward vetting the low bids and references. Expected completion of spring/summer 2025.

BOE Properties

- CLMS: infield renovation, plans for growth removal along hillside and re-planting
- Great Neck: Replaced trees in parking lot island wells, coordinating study on backfield issues
- OSW: New landscaping for the front of the main building entrance, replaced trees in parking lot island wells
- QH School and Hoelck Park: major ballfield field renovations, maintenance review with co-sponsored group
- Waterford High School: assist garden club, baseball field renovation plans, and garden improvements

Sustainability Initiatives:

➢ **Water Safety Day**

Water Safety Day is an important event aimed at educating the community about safe practices around bodies of water. This includes:

- **Swimming Lessons**: Offering subsidized swimming lessons to children and adults.
- **Safety Demonstrations**: Demonstrations on the use of life jackets, CPR, and rescue techniques.
- **Awareness Campaigns**: Distributing educational materials on water safety rules and the dangers of drowning.

➢ **Erosion Control Projects**

Erosion control is crucial for maintaining the integrity of park landscapes and preventing soil loss.
Methods used:

- **Vegetative Cover**: Planting grasses, shrubs, and trees to stabilize soil.
- **Riprap**: Using rocks or other materials to protect shorelines and stream banks from erosion.
  Waterford Beach Park and Jordan Mill projects completed in FY'25 in-house.

- **Water Diversion:** French drains are an effective way to manage excess water and prevent flooding in parks by channeling water away from high-traffic areas and structures to reduce waterlogging and soil erosion. Leary Park Softball/Baseball projects expected completion Fall of 2024.

Financial Overview:

Financial fiscal restraint involves prudent financial management practices to achieve budgetary savings and prioritize essential results. Here are a few ways R&P achieved these goals in FY'24:

Special Revenue Operations:

Another year of successful special revenue operations with a bottom line generation of $46,000 to offset programming and reduce subsidization of residents. By establishing special revenue operations, the municipality can generate income from specific activities or services. This revenue can be used to offset program expenses only.

Special Revenue balance in our first year (FY23) was approximately $26,000 and has improved to a balance of approximately $70,000 in FY24.

Staff has brought the development and production of the seasonal booklets back into the hands of the department. This has allowed for a better quality product that realized time saving goals and delivered more updated information and being more supportive of the department messaging. The cost of production will be offset by ad sales and sponsors from Waterford and local businesses.

The growth and excitement over the Summer Concert series has attracted local business and community interest in the form of sponsorship involvement. The sponsorship package is in creation and businesses will now have the opportunity to help amplify creativity and connect cultures by contributing to these events. These connections will support staff efforts in continued event development and solidifying Waterford as the premier Summer Concert series in the region. The sponsorship revenue will go directly towards entertainment, equipment, and any venue upgrades.

In summary, financial fiscal restraint involves a strategic approach to manage resources wisely. Special revenue operations, continued adoption of efficient technologies like a robotic paint lining system, and creative fundraising allow the ability to optimize budgets, reduce waste, and prioritize areas that yield the most significant results, all while maintaining financial discipline and sustainability.

Approved Operating Budget (last 10 years)

- **2014 $1,305,073**
- **2015 $1,342,839**
- **2016 $1,380,554**
- **2017 $1,375,909**
- **2018 $1,461,426**
- **2019 $1,412,921**
- **2020 $1,519,608**
- **2021 $1,511,615**
- **2022 $1,450,159**
- **2023 $1,452,431**
- **2024 $1,423,523**

Achievements:

1. Enhanced Accessibility and Recreation:
   - *New Walkways and Boardwalks*: The new walkway at Waterford Beach Park, the boardwalk at Arnie Holms Jr. Park, and the walkway at Pleasure Beach have improved accessibility and provided more recreational opportunities for residents and visitors.
   - *Court Resurfacing Plans*: Developing plans for court resurfacing throughout the town ensures that sports facilities remain safe and enjoyable for community use.
   - *Community Engagement and Well-being*: These projects foster a sense of community by providing spaces where people can gather, exercise, and enjoy nature while contributing to overall well-being and social cohesion.
   - *Economic Benefits*: Improved amenities can attract more visitors, boosting local tourism and supporting small businesses in the area.
2. Establishing a growing relationship with the Waterford Land Trust. Trail marking coordination and future collaboration on trail development are being discussed. This year Recreation and Park helped host the Waterford Land Trust's 50th anniversary on the Jordan Green.
3. Staff continues to create and add events contributing towards increased participation and attendance numbers. The staggering of major events throughout the year, combined with min pop up events and activities has really blossomed for the department. Please see section E (Special Events) on page 6 and 7 for a listing of events held or supported.
4. The successful management and execution of the newly created (FY23) Special revenue account has provided the same level (and more) with less subsidization of residents.
5. Eagle Scout Projects:
   - Welcome to Waterford (Cole Baumgartner)
   - Stenger Farm Park sign pollinator garden (Charlie/Carlos)
   - Barry Farm trail ID (Henry Roenke)
   - WBP toy buckets (Ryan Kostopoulos)
6. Bench Dedications:
   - Ruddlesden bench at Community Center
   - Turner benches at Mago Point
   - WBP waterfront bench

Challenges:

Annual challenges in recreation and parks can be multifaceted, often requiring creative solutions and resource management. Here's an overview of our key challenges in FY '24:

Time Constraints/Complexity of Tasks

- Phone call volume could be alleviated with direct call set-up.
- Position at Community Center main reception desk covered from 8am-4pm

Multifaceted Responsibilities*:* Administrative staff must juggle various tasks, from project management and budgeting to community engagement and regulatory compliance, which can be overwhelming without a full staff.

Detailed Documentation: Maintaining detailed records and documentation for each operation is essential but time-consuming.

Staffing Limitations: Often, the administrative office may not have enough staff to handle the workload efficiently, leading to bottlenecks and delays.

Budget Constraints: Limited financial resources can restrict the ability to hire additional staff or support growth initiatives.
Wage schedules/Hiring: 80% of the annual budget is personnel. Obligations are mandated through cost of living increases with the bargaining units and minimum wage law increases. These items are out of our control and make it difficult to compete with local towns and businesses.
Inflation and Cost Increases: Inflation and rising costs for utilities, maintenance, and equipment can erode the purchasing power of the budget, making it difficult to maintain services. Rising maintenance responsibilities equates to future costs in machine use, etc.

New Policy & Procedures:
- AM use at BOE
- Youth Sport Council: Dominion/Little League

Indoor Spaces:
- Overcrowding/high usage – increased demand for pickleball, youth programs
- walking trails, events

Inconsistent Social Media Presence/Communication & Promotion:
- Communication Gaps: An inconsistent social media presence can result in a lack of timely and effective communication with the community, impacting program participation and awareness.
- Resource Allocation: Maintaining an active social media presence requires personnel and time. Finding the right balance between traditional and digital marketing efforts is a challenge.

Future Plans and Goals:

To address these challenges, we will be considering innovative solutions, such as public-private partnerships for funding, pursuing grant opportunities for projects, and implementing a structured and engaging social media strategy to improve community engagement and program participation. Adapting to these challenges while maintaining high-quality services is essential for the long-term success of the Recreation and Parks department.

1. **Leveraging Technology**:
    - **Project Management Tools**: Utilizing project management software can streamline coordination and improve efficiency.
    - **Automated Systems**: Implementing automated systems for routine tasks can free up time for more critical activities.
2. **Enhancing Communication**:
    - **Regular Updates**: Holding regular meetings and updates can ensure everyone is on the same page and help identify potential issues early.
    - **Clear Communication Channels**: Establishing clear communication channels can facilitate smoother coordination and quicker decision-making.
3. **Requesting appropriate and responsible funding**

Town wide playground improvements: In an effort to enhance the recreational opportunities for residents and visitors, we are embarking on an ambitious town-wide playground update at two (2) distinct locations: Leary Park, Waterford Beach Park. This comprehensive initiative aims to revamp existing playgrounds, creating vibrant, safe, and engaging spaces for children and family to enjoy. The project will focus on improving play equipment, safety features, landscaping, and accessibility to ensure that everyone in the community can benefit from these upgraded facilities. The two locations chosen for the upgrade are strategically distributed throughout the town, guaranteeing easy access and

widespread enjoyment for all. Through these enhancements, our town is committed to fostering a healthier, more active, and connected community for years to come.

WBP concert staging: Staff are always looking for ways to enhance the event experience and provide new amenities or offerings. The concerts could use a more suitable performance stage for our events throughout town. Consideration given to portable and permanent options.

Civic Triangle (phase II): Work continues with the plans to open softball field/fencing to allow for additional and more diverse use of the area. Lighting and accessibility throughout the area will be reviewed. Maintenance garage alterations and the displacement of the maintenance staff to the garage at WBP.

Leary Park - Plans currently in development to provide accessible pathways to the fields at Leary park. New court surfacing for basketball and tennis and accessible pathways are being discussed.

In justifying these updates, it's important to consider the specific needs and preferences of the local community, conduct cost-benefit analyses, and engage with residents to ensure the proposed changes align with their desires and priorities. Investing in the improvement of a local park can have a far-reaching positive impact on the community's overall well-being and vitality.

Acknowledgments:

There are multiple details involved throughout our services and offerings that could not be performed without the help of other Town of Waterford Departments and volunteers. The support and assistance from the First Selectman's office has been instrumental in our ability to create and improve department services. This past year there was a lot of involvement with Planning, Utilities, Public Works, Human & Youth services, Finance Department, Fire Services (Fire Police, Fire Marshall) and Police Department, Library, and others to help make our events and opportunities much more attractive. Many thanks to our Historical Society, Eagle Scout Projects, Girl Scouts, special event participants and volunteers (concerts, Easter Egg Hunt, Harvest Festival, Tree Lightings, Pearl Harbor Road Race, Town Parade, Veterans and Memorial Day events, etc.) We could not forget the support and assistance from the Board of Education for use of portable staging and providing trade support when needed, Thank you to ALL!!

Supporting Data:

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 all opportunities that should be provided to residents.

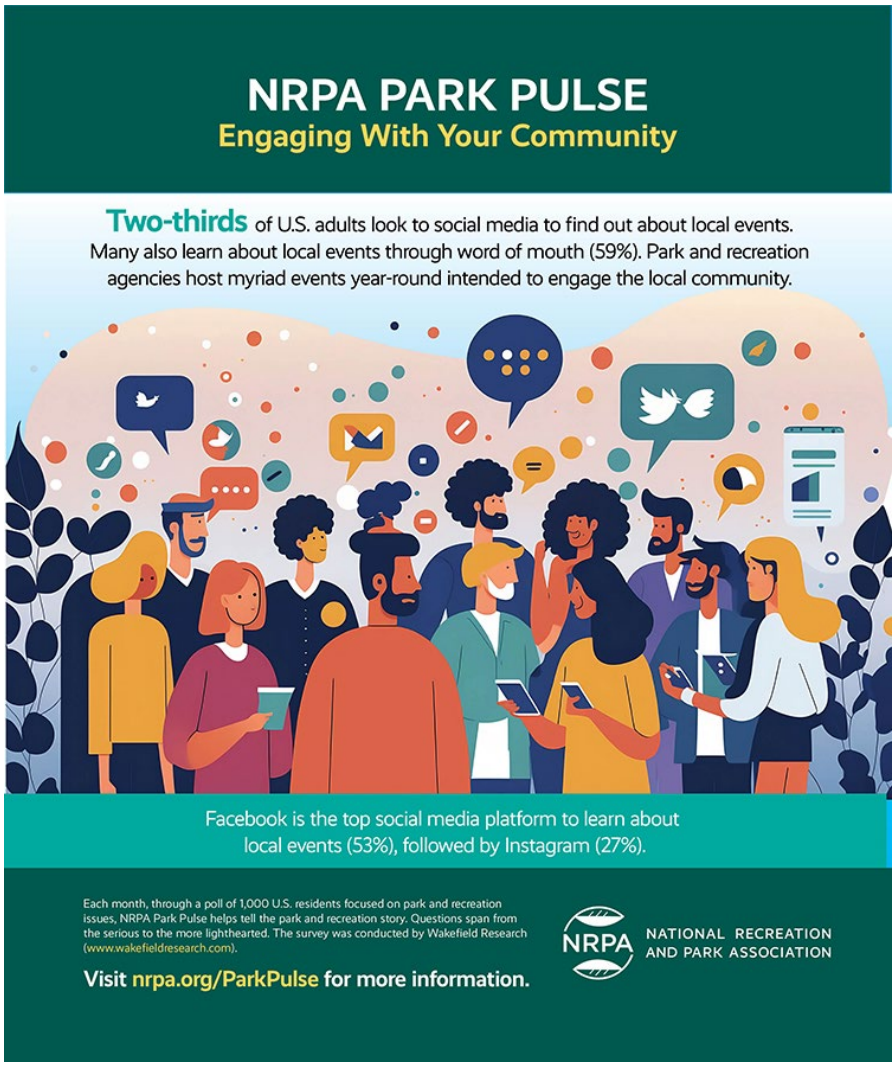


There are numerous opportunities to unwind with local parks and rec, whether through participating in arts and crafts as a family, exploring the local trail system, or taking an exercise or nutrition class. The most common activities among U.S. adults to unwind and de-stress are visiting a local park, taking a break from their routine, exercising outdoors, maintaining a healthy diet, expressing themselves creatively and reaching out to their support system.

Key Findings:

- Almost all U.S. adults (91%) have a strategy or activity that helps manage stress.
- More than half (51%) of all U.S. adults and 58 percent of parents visit local parks/enjoy time in nature as a means of lessening stress
- Fifty-eight percent of residents in the south mitigate stress by taking a break from their everyday routine
- Fifty-seven percent of millennials look to local trails and neighborhood exercising as a stress-relief strategy
- Forty-eight percent of baby boomers use maintaining a healthy diet as a way to manage stress
- Ninety-two percent of U.S adults experience a positive mental health boost after spending time at their local parks
- Women are more likely than men to say they feel calm or peaceful after visiting their local parks (62% vs. 55%)

- Millennials are more likely than baby boomers to feel happy or joyful after spending time at their local park (53% vs. 40%)
- Those from households of three or more, are more likely to feel happy or joyful after spending time at their local park (52%) compared to those who live with one other person (42%) or by themselves (34%). Larger households also feel more energized after their visit (32% vs. 20% vs. 21%).
- Nearly three in five parents (57%) feel happy or joyful after spending time at their local park, compared to 40% of non-parents.



Parks and recreation use a diverse array of platforms to ensure they reach all members of the community. More than half of U.S. adults stayed informed about local events primarily through social media and word of mouth. Comprehensive advertising efforts by parks and rec ensures that each community receives information about fun local events and activities for the entire family. Parents are more likely to find out about local events from social media, such as Facebook and Instagram, than non-parents. U.S. adults are least likely to find out about events from local government websites.

Key Findings:

- U.S. adults find out about local events happening in their community the most from social media (66%) and by word of mouth (59%).
- Facebook is the top social media platform (53%) they hear about events from, followed by Instagram (27%) and then other social media platforms (21%).
- While more than half of Millennials and Gen Z rely on social media as their top source for finding out about local events happening in their community, word of mouth is the top source for Gen X (69%) and Boomers (63%).
- Parents are more likely to find out about local events from social media than non-parents (80% vs. 58%).
- Over two in five (41%) U.S. adults in the South find out about local events from televised announcements on local news/cable access channels, meanwhile, those in the Northeast are the more likely to look to their local government website to find events compared to other regions (29% vs. 18% West, 18% Midwest, 17% South).

Parks and recreation use and reach

• U.S. residents visit local park and recreation facilities on average 22 times a year, or nearly twice a month.

• 275 million people visited a local park or recreation facility at least once during the past year in the U.S.

• More than 200 million people across the United States live within a 10-minute walk of at least one park or trail.

• Seventy-four percent of U.S. residents live within a walkable distance of a local park or other recreation opportunity (including playgrounds, open space, recreation centers).

• Local park and recreation agencies collectively manage more than 11 million acres of open space across the United States.

• Park and recreation agencies vary greatly by size, managing on average 84 parks and other public lands and 3,869 acres of park and other public land.

Public support for parks and recreation

• Eighty-eight percent of U.S. adults agree that parks and recreation provide good opportunities to interact with nature and the outdoors; 91% of U.S. adults seek park-centered entertainment and social events that allow them to mix and mingle with others.

• U.S. adults want their political leaders to fully fund parks and recreation.

• Sixty-two percent of U.S. adults — crossing ages, income levels and political affiliation — are more likely to vote for politicians (e.g., mayor, county executive or council member) who make park and recreation funding a priority.

• Nearly nine in 10 people agree that it is important for local, state and federal governments to fund local park and recreation agencies sufficiently in order to ensure every member of the community has equitable access to amenities, infrastructure and programming.

• Sixty-six percent of U.S. adults say that they support their local government dedicating revenues, taxes and levies that specifically target park and recreation operations or expansion

Physical Health

• Parks provide opportunities for physical activity and connecting with the outdoors. The resulting impacts are better mental health, improved physical health and increased physical activity.

• Walking, park prescriptions, community gardening and farmers' market vouchers may promote nature contact, strengthen social structures, and improve longer term mental and physical health by activating intrapersonal, interpersonal and environmental processes.

• Access to indoor and/or outdoor recreation facilities and frequency of park visitation correlate with greater physical activity; people who use parks and open spaces are three times more likely to achieve recommended levels of physical activity than non-users.

• Children with access to parks and facilities have shown decreased prevalence of obesity compared to children without access. By contrast, children lacking parks are more likely to be physically inactive, have excessive screen-time (greater than or equal to four hours daily), obtain inadequate sleep, and be obese, overweight, or diagnosed with attention deficit hyperactivity disorder (ADHD).

• Eighty-three percent of U.S. adults agree it is important to have access to indoor and outdoor recreational areas, classes and activities in order to lead a healthy lifestyle.

• Green space exposure in urban environments corresponds with lower mortality.

• Green space exposure corresponds with improved physical health, including decreases in stress, blood pressure, heart rate, and risk of chronic disease (cancer, diabetes, cardiovascular heart disease)

Mental Health

• Parks promote positive mental health by providing access to nature and encouraging recreational and sporting activity.

• Parks and recreation counters social isolation by connecting people with nature and each other through festivals, parades, social events, performing arts, tours and other programming.

• Time spent in nature positively impacts mental health by increasing cognitive performance and well-being and alleviating illnesses such as depression, attention deficit disorders, and Alzheimer's.

• Mental health is significantly related to residential distance from parks. People living more than 1 kilometer away from a green space have nearly 50 percent higher odds of experiencing stress than those living fewer than 300 meters from a green space.

• Physician-diagnosed depression was 33 percent higher in residential areas with the fewest green spaces compared to the neighborhoods with the most.

Environmental benefits

• Climate-ready parks provide proven, cost effective and sustainable environmental solutions.

• Parks lower ground temperatures with tree canopy, clean water, reduce flooding and contribute to healthier air.

• Trees and vegetation in parks help reduce air pollution directly by removing pollutants and reducing air temperature.

• Urban parks can improve the environment, enhance storm water management, reduce traffic noise and increase biodiversity.

• The U.S. public wants parks and recreation to protect natural resources and mitigate the impact of climate change.

• Ninety-three percent of U.S. adults agree that it is critical that their local government develops local parks, trails and green spaces near bodies of water for the purpose of protecting natural resources in their community.

• Six in seven U.S. adults support their local park and recreation agency's environmental initiatives, including wildlife conservation, educating the public on environmental issues, natural resource management, mitigating the impacts from climate change, nurturing pollinator habitats and managing land for flood mitigation.

• Eighty-nine percent of U.S. adults want their local park and recreation agency to reduce the impact of extreme temperatures through the planting of trees and other vegetation.

Child development impact

- ***Out-of-school time programming and education***
- Parks and recreation is a leading provider of childcare and out-of-school time programming.
- More than four in five park and recreation agencies offer out-of-school time (OST). programs that serve millions of children throughout the United States.
- Park and recreation agencies deliver out-of-school time programs to children of all ages :
- Early childhood programs (at 42 percent of agencies offering OST programs)
- Elementary school-aged children (at 97 percent of agencies offering OST programs)
- Middle school-aged children (at 72 percent of agencies offering OST programs)
- High school and early workforce-aged children (at 25 percent of agencies offering OST programs)
- Eighty-two percent of park and recreation agencies offer summer camp programs for their communities' children, and a majority of agencies deliver programs for teens (65 percent) and afterschool care (53 percent) as part of their OST portfolio.
- Eighty-five percent of U.S. adults say it is important for their local park and recreation agency to offer before-/after-school childcare and summer camps for youth.

- Parks and recreation is a leader in youth sports, providing opportunities for children of all skills and abilities to play and introducing kids to a wide variety of sports activities.

- Ninety-two percent of agencies include team sports leagues as a part of their youth sports offerings.

- Fifty-eight percent of agencies have individual leagues for youth to engage in such sports as tennis, track and field, and wrestling.

- Nearly three in five park and recreation agencies provide science, technology, engineering and mathematics (STEM)-specific programs to community members.

- Four in five urban park and recreation agencies partner with local schools to coordinate efforts that connect youth to nature, including coordinated afterschool programs, nature-based field trips, and formal and informal shared usage agreements that transform schoolyards into publicly accessible spaces where children can play outside of school hours.

- Parks and recreation teaches kids about environmental responsibility, provides better cognitive and emotional stimulation, and promotes creativity and imagination.

Nature Play

- Self-reported time in nature correlates with overall positive youth development and each of the individual "Cs" of positive youth development: competence, connection, confidence, character and caring.

- The positive effects of nature exposure for children include improved cognitive functioning (including increased concentration, greater attention capacities and higher academic performance), better motor coordination, reduced stress levels, increased social interaction with adults and other children, and improved social skills.

- Nature play is an important component of the development of resilience in early childhood.

- Participating in outdoor recreation bolsters adolescent resilience to external stressors and improves overall adolescent mental health

- Youth who spend more time in nature tend to place a higher value on nature and have greater pro-environmental attitudes and behaviors (PEAB).

Economic Impact

- Local park and recreation agencies in the U.S. generated $201 billion in economic activity and supported more than 1.1 million jobs in 2021.

- Preliminary data suggest that parks and recreation's economic impact held resilient during the early days of the COVID-19 pandemic, as local parks' operations and capital spending generated $225 billion in economic activity and supported 1.25 million jobs in 2020.

- The outdoor recreation economy, which includes local parks and recreation, accounted for $563.0 billion of 2022 U.S. Gross Domestic Product (GDP), or 2.2 percent of the U.S. economy.

- The more than 10,000 local park and recreation agencies across the United States employ more than 164,000 full-time and hundreds of thousands part-time and seasonal park and recreation professionals.

• Employers and employees are more likely to locate near high-quality park and recreation amenities, and 87% of corporate executives say quality-of-life is an important factor when they consider making new facility, expansion or relocation plans.

• Research and development (R&D) facilities, technology companies and corporate headquarters are more likely to prioritize quality-of-life and cultural amenities when making site-location decisions.

• Investments in improving a community's quality of life can create a virtuous cycle: high-quality places attract workers, which attract employers, which in turn attract more investments and jobs.

• Nearly three in four U.S. adults say that access to a nearby park, playground, open space or recreation center is an important factor in deciding where they want to live.

• A review of 33 studies suggests a home value premium of 8 percent to 10 percent for properties adjacent to a passive park.

• Three in 10 park and recreation agencies — including 56 percent of agencies located in urban locales — offer a workforce development and/or career exploration program targeted to youth and young adults entering the labor force for the first time.

• Ninety-six percent of U.S. adults agree there are important benefits that teenagers and young adults gain from their first jobs and volunteer opportunities.

• Ninety percent of U.S. adults want their local park and recreation agency to provide job and volunteer opportunities for youth and young adults.

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REGISTRAR OF VOTERS ANNUAL REPORT FY 2024

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 2024 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 the fall of 2023 and the spring of 2024. All necessary town meetings and most monthly county meetings held at the Montville Town Hall were attended.

A Municipal election was held on November 7, 2023 with a turnout percentage of 33.7%.

The Presidential Preference Primary held on April 2, 2024 was the implementation of Early Voting which was conducted March 26-28, 30. 53 people took advantage of Early Voting. The double Primary in its entirety saw a turnout percentage of 8%.

Due to the Presidential election in November 2024, which included 14 days of Early Voting, numerous training calls and meetings were conducted with the Secretary of the State's office to gain understanding on how the operation would work. Chief of Police Balestracci also organized multiple security meetings with IT, Public Works, Emergency Management, Fire Services, the Town Clerk and the ROV's to ensure we were well coordinated in case of an emergency situation. We thank all of them for their help and guidance. The ROV's also took part in the Emergency Preparedness and Planning Initiative held on June 12.

The current number of voters in Waterford as of June 30, 2024 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	1077	707	1710	56	3550
002	00	1085	664	1499	51	3299
003	00	1193	942	1789	48	3972
004	00	1124	200 851	1536	67	3578
	TOTAL :	**4479**	**3164**	**6534**	**222**	**14399**

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ANNUAL REPORT OF THE WATERFORD RETIREMENT COMMISSION FISCAL YEAR 2023-2024

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

MERS

Waterford's MERS data is included in the State of Connecticut'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 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. According to the OSC's most recent calculations the average cost of municipal employers' MERS contributions increased 75% from calendar years 2018-2023 and account for 25% of their payroll costs.

PERS

The Public Employees Retirement System (PERS) is a single-employer defined benefit pension plan, established and administered by the Town, that 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 all 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, 2023, the number of individuals receiving PERS plan benefits dropped to six.

The 2023 valuation report showed that in the previous two years, the PERS plan's net unfunded pension liability had dropped from $198,424 to $163,286 as of July 1, 2023. Since that figure is the main driver of our required employer contribution costs, the FY23 and FY24 budgets each included $27,280 for employer contributions, a reduction (from $87,000 in FY22) recommended by the actuarial firm to better reflect projected payments to the diminishing number of PERS plan recipients. 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 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. While 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, as of 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 as a note to the statements. If the Town does not adequately fund the liability each year, the liability would continue to grow and could adversely affect 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 OPEB Actuarial Valuation report—July 1, 2016—disclosed the net cost (i.e., the Town's 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 $1.4 million for OPEB trust fund contributions was reduced by $300,000 during a round of Covid pandemic budget cuts. 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. However, the biennial OPEB July 2022 valuation report determined that the unfunded accrued OPEB liability had *increased* to $20,868,668. The actuarial firm attributed the uptick to higher-than-expected increases in premiums and Board of Education staff retirements and recommended that the FY24 and FY25 budgets each include $1,458,305 for OPEB trust fund contributions. Both were approved intact.

While returns on investments have consistently hit or exceeded recommended targets, the Commission anticipates the need to increase budget requests for FY26, based on the pending MERS reforms coming in July 2025 and the most recent valuation report (received Jan. 2025) that showed the unfunded OPEB liability had increased again—to $20,902,949 as of July 1, 2024.

Respectfully submitted,

Susan Driscoll, Chair
Waterford Retirement Commission

January 2025

WATERFORD
SENIOR SERVICES



ANNUAL REPORT 2024

WATERFORD SENIOR SERVICES

Proudly serving Waterford since 1991

860-444-5848

24 Rope Ferry Rd, Waterford, CT 06385



WELCOME

DANI GORMAN

HUMAN SERVICES ADMINISTRATOR
MUNICIPAL AGENT FOR CHILDREN
MUNICIPAL VETERAN'S REPRESENTATIVE
ADA LIASON

The Senior Services department and Senior Citizens Commission ushered in a year of renewal, rebuilding, and high engagement levels. Most notably, Waterford's older residents enrolled in programs at record levels and sought help for supportive services. They enjoyed a multitude of new programs and used transportation services more than any other time. Seniors visited the community center to spend time with friends, enjoy the café, receive guidance with Medicare CHOICES, and apply for state and federal benefits. Referrals from Waterford Ambulance, police, and Elderly Protective Services resulted in 52 well-being checks and department staff committed themselves to understanding the needs of consumers through data to ensure all programs and services were delivered with a pinpoint accuracy.

No other department function grew as fast as programs. Quarterly, seniors were offered between 70-80 opportunities to partake in at the center, within the community, and to exciting travel destinations throughout the country and world. Fitness and dance classes remained the favorite programs to engage in, while matinee movies became increasingly more popular. The café not only oversaw the Meals on Wheels program for the homebound, but partnered with local restaurants and businesses to offer luncheon meals for special events, the senior picnic, beach day, holidays, workshops, and classes. Trained Medicare CHOICES counselors served as resources for seniors as they reviewed health insurance coverage and supplemental plans. While quilting and knitting encouraged our patrons to spend time with each other in a more relaxed setting, enrichment programs inspired new skills and hobbies. Like so many other senior centers, activities such as; bingo, card games, book clubs, and puzzles brought an unprecedented number of seniors out of isolation and back into the center for programs that were popular pre-pandemic.

The department also launched initiatives to track data, offer online registrations, and e-newsletters. Credit card payments were accepted for the first time and consumers were given multiple ways to learn about the department through an engaging web page and social media platforms. As often as possible, participants were given satisfaction surveys that permitted us to measure outcomes, especially program success. Suggestion boxes, questionnaires, and focus groups also presented opportunities to gather information about which programs would remain and what seniors looked forward to in upcoming cycles.

Through Human Services, seniors were able to get help with home care, housing, energy assistance, SNAP benefits, renters rebate, scams, and advocacy. Case workers traveled to all of the elderly housing developments for on-site appointments in an effort to increase access and reduce barriers. Adult children living in distant places called us for well-being

checks, resources, and mental health concerns regarding their elderly parents. The department staff's responsive approach brought comfort to so many families that lived outside of our region because they could see their loved ones were respectfully and resourcefully being taken care of very thoughtfully. While the department hosted hundreds of people for AARP tax appointments, we also offered the AARP safe driving class so that seniors could obtain discounts with car insurance. Additionally, staff worked with the police department and the families of seniors when drivers' licenses needed to be relinquished for safety reasons.

One on one counseling services and support groups provided seniors with support, healing, and encouragement. Our contract clinician, also a senior and Veteran, served as a trusted contact for nearly 30 seniors who struggled with the loss of a loved one, stress, anxiety, depression, and loneliness. All of these services were provided for free to reduce any barriers to access or engagement. The clinician also partook in well-being checks, home visits, and weekly phone calls in an effort to help those who felt alone, lost, and often isolated. Memory care programs were offered through partnerships with local organizations. One of our weekly programs, Brain Flex, gathered seniors to exercise their critical thinking, memory, and cognitive reasoning. Transitioning seniors from independent living to assisted living or long term care facilities was also at the forefront of the department's human services' functions, as well as providing groceries through the food bank to provide financial relief and farmer's market coupons for fresh fruit and vegetables.

As our consumers preferred our transportation services over driving their own cars, our accessible vans traveled many miles to get seniors to where they needed to go safely and without worries. Our vans continued to provide curb to curb service throughout Waterford, New London, and East Lyme, while medical cabs (through a partnership with ECTC) got seniors to medical visits in more distant locations. This 5 day a week service with 2 (of the 3) vans on the road per day got seniors to shopping trips, hair appointments, medical visits, and the senior center to participate in programs. The demand for transportation increasingly grew and prompted the addition of a new full time driver position in fiscal year 2025.

In fiscal year 2025 we expect the addition of a state of the art multi media room and an upgraded foyer with a new coffee station funded through the American Rescue Plan Act. The ADA accessible media room, a first of its kind in the region, will provide seniors with access to matinee movie shows, zoom workshops, and technology; increasing opportunities for entertainment and engagement. As the population of older residents continues to grow in Waterford, the department remains committed to providing seniors with a multitude of opportunities that promote well-being, inclusiveness, and resources.

On behalf of Chairwoman Vlaun and myself, I respectfully present the department's Fiscal Year 2024 Annual Report.

Sincerely,

Dani Gorman

Human Services Administrator









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MEET THE TEAM



DANI GORMAN
HUMAN SERVICES ADMINISTRATOR



TERRY FOWLER WHEELER
ASSISTANT DIRECTOR



HEIDI MCSWAIN
HUMAN SERVICES COORDINATOR



MEAGHAN LINEBURGH
SENIOR SERVICES ASSISTANT



MICHAEL BUSCETTO
OFFICE TECHNICIAN



JEN BRACCIALE
SENIOR SERVICES CLERK



RICH MESSINA
SENIOR SERVICES CLERK FOCUSED ON VETERANS AND TAXES



ANDREW STAUNTON
CONTRACT CLINICAL SUPERVISOR

OUR COMMISSION

JOYCE VLAUN	CHAIRWOMAN
DINA LOPES	VICE CHAIRWOMAN
RICK BEANEY	COMMISSIONER
ANNE DARLING	COMMISSIONER
TOM KENNEDY	COMMISSIONER
SUSAN MARELLI	COMMISSIONER
KENT WARD	COMMISSIONER
DAN RISSI	COMMISSIONER
RICHARD MUCKLE	SELECTMAN LIAISON



MEET THE TEAM

OUR VOLUNTEERS

- Sue Beeman
- Gaile Greenwood
- Chuck Ambulos
- Rob Rossi
- Linda Worobey
- Christine Mercado
- Dan Spellman
- Ann Kopycinski
- Smitty Beals
- Deb Wiseman
- Pam Crawford
- Val Michalski
- Deb Jutkiewicz
- Edith Bonzer
- Kathy Steward
- Anita Collins
- Tom Hickey
- Carol Sanders
- Catherine Patterson
- Rick McSwain
- Rob Rossi
- Matt Rossi
- Rocco Bracciale
- Kari-Ann Antonelli
- Susan Devlin
- Tom Kennedy
- Hon. Matthew Greene
- Selectman Rich Muckle
- Kent Ward
- Dr. John Melmed
- Saeeda Saimed
- Carol Morth
- Brenda Weston
- Joann Ballassi
- Maureen Broderick
- Sandy Rathbun
- Hayley Wheeler
- Braeden Wheeler
- Nancy Butler
- Mary Chartier
- Marion Cutler
- Patricia Feeney
- Val Graley
- Alberta Houlihan
- Mary Marquardt
- Audrey Mozley
- Marcia Pierce
- Patricia Weiss
- Esther Ayrton
- Bonnie Biddle
- Lucille Delmonte
- Sonia English
- Jean Linard
- Britt Nystrom
- Joanne Page
- Michelle Pennington
- Sharon Rainville
- Peg Perritt
- Ada Develez
- Barbara Oliveri
- Helen Rasi
- Brigid Boettcher
- Rianne Melmed
- Nora Ferriell

COMMUNITY INVOLVEMENT

- Caregiver's Support Group
- Waterford Community Center Health Fair
- CHOICES Medicare Counseling
- AARP Smart Drivers Course
- AARP Tax-Aide Assistance
- Senior Medicare Patrol Fraud Reporting
- Americans with Disabilities Act Day
- Coffee with a Cop
- Waterford Fire and Safety Education
- WYFS Stuff the Bus
- WYFS Light the Night
- Veterans Coffeehouse at Victoria Gardens
- Veterans Coffeehouse at Filomena's
- Cactus Jack Foundation
- United Way
- Waterford Day Parade
- Waterford Summer Concert Series
- Waterford Fall Festival
- Waterford Rotary Club
- Waterford Community Food Bank
- Waterford High School
- Waterford High School Athletics, Music and Drama
- Waterford Boy Scouts
- Waterford Girl Scouts
- Great Neck Elementary School
- Oswegatchie Elementary School
- Quaker Hill Elementary School
- Loss of a Loved One Support Group
- Senior Resources
- Community Foundation

PARTNERSHIPS

Over the past fiscal year, we worked alongside several organizations. These partnerships offered essential support and played a key role in addressing community needs. This collaborative network was fundamental in helping us provide meaningful services to the senior citizens here in Waterford.

- ADA
- National Council on Aging
- National Institute on Aging
- Alzheimer's Association
- Senior Resources Agency on Aging
- AARP
- TVCCA
- ECTC
- Meals on Wheels
- Visiting Nurse Association of Southeastern CT
- Dr. Walter, DPM
- Friendship Tours
- UConn Master Gardner Program
- Colette Travel
- Dr. John Melmed
- East Lyme Senior Center
- Lymes Senior Center
- Ukleja's Tree Farm
- Yellow Farmhouse Education Center
- Save The River Save The Hills
- Florence Griswold Museum
- Garde Arts Center
- LongHorn Steakhouse
- BJ's of Waterford
- Costco of East Lyme
- Shop Rite of NL
- M & T Bank
- Stop & Shop of Waterford
- Crescent Point
- Joby Rogers, Celebrity Makeup Artist
- SE Pickleball Association
- Broadway Kids and Company
- Hartford Healthcare
- Probate Judge Hon. Matthew Green
- Stop & Shop Pharmacy
- Great Neck Elementary
- OSW Elementary
- Quaker Hill Elementary
- United Way
- New London Athletic Club
- Nancy Butler, Author
- Waterford High School
- Filomena's Restaurant
- Neon Chicken
- SIFT Bake Shop
- Mr. G's Restaurant
- Flanders Fish Market and Restaurant
- Crown Pizza
- Supreme Pizza
- Ivy's Simply Homemade
- Nana's Byrek
- Captain Scott's
- Starbuck's of East Lyme and Waterford
- Dunkin Donuts
- Flanders Donuts
- BF Clyde's Cider Mill
- Zumba Gold
- Waterford Police Dept.
- Waterford Fire Depts.
- Waterford Fire and Safety
- Waterford Ambulance
- Waterford First Selectman's Office/Waterford Cares
- Waterford Youth and Family Services
- Waterford Recreation and Parks
- Waterford Community Food Bank
- Waterford Rotary
- Waterford Public Library
- Waterford Lion's Club
- Waterford High School Senior Internships
- SERAC
- Joe Grieco
- Thrive 55 Groton
- Greentree Manor
- Bayview Health Care
- Atria Crossroads
- NL Rehabilitation and Care
- Victoria Gardens
- Twin Haven

12,000

Americans turn 60 years old every day

1 in 4 Americans are over the age of 60

- **29%** HAVE A DISABILITY
- **24%** LIVE ALONE
- **13%** ARE VETERANS





OUR PROGRAMS

Our services are designed to enhance the quality of life for older adults in the community.

By offering a diverse range of programs and services tailored to their needs, we aim to promote well-being, social engagement, and personal growth. From health and wellness initiatives to social and recreational activities, our focus is on empowering seniors to lead fulfilling and active lives.

KEY IMPACTS OF OUR PROGRAMS

- MENTAL HEALTH
- SOCIAL CONNECTION
- COMMUNITY ACCESS
- PHYSICAL HEALTH
- INFO ASSISTANCE
- WELLNESS EDUCATION

OUR INSTRUCTORS AND PART TIME STAFF

Georgene Foly Didato
Edward Kolnaski
Alexander Culligan
Victoria Brouillard
Mindy Stone
Michele Flowers
Dan Spellman



OUR PROGRAMS

THE IMPACT ON OUR SENIOR COMMUNITY

The data on the right represents the number of individuals who participated in the programs we offered this year.



SOCIAL CONNECTION

Combating loneliness and isolation by providing opportunities for social interaction through enrichment and group fitness activities, breakfast and lunch events, clubs, and peer support groups. Enrichment programs give us the chance to celebrate the season, make social connections, and continue to grow. We offer game and card groups, art classes, crafts, knitting, crocheting and quilting clubs, book discussions, technology help, Brain Flex class, movie viewings, and much more to help ensure the seniors in our community are able to form important and lasting social connections.

69
ART CLASSES

115
PIZZA & A MOVIE

600
BINGO

979
CAFE PROGRAMS



PHYSICAL HEALTH

Promoting physical activity through tailored exercise programs like dance classes, walking groups, spin cycle, yoga, Zumba, pickleball, cornhole and strength training, which can improve balance, flexibility, and overall fitness. These classes remain popular among our active seniors which has drawn a consistent, vibrant group to our community center on a regular basis. In addition to programing, we provide a monthly foot clinic where seniors may receive a foot evaluation as well as a pedicure from a licensed Doctor of Podiatric Medicine.

158
DANCE PROGRAMS

237
PICKLEBALL

367
STRENGTH/ FELXIBILITY

28
FOOT CLINIC*
**AVG APPOINTMENTS PER MONTH*

OUR PROGRAMS



MENTAL HEALTH

We offer several cognitive stimulation activities, educational workshops, and brain games to maintain mental acuity and prevent cognitive decline.

96
BRAIN FLEX

181
LUNCH AND LEARN



COMMUNITY ACCESS

We act as a hub to connect seniors with other community services including transportation, healthcare, and financial support. We provide retirement, estate, and will planning info sessions, safe driving workshops, vaccination clinics and tech help.

54
STOP & SHOP VACCINES

339
AARP TAX AIDE



INFO ASSISTANCE

Our work is about aging with dignity. Every person deserves access to the resources and supports that help them stay healthy and financially secure. This report shows the incredible impact Waterford Senior Services has made on our seniors.

116
MEDICARE COUNSELING

335
EDU PROGRAMS



WELLNESS EDUCATION

We provide health screenings, nutrition counseling, safety education, as well as information on how to make healthy lifestyle choices. Meditation & mindfulness workshops help to manage mental health.

40
SAFETY EDUCATION

75
MINDFULNESS

CAFE PROGRAMS



OUR CAFE PROGRAMS INCLUDE:

Lunch & Learn which combines educational information with while sharing a meal, Pizza and a movie, Special Lunch Events, Out to Lunch programs at restaurants, Holiday Celebrations, Café Lunch usually held before our very popular BINGO program and breakfast programs.



BARRY NEISTAT
CAFE MANAGER



RICK BEANEY
SUBSTITUTE
CAFE MANAGER

MEALS ON WHEELS PROGRAM

Half of all seniors living alone lack the income to pay for basic needs



For over 50 years, Meals on Wheels has been dedicated to supporting seniors across the country through a network of local programs. As one of these providers, we act as a vital resource for those facing food insecurity, nutritional issues, mobility challenges, loneliness, and other difficulties that come with aging. Our service starts with delivering nutritious meals, which allows Senior Services to offer much more. Delivering these meals has created an opportunity to connect with seniors, enabling Meals on Wheels providers to recognize and provide essential services that enhance independence and well-being. Every day, we hear stories of the impact Meals on Wheels has had on people's lives.



OUR MEALS ON WHEELS DRIVERS

SHAWNA ZITO HANNON
DAN SPELLMAN
MARK HANSON
JILL MARCHENI
NICK GAUTHIER

6,500
MEALS PROVIDED

31
AVG WEEKLY DELIVERIES

TRANSPORTATION



JOHN FRASCARELLI
VAN DRIVER WSS



RUTH MENGHI
VAN DRIVER WSS



PATICIA DUFORD
VAN DRIVER WSS



RICK BEANEY
SUBSTITUTE DRIVER



COLLEEN LINEBURGH
SUBSTITUTE DRIVER

2,540
TOTAL RIDERS

25,078
TOTAL MILES

Waterford Senior Services offers free transportation to Waterford seniors and disabled residents. Transportation continue to remain high. Senior Services has two vans on the road Monday through Friday. Our dedicated drivers transport seniors to medical appointments, the grocery store, community center and hairdresser/barber appointments. By providing these services we are aiding seniors in continuing to be as independent as possible and lead fulfilling and active lives. As ridership grows, we are devoted to our clients and our commitment to ensuring that they are able to continue to lead enriching and active lives.







59% **PERSONAL RIDES**

39% **MEDICAL RIDES**

2% **OTHER RIDES**









WATERFORD COMMUNITY FOOD BANK

The Waterford Community Food Bank continues to serve as a model program for other organizations and municipalities. Our food bank is very welcoming, clean, well organized, and friendly. Shoppers and volunteers work together to select items they would like for themselves and their families. Our "Shopping the Shelf" option remains popular. Volunteers have consistently served the community to provide a private shopping experience.

1,402
TOTAL HOUSEHOLDS SERVED

2,605
TOTAL PEOPLE SERVED

13,164
LBS FROM FOOD BANKS

12
VOLUNTEERS

512
THANKSGIVING MEALS

427
HOLIDAY MEALS

WATERFORD COMMUNITY FOOD BANK

GROWING DEMAND

In the past year, we have continued to see the demand for the Waterford Community Food Bank to rise. The food bank continues to provide on-going relief financially and emotionally.

179
NEW HOUSEHOLDS THIS YEAR

363
NEW INDIVIDUAL CLIENTS

The Waterford Community Food Bank continues to serve many residents struggling with food insecurities. Expanding on our recent additions of paper goods, toiletries, and kid-friendly snacks we now have a special dietary needs section serving those who are gluten free, low sodium, and organic options.

MONTHLY FOOD BAGS

We provided 6 themed monthly food bags this year with an average of 65 households signing up for each one! Some of the themes included taco night, summer cook out and chilli dinner.

VOLUNTEER COORDINATIOR

Anne Ogden Hinners

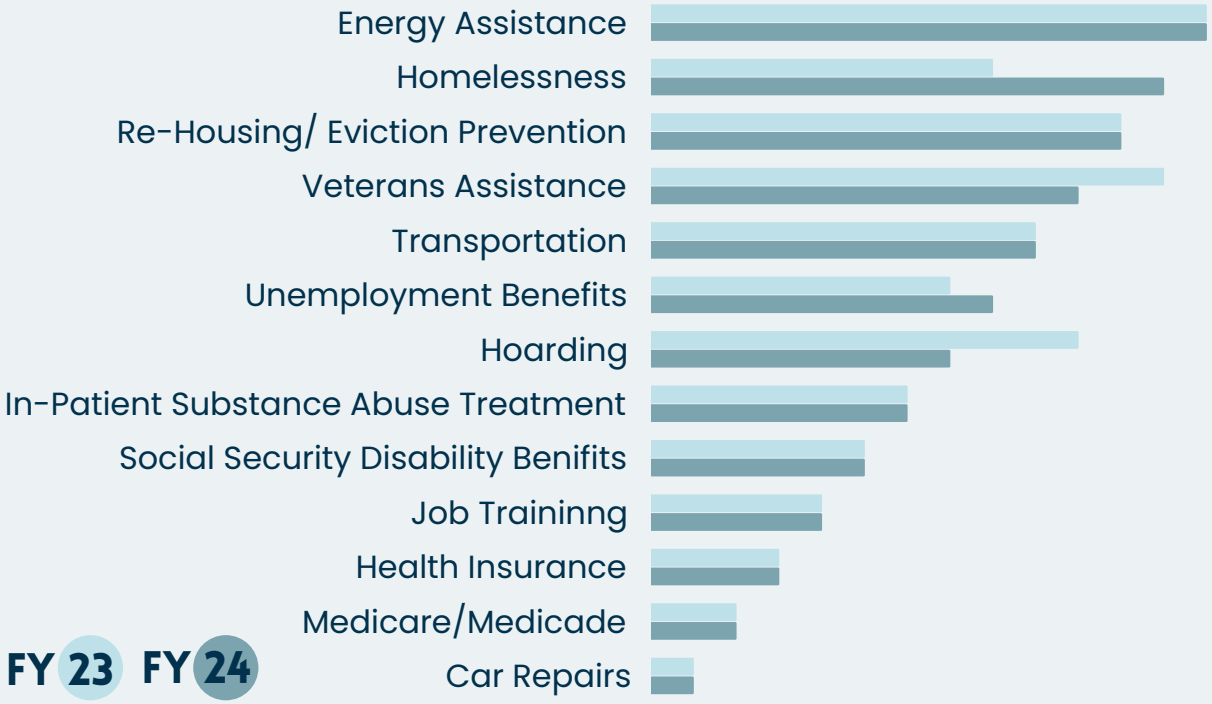
VOLUNTEERS

Sue Gardiner
Trish Roy
Janet Pettinari
Leeann Spence
Deb Wiseman
Bert Chenard
Pam Crawford
Liz Beals
Joan Ballassi
Terry Abate
Regina Clark
Ada Filipetti



HUMAN SERVICES

The chart below reflects the prevalence of types of human services cases taken in. The data shows the difference in prevalence from FY23 to FY24. Some types of cases saw a major increase, while others have decreased.



CATEGORIES THAT **INCREASED** THIS YEAR

- **UNEMPLOYMENT BENEFITS**
- **HOMELESSNESS** — ALMOST DOUBLED SINCE LAST YEAR
- **RE-HOUSING AND EVICTION PREVENTION**

MOST PREVELENT THIS YEAR

1. **ENERGY ASSISTANCE**
2. **HOMELESSNESS**
3. **RE-HOUSING AND EVICTION PREVENTION**

HUMAN SERVICES

EMERGENCY FUNDING

Offers financial assistance to help with basic needs in order to maintain the independence, dignity, and quality of life to Waterford residents who income qualify. Funding may include home repairs, handicap accessibility, transportation, storage, utilities, fuel, and more.

24
HOUSEHOLDS

ENERGY ASSISTANCE

This program helps low and middle income families and individuals pay for their home heating bills. Basic grants range from $100 to $530 plus additional crisis benefits of $1,230 per household for deliverable fuel.

195
HOUSEHOLDS

WELLNESS CHECKS

We visited homes at the request of loved ones, police, fire and residents. We not only made sure the residents were okay, but we provided case management services to assist them with overcoming physical and emotional hardships.

44
HOMES VISITED

WATERFORD CARES

We partnered Ledge Light Light Health District, police, fire, Waterford Ambulance, zoning and building departments to provide intensive case management services to residents. We were able to coordinate resources to support well-being and managing life challenges.

67
RESIDENTS SERVED

MENTAL HEALTH

OUR MENTAL HEALTH PROGRAM HAS **DOUBLED** SINCE IT'S INCEPTION

SUPPORT GROUPS ARE FOCUSED ON LOSING A LOVED ONE AS WELL AS CAREGIVER SUPPORT

In Fiscal Year 24, we were able to provide free counseling and support groups to our older residents, the disabled and veterans. Our mental health program was launched two years ago and continues to grow. Two contract clinicians and a graduate intern maintained full caseloads of residents needing help for anxiety, depression, stress, substance use, and defiant behaviors.

TOP PRESENTING MENTAL HEALTH DISORDERS IN FY24



TOP PRESENTING MENTAL HEALTH CONCERNS

- DEPRESSION
- STRESS AND ANXIETY
- LOSS AND GREIF
- SUBSTANCE USE
- CAREGIVING
- MEDICATION AND HEALTH ANXIETY

LOOKING AHEAD

MULTIMEDIA ROOM

A grant from The American Rescue Plan Act has provided us with a valuable opportunity to assess and address the future needs of our seniors. This funding allowed us to conduct thorough research and engage directly with our senior community, enabling us to identify opportunities for enhancement in their quality of life and to address emerging challenges. With this grant for our innovative multimedia room we can explore a range of new programs. Our focus is on developing new and creative programs that cater to evolving interests, and expanding our offerings in areas such as technology training, nutrition, and mental health.

The addition of a multimedia room ensures that we are well-prepared to support our seniors as their needs change over time. By looking ahead, we can create an even more vibrant, inclusive, supportive community for our aging population.

This space could be used for:

- EDUCATION AND INFO
- HEALTH AND WELLNESS
- SOCIAL ENGAGEMENT
- ENTERTAINMENT

The senior center multi media room features comfortable seating arranged for optimal viewing, ADA compatibility, a large screen, and a high-quality sound system, creating a welcoming atmosphere for film screenings. The room is decorated with soft lighting and easy accessibility, ensuring that all seniors can enjoy the space.

In addition to movie screenings, educational workshops or guest speaker events, the room can be transformed for meditation classes, games or Zoom conferences making it a multifunctional hub for community engagement.



LOOKING AHEAD

COFFEE STATION

The ARPA funding will also enable us to create a coffee station and seating area in the lobby of our community center, providing seniors with a welcoming and social space to gather. The coffee station will not only serve freshly brewed coffee but will also include a selection of teas and occasionally breakfast pastries, fostering a relaxed atmosphere where seniors can connect with one another.







By creating this dedicated space we aim to enhance the community experience, encouraging more seniors to spend time in the lobby before or after attending classes and Senior Services programs and events. This will promote social interaction and help combat feelings of isolation, which can be prevalent among seniors.

Along with the opportunities provided by the ARPA funds, we will continue to offer our very popular existing programs, while also adding exciting new offerings alongside our seniors' favorites.

The coffee station can also serve as a hub for informal gatherings, allowing seniors to share stories, build friendships, and engage in casual conversations. Additionally, we plan to host themed coffee mornings or special events, further enriching our community's social fabric. Overall, this addition will contribute to a warm and inviting environment that encourages seniors to come together, fostering a sense of belonging and community spirit.

LOOKING AHEAD



NEXT YEAR'S NEW CLASSES

Waterford Senior Services continues to reinvent itself to meet the needs and wishes of three generations of older adults. Baby Boomers now constitute two-thirds of the population over 50. We are developing new programs and opportunities for this vibrant generation of older adults and have an eye towards the future with the age of Generation X turning 60 years old in 2025.

TAI CHI

Gentle, flowing movements that promote relaxation, balance, and flexibility. Ideal for all fitness levels. This improves mental focus, reduces stress, and enhances physical stability.

SEATED ZUMBA GOLD

A fun, low-impact version of Zumba that can be done while seated. Perfect for those with limited mobility. This boosts cardiovascular health, increases coordination, and provides a lively social atmosphere.

WALKING PROGRAM

Organized group walks that encourage physical activity in a supportive environment. Suitable for all fitness levels. Held in the newly renovated Arnold Holm Jr. Park. This promotes heart health, builds endurance, and offers opportunities for social interaction.

THANK YOU NOTE WRITING WORKSHOPS

This class will guide participants in writing heartfelt thank you letters. You'll learn the importance of expressing gratitude, how to structure your letter, and tips for making your message personal and sincere. This class will help you communicate appreciation in a meaningful way.



SYMPATHY LETTER WRITING WORKSHOPS

In this compassionate class, participants will explore how to write condolence letters that offer comfort and support. You'll learn about the delicate nature of expressing sympathy, appropriate language to use, and ways to share memories that honor the deceased. This class aims to provide the skills needed to convey your feelings thoughtfully during difficult times.

Town of Waterford Shellfish Commission
Annual Report for the 2024 Recreational Shell Fishing Season

During the 2024 recreational shell fishing season the Waterford Shellfish Commission maintained Areas A and G in Jordan Cove and Area C also known as Bay Point on the East side of Waterford Island. Recreational shell fishing permits are available to purchase on a daily, monthly and seasonal rate to anyone who wishes to purchase one for the purpose of utilizing the permitted recreational shell fishing areas to harvest hard shell clams and oysters. Permits are available at several locations including the Town Hall at the Town Clerk's office year-round and Riverside Grocery seasonally. Permits are available for purchase between April 1st and December 31st while the recreational shell fishing areas are open and are valid for the calendar year in which the permit is purchased. The Waterford Shellfish Commission administratively closes the recreational shell fishing areas during the months of January, February and March and re-opens on April 1st pending State mandated satisfactory sample testing. Funds generated from the sale of recreational shell fishing permits are used to offset operating costs of the Waterford Shellfish Commission. This Commission is one of the few Commissions that contributes to its own budget resulting in the need to ask the Town for less than half of its operating costs annually.

The Waterford Shellfish Commission maintains a lease of bottom land that generates one thousand six hundred dollars each year from a commercial grower. The income from the yearly lease goes directly to offsetting the costs of the overall operating costs of the Waterford Shellfish Commission.

This season the Commission was able to secure certified little neck clams for restock. The Commission distributed fifty bags of 100 count certified little neck and top neck clams and ten bags of two hundred count oysters into the recreational shell fishing areas. The 2024 season yielded the sale of 35 permits totaling $879.50. It is the hope of the Commission to continue to secure enough product to distribute into the waters and that doing so will increase permit sales going forward.

The Commission continues to patrol Jordan Cove utilizing the Wardens of the Waterford East Lyme Shellfish Commission and with the help of the members of the Waterford Shellfish Commission. State of Connecticut regulations dictate that after one- and one-half inches of rainfall the recreational shell fishing areas are to be closed. The testing materials are harvested and taken on the fifth day following rainfall and delivered to the lab for testing. This process takes on average between eight and ten days before the areas can be re-opened. This process is conducted for the safety of those that consume hard shell clams in the recreational shell fishing areas. High bacteria count after a rainfall often results in hard shell clam contamination and it is

the goal to reduce the chance that the public gets sick from consuming contaminated product harvested from the recreational areas after a heavy rainfall. Openings and closings of the recreational shell fishing areas are posted on the Town's website.

This year the Commission has spent a considerable amount of time discussing and updating the Shellfish Resource Management Plan and the Commission is waiting on maps from the State of Connecticut after which time the document can be forwarded to the Town Attorney for final approval. It is the goal to have the new Plan in place in the upcoming year.

The future goals of the Waterford Shellfish Commission are to replenish the recreational shell fishing areas with certified little neck clams and oysters in the upcoming 2025 season as they become available for purchase and to 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 sell recreational shell fishing permits to anyone who wishes to utilize the areas for harvesting hard shell clams and to continue to lease the bottom land to its commercial harvester and grower to generate operating costs for the Commission. The Commission members will continue to remain active in local and State shell fishing activities to maintain and enhance the effectiveness of all shell fishing activity throughout the State of Connecticut.

The Waterford Shellfish Commission continues its goal to increase permit sales through restock of certified little neck and top neck clams and oysters in the recreational shell fishing areas as weather conditions allow and as there is availability of product to do so.

The Waterford Shellfish Commission staff consists of one individual who provides clerical support. The Commission meets on the first Tuesday of each month with an occasional special meeting as needed. The State of Connecticut requires that towns with recreational shell fishing and commercial leases maintain a Shellfish Commission to oversee regulations and mandated testing.

The recreational shell fishing program in the Town of Waterford is available to anyone who wishes to purchase a permit to do so.

There are no municipalities that support this agency and we do not receive any funding from the United Way.

The recreational shell fishing areas are open from April 1st through December 31st of each fiscal year. The areas are administratively closed during the months of January, February and March due to difficulty accessing areas for State mandated water testing during the colder months of the year.

Town of Waterford Connecticut

Utility Commission

2024 Annual Report

WATERFORD UTILITY COMMISSION
2024 ANNUAL REPORT

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 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 town's 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
2024 Annual Report

A Message From the Waterford Director of Utilities
Jill N. Stevens

It is with a grateful heart that I submit the Fiscal Year 2024 Waterford Utility Commission Annual Report. This has been a transformative year for the Utility Commission; we have completed one major refurbishment project, the Fargo Water Tank refurbishment project and continue work on the Old Norwich Road Wastewater refurbishment project. This past year we have been working on new technology based solutions to increase efficiencies for the field crew, including migrating our Geographic Information System (GIS) to the cloud and initiating a new Asset Management Software System, as well as making changes to the daily operations to better align with the intent of an Enterprise Funded entity.
This coming year we are looking forward to completing the rollout of the Asset Management System, including launching iPad tablets for the field crew to allow them 24/7 access to the plans and information they need and implementing a new Supervisory Control and Data Control Acquisition System for our wastewater operations in addition to .

From a staffing perspective unfortunately we lost a few long time employees to retirement this year; our Survey Party Chief, Fred Lathrop, and our Construction Inspector, Ed Machinski, as a result of their well-deserved retirements we adjusted our organization chart to better fit the needs of the department, as the operation has transitioned from a focus on construction more toward maintenance and repair. This resulted in the combination of the Construction Inspector and Survey Party Chief positions into our newly created Compliance Enforcement Technician position, and allowed us to restructure the Sewer Tech and Maintenance Operators positions.

Our most noted loss this year was of our longest and most valuable employee the previous Director, James A. Bartelli. It has been my great fortune to have been able to work with and learn from Jimmy while I was Assistant Director. Most people do not know what the Utility Commission staff does on a daily basis, which is generally a sign of excellence in our industry. It is usually only when things do not go as planned that the general public begin to understand what we do for them. That statement rings true for our department here in Waterford, and is directly attributed to Jimmy's 39 years of service and undying commitment to excellence which has shaped this department into what it is today. Jimmy worked his way up from to Director from the very bottom of the organization, a rare feat, and his unique set of skills and knowledge



A Message From the Waterford Director of Utilities Jill N. Stevens

are irreplaceable. I cannot understate my gratitude to him for giving me the opportunity to work in such a wonderful department, and although many of us would have loved to have kept him here for at least a few more years, I wish him all the best in his well-deserved retirement.

I want also extend my 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. I was to extend a special thanks to outgoing Commissioner Stephen Negri who will be missed.

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 highly trained and 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 colleagues.



Respectfully,

Jill N. Stevens

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 Town's wastewater collection, conveyance, and treatment are memorialized within two recently adopted agreements: The Waterford / East Lyme Wastewater Collection and Conveyance Agreement, signed October 21, 2022 and referred to as the Bi-Town Agreement and The New London / Waterford / East Lyme Wastewater Collection, Conveyance and Treatment Agreement, signed October 15, 2021 and referred to as the 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 transmits 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 over 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 28 drainage basins. These individual basins and pumping stations are identified within this report.

WATERFORD'S MAIN PUMPING STATION



EVERGREEN AVENUE



INTRODUCTION

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 con- ducted in 1958 by Philip Genovese & Assoc. This report identified four separate schemes of potential water supply for the Town: 1. Distillation of sea water, 2. Sub-Surface Supply, 3. Reservoir System, and 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 within this report.

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.In Fiscal Year 2024 through the Interlocal agreement Waterford property owners billed consumption was 89,488,718 cubic feet of water.

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 thirteen 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.

WATERFORD'S WATER STORAGE TANKS



OUR TEAM

The Utility Commission employs a staff of 15 full time employees within our three divisions, Administrative/Clerical, Inspection/GIS, 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, 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 Compliance Enforcement Technician's tasks and activities include the ongoing maintenance of records, maps, and our geographical information system (GIS), as coordination and integration with the sewer system evaluation survey process, marking out our sub-surface utilities for Call Before You Dig applications, plan and specification review, field inspection and cost control of all Town sponsored or privately constructed projects built intended to become public once completed. Our Enforcement Technician is also charged with ensuring the Utility Commission complies with regulatory requirements under Federal and State mandates such as the Lead and Copper Rule Revision / Improvement and the Fats, Oil & Grease program and any other emerging regulations that impact water and wastewater in the Town of Waterford.

The Maintenance Division is a defined 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.

WATERFORD UTILITY COMMISSION STAFF



Back row L-R: Dean, Pat, Dave, Pete, Dmitri, Logan, Austin, and Jill
Front row L-R: Amy, Jackie, Eric, Shawn, Celeste and Nora & Lexie (our Mascots)

OUR TEAM

UTILITY COMMISSION MEMBERS
Kenneth Kirkman, Chairman
Thomas J. Dembek
Rodney A. Pinkham
Jerry Porter
Raymond L. Valentini
Robert J. Tuneski, Board of Finance liason

ADMINISTRATIVE AND OFFICE STAFF		
Jill N. Stevens	Director	4.5 years served
Vacant	Assistant Director	
Amy Windle	Office Coordinator	11 years served
Jackie Jackson	Accounts Receivable Clerk	4 years served
Celeste Bushway	Secretary/Clerk	7 years served

OFFICE STAFF



L-R: Jackie, Amy, Celeste

OUR TEAM

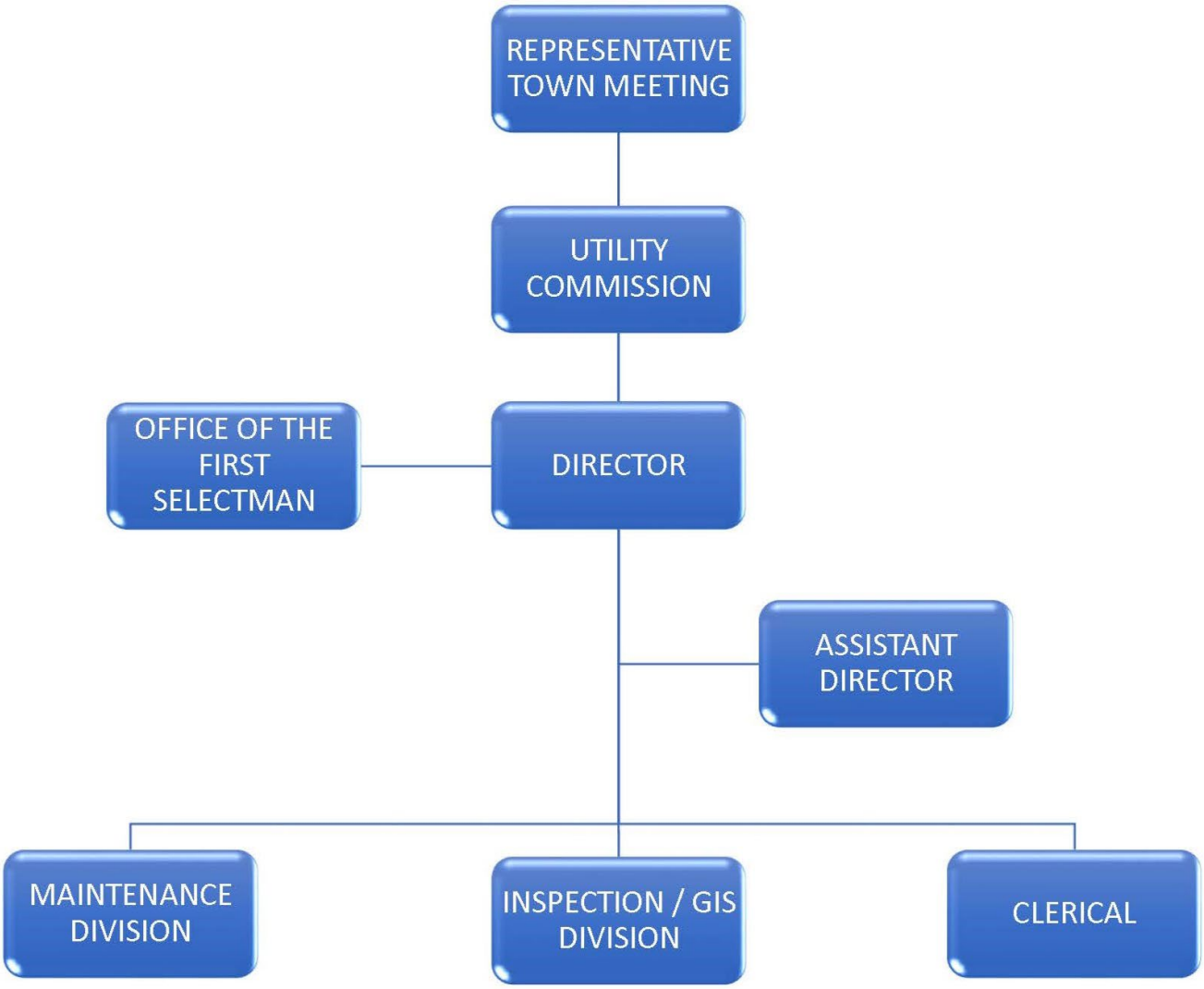
MAINTENANCE AND INSPECTION / GIS STAFF		
Shawn Matthews	Compliance Enforcement Tech	4 months served
Peter Clark	Foreman	17 years served
Eric Williams	Lead Operator / Electrician	7 years served
David Burke	Sewer Maintenance Operator	17 years served
Dean Rowe	Sewer Maintenance Operator	16 years served
Patrick Dulin	Sewer Maintenance Operator	10 years served
Dimitri Sferrazza	Sewer Maintenance Operator	3 years served
Logan Gerovitz	Sewer Tech II	4 years served
Austin Rogers	Sewer Tech I	5 months served
Vacant	Sewer Tech I	

MAINTENANCE AND INSPECTION / GIS STAFF



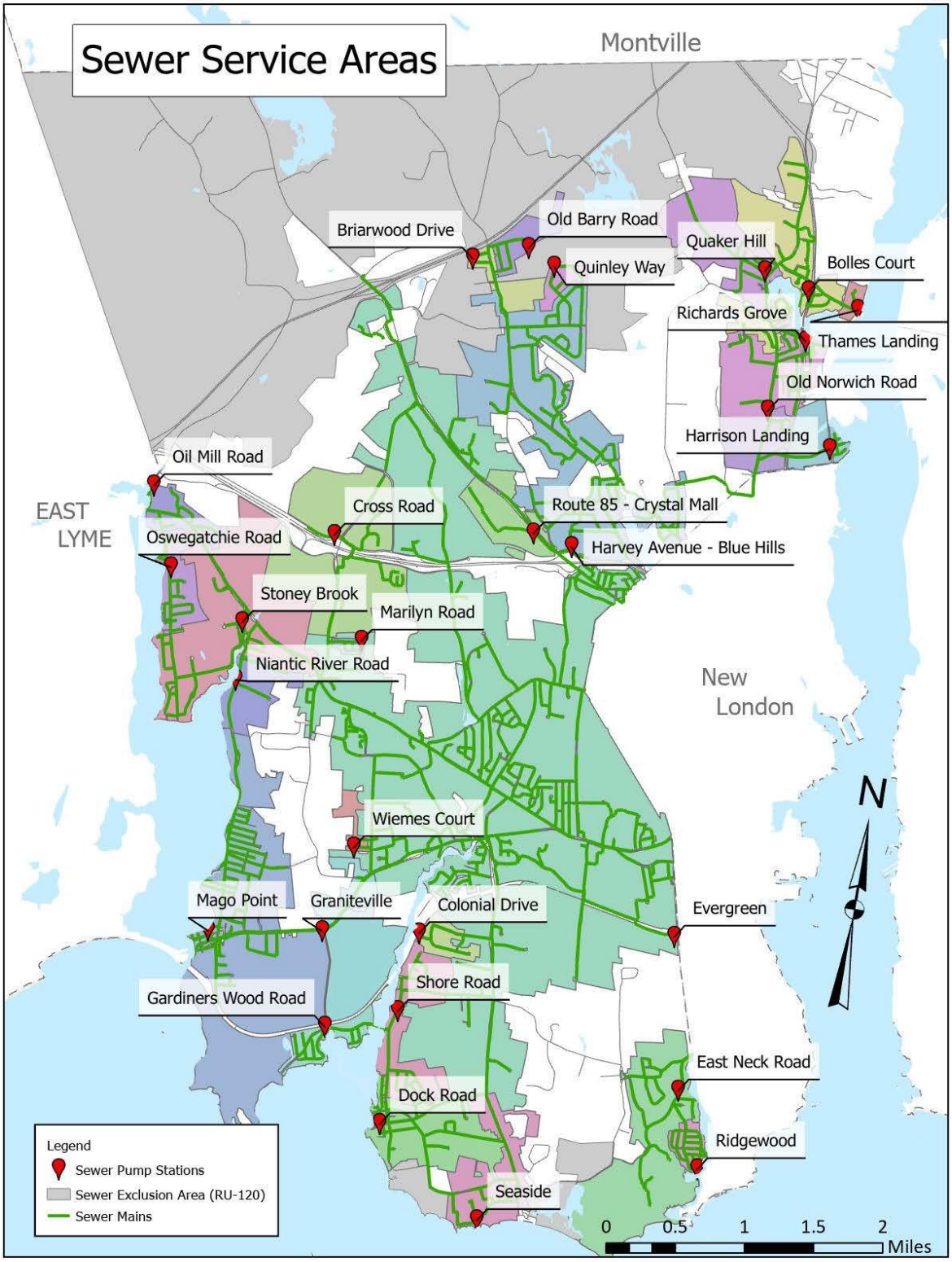
Back Row L-R: Pat, Dave, Pete, Logan, Austin
Front Row L-R: Dean, Dimitri, Eric, Shawn

UTILITY COMMISSION ORGANIZATIONAL CHART



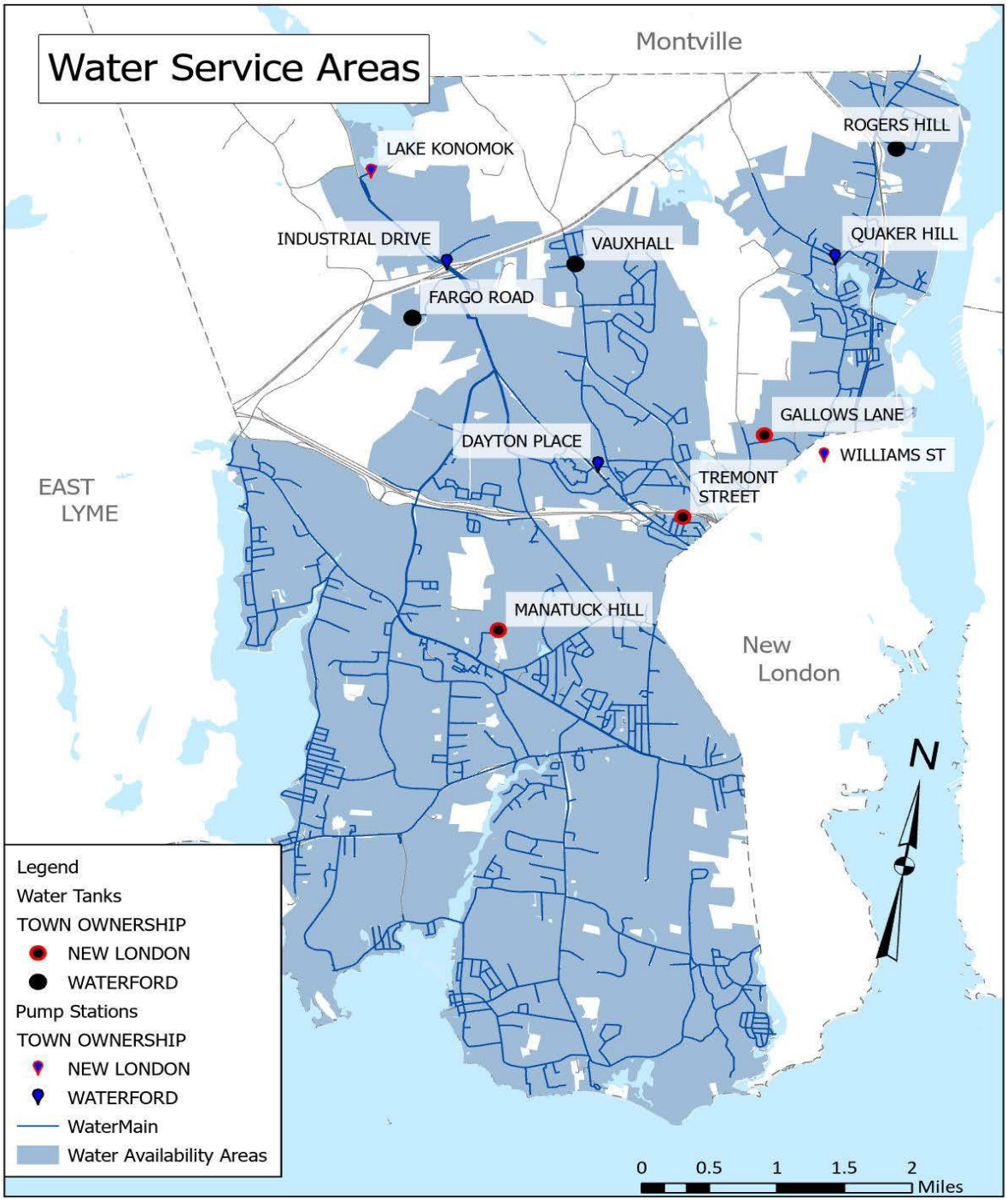
WATERFORD WASTEWATER INFRASTRUCTURE

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 sewer grinder pumps. The 28 individual drainage basins are shown below in different colors.



WATERFORD WATER INFRASTRUCTURE

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 7900 Town of Waterford customers. There are three water storage tanks owned by New London that are located in Waterford. These are: Manatuck Hill (5 million gallons), Tremont Street (3.25 million gallons), and Gallows Lane (3.5) million gallons.

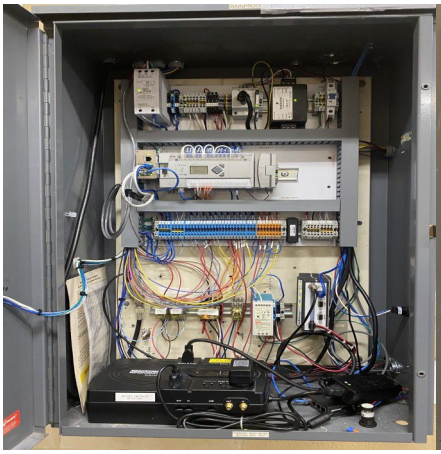


CAPITAL PROJECTS

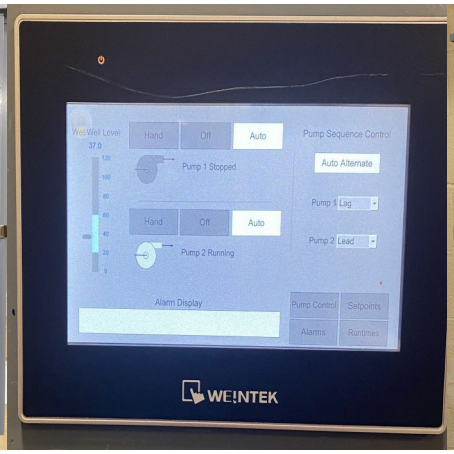
- Gorman– Rupp Pump Station Controls Upgrade

This is a project carry over from FY22 to date Utility Commission maintenance staff technicians have completed control upgrades at Oil Mill Road, Dock Road, Richards Grove Road, Old Barry Road, Quaker Hill Center, Oswegatchie Road, Niantic River Road and Shore Road pump stations. Currently work is ongoing at the Ridgewood pump station. Gorman-Rupp is a manufacturer of packaged wastewater lift stations; these stations are constructed in a factory then installed as a kit below ground. The Utility Commission operates and maintains 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 is being installed in the unlikely event of total loss of all electronic control systems. The removal and installation of all project components is being conducted in-house at considerable savings by Utility Commission staff. This program is anticipated to be completed by late-2024. 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 7'-6" Below Ground Fiberglass Station

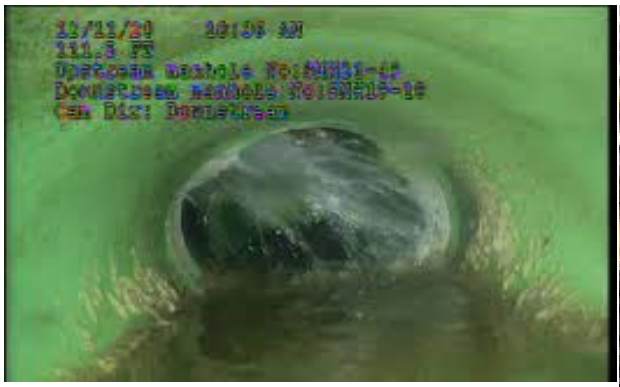


Dock Road Station By-Pass Training

CAPITAL PROJECTS

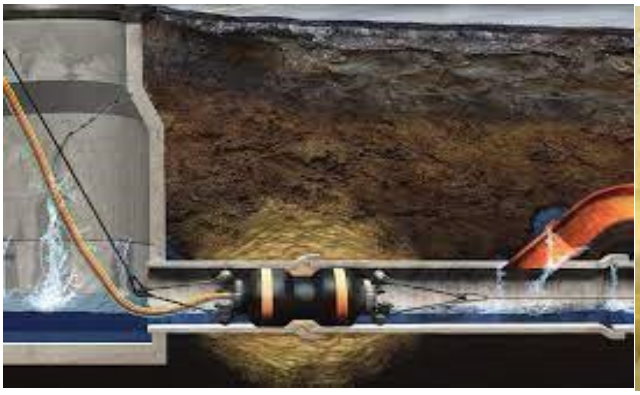
- Inflow and Infiltration Control

  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 pipes, 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

- Cellular Amplifier Installations



This past year the Utility Commission conducted a pilot program at the Main Pumping Station, Evergreen Avenue that entailed the installation of Cellular amplifier equipment. All of the Town's wastewater pumping stations are below grade, in some cases they are four stories below ground. The stations are constructed of thick concrete walls, which pose communication problems with two way radios and cellular phones. Amplifiers and associated equipment were installed on both the dry and wet well sides of the building. Prior to the installation, communications between the dry and wet sides of the buildings did not exist. The installation of this equipment now allows the staff to contact emergency personnel in the event of need and has created the ability for staff to communicate within the entire station to conduct troubleshooting tasks and routine operational tasks. As result of the very successful pilot program, the Utility Commission will install fifteen more amplifiers at various stations. Our staff continually researches concepts to create operational efficiency and enhance safety within our organization.

- Wastewater Pump Station Exterior Improvements

This ongoing project entails the replacement of pump station Roofing, Exterior siding, Doors, Driveways, Lighting and other exterior improvements. Through FY22 & 23 $100K Capital Fund appropriation, the Utility Commission has replaced the roofing at Bolles Ct, Waterford Village, Shore Rd, Dock Rd, Sea Side, Niantic River, Mago Point, and Evergreen Avenue pump stations. Our staff also completed the exterior vinyl siding and trim work at the Bolles Ct station and Waterford Village Station. A majority of this work was conducted in-house by our maintenance technicians. A new driveway was installed at East Neck pump station This is a multiyear Capital funded project in the amount of $100,000.00



Bolles Court Station Before



Bolles Court Station After

CAPITAL PROJECTS

ROOF REPLACEMENT AT NIANTIC RIVER ROAD STATION



Niantic River Road Station Before New Roof



Niantic River Road Station After New Roof

WATERFORD VILLAGE STATION IMPROVEMENTS

New Roof, Siding, Gutters, Door and Trim completed by Maintenance Division staff



Waterford Village Station Before Improvements



Waterford Village Station After Improvements

- Plastic Water Service Replacement Program.

  This a project carry over from FY23. There are approximately 7900 water services in Town, many of which are plastic and have exceeded their useful life resulting in unaccounted for water loss and degradation to the Town roads. The goal of this program is to replace the aging plastic water services with copper line prior to DPW paving the roads.

  To date through a cooperative WUC/DPW effort, we have replaced 162 plastic water service lines, totaling 3,416 linear feet. Service line replacement costs are on average $4100 each depending upon the service line length and location. It is our intent to continue to replace these water services prior to DPW paving the roads in doing so we are requesting a multi-year funding schedule and program for the replacement of plastic water services. This will be in conjunction with the DPW roads improvement program.

  This is a Capital Project currently funded in the amount of $831,300.

PLASTIC WATER SERVICE LINE REPLACEMENT BEFORE AND AFTER



Plastic Water Service prior to replacement



Plastic Water Service replaced with copper line

- Fargo Road Water Tank

  A contract for the refurbishment of the 140' tall 750,000 gallon water spheroid was executed on July 21, 2023 in the amount of $999,900. The work began in the spring of 2024 and was completed in August of 2024. The rehabilitation project consisted of some cosmetic work, the sandblasting and recoating of the tanks interior and exterior surfaces to extend its useful life and to meet CT Department of Health regulations, and the replacement of the fill pipe when a pinhole leak at the base of the fill pipe, not present during the tank evaluation study, presented itself during the project. The new coating and repair work will protect the tank and prolong its useful life for at least another 30 years. This was an ARPA funded project in the amount of $1,200,000.

FARGO ROAD ELEVATED SPHERIOD BEFORE AND AFTER









CAPITAL PROJECTS

- Old Norwich Road Wastewater Pump Station Upgrade.

  The contract for the upgrade of this station was executed on October 30, 2023. In the amount of $2,319,410. Rehabilitation work began in the spring of this year and is slated to be complete by November of 2025 due to electrical component lead time issues. Upgrades included the replacement of variable frequency drive units, main electrical service panels, level control systems, atmospheric monitoring equipment, influent pumps and associated piping.
  This is an ARPA funded project in the amount of $587,650.00 the remaining funds are being funded through the Capital and Non-Recurring Funds (CNR)





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

- Cross-Country Sewer Mains Easement Access Project.

  This is a project carry over from FY23, sewer mains collect wastewater from our Town's parcels and convey this wastewater to downstream pumping stations via a vast network of piping and pumping stations to a point terminating at the Main pumping station, which then conveys the wastewater to the regional treatment facility in New London. Of the Town's 150 miles of sewer piping, approximately 15.6 miles lie within cross-country easement areas, outside of roadways. Many of these sewer mains traverse through heavily wooded areas, which are becoming more challenging to access. Accessibility is crucial in order to conduct a full assessment evaluation and to provide timely access to conduct immediate or corrective repairs to the sewer main or structures. The goal of this project is to recreate the original easement access area or create alternate access points.

  Contract #1 was the Town's very first sewer construction project, which began in 1970. This project entailed the installation of approximately 13,000 linier feet of sewer main. A Special Appropriation in the amount of $250,000 for engineering services was appropriated for the Contract #1 Sewer Main Access project in 2023. Survey work to identify the Contract #1 easement area, manholes, intersecting property lines, and other utilities within the easement area commenced in October of 2023 and was completed in the spring of 2024. Preliminary design is complete, and approval for the final design package (drawings and specifications) to be used for contractor bid solicitation and construction for Phase One of the restoration project was granted by the Utility Commission at the November 2024 meeting.
  Phase one will encompass the southern section of the interceptor beginning at the intersection of Great Neck Road and Rope Ferry Road to the end of the interceptor at Evergreen Avenue Pump Station. Phase two which encompasses the northern section of the interceptor from Boston Post Road to Great Neck Road requires the acquisition of additional easements to gain access to the interceptor during restoration and for the Utility Commission staff in the future.
  Splitting the project into two Phases allows restoration work to begin while easements are procured, so that once Phase one is complete easements will be in place and Phase two can begin shortly thereafter. Our engineering firm estimates construction costs up to $350,000 for Contract 1 alone. It is the intent of the Utility Commission to establish a multi-year request necessary to fund the survey, engineering and reconstruction of each of the Town's cross-country sewer main easement areas.

OPERATIONAL PROJECTS

Water

- Lead and Copper Revision Rule (LCRR)

  This is a project carry over from FY23. The US EPA has developed regulations to protect communities from exposure to Lead in drinking water. This regulation known as the Lead and Copper Rule Revisions requires all public water systems to create an inventory of the water service line material that serves each home or business, from the water main up to the building's interior. This inventory list is mandated by USEPA and the Connecticut Department of Public Health (CTDPH). The LCRR regulation required that Waterford create an inventory of the existing water service line materials (plastic, copper, lead, galvanized, other) on the public and private side in Waterford's water system and identify which service lines may be galvanized or contain lead. The Utility Commission executed an agreement with an Engineering firm to conduct the EPA's mandatory Service Line Inventory in the amount of $98,363. Approximately 7900 water service lines in Waterford needed to be evaluated, we successfully submitted our service line inventory list by the October 16, 2024 deadline. This is the first phase in a multi-year regulation, the next phase known as the Lead and Copper Rule Improvements was codified in October of 2024 by the US EPA, to date CTPDH has not yet adopted the next phase; the Utility Commission is reviewing these requirements and will comply with all State and Federal requirements as they become available.

Wastewater

- Geographic Information System (GIS) Update

  The Utility Commission has been operating a Geographic Information System (GIS) to map and record the location and type of many of our assets for over 20 years; however the system and data management required some updates in order to ensure that all Town departments were able to use the same data and create a base for other software platforms including an Asset Management program to build upon.

  Beginning in FY23 through a collaborative effort with several other Town departments the Utility Commission spearheaded the effort to upgrade the GIS platform and data management to ArcGIS Online and ArcGIS Pro. This was a critical step that has enabled Utility Commission staff to pursue more technology based solutions to more efficiently run and maintain the operation. To date we have moved all of our paper maps and individual service connection cards to the GIS and provided iPads to the maintenance crew so that all infrastructure information is readily available at their fingertips in the field. Because of this upgrade we are now able to create public facing maps that will better inform our customers and potential developers of where our infrastructure and individual service connections are located amongst other tools for both the public and internal staff.

OPERATIONAL PROJECTS

- Asset Management Software

Asset management is the practice of managing infrastructure capital assets to minimize the total cost of owning and operating these assets while delivering the desired service levels. Water and wastewater utilities use this practice to ensure planned maintenance can be conducted and capital assets (pumps, motors, pipes, etc.) can be repaired, replaced, or upgraded in a timely manner and budgeted for appropriately. Asset management software for wastewater utilities helps track and manage physical assets, such as treatment plants, pipes, pumps, and valves, to ensure they are properly maintained and operated. Asset management programs with good data—including asset attributes (e.g., age, condition, and criticality), life-cycle costing, proactive operations and maintenance, and capital replacement plans can be the most efficient method of meeting this challenge.

The Utility Commission chose Beehive Industries as our Asset Management program vendor and entered into an agreement in May of 2024 to begin implementing their cloud based software solution for water and wastewater asset management. This software will allow us to better answer questions about our assets like: Where is it located? What is it? What's been done to it? Who did it? How much time did it take? What materials were consumed? What needs to be done to it in the future?
Beehive will allow us to get data out into the field with devices that we are already familiar with and software that is easy to use. Being able to navigate the software and answer the above questions quickly while leveraging incredible datasets like our GIS platform will create efficiencies for the organization that will change the workforce and business outcomes for the better.



Water

- Pleasure Beach Water Main Replacement

  This project was initiated around 2005 with the intention of replacing water mains in the Pleasure Beach area known as Water Contract #10 which consisted of 20,316 LF of 8" pipe. This contract area has experienced a significant number of main breaks. DPW has held off paving this area to avoid causing more breaks. To date, we have replaced 1,468 feet of the Contract # 10 main, and 18,848 feet of the old main remain. Funds are being requested for future years to replace approximately 6,300 LF/Yr. at a current average costs of $150/LF. This project will enhance the reliability of the distribution system and create assurances that the roads within the contract area can be repaved without causing a main break and creating an adverse condition to a newly paved road.

- Water Tank Management Program

  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. As highlighted earlier in this report the Fargo Road Tank refurbishment project was completed this year. Prior to the renovation, the Fargo Road water tank had its original coat of paint, which had far exceeded its useful life expectancy by approximately 10 years. This work was necessary to preserve the Town's significant investment in its infrastructure and to extend the life of its asset; if routine maintenance of infrastructure is ignored, it turns into an emergency capital investment and typically costs three times that of routine maintenance. If this tank had not undergone the recent rehabilitation, the structural integrity of the tank would have eventually failed, requiring that the tank be replaced at a significant cost to the Town.

  Many municipalities do not realize the financial investment they have in their water storage tanks. These key municipal water distribution system components often receive the least attention and yet, they can potentially experience serious issues without proper tank asset management. Contamination from animals or debris, corrosion and other issues can trigger customer complaints, municipal regulatory compliance violations and costly water distribution service disruptions. A Water Tank Management Program for these valuable assets would preserve the significant investment the Town has made in water storage tanks by guaranteeing routine inspections and maintenance of the water storage tanks does not fall behind, thus improving the reliability of the system. A sustainable water tank management solution also makes budgeting easier as initial repair costs can be spread out over a few years if necessary and all future interior and exterior renovation costs are included.

Wastewater

- RT 85 Wastewater Pump Station Power Conversion Project

  This pump station resides within an easement on the Crystal Mall property. Since the Rt 85 wastewater pumping station was constructed, the station's electric power and stand by power has been provided by the Crystal Mall. It is the intent of the Commission to be responsible for the commercial and standby power to this pumping station in order to assure reliable service from the electrical components and proper maintenance of the emergency standby power source. To achieve this we will have to install our own emergency generator and commercial power service components. An evaluation was conducted in 2007, which identified two alternatives ranging in costs from $432K to $602K at the time.

- Wastewater Pump Station Upgrades and Replacements

  The Utility Commission has conducted comprehensive upgrades to the Evergreen Avenue, Mago Point, Bolles Court, Harvey Avenue Wastewater Pump Stations and is currently upgrading the Old Norwich Road Wastewater Pump Station. Additionally the Utility Commission staff has an aggressive preventative maintenance program in place, however the mechanical, electrical, and building system components of the remaining stations are aging and all components will eventually need to be repaired, upgraded or replaced. Over the next 5-10 years the Cross Roads, Stoney Brook, Marilyn Road and Wiemes Court stations will need comprehensive upgrades or complete replacements. It is the Utility Commission's intention to continue to evaluate all 28 wastewater pump stations and make appropriate capital funding requests to address the needs of the system as it ages.

PLANNING

- 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 is planned within the Utility Commission's Fleet Plan.

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



The pump would be temporarily installed between Suction and discharge piping in event of station failure.

EVERGREEN AVENUE PUMP STATION

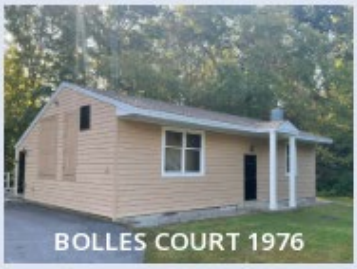








WASTEWATER PUMP STATIONS & YEAR BUILT / RE-BUILT

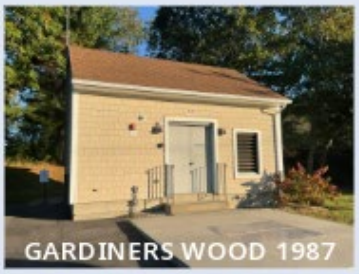

BOLLES COURT 1976

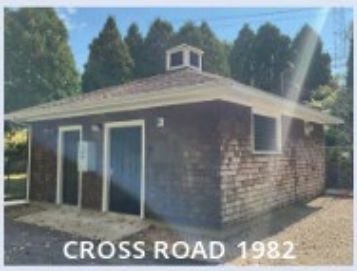

DOCK ROAD 1987


BRIARWOOD 1985


EAST NECK 1993


COLONIAL DRIVE 1987


GARDINERS WOOD 1987


CROSS ROAD 1982


GRANITEVILLE 1995


HARRISONS LANDING 2012


NIANTIC RIVER ROAD 1992


HARVEY AVENUE 1976
RE-BUILT 2015


OIL MILL ROAD 1992


MAGO POINT 1984
RE-BUILT 2011


OLD BARRY ROAD 1985


MARYLIN ROAD 1979


OLD NORWICH ROAD 1976

WASTEWATER PUMP STATIONS & YEAR BUILT / RE-BUILT


OSWEGATCHIE ROAD 1992


ROUTE 85 1985
(CRYSTAL MALL)


QUAKER HILL 1988
(OLD COLCHESTER ROAD)


SEASIDE 1986


RICHARDS GROVE ROAD
1981

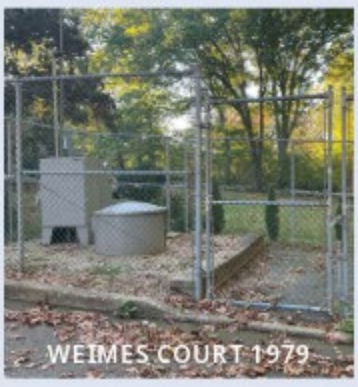

SHORE ROAD 1987


RIDGEWOOD PARK 1993


STONEY BROOK DRIVE
1991


THAMES LANDING 2004


WATERFORD VILLAGE 2000


WEIMES COURT 1979

WATER PRESSURE BOOSTER STATIONS & WATER TOWERS



Dayton Place Water Pressure Booster Station Built 1973 - Rehab 2014



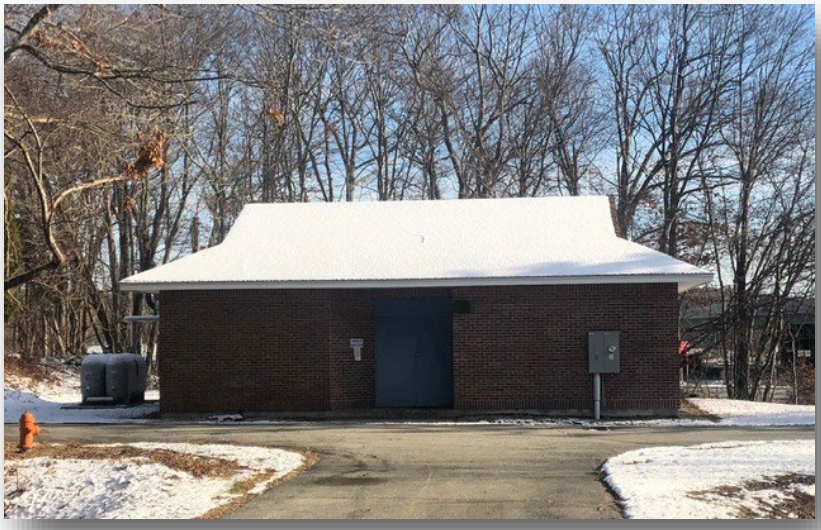
Vauxhall Street Water Tower
Built 1973 - Rehab 2003
Capacity – 300,000 Gallons



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 – Rehab 2024

FINANCIAL OVERVIEW - FY2024

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 FY24 was $3,960,074.

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 FY24

Utility Commission benefit assessment collections in FY24:

- $0 in water assessments, and
- $0 in sewer assessments

Water and Sewer assessment collections are deposited into the General Fund.

The Utility Commission also generated:

- $4,565,333 in sewer user charges billed and $4,154,193 in sewer user charges collected which are deposited into the Enterprise Fund. [The apparent increase in sewer use charges levied in FY24 is attributed to the change in the timing of sewer use bills made at the beginning of the fiscal year in an effort to better align with the timing of the City of New London's water billing cycles.]
- $58,794 from sewer connection fees which are deposited into the Sewer Development and Maintenance Fund.
- $40,628 in water tower antenna space rental fees which are deposited into the WUC Water Fund.

EXPENDITURES FY24

- Expenditures from the General Fund for operational expenses were $0
- Expenditures from the Enterprise Fund were $4,961,851
- Expenditures from the Sewer Development & Maintenance Fund were $86,595
- Expenditures from the Water Fund were $131,081
- Expenditures from the Capital & Non-Recurring Fund were $306,154
- Expenditures from the Capital Improvements Fund were $109,298

BUDGET NARRATIVEs—TOWN OF WATERFORD

July 1, 2025- June 30, 2026

We annually estimate the expenditure for services for those residents who are uninsured and cannot afford to pay for care with their own fund. Our near-term and far-term plans are the same. We will continue to offer the clinics and services to the residents at the same level. As always, we will to seek outside funds through a direct mail campaign and grant proposals to assist in providing visits to residents.

The budget for Yale New Haven Health- Health at Home- Southeast (YNHH-HAH- Southeast) service is divided in two programs: clinic services and health promotion/indigent care. The hourly charge is $90.00. This is an increase of $2.85 per clinic hour (3%). The home health skilled visit charge is $180 per nursing visit. We had to increase our rates as we are bound to collective bargaining agreements for our RN staff. Salaries and benefits have increased and are projected to increase again in the coming year. Salary and benefit increases were necessary due to the national nursing shortage healthcare continues to experience.

YNHH-HAH Southeast is committed to providing healthcare services to the town at an appropriate level. Any reduction of the budget below the current level will result in fewer services to the residents. A reduction in services would be a decision made by Waterford's governing body.

The agency is a state-licensed, Medicare-certified, home care organization. YNHH- HAH Southeast underwent a reporting structure change. YNHH-HAH- Southeast reports to Yale New Haven Health System rather than Lawrence and Memorial Corporation.

Indigent Care/Health Promotion

YNHH-HAH-Southeast has been holding blood pressure clinics at the Waterford AHEPA and the Community Center to promote wellness in the Waterford Community. We have also been holding foot clinics.

Home visits to residents at risk for handicapping conditions or hospitalizations are made under consultation with the family physician. A plan is established to assist the resident to remain safely at home,

Home healthcare services including nursing, therapies, home health aide and social workers are provided under a plan of care when the resident is uninsured or underinsured and meets the financial criteria for free or subsidized care.

There is a continued need for assistance with care for those who are struggling to stay independent at home. The need for free care has reduced in the past few years due to the greater use of CT expanded Medicaid. At this time it is unknown whether the expansion will continue.

VISITING NURSE ASSOCIATION OF SOUTHEASTERN CONNECTICUT, INC.

July 1, 2025- June 30, 2026

Program	**Units Per Year**	**Rate**	**Service**	**Estimated Cost/Year**
Clinics/Health Education/Community Center/Foot Clinics	120 Hours per Year (10 Hours per Month)	$90.00 /hour	Nurse Managed Clinics	$10,800.00
Homecare Visits for the Indigent	As needed not to exceed Budget (estimated at 10 home visits/month)	$180/Visit	Skilled RN Home Health Visits	$21,600.00
			Total	$32,400.00

Waterford-East Lyme Shellfish Commission
Annual Report –2024

The Waterford-East Lyme Shellfish Commission (WELSCO) oversees shellfishing in the Niantic River. WELSCO has had a successful year continuing to provide recreational shellfishing of clams, oysters, and scallops within the Niantic River.

There are 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 Hillyer's, 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. As of Oct 29, 2024, there were a total of 740 permits sold generating $29,165 of revenue for WELSCO which includes 97 scallop permits and revenue of $3395. This is similar to 2023. 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 2023 performed by the private CPA firm Seward and Monde. No issues were found from this review.

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 cost 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 10,000 oysters, which will add a third 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. WELSCO has decided to hold a

scallop season this year at the request of the public although the native scallop population appears to be low.

WELSCO owns the Shellfish Warden boat which is used to collect water and shellfish 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 2024 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 shellfish 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 we will request $1 from each town for 2024-2025.

Respectfully Submitted by:
Peter Harris,
Chairman of the Waterford-East Lyme Shellfish Commission.

WATERFORD
Youth & Family
Services



ANNUAL REPORT 2024

WATERFORD YOUTH AND FAMILY SERVICES

Proudly serving Waterford since 1991

860-444-5848

24 Rope Ferry Rd, Waterford, CT 06385



WELCOME

DANI GORMAN

HUMAN SERVICES ADMINISTRATOR
MUNICIPAL AGENT FOR CHILDREN
MUNICIPAL VETERAN'S REPRESENTATIVE
ADA LIASON

2023-2024 was a time of extraordinary need. While the pandemic ushered in an unprecedented number of resources to keep households and businesses afloat, many of those measures began to dissolve in fiscal year 2024. In record numbers we had families turn to us for help with rehousing, homelessness, energy, and financial strains that impacted their lives in a way that was crippling. Young people experienced anxiety, family problems, school refusal, isolation, and physical disputes at astonishing levels. So many sought help for mental health services and finances. At all levels of programs and services, the small group of staff members, clinical contractors, and volunteers remained steady and committed to delivering help and positive opportunities for growth. They also inspired hope for so many children and helped them return to school, socialization, and normalcy again.

There was no greater need than residents who sought help with human services / social services. As moratoriums continued to be lifted, an unprecedented number of families were left with financial struggles that surpassed their capacity to overcome them. Rental fees and mortgage payments that were months behind, and electric bills reaching two-to-three, in some cases over ten, thousand dollars, prompted staff to strengthen partnerships with local and state agencies to provide the assistance needed. At no other time was the demand to combat compacted needs higher than in 2023-2024. Residents faced housing crises, job losses, school refusal, family problems, and food insecurities all at the same time. We managed more cases in fiscal year 2024 than the past five years combined. As cases came in, we triaged them to dive into the most urgent needs first and then expanded out to introduce measures that restored stability. In the face of uncertainty, we reaffirmed our department as a place of rebuilding and restoration.

Programs for children, families, and the community were the impetus for bringing residents of all ages back together; reducing feelings of isolation and overcoming emotional struggles. Registrations for after-school programs filled to capacity within hours, children and teens flocked to Dungeons and Dragons, Pathfinders made profound changes in the lives of boys, Girls Circle inspired middle school students to nurture friendships, and Camp DASH scored a 99 percent satisfaction rating of excellence in surveys completed by parents and guardians. Youth Promise, recognized in a local newspaper for its ingenuity, was offered to all of Waterford's fifth grade students through a partnership between youth services and the police. Data was collected in over 95 percent of the department's programs to measure satisfaction, effectiveness, and level of engagement. Private donors, schools, civic groups, faith based organizations, and businesses provided food and brand new gifts for over 400 households at Thanksgiving and then again in December for the holiday season. Programs

not only made meaningful differences in our youngest residents, but, for so many, the department's initiatives were life-changing; returning children to school without fear or anxiety, helping teens make new friends, and providing parents with care for their children so they could rebuild their lives.

Mental health services remained at the core of the department's functions. An unyielding number of referrals came in from parents, grandparents, schools, DCF, juvenile court, physicians and outside agencies seeking counseling for children and families. Two contract clinicians and a graduate intern maintained full caseloads of residents needing help for anxiety, depression, stress, substance use, and defiant behaviors (top presenting issues). The department's mental health services, recognized for excellence in satisfaction surveys, helped nearly 300 children through individual counseling and support groups. Case management assisted families with finding medical treatments, in-patient and partial hospitalization programs, and extended care. Additionally, staff who provided intakes answered phones, and led our youth programs were all trained in mental health first aid and being appropriately responsive with consumers during their time of need. In 100 percent of all referrals, our mental health contractors phoned parents and guardians within four hours of an intake. For children in crisis, our response time was within 15 minutes when a 911 call was unwarranted. In 100 percent of surveys completed by parents regarding their satisfaction, clinicians scored at the highest tier of the scale. All of this data was submitted to the state as required through grants.

The Waterford Community Food Bank remained a model program for others throughout the region. It was one of the few programs to provide consumers with "client-choice" and "shop the shelf" to affirm the autonomy and dignity of its patrons. The devoted and close-knit group of volunteers inspired a beautiful space filled with warmth, kindness, and hope for better days to come. The shelves were stocked with staple items, while commercial refrigerators and freezers kept perishable food readily available for consumption. Kid-friendly cereals, low sodium food products, fresh fruits, and vegetables met the needs of those with food insecurities with a pinpoint accuracy because of the thoughtful approach of volunteers and donors. Food bank volunteers also launched special meal packages, once a month, to promote engagement and increase participation levels. Community food drives and direct buying made the food bank a place for helping residents offset costs and keeping food on tables for hundreds.

Grants were awarded to support mental health services, the food bank, positive youth development, enrichment programs, camp scholarships, prevention, intervention, and energy assistance. As needs grew and the need for more funding skyrocketed, the busy and capable staff was unshaken. To counter the anticipated deficits, they wrote grants to fill the gaps and meet the needs of youth and families. They never left the frontlines of helping others and, in fact, sought solutions through grants and donations.

The Waterford Veterans Coffeehouse became the largest program in eastern Connecticut, attracting over 70-80 veterans per month. Hosted by the First Selectman with Filomena's, Veterans received full breakfast meals with VA staff available to answer questions and guide them to the appropriate places for help. U.S. Representative Joe Courtney visited the coffeehouse on multiple occasions along with special guest speakers who were encouraged

to keep their presentations to 15 minutes so Veterans could socialize and enjoy each other. On Veterans' Day, children from Great Neck School not only sang to them, but presented them cards of gratitude for their service to our country. Also at the Veterans' Day breakfast, everyone received a Thanksgiving basket from the town in partnership with the Mohegan Tribal Nation. The department also partook in partnership special events such as; Trunk or Treat, Light Up the Night, the annual Christmas Tree Lighting, and the Waterford Parade. For all of these events, thousands of residents participated and the feeling of community belonging was never stronger.

On Friday October 17, 2024, two of the department's programs were selected by the Connecticut Youth Services Association to be recognized and featured on the State stage. Both programs, Youth Promise and Pathfinders, were highlighted among the hundreds of programs provided by over 130 youth service bureaus across Connecticut. In closing, while fiscal year 2024 presented endless challenges in unprecedented territory, the department weathered every storm with unconventional ideas, innovative thinking, and fearless efforts.

On behalf of myself and Chairman Buscetto, we respectfully present the 2024 Annual Report.

Sincerely,

Dani Gorman

Human Services Administrator









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MEET THE TEAM!



DANI GORMAN
HUMAN SERVICES ADMINISTRATOR



HEIDI MCSWAIN
HUMAN SERVICES COORDINATOR



JOSEPH TRELLI
PROGRAM COORDINATOR



BRANDON SMITH
PROGRAM COORDINATOR



JULIANNA TIGELEIRO
ADMINISTRATIVE AND INTAKE SPECIALIST



AYDEN BOUSQUET
YOUTH ASSISTANT



ANNE OGDEN
WCFB VOLUNTEER COORDINATOR



ANDREW STAUNTON
CONTRACT CLINICAL SUPERVISOR

ADVISORY BOARD

MICHAEL BUSCETTO III	CHAIRMAN
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MARC BALESTRACCI	CHIEF OF POILICE
AMANDA BATTY	SUPERINTENDENT'S REP
JOSEPH M. FILIPPETI	BOARD OF FINANCE LIAISON
MICHAEL CRISTOFERO	BOARD MEMBER
CLARA MAHONEY	STUDENT REPRESENTATIVE
DANI GORMAN	HUMAN SERVICES ADMIN
RYAN MCNAMARA	REC & PARKS LIAISON
ERIN MCNAMARA	PARENT REPRESENTATIVE
BRADY SUTMAN	STUDENT REPRESENTATIVE
JOSEPH TRELLI	PROGRAM COORDINATOR
CHRIS MUCKLE	COMMUNITY REP



VOLUNTEERS

In fiscal year 2024, our volunteers, both youth and adult, played a crucial role in supporting Waterford Youth and Family Services programs and the Waterford Community Food Bank.



CAMP DASH

This year, with the removal of Waterford High School's Learning Through Service (LTS) program as a graduation requirement, we initially worried about a drop in summer camp volunteer numbers. LTS volunteers have historically been the backbone of our Camp DASH program and often transition into summer staff in the following years. But we didn't lose hope. Instead, we transformed our traditional summer volunteer program into the Waterford Youth Leadership Corps (WYLC), a leadership program offering training and opportunities for aspiring volunteers. While our numbers were lower than in previous years, we welcomed 45 dedicated youth volunteers who chose to join WYLC and contribute to the success of Camp DASH. Their hard work was instrumental in making camp a success.

WATERFORD COMMUNITY FOOD BANK

The Waterford Community Food Bank was equally supported by a passionate team of adult volunteers, led by the incredible Anne Ogden-Hinners. This group of a dozen dedicated individuals worked tirelessly to provide essential food assistance to our community, ensuring that families in need received nutritious support. Their compassion and dedication are the foundation of our food assistance efforts, impacting countless lives and embodying the spirit of service that defines Waterford Youth and Family Services.



PARTNERSHIPS

- BJ's of Waterford
- Bouvier Insurance
- CB Painting Co.
- Charter Oak Federal Credit Union
- Chelsea Groton Bank of Waterford
- CriticalSigns and Screen Printing
- DJ Pix
- Ed's Plumbing, LLC
- Home Depot of Waterford
- JLJ Knits
- Joshua's Limousine
- LensCrafters of Waterford
- Liberty Bank of Waterford
- Northeast Medical Group
- Rent-A-Space Waterford
- Riverhead Building Supply
- Shop Rite of New London
- Sirena Medical Aesthetics
- Sportees
- Target of Waterford
- Walmart of Waterford
- Whaling City Athletic Club
- Brian Dagle Foundation
- Cactus Jack Foundation
- Connecticut Youth Services Association
- Connecticut Foodshare
- Emily Eshenfelder Foundation
- Gemma Moran United Way Food Bank
- Gardner Family Foundation
- Heavy Hitters USA
- New London Homeless Hospitality Center
- OneCircle Foundation
- Safe Futures
- SERAC
- TBBCA Foundation
- TVCCA
- United Way
- Community Organizations & Clubs
- Crossroads Presbyterian Church
- Waterford Leo's Club
- Waterford Little League
- Waterford Police Union Local 1948
- Waterford Rotary
- St. Paul Church
- Troop 36
- Waterford Public Schools
- Waterford Board of Education
- Waterford High School Athletics
- 211 Mobile Crisis
- Department of Developmental Services
- Department of Children and Families
- Juvenile Matters Court
- Ledge Light Health District
- Waterford Ambulance
- Waterford Emergency Management
- Waterford Fire Department
- Waterford Planning and Building Department
- Waterford Police Department
- Waterford Print Shop
- Waterford Public Library
- Waterford Recreation and Parks
- Waterford Senior Services
- Captain Scott's
- Crown Pizza
- Filomena's Restaurant
- Longhorn Steakhouse of Waterford
- Nana's Byrek
- Supreme Pizza

In fiscal year 2024, we partnered with a diverse array of local entities. These partners offered critical support and played pivotal roles in addressing community needs. This collaborative network was essential in empowering us to continue our mission of supporting Waterford's youth and families through a wide range of services and initiatives.









OUR PROGRAMS

This past year, our focus on client-centered support, data-driven insights, and measurable outcomes has been pivotal in strengthening and expanding our programs. This approach has not only allowed us to meet challenges head-on but has also enabled a holistic, family-centered model, empowering both adults and youth to pursue and reach their goals.

Waterford offers a diverse range of social and emotional wellness resources, from team sports to music programs, yet barriers to equal access remain for many young people. Through our expanding programs, we are breaking down these barriers and creating inclusive spaces that reflect our values of equity, accessibility, and community support. Our afterschool programs have now become a vibrant hub for Waterford youth, providing a place to enrich their skills, make new friends, and explore important aspects of their growth.

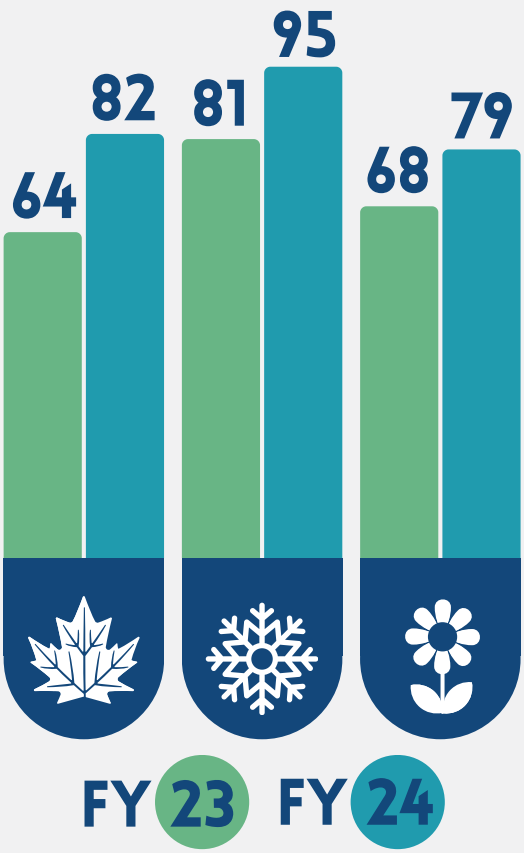
780+
INDIVIDUALS PARTICIPATING

500+
HOURS OF SUMMER PROGRAMING

$40,000+
GRANT MONEY AWARDED

OUR PROGRAMS

SEASONAL PROGRAMMING PARTICIPATION



PROGRAM GROWTH

In Fiscal Year 23/24, our afterschool programs saw substantial growth, with attendance rates reaching new highs compared to previous years. Alongside these afterschool offerings, participation across a variety of other programs also increased, reflecting a deepening community engagement and trust in Waterford Youth and Family Services. Beyond traditional sports, our programs have become the preferred destination for students seeking a supportive environment where they can develop skills, forge meaningful connections, and explore enriching pathways for personal growth.





DND

Dungeons and Dragons gives kids the opportunity to explore their imagination.



MIXED MEDIA

Kids were able to explore their creativity and learn new forms of art



BAKING

This program teaches kids new recipes and kitchen safety while having fun.



PATHFINDERS

This is a great SEL program that teaches young men healthy ways to express emotions.

OUR PROGRAMS

YOUTH PROMISE

The Youth Promise Program at Waterford Youth and Family Services equips all Waterford 5th graders with essential life skills to tackle today's challenges. Running from late September to May across the town's three elementary schools, Program Coordinator Joe Trelli, along with Officers Fredricks, Lane, and Winters from the Waterford Police Department, delivers engaging 45-minute monthly sessions covering the following topics.

- SOCIAL MEDIA AWARENESS
- HEALTHY GAMING
- MENTAL HEALTH
- DRUG RESISTANCE
- ANTI-BULLYING AND SELF CONFIDENCE
- THE ROLE OF THE POLICE
- CONFLICT MANAGEMENT
- PEER PRESSURE AND CITIZENSHIP



Youth Promise has gained statewide recognition, being featured at the Connecticut Youth Services Association (CYSA) annual conference in Hartford. Communities across Connecticut are now reaching out to develop their own versions of Youth Promise, inspired by its impact and success in Waterford

JUVENILE REVIEW BOARD

The Juvenile Review Board (JRB) facilitated by Chairman, Chris Muckle alongside WYFS provides a constructive alternative to the juvenile justice system for first-time, low-risk youth offenders, focusing on accountability, personal growth, and community connection. In FY23, the JRB handled a variety of cases, addressing each with tailored interventions in collaboration with schools, families, and community partners. Our completion rate stands at 34% above the state average, demonstrating the program's effectiveness in supporting youth and reducing recidivism, which benefits both the individuals and the community.









CAMP DASH

Camp DASH saw another successful season. Payton Sutman took the lead as the Executive Director of Camps, overseeing yet another summer of fun. We employed 63 staff members, with over 75% of our staff and 100% of our leadership team returning from the previous summer. Camp DASH ran between two sites, one at Oswegatchie Elementary School and the other at Quaker Hill Elementary School. Between the two sites, we saw an average of 182 campers per week, an increase from last year.

2
CAMP SITES

8
WEEKLY THEMES

35
DAYS OF SUMMER FUN

45
VOLUNTEERS

63
STAFF MEMBERS

182
AVERAGE CAMPERS PER WEEK

CAMP DASH



TODAY I CHOOSE HAPPINESS

With the introduction of the Happiness fund, we were able to add even more exciting activities for our campers through the "Today I Choose Happiness" Initiative! This included tie dye Camp DASH t-shirts for every camper, weekly ice cream truck visits, additional social emotional support on site and much more.



DASH AT DARK

We introduced DASH at Dark to give parents an opportunity to have a night out after work while giving campers a fun night of pizza, popcorn, and movies with their favorite Camp DASH Leadership staff. Any camper that was signed up for 3 or more weeks of camp were able to sign up for this program for free!



TRAIL BLAZERS

We look forward to introducing a new age-group next year, with the division of our 1st though 3rd grade "base camp" and Pre-K though Kindergarten "happy trails" groups, creating "trail blazers" for Kingergarten through 1st graders. Having age group offerings split into smaller groups will give each of our campers an even more individualized experiences as well as being beneficial for our staff.

SUMMER OF FY24 WEEKLY THEMES

- WEEK 1 **WELCOME WEEK**
- WEEK 2 **WACKY WATER**
- WEEK 3 **CAMP CARNIVAL**
- WEEK 4 **ALL-STAR SPORTS**
- WEEK 5 **SPLASH N' DASH**
- WEEK 6 **SUPER HERO**
- WEEK 7 **SUPER SOAKERS**
- WEEK 8 **CAMP SPIRIT**

CAMP DASH

OSWEGATCHIE SITE DIRECTORS



ADAM PINCH



MARIN MAHONEY



RILEY WIELACHOWSKI

QUAKER HILL SITE DIRECTORS



MELINA SANTANGELO



SOFIA GONZALEZ



AYDEN BOUSQUET

THE REVIEWS ARE IN



90% of parents and caregivers who completed our surveys reported that they were likely to re-enroll next summer.



95% of parents said that their interaction with the staff was good or excellent.



94% of parents reported that Camp DASH is the best summer program compared to similar ones in the area.



PAYTON SUTMAN
EXECUTIVE DIRECTOR OF CAMPS

"Adorable, fun, engaging! Thanks for another great summer and your efforts with offering a fun experience for my kids"
-Addy

"There is no shortage of activities and offerings ensuring kids are receiving the highest quality care during the Summer months!"
-Samantha

"My son looks forward to Dash every year. Once the holidays are done he brings up Camp Dash and begins his countdown."
-Doris









HOLIDAY PROGRAMS

Each year, we are proud to offer vital support to families throughout our town by providing Thanksgiving meal assistance, holiday meal assistance, and holiday gift assistance. Through the generous donations of local residents, businesses, and organizations, we are able to ensure that no family goes without during the holiday season. Our program distributes thousands of food items, including full holiday meals, fresh produce, and pantry staples, as well as gifts for children and essential clothing for families in need. Whether it's a Thanksgiving dinner, a holiday meal, or thoughtful gifts for loved ones, we are committed to spreading holiday cheer and providing a sense of hope and community to those who need it most. We are deeply grateful for the continued support of our community, which makes it possible to touch the lives of so many families each year.

75
HOLIDAY DONORS

70
FAMILIES RECIEVED GIFT ASSISTANCE

512
THANKSGIVING MEALS

427
HOLIDAY MEALS









VETERANS INVOLVEMENT

The commitment to our Veterans remains strong, we have welcomed a veteran's liaison to our staff to assist Veterans with questions regarding benefits and tax exemptions. The Veteran's liaison has helped in strengthening our department's capacity to aid more veterans and help guide them to answers. Our monthly Veteran's Coffee House hosted at Filomena's Restaurant continues to remain the largest in the region with 80 Veteran's monthly gathering. We have also partnered with other businesses in the area to provide Veterans with a free breakfast and coffee. Furthermore, our clinician, a Veteran himself, meets with veterans at a local housing complex to provide support groups and a monthly coffee house. We were also honored to work with Veteran's Affairs in hosting Vet's Fest at the Waterford Community Center in the summer where we welcomed over 150 Veterans from around the state who came to meet with VA officials.

11
VETERAN'S COFFEE HOUSES

75
AVG VETERANS AT EACH PROGRAM

310
FOOD BAGS DISTRIBUTED TO VETS









WATERFORD COMMUNITY FOOD BANK

The Waterford Community Food Bank continues to serve as a model program for other organizations and municipalities. Our food bank is very welcoming, clean, well organized, and friendly. Shoppers and volunteers work together to select items they would like for themselves and their families. Our "Shopping the Shelf" option remains popular. Volunteers have consistently served the community to provide a private shopping experience.

1,402
TOTAL HOUSEHOLDS SERVED

2,605
TOTAL PEOPLE SERVED

13,164
LBS FROM FOOD BANKS

12
VOLUNTEERS

512
THANKSGIVING MEALS

427
HOLIDAY MEALS

WATERFORD COMMUNITY FOOD BANK

GROWING DEMAND

In the past year, we have continued to see the demand for the Waterford Community Food Bank to rise. The food bank continues to provide on-going relief financially and emotionally.

179
NEW HOUSEHOLDS THIS YEAR

363
NEW INDIVIDUAL CLIENTS

The Waterford Community Food Bank continues to serve many residents struggling with food insecurities. Expanding on our recent additions of paper goods, toiletries, and kid-friendly snacks we now have a special dietary needs section serving those who are gluten free, low sodium, and organic options.

MONTHLY FOOD BAGS

We provided 6 themed monthly food bags this year with an average of 65 households signing up for each one! Some of the themes included taco night, summer cook out and chilli dinner.

VOLUNTEER COORDINATIOR

Anne Ogden Hinners

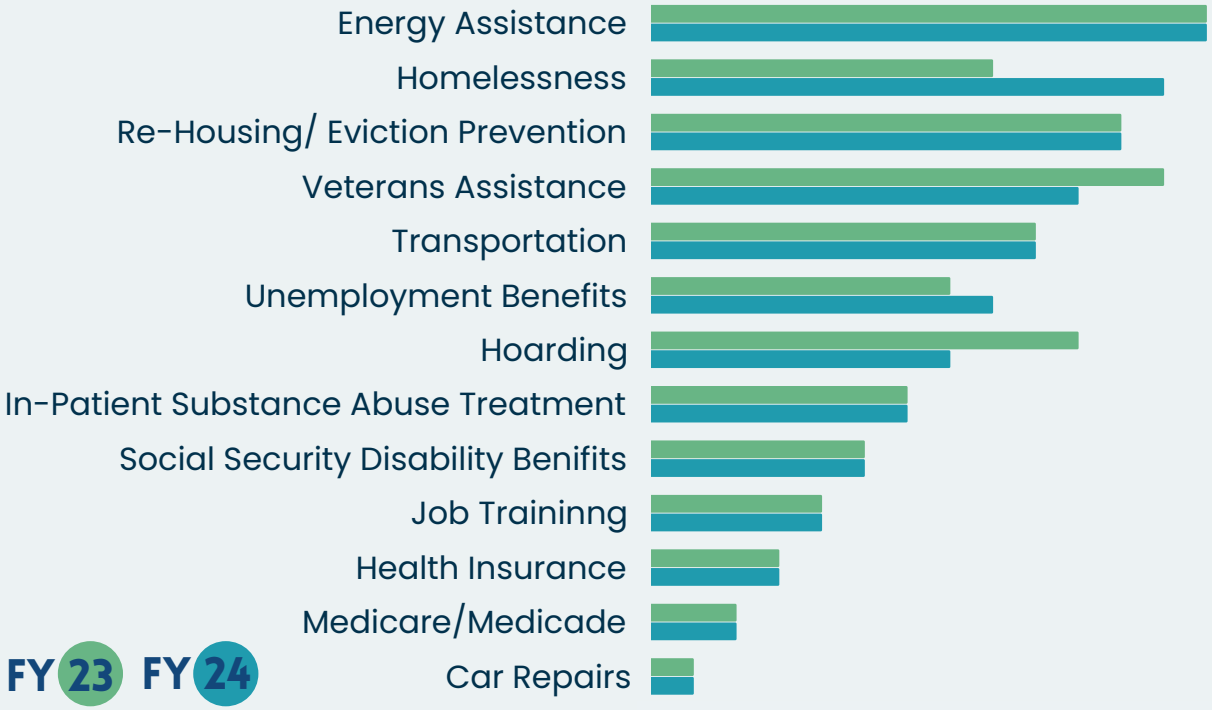
VOLUNTEERS

Sue Gardiner
Trish Roy
Janet Pettinari
Leeann Spence
Deb Wiseman
Bert Chenard
Pam Crawford
Liz Beals
Joan Ballassi
Terry Abate
Regina Clark
Ada Filipetti



HUMAN SERVICES

The chart below reflects the prevalence of types of human services cases taken in. The data shows the difference in prevalence from FY23 to FY24. Some types of cases saw a major increase, while others have decreased.



CATEGORIES THAT **INCREASED** THIS YEAR

- **UNEMPLOYMENT BENEFITS**
- **HOMELESSNESS** — ALMOST DOUBLED SINCE LAST YEAR
- **RE-HOUSING AND EVICTION PREVENTION**

MOST PREVELENT THIS YEAR

1. **ENERGY ASSISTANCE**
2. **HOMELESSNESS**
3. **RE-HOUSING AND EVICTION PREVENTION**

HUMAN SERVICES

EMERGENCY FUNDING

Offers financial assistance to help with basic needs in order to maintain the independence, dignity, and quality of life to Waterford residents who income qualify. Funding may include home repairs, handicap accessibility, transportation, storage, utilities, fuel, and more.

24
HOUSEHOLDS

ENERGY ASSISTANCE

This program helps low and middle income families and individuals pay for their home heating bills. Basic grants range from $100 to $530 plus additional crisis benefits of $1,230 per household for deliverable fuel.

195
HOUSEHOLDS

WELLNESS CHECKS

We visited homes at the request of loved ones, police, fire and residents. We not only made sure the residents were okay, but we provided case management services to assist them with overcoming physical and emotional hardships.

44
HOMES VISITED

WATERFORD CARES

We partnered Ledge Light Light Health District, police, fire, Waterford Ambulance, zoning and building departments to provide intensive case management services to residents. We were able to coordinate resources to support well-being and managing life challenges.

67
RESIDENTS SERVED

MENTAL HEALTH

2 CONTRACT CLINITIONS
1 GRADUATE INTERN

15 MINUTE OR LESS
RESPONSE TIME IN CRISIS

300 CHILDREN UTILIZED OUR MENTAL HEALTH SERVICES

100% OF PARENT FEEDBACK
RECIEVED WAS POSITIVE



ANDREW STAUNTON
LICENCED CLINITION

An unyielding number of referrals came in from parents, grandparents, schools, DCF, juvenile court, physicians, and outside agencies seeking counseling for children and families. Two contract clinicians and a graduate intern maintained full caseloads of residents needing help for anxiety, depression, stress, substance use, and defiant behaviors.

TOP PRESENTING MENTAL HEALTH DISORDERS IN FY24



GRANTS AWARDED

SUMMER MENTAL HEALTH SUPPORTS GRANT

Through the ARPA Summer Mental Health Supports Grant, Waterford Youth and Family Services was able to strengthen mental health support for campers in the Camp DASH program. This funding allowed us to add trained staff, implement Social Emotional Learning (SEL) programs, and offer enrichment opportunities specifically designed to address the mental health needs heightened by the pandemic.

TODAY I CHOOSE HAPPINESS



Our "Today I Choose Happiness" initiative was launched with this grant, enabling comprehensive staff training in Mental Health First Aid and certifying select staff to facilitate evidence-based programs like Girl's Circle and Boy's Council. These programs provided campers with tools for emotional resilience, social skills, and coping strategies, while also promoting open conversations about mental health to reduce stigma. Additionally, we offered structured volunteer opportunities through the Waterford Youth Leadership Corps, providing older campers with mentorship and community engagement experiences that foster personal growth and leadership.

By integrating mental health support across camp activities, we created a supportive environment that prioritized well-being, empowering campers to thrive both at camp and beyond. The grant's impact was significant, addressing immediate mental health needs and contributing to the long-term resilience of Waterford's youth.

LOOKING AHEAD

COMING UP IN FISCAL YEAR 2025



This upcoming year, we are excited to broaden our impact, deepen our community partnerships, and make even greater strides in creating a nurturing, inclusive environment for all. With two full-time program coordinators now on our team, Waterford Youth and Family Services is poised to expand our offerings in Social Emotional Learning (SEL) and after-school programs. This added capacity allows us to reach more youth with meaningful, impactful programming that emphasizes mental health and personal development.

Additional after-school programs will engage students in skill-building activities, creative expression, and team oriented projects, providing a safe and supportive space for growth beyond the school day. Our expanded team is also positioned to enhance mental health support across all programs, offering a range of services and resources to meet the diverse needs of Waterford's youth and families.

We will build on successful initiatives like our SEL-focused "Today I Choose Happiness" and Youth Promise programs, incorporating new evidence-based practices that foster resilience, emotional intelligence, and healthy relationships.







FIFTEEN ROPE FERRY ROAD
WATFORDC CT 06385-2886

PHONE: 860-442-0553
www/waterfprdct.org

ZONING BOARD OF APPEALS
2023/2024 ANNUAL REPORT

The Zoning Board of Appeals (ZBA) operates under the authority of the Connecticut General Statutes and Waterford's Zoning Regulations. Five regular and three alternate members are elected to serve 4-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 Board. 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 8 regular meetings during the 2023-2024 Fiscal Year and heard 6 applications for residential variances.

The Zoning Board of Appeals received $1406.00 for application fees. Expenditures amounted to $1,610 of which $1463.00 was associated with public hearing advertisements. The remaining $147.00 was spent on postage, office supplies and the cost of attending the Connecticut 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	ALTERNATE MEMBERS
Cathy Gonyo , Chair Anne Darling, Vice Chair Michele Kripps, Secretary William Herzfeld John Morgan	Jason Kohl Greg Gallup

STAFF

Wayne Scott, Zoning Enforcement Officer

Dawn Choisy, Recording Secretary

Respectfully submitted,

Cathy Gonyo

Cathy Gonyo, Chair
Zoning Board of Appeals

Appendix A

TOWN OF WATERFORD, CONNECTICUT



ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2024

TOWN OF WATERFORD, CONNECTICUT

ANNUAL COMPREHENSIVE FINANCIAL REPORT

YEAR ENDED JUNE 30, 2024

DEPARTMENT OF FINANCE
KIMBERLY ALLEN
DIRECTOR OF FINANCE

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FIFTEEN ROPE FERRY ROAD

WATERFORD, CT 06385-2886

December 3, 2024

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, 2024.

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, 2024. 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

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. The Town's one business-type activity, municipal water and sewer services, are provided through the Town's Utility Commission.

FIFTEEN ROPE FERRY ROAD



WATERFORD, CT 06385-2886

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 budget transfers within series are approved by the Board of Selectmen. 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 retail sales outlets, a production/software development company, several utilities, and 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
- Continues to be a Viable Tax payer
- 2-Year Tax Deal Signed

Economic Development Commission Master Plan

- Town Plan of Conservation and Development now in draft form and being reviewed by commission members

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

- Completion of 40 (32 affordable 8 market rate) apartment units at 908 Hartford Turnpike.
- Work completed on phase 1 and 2 for apartment complex on Willets Avenue (phase 3 underway).
- Completion of self-storage facility on Rte. 85
- Approval of 40 (4 affordable, 36 market rate) single family units at 48 Great Neck Road – Ivy Hill – 5 units occupied, construction ongoing
- Approval of new Chipotle franchise 124 Boston Post Road – construction complete business open
- Approval of pickleball club at 365 Mago Point Way –construction complete business open
- Approval of new gas station and convenience store 118 Boston Post Road – construction ongoing
- Approval of new gas station 809 Hartford Turnpike – construction complete business open
- Approval of new car wash 890 Hartford Turnpike – construction ongoing

New Industry

- Approval granted for Safe Futures on Rte. 85

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 Fiscal Planning Committee to analyze the town's future economic growth, revenue streams and project expenditures for the financial planning moving forward. This proactive approach to long-range operational budget planning, combined with multi-year capital planning, has become an effective budgetary management tool. The Long-Range Fiscal 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 reviewed and approved an updated fund balance policy in April 2024. In that regard, the Town's 2024 Audited Financial Waterford has an Unassigned Fund Balance in the General Fund of $23,684,472.

Increase school enrollment
- Attract students from neighboring districts to Waterford High School on a tuition basis

Eco Friendly Town
- Achieved Bronze Certificate as a Sustainable CT Community
- Land Preservation
  - Easements, Purchase and Donations
- Plan of Conservation and Development
- 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
  - The town applied for a moratorium to allow necessary time to review its affordable housing plan

Town Center Improvements ("Main Street")
- Committee Formed in June 2020
- Improved Recreational Amenities
  - Accessible walking paths, sidewalks, and boardwalks
- Improved Fiber Connectivity
- 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

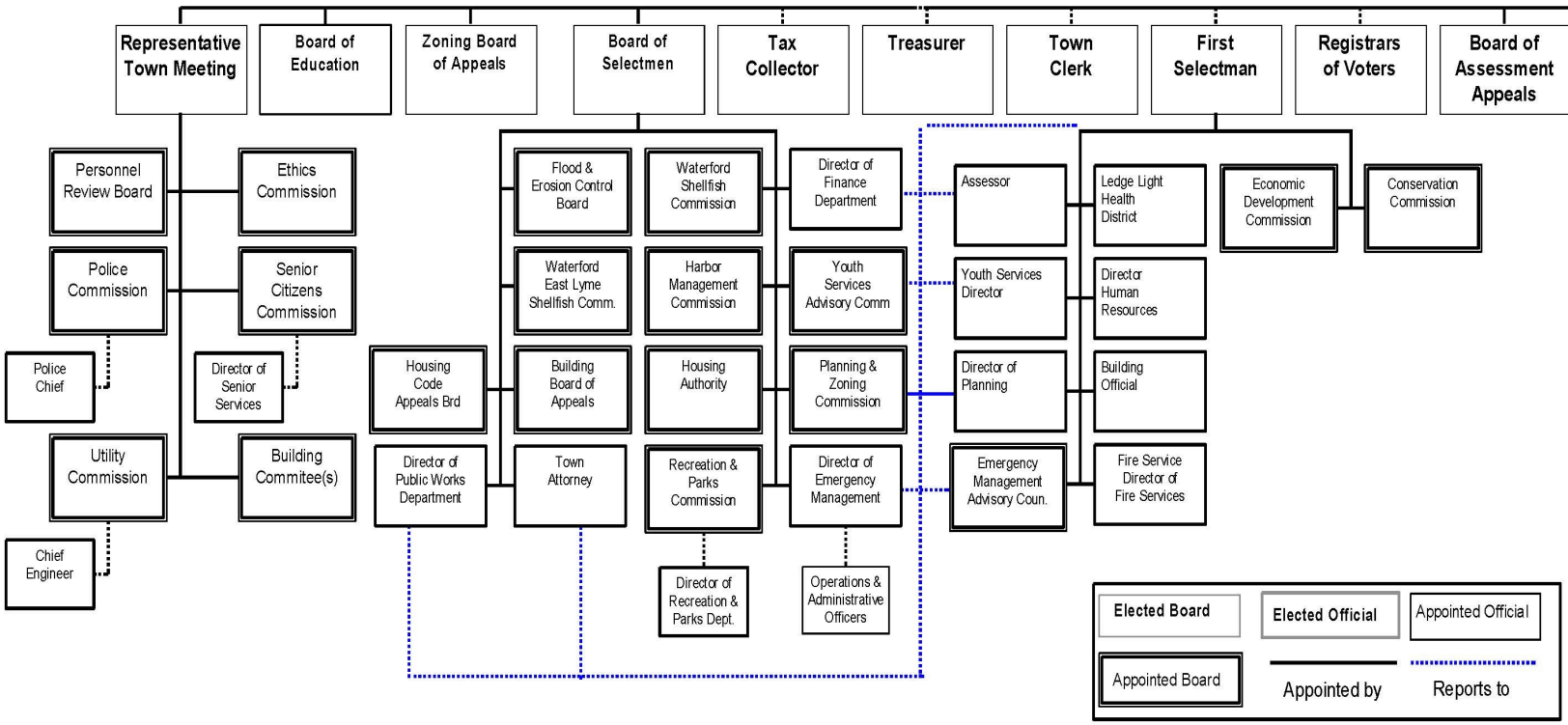
Kimberly Allen
Director of Finance

TOWN OF WATERFORD, CONNECTICUT
PRINCIPAL TOWN OFFICIALS
JUNE 30, 2024

Robert J. Brule, Jr.	First Selectman
Thomas W. Giard III	Superintendent of Schools
Kimberly Allen	Director of Finance
Abbas Danesh	Treasurer
Jonathan Mullen	Planning Director
Gary Schneider	Director of Public Works
Marc Balestracci	Chief of Police
James Bartelli	Chief Engineer, Utilities Commission
Alan Wilensky	Tax Collector
Paige Walton	Assessor
Ryan McNamara	Recreation and Parks Director
David Campo	Town Clerk
Daniela Gorman	Director of Human Services
Steve Cardelle	Building Official
Christine Johnson	Library Director
Michael Howley	Director of Fire Services
Christine Walters	Director of Human Resources

TOWN OF WATERFORD, CONNECTICUT
ORGANIZATION CHART
JUNE 30, 2024

ORGANIZATIONAL CHART TOWN OF WATERFORD GENERAL GOVERNMENT



FINANCIAL SECTION

CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

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, each major fund, and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of and for the year ended June 30, 2024, 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, each major fund, and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of June 30, 2024, 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.

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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 3, 2024, 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

CliftonLarsonAllen LLP

West Hartford, Connecticut
December 3, 2024

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, 2024. 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 decreased as a result of this year's operations. While net position of our business-type activities decreased by $898.0 thousand, or 1.8 %, net position of our governmental activities increased by $762.0 thousand or 0.5 %.
- During the year, the Town had expenses that were $134.0 thousand more than the $125.1 million generated in tax and other revenues for governmental programs.
- In the Town's business-type activities, revenues, and transfers in increased by $174 thousand or 4.1%, while expenses increased by $99 thousand or 1.9 %.
- The total cost of all of the Town's programs was $125.3 million, with no new programs added this year.
- The General Fund reported a fund balance this year of $25.0 million.
- The resources available for appropriation were $1.5 million more than anticipated for the General Fund. There were additional appropriations of $4.5 million, of which, $4.3 million was for transfers out to the Capital Improvement and Capital and Nonrecurring Funds. Unused appropriations of $1.6 million were returned to fund balance at year end. Overall, the operating results decreased the General Fund balance by $1.4 million.

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 decreased from $212.0 to $211.9 million or 0.1 %. 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.

Table I (in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current Assets	$ 62,538	$ 65,926	$ 7,472	$ 6,764	$ 70,010	$ 72,690
Capital Assets, Net of Accumulated Depreciation	223,870	228,070	41,657	42,958	265,527	271,028
Total Assets	286,408	293,996	49,129	49,722	335,537	343,718
Deferred Outflows of Resources	19,259	19,058	-	-	19,259	19,058
Liabilities:						
Long-Term Debt Outstanding	120,825	128,623	348	364	121,173	128,987
Other Liabilities	13,036	13,680	907	586	13,943	14,266
Total Liabilities	133,861	142,303	1,255	950	135,116	143,253
Deferred Inflows of Resources	7,796	7,503	-	-	7,796	7,503
Net Position:						
Net Investment in Capital Assets	167,448	164,702	41,656	42,958	209,104	207,660
Restricted	2,310	2,301	-	-	2,310	2,301
Unrestricted	(5,748)	(3,755)	6,218	5,814	470	2,059
Total Net Position	$ 164,010	$ 163,248	$ 47,874	$ 48,772	$ 211,884	$ 212,020

Net position of the Town's governmental activities increased by 0.5 % ($164.0 million in 2024 compared to $163.2 million in 2023). 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 – decreased by $1.9 million, ($3.8 million) in 2023 compared to ($5.7 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, 2024.

The net position of our business-type activities decreased by 1.8% ($47.9 million in 2024 compared to $48.8 million in 2023).

The Town's total revenues (excluding special items) were $125.2 million. The total cost of all programs and services was $125.3 million. Our analysis below separately considers the operations of governmental and business-type activities.

Table II (in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Services	$ 3,839	$ 3,704	$ 3,861	$ 3,820	$ 7,700	$ 7,524
Operating Grants and Contributions	11,930	15,755	-		11,930	15,755
Capital Grants and Contributions	3,654	1,143	-	-	3,654	1,143
General Revenues:						
Property Taxes	96,206	97,440	-	-	96,206	97,440
Grants and Contributions Not Restricted to Specific Purposes	936	755	-	-	936	755
Unrestricted Investment Earnings	4,301	2,853	326	184	4,627	3,037
Loss on Disposal of Capital Assets	-	-	-	-	-	-
Miscellaneous Revenue	73	47	-	-	73	47
Total Revenues	120,939	121,697	4,187	4,004	125,126	125,701
Program Expenses:						
General Government	17,265	16,340	-	-	17,265	16,340
Public Safety	13,087	14,438	-	-	13,087	14,438
Public Works	10,725	12,102	-	-	10,725	12,102
Recreation	3,304	1,967	-	-	3,304	1,967
Library	1,047	1,158	-	-	1,047	1,158
Social Services	1,380	1,374	-	-	1,380	1,374
Education	71,966	72,529	-	-	71,966	72,529
Interest and Fiscal Charges	1,153	1,249	-	-	1,153	1,249
Utility Commission	-	-	5,335	5,236	5,335	5,236
Total Program Expenses	119,927	121,157	5,335	5,236	125,262	126,393
Excess (Deficiency) of Revenues Over Expenses Before Transfers	1,012	540	(1,148)	(1,232)	(136)	(692)
Transfers	(250)	(260)	250	260	-	-
Change In Net Position	762	280	(898)	(972)	(136)	(692)
Net Position - Beginning of Year	163,248	162,968	48,772	49,744	212,020	212,712
Net Position - End of Year	$ 164,010	$ 163,248	$ 47,874	$ 48,772	$ 211,884	$ 212,020

Governmental Activities

Approximately 79.6% of these revenues were derived from property taxes, followed by 13.6% from operating and capital grants and contributions, 3.2% from charges for services and 3.6% from investment and other general revenues.

Major factors affecting operations include:

- Operating grants and contributions were down by $3.8 million due primarily to the following: There was a decrease in the State's on-behalf contribution for the Teachers' Retirement System of $986.6 thousand and a decrease in the State's on-behalf contribution for the Teachers' Retirement System OPEB of $1.5 million. There was an increase in the Excess Cost grant of $140.3 thousand. There was a decrease in Special Assistance grants of $554.6 thousand. There was a decrease in assistance to the School Cafeteria fund of $465.6 thousand.

- Property Tax Revenues were down by $1.2 million.
- Investment earnings were up by $1.5 million due to higher interest rates.
- Capital grants and contributions increased by $2.5 million due mainly to the following:
    - Recreation Capital grants were up by $1.8 million for the Civic Triangle project funded by American Rescue funds of $1.7 million and LOCIP funds of $177.2 thousand.
    - Public works capital grants were up by $740.7 thousand. The Cost Sharing PRR grant increased by $625.4 thousand. American Rescue funds for Public Works Projects increased by $413.7 thousand. There was an increase in LOCIP of $131.3 thousand. There was a decrease of $149.7 thousand for the Cross Road LOTCIP grant recognized in FY23. There was a decrease of $280.0 thousand for the Jordan Village Sidewalk grant in FY23.
    - Social Service Capital grants decreased by $52.0 thousand due to a grant for a new Senior Van in FY23.
- Miscellaneous Revenue is up by $26.7 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.

Table III (in thousands)

	Total Cost of Services		Net Cost of Services	
	2024	2023	2024	2023
Education	$ 71,966	$ 72,529	$ 59,511	$ 56,935
General Government	17,265	16,339	15,888	14,804
Public Safety	13,087	14,438	12,548	13,604
Public Works	10,725	12,102	8,323	10,203
Recreation	3,304	1,967	1,115	1,695
All Others	3,580	3,779	3,119	3,313
Totals	$ 119,927	$ 121,154	$ 100,504	$ 100,554

Business-Type Activities

Net position of the Town's business-type activities (see Table 1) decreased by 1.8% ($47.9 million in 2024 compared to $48.8 million in 2023). Revenues and transfers in for the Town's business-type activities (see Table 2) increased by $174.0 thousand ($4.4 million in 2024 compared to $4.3 million in 2023). Overall expenses were higher than revenues and transfers in by $897.0 thousand. The factors driving these results include:

- An increase in Sewer use fee revenue of $41.0 thousand.
- A decrease in transfers in of $10.0 thousand.
- An increase of investment earnings of $143.0 thousand.
- An increase in expenses of $99.0 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 $42.8 million, which is decrease of $1.8 million from last year's total of $44.6 million. Included in this year's total change in fund balance is a decrease of $1.5 million in the General Fund, an increase of $554.0 thousand in the Capital and NonRecurring Fund and a decrease of $856.9 thousand for Nonmajor Governmental Funds.

Capital Projects Funds:

- The Capital and Nonrecurring Fund balance increased by $554.0 thousand due to revenues of $611.6 thousand plus transfers in of $3.4 million and expenditures of $3.5 million.

Non-Major Capital Projects Funds:

- The Capital Improvement Fund decreased by $765.6 thousand due to grant revenue of $1.1 million and net transfers in and out of $1.6 million which was reduced by expenditures of $3.5 million.

Special Revenue Funds:

- The Cafeteria fund decreased by $107.2 thousand due to revenues of $1.4 million, offset by expenditures of $1.5 million.

- The Water Fund decreased by $90.9 thousand due to revenues of $40.2 thousand and expenditures of $131.1 thousand.

Proprietary Funds

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

Overall, proprietary funds net assets total $52.4 million at the end of the year, which includes a $4.5 million fund balance in the Internal Service Fund.

Net position of the Utility Commission Fund at the end of the year amounted to $47.9 million. Factors affecting the balance of this fund are included in the discussion of the Town's business-type activities.

In fiscal year 2024, net position of the Internal Service fund decreased by $901.8 thousand from fiscal year 2023. This is due to $13.5 million in contributions and other revenues (an increase of $1.1 million over fiscal year 2023), reduced by expenses for claims and program administration of $14.7 million (an increase of $1.5 million over fiscal year 2023).

General Fund Budgetary Highlights

Revenues were higher than budgetary estimates by $1.5 million and expenditures were less than revised budgetary estimates by $1.6 million. Overall expenditures over revenues on a budgetary basis were $1.4 million. In the current year, revenues decreased by $1.2 million or 1.1 % over the prior year and expenditures increased by $3.7 million or 3.6%.

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

- Property tax revenue was over budgetary estimates by $269.3 thousand and under prior year revenue by $1.5 million.
- State and Federal grant funding was over budgetary estimates by $45.5 thousand and over prior year revenue by $153.5 thousand.
- Assessment revenue is under the prior year by $16.5 thousand.
- License and permit revenue is over budgetary estimates by $266.2 thousand and under the prior year by $95.0 thousand. Town clerk fees decreased by $7.5 thousand over fiscal year 2023. The building department revenues decreased from FY23 by $21.4 thousand, conveyance tax revenue is down from FY23 by $123.1 thousand. Planning & zoning had a decrease of $13.6 thousand over the prior year. Miscellaneous fees and permits were down from FY23 by $3.6 thousand. Recreation and parks revenue is up from FY23 by $74.2 thousand.
- Fines, Penalties and Charges for Services are over budgetary estimates by $85.9 thousand and under the prior year revenue by $17.7 thousand. The biggest change was an increase for miscellaneous revenue of $90.0 thousand which included revenue from the sale of 1 Hamel Court of $114.7 thousand. There was decrease of $89.3 thousand in tipping fee revenue. Recycling revenue decreased by $23.5 thousand. Tuition fees decreased by $19.6 thousand. Fire Service Inspections & Plan fees started in FY24 for an increase of $9.5 thousand. Senior Services program revenue was up by $7.6 thousand. Bulky Waste fees were up by $6.6 thousand and the Library was up by $1.0 thousand.
- Other sources of revenue were over budgetary estimates by $71.0 thousand and under the prior year revenue by $726.0 thousand. Rental of Buildings was down $701.1 thousand due to a one-time prepayment in FY24 for a new fifty-year lease. Cost sharing PRR was down by $187.4 thousand due to a change in how it is being accounted for. The New London Radio fee was up $85.1 thousand due to it being used to offset the Information Technology budget in FY23. The BOE custodial stipend started in FY24 which resulted in an increase of $73.2 thousand. The Eugene O'Neill Lease was up $4.5 thousand. The SCRRRA rebate was down by $0.4 thousand.
- Investment income is over budgetary estimates by $591.6 thousand and over prior year revenue by $1.1 million.
- 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 $194.8 thousand and under the prior year by $51.4 thousand.

Overall Expenditures came in $1.6 million under revised budgetary estimates. The largest amounts of unused appropriations returned in the current fiscal year are as follows:

- The Retirement Commission returned $560.9 thousand.
- The Public Works Department returned $425.7 thousand.
- The Police Department returned $256.3 thousand.
- The Emergency Management Department returned $92.2 thousand.
- The Insurance Department returned $59.0 thousand.

The Town's General Fund balance of $25.0 million reported on Exhibit III differs from the General Fund's budgetary balance of $24.9 million reported in the budgetary comparison in the required supplementary information. This is principally because budgetary fund balance does not include $133.8 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 2024, those balances amounted to $47.5 thousand.

CAPITAL ASSET AND DEBT ADMINISTRATION

At June 30, 2024, the Town had $271.0 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 $9.9 million, or 3.4%, from last year.

Table IV (in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	$ 9,210	$ 8,993	$ 128	$ 128	$ 9,338	$ 9,121
Land Improvements	1,661	1,796	-	-	1,661	1,796
Building and Improvements	151,270	156,880	840	875	152,110	157,755
Machinery and Equipment	2,539	2,690	472	546	3,011	3,236
Right-to-Use Lease Machinery and Equipment	137	157	-	-	137	157
Vehicles	4,522	4,689	277	203	4,799	4,892
Infrastructure	51,055	52,557	39,671	41,188	90,726	93,745
Permanent Easements	20	20	-	-	20	20
Software	219	62	18	18	237	80
Construction In Progress	3,236	225	250	-	3,486	225
Total	$ 223,869	$ 228,069	$ 41,656	$ 42,958	$ 265,525	$ 271,027

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

Governmental Activities:

- Buildings and improvements decreased by $5.6 million due to additions of $157.4 thousand and depreciation expense of $5.8 million.
- Construction-in-progress increased by $3.0 million due mainly to the Civic Triangle Improvement project for $1.5 million, several public works projects accounted for $282.5 thousand, Water projects for the Utility Commission were $491.4 thousand. Another $714.1 thousand of the increase was for payments from the Fleet Management Fund for equipment and vehicles purchased, but not put into service as of the year end.
- Land Improvements decreased by $136.0 thousand due to disposals $9.5 thousand and depreciation expense of $134.9 thousand.
- Vehicles decreased by $167.0 thousand due to additions of $501.4 thousand, in accordance with the fleet management plan, this was offset by depreciation expense of $647.7 thousand and a loss on the disposal of $21.1 thousand.
- Infrastructure decreased by $1.5 million. Additions which included the completion of various road projects, increased infrastructure by $253.1 thousand. Depreciation expense was $1.8 million.
- Machinery and equipment decreased by $151.0 thousand due to mainly to additions of $379.7 thousand, which was offset by depreciation expense of $496.5 thousand and a loss on disposal of $33.8 thousand.

- Right-to-use machinery and equipment decreased by $20.0 thousand due to additions of $55.7 thousand and depreciation of $75.0 thousand.
- Software increased by $156.9 thousand due to additions of $193.3 thousand less amortization expense of $6.8 thousand and a loss on the disposal of $29.6 thousand.
- Land increased by $217.4 thousand due to the purchase of 8 Goshen Road.

Business-Type Activities

- There was an increase to Construction-in-Progress of $249.6 thousand for construction on the Old Norwich Pump Station.
- There was a decrease to machinery and equipment of $73.0 thousand due to an addition of $6.0 thousand and depreciation of $78.8 thousand.
- There was an increase to vehicles of $74.2 thousand due to an addition of $98.6 thousand and depreciation of $24.4 thousand.
- 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 $55.2 million of outstanding general obligation bonds. Bonds issued in July 2023 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 $684.3 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 2024 was 2.5%, which is a decrease from a rate of 3.7% a year ago. Waterford's unemployment rate is lower than the State's average unemployment rate of 3.9%, and the national average of 4.3% as of June 2024.

During the current fiscal year, unassigned fund balance in the General Fund decreased by $2.4 million. The main reason for the decrease is negative operating results of $1.4 million. An increase in the nonspendable balance of $6.7 thousand and an increase in the assigned balance of $905.1 thousand also decreased the unassigned balance.

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. Please contact the Director of Finance, Town of Waterford, 15 Rope Ferry Road, Waterford, Connecticut 06385 if you have questions about this report or need additional financial information.

BASIC FINANCIAL STATEMENTS

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 40,266,770	$ 6,521,513	$ 46,788,283
Investments	19,415,294		19,415,294
Receivables, Net	2,555,756	1,213,735	3,769,491
Internal Balances	262,859	(262,859)	-
Supplies	26,260	-	26,260
Prepaid Items	11,162	-	11,162
Capital Assets:			
Intangible Assets Not Being Amortized	20,000	-	20,000
Intangible Assets Being Amortized, Net	219,154	17,680	236,834
Assets Not Being Depreciated	12,446,893	377,596	12,824,489
Assets Being Depreciated, Net	211,183,371	41,260,880	252,444,251
Total Assets	286,407,519	49,128,545	335,536,064
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources Related to Pensions	15,418,358	-	15,418,358
Deferred Outflows of Resources Related to OPEB	2,571,696	-	2,571,696
Deferred Charge on Refunding	1,268,827	-	1,268,827
Total Deferred Outflows of Resources	19,258,881	-	19,258,881
LIABILITIES			
Current Liabilities:			
Accounts and Other Payables	3,826,008	675,072	4,501,080
Accrued Liabilities	4,830,149	216,052	5,046,201
Unearned Revenue	4,378,573	15,402	4,393,975
Total Current Liabilities	13,034,730	906,526	13,941,256
Noncurrent Liabilities:			
Due Within One Year	7,967,580	45,191	8,012,771
Due in More Than One Year	112,857,352	302,889	113,160,241
Total Noncurrent Liabilities	120,824,932	348,080	121,173,012
Total Liabilities	133,859,662	1,254,606	135,114,268
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources Related to Pensions	2,702,761	-	2,702,761
Deferred Inflows of Resources Related to OPEB	3,641,646	-	3,641,646
Deferred Inflows of Resources Related to Leases	1,451,876	-	1,451,876
Total Deferred Inflows of Resources	7,796,283	-	7,796,283
NET POSITION			
Net Investment in Capital Assets	167,448,166	41,656,156	209,104,322
Restricted for:			
Trust Purposes:			
Nonexpendable	116,969	-	116,969
Grants	1,403,008	-	1,403,008
Contracts	790,623	-	790,623
Unrestricted	(5,748,311)	6,217,783	469,472
Total Net Position	$ 164,010,455	$ 47,873,939	$ 211,884,394

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total
Governmental Activities:							
General Government	$ 17,265,289	$ 1,354,141	$ 23,408	$ -	$ (15,887,740)	$ -	$ (15,887,740)
Public Safety	13,086,964	187,424	351,533	-	(12,548,007)	-	(12,548,007)
Public Works	10,724,960	473,513	107,473	1,821,442	(8,322,532)	-	(8,322,532)
Recreation	3,304,155	351,226	4,955	1,832,963	(1,115,011)	-	(1,115,011)
Library	1,047,259	1,525	-	-	(1,045,734)	-	(1,045,734)
Social Services	1,380,285	352,065	107,174	-	(921,046)	-	(921,046)
Education	71,966,031	1,119,274	11,335,295	-	(59,511,462)	-	(59,511,462)
Interest on Long-Term Debt	1,152,215	-	-	-	(1,152,215)	-	(1,152,215)
Total Governmental Activities	119,927,158	3,839,168	11,929,838	3,654,405	(100,503,747)	-	(100,503,747)
Business-Type Activities:							
Utility Commission	5,334,777	3,860,539	-	-	-	(1,474,238)	(1,474,238)
Total Business-Type Activities	5,334,777	3,860,539	-	-	-	(1,474,238)	(1,474,238)
Total Primary Governmental Activities	$ 125,261,935	$ 7,699,707	$ 11,929,838	$ 3,654,405	(100,503,747)	(1,474,238)	(101,977,985)
GENERAL REVENUES							
Property Taxes					96,206,078	-	96,206,078
Grants and Contributions Not Restricted to Specific Programs					936,252	-	936,252
Unrestricted Investment Earnings					4,300,683	327,257	4,627,940
Miscellaneous					72,934	-	72,934
Transfers					(249,626)	249,626	-
Total General Revenues and Transfers					101,266,321	576,883	101,843,204
CHANGE IN NET POSITION					762,574	(897,355)	(134,781)
Net Position - Beginning of Year					163,247,881	48,771,294	212,019,175
NET POSITION - END OF YEAR					$ 164,010,455	$ 47,873,939	$ 211,884,394

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General 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	$ 13,164,207	$ 11,414,150	$ 1,298	$ -	$ 10,087,873	$ 34,667,528
Investments	19,273,397	-	-	-	141,897	19,415,294
Receivables, Net	2,131,151	-	-	-	423,131	2,554,282
Interfund Receivables	4,282,333	-	-	2,995,657	2,327,199	9,605,189
Supplies	-	-	-	-	26,260	26,260
Prepaid Items	10,503	-	-	-	659	11,162
Total Assets	$ 38,861,591	$ 11,414,150	$ 1,298	$ 2,995,657	$ 13,007,019	$ 66,279,715
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts and Other Payables	$ 2,142,946	$ 385,852	$ -	$ 447,129	$ 585,392	$ 3,561,319
Accrued Liabilities	3,318,685	-	-	-	46,037	3,364,722
Interfund Payables	5,401,789	221,438	2,942,807	-	855,228	9,421,262
Unearned Revenue	558,515	-	-	2,548,528	1,237,757	4,344,800
Total Liabilities	11,421,935	607,290	2,942,807	2,995,657	2,724,414	20,692,103
DEFERRED INFLOWS OF RESOURCES						
Unavailable Revenue:						
Property Taxes	1,077,258	-	-	-	-	1,077,258
Special Assessments	50,108	-	-	-	-	50,108
Grants Receivable	-	-	-	-	163,900	163,900
Other Receivables	-	-	-	-	14	14
Lease Receivable	1,347,120	-	-	-	104,756	1,451,876
Total Deferred Inflows of Resources	2,474,486	-	-	-	268,670	2,743,156
FUND BALANCES						
Nonspendable	10,503	-	-	-	143,888	154,391
Restricted	-	-	-	-	2,029,731	2,029,731
Committed	-	10,806,860	-	-	7,898,512	18,705,372
Assigned	1,270,195	-	-	-	-	1,270,195
Unassigned	23,684,472	-	(2,941,509)	-	(58,196)	20,684,767
Total Fund Balances	24,965,170	10,806,860	(2,941,509)	-	10,013,935	42,844,456
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 38,861,591	$ 11,414,150	$ 1,298	$ 2,995,657	$ 13,007,019	$ 66,279,715

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
BALANCE SHEET
GOVERNMENTAL FUNDS (CONTINUED)
JUNE 30, 2024

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total Fund Balances - Governmental Funds (Exhibit III)	$ 42,844,456
Amounts reported for governmental activities in the statement of net position (Exhibit I) are different because of the following:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:	
Governmental Capital Assets	408,169,473
Less: Accumulated Depreciation and Amortization	(184,300,055)
Net Capital Assets	223,869,418
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	695,345
Interest Receivable on Property Taxes	381,913
Delinquent Special Assessments	18,171
Unavailable Revenue - Grants Receivable	163,900
Unavailable Revenue - Other Receivables	31,951
Deferred Outflows of Resources Related to Pensions	15,418,358
Deferred Outflows of Resources Related to OPEB	2,571,696
Deferred Charge on Refunding	1,268,827
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.	4,517,186
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	(38,244,581)
Bonds and Notes Payable	(55,215,000)
Bond and Note Premiums	(2,353,496)
Interest Payable on Bonds And Notes	(601,427)
Leases Payable	(121,583)
Stipulated Tax Judgement	(966,737)
Compensated Absences	(6,897,140)
Landfill Post-Closure Monitoring Liability	(176,000)
Net OPEB Liability	(16,850,395)
Deferred Inflows of Resources Related to Pensions	(2,702,761)
Deferred Inflows of Resources Related to OPEB	(3,641,646)
Net Position of Governmental Activities as Reported on the Statement of Net Position (Exhibit I)	$ 164,010,455

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Projects	American Rescue Funds Grant	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	$ 96,300,388	$ -	$ -	$ -	$ -	$ 96,300,388
Intergovernmental	10,830,903	-	-	2,003,910	3,538,774	16,373,587
Assessments and Connections	-	-	-	-	58,794	58,794
Licenses and Permits	1,617,277	-	-	-	-	1,617,277
Fines, Penalties, and Charges for Services	666,183	-	-	-	1,494,094	2,160,277
Investment Earnings	3,091,635	611,559	68	-	286,723	3,989,985
Other	12,635	-	-	-	974,136	986,771
Total Revenues	112,519,021	611,559	68	2,003,910	6,352,521	121,487,079
EXPENDITURES						
Current:						
General Government	15,936,024	-	-	3,011	65,300	16,004,335
Public Safety	11,191,688	-	-	37,671	269,385	11,498,744
Public Works	5,682,885	-	-	413,665	131,081	6,227,631
Recreation	1,419,549	-	-	1,533,721	68,311	3,021,581
Library	1,063,892	-	-	-	-	1,063,892
Social Services	909,825	-	-	15,842	384,652	1,310,319
Education	63,555,640	-	-	-	3,833,357	67,388,997
Capital Outlay	55,681	3,462,746	-	-	5,091,514	8,609,941
Debt Service:						
Principal Retirements	6,522,083	-	-	-	-	6,522,083
Interest and Fiscal Charges	1,701,562	-	-	-	-	1,701,562
Total Expenditures	108,038,829	3,462,746	-	2,003,910	9,843,600	123,349,085
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,480,192	(2,851,187)	68	-	(3,491,079)	(1,862,006)
OTHER FINANCING SOURCES (USES)						
Transfers In	158,176	3,405,140	-	-	2,792,370	6,355,686
Transfers Out	(6,197,510)	-	-	-	(158,176)	(6,355,686)
Issuance of Leases	55,681	-	-	-	-	55,681
Total Other Financing Sources (Uses)	(5,983,653)	3,405,140	-	-	2,634,194	55,681
NET CHANGE IN FUND BALANCES	(1,503,461)	553,953	68	-	(856,885)	(1,806,325)
Fund Balances - Beginning of Year	26,468,631	10,252,907	(2,941,577)	-	10,870,820	44,650,781
FUND BALANCES - END OF YEAR	$ 24,965,170	$ 10,806,860	$ (2,941,509)	$ -	$ 10,013,935	$ 42,844,456

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED JUNE 30, 2024

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balances - Total Governmental Funds (Exhibit IV)	$	(1,806,325)
Amounts reported for governmental activities in the statement of activities (Exhibit II) are different because:		
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 and amortization expense:		
Capital Outlay		5,420,862
Depreciation and Amortization Expense		(8,768,295)
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.		(852,219)
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		(84,562)
Property Tax Interest and Lien Revenue - Accrual Basis Change		(9,748)
Delinquent Special Assessment Receivable - Accrual Basis Change		1,323
Miscellaneous Grants and Accounts Receivable - Accrual Basis Change		71,620
Change in Deferred Outflows of Resources Related to Pensions		1,035,805
Change in Deferred Outflows of Resources Related to OPEB		(643,203)
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		6,450,000
Issuance of Leases		(59,050)
Lease Principal Payments		78,354
Amortization of Deferred Charge on Refunding		(191,709)
Amortization of Premiums		667,903
Landfill Post-Closure Monitoring		23,000
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		(24,787)
Accrued Interest		70,252
Stipulated Tax Judgement		(966,737)
Change in Net Pension Liability		(1,085,194)
Change in Net OPEB Liability		2,714,504
Change in Deferred Inflows of Resources Related to Pensions		897,587
Change in Deferred Inflows of Resources Related to OPEB		(1,275,009)
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.		(901,798)
Change in Net Position of Governmental Activities as Reported on the Statement of Activities (Exhibit II)	$	762,574

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2024

	Business-Type Activities	Governmental Activities
	Utility Commission	Internal Service Fund
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 6,521,513	$ 5,599,242
Receivables, Net	1,213,735	1,474
Interfund Receivables	-	78,932
Total Current Assets	7,735,248	5,679,648
Noncurrent Assets:		
Capital Assets, Net	41,656,156	-
Total Assets	49,391,404	5,679,648
LIABILITIES		
Current Liabilities:		
Accounts and Other Payables	607,635	264,689
Accrued Liabilities	216,052	864,000
Interfund Payables	262,859	-
Advance Collections	15,402	33,773
Deposits	67,437	-
Compensated Absences	45,191	-
Total Current Liabilities	1,214,576	1,162,462
Noncurrent Liabilities:		
Compensated Absences	302,889	-
Total Noncurrent Liabilities	302,889	-
Total Liabilities	1,517,465	1,162,462
NET POSITION		
Net Investment in Capital Assets	41,656,156	-
Unrestricted	6,217,783	4,517,186
Total Net Position	$ 47,873,939	$ 4,517,186

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2024

	Business-Type Activities	Governmental Activities
	Utility Commission	Internal Service Fund
OPERATING REVENUES		
User Charges for Services, Interest and Lien Fees	$ 3,860,539	$ -
Premium Charges to Other Funds	-	13,504,425
Total Operating Revenues	3,860,539	13,504,425
OPERATING EXPENSES		
Amortization Expense	1,267	-
Depreciation Expense	1,654,427	-
Salaries, Wages, and Employee Benefits	1,473,057	-
Treatment Plant Costs	1,178,511	-
Utilities	397,599	-
Repairs and Maintenance	298,649	-
Other Operating Expenses	91,267	-
Materials and Supplies	216,787	-
Professional Services	23,213	-
Claims	-	10,654,859
Program and Administrative Expenses	-	4,062,062
Total Operating Expenses	5,334,777	14,716,921
OPERATING LOSS	(1,474,238)	(1,212,496)
NONOPERATING REVENUE		
Income on Investments	327,257	310,698
Total Nonoperating Revenues	327,257	310,698
LOSS BEFORE CAPITAL CONTRIBUTIONS	(1,146,981)	(901,798)
Capital Contributions	249,626	-
CHANGE IN NET POSITION	(897,355)	(901,798)
Net Position - Beginning of Year	48,771,294	5,418,984
NET POSITION - END OF YEAR	$ 47,873,939	$ 4,517,186

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED JUNE 30, 2024

	Business-Type Activities	Governmental Activities
	Utility Commission	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Charges for Services and Premiums	$ 4,189,827	$ 13,502,951
Payments to Suppliers	(1,617,061)	-
Claims and Other Expenses Paid	-	(14,081,100)
Payments to Employees	(1,486,777)	-
Net Cash Provided (Used) by Operating Activities	1,085,989	(578,149)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of Capital Assets	(104,613)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(104,613)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Income on Investments	327,257	310,698
Net Cash Provided by Investing Activities	327,257	310,698
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,308,633	(267,451)
Cash and Cash Equivalents - Beginning of Year	5,212,880	5,866,693
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 6,521,513	$ 5,599,242
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Loss	$ (1,474,238)	$ (1,212,496)
Adjustments to Reconcile Operating Loss to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization Expense	1,655,694	-
Change in Assets and Liabilities:		
(Increase) Decrease in:		
Accounts Receivable	357,893	(1,474)
Interfunds Receivable	-	258,534
Increase (Decrease) in:		
Accounts Payable	321,133	264,689
Accrued Liabilities	27,411	137,000
Interfunds Payable	242,129	-
Advance Collections And Deposits	(28,605)	(24,402)
Compensated Absences	(15,428)	-
Total Adjustments	2,560,227	634,347
Net Cash Provided (Used) by Operating Activities	$ 1,085,989	$ (578,149)
NONCASH DISCLOSURE OF CAPITAL AND RELATED FINANCIAL ACTIVITIES		
Capital Contributions from Other Funds	$ 249,626	$ -

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2024

	Pension and Other Employee Benefit Trust Funds	Custodial Fund Student Scholarship
ASSETS		
Cash and Cash Equivalents	$ 37,230	$ 283,292
Investments:		
Mutual Funds	13,802,141	-
Total Assets	13,839,371	283,292
LIABILITIES		
Accounts and Other Payables	21,050	-
NET POSITION		
Restricted for OPEB Benefits	13,311,529	-
Restricted for Pension Benefits	506,792	-
Restricted for Scholarships	-	283,292
Total Net Position	$ 13,818,321	$ 283,292

See accompanying Notes to Financial Statements.

TOWN OF WATERFORD, CONNECTICUT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED JUNE 30, 2024

	Pension and Other Employee Benefit Trust Funds	Custodial Fund Student Scholarship
ADDITIONS		
Contributions:		
Employer	$ 2,050,944	$ -
Other	-	95,979
Total Contributions	2,050,944	95,979
Investment Income:		
Net Change in Fair Value of Investments	1,360,613	775
Total Additions	3,411,557	96,754
DEDUCTIONS		
Benefit Payments	652,165	-
Administration	(4,816)	-
Payments to Individuals	-	111,562
Total Deductions	647,349	111,562
CHANGE IN NET POSITION	2,764,208	(14,808)
Net Position - Beginning of Year	11,054,113	298,100
NET POSITION - END OF YEAR	$ 13,818,321	$ 283,292

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Waterford, Connecticut (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 postretirement 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Government-Wide and Fund Financial Statements (Continued)

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.

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.

C. 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

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:

General Fund

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.

Capital and Nonrecurring Expenditures Fund

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.

Waterford High School Building Project

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

American Rescue Funds

The American Rescue Funds Grant accounts for revenues and expenditures associated with the related funding to support recovery from Covid-19.

Additionally, the Town reports the following major proprietary fund:

Utility Commission 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:

Internal Service Fund

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.

Pension and Other Employee Benefit Trust Funds

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 postemployment benefits for certain employees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

Custodial Funds

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 and administrative expenses. 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.

D. 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Investments

Investments are stated at fair value.

F. Supplies and Prepaid Items

Supplies consist of United States Department of Agriculture donated commodities and 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.

G. 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 uncollectible.

H. 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

Land, permanent easements, and construction in progress are not depreciated. Other capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

Infrastructure:	
Public Domain Infrastructure	10 to 65 Years
System Infrastructure	30 Years
Land and Buildings:	
Land Improvements	20 Years
Buildings	25 to 40 Years
Building Improvements	25 to 40 Years
Equipment:	
Vehicles	8 Years
Office Equipment	5 to 20 Years
Computer Equipment	5 Years
Machinery and Equipment	5 to 30 Years
Software	15 Years

I. 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Leases (Continued)

Lessee (Continued)

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.

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 guaranteed 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Leases (Continued)

Lessor (Continued)

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.

J. 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 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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Deferred Outflows/Inflows of Resources (Continued)

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.

K. 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.

L. 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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. 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.

N. 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/amortization 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.

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.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Equity (Continued)

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.

O. 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% 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.

P. 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, deferred outflows and inflows, and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Formal legally adopted annual budgets are employed as a management control device in the General Fund only. Project-length budgets are employed in the Capital Projects Funds. All unencumbered appropriations in the general fund 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.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Budgetary Information (Continued)

Summarizations of the amended budget approved by the RTM for the "budgetary" General Fund is presented. During the year, there were $4,547,982 of supplemental budgetary appropriations

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.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

B. Deficit Fund Equity

The following funds had deficit fund balances at year-end:

Fund	Amount
Waterford High School Building Project	$ 2,941,509
Nuclear Safety Emergency Preparedness	38,566
ARPA Rural Roads Fund	1,216
Emergency Management Performance Grant	927
FEMA Grant Fund	16,645
Senior Services Title IIIB	183

These deficits will be eliminated in future years by grants and when permanent financing is obtained.

NOTE 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 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.

NOTE 3 CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

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*, $2,032,479 of the Town's bank balance of $2,534,872 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	$ 1,779,002
Uninsured and Collateral Held by the Pledging Bank's Trust Department, Not in the Town's Name	253,477
Total Amount Subject to Custodial Credit Risk	$ 2,032,479

Cash Equivalents

At June 30, 2024, the Town's cash equivalents amounted to $44,752,358. 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
State Short-Term Investment Fund (STIF)	AAAm
Money Market Funds	Not Rated

NOTE 3 CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

Investments

As of June 30, 2024, the Town had the following investments:

		Maturity in Years		
	Fair Value	Less Than 1	1 - 10	More Than 10
Interest-Bearing Investments:				
Certificates of Deposit*	$ 5,369,170	$ 947,474	$ 4,421,696	$ -
U.S. Government Securities	12,551,826	11,368,726	580,765	602,335
U.S. Government Agencies	1,377,386	319,585	1,057,801	-
Total	19,298,382	$ 12,635,785	$ 6,060,262	$ 602,335
Other Investments:				
Mutual Funds	13,919,053			
Total Investments	$ 33,217,435			

* 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	U.S. Government Agencies	Certificates of Deposit
AAAm	$ 12,551,826	$ 1,377,386	$ -
Not Rated	-	-	5,369,170
Total	$ 12,551,826	$ 1,377,386	$ 5,369,170

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, 2024:

	Fair Value	Level 1	Level 2	Level 3
Investments by Fair Value Level:				
Mutual Funds	$ 13,919,053	$ 13,919,053	$ -	$ -
U.S. Government Securities	12,551,826	12,551,826	-	-
U.S. Government Agencies	1,377,386	-	1,377,386	-
Total	$ 27,848,265	$ 26,470,879	$ 1,377,386	$ -

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.

NOTE 3 CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

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, 2024, 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.

NOTE 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:

	General Fund	Utility Commission	Nonmajor and Other Funds	Total
Receivables:				
Leases	$ 761,225	$ -	$ 106,309	$ 867,534
Property Taxes	935,169	-	-	935,169
Interest	381,913	-	-	381,913
Accounts	79,157	1,213,735	129,912	1,422,804
Intergovernmental	42,606	-	188,384	230,990
Assessment Charges	18,171	-	-	18,171
Gross Receivables	2,218,241	1,213,735	424,605	3,856,581
Less: Allowance for Uncollectibles	(87,090)	-	-	(87,090)
Total Receivables, Net	$ 2,131,151	$ 1,213,735	$ 424,605	$ 3,769,491

NOTE 5 LEASE RECEIVABLES

The Town, acting as lessor, leases real property under long-term, noncancelable lease agreements. The leases expire at various dates through 2064 if all renewal options are exercised. During the year ended June 30, 2024, the Town recognized $90,529 and $13,174 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:

	Governmental Activities	
Fiscal Year Ending June 30,	Principal	Interest
2025	$ 66,534	$ 12,211
2026	68,672	11,217
2027	57,291	10,233
2028	31,994	9,659
2029	33,727	9,176
2030-2034	147,167	38,198
2035-2039	36,749	32,635
3040-2044	51,014	29,422
2045-2049	68,192	25,055
2050-2054	88,795	19,303
2055-2059	113,423	11,892
2060-2064	103,976	2,879
Total	$ 867,534	$ 211,880

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities:					
Capital Assets Not Being Depreciated:					
Land	$ 8,993,096	$ 217,393	$ -	$ -	$ 9,210,489
Permanent Easements	20,000	-	-		20,000
Construction in Progress	225,362	3,011,042	-		3,236,404
Total Capital Assets Not Being Depreciated and Amortized	9,238,458	3,228,435	-	-	12,466,893
Capital Assets Being Depreciated and Amortized:					
Land Improvements	3,911,485	-	(9,510)		3,901,975
Buildings and Improvements	253,386,705	157,422	-		253,544,127
Vehicles	16,433,307	501,394	(81,018)	(115,800)	16,737,883
Machinery and Equipment	16,321,234	379,709	(484,642)	-	16,216,301
Right-to-Use Lease Machinery and Equipment	290,157	55,681	-	-	345,838
Infrastructure	105,085,110	1,020,771	(1,649,466)	-	104,456,415
Software	551,872	193,250	(245,081)	-	500,041
Total Capital Assets Being Depreciated and Amortized	395,979,870	2,308,227	(2,469,717)	(115,800)	395,702,580
Less Accumulated Depreciation for:					
Land Improvements	(2,116,269)	(134,896)	9,510	-	(2,241,655)
Buildings and Improvements	(96,506,579)	(5,767,456)	-	-	(102,274,035)
Vehicles	(11,744,063)	(647,666)	59,897	115,800	(12,216,032)
Machinery and Equipment	(13,631,523)	(496,546)	450,808	-	(13,677,261)
Right-to-Use Lease Machinery and Equipment	(133,574)	(74,985)	-	-	(208,559)
Infrastructure	(52,527,671)	(1,755,770)	881,815	-	(53,401,626)
Software	(489,579)	(6,776)	215,468	-	(280,887)
Total Accumulated Amortization and Depreciation	(177,149,258)	(8,884,095)	1,617,498	115,800	(184,300,055)
Total Capital Assets Being Depreciated and Amortized, Net	218,830,612	(6,575,868)	(852,219)	-	211,402,525
Governmental Activities Capital Assets, Net	$ 228,069,070	$ (3,347,433)	$ (852,219)	$ -	$ 223,869,418
Business-Type Activities:					
Capital Assets Not Being Depreciated:					
Land	$ 127,970	$ -	$ -	$ -	$ 127,970
Construction in Progress	-	249,626	-	-	249,626
Total Capital Assets Not Being Depreciated	127,970	249,626	-	-	377,596
Capital Assets Being Depreciated:					
Buildings and Improvements	1,383,627	-	-	-	1,383,627
Vehicles	839,641	98,634	-	115,800	1,054,075
Machinery and Equipment	1,225,290	5,979	(8,155)	-	1,223,114
Infrastructure	96,547,599	-	-	-	96,547,599
Software	19,000	-	-	-	19,000
Total Capital Assets Being Depreciated	100,015,157	104,613	(8,155)	115,800	100,227,415
Less Accumulated Depreciation for:					
Buildings and Improvements	(508,772)	(34,591)	-	-	(543,363)
Vehicles	(636,558)	(24,406)	-	(115,800)	(776,764)
Machinery and Equipment	(680,658)	(78,810)	8,155	-	(751,313)
Infrastructure	(55,359,474)	(1,516,621)	-	-	(56,876,095)
Software	(54)	(1,266)	-	-	(1,320)
Total Accumulated Depreciation	(57,185,516)	(1,655,694)	8,155	(115,800)	(58,948,855)
Total Capital Assets Being Depreciated, Net	42,829,641	(1,551,081)	-	-	41,278,560
Business-Type Activities Capital Assets, Net	$ 42,957,611	$ (1,301,455)	$ -	$ -	$ 41,656,156

NOTE 6 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
General Government	$ 226,428
Public Safety	648,292
Public Works	2,457,955
Social Services	115,148
Library	21,670
Recreation	346,048
Education	5,068,554
Total Depreciation and Amortization Expense - Governmental Activities	$ 8,884,095
Business-Type Activities:	
Utility Commission	$ 1,655,694

Construction Commitments

The Town has active construction projects as of June 30, 2024. At year-end, the Town's commitments are as follows:

Project	Spent-to-Date	Remaining Commitment
Department of Public Works	$ 4,088,422	$ 4,050,437
Public Safety	27,925	2,488
Recreation	3,175,057	812,081
General Government	21,136	151,186
Board of Education	115,914	1,618,941
Total	$ 7,428,454	$ 6,635,133

The commitments are being financed with General Fund and Capital Projects Fund appropriations and state and federal grants and bonding.

NOTE 7 INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2024, is as follows:

Receivable Entity	Payable Entity	Amount
General Fund	Capital and Nonrecurring Expenditures Fund	$ 221,438
General Fund	Waterford High School Building Project	2,942,807
General Fund	Nonmajor Governmental Funds	855,228
General Fund	Utility Commission	262,859
American Rescue Fund	General Fund	2,995,657
Nonmajor Governmental Funds	General Fund	2,327,199
Internal Service Fund	General Fund	78,932
Total		$ 9,684,120

Interfund receivables and payables generally represent temporary balances arising from reimbursement-type transactions.

Interfund transfers for the year ended June 30, 2024, are as follows:

	Transfers In			
	General Fund	Capital and Nonrecurring Expenditures Fund	Nonmajor Governmental Funds	Total Transfers Out
Transfers:				
General Fund	$ -	$ 3,405,140	$ 2,792,370	$ 6,197,510
Non Majors	158,176		-	158,176
Total Transfers In	$ 158,176	$ 3,405,140	$ 2,792,370	$ 6,355,686

Interfund transfers arose from appropriating General Fund amounts to the Capital Improvement and Capital Nonrecurring Funds and various nonmajor governmental funds. There were also transfers out of the Capital Improvement fund of $158,176 into the General fund for unused appropriations.

Capital asset contributions totaling $249,626 were made from governmental funds to business type funds during the year ended June 30, 2024. This activity is included in transfer in the government-wide activity in Exhibit II of the accompanying financial statements.

NOTE 8 LONG-TERM DEBT

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable:					
General Obligation Bonds	$ 61,665,000	$ -	$ 6,450,000	$ 55,215,000	$ 6,595,000
Premium on Bonds	3,021,399	-	667,903	2,353,496	-
Total Bonds Payable	64,686,399	-	7,117,903	57,568,496	6,595,000
Leases Payable	140,887	59,050	78,354	121,583	70,409
Other Liabilities:					
Net OPEB Liability	19,564,899	-	2,714,504	16,850,395	-
Stipulated Tax Judgement	-	966,737	-	966,737	193,347
Landfill Postclosure Monitoring	199,000	-	23,000	176,000	21,000
Compensated Absences	6,872,353	24,787	-	6,897,140	1,087,824
Net Pension Liability	37,159,387	1,085,194	-	38,244,581	-
Total Other Liabilities	63,795,639	2,076,718	2,737,504	63,134,853	1,302,171
Total Governmental Activities Long-Term Liabilities	$ 128,622,925	$ 2,135,768	$ 9,933,761	$ 120,824,932	$ 7,967,580
Business-Type Activities:					
Compensated Absences	$ 363,508	$ -	$ 15,428	$ 348,080	$ 45,191

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:

Description	Maturity Ranges	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance June 30, 2024
Governmental Activities:						
Schools:						
Clark Lane School	$800,000 - $850,000	$ 9,440,000	12/29/2014	8/15/2026	3.0% - 5.0%	$ 2,520,000
Great Neck Elementary	$655,000 - $960,000	9,085,000	12/18/2019	8/1/2030	4.0% - 5.0%	6,340,000
School Issue of 2017	$185,000 - $2,830,000	14,585,000	6/21/2017	6/30/2031	2.0% - 5.0%	10,240,000
Municipal Complex	$680,000 - $685,000	13,655,000	7/23/2020	9/15/2040	2.0% - 5.0%	11,600,000
School Refunding	$905,000 - $3,195,000	28,890,000	12/30/2020	8/15/2033	0.3% - 2.0%	24,515,000
Total						$ 55,215,000

NOTE 8 LONG-TERM DEBT (CONTINUED)

Annual debt service requirements to maturity for general obligation bonds are as follows:

	Governmental Activities	
Fiscal Year Ending June 30,	Principal	Interest
2025	6,595,000	1,514,746
2026	6,645,000	1,319,500
2027	6,395,000	1,083,426
2028	5,545,000	829,375
2029	5,770,000	632,761
2030-2034	19,505,000	1,347,711
2035-2039	3,400,000	321,300
2040-2044	1,360,000	28,900
Total	$ 55,215,000	$ 7,077,719

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 2030.

Total future minimum lease payments under lease agreements are as follows:

	Governmental Activities	
Fiscal Year Ending June 30,	Principal	Interest
2025	$ 70,409	$ 2,824
2026	23,095	1,625
2027	13,313	907
2028	8,894	457
2029	5,508	112
2030	364	-
Total	$ 121,583	$ 5,925

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 $176,000.

Stipulated Tax Judgement

In 2024, the Town agreed to a stipulation for judgement totaling $966,737, following a challenge by taxpayers regarding the valuation and assessment of certain real property and personal property relating to the 2022 Grand List. The judgement will be repaid in equal installments of $193,347.40 over a five-year period.

NOTE 8 LONG-TERM DEBT (CONTINUED)

Authorized But Unissued

The total of authorized but unissued bonds at June 30, 2024, 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.

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):

Category	Debt Limit	Indebtedness	Balance
General Purpose	$ 219,951	$ 12,945	$ 207,006
Schools	439,902	50,862	389,040
Sewers	366,585	-	366,585
Urban Renewal	317,707	-	317,707
Pension Deficit	293,268	-	293,268
Total	$ 1,637,413	$ 63,807	$ 1,573,606

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or $684,277,258.

NOTE 9 FUND BALANCE

The components of fund balance for the governmental funds as of June 30, 2024, are as follows:

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	American Rescue Fund	Nonmajor Governmental Funds	Total
Fund Balances:						
Nonspendable:						
Inventory	$ -	$ -	$ -	$ -	$ 26,260	$ 26,260
Prepaid Expenditures	10,503	-	-	-	659	11,162
Nonspendable Trust	-	-	-	-	116,969	116,969
Restricted for:						
General Government	-	-	-	-	34,111	34,111
Public Safety	-	-	-	-	35,369	35,369
Public Works	-	-	-	-	790,623	790,623
Recreation	-	-	-	-	131,203	131,203
Social Services	-	-	-	-	288,160	288,160
Education	-	-	-	-	750,265	750,265
Committed to:						
Public Works	-	-	-	-	570,671	570,671
Other Capital Projects	-	10,806,860	-	-	6,875,771	17,682,631
Education	-	-	-	-	452,070	452,070
Assigned to:						
General Government	37,733	-	-	-	-	37,733
Public Safety	4,111	-	-	-	-	4,111
Public Works	22,548	-	-	-	-	22,548
Education	205,803	-	-	-	-	205,803
Use of Fund Balance	1,000,000					1,000,000
Unassigned	23,684,472	-	(2,941,509)	-	(58,196)	20,684,767
Total Fund Balances	$ 24,965,170	$ 10,806,860	$ (2,941,509)	$ -	$ 10,013,935	$ 42,844,456

NOTE 9 FUND BALANCE (CONTINUED)

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, 2024, the amount of General Fund encumbrances expected to be honored upon performance by the vendor in the next year totaled $133,882.

NOTE 10 TAX ABATEMENTS

As of June 30, 2024, the Town provides tax abatements through the following programs:

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, 2024, taxes abated through this agreement totaled $22,226. 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 that was extended to August 31, 2027, and is determined by the percentage of the annual Town levy that is expended for education. For the year ended June 30, 2024, taxes abated through this agreement totaled $18,280. 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.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Pension Trust Fund

A. 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.

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.

B. 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 five 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.

C. 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 1 but no later than December 31 of each odd-numbered year;

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Pension Trust Fund (Continued)

C. Plan Administration (Continued)

- 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, 2023, the date of the latest actuarial valuation:

Retirees, Disabled Employees, and Beneficiaries Currently Receiving Benefits	6
Terminated Plan Members Entitled to Benefits But Not Yet Receiving Them	-
Active Members	-
Total	6

D. 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, 2024, were $27,280, with contributions of $27,280 made by the Town. Excess assets in the Plan may be used to fund past service costs for employees who transferred to MERS.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Pension Trust Fund (Continued)

E. 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, 2024, 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, 2024:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Bonds	30.00 %	1.10 %
US Bonds - Dynamic	16.50	1.10
Global Bonds	3.50	0.70
Large Cap Domestic Equity	20.63	4.50
Small Cap Domestic Equity	6.88	4.80
Developed International Equity	16.88	7.30
Emerging International Equity	5.63	8.60
Total	100.00 %	

Rate of Return

For the year ended June 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.62%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

F. Net Pension Liability of the Town

The components of the net pension liability of the Town at June 30, 2024, were as follows:

Total Pension Liability	$ 674,405
Plan Fiduciary Net Position	506,792
Net Pension Liability	$ 167,613
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.15 %

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Pension Trust Fund (Continued)

F. Net Pension Liability of the Town (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Cost-of-Living Adjustments	2.40%
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.

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.

G. Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances - July 1, 2023	$ 717,948	$ 509,459	$ 208,489
Changes for the Year:			
Interest on Total Pension Liability	43,263	-	43,263
Employer Contributions	-	27,280	(27,280)
Net Investment Income	-	57,652	(57,652)
Benefit Payments, Including Refund to Employee Contributions	(86,806)	(86,806)	-
Administrative Expenses	-	(793)	793
Net Changes	(43,543)	(2,667)	(40,876)
Balances - June 30, 2024	$ 674,405	$ 506,792	$ 167,613

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Pension Trust Fund (Continued)

H. 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	$ 214,379	$ 167,613	$ 124,113

I. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2024, the Town recognized pension expense of $16,934. At June 30, 2024, 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	$ 7,077

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending June 30,	Governmental Activities
2025	$ 2,775
2026	19,637
2027	(9,808)
2028	(5,527)
Total	$ 7,077

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Pension Trust Fund (Continued)

J. Schedule of Plan Net Position

	Pension Trust Fund
Assets:	
Cash and Cash Equivalents	$ 13,614
Investments:	
Mutual Funds	494,241
Total Assets	507,855
Liabilities:	
Accounts and Other Payables	1,063
Net Position:	
Restricted for Pension Benefits	$ 506,792

K. Schedule of Changes in Plan Net

	Pension Trust Fund
Additions:	
Contributions:	
Employer	$ 27,280
Investment Income:	
Net Appreciation in Fair Value of Investments	57,652
Total Additions	84,932
Deductions:	
Benefit Payments	86,806
Administration	793
Total Deductions	87,599
Change in Net Position	(2,667)
Net Position - Beginning of Year	509,459
Net Position - End of Year	$ 506,792

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System

A. 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 multiemployer 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.

B. 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 five years of continuous active service, or 15 years 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.

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 five 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.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

B. Benefit Provisions (Continued)

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.

C. Contributions

Member

Contributions for members not covered by social security are 7% of compensation; for members covered by social security, 4.25% of compensation up to the social security taxable wage base plus 7% of compensation, 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. The Town's required contribution for the year ended June 30, 2024, was $4,314,719.

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, the Town reports a total liability of $38,076,968 for its proportionate share of the net pension liability. The net pension liability was measured at June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The actuarial assumptions used in the June 30, 2023, valuation were based on results of an actuarial experience study for the period July 1, 2017, through June 30, 2022. 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, 2024, the Town's proportion was 2.69%. The Town's proportion was 2.69% for the beginning of the period, which represents no change from the prior year.

For the year ended June 30, 2024, the Town recognized pension expense of $3,290,740. At June 30, 2024, 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	$ 3,196,116	$ 422,529
Changes of Assumptions	4,003,218	-
Net Difference Between Projected and Actual Earning on Pension Plan Investments	3,057,122	-
Change in Employer Proportional Share	954,675	2,280,232
Contributions After the Measurement Date	4,200,150	-
Total	$ 15,411,281	$ 2,702,761

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:

Year Ending June 30,	Governmental Activities
2025	$ 1,915,415
2026	1,550,658
2027	4,041,283
2028	737,197
2029	263,817
Total	$ 8,508,370

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

E. Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement period:

Inflation	2.50%
Salary Increase	3.00%-9.50%, Including Inflation
Investment Rate of Return	7.00%, Net of Pension Plan Investment Expense, Including Inflation

Mortality rates were based on the Pub-2010 Mortality Tables set-forward one year (except active employees) and projected generationally with Scale MP-2021.

General Employees:
- Service Retirees: General, Healthy Retiree Mortality Table
- Disabled Retirees: General, Disabled Retiree Mortality Table
- Beneficiaries: General, Contingent Annuitant Mortality Table
- Active Employees: General, Employee Mortality Table

Policemen and Firemen:
- Service Retirees: Public Safety, Healthy Retiree Mortality Table
- Disabled Retirees: Public Safety, Disabled Retiree Mortality Table
- Beneficiaries: Public Safety, Contingent Annuitant Mortality Table
- Active Employees: Public Safety, Employee Mortality Table

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%.

A phase out the COLA floor from the existing 2.5% guaranteed minimum to zero over 5-years as follows:
- For those retiring between 7/1/2025 and 6/30/2026 – MERS COLA Minimum = 2.0%
- For those retiring between 7/1/2026 and 6/30/2027 – MERS COLA Minimum = 1.5%
- For those retiring between 7/1/2027 and 6/30/2028 – MERS COLA Minimum = 1.0%
- For those retiring between 7/1/2028 and 6/30/2029 – MERS COLA Minimum = 0.5%
- For those retiring on or after 7/1/2029 – MERS COLA Minimum = 0%

For years in which inflation (as measured by the CPI-W) increases by 2% or less, the MERS COLA will track inflation directly. For those years in which inflation increases by 2% or more, the COLA will be 60% of the annual increase in the CPI up to 6% plus 75% of the annual increase in the CPI above 6% and capped at a 7.5%

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

F. Actuarial Assumptions (Continued)

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
Global Equity	37.00 %	6.90 %
Public Credit	2.00	2.90
Core Fixed Income Fund	13.00	0.40
Liquidity Fund	1.00	(0.40)
Risk Mitigation	5.00	0.10
Private Equity Fund	15.00	11.20
Private Credit	10.00	6.20
Real Estate Fund	10.00	6.30
Infra. and Natural Resources	7.00	7.70
Total	100.00 %	

G. 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.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Municipal Employees' Retirement System (Continued)

H. 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	$ 53,387,681	$ 38,076,968	$ 25,313,484

Connecticut State Teachers' Retirement System – Pension

A. 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, multiemployer 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.

B. 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 three 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.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Connecticut State Teachers' Retirement System – Pension (Continued)

B. Benefit Provisions (Continued)

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.

C. 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, 2024, the amount of "on-behalf" contributions made by the state was $8,314,455 and is recognized in the General Fund as intergovernmental revenues and education expenditures.

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.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Connecticut State Teachers' Retirement System – Pension (Continued)

D. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, 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	89,609,056
Total	$ 89,609,056

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. At June 30, 2024, the Town has no proportionate share of the net pension liability.

For the year ended June 30, 2024, the Town recognized pension expense and revenue of $8,579,548 in Exhibit II.

E. Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2023, 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.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Connecticut State Teachers' Retirement System – Pension (Continued)

E. Actuarial Assumptions (Continued)

The actuarial assumptions used in the June 30, 2023, 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.

Benefit changes since the prior year are as follows:

- There were no changes in benefits 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%.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Connecticut State Teachers' Retirement System – Pension (Continued)

E. Actuarial Assumptions (Continued)

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.00 %	6.80 %
Public Credit	2.00	2.90
Core Fixed Income	13.00	0.40
Liquidity Fund	1.00	(0.40)
Risk Mitigation	5.00	0.10
Private Equity	15.00	11.20
Private Credit	10.00	6.10
Real Estate	10.00	6.20
Infrastructure and Natural Resources	7.00	7.70
Total	100.00 %	

F. 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.

G. 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.

NOTE 11 EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (CONTINUED)

Connecticut State Teachers' Retirement System – Pension (Continued)

H. 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.

I. 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.

J. Aggregated Pension Information

The Town recognized the following amounts related to pension plans as of and for the year ended June 30, 2024:

	Town Pension	MERS	State Teachers	Total
Deferred Outflows of Resources Related to Pensions	$ 7,077	$ 15,411,281	$ -	$ 15,418,358
Net Pension Liability	167,613	38,076,968	-	38,244,581
Deferred Inflows of Resources Related to Pensions	-	2,702,761	-	2,702,761
Pension Expense	16,934	3,290,740	8,579,548	11,887,222
Total	$ 191,624	$ 59,481,750	$ 8,579,548	$ 68,252,922

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS

Town Post-Retirement Healthcare Plan

A. 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.

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.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Town Post-Retirement Healthcare Plan (Continued)

B. 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 $2,023,664. There are no employee contributions.

At July 1, 2022, plan membership consisted of the following:

Active Employees	368
Retired Employees	118
Total	486

C. Investments

Investment Policy

The OPEB Plan's policy regarding 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, 2024, the annual money-weighted rate of return on investments, net of investment expense, was 10.96%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

D. Net OPEB Liability of the Town

The components of the net OPEB liability of the Town at June 30, 2024, were as follows:

Total OPEB Liability	$ 30,161,924
Plan Fiduciary Net Position	13,311,529
Net OPEB Liability	$ 16,850,395
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	44.13%

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Town Post-Retirement Healthcare Plan (Continued)

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2022, rolled forward to June 30, 2024, 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	
Medical	6.50% Decreasing 0.20% per Year to an Ultimate Rate of 4.40% for 2033 and Later Years
Dental	4.00% per Year

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-2021.

The actuarial assumptions used in the July 1, 2022, 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, 2024, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core Fixed Income	16.00 %	1.10 %
Dynamic Bonds	12.00	1.10
Global Bonds	2.00	0.70
US Large Cap	32.25	4.50
US Small Cap	5.75	4.80
International Equity Developed	21.00	7.30
Emerging Markets	6.00	8.60
Broad Real Assets	5.00	3.40
Total	100.00 %	

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Town Post-Retirement Healthcare Plan (Continued)

F. 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.

G. 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:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net OPEB Liability	$ 19,837,420	$ 16,850,395	$ 14,250,362

H. 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:

	1% Decrease (5.50% Decreasing to 3.40%)	Current Health Care Trend Rate (6.50% Decreasing to 4.40%)	1% Increase (7.50% Decreasing to 5.40%)
Net OPEB Liability	$ 14,041,474	$ 16,850,395	$ 20,116,927

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Town Post-Retirement Healthcare Plan (Continued)

I. Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances - July 1, 2023	$ 30,109,553	$ 10,544,654	$ 19,564,899
Changes for the Year:			
Service Cost	273,763	-	273,763
Interest on Total OPEB Liability	1,955,531	-	1,955,531
Differences Between Expected and Actual Experience	(1,611,564)	-	(1,611,564)
Changes in Assumptions	-	-	-
Employer Contributions	-	2,023,664	(2,023,664)
Net Investment Income	-	1,302,961	(1,302,961)
Benefit Payments, Including Refund to Employee Contributions	(565,359)	(565,359)	-
Administrative Expenses	-	5,609	(5,609)
Net Changes	52,371	2,766,875	(2,714,504)
Balances - June 30, 2024	$ 30,161,924	$ 13,311,529	$ 16,850,395

J. OPEB Expense and Deferred Outflow/Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Town recognized OPEB expense of $1,101,868. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	$ 1,711,070	$ 3,057,406
Changes of Assumptions	860,626	403,126
Net Difference Between Projected and Actual Earning on OPEB Plan Investments	-	181,114
Total	$ 2,571,696	$ 3,641,646

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Town Post-Retirement Healthcare Plan (Continued)

J. OPEB Expense and Deferred Outflow/Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	Governmental Activities
2025	$ (276,323)
2026	6,044
2027	(384,568)
2028	(309,887)
2028	(137,938)
Thereafter	32,722
Total	$ (1,069,950)

K. Schedule of Plan Net Position

	OPEB Trust Fund
Assets:	
Cash and Cash Equivalents	$ 23,616
Investments:	
Mutual Funds	13,307,900
Total Assets	13,331,516
Liabilities:	
Accounts and Other Payables	19,987
Total Liabilities	19,987
Net Position:	
Restricted for OPEB Benefits	$ 13,311,529
Total Net Position	$ 13,311,529

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Town Post-Retirement Healthcare Plan (Continued)

L. Schedule of Changes in Plan Net Position

	OPEB Trust Fund
Additions:	
Contributions:	
Employer	$ 2,023,664
Investment Income:	
Net Depreciation in Fair Value of Investments	1,302,961
Total Additions	3,326,625
Deductions:	
Benefit Payments	565,359
Administration	(5,609)
Total Deductions	559,750
Change in Net Position	2,766,875
Net Position - Beginning of Year	10,544,654
Net Position - End of Year	$ 13,311,529

Other Postemployment Benefits – Connecticut State Teachers' Retirement Plan

A. 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, multiemployer 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.

B. Benefit Provisions

There are two types of the healthcare 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.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Other Postemployment Benefits – Connecticut State Teachers' Retirement Plan (Continued)

B. Benefit Provisions (Continued)

Any member who is not currently participating in Medicare Parts A & B is eligible to continue healthcare coverage with their former employer. A subsidy of up to $220 per month for a retired member plus an additional $220 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. A subsidy amount of $440 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 $440 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 healthcare 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 healthcare coverage or elect to not enroll in a CTRB sponsored healthcare coverage option must wait two years to re-enroll.

Survivor Healthcare Coverage

Survivors of former employees or retirees remain eligible to participate in the plan and continue to be eligible to receive either the $220 monthly subsidy or participate in the TRB-Sponsored Medicare Supplement Plans, as long as they do not remarry.

C. 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.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Other Postemployment Benefits – Connecticut State Teachers' Retirement Plan (Continued)

C. Eligibility (Continued)

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.

Pro ratable Retirement

Age 60 with 10 years of Credited Service.

Disability Retirement

No service requirement if incurred in the performance of duty, and five years of Credited Service in Connecticut if not incurred in the performance of duty.

Termination of Employment

Ten or more years of Credited Service.

D. 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, 2024, the amount of "on-behalf" contributions made by the state was $113,143 and is recognized in the General Fund as intergovernmental revenues and education expenditures.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Other Postemployment Benefits – Connecticut State Teachers' Retirement Plan (Continued)

D. Contributions (Continued)

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.

E. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2024, 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		8,395,138
Total	$	8,395,138

E. OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. At June 30, 2024, the Town has no proportionate share of the net OPEB liability.

For the year ended June 30, 2024, the Town recognized OPEB expense and revenue of $989,002 in Exhibit II.

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Other Postemployment Benefits – Connecticut State Teachers' Retirement Plan (Continued)

F. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Healthcare Costs Trend Rate	Known increases until calendar year 2024, then general trend decreasing to an ultimate rate of 4.5% by 2031
Salary Increases	3.00%-6.50%, Including Inflation
Investment Rate of Return	3.00%, Net of OPEB Plan Investment Expense, Including Inflation
Year Fund Net Position Will be Depleted	2028

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, 2023, valuation were based on the results of an actuarial experience study for the period July 1, 2014 - June 30, 2019.

The changes in the assumptions since the prior year are as follows:

- Discount rate changed from 3.53% to 3.64%

The changes in the benefit terms since the prior year are as follows:

- There were no changes in benefits that affected the measurement of the OPEB plan since the prior 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 (0.77%).

NOTE 12 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Other Postemployment Benefits - Connecticut State Teachers' Retirement Plan (Continued)

G. Discount Rate

The discount rate used to measure the total OPEB liability was 3.64%. 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, 2023.

In addition to the actuarial methods and assumptions of the June 30, 2023, 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%
- 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 2028 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

H. Sensitivity of the Net OPEB Liability to Changes in the Healthcare 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 healthcare cost trend rate or the discount rate would only impact the amount recorded by the state of Connecticut.

I. 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 Annual Comprehensive Financial Report at www.ct.gov.

J. 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.

NOTE 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, 2024.

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.

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, 2024, of $864,000.

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, 2024 and 2023, is presented below:

	2024	2023
Unpaid Claims, July 1	$ 727,000	$ 1,085,000
Incurred Claims (Including IBNR)	10,791,859	9,308,605
Claim Payments	(10,654,859)	(9,666,605)
Unpaid Claims, June 30	$ 864,000	$ 727,000

NOTE 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.

NOTE 14 CONTINGENT LIABILITIES AND COMMITMENTS (CONTINUED)

Contingent Liabilities (Continued)

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.

NOTE 15 MAJOR TAXPAYER

For the fiscal year ended June 30, 2024, 34.7% 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
YEAR ENDED JUNE 30, 2024
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Property Taxes:				
Revenues from Current Year	$ 95,263,203	$ 95,263,203	$ 95,596,370	$ 333,167
Prior Year Taxes	476,546	476,546	411,350	(65,196)
Interest and Lien Fees	291,306	291,306	292,668	1,362
Total Property Taxes	96,031,055	96,031,055	96,300,388	269,333
Intergovernmental:				
State of Connecticut:				
Equalized Cost Sharing	326,444	326,444	322,130	(4,314)
Health and Welfare	6,359	6,359	6,810	451
General Government:				
Tax Relief:				
Tiered Pilot	315,978	315,978	347,575	31,597
Disabled	1,200	1,200	1,486	286
Veterans	5,000	5,000	3,671	(1,329)
Court Fines	-	-	19,272	19,272
Civil Preparedness	20,000	20,000	38,988	18,988
Telecommunication	58,071	58,071	89,710	31,639
Town Aid Road	321,120	321,120	321,360	240
SDE State Grant	14,000	14,000	-	(14,000)
LOCIP	116,994	116,994	-	(116,994)
Enhancement 911	22,981	22,981	22,583	(398)
Municipal Revenue Sharing	379,498	379,498	493,810	114,312
Grants for Municipal Projects	68,510	68,510	34,255	(34,255)
Total State of Connecticut	1,656,155	1,656,155	1,701,650	45,495
Total Intergovernmental	1,656,155	1,656,155	1,701,650	45,495
Licenses and Permits:				
Recreation and Parks Commission	165,000	165,000	281,878	116,878
Building Inspector	400,000	400,000	580,773	180,773
License, Fees, Permits, and Fines	135,309	135,309	17,670	(117,639)
Conveyance Tax	200,000	200,000	308,828	108,828
Planning and Zoning	54,183	54,183	52,565	(1,618)
Liens - Utility Commission	-	-	8,220	8,220
Town Clerk Fees	175,000	175,000	145,720	(29,281)
Total Licenses and Permits	1,129,492	1,129,492	1,395,654	266,162

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2024
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual Budgetary Basis	Variance Over (Under)
	Original	Final		
Fines, Penalties, and Charges for Services:				
Tuition	$ 60,000	$ 60,000	$ 86,287	$ 26,287
Library	-	-	1,525	1,525
Fire Services Inspections and Plan Fees	-	-	9,500	9,500
Bulky Waste Fees	110,000	110,000	118,795	8,795
Recycling	55,000	55,000	48,609	(6,391)
Miscellaneous	27,582	27,582	162,267	134,685
EMS - Reg. Comm Ctr Fees	6,000	6,000	6,000	-
Tipping Fees	275,000	275,000	175,595	(99,405)
Senior Services	10,196	10,196	21,068	10,872
Total Fines, Penalties, and Charges for Services	543,778	543,778	629,647	85,869
Other Sources:				
Rent and Miscellaneous	1,500	1,500	4,980	3,480
Rental of Buildings	50,000	50,000	83,721	33,721
Sale of Equipment	1,000	1,000	12,635	11,635
NI Radio Comm. Network Use Fee	72,000	72,000	85,148	13,148
SCRRRA Rebate	-	-	1,532	1,532
Eugene O'Neill Lease	10,000	10,000	22,474	12,474
YSB BOE Clerical Stipend	5,000	5,000	-	(5,000)
BOE Custodial Stipend	73,218	73,218	73,218	-
Total Other Sources	212,718	212,718	283,707	70,989
Interest and Dividends:				
Interest on Investments	2,500,000	2,500,000	3,091,635	591,635
Total Revenues	102,073,198	102,073,198	103,402,681	1,329,483
Other Financing Sources:				
Transfers In	-	-	158,176	158,176
Cancellation of Prior Year Encumbrances	-	-	36,629	36,629
Total Other Financing Sources	-	-	194,805	194,805
Total Revenues and Other Financing Sources	$ 102,073,198	$ 102,073,198	103,597,486	$ 1,524,288
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.			8,314,455	
State of Connecticut State Teachers' Retirement System on-behalf OPEB contributions for Town teachers is not budgeted.			113,143	
Encumbrances for purchases and commitments which were subsequently cancelled in the next fiscal year			(36,629)	
Excess cost - student based grant			646,379	
GASB 87 not budgeted - issuance of capital lease			55,681	
GASB 54 activity of certain special revenue funds now consolidated into the General Fund			42,363	
Total Revenues and Other Financing Sources as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds			$ 112,732,878	

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
YEAR ENDED JUNE 30, 2024
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual Budgetary	Variance (Over)
	Original	Final	Basis	Under
General Government:				
Selectman:				
Personnel Costs	$ 201,395	$ 201,125	$ 188,367	$ 12,758
Services	5,060	2,784	2,581	203
Materials and Supplies	1,150	3,696	3,695	1
Total Selectman	207,605	207,605	194,643	12,962
Registrar of Voters:				
Personnel Costs	63,721	83,528	80,950	2,578
Services	6,382	7,266	6,594	672
Materials and Supplies	9,384	12,450	11,650	800
Equipment	1	1	-	1
Total Registrar of Voters	79,488	103,245	99,194	4,051
Board of Finance:				
Personnel Costs	3,114	2,739	1,511	1,228
Services	67,000	81,544	80,939	605
Materials and Supplies	45	45	-	45
Total Board of Finance	70,159	84,328	82,450	1,878
Assessor:				
Personnel Costs	278,748	288,018	285,336	2,682
Services	11,391	12,631	12,227	404
Materials and Supplies	2,009	769	138	631
Total Assessor	292,148	301,418	297,701	3,717
Board of Assessment Appeals:				
Personnel Costs	1,052	1,052	769	283
Services	550	550	399	151
Total Board of Assessment Appeals	1,602	1,602	1,168	434
Tax Collector:				
Personnel Costs	185,903	194,302	194,245	57
Services	31,912	40,277	40,067	210
Materials and Supplies	50	399	399	-
Equipment	-	2,340	2,329	11
Total Tax Collector	217,865	237,318	237,040	278
Finance:				
Personnel Costs	590,417	590,424	585,820	4,604
Services	137,189	151,950	147,829	4,121
Materials and Supplies	20,000	21,779	21,779	-
Equipment	115	2,330	2,329	1
Total Finance	747,721	766,483	757,757	8,726
Legal Department:				
Services	295,000	432,973	432,852	121

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TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2024
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Town Clerk:				
Personnel Costs	$ 219,625	$ 224,116	$ 223,090	$ 1,026
Services	29,750	29,750	26,805	2,945
Materials and Supplies	2,850	2,850	2,476	374
Total Town Clerk	252,225	256,716	252,371	4,345
Planning and Zoning Commission:				
Personnel Costs	611,808	600,608	599,927	681
Services	44,402	58,542	55,317	3,225
Materials and Supplies	3,560	1,788	1,771	17
Equipment	1,440	272	272	-
Total Planning and Zoning Commission	661,210	661,210	657,287	3,923
Insurance:				
Services	5,105,857	4,814,044	4,755,071	58,973
Economic Development Commission:				
Services	27,447	27,447	26,321	1,126
Conservation Commission:				
Services	17,750	17,750	9,280	8,470
Materials and Supplies	500	500	191	309
Total Conservation Commission	18,250	18,250	9,471	8,779
Zoning Board of Appeals:				
Services	4,260	4,260	1,610	2,650
Materials and Supplies	50	50	-	50
Total Zoning Board of Appeals	4,310	4,310	1,610	2,700
Retirement Commission:				
Personnel Costs	7,049,737	6,939,104	6,378,194	560,910
Representative Town Meeting:				
Personnel Costs	1	1	-	1
Services	18,902	18,902	16,247	2,655
Total Representative Town Meeting	18,903	18,903	16,247	2,656

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2024
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
General Government (Continued):				
Building Department:				
Personnel Costs	$ 263,291	$ 263,291	$ 260,124	$ 3,167
Services	30,260	29,260	14,722	14,538
Materials and Supplies	3,258	4,258	2,250	2,008
Equipment	800	800	778	22
Total Building Department	297,609	297,609	277,874	19,735
Social Service Grants:				
Services	67,682	67,682	66,681	1,001
Contracts Out to Agencies	20,500	20,500	20,500	-
Total Social Service Grants	88,182	88,182	87,181	1,001
Contingency:				
Miscellaneous	265,000	2,390	-	2,390
Flood and Erosion Control Board:				
Personnel Costs	818	818	571	247
Services	1,295	1,295	4	1,291
Materials and Supplies	25	25	-	25
Total Flood and Erosion Control Board	2,138	2,138	575	1,563
Ethics Commission:				
Personnel Costs	650	650	348	302
Services	200	200	100	100
Materials and Supplies	50	50	-	50
Total Ethics Commission	900	900	448	452
Human Resources:				
Personnel Costs	167,729	188,047	188,046	1
Services	91,107	75,544	64,410	11,134
Materials and Supplies	1,000	15,040	15,038	2
Total Human Resources	259,836	278,631	267,494	11,137
Information Technology:				
Personnel Costs	243,017	250,017	249,893	124
Services	877,381	870,381	853,307	17,074
Equipment	44,783	44,783	43,056	1,727
Total Information Technology	1,165,181	1,165,181	1,146,256	18,925
Total General Government	17,128,373	16,709,987	15,979,205	730,782

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TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2024
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual Budgetary	Variance (Over)
	Original	Final	Basis	Under
Public Safety:				
Emergency Management:				
Personnel Costs	$ 996,491	$ 996,491	$ 943,822	$ 52,669
Services	94,762	94,762	56,673	38,089
Materials and Supplies	3,310	3,310	1,834	1,476
Total Emergency Management	1,094,563	1,094,563	1,002,329	92,234
Fire Services:				
Personnel Costs	2,324,763	2,294,346	2,276,127	18,219
Services	929,055	911,259	905,533	5,726
Materials and Supplies	231,300	290,316	281,420	8,896
Equipment	46,500	35,697	34,330	1,367
Total Fire Services	3,531,618	3,531,618	3,497,410	34,208
Police Department:				
Personnel Costs	6,231,066	6,293,760	6,073,995	219,765
Services	260,582	277,082	255,584	21,498
Materials and Supplies	231,815	250,315	235,308	15,007
Equipment	7,139	7,139	7,111	28
Total Police Department	6,730,602	6,828,296	6,571,998	256,298
Total Public Safety	11,356,783	11,454,477	11,071,737	382,740
Public Works:				
Building Maintenance:				
Personnel Costs	79,422	57,849	57,848	1
Services	809,348	1,111,842	1,103,189	8,653
Materials and Supplies	6,000	6,725	6,704	21
Capital Improvements	5,000	5,000	4,982	18
Total Building Maintenance	899,770	1,181,416	1,172,723	8,693
Public Works:				
Personnel Costs	2,625,008	2,583,754	2,391,808	191,946
Services	1,245,500	1,216,633	1,115,250	101,383
Materials and Supplies	776,415	803,861	729,097	74,764
Equipment	26,755	67,687	47,065	20,622
Capital Improvements	321,120	286,446	249,490	36,956
Total Public Works	4,994,798	4,958,381	4,532,710	425,671
Total Public Works	5,894,568	6,139,797	5,705,433	434,364

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2024
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
Social Services:				
Youth Service Bureau:				
Personnel Costs	$ 195,869	$ 217,577	$ 215,036	$ 2,541
Services	43,958	43,958	42,167	1,791
Total Social Services	239,827	261,535	257,203	4,332
Conservation of Health:				
Services	148,407	148,408	148,407	1
Waterford Public Health Nursing Service:				
Contracts Out to Agencies	25,911	25,911	15,653	10,258
Senior Citizen Commission:				
Personnel Costs	445,949	456,368	456,365	3
Services	20,229	18,656	17,474	1,182
Materials and Supplies	17,196	13,610	13,582	28
Equipment	1,257	1,257	1,141	116
Total Senior Citizen Commission	484,631	489,891	488,562	1,329
Total Social Services	898,776	925,745	909,825	15,920
Library:				
Personnel Costs	952,641	1,012,452	1,009,879	2,573
Services	1,196	1,196	1,170	26
Materials and Supplies	8,000	8,000	7,844	156
Equipment	45,000	45,000	44,999	1
Total Library	1,006,837	1,066,648	1,063,892	2,756
Recreation and Parks:				
Personnel Costs	1,123,277	1,176,806	1,176,803	3
Services	200,897	160,133	158,617	1,516
Materials and Supplies	94,599	91,666	81,159	10,507
Total Recreation and Parks	1,418,773	1,428,605	1,416,579	12,026
Debt Service:				
Principal	6,450,000	6,450,000	6,450,000	-
Interest	1,698,250	1,698,250	1,698,250	-
Total Debt Service	8,148,250	8,148,250	8,148,250	-
Board of Education	54,193,983	54,446,027	54,418,893	27,134
Total Expenditures	100,046,343	100,319,536	98,713,814	1,605,722

(Continued on next page)

TOWN OF WATERFORD, CONNECTICUT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL (CONTINUED)
YEAR ENDED JUNE 30, 2024
(NON-GAAP BUDGETARY BASIS)

	Budgeted Amounts		Actual Budgetary Basis	Variance (Over) Under
	Original	Final		
Other Financing Uses:				
Transfers Out	$ 2,026,855	$ 6,301,644	$ 6,301,644	$ -
Total Expenditures and Other Financing Uses	$ 102,073,198	$ 106,621,180	105,015,458	$ 1,605,722
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.			8,314,455	
State of Connecticut State Teachers' Retirement System on-behalf OPEB contributions for Town teachers is not budgeted.			113,143	
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.			63,904	
Excess cost - student based grant			646,379	
GASB 54 Activity of Certain Special Revenue Funds now consolidated into the General Fund			131,452	
GASB 87 not budgeted - capital outlay			55,681	
Transfers to Certain Special Revenue Funds consolidated with the General Fund are eliminated for GAAP reporting purposes upon consolidation.			(104,134)	
Total Expenditures and Other Financing Sources as Reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds			$ 114,236,338	

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
PENSION TRUST FUND
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability:										
Interest	$ 43,263	$ 43,846	$ 55,573	$ 57,640	$ 59,937	$ 63,102	$ 61,919	$ 66,103	$ 82,588	$ 87,820
Differences Between Expected and Actual Experience	-	18,735	(116,458)	-	6,607	-	(23,064)	-	(83,403)	-
Changes of Assumptions	-	-	(38,223)	-	-	-	101,230	-	65,285	-
Benefit Payments	(86,806)	(90,966)	(86,141)	(95,139)	(111,229)	(116,167)	(126,029)	(139,838)	(151,557)	(168,133)
Net Change in Total Pension Liability	(43,543)	(28,385)	(185,249)	(37,499)	(44,685)	(53,065)	14,056	(73,735)	(87,087)	(80,313)
Total Pension Liability - Beginning	717,948	746,333	931,582	969,081	1,013,766	1,066,831	1,052,775	1,126,510	1,213,597	1,293,910
Total Pension Liability - Ending	674,405	717,948	746,333	931,582	969,081	1,013,766	1,066,831	1,052,775	1,126,510	1,213,597
Plan Fiduciary Net Position:										
Contributions - Employer	27,280	27,280	83,000	82,000	89,953	82,000	81,493	84,000	83,367	83,367
Net Investment Income	57,652	52,142	(107,502)	117,497	32,400	29,150	28,406	54,202	11,137	19,200
Benefit Payments	(86,806)	(90,966)	(86,141)	(95,139)	(111,229)	(116,167)	(126,029)	(139,838)	(151,557)	(168,133)
Administrative Expense	(793)	(1,833)	(5,571)	(5,755)	(5,958)	(3,271)	(4,821)	(9,314)	(6,948)	(8,511)
Net Change in Plan Fiduciary Net Position	(2,667)	(13,377)	(116,214)	98,603	5,166	(8,288)	(20,951)	(10,950)	(64,001)	(74,077)
Plan Fiduciary Net Position - Beginning	509,459	522,836	639,050	540,447	535,281	543,569	564,520	575,470	639,471	713,548
Plan Fiduciary Net Position - Ending	506,792	509,459	522,836	639,050	540,447	535,281	543,569	564,520	575,470	639,471
Net Pension Liability - Ending	$ 167,613	$ 208,489	$ 223,497	$ 292,532	$ 428,634	$ 478,485	$ 523,262	$ 488,255	$ 551,040	$ 574,126
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.15%	70.96%	70.05%	68.60%	55.77%	52.80%	50.95%	53.62%	51.08%	52.69%
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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 27,280	$ 27,280	$ 59,870	$ 59,870	$ 81,131	$ 81,131	$ 81,493	$ 81,493	$ 83,367	$ 83,367
Contributions in Relation to the Actuarially Determined Contribution	27,280	27,280	83,000	82,000	89,953	82,000	81,493	84,000	83,367	83,367
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, 2023
Measurement Date: June 30, 2024
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, 2023 Valuation Ten 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%
Cost-of-Living Increases	2.40%
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.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
PENSION TRUST FUND
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Annual Money-Weighted Rate of Return, Net of Investment Expense	11.62%	10.28%	-15.96%	20.68%	5.97%	5.55%	5.12%	9.89%	1.75%	2.57%

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL EMPLOYEES RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Town's Proportion of the Net Pension Liability	2.69%	2.69%	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	$ 38,076,968	$ 36,950,898	$ 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	$ 22,269,793	$ 22,290,531	$ 22,102,038	$ 22,102,038	$ 22,102,038	$ 21,046,486	$ 21,269,052	$ 20,394,151	$ 18,584,885	$ 17,944,522
Town's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	170.98%	165.77%	91.27%	151.52%	140.92%	139.70%	64.60%	79.61%	67.24%	69.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	69.54%	68.71%	82.59%	71.18%	72.69%	73.60%	91.68%	88.29%	92.72%	90.48%

*Notes:
- 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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 4,200,150	$ 4,386,351	$ 4,047,147	$ 3,690,224	$ 3,273,290	$ 2,819,839	$ 2,694,077	$ 2,603,848	$ 2,423,860	$ 2,515,782
Contributions in Relation to the Actuarially Determined Contribution	4,200,150	4,386,351	4,047,147	3,690,224	3,273,290	2,819,839	2,694,077	2,603,848	2,423,860	2,515,782
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered Payroll	$ 23,291,998	$ 22,269,793	$ 22,290,531	$ 22,102,038	$ 21,046,486	$ 21,269,052	$ 20,394,151	$ 18,584,885	$ 17,944,522	$ 17,944,522
Contributions as a Percentage of Covered Payroll	18.03%	19.70%	18.16%	16.70%	15.55%	13.26%	13.21%	14.01%	13.51%	14.02%

Notes to Schedule:

Valuation Date: June 30, 2023
Measurement Date: June 30, 2024
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	Blended 24.3 to 24.4 years depending on Tier
Asset Valuation Method	Market Value on the measurement date. Plan's fiduciary net position also includes the present value of receivable initial liability payments
Inflation	2.50%
Salary Increases	3.00% - 9.50%, Including Inflation
Investment Rate of Return	7.00%, Net of Investment-Related Expense
Change in Assumptions	In 2023, the latest experience study for the System updated most of the actuarial assumptions utilized in the June 30, 2023 valuation to include: rates of inflation, real investment return mortality, withdrawal, disability, retirement and salary merit 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, 2022.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	2024	2023	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%	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	89,609,056	98,976,445	83,564,236	105,509,269	97,008,042	74,798,836	75,284,376	79,425,593	60,790,928	56,189,042
Total	$ 89,609,056	$ 98,976,445	$ 83,564,236	$ 105,509,269	$ 97,008,042	$ 74,798,836	$ 75,284,376	$ 79,425,593	$ 60,790,928	$ 56,189,042
Town's Covered Payroll	$ 25,140,741	$ 24,402,175	$ 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%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	52.69%	54.06%	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
Remaining Amortization Period	27.8 Years
Asset Valuation Method	4-Year Smoothed Market
Inflation	2.50%
Salary Increase	3.00%-6.50%, Including Inflation
Investment Rate of Return	6.90%, Net of Investment-Related Expense

Note:
- 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 EIGHT FISCAL YEARS*

	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability:								
Service Cost	$ 273,763	$ 308,850	$ 295,833	$ 276,630	$ 265,479	$ 281,505	$ 264,365	$ 257,290
Interest	1,955,531	1,697,986	1,661,479	1,586,755	1,579,705	1,700,177	1,672,521	1,622,163
Differences Between Expected and Actual Experience	(1,611,564)	1,476,855	(668,560)	818,687	(1,146,862)	(1,149,976)	(829,167)	(76,479)
Changes of Assumptions	-	1,053,334	-	18,578	-	(917,752)	-	-
Benefit Payments, Including Refunds of Member Contributions	(565,359)	(475,505)	(996,497)	(345,778)	(855,957)	(712,252)	(746,707)	(1,497,102)
Net Change in Total OPEB Liability	52,371	4,061,520	292,255	2,354,872	(157,635)	(798,298)	361,012	305,872
Total OPEB Liability - Beginning	30,109,553	26,048,033	25,755,778	23,400,906	23,558,541	24,356,839	23,995,827	23,689,955
Total OPEB Liability - Ending	30,161,924	30,109,553	26,048,033	25,755,778	23,400,906	23,558,541	24,356,839	23,995,827
Plan Fiduciary Net Position:								
Contributions - Employer	2,023,664	1,618,816	1,746,497	1,445,778	1,614,570	1,871,345	1,906,707	3,811,946
Net Investment Income	1,302,961	959,995	(1,340,230)	1,860,477	300,988	268,186	133,054	40,292
Benefit Payments, Including Refunds of Member Contributions	(565,359)	(475,505)	(996,497)	(345,778)	(855,957)	(712,252)	(746,707)	(1,497,102)
Administrative Expense	5,609	(10,769)	(19,670)	(7,791)	(7,242)	(6,729)	(11,768)	-
Net Change in Plan Fiduciary Net Position	2,766,875	2,092,537	(609,900)	2,952,686	1,052,359	1,420,550	1,281,286	2,355,136
Plan Fiduciary Net Position - Beginning	10,544,654	8,452,117	9,062,017	6,109,331	5,056,972	3,636,422	2,355,136	-
Plan Fiduciary Net Position - Ending	13,311,529	10,544,654	8,452,117	9,062,017	6,109,331	5,056,972	3,636,422	2,355,136
Net OPEB Liability - Ending	$ 16,850,395	$ 19,564,899	$ 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	44.13%	35.02%	32.45%	35.18%	26.11%	21.47%	14.93%	9.81%
Covered Payroll	$ 30,439,665	$ 29,726,235	$ 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	55.36%	65.82%	53.93%	52.39%	55.64%	61.08%	68.09%	73.07%

*Note - This schedule is intended to show information for 10 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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially Determined Contribution	$ 2,505,310	$ 2,231,121	$ 2,217,688	$ 2,139,712	$ 2,127,089	$ 2,482,200	$ 2,474,700	$ 2,607,000	$ 2,755,300	$ 2,720,300
Contributions in Relation to the Actuarially Determined Contribution	1,901,704	1,508,151	1,677,660	1,388,794	1,556,483	1,802,704	1,829,904	3,698,337	798,000	584,100
Contribution Deficiency (Excess)	$ 603,606	$ 722,970	$ 540,028	$ 750,918	$ 570,606	$ 679,496	$ 644,796	$ (1,091,337)	$ 1,957,300	$ 2,136,200
Covered Payroll	$ 30,439,665	$ 29,726,235	$ 32,626,883	$ 31,862,190	$ 31,077,578	$ 30,290,037	$ 30,429,413	$ 29,615,001	$ 29,073,500	$ 29,073,500
Contributions as a Percentage of Covered Payroll	6.25%	5.07%	5.14%	4.36%	5.01%	5.95%	6.01%	12.49%	2.74%	2.01%

Notes to Schedule:

Valuation Date: July 1, 2022
Measurement Date: June 30, 2024
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, 2022 Valuation, 14 Years Remain.
Asset Valuation Method	Market Value
Inflation	2.40%
Healthcare Cost Trend Rates	6.50% Decreasing to 4.40%
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-2021.

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF INVESTMENT RETURNS
OPEB TRUST FUND
LAST EIGHT FISCAL YEARS*

	2024	2023	2022	2021	2020	2019	2018	2017
Annual Money-Weighted Rate of Return, Net of Investment Expense	10.96%	10.10%	-13.74%	26.18%	5.44%	6.44%	4.13%	2.09%

*Note - This schedule is intended to show information for 10 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 SEVEN FISCAL YEARS*

	2024	2023	2022	2021	2020	2019	2018
Town's Proportion of the Net OPEB Liability	0.00%	0.00%	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	8,395,138	8,668,066	9,104,170	15,736,711	15,128,952	14,952,787	19,377,337
Total	$ 8,395,138	$ 8,668,066	$ 9,104,170	$ 15,736,711	$ 15,128,952	$ 14,952,787	$ 19,377,337
Town's Covered Payroll	$ 25,140,741	$ 24,402,175	$ 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%	0.00%	0.00%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	11.92%	9.46%	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 74, the discount rate used to measure plan obligations for financial accounting purposes as of June 30, 2023 was updated to equal the SEIR of 3.64% as of June 30, 2023.
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	2.50%

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
YEAR ENDED JUNE 30, 2024

	Final Appropriation	Expenditures and Encumbrances	Unexpended Balance
Salaries - Certified	$ 24,737,956	$ 24,604,569	$ 133,386
Salaries - Support	6,713,494	6,536,316	177,177
Salaries - Other	73,805	65,294	8,512
Temporary Pay - Certified	1,081,269	1,412,026	(330,757)
Temporary Pay - Support	171,500	292,417	(120,917)
Overtime - Support	130,170	129,779	391
Health and Dental Insurance	7,484,151	7,467,257	16,894
Life and Major Medical Insurance	70,000	74,698	(4,698)
Long-Term Disability	3,467	4,055	(588)
Social Security Contribution	1,004,825	1,008,970	(4,145)
Reimbursements	110,800	56,208	54,592
Unemployment Compensation	50,000	11,238	38,762
Workers' Compensation	350,000	326,107	23,893
Sick Pay	163,107	60,040	103,067
Retirement Incentive	18,000	3,000	15,000
Instructional Services	105,398	95,630	9,768
Staff and Curriculum Development	101,050	140,023	(38,973)
Other Professional and Technical Services	1,813,223	1,600,737	212,486
Legal Services	143,749	134,161	9,588
Public Utilities	89,062	91,230	(2,168)
Maintenance and Repairs	402,497	371,922	30,575
Rentals	3,500	2,150	1,350
Pupil Transportation	2,536,680	2,907,314	(370,634)
Insurance - Property	94,515	122,028	(27,513)
Insurance - Liability	135,121	159,115	(23,994)
Other Insurance	25,487	18,046	7,441
Communications	71,720	70,058	1,662
Postage	23,000	14,271	8,729
Advertising	5,000	778	4,222
Tuition	2,582,788	2,683,770	(100,982)
Travel and Conference	158,887	163,656	(4,769)
Other Purchased Services	126,718	138,953	(12,234)
Instructional Supplies	408,961	328,722	80,239
Software	612,464	622,957	(10,493)
Maintenance and Custodial	312,400	446,291	(133,891)
Heat and Energy	1,396,654	1,321,814	74,840
Transportation Supplies	279,300	211,450	67,850
Textbooks	430,544	379,196	51,348
Library and Professional Books	32,660	25,555	7,105
Other Supplies	188,541	179,640	8,901
Equipment	172,839	107,426	65,413
Membership Dues and Fees	30,727	30,025	702
Total	$ 54,446,027	$ 54,418,893	$ 27,134

TOWN OF WATERFORD, CONNECTICUT
REPORT OF PROPERTY TAX COLLECTIONS
GENERAL FUND
YEAR ENDED JUNE 30, 2024

Grand List	Uncollected Taxes July 1, 2023	Current Levy	Lawful Corrections: Additions	Lawful Corrections: Deductions	Transfers to Suspense	Adjusted Taxes Collectible	Collections: Taxes	Collections: Interest	Collections: Lien Fees	Collections: Total	Uncollected Taxes June 30, 2024
2022	$ -	$ 96,495,507	$ 32,815	$ 499,342	$ 52,656	$ 95,976,324	$ 95,484,281	$ 121,456	$ 456	$ 95,606,193	$ 492,043
2021	514,393	-	39,028	9,030	39,680	504,711	313,659	69,051	1,433	384,143	191,052
2020	148,944	-	10,537	2,798	26,185	130,498	71,430	24,424	360	96,214	59,067
2019	66,700	-	413	-	3,419	63,694	29,246	11,291	288	40,825	34,448
2018	41,365	-	-	-	1,086	40,279	12,195	8,781	96	21,072	28,085
2017	32,803	-	688	-	1,064	32,427	12,764	10,770	96	23,630	19,663
2016	29,550	-	-	-	860	28,690	11,317	12,224	96	23,637	17,374
2015	24,547	-	-	-	565	23,982	6,930	6,774	48	13,752	17,052
2014	17,587	-	-	-	545	17,042	1,022	4,438	-	5,460	16,020
2013	16,270	-	-	-	476	15,794	2,572	4,245	24	6,841	13,222
2012	13,283	-	-	-	462	12,821	-	-	-	-	12,821
2011	15,213	-	-	-	351	14,862	-	55	-	55	14,862
2010	11,490	-	-	-	333	11,157	-	-	-	-	11,157
2009	8,631	-	-	-	327	8,304	-	1,430	-	1,430	8,304
2008	827	-	-	827	-	0	-	(182)	-	(182)	0
Total	$ 941,603	$ 96,495,507	$ 83,481	$ 511,997	$ 128,009	$ 96,880,585	95,945,416	274,757	2,897	96,223,070	$ 935,169
				Suspense Collections			16,630	15,014	-	31,644	
				Total Collections			$ 95,962,046	$ 289,771	$ 2,897	96,254,714	
				Property Taxes Receivable - Considered Available:							
				June 30, 2023						(111,865)	
				June 30, 2024						157,539	
				Total						$ 96,300,388	

TOWN OF WATERFORD, CONNECTICUT
SCHEDULE OF SEWER ASSESSMENTS RECEIVABLE
GENERAL FUND
YEAR ENDED JUNE 30, 2024

Contract Number	Principal Uncollected July 1, 2023	Interest and Liens Uncollected July 1, 2023	New Contracts	Interest and Liens Billed	Lawful Corrections: Principal Additions	Lawful Corrections: Principal Deductions	Lawful Corrections: Interest and Lien Additions	Lawful Corrections: Interest and Lien Deductions	Collections: Assessments	Collections: Interest and Lien Fees	Collections: Transferred to Town Clerk	Collections: Total	Principal Balance Uncollected June 30, 2024	Interest and Liens Uncollected June 30, 2024	Balance Uncollected June 30, 2024
76	$ 7,417	$ 9,431	$ -	$ 1,323	$ -	$ 78	$ 78	$ -	$ -	$ -	$ -	$ -	$ 7,339	$ 10,832	$ 18,171

Sewer Assessment Receivable - Considered Available:	
June 30, 2023	-
June 30, 2024	-
Total	$ -

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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
Waterford Special Activity Fund	Donations, program fees and a transfer from the General fund	To account for programs and donation expenditures for the first selectman and recreation and parks departments
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
Youth Services Mini Grant	State grant passed through NECASA	Community Coalition to address the Opioid Crisis
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
State of CT Election Grant	State grant	To alleviate costs for absentee ballots for the November 2022 election
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 40 and 41 funds passed through the United Way of Southeastern Connecticut	Resources to aid in providing emergency assistance for utilities
Highway Rural Roads Speed Enforcement Grant	Federal Highway Safety funds passed through the CT department of Transpiration	Increased speed enforcement on rural roads to reduce traffic fatalities and injuries
Historic Properties	Donations	Donations to the Historic Properties Commission
CT Food Share Grant 2024 Impact Grant	Connecticut Foodshare grant funds	To purchase equipment for the Waterford Community Food Bank
Harbor Management	Docking and mooring fees	Harbor management
Emergency Management Performance Grant Subgrant	Connecticut Department of Emergency Services and Public Protection grant	For activities and purchases directly related to COVID-19

Fund	Funding Source	Function
Youth Services Enhancement Grant	State grant	To promote youth developmental activities
Early Voting Grant	CT Secretary of State grant	To assist with the costs associated with early voting
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 III	Federal funding passed through Senior Resources Agency on Aging	Senior Services foot care services to local senior citizens
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
ARPA Auto Theft & Violence Grant	Federal grants	Additional patrols to reduce or prevent crimes including stolen vehicles, auto break ins, and catalytic converter theft
FEMA Grant Fund	Federal grants	To protect the health and safety of the public and firefighting personnel against fire and fire-related hazards
ARPA Rural Roads Fund	Federal grants	Increased enforcement of traffic violations on local roads
FEMA Fire Prevention and Safety Fund	Federal grants	To fund equipment and supplies to support fire safety and prevention programs

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
Capital Improvements Fund	General fund appropriations	Various Capital Improvements
LOCIP Grant Fund	State LOCIP funds	Various Capital Improvements
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
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2024

	Special Revenue Funds						
	Special Education Grants	School Cafeteria	School Activity	Waterford Special Activity Fund	Drug Enforcement Grant	Youth Services	Water
ASSETS							
Cash and Cash Equivalents	$ 493,688	$ 616,569	$ 363,259	$ -	$ -	$ -	$ -
Investments	-	-	24,986	-	-	-	-
Receivables, Net	646	116,358	-	-	-	-	106,309
Interfund Receivables	-	13,661	-	85,638	15,218	331,307	596,443
Supplies	-	26,260	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Total Assets	$ 494,334	$ 772,848	$ 388,245	$ 85,638	$ 15,218	$ 331,307	$ 702,752
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts and Other Payable	$ 87,493	$ 1,360	$ -	$ 1,291	$ -	$ 19,581	$ 26,788
Accrued Liabilities	14,032	-	-	-	-	30,350	537
Interfund Payables	151,399	-	-	-	-	-	-
Unearned Revenue	236,374	-	-	16,927	-	174,952	-
Total Liabilities	489,298	1,360	-	18,218	-	224,883	27,325
DEFERRED INFLOWS OF RESOURCES							
Related to Leases	-	-	-	-	-	-	104,756
Unavailable Revenue - Other							
Unavailable Revenue - Grants Receivable	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	104,756
FUND BALANCES							
Nonspendable	-	26,260	-	-	-	-	-
Restricted	5,036	745,228	-	67,420	15,218	106,424	-
Committed	-	-	388,245	-	-	-	570,671
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	5,036	771,488	388,245	67,420	15,218	106,424	570,671
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 494,334	$ 772,848	$ 388,245	$ 85,638	$ 15,218	$ 331,307	$ 702,752

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TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2024

	Special Revenue Funds						
ASSETS	Contributed Gifts	Senior Services	Youth Services Local Prevention Council Grant	Youth Services Mini Grant	Dock Removal Grant	Nuclear Safety Emergency Preparedness	DRE Support Grant
Cash and Cash Equivalents							
Investments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Receivables, Net	-	-	-	-	-	-	-
Interfund Receivables	-	-	-	-	-	38,777	1,285
Supplies	91,229	37,937	1,114	2,151	40,376	-	-
Prepaid Items	-	-	-	-	-	-	-
	-	-	-	-	-	-	659
Total Assets	$ 91,229	$ 37,937	$ 1,114	$ 2,151	$ 40,376	$ 38,777	$ 1,944
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts and Other Payable							
Accrued Liabilities	$ 174	$ 9,252	$ 543	$ -	$ -	$ -	$ -
Interfund Payables	-	-	-	-	-	-	-
Unearned Revenue	-	-	-	-	-	38,777	1,944
Total Liabilities	-	11,875	571	-	40,376	-	-
	174	21,127	1,114	-	40,376	38,777	1,944
DEFERRED INFLOWS OF RESOURCES							
Related to Leases							
Unavailable Revenue - Other	-	-	-	-	-	-	-
Unavailable Revenue - Grants Receivable							
Total Deferred Inflows of Resources	-	-	-	-	-	38,566	-
	-	-	-	-	-	38,566	-
FUND BALANCES							
Nonspendable							
Restricted	-	-	-	-	-	-	659
Committed	91,055	16,810	-	2,151	-	-	-
Unassigned	-	-	-	-	-	-	-
Total Fund Balances	-	-	-	-	-	(38,566)	(659)
	91,055	16,810	-	2,151	-	(38,566)	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 91,229	$ 37,937	$ 1,114	$ 2,151	$ 40,376	$ 38,777	$ 1,944

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TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2024

	Special Revenue Funds					
	State of CT Election Grant	Community Foundation Grant	Comprehensive DUI Enforcement Program	EFSP Grant	Highway Rural Roads Speed Enforcement Grant	Historic Properties
ASSETS						
Cash and Cash Equivalents	$ -	$ -	$ -	$ -	$ -	$ -
Investments	-	-	-	-	-	-
Receivables, Net	-	-	3,482	-	23,034	-
Interfund Receivables	1,971	-	-	876	-	3,235
Supplies	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Total Assets	$ 1,971	$ -	$ 3,482	$ 876	$ 23,034	$ 3,235
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts and Other Payable	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Liabilities	-	-	-	-	-	-
Interfund Payables	-	-	3,482	-	23,034	-
Unearned Revenue	1,971	-	-	876	-	-
Total Liabilities	1,971	-	3,482	876	23,034	-
DEFERRED INFLOWS OF RESOURCES						
Related to Leases	-	-	-	-	-	-
Unavailable Revenue - Other						
Unavailable Revenue - Grants Receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	3,235
Committed	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	-	-	-	-	-	3,235
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,971	$ -	$ 3,482	$ 876	$ 23,034	$ 3,235

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2024

	Special Revenue Funds						
	Community Impact Grant	Harbor Management	Emergency Management Performance Grant	Youth Services Enhancement Grant	Early Voting Grant	Small Cities Grant II	Historic Documents Preservation Grant
ASSETS							
Cash and Cash Equivalents	$ -	$ -	$ -	$ -	$ -	$ 162,583	$ -
Investments	-	-	-	-	-	-	-
Receivables, Net	-	-	-	-	-	-	-
Interfund Receivables	7,000	23,466	-	-	6,980	192	-
Supplies	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Total Assets	$ 7,000	$ 23,466	$ -	$ -	$ 6,980	$ 162,775	$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Accounts and Other Payable	$ -	$ 123	$ -	$ -	$ -	$ -	$ -
Accrued Liabilities	-	1,117	-	-	-	-	-
Interfund Payables	-	-	927	-	-	-	-
Unearned Revenue	7,000	-	-	-	6,980	-	-
Total Liabilities	7,000	1,240	927	-	6,980	-	-
DEFERRED INFLOWS OF RESOURCES							
Related to Leases	-	-	-	-	-	-	-
Unavailable Revenue - Other							
Unavailable Revenue - Grants Receivable	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	22,226	-	-	-	162,775	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	(927)	-	-	-	-
Total Fund Balances	-	22,226	(927)	-	-	162,775	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 7,000	$ 23,466	$ -	$ -	$ 6,980	$ 162,775	$ -

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2024

	Special Revenue Funds					
	Reeve Foundation Grant	Senior Services Title IIIB	Student Athletics	ARPA Auto Theft & Violence Grant	FEMA Grant Fund	ARPA Rural Roads Fund
ASSETS						
Cash and Cash Equivalents	$ -	$ -	$ 63,825	$ -	$ -	$ -
Investments	-	-	-	-	-	-
Receivables, Net	-	1,468	-	-	-	3,334
Interfund Receivables	1,530	-	-	226	-	-
Supplies	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-
Total Assets	$ 1,530	$ 1,468	$ 63,825	$ 226	$ -	$ 3,334
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts and Other Payable	$ -	$ 741	$ -	$ -	$ -	$ -
Accrued Liabilities	-	-	-	-	-	1
Interfund Payables	-	910	-	-	16,645	1,215
Unearned Revenue	-	-	-	226	-	-
Total Liabilities	-	1,651	-	226	16,645	1,216
DEFERRED INFLOWS OF RESOURCES						
Related to Leases	-	-	-	-	-	-
Unavailable Revenue - Other						
Unavailable Revenue - Grants Receivable	-	-	-	-	-	3,334
Total Deferred Inflows of Resources	-	-	-	-	-	3,334
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	1,530	-	-	-	-	-
Committed	-	-	63,825	-	-	-
Unassigned	-	(183)	-	-	(16,645)	(1,216)
Total Fund Balances	1,530	(183)	63,825	-	(16,645)	(1,216)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,530	$ 1,468	$ 63,825	$ 226	$ -	$ 3,334

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET (CONTINUED)
JUNE 30, 2024

	Special Revenue Funds	Capital Projects Funds					Permanent Fund	
	FEMA Fire Prevention & Safety Fund	Fleet Management	Sewer Maintenance & Development	Capital Improvements Fund	LOCIP Fund	Early Childhood Learning Center	Hammond Memorial Trust	Total Nonmajor Governmental Funds
ASSETS								
Cash and Cash Equivalents	$ -	$ 4,272,224	$ 776,980	$ 3,338,687	$ -	$ -	$ 58	$ 10,087,873
Investments	-	-	-	-	-	-	116,911	141,897
Receivables, Net	-	6,013	425	-	122,000	-	-	423,131
Interfund Receivables	-	-	13,712	503,153	-	549,784	-	2,327,199
Supplies	-	-	-	-	-	-	-	26,260
Prepaid Items	-	-	-	-	-	-	-	659
Total Assets	$ -	$ 4,278,237	$ 791,117	$ 3,841,840	$ 122,000	$ 549,784	$ 116,969	$ 13,007,019
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES								
Accounts and Other Payable	$ -	$ 159,401	$ -	$ 278,645	$ -	$ -	$ -	$ 585,392
Accrued Liabilities	-	-	-	-	-	-	-	46,037
Interfund Payables	-	616,895	-	-	-	-	-	855,228
Unearned Revenue	-	-	480	739,149	-	-	-	1,237,757
Total Liabilities	-	776,296	480	1,017,794	-	-	-	2,724,414
DEFERRED INFLOWS OF RESOURCES								
Related to Leases	-	-		-	-	-	-	104,756
Unavailable Revenue - Other			14					14
Unavailable Revenue - Grants Receivable	-	-	-	-	122,000	-	-	163,900
Total Deferred Inflows of Resources	-	-	14	-	122,000	-	-	268,670
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	116,969	143,888
Restricted	-	-	790,623	-	-	-	-	2,029,731
Committed	-	3,501,941	-	2,824,046	-	549,784	-	7,898,512
Unassigned	-	-	-	-	-	-	-	(58,196)
Total Fund Balances	-	3,501,941	790,623	2,824,046	-	549,784	116,969	10,013,935
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ -	$ 4,278,237	$ 791,117	$ 3,841,840	$ 122,000	$ 549,784	$ 116,969	$ 13,007,019

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2024

	Special Revenue Funds						
	Special Education Grants	School Cafeteria	School Activity	Waterford Special Activity Fund	Drug Enforcement Grant	Youth Services	Water
REVENUES							
Intergovernmental	$ 1,932,683	$ 836,747	$ -	$ -	$ 16,328	$ -	$ -
Fines, Penalties, and Charges for Services	-	520,883	371,028	69,348	-	260,454	40,179
Investment Earnings (Loss)	-	784	-	-	-	-	-
Other	-	-	-	14,650	-	60,696	-
Total Revenues	1,932,683	1,358,414	371,028	83,998	16,328	321,150	40,179
EXPENDITURES							
Current:							
General Government	-	-	-	11,894	-	-	-
Public Safety	-	-	-	-	14,709	-	-
Public Works	-	-	-	-	-	-	131,081
Recreation	-	-	-	61,195	-	-	-
Social Services	-	-	-	-	-	286,175	-
Education	1,932,683	1,465,570	349,493	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	1,932,683	1,465,570	349,493	73,089	14,709	286,175	131,081
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(107,156)	21,535	10,909	1,619	34,975	(90,902)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	4,750	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	4,750	-	-	-
NET CHANGE IN FUND BALANCES	-	(107,156)	21,535	15,659	1,619	34,975	(90,902)
Fund Balances - Beginning of Year	5,036	878,644	366,710	51,761	13,599	71,449	661,573
FUND BALANCES - END OF YEAR	$ 5,036	$ 771,488	$ 388,245	$ 67,420	$ 15,218	$ 106,424	$ 570,671

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Special Revenue Funds						
	Contributed Gifts	Senior Services	Youth Services Local Prevention Council Grant	Youth Services Mini Grant	Dock Removal Grant	Nuclear Safety Emergency Preparedness	DRE Support Grant
REVENUES							
Intergovernmental	$ -	$ 500	$ 3,581	$ -	$ -	$ 80,776	$ 30,524
Fines, Penalties, and Charges for Services	-	69,251	-	-	-	-	-
Investment Earnings (Loss)	-	-	-	-	-	-	-
Other	20,532	3,950	-	-	-	-	-
Total Revenues	20,532	73,701	3,581	-	-	80,776	30,524
EXPENDITURES							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	28,045	-	-	-	-	38,748	30,524
Public Works	-	-	-	-	-	-	-
Recreation	7,116	-	-	-	-	-	-
Social Services	-	70,591	3,581	225	-	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	35,161	70,591	3,581	225	-	38,748	30,524
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,629)	3,110	-	(225)	-	42,028	-
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(14,629)	3,110	-	(225)	-	42,028	-
Fund Balances - Beginning of Year	105,684	13,700	-	2,376	-	(80,594)	-
FUND BALANCES - END OF YEAR	$ 91,055	$ 16,810	$ -	$ 2,151	$ -	$ (38,566)	$ -

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Special Revenue Funds					
	State of CT Election Grant	Community Foundation Grant	Comprehensive DUI Enforcement Program	EFSP Grant	Highway Rural Roads Speed Enforcement Grant	Historic Properties
REVENUES						
Intergovernmental	$ 228	$ -	$ 10,017	$ 2,374	$ 32,519	$ -
Fines, Penalties, and Charges for Services	-	-	-	-	-	-
Investment Earnings (Loss)	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	228	-	10,017	2,374	32,519	-
EXPENDITURES						
Current:						
General Government	228	2,200	-	-	-	9,394
Public Safety	-	-	10,017	-	32,519	-
Public Works	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Social Services	-	-	-	2,374	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	228	2,200	10,017	2,374	32,519	9,394
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(2,200)	-	-	-	(9,394)
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(2,200)	-	-	-	(9,394)
Fund Balances - Beginning of Year	-	2,200	-	-	-	12,629
FUND BALANCES - END OF YEAR	$ -	$ -	$ -	$ -	$ -	$ 3,235

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Special Revenue Funds						
	Community Impact Grant	Harbor Management	Emergency Management Performance Grant	Youth Services Enhancement Grant	Early Voting Grant	Small Cities Grant II	Historic Documents Preservation Grant
REVENUES							
Intergovernmental	$ -	$ -	$ -	$ 16,657	$ 3,520	$ -	$ 6,000
Fines, Penalties, and Charges for Services	-	11,475	-	-	-	-	-
Investment Earnings (Loss)	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	-	11,475	-	16,657	3,520	-	6,000
EXPENDITURES							
Current:							
General Government	-	17,063	-	-	3,520	-	6,000
Public Safety	-	-	927	-	-	-	-
Public Works	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Social Services	-	-	-	16,657	-	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	17,063	927	16,657	3,520	-	6,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(5,588)	(927)	-	-	-	-
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(5,588)	(927)	-	-	-	-
Fund Balances - Beginning of Year	-	27,814	-	-	-	162,775	-
FUND BALANCES - END OF YEAR	$ -	$ 22,226	$ (927)	$ -	$ -	$ 162,775	$ -

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Special Revenue Funds						
	Reeve Foundation Grant	Senior Services Title IIIB	Distracted Driving HVE Grant	Student Athletics	ARPA Auto Theft & Violence Grant	FEMA Grant Fund	ARPA Rural Roads Fund
REVENUES							
Intergovernmental	$ -	$ 3,574	$ 6,400	$ -	$ 34,774	$ -	$ 48,060
Fines, Penalties, and Charges for Services	-	-	-	104,963	-	-	-
Investment Earnings (Loss)	-	-	-	-	-	-	-
Other	-	1,292	-	-	-	-	-
Total Revenues	-	4,866	6,400	104,963	34,774	-	48,060
EXPENDITURES							
Current:							
General Government	-	-	-	-	-	-	-
Public Safety	-	-	6,400	-	34,774	18,583	31,568
Public Works	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Social Services	-	5,049	-	-	-	-	-
Education	-	-	-	85,611	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Total Expenditures	-	5,049	6,400	85,611	34,774	18,583	31,568
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(183)	-	19,352	-	(18,583)	16,492
OTHER FINANCING SOURCES (USES)							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(183)	-	19,352	-	(18,583)	16,492
Fund Balances - Beginning of Year	1,530	-	-	44,473	-	1,938	(17,708)
FUND BALANCES - END OF YEAR	$ 1,530	$ (183)	$ -	$ 63,825	$ -	$ (16,645)	$ (1,216)

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
YEAR ENDED JUNE 30, 2024

	Special Revenue Funds	Capital Projects Funds					Permanent Fund		
	FEMA Fire Prevention & Safety Fund	Fleet Management	Sewer Maintenance & Development	Capital Improvements Fund	LOCIP Fund	Early Childhood Learning Center	Hammond Memorial Trust	Interfund Eliminations	Total Nonmajor Governmental Funds
REVENUES									
Intergovernmental	$ 22,571	$ -	$ -	$ 273,700	$ 177,241	$ -	$ -	$ -	$ 3,538,774
Fines, Penalties, and Charges for Services	-	46,513	58,794	-	-	-	-	-	1,552,888
Investment Earnings (Loss)	-	231,580	41,636	-	-	-	12,723	-	286,723
Other	-	60,299	-	812,717	-	-	-	-	974,136
Total Revenues	22,571	338,392	100,430	1,086,417	177,241	-	12,723	-	6,352,521
EXPENDITURES									
Current:									
General Government	-	-	-	-	-	-	15,001	-	65,300
Public Safety	22,571	-	-	-	-	-	-	-	269,385
Public Works	-	-	-	-	-	-	-	-	131,081
Recreation	-	-	-	-	-	-	-	-	68,311
Social Services	-	-	-	-	-	-	-	-	384,652
Education	-	-	-	-	-	-	-	-	3,833,357
Capital Outlay	-	1,346,200	86,596	3,481,477	177,241	-	-	-	5,091,514
Total Expenditures	22,571	1,346,200	86,596	3,481,477	177,241	-	15,001	-	9,843,600
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(1,007,808)	13,834	(2,395,060)	-	-	(2,278)	-	(3,491,079)
OTHER FINANCING SOURCES (USES)									
Transfers In	-	1,000,000	-	2,787,620	-	-	-	(1,000,000)	2,792,370
Transfers Out	-	-	-	(1,158,176)	-	-	-	1,000,000	(158,176)
Total Other Financing Sources (Uses)	-	1,000,000	-	1,629,444	-	-	-	-	2,634,194
NET CHANGE IN FUND BALANCES	-	(7,808)	13,834	(765,616)	-	-	(2,278)	-	(856,885)
Fund Balances - Beginning of Year	-	3,509,749	776,789	3,589,662	-	549,784	119,247	-	10,870,820
FUND BALANCES - END OF YEAR	$ -	$ 3,501,941	$ 790,623	$ 2,824,046	$ -	$ 549,784	$ 116,969	$ -	$ 10,013,935

FIDUCIARY FUNDS

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 postemployment benefits for certain Town employees.

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE TRUST FUNDS
JUNE 30, 2024

	Pension Trust Fund	OPEB Trust Fund	Total
ASSETS			
Cash and Cash Equivalents	$ 13,614	$ 23,616	$ 37,230
Investments:			
Mutual Funds	494,241	13,307,900	13,802,141
Total Assets	507,855	13,331,516	13,839,371
LIABILITIES			
Accounts and Other Payables	1,063	19,987	21,050
NET POSITION			
Restricted for OPEB Benefits	-	13,311,529	13,311,529
Restricted for Pension Benefits	506,792	-	506,792
Total Net Position	$ 506,792	$ 13,311,529	$ 13,818,321

TOWN OF WATERFORD, CONNECTICUT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION AND OTHER EMPLOYEE TRUST FUNDS
YEAR ENDED JUNE 30, 2024

	Pension Trust Fund	OPEB Trust Fund	Total
ADDITIONS			
Contributions:			
Employer	$ 27,280	$ 2,023,664	$ 2,050,944
Investment Income:			
Net Change in Fair Value of Investments	57,652	1,302,961	1,360,613
Total Additions	84,932	3,326,625	3,411,557
DEDUCTIONS			
Benefit Payments	86,806	565,359	652,165
Administration	793	(5,609)	(4,816)
Total Deductions	87,599	559,750	647,349
CHANGE IN NET POSITION	(2,667)	2,766,875	2,764,208
Net Position - Beginning of Year	509,459	10,544,654	11,054,113
NET POSITION - END OF YEAR	$ 506,792	$ 13,311,529	$ 13,818,321

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.

TOWN OF WATERFORD, CONNECTICUT
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities:										
Net Investment in Capital Assets	$ 167,448	$ 164,702	$ 166,836	$ 165,530	$ 172,217	$ 172,063	$ 172,024	$ 174,397	$ 174,913	$ 173,491
Restricted	2,311	2,301	1,612	1,440	135	137	145	130	216	178
Unrestricted	(5,748)	(3,756)	(5,480)	(9,002)	(13,040)	(11,532)	(5,839)	(10,913)	(5,725)	5,299
Total Governmental Activities Net Position	164,010	163,248	162,968	157,968	159,312	160,668	166,330	163,614	169,404	178,968
Business-Type Activities:										
Net Investment in Capital Assets	41,656	42,958	44,690	45,670	49,212	50,975	52,848	54,164	54,835	55,840
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	6,218	5,814	5,053	4,767	4,361	3,842	3,822	3,299	2,765	2,194
Total Business-Type Activities Net Position	47,874	48,771	49,743	50,437	53,573	54,817	56,670	57,463	57,600	58,034
Primary Government:										
Net Investment In Capital Assets	209,104	207,660	211,526	211,200	221,430	223,038	224,872	228,561	229,748	229,331
Restricted	2,311	2,301	1,612	1,440	135	137	145	130	216	178
Unrestricted	469	2,058	(427)	(4,235)	(8,679)	(7,690)	(2,017)	(7,614)	(2,960)	7,493
Total Primary Government Net Position	$ 211,884	$ 212,019	$ 212,711	$ 208,405	$ 212,885	$ 215,485	$ 223,000	$ 221,077	$ 227,004	$ 237,002

Notes:
(1) Schedule prepared on the accrual basis of accounting.

TOWN OF WATERFORD, CONNECTICUT
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
EXPENSES										
Governmental Activities:										
General Government	$ 17,265	$ 16,339	$ 14,481	$ 15,705	$ 15,856	$ 15,429	$ 14,892	$ 13,745	$ 14,176	$ 13,676
Public Safety	13,087	14,438	11,579	13,999	13,150	13,198	12,098	11,508	13,356	10,640
Public Works	10,725	12,102	8,803	8,780	8,086	8,432	7,180	8,558	8,569	7,384
Recreation	3,304	1,967	1,836	1,763	1,941	1,773	1,020	1,763	1,897	1,822
Library	1,047	1,158	1,002	1,156	1,159	1,154	1,065	917	1,598	1,383
Social Services	1,380	1,374	1,303	1,285	1,427	1,370	1,299	1,321	3,238	3,254
Education	71,966	72,529	65,498	74,351	68,539	60,142	64,680	61,805	56,442	55,882
Interest on Long-Term Debt	1,152	1,247	1,363	1,393	2,057	2,285	2,400	2,604	2,795	3,096
Total Governmental Activities Expenses	119,927	121,154	105,865	118,432	112,215	103,783	104,634	102,221	102,071	97,137
Business-Type Activities:										
Utilities Commission	5,335	5,236	5,120	5,480	5,399	5,217	5,740	4,945	5,172	5,178
Total Primary Government Expenses	125,262	126,390	110,985	123,912	117,614	109,000	110,374	107,166	107,243	102,315
PROGRAM REVENUES										
Governmental Activities:										
Charges for Services:										
General Government	1,354	1,446	1,346	1,762	1,068	1,119	1,032	1,289	1,135	1,168
Public Safety	187	93	268	293	502	561	500	265	254	201
Public Works	474	785	623	872	612	735	635	846	829	528
Recreation	351	257	208	89	180	232	228	217	218	213
Library	2	1	-	-	10	16	17	18	19	19
Social Services	352	296	308	11	185	294	236	261	243	189
Education	1,119	826	479	319	533	657	611	582	592	721
Operating Grants And Contributions	11,930	15,754	11,664	19,990	13,901	6,171	12,205	11,261	9,056	8,874
Capital Grants And Contributions	3,654	1,143	1,858	578	658	839	2,450	3,106	1,004	6,163
Total Governmental Activities Program Revenues	19,423	20,600	16,754	23,914	17,649	10,624	17,914	17,845	13,350	18,076
Business-Type Activities:										
Charges for Services	3,861	3,820	3,798	3,841	3,710	3,765	3,654	3,727	3,728	3,797
Operating Grants and Contributions	-	-	-	-	-	-	-	-	-	2
Capital Grants and Contributions	-	-	-	16	-	-		417	1,307	945
Total Business-Type Activities Program Revenues	3,861	3,820	3,798	3,857	3,710	3,765	3,654	4,144	5,035	4,744
Total Primary Government Program Revenues	23,284	24,420	20,552	27,771	21,359	14,389	21,568	21,989	18,385	22,820
NET REVENUE (EXPENSE)										
Governmental Activities	(100,504)	(100,554)	(89,111)	(94,518)	(94,566)	(93,159)	(86,720)	(84,376)	(88,721)	(79,061)
Business-Type Activities	(1,474)	(1,415)	(1,322)	(1,623)	(1,689)	(1,452)	(2,086)	(801)	(137)	(434)
Total Primary Government Net Expense	$ (101,978)	$ (101,970)	$ (90,433)	$ (96,141)	$ (96,255)	$ (94,611)	$ (88,806)	$ (85,177)	$ (88,858)	$ (79,495)

(Continued on Next Page)

TOWN OF WATERFORD, CONNECTICUT
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental Activities:										
Property Taxes	$ 96,206	$ 97,440	$ 94,070	$ 93,198	$ 92,136	$ 90,251	$ 87,927	$ 85,884	$ 81,996	$ 79,071
Grants and Contributions Not Restricted to Specific Programs	936	755	376	356	351	353	294	771	695	830
Unrestricted Investment Earnings	4,301	2,853	226	133	1,083	1,297	686	315	185	158
Miscellaneous	73	46	55	175	197	39	145	123	54	7
Transfers	(250)	(260)	(615)	(31)	(95)	(138)	(196)	-	-	-
Total Governmental Activities	101,266	100,834	94,112	93,831	93,672	91,802	88,856	87,093	82,930	80,066
Business-Type Activities:										
Investment Earnings	327	184	12	3	47	70	37	8	-	-
Transfers	250	260	615	31	95	138	196	-	-	-
Total Business-Type Activities	577	444	627	34	142	208	233	8	-	-
Total Primary Government	101,843	101,278	94,739	93,865	93,814	92,010	89,089	87,101	82,930	80,066
CHANGES IN NET POSITION										
Governmental Activities	763	279	5,001	(687)	(894)	(1,357)	2,136	2,717	(5,791)	1,005
Business-Type Activities	(897)	(971)	(695)	(1,589)	(1,547)	(1,244)	(1,853)	(793)	(137)	(434)
Total Primary Government	$ (135)	$ (692)	$ 4,306	$ (2,276)	$ (2,441)	$ (2,601)	$ 283	$ 1,924	$ (5,928)	$ 571

Notes:
(1) Schedule prepared on the accrual basis of accounting.

TOWN OF WATERFORD, CONNECTICUT
FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund:										
Nonspendable	$ 11	$ 17	$ 356	$ 22	$ 215	$ 191	$ 158	$ 45	$ 461	$ 67
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	1,270	365	486	779	935	287	651	366	513	369
Unassigned	23,684	26,086	23,004	22,981	18,963	16,781	13,980	13,183	10,948	10,138
Total General Fund	$ 24,965	$ 26,469	$ 23,846	$ 23,782	$ 20,113	$ 17,259	$ 14,789	$ 13,594	$ 11,922	$ 10,574
All Other Governmental Funds:										
Nonspendable	$ 144	$ 138	$ 127	$ 154	$ 131	$ 140	$ 142	$ 145	$ 130	$ 150
Restricted	2,030	2,084	1,491	961	910	877	1,040	1,033	887	1,112
Committed	18,705	19,000	16,309	13,755	11,434	7,206	8,061	9,437	10,250	14,367
Assigned	-	-	-		1,606	1,189	900	620	364	186
Unassigned	(3,000)	(3,040)	(2,942)	(3,033)	(2,946)	(2,942)	(2,980)	(3,699)	(5,924)	(6,021)
Total All Other Governmental Funds	$ 17,879	$ 18,182	$ 14,985	$ 11,837	$ 11,135	$ 6,470	$ 7,163	$ 7,536	$ 5,707	$ 9,794

TOWN OF WATERFORD, CONNECTICUT
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
REVENUES										
Property Taxes, Interest, and Liens	96,300	97,754	$ 93,937	$ 93,334	$ 92,060	$ 91,062	$ 87,828	$ 86,168	$ 81,756	$ 78,907
Intergovernmental	16,374	15,229	16,013	11,736	11,396	12,197	10,197	15,149	11,367	12,055
Assessments and Connections	59	204	140	131	123	53	70	33	95	1
Licenses and Permits	1,617	1,643	1,699	1,988	1,641	1,737	1,624	1,175	1,021	1,040
Fines, Penalties, and Charges for Services	2,160	1,828	1,770	1,151	1,382	1,771	1,591	1,806	1,524	1,511
Investment Earnings	3,990	2,622	206	128	1,020	1,254	659	304	181	156
Other	987	196	128	291	276	134	162	708	740	1,002
Total Revenues	121,487	119,477	113,893	108,759	107,898	108,208	102,131	105,343	96,684	94,672
EXPENDITURES										
General Government	16,004	15,180	14,603	14,620	14,164	13,454	13,480	13,493	13,180	12,290
Public Safety	11,499	11,690	10,924	11,188	10,615	10,737	10,248	10,053	10,022	9,690
Public Works	6,228	5,494	5,390	4,764	4,385	4,822	4,341	4,763	4,435	4,401
Recreation	3,022	1,570	1,530	1,323	1,465	1,412	1,382	1,728	1,634	1,670
Library	1,064	988	972	1,076	1,007	1,022	1,003	1,037	1,546	1,438
Social Services	1,310	1,191	1,352	1,033	1,113	1,199	1,242	1,244	2,990	3,187
Education	67,389	64,390	62,844	59,771	58,698	58,886	55,761	56,983	50,786	50,850
Capital Outlay	8,610	5,890	5,411	8,383	11,637	7,314	6,424	5,156	7,414	5,438
Debt Service:										
Principal	6,522	5,383	5,840	5,060	5,145	5,020	4,980	4,585	4,430	4,005
Interest	1,702	1,890	2,095	2,715	2,355	2,565	2,449	2,937	2,985	3,057
Total Expenditures	123,349	113,667	110,961	109,933	110,584	106,431	101,310	101,979	99,422	96,026
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,862)	5,810	2,932	(1,174)	(2,686)	1,777	821	3,364	(2,738)	(1,354)
OTHER FINANCING SOURCES (USES)										
Transfers In	6,356	7,557	6,978	3,801	5,975	4,978	4,834	5,274	3,509	6,646
Transfers Out	(6,356)	(7,557)	(6,978)	(3,801)	(5,975)	(4,978)	(4,834)	(5,274)	(3,509)	(6,646)
Issuance of Leases	56	10	281	-	-	-	-	-	-	-
Bonds and Notes Issued	-	-	-	32,545	19,085	-	-	14,585	-	-
Bond and Notes Premium	-	-	-	1,442	1,610	-	-	2,842	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	(28,679)	(10,490)	-	-	(17,289)	-	-
Total Other Financing Sources (Uses)	56	10	281	5,308	10,205	-	-	138	-	-
NET CHANGE IN FUND BALANCES	(1,806)	5,819	3,213	4,134	7,519	1,777	821	3,502	(2,738)	(1,354)
Fund Balances - Beginning of Year	44,651	38,832	35,619	31,485	23,729	21,952	21,131	17,629	20,367	21,721
FUND BALANCES - END OF YEAR	42,845	44,651	$ 38,832	$ 35,619	$ 31,248	$ 23,729	$ 21,952	$ 21,131	$ 17,629	$ 20,367
Debt Service as a Percentage of Noncapital Expenditures	7.72%	7.24%	8.13%	8.29%	8.20%	8.29%	8.49%	8.42%	8.77%	8.45%

TOWN OF WATERFORD, CONNECTICUT
ASSESSED VALUE AND ESTIMATED ACTUAL OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

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						
2024	2022	$ 2,023,227	$ 1,205,708	$ 424,435	$ 1,076,415	$ 229,629	$ 425,330	$ 4,534,084	21.20	$ 6,477,262
2023	2021	1,512,637	837,802	339,293	957,974	217,651	352,928	3,512,429	27.56	5,017,756
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	3,329,957	27.87	4,757,081
2020	2018	1,490,621	820,308	333,682	843,989	156,473	344,559	3,300,514	27.98	4,715,020
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

Source: Assessor's Office - Town of Waterford

Notes: (1) Revaluation October 1, 2012

TOWN OF WATERFORD, CONNECTICUT
PRINCIPAL PROPERTY TAXPAYERS
LAST TEN FISCAL YEARS
CURRENT YEAR AND TEN YEARS AGO
(IN THOUSANDS)
(UNAUDITED)

		2022 GL			2012 GL		
Business Name	Nature of Business	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	$ 1,573,080	1	31.88%	$ 1,108,715	1	29.97%
Eversource	Utility	102,121	2	2.15%	45,795	3	1.24%
Mass Municipal	Business Corp	41,666	3	0.40%			
Waterford Commons	Retail	33,045	4	0.69%	30,951	4	0.84%
Crystal Mall LLC	Retail	30,839	5	0.85%	88,427	2	2.39%
Yankee Gas Services Co.	Utility	19,575	6	0.29%			
CFC-HBAN Solar Trust	Utility	16,102	7	0.31%			
Waterford Woods, LLC	Real Estate	15,992	8				
Green Mountain Power Corp	Utility	15,017	9				
Chase Crossroads Waterford Square	Shopping Center	14,596	10	0.28%	30,655	5	0.83%
CT Waterford LLC (Oil Mill Solar)	Solar Utility			0.29%			
Sonalysts Inc.	Government Contractor			0.38%	13,165	7	0.36%
Wal Mart Stores	Retail				19,777	6	0.53%
Health Care REIT & Senior Living LLC	Senior Living				11,418	8	0.31%
Waterford Real Estate Holdings	Real Estate				10,945	9	0.30%
Dayton Hudson dba Target	Retail				10,567	10	0.29%
Total		$ 1,862,034		37.52%	$ 1,370,415		37.06%

Source: Town of Waterford, Office of Tax Assessor

TOWN OF WATERFORD, CONNECTICUT
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

Fiscal Year Ended June 30,	Tax Rate in Mills	Taxes Levied for the Fiscal Year (000's)	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
2024	21.20	$ 96,496	$ (466)	$ 96,030	$ 96,077	99.89 %	$ 365	$ 96,442	99.94 %
2023	27.56	96,523	(217)	96,306	96,523	99.68	364	96,887	100.38
2022	27.64	93,367	(339)	93,028	93,672	99.68	364	94,036	100.72
2021	27.87	92,573	(330)	92,243	92,636	99.69	584	93,220	100.70
2020	27.98	92,085	(573)	91,512	91,644	99.43	-	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

Source: Tax Collector's Report; Annual Comprehensive Financial Report

TOWN OF WATERFORD, CONNECTICUT
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

Fiscal Year	General Obligation Bonds[1]	Total Primary Government	Ratio of Debt to Per Capita Income	Ratio of Debt to Taxable Assessed Value	Debt per Capita
2024	$ 55,215	$ 55,215	0.08 %	1.22 %	$ 2,824
2023	61,665	61,665	0.07	1.76	3,153
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

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, 2024
(IN THOUSANDS)
(UNAUDITED)

Total Tax Collections for the Prior Year, June 30, 2023, Including Interest and Lien Fees	$ 97,754
Reimbursement for Revenue Loss on:	
Property Tax Relief for Elderly, previous fiscal year	2
Base	$ 97,756

	General Purpose	Schools	Sewers	Urban Renewal	Pension Deficit	Total
Debt Limitation:						
2-1/4 Times Base	$ 219,951	$ -	$ -	$ -	$ -	$ 219,951
4-1/2 Times Base	-	439,902	-	-	-	439,902
3-3/4 Times Base	-	-	366,585	-	-	366,585
3-1/4 Times Base	-	-	-	317,707	-	317,707
3 Times Base	-	-	-	-	293,268	293,268
7 Times Base	-	-	-	-	-	-
Total Debt Limitation	219,951	439,902	366,585	317,707	293,268	1,637,413
Indebtedness:						
Bonds Payable	11,600	43,615	-	-	-	55,215
Authorized and Unissued	1,345	7,247	-	-	-	8,592
Total Indebtedness	12,945	50,862	-	-	-	63,807
Debt Limitation in Excess of Outstanding and Authorized Debt	$ 207,006	$ 389,040	$ 366,585	$ 317,707	$ 293,268	$ 1,573,606

Note 1: In no event shall total debt exceed seven times annual receipts from taxation. The maximum amount permitted would be $684 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.

TOWN OF WATERFORD, CONNECTICUT
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(IN THOUSANDS)
(UNAUDITED)

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Debt Limit	$ 675,097	$ 678,208	$ 654,122	$ 648,809	$ 638,610	$ 614,811	$ 603,200	$ 603,192	$ 572,307	$ 552,363
Total Net Debt Applicable to Limit	55,215	61,665	75,567	72,815	6	69,465	74,485	87,841	134,033	138,463
Legal Debt Margin	$ 619,882	$ 616,543	$ 578,555	$ 575,994	$ 638,604	$ 545,346	$ 528,715	$ 515,351	$ 438,274	$ 413,900

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

TOWN OF WATERFORD, CONNECTICUT
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS
(UNAUDITED)

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)
2024	19,553	$ 46,397	$ -	45	2,341	2.5 %
2023	19,558	46,597	-	47	2,323	3.7
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

(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
(UNAUDITED)

		2024			2014		
Business Name	Nature of Business	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	16.55%
Town of Waterford	Municipality	595	2	7.02%	685	2	6.87%
Waterford Hotel Group	Hospitality	568	3	5.39%	531	3	5.33%
Wal Mart Stores, Inc	Retail	497	4	5.04%	497	4	4.99%
Sonalysts Inc.	Government Contractor	486	5	2.79%	275	5	2.76%
Home Depot	Hardware & Lumber	200	6	2.03%	185	8	1.86%
Bayview Healthcare Center	Healthcare Facility	200	7	2.01%	225	7	2.26%
Lowe's Home Improvement	Hardware & Lumber	119	8	1.62%	180	9	1.81%
BJ's Wholesale	Retail Store	112	9	1.18%			
Coca Cola Bottling	Distributor	120	10	1.14%			
Sears	Retail Store		N/A		260	6	2.61%
Target	Retail Store		N/A		180	10	1.81%
Total		4,547		0.45 %	4,668		0.47 %

Source: Employment Data - Official Statement July 2020

TOWN OF WATERFORD, CONNECTICUT
FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

	2023	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government	66	66	66	73	94	92	92	92	92	92
Police	55	55	55	53	55	54	54	54	54	54
Fire	18	18	15	15	15	15	15	15	15	20
Refuse Collection	6	6	6	6	6	6	6	6	6	6
Other Public Works	28	28	28	28	27	24	24	24	24	24
Recreation and Parks	11	11	11	12	11	10	10	10	10	10
Library	11	11	11	16	21	24	24	24	24	24
Education	457	434	433	463	463	463	461	456	455	455
Total	652	595	625	551	692	688	686	681	680	685

Source: Town and Board of Education Human Resources Departments

TOWN OF WATERFORD, CONNECTICUT
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government:										
Building Permits Issued	2,018	1,867	21	13	30	28	31	24	15	15
Building Inspections Conducted	6,054	5,600	270	180	330	475	490	312	195	282
Police:										
Physical Arrests	820	977	1,006	708	818	1,062	1,170	1,128	1,914	1,955
Parking Violations	7	12	38	24	69	146	147	162	176	38
Traffic Violations	5,688	4,320	4,869	3,159	4,102	6,344	5,162	3,509	4,066	3,691
Fire:										
Emergency Responses	2,612	2,224	2,549	2,239	2,900	3,930	4,167	3,860	3,896	3,668
Fires Extinguished	58	37	70	69	81	47	60	62	82	60
Inspections	854	223	243	139	185	272	323	311	425	488
Refuse Collection:										
Refuse Collected (Tons Per Day)	28	30	26	31	29	28	28	25	48	27
Recyclables Collected (Tons Per Day)	12	11	10	7	8	15	17	17	17	13
Other Public Works:										
Street Resurfacing (Miles)	5	7	2	1	2	3	2	2	3	4
Potholes Repaired	326	500	678	211	267	453	534	372	510	989
Recreation and Parks:										
Athletic Field Permits Issued	811	770	1,748	1,494	1,026	2,091	2,003	2,076	2,060	2,832
Community Center Admissions (1)	15,431	8,719	3,513	493	19,524	61,784	61,000	61,218	62,240	61,689
Number of Program Registrations	1,516	1,742	1,124	27	3,229	6,146	7,247	6,973	7,531	5,812
Program Fees	241,608	73,880	38,853	815	63,933	212,071	203,612	201,084	201,885	190,780
Senior Services:										
Number of Program Participants	2,574	284	654	23,147	24,181	47,159	47,060	45,751	43,931	45,432
Program Revenue	59,168	12,406	31,463	22,719	26,771	34,138	32,040	29,135	31,074	27,988
Library:										
Volumes in Collection	80,259	79,767	80,327	78,436	78,250	81,782	84,904	80,254	83,023	81,283
Total Volumes Borrowed	179,575	148,863	147,476	136,477	151,739	193,542	200,769	209,508	218,010	232,796
Water:										
New Connections	54	21	36	36	25	25	28	22	7	7
Water Main Breaks	3	5	13	14	11	11	13	7	6	7
Average Daily Consumption (MGD)	6.3	6.3	5.7	2.4	2.7	2.7	2.7	2.7	2.7	2.7
Peak Daily Consumption (MGD)	6.9	7.0	6.3	4.2	4.7	4.7	4.6	4.6	4.6	4.6

Source: Department Directors

TOWN OF WATERFORD, CONNECTICUT
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

Function/Program	Fiscal Year 2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Police:										
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	28	28	26	26	20	20
Fire:										
Stations	5	5	5	5	5	5	5	5	5	5
Refuse Collection:										
Collection Trucks	6	6	6	6	6	6	6	6	6	6
Other Public Works:										
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
Recreation and Parks:										
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	15	15	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
Water:										
Water Main (Miles)*	111	111	111	111	111	111	111	111	111	110
Fire Hydrants	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,133
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
Wastewater:										
Sanitary Sewers (Miles)**	149.15	149.15	149.15	149.15	149.15	148.01	148.01	148.01	148.01	148.01
Pump Stations	28	28	28	28	28	28	28	28	28	28

Source: Directors at each department
* Does not include service connections
** Includes lateral sewer service connections

Appendix B

TOWN OF WATERFORD, CONNECTICUT



ADOPTED BUDGET

Fiscal Year: July 1, 2023 – June 30, 2024

The following was adopted by the RTM on May 10, 2023

TOWN OF WATERFORD
GENERAL FUND - EXPENDITURE SUMMARY
2023-2024 FISCAL YEAR ADOPTED BUDGET

General Government Operations	**$**	**37,812,994**
Board of Education - Operating Budget	**$**	**54,193,983**
Capital and Debt Service:		
Current Year Capital Improvements	$	1,636,721
Transfers to Capital and Non-Recurring Expenditure	$	281,250
Debt Service	$	8,148,250
Total Capital and Debt Service	**$**	**10,066,221**
TOTAL BUDGET	**$**	**102,073,198**

TOWN OF WATERFORD
MILL RATE CALCULATION
FY2024 EXPENDITURES PROPOSED BUDGET

Grand List

Net Taxable Grand List after BAA -5/1/23	4,534,083,357
Average Rate of Collections	99.1%
Net Grand List - Adj. For Rate of Collections	4,493,276,607
Value of a Mill (adjusted for rate of collections)	4,493,277

Mill Rate Calculation

Expenditures as approved by the RTM (5/10/23)	102,073,198
Revenue from sources other than Taxes	6,809,995
Application of Fund Balance	0
Amount to Be Raised by Taxes	95,263,203
FY 2024 Mill Rate Requirement	21.20
FY 2023 Mill Rate	27.56
Mill Rate Increase/Decrease	-6.36
Percent Increase/Decrease	-23.08%

TOWN OF WATERFORD
GENERAL FUND
2023-2024 PROPOSED BUDGET REVENUE

REVENUE PROJECTION

DESCRIPTION	2022 ACTUAL	BOF APPROVED FY 2023	ACTUAL RECEIVED AS OF 5/1/23	DEPT RECOMM 2023-2024	2023-2024 DOLLAR INCREASE/ (DECREASE)	2023-2024 PERCENTAGE INCREASE/ (DECREASE)
STATE OF CONNECTICUT - EDUCATION						
ED. COST SHARING GRANT	357,554	316,189	377,227	326,444	10,255	0.0%
HEALTH & WELFARE	6,659	6,359	5,982	6,359	0	0.0%
TOTAL - STATE OF CT - EDUCATION GRANTS	**364,213**	**322,548**	**383,209**	**332,803**	**10,255**	**3.2%**
STATE OF CT - GENERAL GOVERNMENT						
Tiered Pilot	235,221	316,181	316,181	315,978	(203)	-0.1%
PILOT-PRIVATE TAX EXEMPT PROP						
PILOT-STATE-OWNED PROP						
TAX RELIEF-VETERANS	6,570		5,870	5,000		
PILOT-DISABLED	1,879		1,946	1,200		
COURT FINES		0		0	0	0.0%
EMERGENCY MANAGEMENT- CIVIL PREPAREDNESS	40,686	9,713	23,403	20,000	10,287	105.9%
TELECOMMUNICATIONS PROPERTY TAX	48,729	48,729	58,071	58,071	9,342	19.2%
TOWN AID ROADS	316,431	316,431	321,120	321,120	4,689	1.5%
SDE STATE GRANTS (YSB)	14,186	14,000	14,102	14,000	0	0.0%
STATE GRANTS (POLICE)	36,373	0		0	0	0.0%
GRANTS FOR MUNICIPAL PROJECTS	34,255	0		34,255	34,255	0.0%
MUNICIPAL REVENUE SHARE GRANT	83,722	0	373,384	379,498	379,498	0.0%
MUNICIPAL GRANTS-IN-AID (MUNICIPAL PROJECTS)	34,255	0		34,255	34,255	0.0%
LoCIP	117,757	115,890		116,994	1,104	1.0%
ENHANCED 911 (CMED FUNDS)	24,772	22,981	22,418	22,981	0	0.0%
TOTAL - STATE OF CT - GENERAL GOV'T GRANTS	**994,836**	**843,925**	**1,136,495**	**1,323,352**	**473,430**	**56.1%**
TOTAL STATE OF CONNECTICUT	**1,359,049**	**1,166,473**	**1,519,704**	**1,656,155**	**483,685**	**41.5%**

TOWN OF WATERFORD
GENERAL FUND
2023-2024 PROPOSED BUDGET REVENUE

REVENUE PROJECTION

DESCRIPTION	2022 ACTUAL	BOF APPROVED FY 2023	ACTUAL RECEIVED AS OF 5/1/23	DEPT RECOMM 2023-2024	2023-2024 DOLLAR INCREASE/ (DECREASE)	2023-2024 PERCENTAGE INCREASE/ (DECREASE)
FEDERAL GOVERNMENT						
FEMA REIMBURSEMENT	26,720	0		0	0	0.0%
TOTAL FEDERAL GOVERNMENT	**26,720**	**0**	**0**	**0**	**0**	**0.0%**
TOTAL STATE AND FEDERAL	**1,385,769**	**1,166,473**	**1,519,704**	**1,656,155**	**483,685**	**41.5%**
OTHER SOURCES - EDUCATION						
TUITION	73,124	83,432	105,931	60,000	(23,432)	0.0%
RENT AND MISCELLANEOUS	6,434	4,930	3,451	1,500	(3,430)	-69.6%
TOTAL EDUCATION	**79,558**	**88,362**	**109,382**	**61,500**	**(26,862)**	**-30.4%**
OTHER SOURCES - GENERAL GOVERNMENT						
INTEREST & LIEN FEES	247,211	321,563	336,384	291,306		0.0%
INTEREST - INVESTMENTS	131,928	110,000	1,655,743	2,500,000		0.0%
RECREATION & PARKS COMM.	208,383	75,000	181,882	165,000		0.0%
BUILDING INSPECTOR	463,590	350,000	518,413	400,000		0.0%
LICENSES, FEES, PERMITS & FINES	81,674	40,159	14,165	22,379		0.0%
POLICE FEES, PERMITS, FINES			17,949	112,930		#DIV/0!
LIBRARY	0	0	326	0		#DIV/0!
WATER MAIN ASSESSMENTS	5,460	0	16,501	0		0.0%
SALE OF EQUIPMENT/VEHICLES	868	0	12,661	1,000		#DIV/0!
SCRRRA REBATE	5,052	0		0		0.0%
NEW LONDON RADIO COMM. NETWORK USE FEE	72,221	72,000		72,000		0.0%
ALARM PENALTIES	750	0		0		#DIV/0!
BULKY WASTE FEES	111,779	70,000	79,115	110,000		0.0%
PUBLIC WORKS COST SHARING (EVERSOURCE)	83,722		187,367	0		
MISCELLANEOUS	57,447	69,306	84,199	27,582		0.0%
CONVEYANCE TAX	469,752	200,000	336,056	200,000		0.0%

TOWN OF WATERFORD
GENERAL FUND
2023-2024 PROPOSED BUDGET REVENUE

REVENUE PROJECTION

DESCRIPTION	2022 ACTUAL	BOF APPROVED FY 2023	ACTUAL RECEIVED AS OF 5/1/23	DEPT RECOMM 2023-2024	2023-2024 DOLLAR INCREASE/ (DECREASE)	2023-2024 PERCENTAGE INCREASE/ (DECREASE)
REGIONAL COMMUNICATION CTR.	6,000	6,000		6,000		0.0%
SEWER ASSESSMENTS	7,015	0		0		#DIV/0!
EAST LYME CAPITAL COST SHARE		0		0		#DIV/0!
P&Z, ZBA & CONSERVATION	50,947	38,500	41,548	54,183		0.0%
TOWN CLERK'S FEES	225,439	200,000	124,155	175,000		0.0%
UTILITY COMMISSION LIEN FEES	8,180	0		0		#DIV/0!
COMMERCIAL TIPPING FEES	288,193	200,000	166,064	275,000		0.0%
RECYCLING	45,844	25,000	43,493	45,000		0.0%
UNLIQUIDATED PRIOR YEAR ENCUMBRANCES	7,061	0	4	0		#DIV/0!
RENTALS	92,185	75,000	775,230	50,000		0.0%
AMBULANCE OPERATING SUBSIDY	6,000	0		0		#DIV/0!
SENIOR SERVICES	31,466	10,796	13,177	10,196		0.0%
TRANSFER IN OTHER FUNDS	115,805	0	161,025	0		0.0%
VERSA KART/BLUE BOX SALES	11,135	5,000	6,110	10,000		0.0%
EUGENE O'NEILL GATE RECEIPTS	9,159	10,000		10,000		100.0%
CIRMA MEMBERS EQUITY DISTRIBUTION	96,057	0		0		0.0%
DPW BOE CUSTODIAL SUBSITY				73,218		
YSB BOE CLERICAL SUBSIDY	5,000	5,000	5,000	5,000		0.0%
TOTAL GENERAL GOVERNMENT	**2,945,323**	**1,883,324**		**4,615,794**	**0**	**0.0%**
TOTAL OTHER SOURCES	**3,024,881**	**1,971,686**	**109,382**	**4,677,294**	**(26,862)**	**-1.4%**
TOTAL - REVENUE EXCLUSIVE OF TAXES	**4,410,650**	**3,138,159**	**1,629,086**	**6,333,449**	**456,823**	**14.6%**
PROPERTY TAXES						
CURRENT YEAR TAXES	93,645,004	92,787,059	96,349,649	95,943,064	3,156,005	3.4%
PRIOR YEAR TAXES	53,261	300,000	336,810	476,546	176,546	58.8%

TOWN OF WATERFORD
GENERAL FUND
2023-2024 PROPOSED BUDGET REVENUE

REVENUE PROJECTION

DESCRIPTION	2022 ACTUAL	BOF APPROVED FY 2023	ACTUAL RECEIVED AS OF 5/1/23	DEPT RECOMM 2023-2024	2023-2024 DOLLAR INCREASE/ (DECREASE)	2023-2024 PERCENTAGE INCREASE/ (DECREASE)
TOTAL PROPERTY TAXES	93,698,265	93,087,059	96,686,459	96,419,610	3,332,551	3.6%
FUND BALANCE APPLIED	0	0	0	0	0	0.0%
GRAND TOTAL REVENUES	98,108,915	96,225,218	98,315,545	102,753,059	3,789,374	3.9%

TOWN OF WATERFORD
GENERAL FUND BUDGET

TOWN OF WATERFORD
GENERAL FUND - EXPENDITURE SUMMARY
2023-2024 FISCAL YEAR
RTM APPROVED BUDGET
10-May-23

General Government Operations	**$**	**37,812,994**
Board of Education - Operating Budget	**$**	**54,193,983**
Capital and Debt Service:		
Current Year Capital Improvements	$	1,636,721
Transfers to Capital and Non-Recurring Expenditure	$	281,250
Debt Service	$	8,148,250
Total Capital and Debt Service	**$**	**10,066,221**
TOTAL BUDGET	**$**	**102,073,198**

TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **DEPARTMENTAL SUMMARY**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL / TRANSFERS (1/1/23)	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 BOS APPROVED (2/21/23)	2023/2024 BOARD OF FINANCE REDUCTIONS	2023/2024 BOF APPROVED	2023/2024 RTM CUTS	2023/2024 RTM APPROVED	RTM APPROVED FY24 AMOUNT INC/(DEC)	RTM APPROVED FY24 PERCENT INC/(DEC)
GENERAL GOVERNMENT:													
10101	BOARD OF SELECTMEN	226,703	207,605	0	104,715	207,605	207,605		207,605		207,605	0	0.00%
10102	REGISTRARS OF VOTERS	79,532	78,204	0	73,764	79,488	79,488		79,488		79,488	1,284	1.64%
10103	BOARD OF FINANCE	64,935	66,673	0	67,652	70,159	70,159		70,159		70,159	3,486	5.23%
10104	ASSESSOR	340,085	259,344	0	133,287	292,148	292,148		292,148		292,148	32,804	12.65%
10105	BD. OF ASSESSMENT APPEALS	948	1,620	0	315	1,602	1,602		1,602		1,602	(18)	-1.11%
10106	TAX COLLECTOR	209,277	210,139	0	108,562	217,865	217,865		217,865		217,865	7,726	3.68%
10107	FINANCE DEPARTMENT	666,807	703,709	0	355,489	747,721	747,721		747,721		747,721	44,012	6.25%
10108	LEGAL DEPARTMENT	264,688	295,000	0	148,054	295,000	295,000		295,000		295,000	0	0.00%
10109	TOWN CLERK	272,165	275,739	0	163,297	252,225	252,225		252,225		252,225	(23,514)	-8.53%
10110	PLANNING & ZONING	591,454	657,972	0	324,043	661,210	661,210		661,210		661,210	3,238	0.49%
10111	BUILDING MAINTENANCE	781,999	842,389	46,392	334,672	899,770	899,770		899,770		899,770	57,381	6.81%
10112	INSURANCE	4,679,175	4,728,672	0	1,151,505	5,105,857	5,105,857		5,105,857		5,105,857	377,185	7.98%
10113	ECONOMIC DEVELOPMENT COMM	7,103	27,471	0	8,167	27,847	27,847	(400)	27,447		27,447	(24)	-0.09%
10114	CONSERVATION COMMISSION	13,464	18,250	0	1,173	18,250	18,250		18,250		18,250	0	0.00%
10115	ZONING BOARD OF APPEALS	2,859	4,310	0	222	4,310	4,310		4,310		4,310	0	0.00%
10116	RETIREMENT COMMISSION	5,458,739	6,333,067	0	3,684,449	7,049,737	7,049,737		7,049,737		7,049,737	716,670	11.32%
10117	REPRESENTATIVE TOWN MTG.	16,197	18,903	0	14,798	18,903	18,903		18,903		18,903	0	0.00%
10118	BUILDING DEPARTMENT	322,439	316,641	0	119,072	297,609	297,609		297,609		297,609	(19,032)	-6.01%
10119	YOUTH & FAMILY SERVICES	323,568	272,160	0	116,162	239,827	239,827		239,827		239,827	(32,333)	-11.88%
10120	SOC. SVC. GRANTS/MISC.	83,837	88,194	0	41,707	92,316	92,316		92,316		92,316	4,122	4.67%
10121	CONTINGENCY	261,923	265,000	0	3,271	265,000	265,000		265,000		265,000	0	0.00%
10122	EMERGENCY MANAGEMENT	966,320	1,068,486	0	506,500	1,094,563	1,094,563		1,094,563		1,094,563	26,077	2.44%
10123	FIRE SERVICES	3,241,182	3,408,420	0	1,828,647	3,531,618	3,531,618		3,531,618		3,531,618	123,198	3.61%
10129	POLICE DEPARTMENT	6,111,181	6,488,214	0	3,345,271	6,830,602	6,830,602		6,830,602		6,830,602	342,388	5.28%
10130	PUBLIC WORKS DEPARTMENT	4,505,676	4,709,563	0	1,781,347	4,994,798	4,994,798		4,994,798		4,994,798	285,235	6.06%
10132	CONSERVATION OF HEALTH	142,282	148,126	0	148,126	148,407	148,407		148,407		148,407	281	0.19%
10133	PUBLIC HEALTH NURSING SERV.	18,225	26,000	0	16,125	25,911	25,911		25,911		25,911	(89)	-0.34%
10135	SENIOR CITIZENS COMMISSION	469,708	494,493	(23,196)	221,315	484,631	484,631		484,631		484,631	(9,862)	-1.99%
10136	WATERFORD PUBLIC LIBRARY	972,227	999,475	0	503,092	998,837	1,006,837		1,006,837		1,006,837	7,362	0.74%
10137	RECREATION & PARKS COMM.	1,514,498	1,452,431	(23,196)	922,193	1,438,373	1,438,373	(14,850)	1,423,523		1,423,523	(28,908)	-1.99%
10141	FLOOD & EROSION CONTROL BD	480	2,138	0	0	2,138	2,138		2,138		2,138	0	0.00%
10143	ETHICS COMMISSION	156	850	0	0	900	900		900		900	50	5.88%
10145	HUMAN RESOURCES DEPT.	287,853	259,856	0	115,530	259,836	259,836		259,836		259,836	(20)	-0.01%
10147	INFORMATION TECHNOLOGY	935,070	1,160,391	0	580,831	1,165,181	1,165,181		1,165,181		1,165,181	4,790	0.41%
TOTAL GENERAL GOV'T OPERATIONS		**33,832,755**	**35,889,505**	**0**	**16,923,353**	**37,820,244**	**37,828,244**	**(15,250)**	**37,812,994**	**0**	**37,812,994**	**1,923,489**	**5.36%**
BOARD OF EDUCATION:													
10160	OPERATING BUDGET	50,598,702	52,109,124	0	0	55,230,455		(500,000)	54,730,455	(536,472)	54,193,983	2,084,859	4.00%
TOTAL BOE OPERATIONS		**50,598,702**	**52,109,124**	**0**	**0**	**55,230,455**	**0**	**(500,000)**	**54,730,455**	**(536,472)**	**54,193,983**	**2,084,859**	**4.00%**
CAPITAL AND DEBT SERVICE:													
10138	CURRENT YEAR CAPITAL IMPR.	4,250,774	2,534,119	0		1,636,721	1,636,721		1,636,721		1,636,721	(897,398)	-35.41%
10140	TRANS TO CAP & NON-REC.	1,126,662	1,238,824	0	0	281,250	281,250		281,250		281,250	(957,574)	-77.30%
10139	DEBT SERVICE	7,934,633	7,197,640	0	5,447,016	8,148,250	8,148,250		8,148,250		8,148,250	950,610	13.21%
TOTAL CAPITAL & DEBT SERVICE		**13,312,069**	**10,970,583**	**0**	**5,447,016**	**10,066,221**	**10,066,221**	**0**	**10,066,221**	**0**	**10,066,221**	**(904,362)**	**-8.24%**
TOTAL GENERAL FUND		**97,743,526**	**98,969,212**	**0**	**22,370,369**	**103,116,920**	**47,894,465**	**(515,250)**	**102,609,670**	**(536,472)**	**102,073,198**	**3,103,986**	**3.14%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10101** **BOARD OF SELECTMEN**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/15/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51010	FIRST SELECTMAN	109,305	110,837		55,479	109,305	109,305	109,305	109,305	-1,532	-1.38%
51020	OTHER SELECTMEN	3,711	3,780		1,876	3,711	3,711	3,711	3,711	-69	-1.83%
51110	ADMINISTRATION	72,942	72,665		37,435	74,297	74,297	74,297	74,297	1,632	2.25%
51210	CLERICAL/TECHNICAL	0	75		0	75	75	75	75	0	0.00%
51920	F.I.C.A	14,211	14,038		7,260	14,400	14,400	14,400	14,400	362	2.58%
	SUBTOTAL	**200,169**	**201,395**	**0**	**102,050**	**201,788**	**201,788**	**201,788**	**201,788**	**393**	**0.20%**
SERVICES											
52010	ADVERTISING	95	100		0	100	100	100	100	0	0.00%
52020	POSTAGE	47	100		49	100	100	100	100	0	0.00%
52030	PROFESSIONAL FEES	24,229	2,300		0	1,500	1,500	1,500	1,500	-800	-34.78%
52040	SERVICE CONT & REPAIRS	1,288	1,200		707	1,200	1,200	1,200	1,200	0	0.00%
52050	DUES, CONF., & EDUCATION	5	180		179	230	230	230	230	50	27.78%
52070	REIMBURSABLE EXPENSE	0	700		0	200	200	200	200	-500	-71.43%
52080	TELEPHONE	0	480		0	480	480	480	480	0	
	SUBTOTAL	**25,664**	**5,060**	**0**	**935**	**3,810**	**3,810**	**3,810**	**3,810**	**-1,250**	**-24.70%**
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	157	150		762	300	300	300	300	150	100.00%
53090	FUELS & LUBRICANTS	713	1,000		968	907	907	907	907	-93	-9.30%
	SUBTOTAL	**870**	**1,150**	**0**	**1,730**	**1,207**	**1,207**	**1,207**	**1,207**	**57**	**4.96%**
FURNITURE											
54010	OFFICE FURNITURE		0			800	800	800	800	800	0.00%
	SUBTOTAL	**0**	**0**	**0**	**0**	**800**	**800**	**800**	**800**	**800**	
DEPARTMENT TOTAL		**226,703**	**207,605**	**0**	**104,715**	**207,605**	**207,605**	**207,605**	**207,605**	**0**	**0.00%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10102** **REGISTRARS OF VOTERS**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/15/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	47,847	47,848		24,193	47,848	47,848	47,848	47,848	0	0.00%
51310	VOTER REGISTRATION	3,157	3,500		2,371	4,000	4,000	4,000	4,000	500	14.29%
51320	ELECTION ACTIVITIES	11,904	8,470		16,862	7,345	7,345	7,345	7,345	-1,125	-13.28%
51920	F.I.C.A	4,807	4,576		3,317	4,528	4,528	4,528	4,528	-48	-1.05%
	SUBTOTAL	**67,715**	**64,394**	**0**	**46,743**	**63,721**	**63,721**	**63,721**	**63,721**	**-673**	**-1.05%**
SERVICES											
52010	ADVERTISING	0	0		0	1	1	1	1	1	0.00%
52020	POSTAGE	1,902	1,400		800	1,800	1,800	1,800	1,800	400	28.57%
52040	SERVICE CONT. & REPAIRS	2,250	2,500		25,000	2,500	2,500	2,500	2,500	0	0.00%
52050	DUES, CONF., & EDUCATION	460	1,380		900	1,680	1,680	1,680	1,680	300	21.74%
52070	REIMBURSABLE EXPENSE	266	376		321	401	401	401	401	25	6.65%
52080	TELEPHONE	0	0		0	0	0	0	0	0	0.00%
	SUBTOTAL	**4,878**	**5,656**	**0**	**27,021**	**6,382**	**6,382**	**6,382**	**6,382**	**726**	**12.84%**
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	6,939	8,153			9,384	9,384	9,384	9,384	1,231	15.10%
	SUBTOTAL	**6,939**	**8,153**	**0**	**0**	**9,384**	**9,384**	**9,384**	**9,384**	**1,231**	**15.10%**
EQUIPMENT											
54180	VOTING MACHINE		1			1	1	1	1	0	0.00%
	SUBTOTAL	**0**	**1**	**0**	**0**	**1**	**1**	**1**	**1**	**0**	**0.00%**
DEPARTMENT TOTAL		**79,532**	**78,204**	**0**	**73,764**	**79,488**	**79,488**	**79,488**	**79,488**	**1,284**	**1.64%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10103** **BOARD OF FINANCE**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/7/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/1/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51210	CLERICAL/TECHNICAL	1,718	2,298		503	2,893	2,893	2,893	2,893	2,893	595	25.89%
51920	F.I.C.A	131	230		39	221	221	221	221	221	-9	-3.91%
	SUBTOTAL	**1,849**	**2,528**	**0**	**542**	**3,114**	**3,114**	**3,114**	**3,114**	**3,114**	**586**	**23.18%**
SERVICES												
52010	ADVERTISING	551	2,300		0	2,000	2,000	2,000	2,000	2,000	-300	-13.04%
52030	PROFESSIONAL FEES	62,500	61,800		67,097	65,000	65,000	65,000	65,000	65,000	3,200	5.18%
	SUBTOTAL	**63,051**	**64,100**	**0**	**67,097**	**67,000**	**67,000**	**67,000**	**67,000**	**67,000**	**2,900**	**4.52%**
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	35	45		13	45	45	45	45	45	0	0.00%
	SUBTOTAL	**35**	**45**	**0**	**13**	**45**	**45**	**45**	**45**	**45**	**0**	**0.00%**
DEPARTMENT TOTAL		**64,935**	**66,673**	**0**	**67,652**	**70,159**	**70,159**	**70,159**	**70,159**	**70,159**	**3,486**	**5.23%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10104** **ASSESSOR**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/15/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	158,652	169,295	(73,000)	36,578	192,597	192,597	192,597	192,597	23,302	13.76%
51210	CLERICAL/TECHNICAL	61,369	62,224		28,938	66,342	66,342	66,342	66,342	4,118	6.62%
51810	OVERTIME	0	0		0	0	0	0	0	0	0.00%
51910	FRINGE BENEFITS	287	0		0	0	0	0	0	0	
51920	F.I.C.A	15,204	17,711		4,940	19,809	19,809	19,809	19,809	2,098	11.85%
	SUBTOTAL	**235,512**	**249,230**	**(73,000)**	**70,456**	**278,748**	**278,748**	**278,748**	**278,748**	**29,518**	**11.84%**
SERVICES											
52010	ADVERTISING	0	400		242	400	400	400	400	0	0.00%
52020	POSTAGE	1,628	1,068		261	1,650	1,650	1,650	1,650	582	54.49%
52030	PROFESSIONAL FEES	93,853	250	73,000	58,750	250	250	250	250	0	
52040	SERVICE CONT & REPAIRS	6,175	5,921		2,297	6,236	6,236	6,236	6,236	315	5.32%
52050	DUES, CONF., & EDUCATION	1,409	1,825		1,255	2,855	2,855	2,855	2,855	1,030	56.44%
	SUBTOTAL	**103,065**	**9,464**	**73,000**	**62,805**	**11,391**	**11,391**	**11,391**	**11,391**	**1,927**	**20.36%**
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	83	150		26	150	150	150	150	0	0.00%
53200	PRICING BOOKS	1,425	500		0	1,859	1,859	1,859	1,859	1,359	271.80%
	SUBTOTAL	**1,508**	**650**	**0**	**26**	**2,009**	**2,009**	**2,009**	**2,009**	**1,359**	**209.08%**
								0			
DEPARTMENT TOTAL		**340,085**	**259,344**	**0**	**133,287**	**292,148**	**292,148**	**292,148**	**292,148**	**32,804**	**12.65%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10105** **BD. OF ASSESSMENT APPEALS**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/9/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/15/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51010	ELECTED OFFICIALS	300	300		0	300	300	300	300	300	0	0.00%
51210	CLERICAL/TECHNICAL	149	694		141	677	677	677	677	677	(17)	-2.45%
51920	F.I.C.A	34	76		11	75	75	75	75	75	(1)	-1.32%
	SUBTOTAL	**483**	**1,070**	**0**	**152**	**1,052**	**1,052**	**1,052**	**1,052**	**1,052**	**(18)**	**-1.68%**
SERVICES												
52010	ADVERTISING	296	350		163	350	350	350	350	350	0	0.00%
52020	POSTAGE	19	50		0	50	50	50	50	50	0	0.00%
52050	DUES, CONF., & EDUCATION	150	150		0	150	150	150	150	150	0	0.00%
	SUBTOTAL	**465**	**550**	**0**	**163**	**550**	**550**	**550**	**550**	**550**	**0**	**0.00%**
DEPARTMENT TOTAL		**948**	**1,620**	**0**	**315**	**1,602**	**1,602**	**1,602**	**1,602**	**1,602**	**(18)**	**-1.11%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10106** **TAX COLLECTOR**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/15/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	86,616	86,286		43,963	87,255	87,255	87,255	87,255	969	1.12%
51210	CLERICAL/TECHNICAL	81,111	80,820		42,194	85,437	85,437	85,437	85,437	4,617	5.71%
51810	OVERTIME	0	0		0	0	0	0	0	0	0.00%
51920	F.I.C.A	12,130	12,784		6,237	13,211	13,211	13,211	13,211	427	3.34%
	SUBTOTAL	**179,857**	**179,890**	**0**	**92,394**	**185,903**	**185,903**	**185,903**	**185,903**	**6,013**	**3.34%**
SERVICES											
52010	ADVERTISING	789	675		218	675	675	675	675	0	0.00%
52020	POSTAGE	6,662	6,000		4,581	7,500	7,500	7,500	7,500	1,500	25.00%
52030	PROFESSIONAL FEES	20,633	21,399		10,639	21,646	21,646	21,646	21,646	247	1.15%
52040	SERVICE CONT. & REPAIR	1,072	1,000		495	1,146	1,146	1,146	1,146	146	14.60%
52050	DUES, CONF. & EDUCATION	185	895		70	945	945	945	945	50	5.59%
	SUBTOTAL	**29,341**	**29,969**	**0**	**16,003**	**31,912**	**31,912**	**31,912**	**31,912**	**1,943**	**6.48%**
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	79	280		165	50	50	50	50	(230)	-82.14%
	SUBTOTAL	**79**	**280**	**0**	**165**	**50**	**50**	**50**	**50**	**(230)**	**-82.14%**
OFFICE EQUIPMENT											
54060	OFFICE EQUIPMENT				0	0	0	0	0	0	0.00%
	SUBTOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
	DEPARTMENT TOTAL	**209,277**	**210,139**	**0**	**108,562**	**217,865**	**217,865**	**217,865**	**217,865**	**7,726**	**3.68%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10107** **FINANCE DEPARTMENT**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	Department Request $ Increase	Department Request % Increase	2023/2024 RECOMMENDED BD OF SELECTMEN (2/13/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/13/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS													
51010	ELECTED OFFICIALS	28,961	28,961		14,643	29,287	326	1.13%	29,287	29,287	29,287	326	1.13%
51110	ADMINISTRATION	290,241	366,697		175,210	366,228	(469)	-0.13%	366,228	366,228	366,228	-469	-0.13%
51210	CLERICAL/TECHNICAL	177,509	131,166		65,657	147,730	16,564	12.63%	147,730	147,730	147,730	16,564	12.63%
51810	OVERTIME	1,130	2,650		1,440	2,650	0	0.00%	2,650	2,650	2,650	0	0.00%
51910	FRINGE BENEFITS	2,803	2,372		0	2,565	193	8.14%	2,565	2,565	2,565	193	8.14%
51920	F.I.C.A	36,321	35,439		18,909	41,957	6,518	18.39%	41,957	41,957	41,957	6,518	18.39%
	SUBTOTAL	**536,965**	**567,285**	**0**	**275,859**	**590,417**	**23,132**	**4.08%**	**590,417**	**590,417**	**590,417**	**23,132**	**4.08%**
SERVICES													
52010	ADVERTISING	0	500		0	200	(300)	-60.00%	200	200	200	-300	-60.00%
52020	POSTAGE	4,099	3,700		2,020	4,000	300	8.11%	4,000	4,000	4,000	300	8.11%
52030	PROFESSIONAL FEES	53,601	52,000		24,955	55,400	3,400	6.54%	55,400	55,400	55,400	3,400	6.54%
52040	SERVICE CONT. & REPAIR	26,722	24,749		17,162	49,109	24,360	98.43%	49,109	49,109	49,109	24,360	98.43%
52050	DUES, CONF. & EDUCATION	3,774	6,423		4,085	11,721	5,298	82.48%	11,721	11,721	11,721	5,298	82.48%
52070	REIMBURSABLE EXPENSE	85	100		278	100	0	0.00%	100	100	100	0	0.00%
52080	TELEPHONE	16,565	14,839		8,667	16,659	1,820	12.26%	16,659	16,659	16,659	1,820	12.26%
	SUBTOTAL	**104,846**	**102,311**	**0**	**57,167**	**137,189**	**34,878**	**34.09%**	**137,189**	**137,189**	**137,189**	**34,878**	**34.09%**
MATERIALS & SUPPLIES													
53010	OFFICE SUPPLIES	24,996	32,000		20,384	20,000	(12,000)	-37.50%	20,000	20,000	20,000	-12,000	-37.50%
	SUBTOTAL	**24,996**	**32,000**	**0**	**20,384**	**20,000**	**(12,000)**	**-37.50%**	**20,000**	**20,000**	**20,000**	**-12,000**	**-37.50%**
OFFICE EQUIPMENT													
54010	OFFICE FURNITURE		2,113		2,079	115	(1,998)	0.00%	115	115	115	-1,998	-94.56%
	SUBTOTAL	**0**	**2,113**	**0**	**2,079**	**115**	**(1,998)**	**0.00%**	**115**	**115**	**115**	**-1,998**	**-94.56%**
DEPARTMENT TOTAL		**666,807**	**703,709**	**0**	**355,489**	**747,721**	**44,012**	**6.25%**	**747,721**	**747,721**	**747,721**	**44,012**	**6.25%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10108** **LEGAL DEPARTMENT**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/13/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
SERVICES											
52030	PROFESSIONAL SERVICES	233,161	260,000		115,574	260,000	260,000	260,000	260,000	0	0.00%
52540	PROBATE COURT	31,519	30,000	2,481	32,480	34,900	34,900	34,900	34,900	4,900	16.33%
52560	MISC. CLAIMS	8	5,000	(2,481)	0	100	100	100	100	(4,900)	-98.00%
	SUBTOTAL	**264,688**	**295,000**	**0**	**148,054**	**295,000**	**295,000**	**295,000**	**295,000**	**0**	**0.00%**
DEPARTMENT TOTAL		**264,688**	**295,000**	**0**	**148,054**	**295,000**	**295,000**	**295,000**	**295,000**	**0**	**0.00%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10109** **TOWN CLERK**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/15/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51010	ELECTED OFFICIALS	92,352	92,707		46,874	93,033	93,033	93,033	93,033	326	0.35%
51110	ADMINISTRATION	77,042	79,084		76,382	68,005	68,005	68,005	68,005	(11,079)	-14.01%
51210	CLERICAL/TECHNICAL	54,481	54,759		19,921	42,879	42,879	42,879	42,879	(11,880)	-21.70%
51810	OVERTIME	0	100		0	100	100	100	100	0	0.00%
51920	F.I.C.A	15,505	17,339		10,237	15,608	15,608	15,608	15,608	(1,731)	-9.98%
	SUBTOTAL	**239,380**	**243,989**	**0**	**153,414**	**219,625**	**219,625**	**219,625**	**219,625**	**(24,364)**	**-9.99%**
SERVICES											
52010	ADVERTISING	1,299	1,300		517	1,600	1,600	1,600	1,600	300	23.08%
52020	POSTAGE	3,245	2,500		1,089	3,200	3,200	3,200	3,200	700	28.00%
52030	PROFESSIONAL FEES	0			0	0	0	0	0	0	0.00%
52040	SERVICE CONT. & REPAIR	0			0	0	0	0	0	0	0.00%
52050	DUES, CONF. & EDUCATION	850	850		935	850	850	850	850	0	0.00%
52060	PRINTING	0			0	0	0	0	0	0	0.00%
52070	REIMBURSABLE EXPENSE	0			0	0	0	0	0	0	0.00%
52180	VITAL STATISTICS	28	250		0	100	100	100	100	(150)	-60.00%
52510	RENTAL OF EQUIPMENT	25,155	24,000		6,124	24,000	24,000	24,000	24,000	0	0.00%
	SUBTOTAL	**30,577**	**28,900**	**0**	**8,665**	**29,750**	**29,750**	**29,750**	**29,750**	**850**	**2.94%**
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	0			0	0	0	0	0	0	0.00%
53020	OTHER SUPPLIES	0			0	0	0	0	0	0	0.00%
53270	ORDINANCES	1,159	1,450		950	1,450	1,450	1,450	1,450	0	0.00%
53280	ELECTION MATERIALS	1,049	1,400		268	1,400	1,400	1,400	1,400	0	0.00%
53290	MICROFILM SUPPLIES	0			0	0	0	0	0	0	0.00%
	SUBTOTAL	**2,208**	**2,850**	**0**	**1,218**	**2,850**	**2,850**	**2,850**	**2,850**	**0**	**0.00%**
OFFICE EQUIPMENT											
54060	OFFICE EQUIPMENT	0				0	0	0	0	0	0.00%
	SUBTOTAL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
DEPARTMENT TOTAL		**272,165**	**275,739**	**0**	**163,297**	**252,225**	**252,225**	**252,225**	**252,225**	**(23,514)**	**-8.53%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10110** **PLANNING & ZONING COMMISSION**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (11/29/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/8/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	109,252	111,283		69,807	111,283	111,283	111,283	111,283	111,283	0	0.00%
51120	INSPECTION	277,241	282,917		144,551	282,411	282,411	282,411	282,411	282,411	(506)	-0.18%
51210	CLERICAL/TECHNICAL	139,099	157,143		77,349	162,634	162,634	162,634	162,634	162,634	5,491	3.49%
51810	OVERTIME	2,158	6,164		602	6,164	6,164	6,164	6,164	6,164	0	0.00%
51910	FRINGE BENEFITS	3,813	7,955		803	5,838	5,838	5,838	5,838	5,838	(2,117)	-26.61%
51920	F.I.C.A	37,976	43,258		20,963	43,478	43,478	43,478	43,478	43,478	220	0.51%
	SUBTOTAL	**569,539**	**608,720**	**0**	**314,075**	**611,808**	**611,808**	**611,808**	**611,808**	**611,808**	**3,088**	**0.51%**
SERVICES												
52010	ADVERTISING	3,371	4,000		1,301	4,000	4,000	4,000	4,000	4,000	0	0.00%
52020	POSTAGE	388	450		136	450	450	450	450	450	0	0.00%
52030	PROFESSIONAL FEES	5,728	20,000		2,489	20,000	20,000	20,000	20,000	20,000	0	0.00%
52040	SERVICE CONT. & REPAIR	6,741	15,781		2,801	15,781	15,781	15,781	15,781	15,781	0	0.00%
52050	DUES, CONF. & EDUCATION	3,195	3,371		1,397	3,521	3,521	3,521	3,521	3,521	150	4.45%
52060	PRINTING	187	450		48	450	450	450	450	450	0	0.00%
52070	REIMBURSABLE EXPENSE	0	200		0	200	200	200	200	200	0	0.00%
	SUBTOTAL	**19,610**	**44,252**	**0**	**8,172**	**44,402**	**44,402**	**44,402**	**44,402**	**44,402**	**150**	**0.34%**
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	1,732	2,750		1,219	2,750	2,750	2,750	2,750	2,750	0	0.00%
53090	FUELS & LUBRICANTS	465	810		577	810	810	810	810	810	0	0.00%
	SUBTOTAL	**2,197**	**3,560**	**0**	**1,796**	**3,560**	**3,560**	**3,560**	**3,560**	**3,560**	**0**	**0.00%**
OFFICE EQUIPMENT												
54060	OFFICE FURNITURE & EQUIP.	108	1,440		0	1,440	1,440	1,440	1,440	1,440	0	0.00%
	SUBTOTAL	**108**	**1,440**	**0**	**0**	**1,440**	**1,440**	**1,440**	**1,440**	**1,440**	**0**	**0.00%**
DEPARTMENT TOTAL		**591,454**	**657,972**	**0**	**324,043**	**661,210**	**661,210**	**661,210**	**661,210**	**661,210**	**3,238**	**0.49%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10111** **BUILDING MAINTENANCE**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/13/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/20/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51140	FACILITIES COORDINATOR	72,112	76,500		37,138	73,708	73,708	73,708	73,708	(2,792)	-3.65%
51810	OVERTIME	0			0	0	0	0	0	0	
51910	FRINGE BENEFITS	63	75		0	75	75	75	75	0	0.00%
51920	F.I.C.A	5,390	5,858		2,718	5,639	5,639	5,639	5,639	(219)	-3.74%
	SUBTOTAL	**77,565**	**82,433**	**0**	**39,856**	**79,422**	**79,422**	**79,422**	**79,422**	**(3,011)**	**-3.65%**
SERVICES											
52010	ADVERTISING	1,020			0	0	0	0	0	0	0.00%
52040	SERVICE CONT. & REPAIRS	160,082	185,178	46,392	38,917	243,570	243,570	243,570	243,570	58,392	31.53%
52090	FUEL OIL/NATURAL GAS	115,505	130,000		38,315	130,000	130,000	130,000	130,000	0	0.00%
52100	ELECTRICITY	366,452	398,278		201,593	398,278	398,278	398,278	398,278	0	0.00%
52110	WATER	18,424	15,725		6,877	15,725	15,725	15,725	15,725	0	0.00%
52120	SEWER	24,023	21,775		6,032	21,775	21,775	21,775	21,775	0	0.00%
	SUBTOTAL	**685,506**	**750,956**	**46,392**	**291,734**	**809,348**	**809,348**	**809,348**	**809,348**	**58,392**	**7.78%**
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	7,753	4,000		3,082	6,000	6,000	6,000	6,000	2,000	50.00%
	SUBTOTAL	**7,753**	**4,000**	**0**	**3,082**	**6,000**	**6,000**	**6,000**	**6,000**	**2,000**	**50.00%**
IMPROVEMENTS											
55030	BUILDING IMPROVEMENTS	11,175	5,000		0	5,000	5,000	5,000	5,000	0	0.00%
	SUBTOTAL	**11,175**	**5,000**	**0**	**0**	**5,000**	**5,000**	**5,000**	**5,000**	**0**	**0.00%**
DEPARTMENT TOTAL		**781,999**	**842,389**	**46,392**	**334,672**	**899,770**	**899,770**	**899,770**	**899,770**	**57,381**	**6.81%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10112** **INSURANCE**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	Department Request $ Increase	Department Request % Increase	2023/2024 RECOMMENDED BD OF SELECTMEN (2/15/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/13/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
SERVICES													
52200	WORKERS' COMPENSATION	677,919	698,805		384,494	718,436	19,631	2.81%	718,436	718,436	718,436	19,631	2.81%
52201	LIABILITY/AUTO/PROPERTY (LAP)	496,149	513,678		472,148	760,738	247,060	48.10%	760,738	760,738	760,738	247,060	48.10%
52240	UNEMPLOYMENT COMPENSATION	9,280	10,000		10,484	10,000	0	0.00%	10,000	10,000	10,000	0	0.00%
52250	DEDUCTIBLE COVERAGE	14,071	20,000		2,082	20,000	0	0.00%	20,000	20,000	20,000	0	0.00%
52251	HEALTHCARE	3,458,563	3,460,000		268,723	3,569,431	109,431	3.16%	3,569,431	3,569,431	3,569,431	109,431	3.16%
52252	LONG TERM DISABILITY	2,899	4,038		1,831	5,052	1,014	25.11%	5,052	5,052	5,052	1,014	25.11%
52253	LIFE INSURANCE	20,294	22,151		11,743	22,200	49	0.22%	22,200	22,200	22,200	49	0.22%
	SUBTOTAL	**4,679,175**	**4,728,672**	**0**	**1,151,505**	**5,105,857**	**377,185**	**7.98%**	**5,105,857**	**5,105,857**	**5,105,857**	**377,185**	**7.98%**
DEPARTMENT TOTAL		**4,679,175**	**4,728,672**	**0**	**1,151,505**	**5,105,857**	**377,185**	**7.98%**	**5,105,857**	**5,105,857**	**5,105,857**	**377,185**	**7.98%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: 10113 ECONOMIC DEVELOPMENT COMM.

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/8/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 BOARD OF FINANCE REDUCTIONS	2023/2024 RECOMMENDED BD OF FINANCE (3/8/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
SERVICES													
52010	ADVERTISING	0	1,000		0	500	500	500		500	500	(500)	-50.00%
52020	POSTAGE	0			5	0	0	0		0	0	0	0.00%
52030	PROFESSIONAL FEES	0	16,000		0	15,000	15,000	15,000		15,000	15,000	(1,000)	0.00%
52050	DUES, CONF. & EDUC.	7,103	10,071		8,162	12,047	12,047	12,047	(400)	11,647	11,647	1,576	15.65%
52060	PRINTING	0	200		0	200	200	200		200	200	0	0.00%
52070	REIMBURSABLE EXPENSES	0	200		0	100	100	100		100	100	(100)	-50.00%
	SUBTOTAL	7,103	27,471	0	8,167	27,847	27,847	27,847	(400)	27,447	27,447	(24)	-0.09%
MATERIALS & SUPPLIES													
53010	OFFICE SUPPLIES	0	0	0	0	0	0	0		0	0	0	0.00%
	SUBTOTAL	0	0	0	0	0	0	0		0	0	0	0.00%
DEPARTMENT TOTAL		7,103	27,471	0	8,167	27,847	27,847	27,847	(400)	27,447	27,447	(24)	-0.09%

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10114** **CONSERVATION COMMISSION**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (10/27/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/8/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
SERVICES												
52010	ADVERTISING	1,105	1,500		789	1,500	1,500	1,500	1,500	1,500	0	0.00%
52020	POSTAGE	84	125		69	125	125	125	125	125	0	0.00%
52030	PROFESSIONAL SERVICES	0	3,500		0	3,500	3,500	3,500	3,500	3,500	0	0.00%
52031	PLANNING SERVICES	12,000	12,000		0	12,000	12,000	12,000	12,000	12,000	0	0.00%
52050	DUES, CONF. & EDUC.	275	600		315	600	600	600	600	600	0	0.00%
52060	PRINTING	0	25		0	25	25	25	25	25	0	0.00%
	SUBTOTAL	**13,464**	**17,750**	**0**	**1,173**	**17,750**	**17,750**	**17,750**	**17,750**	**17,750**	**0**	**0.00%**
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES											
53020	OTHER SUPPLIES	0	500		0	500	500	500	500	500	0	0.00%
	SUBTOTAL	**0**	**500**	**0**	**0**	**500**	**500**	**500**	**500**	**500**	**0**	**0.00%**
DEPARTMENT TOTAL		**13,464**	**18,250**	**0**	**1,173**	**18,250**	**18,250**	**18,250**	**18,250**	**18,250**	**0**	**0.00%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10115** **ZONING BOARD OF APPEALS**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/7/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/3/23)	2023/2024 RECOMMENDED BD OF FINANCE	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
SERVICES												
52010	ADVERTISING	2,667	3,700		166	3,700	3,700	3,700	3,700	3,700	0	0.00%
52020	POSTAGE	116	160		56	160	160	160	160	160	0	0.00%
52050	DUES, CONF. & EDUC.	50	400		0	400	400	400	400	400	0	0.00%
	SUBTOTAL	**2,833**	**4,260**	**0**	**222**	**4,260**	**4,260**	**4,260**	**4,260**	**4,260**	**0**	**0.00%**
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	26	50		0	50	50	50	50	50	0	0.00%
	SUBTOTAL	**26**	**50**	**0**	**0**	**50**	**50**	**50**	**50**	**50**	**0**	**0.00%**
DEPARTMENT TOTAL		**2,859**	**4,310**	**0**	**222**	**4,310**	**4,310**	**4,310**	**4,310**	**4,310**	**0**	**0.00%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: 10116 RETIREMENT COMMISSION

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (1/4/23)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/15/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/13/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51930	HYPERTENSION/ HEART DISEASE	171,003	173,820		92,537	177,448	177,448	177,448	177,448	177,448	3,628	2.09%
51940	PENSION CONTRIBUTIONS	4,142,777	4,581,338		2,215,767	5,020,191	5,020,191	5,020,191	5,020,191	5,020,191	438,853	9.58%
51945	RETIREE HEALTH BENEFITS	372,650	434,598		229,709	393,793	393,793	393,793	393,793	393,793	(40,805)	-9.39%
51949	OPEB TRUST FUND CONTRIBUTION	772,309	1,143,311		1,146,436	1,458,305	1,458,305	1,458,305	1,458,305	1,458,305	314,994	27.55%
	SUBTOTAL	5,458,739	6,333,067	0	3,684,449	7,049,737	7,049,737	7,049,737	7,049,737	7,049,737	716,670	11.32%
DEPARTMENT TOTAL		5,458,739	6,333,067	0	3,684,449	7,049,737	7,049,737	7,049,737	7,049,737	7,049,737	716,670	11.32%

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10117** **REPRESENTATIVE TOWN MEETING**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/5/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/15/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51210	CLERICAL/TECHNICAL		1		0	1	1	1	1	1	0	0.00%
51920	F.I.C.A				0	0	0					
	SUBTOTAL	**0**	**1**	**0**	**0**	**1**	**1**	**1**	**1**	**1**	**0**	**0.00%**
SERVICES												
52010	ADVERTISING	3,345	6,000		1,946	6,000	6,000	6,000	6,000	6,000	0	0.00%
52020	POSTAGE		50		0	50	50	50	50	50		
52050	DUES, CONFERENCES, EDUC.	12,852	12,852		12,852	12,852	12,852	12,852	12,852	12,852	0	0.00%
	SUBTOTAL	**16,197**	**18,902**	**0**	**14,798**	**18,902**	**18,902**	**18,902**	**18,902**	**18,902**	**0**	**0.00%**
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	0	0	0	0	0	0	0	0			
SUBTOTAL		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		
DEPARTMENT TOTAL		**16,197**	**18,903**	**0**	**14,798**	**18,903**	**18,903**	**18,903**	**18,903**	**18,903**	**0**	**0.00%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10118** **BUILDING DEPARTMENT**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN	2023/2024 RECOMMENDED BD OF FINANCE	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	164,236	102,600		50,931	102,095	102,095	102,095	102,095	(505)	-0.49%
51120	INSPECTION	127,937	174,632	(35,000)	47,736	141,174	141,174	141,174	141,174	(33,458)	-19.16%
51810	OVERTIME	0	1,102		0	1,102	1,102	1,102	1,102	0	0.00%
51910	FRINGE BENEFITS	2,474	2,625		0	225	225	225	225	(2,400)	-91.43%
51920	FICA	21,370	21,494		6,911	18,695	18,695	18,695	18,695	(2,799)	-13.02%
	SUBTOTAL	**316,017**	**302,453**	**(35,000)**	**105,578**	**263,291**	**263,291**	**263,291**	**263,291**	**(39,162)**	**-12.95%**
SERVICES											
52010	ADVERTISING	668	750		515	750	750	750	750	0	0.00%
52020	POSTAGE	1,234	1,000		519	1,000	1,000	1,000	1,000	0	0.00%
52030	PROFESSIONAL FEES	171	750	30,000	5,682	20,000	20,000	20,000	20,000	19,250	2566.67%
52040	SERVICE CONT.& REPAIRS	1,583	3,303		1,063	3,030	3,030	3,030	3,030	(273)	-8.27%
52050	DUES, CONF., & EDUCATION	2,181	5,480	5,000	4,302	5,480	5,480	5,480	5,480	0	0.00%
	SUBTOTAL	**5,837**	**11,283**	**35,000**	**12,081**	**30,260**	**30,260**	**30,260**	**30,260**	**18,977**	**168.19%**
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	83	1,400		1,066	2,400	2,400	2,400	2,400	1,000	71.43%
53090	FUELS & LUBRICANTS	387	893		347	858	858	858	858	(35)	-3.92%
	SUBTOTAL	**470**	**2,293**	**0**	**1,413**	**3,258**	**3,258**	**3,258**	**3,258**	**965**	**42.08%**
EQUIPMENT											
54060	OFFICE EQUIPMENT	115	612		0	800	800	800	800	188	30.72%
	SUBTOTAL	**115**	**612**	**0**	**0**	**800**	**800**	**800**	**800**	**188**	**30.72%**
DEPARTMENT TOTAL		**322,439**	**316,641**	**0**	**119,072**	**297,609**	**297,609**	**297,609**	**297,609**	**(19,032)**	**-6.01%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10119** **YOUTH & FAMILY SERVICES**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/6/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	143,946	151,689		64,579	139,897	139,897	139,897	139,897	(11,792)	-7.77%
51210	CLERICAL/TECHNICAL	124,312	73,253		21,850	42,053	42,053	42,053	42,053	(31,200)	-42.59%
51810	OVERTIME	461	0		0	0	0	0	0	0	0.00%
51920	FICA	18,996	17,208		6,101	13,919	13,919	13,919	13,919	(3,289)	-19.11%
	SUBTOTAL	**287,715**	**242,150**	**0**	**92,530**	**195,869**	**195,869**	**195,869**	**195,869**	**(46,281)**	**-19.11%**
SERVICES											
52020	POSTAGE	241	200		19	200	200	200	200	0	0.00%
52030	PROFESSIONAL FEES	26,988	22,000		19,690	32,000	32,000	32,000	32,000	10,000	45.45%
52040	SERVICE CONT.& REPAIRS	1,334	1,060		495	1,060	1,060	1,060	1,060	0	0.00%
52050	DUES, CONF, & EDUCATION	550	550		575	550	550	550	550	0	0.00%
52080	TELEPHONE	2,393	2,200		932	2,200	2,200	2,200	2,200	0	0.00%
52380	PROGRAMS	4,347	4,000		1,921	7,948	7,948	7,948	7,948	3,948	98.70%
	SUBTOTAL	**35,853**	**30,010**	**0**	**23,632**	**43,958**	**43,958**	**43,958**	**43,958**	**13,948**	**46.48%**
DEPARTMENT TOTAL		**323,568**	**272,160**	**0**	**116,162**	**239,827**	**239,827**	**239,827**	**239,827**	**(32,333)**	**-11.88%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10120** **SOCIAL SERVICE GRANTS/MISC**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (1/19/23)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/6/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
SERVICES												
52590	WATERFORD SHELLFISH COMMISSION	2,000	1,721		1,721	4,134	4,134	4,134	4,134	4,134	2,413	140.21%
52633	WATERFORD/EAST LYME SHELLFISH	2,500	2,500		2,500	1	1	1	1	1	-2,499	-99.96%
52634	SECT CT COUNCIL OF GOVERNMENTS (SCCOG)	10,735	10,764		10,765	10,764	10,764	10,764	10,764	10,764	0	0.00%
52635	HISTORIC PROPERTIES COMMISSION	115	400		75	400	400	400	400	400	0	0.00%
52636	T.V.C.C.A.	5,000	5,500		0	6,050	6,050	6,050	6,050	6,050	550	10.00%
52638	DISABLED AMERICAN VETERANS	250	250		250	250	250	250	250	250	0	0.00%
52639	V.F.W. POST 6573, 9975 & AL 161	1,939	1,994		1,939	1,940	1,940	1,940	1,940	1,940	-54	-2.71%
52643	SAFE FUTURES	6,500	6,500		6,500	6,500	6,500	6,500	6,500	6,500	0	0.00%
52644	SEAT	35,888	36,965		0	39,477	39,477	39,477	39,477	39,477	2,512	6.80%
52645	EASTERN CT CONSERVATION DISTRICT INC	1,500	1,500		0	1,500	1,500	1,500	1,500	1,500	0	0.00%
52646	TOWN HISTORIAN	610	800		457	800	800	800	800	800	0	0.00%
	SUBTOTAL	**67,037**	**68,894**	**0**	**24,207**	**71,816**	**71,816**	**71,816**	**71,816**	**71,816**	**2,922**	**4.24%**
CONTRIBUTIONS TO OUTSIDE AGENCIES												
58340	WTFD HISTORICAL SOCIETY	1,800	2,000		2,000	2,200	2,200	2,200	2,200	2,200	200	10.00%
58440	UNITED COMMUNITY & FAMILY SERVICES	7,200	8,000		8,000	8,000	8,000	8,000	8,000	8,000	0	0.00%
58450	THE ARC OF EASTERN CONNECTICUT	1,800	1,800		0	1,800	1,800	1,800	1,800	1,800	0	0.00%
58595	NL HOMELESS HOSPITALITY CENTER	5,000	7,500		7,500	7,500	7,500	7,500	7,500	7,500	0	0.00%
58596	SACCEC	1,000	0		0	1,000	1,000	1,000	1,000	1,000	1,000	100.00%
	SUBTOTAL	**16,800**	**19,300**	**0**	**17,500**	**20,500**	**20,500**	**20,500**	**20,500**	**20,500**	**1,200**	**6.22%**
DEPARTMENT TOTAL		**83,837**	**88,194**	**0**	**41,707**	**92,316**	**92,316**	**92,316**	**92,316**	**92,316**	**4,122**	**4.67%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10121** **CONTINGENCY**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/7/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/1/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
MISCELLANEOUS												
59010	CONTINGENCY	261,923	265,000		3,271	265,000	265,000	265,000	265,000	265,000	0	0.00%
	SUBTOTAL	**261,923**	**265,000**	**0**	**3,271**	**265,000**	**265,000**	**265,000**	**265,000**	**265,000**	**0**	**0.00%**
DEPARTMENT TOTAL		**261,923**	**265,000**	**0**	**3,271**	**265,000**	**265,000**	**265,000**	**265,000**	**265,000**	**0**	**0.00%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: 10122 EMERGENCY MANAGEMENT

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/1/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	78,913	78,611		40,499	80,380	80,380	80,380	80,380	1,769	2.25%
51210	CLERICAL/TECHNICAL	3,014	3,486		1,685	3,640	3,640	3,640	3,640	154	4.42%
51240	DISPATCH EDUCATION INCENTIVE		2,300		0	2,300	2,300	2,300	2,300	0	0.00%
51440	DISPATCH PERSONNEL	623,874	663,371	(50,000)	264,207	695,767	695,767	695,767	695,767	32,396	4.88%
51810	DISPATCH OVERTIME	143,370	134,630	50,000	115,537	134,547	134,547	134,547	134,547	(83)	-0.06%
51823	EMERGENCY PERSONNEL	0	1,800		0	1,800	1,800	1,800	1,800	0	0.00%
51830	TRAINING OVERTIME	1,696	7,080		2,425	7,335	7,335	7,335	7,335	255	3.60%
51920	FICA	61,744	68,552		31,543	70,722	70,722	70,722	70,722	2,170	3.17%
	SUBTOTAL	**912,611**	**959,830**	**0**	**455,896**	**996,491**	**996,491**	**996,491**	**996,491**	**36,661**	**3.82%**
SERVICES											
52010	ADVERTISING	0	200		0	200	200	200	200	0	0.00%
52020	POSTAGE	7	1,000		0	1,000	1,000	1,000	1,000	0	0.00%
52030	PROFESSIONAL FEES	207	1,000		898	1,000	1,000	1,000	1,000	0	0.00%
52040	SERVICE CONT & REPAIR	19,804	40,034		34,310	36,941	36,941	36,941	36,941	(3,093)	-7.73%
52050	DUES, CONF., & EDUCATION	3,697	21,984		3,293	21,933	21,933	21,933	21,933	(51)	-0.23%
52060	PRINTING	29	200		2	200	200	200	200	0	0.00%
52080	TELEPHONE	21,554	28,368		10,630	20,688	20,688	20,688	20,688	(7,680)	-27.07%
52300	TRAINING, EDUC & EMERG	2,016	2,600		259	2,600	2,600	2,600	2,600	0	0.00%
52370	DISPATCH CLOTHING ALLOWANCE	3,752	3,760		186	4,000	4,000	4,000	4,000	240	6.38%
52415	GENERATOR MAINTENANCE	0	6,200		0	6,200	6,200	6,200	6,200	0	0.00%
	SUBTOTAL	**51,066**	**105,346**	**0**	**49,578**	**94,762**	**94,762**	**94,762**	**94,762**	**(10,584)**	**-10.05%**
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	0	250		293	250	250	250	250	0	0.00%
53020	OTHER SUPPLIES	470	1,030		111	1,030	1,030	1,030	1,030	0	0.00%
53090	FUELS & LUBRICANTS	386	1,030		368	1,030	1,030	1,030	1,030	0	0.00%
53120	SHELTER SUPPLIES	48	600		0	600	600	600	600	0	0.00%
53130	RADIOLOGICAL SUPPLIES	0	400		254	400	400	400	400	0	0.00%
	SUBTOTAL	**904**	**3,310**	**0**	**1,026**	**3,310**	**3,310**	**3,310**	**3,310**	**0**	**0.00%**
EQUIPMENT											
54120	DISPATCH CENTER EQUIPMENT	1,739			0		0	0	0	0	0.00%
	SUBTOTAL	**1,739**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0.00%**
DEPARTMENT TOTAL		**966,320**	**1,068,486**	**0**	**506,500**	**1,094,563**	**1,094,563**	**1,094,563**	**1,094,563**	**26,077**	**2.44%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: 10123 FIRE SERVICES

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/13/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/1/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	196,014	247,202		99,815	204,179	204,179	204,179	204,179	(43,023)	-17.40%
51120	INSPECTION	116,073	81,715		42,272	83,068	83,068	83,068	83,068	1,353	1.66%
51210	CLERICAL/TECHNICAL	145,524	139,552		76,400	147,637	147,637	147,637	147,637	8,085	5.79%
51240	EDUCATION INCENTIVE	17,620	16,750		12,400	16,750	16,750	16,750	16,750	0	0.00%
51410	FULL TIME FIRE FIGHTING	1,289,556	1,043,458		596,587	1,202,923	1,202,923	1,202,923	1,202,923	159,465	15.28%
51411	INCENTIVE PROGRAM STIPENDS	21,805	40,000		4,457	50,000	50,000	50,000	50,000	10,000	25.00%
51412	PART TIME FIRE FIGHTING		310,584		112,814	210,000	210,000	210,000	210,000	(100,584)	-32.39%
51810	OVERTIME	256,665	238,250		131,520	245,000	245,000	245,000	245,000	6,750	2.83%
51920	FICA	145,772	161,990		78,801	165,206	165,206	165,206	165,206	3,216	1.99%
	SUBTOTAL	**2,189,029**	**2,279,501**	**0**	**1,155,066**	**2,324,763**	**2,324,763**	**2,324,763**	**2,324,763**	**45,262**	**1.99%**
SERVICES											
52010	ADVERTISING	1,159	400		0	400	400	400	400	0	0.00%
52020	POSTAGE	245	250		100	250	250	250	250	0	0.00%
52030	PROFESSIONAL FEES	2,653	4,150		750	2,500	2,500	2,500	2,500	(1,650)	-39.76%
52040	SERV. CONT & REPAIRS	7,033	13,530		7,025	13,530	13,530	13,530	13,530	0	0.00%
52050	DUES, CONFERENCES & EDUC.	34,450	36,800		25,963	36,800	36,800	36,800	36,800	0	0.00%
52060	PRINTING	13	50		17	100	100	100	100	50	
52070	REIMBURSABLE EXPENSE	414	1,500		79	1,500	1,500	1,500	1,500	0	0.00%
52080	TELEPHONE	16,092	18,500		9,399	18,500	18,500	18,500	18,500	0	0.00%
52290	PUBLIC SAFETY AWARENESS	2,248	5,000		3,464	4,000	4,000	4,000	4,000	(1,000)	-20.00%
52310	EXAMINATIONS	7,519	10,000		2,645	10,000	10,000	10,000	10,000	0	0.00%
52320	RENTAL OF HYDRANTS	450,806	457,200		270,475	541,000	541,000	541,000	541,000	83,800	18.33%
52370	CLOTHING ALLOWANCE	20,178	19,000		6,493	19,500	19,500	19,500	19,500	500	2.63%
52371	FIRE POLICE	4,837	750		314	1,250	1,250	1,250	1,250	500	66.67%
52372	INSURANCE	142,680	140,934		139,223	140,000	140,000	140,000	140,000	(934)	-0.66%
52373	LP GAS	3,593	5,600		858	5,600	5,600	5,600	5,600	0	0.00%
52374	CABLE TELEVISION	7,042	7,500		4,216	7,500	7,500	7,500	7,500	0	0.00%
52375	LADDER TESTING & REPAIRS	7,177	7,800		0	7,800	7,800	7,800	7,800	0	0.00%
52376	HYDRAULIC TESTING & REPAIRS	4,812	3,500		0	2,000	2,000	2,000	2,000	(1,500)	-42.86%
52377	BREATHING APPARATUS TESTING & REPAIRS	10,102	8,760	4,000	12,334	9,500	9,500	9,500	9,500	740	8.45%
52378	BUILDING MAINTENANCE	71,717	87,000	(4,000)	33,708	84,000	84,000	84,000	84,000	(3,000)	-3.45%
52379	HOSE TESTING AND REPAIRS	0	9,825		0	9,825	9,825	9,825	9,825	0	0.00%
52387	PUMP TESTING SERVICES	1,200	4,000		1,200	4,000	4,000	4,000	4,000	0	0.00%
52392	GENERATOR MAINT. & REPAIRS	15,289	9,500		4,939	9,500	9,500	9,500	9,500	0	0.00%
	SUBTOTAL	**811,259**	**851,549**	**0**	**523,202**	**929,055**	**929,055**	**929,055**	**929,055**	**77,506**	**9.10%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10123** **FIRE SERVICES**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/13/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/1/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	512	1,500		561	1,000	1,000	1,000	1,000	(500)	-33.33%
53020	OTHER SUPPLIES	11,226	15,000		-744	12,000	12,000	12,000	12,000	(3,000)	-20.00%
53021	CONSUMABLE SUPPLIES	5,488	4,000		3,997	3,800	3,800	3,800	3,800	(200)	-5.00%
53070	AUTOMOTIVE REPAIRS	120,969	110,000		98,932	110,000	110,000	110,000	110,000	0	0.00%
53080	AUTOMATIVE MAINTENANCE										
53090	FUELS & LUBRICANTS	23,607	29,370		22,174	45,000	45,000	45,000	45,000	15,630	53.22%
53110	COMPUTER SUPPLIES	740	1,500		191	1,000	1,000	1,000	1,000	(500)	-33.33%
53111	FF - PROTECTIVE CLOTHING	38,558	35,000		5,449	35,000	35,000	35,000	35,000	0	0.00%
53112	FIREFIGHTING SUPPLIES & REPAIRS	5,664	9,000		1,901	9,000	9,000	9,000	9,000	0	0.00%
53113	VOLUNTEER RESPONDER AWARDS	2,034	5,000		999	5,000	5,000	5,000	5,000	0	0.00%
53114	MEDICAL SUPPLIES	5,220	8,000		2,542	6,500	6,500	6,500	6,500	(1,500)	
53115	VOLUNTEER FIREFIGHTER SUPPLIES					3,000	3,000	3,000			
	SUBTOTAL	**214,018**	**218,370**	**0**	**136,002**	**231,300**	**231,300**	**231,300**	**231,300**	**12,930**	**5.92%**
EQUIPMENT											
54060	OFFICE EQUIPMENT	500	2,000		810	1,500	1,500	1,500	1,500	(500)	-25.00%
54202	EQUIPMENT - FIRE INVESTIGATIONS	1,172	500		0	500	500	500	500	0	0.00%
54218	FIREFIGHTER EQUIPMENT	16,046	30,000		9,935	24,000	24,000	24,000	24,000	(6,000)	-20.00%
54220	RADIO/EMERGENCY LIGHTS	9,158	9,000		3,226	9,000	9,000	9,000	9,000	0	0.00%
54222	RESCUE TRUCK EQUIPMENT	0	5,500		87	5,500	5,500	5,500	5,500	0	0.00%
54226	EQUIPMENT	0	12,000		319	6,000	6,000	6,000	6,000	(6,000)	-50.00%
	SUBTOTAL	**26,876**	**59,000**	**0**	**14,377**	**46,500**	**46,500**	**46,500**	**46,500**	**(12,500)**	**-21.19%**
DEPARTMENT TOTAL		**3,241,182**	**3,408,420**	**0**	**1,828,647**	**3,531,618**	**3,531,618**	**3,531,618**	**3,531,618**	**123,198**	**3.61%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10129** **POLICE COMMISSION**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/5/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/1/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	532,495	497,883		259,062	522,033	522,033	522,033	522,033	522,033	24,150	4.85%
51210	CLERICAL/TECHNICAL	237,394	247,200		124,630	265,355	265,355	265,355	265,355	265,355	18,155	7.34%
51220	CUSTODIAL	36,838	46,098		22,605	49,694	49,694	49,694	49,694	49,694	3,596	7.80%
51420	PATROL	3,255,806	3,437,122		1,714,673	3,634,468	3,634,468	3,634,468	3,634,468	3,634,468	197,346	5.74%
51421	MARINE PATROL	17,754	23,914		20,832	25,538	25,538	25,538	25,538	25,538	1,624	6.79%
51430	DETECTIVE	456,319	500,643		262,716	535,461	535,461	535,461	535,461	535,461	34,818	6.95%
51435	COMM. SERVICE OFFICERS	118,808	123,688		59,163	123,688	123,688	123,688	123,688	123,688	0	0.00%
51810	OVERTIME	163,944	150,075		89,692	150,075	150,075	150,075	150,075	150,075	0	0.00%
51820	REPLACEMENT OVERTIME	352,540	360,508		202,939	360,508	360,508	360,508	360,508	360,508	0	0.00%
51830	TRAINING & EDUCATION	74,854	135,202		36,950	116,221	116,221	116,221	116,221	116,221	(18,981)	-14.04%
51920	FICA	385,882	428,081		213,885	448,025	448,025	448,025	448,025	448,025	19,944	4.66%
	SUBTOTAL	**5,632,634**	**5,950,414**	**0**	**3,007,147**	**6,231,066**	**6,231,066**	**6,231,066**	**6,231,066**	**6,231,066**	**280,652**	**4.72%**
SERVICES												
52010	ADVERTISING	278	500			300	300	300	300	300	(200)	-40.00%
52020	POSTAGE	775	2,000		495	1,500	1,500	1,500	1,500	1,500	(500)	-25.00%
52030	PROFESSIONAL FEES	12,044	15,000		8,468	15,000	15,000	15,000	15,000	15,000	0	0.00%
52040	SERVICE CONT & REPAIRS	29,324	26,269		7,265	21,889	21,889	21,889	21,889	21,889	(4,380)	-16.67%
52050	DUES, CONF. & EDUCATION	1,460	1,785		1,254	2,895	2,895	2,895	2,895	2,895	1,110	62.18%
52060	PRINTING	125	1,200		113	800	800	800	800	800	(400)	-33.33%
52080	TELEPHONE	31,385	30,846		17,843	31,272	31,272	31,272	31,272	31,272	426	1.38%
52300	TRAINING & EDUCATION	76,880	85,500		43,125	85,500	85,500	85,500	85,500	85,500	0	0.00%
52305	OSHA COMPLIANCE	5,182	5,500		753	5,500	5,500	5,500	5,500	5,500	0	0.00%
52370	UNIFORM ALLOWANCE	80,526	79,215		71,772	79,215	79,215	79,215	79,215	79,215	0	0.00%
52520	CRIMINAL JUSTICE PLANNER	13,520	13,950		13,926	16,711	16,711	16,711	16,711	16,711	2,761	19.79%
	SUBTOTAL	**251,499**	**261,765**	**0**	**165,014**	**260,582**	**260,582**	**260,582**	**260,582**	**260,582**	**(1,183)**	**-0.45%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10129** **POLICE COMMISSION**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/5/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/1/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	823	1,000		615	1,000	1,000	1,000	1,000	1,000	0	0.00%
53020	OTHER SUPPLIES	7,042	7,000		3,099	7,000	7,000	7,000	7,000	7,000	0	0.00%
53070	AUTOMOTIVE REPAIRS	31,939	32,000		21,208	32,000	32,000	16,000	16,000	16,000	(16,000)	-50.00%
53080	AUTOMATIVE MAINTENANCE							16,000	16,000	16,000	16,000	0.00%
53090	FUELS & LUBRICANTS	65,813	108,767		66,174	127,827	127,827	127,827	127,827	127,827	19,060	17.52%
53100	TIRES	12,518	10,854		7,070	13,024	13,024	13,024	13,024	13,024	2,170	19.99%
53180	POLICE EQUIP. & SUPPLIES	35,023	44,664		6,165	42,964	42,964	42,964	42,964	42,964	(1,700)	-3.81%
53210	SELECTIVE ENFORCEMENT	1,500	2,500		1,000	2,500	2,500	2,500	2,500	2,500	0	0.00%
53220	MARINE PATROL SUPPLIES	2,228	5,000		4,516	5,500	5,500	5,500	5,500	5,500	500	10.00%
53260	ANIMAL CONTROL SUPPLIES	60,000	60,000		60,000	100,000	100,000	100,000	100,000	100,000	40,000	66.67%
		216,886	**271,785**	**0**	**169,847**	**331,815**	**331,815**	**331,815**	**331,815**	**331,815**	**60,030**	**22.09%**
EQUIPMENT												
54020	EQUIPMENT & FURNITURE	10,162	4,250		3,263	7,139	7,139	7,139	7,139	7,139	2,889	67.98%
	SUBTOTAL	**10,162**	**4,250**	**0**	**3,263**	**7,139**	**7,139**	**7,139**	**7,139**	**7,139**	**2,889**	**67.98%**
DEPARTMENT TOTAL		**6,111,181**	**6,488,214**	**0**	**3,345,271**	**6,830,602**	**6,830,602**	**6,830,602**	**6,830,602**	**6,830,602**	**342,388**	

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10130** **PUBLIC WORKS**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/13/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/20/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	331,016	338,287		171,047	338,287	338,287	338,287	338,287	0	0.00%
51130	ENGINEERING		5,558		0	5,558	5,558	5,558	5,558	0	0.00%
51210	CLERICAL/TECHNICAL	149,643	150,880		82,803	164,347	164,347	164,347	164,347	13,467	8.93%
51510	EQUIPMENT MAINTENANCE	353,367	363,810		189,549	403,804	403,804	403,804	403,804	39,994	10.99%
51520	HIGHWAY MAINTENANCE	833,855	871,476		40,153	927,036	927,036	927,036	927,036	55,560	6.38%
51530	REFUSE COLLECTION & MAINT.	452,517	453,567		217,942	471,730	471,730	471,730	471,730	18,163	4.00%
51540	SNOW REMOVAL	81,652	56,000		14,855	56,000	56,000	56,000	56,000	0	0.00%
51810	OVERTIME	69,538	52,000		35,029	55,000	55,000	55,000	55,000	3,000	5.77%
51910	FRINGE BENEFITS	11,703	12,525		9,892	16,225	16,225	16,225	16,225	3,700	29.54%
51920	FICA	161,835	176,263		81,140	187,021	187,021	187,021	187,021	10,758	6.10%
	SUBTOTAL	**2,445,126**	**2,480,366**	**0**	**842,410**	**2,625,008**	**2,625,008**	**2,625,008**	**2,625,008**	**144,642**	**5.83%**
SERVICES											
52010	ADVERTISING								0	0	0.00%
52020	POSTAGE	431	400		205	400	400	400	400	0	0.00%
52030	PROFESSIONAL FEES	91,426	113,000		48,364	120,000	120,000	120,000	120,000	7,000	6.19%
52040	SERVICE CONT & REPAIRS	46,352	65,000		16,581	60,000	60,000	60,000	60,000	(5,000)	-7.69%
52050	DUES, CONF. & EDUCATION	3,846	2,000		1,305	3,000	3,000	3,000	3,000	1,000	50.00%
52060	PRINTING	0	100		0	50	50	50	50	(50)	-50.00%
52070	REIMBURSABLE EXPENSE	34	50		0	50	50	50	50	0	0.00%
52400	MEAL ALLOWANCE	2,484	2,300		120	2,300	2,300	2,300	2,300	0	0.00%
52410	STREET TREE MAINTENANCE	327	5,550		0	500	500	500	500	(5,050)	-90.99%
52450	SITE WORK	1,026	800		0	1,000	1,000	1,000	1,000	200	25.00%
52460	STREET LIGHTING	76,927	95,500		33,631	90,000	90,000	90,000	90,000	(5,500)	-5.76%
52470	SOLID WASTE DISPOSAL	858,090	875,000		385,337	940,000	940,000	940,000	940,000	65,000	7.43%
52475	RECYCLING PROGRAM	0	150		0	200	200	200	200	50	33.33%
52500	OPTIONS & RIGHTS OF WAY	0	0		0	0	0	0	0	0	0.00%
52510	RENTAL OF EQUIPMENT	23,023	5,000		2,363	5,000	5,000	5,000	5,000	0	0.00%
52531	LANDFILL CAP MAINTENANCE	23,750	21,000		4,650	23,000	23,000	23,000	23,000	2,000	9.52%
	SUBTOTAL	**1,127,716**	**1,185,850**	**0**	**492,556**	**1,245,500**	**1,245,500**	**1,245,500**	**1,245,500**	**59,650**	**5.03%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10130** **PUBLIC WORKS**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/13/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/20/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES	324	325		183	325	325	325	325	0	0.00%
53030	OPERATIONAL SUPPLIES	18,615	18,000		11,371	18,000	18,000	18,000	18,000	0	0.00%
53050	ENGINEER EQUIP & SUPPLIES	206	300		261	300	300	300	300	0	0.00%
53070	AUTOMOTIVE REPAIRS	210,742	201,000		132,444	205,000	205,000	205,000	205,000	4,000	1.99%
53090	FUELS & LUBRICANTS	169,151	200,000		148,666	327,790	327,790	327,790	327,790	127,790	63.90%
53100	TIRES	31,306	35,000		17,712	35,000	35,000	35,000	35,000	0	0.00%
53250	TRAFFIC CONTROL MATERIALS	4,841	25,000		6,253	20,000	20,000	20,000	20,000	(5,000)	-20.00%
53300	HIGHWAY MATERIALS	115,564	176,500		42,489	170,000	170,000	170,000	170,000	(6,500)	-3.68%
	SUBTOTAL	**550,749**	**656,125**	**0**	**359,379**	**776,415**	**776,415**	**776,415**	**776,415**	**120,290**	**18.33%**
EQUIPMENT											
54050	AUTOMOTIVE EQUIPMENT	71,566	69,145		34,309	26,755	26,755	26,755	26,755	(42,390)	-61.31%
54060	OFFICE FURNITURE	1,201	800		0	0	0	0	0	(800)	-100.00%
	SUBTOTAL	**72,767**	**69,945**	**0**	**34,309**	**26,755**	**26,755**	**26,755**	**26,755**	**(43,190)**	**-61.75%**
IMPROVEMENTS											
55010	TOWN AID ROADS-IMPROVED	309,318	317,277		52,693	321,120	321,120	321,120	321,120	3,843	1.21%
	SUBTOTAL	**309,318**	**317,277**	**0**	**52,693**	**321,120**	**321,120**	**321,120**	**321,120**	**3,843**	**1.21%**
DEPARTMENT TOTAL		**4,505,676**	**4,709,563**	**0**	**1,781,347**	**4,994,798**	**4,994,798**	**4,994,798**	**4,994,798**	**285,235**	**6.06%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10132** **CONSERVATION OF HEALTH**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/6/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
SERVICES											
52075	LEDGE LIGHT HEALTH DIST.	142,282	148,126		148,126	148,407	148,407	148,407	148,407	281	0.19%
	SUBTOTAL	**142,282**	**148,126**	**0**	**148,126**	**148,407**	**148,407**	**148,407**	**148,407**	**281**	**0.19%**
DEPARTMENT TOTAL		**142,282**	**148,126**	**0**	**148,126**	**148,407**	**148,407**	**148,407**	**148,407**	**281**	**0.19%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10133** **PUBLIC HEALTH NURSING SERVICE**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/6/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
CONTRACTED OUTSIDE AGENCIES											
58010	PUBLIC HEALTH NURSING	18,225	26,000		16,125	25,911	25,911	25,911	25,911	-89	-0.34%
	SUBTOTAL	18,225	26,000	0	16,125	25,911	25,911	25,911	25,911	-89	-0.34%
DEPARTMENT TOTAL		18,225	26,000	0	16,125	25,911	25,911	25,911	25,911	-89	-0.34%

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10135** **SENIOR CITIZEN COMMISSION**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM (12/6/22)	2023/2024 RECOMMENDED BD OF SELECTMEN 2/1/23	2023/2024 RECOMMENDED BD OF FINANCE (3/6/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	167,641	159,774		62,924	147,169	147,169	147,169	147,169	147,169	(12,605)	-7.89%
51210	CLERICAL/TECHNICAL	196,726	225,273		111,626	234,870	234,870	234,870	234,870	234,870	9,597	4.26%
51635	INSTRUCTORS	10,366	21,518		12,002	31,236	31,236	31,236	31,236	31,236	9,718	45.16%
51810	OVERTIME	2,636	931		2,255	983	983	983	983	983	52	5.59%
51920	FICA	27,338	31,174		14,007	31,691	31,691	31,691	31,691	31,691	517	1.66%
	SUBTOTAL	**404,707**	**438,670**	**0**	**202,814**	**445,949**	**445,949**	**445,949**	**445,949**	**445,949**	**7,279**	**1.66%**
SERVICES												
52010	ADVERTISING	120	344		0	200	200	200	200	200	(144)	-41.86%
52020	POSTAGE	1,838	1,920		690	1,575	1,575	1,575	1,575	1,575	(345)	-17.97%
52039	ADA SERVICES	0	450		0	450	450	450	450	450	0	0.00%
52040	SVC. CONTRACTS & REPAIRS	35,153	36,330	(23,196)	6,491	12,448	12,448	12,448	12,448	12,448	(23,882)	-65.74%
52050	DUES, CONF & EDUCATION	339	776		869	690	690	690	690	690	(86)	-11.08%
52130	PHYSICAL EXAMINATIONS	1,090	1,216		762	2,216	2,216	2,216	2,216	2,216	1,000	82.24%
52380	PROGRAMS	19,572	150		154	2,650	2,650	2,650	2,650	2,650	2,500	1666.67%
	SUBTOTAL	**58,112**	**41,186**	**(23,196)**	**8,966**	**20,229**	**20,229**	**20,229**	**20,229**	**20,229**	**(20,957)**	**-50.88%**
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	326	507		169	400	400	400	400	400	(107)	-21.10%
53020	OTHER SUPPLIES	1,796	2,715		2,499	2,959	2,959	2,959	2,959	2,959	244	8.99%
53070	AUTO REPAIRS	1,547	3,128		1,132	3,124	3,124	1,729	1,729	1,729	(1,399)	-44.73%
53080	AUTO MAINTENANCE							1,395	1,395	1,395	1,395	0.00%
53090	FUELS & LUBRICANTS	2,843	7,270		3,937	10,713	10,713	10,713	10,713	10,713	3,443	47.36%
	SUBTOTAL	**6,512**	**13,620**	**0**	**7,737**	**17,196**	**17,196**	**17,196**	**17,196**	**17,196**	**3,576**	**26.26%**
EQUIPMENT												
54020	FITNESS EQUIPMENT	0			0	0	0	0	0	0	0	0.00%
54030	KITCHEN EQUIPMENT	81	120		0	120	120	120	120	120	0	0.00%
54050	AUTOMOTIVE EQUIPMENT	296	897		1,798	1,137	1,137	1,137	1,137	1,137	240	26.76%
	SUBTOTAL	**377**	**1,017**	**0**	**1,798**	**1,257**	**1,257**	**1,257**	**1,257**	**1,257**	**240**	**23.60%**
DEPARTMENT TOTAL		**469,708**	**494,493**	**(23,196)**	**221,315**	**484,631**	**484,631**	**484,631**	**484,631**	**484,631**	**(9,862)**	**-1.99%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10136** **WATERFORD PUBLIC LIBRARY**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM (12/12/22)	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/1/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	94,457	94,461		48,476	96,212	96,212	96,212	96,212	96,212	1,751	1.85%
51210	CLERICAL/TECHNICAL	670,449	699,135		333,040	693,918	693,918	693,918	693,918	693,918	(5,217)	-0.75%
51220	CUSTODIAL-MAINTENANCE	81,211	85,843		41,512	87,131	87,131	87,131	87,131	87,131	1,288	1.50%
51810	OVERTIME	6,215	250		0	250	250	8,250	8,250	8,250	8,000	3200.00%
51910	FRINGE BENEFITS	2,620	0		0	0	0	0	0	0	0	0.00%
51920	FICA	62,166	67,296		30,948	67,130	67,130	67,130	67,130	67,130	(166)	-0.25%
	SUBTOTAL	**917,118**	**946,985**	**0**	**453,976**	**944,641**	**944,641**	**952,641**	**952,641**	**952,641**	**5,656**	**0.60%**
SERVICES												
52020	POSTAGE	330	325		176	366	366	366	366	366	41	12.62%
52040	SERVICE CONT.& REPAIRS	2,160	0		0	0	0	0	0	0	0	0.00%
52070	REIMBURSABLE EXPENSE	716	690		208	830	830	830	830	830	140	20.29%
52090	FUEL OIL								0	0	0	0.00%
52100	ELECTRICITY								0	0	0	0.00%
52110	WATER								0	0	0	0.00%
52120	SEWER								0	0	0	0.00%
	SUBTOTAL	**3,206**	**1,015**	**0**	**384**	**1,196**	**1,196**	**1,196**	**1,196**	**1,196**	**181**	**17.83%**
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	3,997	3,750		3,007	4,000	4,000	4,000	4,000	4,000	250	6.67%
53020	OTHER SUPPLIES	2,907	3,725		1,726	4,000	4,000	4,000	4,000	4,000	275	7.38%
	SUBTOTAL	**6,904**	**7,475**	**0**	**4,733**	**8,000**	**8,000**	**8,000**	**8,000**	**8,000**	**525**	**7.02%**
EQUIPMENT												
54160	BOOKS/RELATED MATERIAL	44,999	44,000		43,999	45,000	45,000	45,000	45,000	45,000	1,000	2.27%
	SUBTOTAL	**44,999**	**44,000**	**0**	**43,999**	**45,000**	**45,000**	**45,000**	**45,000**	**45,000**	**1,000**	**2.27%**
DEPARTMENT TOTAL		**972,227**	**999,475**	**0**	**503,092**	**998,837**	**998,837**	**1,006,837**	**1,006,837**	**1,006,837**	**7,362**	**0.74%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: 10137 RECREATION & PARKS COMMISSION

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN	2023/2024 BOARD OF FINANCE REDUCTIONS	2023/2024 RECOMMENDED BD OF FINANCE (3/6/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51110	ADMINISTRATION	198,029	202,499		176,110	108,605	108,605	0	108,605	108,605	(93,894)	-46.37%
51210	CLERICAL/TECHNICAL	125,740	88,399		33,996	85,382	85,382	0	85,382	85,382	(3,017)	-3.41%
51220	CUSTODIAL	19,747	21,232		10,356	21,232	21,232	0	21,232	21,232	-	0.00%
51610	PARKS MAINTENANCE	386,239	393,147		212,275	450,959	450,959	0	450,959	450,959	57,812	14.70%
51620	RECREATION PROGRAMS	346,444	321,338		230,938	339,883	339,883	0	339,883	339,883	18,545	5.77%
51810	OVERTIME	25,477	27,264		21,556	32,992	32,992	0	32,992	32,992	5,728	21.01%
51910	FRINGE BENEFITS	7,469	7,073		2,300	4,400	4,400	0	4,400	4,400	(2,673)	-37.79%
51920	FICA	81,457	81,163		48,609	79,824	79,824	0	79,824	79,824	(1,339)	-1.65%
	SUBTOTAL	1,190,602	1,142,115	0	736,140	1,123,277	1,123,277	0	1,123,277	1,123,277	(18,838)	-1.65%
SERVICES												
52010	ADVERTISING	0	2,760		1,044	2,760	2,760	0	2,760	2,760	-	0.00%
52020	POSTAGE	6,530	6,100		3,685	6,100	6,100	0	6,100	6,100	-	0.00%
52040	SERVICE CONTRACTS & REPAIRS	37,431	37,436	(23,196)	2,099	3,027	3,027		3,027	3,027	(34,409)	-91.91%
52050	DUES, CONF., & EDUCATION	1,693	3,650		380	3,090	3,090	0	3,090	3,090	(560)	-15.34%
52070	REIMBURSABLE EXPENSE	0	150		0	150	150	0	150	150	-	0.00%
52080	TELEPHONE	2,929	2,848		1,144	2,740	2,740	0	2,740	2,740	(108)	-3.79%
52206	COMMUNITY EVENTS TRANSFER	4,750	4,750		4,750	4,750	4,750	0	4,750	4,750	-	0.00%
52380	PROGRAMS	37,332	40,232		23,903	36,786	36,786	0	36,786	36,786	(3,446)	-8.57%
52390	CO-SPONSORED PROGRAMS	29,606	41,549		29,606	41,549	41,549	0	41,549	41,549	-	0.00%
52420	MAINTENANCE OF PROPERTY	110,767	72,642		69,375	85,232	85,232	0	85,232	85,232	12,590	17.33%
52110	WATER	3,112	4,604		5,475	4,725	4,725	0	4,725	4,725	121	2.63%
52120	SEWER	2,215	2,635		1,074	2,640	2,640	0	2,640	2,640	5	0.19%
52100	ELECTRICITY	1,575	11,840		1,102	17,850	17,850	(14,850)	3,000	3,000	(8,840)	-74.66%
52090	HEAT (PROPANE/OIL/GAS)	3,278	7,055		217	9,098	9,098	0	9,098	9,098	2,043	28.96%
	SUBTOTAL	241,218	238,251	(23,196)	143,854	220,497	220,497	(14,850)	205,647	205,647	(32,604)	-13.68%
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES	2,299	1,363		2,953	1,600	1,600	0	1,600	1,600	237	17.39%
53020	OTHER SUPPLIES	32,609	30,636		13,300	36,291	36,291	0	36,291	36,291	5,655	18.46%
53080	MAINTENANCE OF VEHICLES	33,520	20,750		15,520	24,500	24,500	0	24,500	24,500	3,750	18.07%
53090	FUELS & LUBRICANTS	14,250	19,316		10,426	32,208	32,208		32,208	32,208	12,892	66.74%
SUBTOTAL		82,678	72,065	0	42,199	94,599	94,599	0	94,599	94,599	22,534	31.27%
EQUIPMENT												
54020	EQUIPMENT							0	0	0	-	0.00%
	SUBTOTAL	0	0	0	0	0	0	0	0	0	-	0.00%
DEPARTMENT TOTAL		1,514,498	1,452,431	(23,196)	922,193	1,438,373	1,438,373	(14,850)	1,423,523	1,423,523	(28,908)	-1.99%

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10141** **FLOOD & EROSION CONTROL BD.**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/3/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/8/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51210	CLERICAL/TECHNICAL	446	760		269	760	760	760	760	0	0.00%
51920	F.I.C.A	34	58		21	58	58	58	58	0	0.00%
	SUBTOTAL	**480**	**818**	**0**	**290**	**818**	**818**	**818**	**818**	**0**	**0.00%**
SERVICES											
52010	ADVERTISING		300		0	300	300	300	300	0	0.00%
52020	POSTAGE		25		0	25	25	25	25	0	0.00%
52030	PROFESSIONAL FEES		950		0	950	950	950	950	0	0.00%
52070	REIMBURSABLE EXPENSE		20		0	20	20	20	20	0	0.00%
	SUBTOTAL	**0**	**1,295**	**0**	**0**	**1,295**	**1,295**	**1,295**	**1,295**	**0**	**0.00%**
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES		25		0	25	25	25	25	0	0.00%
	SUBTOTAL	**0**	**25**	**0**	**0**	**25**	**25**	**25**	**25**	**0**	**0.00%**
DEPARTMENT TOTAL		**480**	**2,138**	**0**	**290**	**2,138**	**2,138**	**2,138**	**2,138**	**0**	**0.00%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10143** **ETHICS COMMISSION**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/6/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS												
51210	CLERICAL/TECHNICAL	145	600		0	600	600	600	600	600	0	0.00%
51920	F.I.C.A	11	50		0	50	50	50	50	50	0	0.00%
	SUBTOTAL	**156**	**650**	**0**	**0**	**650**	**650**	**650**	**650**	**650**	**0**	**0.00%**
SERVICES												
52020	POSTAGE		0		0	0	0	0		0	0	0.00%
52030	PROFESSIONAL FEES		150		0	200	200	200	200	200	50	33.33%
52070	REIMBURSABLE EXPENSE					0	0	0		0	0	0.00%
	SUBTOTAL	**0**	**150**	**0**	**0**	**200**	**200**	**200**	**200**	**200**	**50**	**33.33%**
MATERIALS & SUPPLIES												
53010	OFFICE SUPPLIES		50		0	50	50	50	50	50	0	0.00%
	SUBTOTAL	**0**	**50**	**0**	**0**	**50**	**50**	**50**	**50**	**50**	**0**	**0.00%**
DEPARTMENT TOTAL		**156**	**850**	**0**	**0**	**900**	**900**	**900**	**900**	**900**	**50**	**5.88%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10145** **HUMAN RESOURCES DEPARTMENT**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/2/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/13/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	60,417	92,250		46,366	92,025	92,025	92,025	92,025	(225)	-0.24%
51210	CLERICAL/TECHNICAL	88,455	63,785		32,451	63,784	63,784	63,784	63,784	(1)	0.00%
51810	OVERTIME	0	0		0	0	0	0	0	0	
51920	F.I.C.A	10,773	11,937		5,719	11,920	11,920	11,920	11,920	(17)	-0.14%
	SUBTOTAL	**159,645**	**167,972**	**0**	**84,536**	**167,729**	**167,729**	**167,729**	**167,729**	**(243)**	**-0.14%**
SERVICES											
52010	ADVERTISING	2,341	3,500		795	4,000	4,000	4,000	4,000	500	14.29%
52020	POSTAGE	558	855		305	968	968	968	968	113	13.22%
52030	PROFESSIONAL FEES	120,695	80,000		26,415	75,000	75,000	75,000	75,000	(5,000)	-6.25%
52040	SERVICE CONT. & REPAIR	1,268	1,437		570	1,467	1,467	1,467	1,467	30	2.09%
52050	DUES, CONF. & EDUCATION	503	420		199	455	455	455	455	35	8.33%
52070	REIMBURSABLE EXPENSE	99	150		0	250	250	250	250	100	66.67%
52080	TELEPHONE	430	373		205	495	495	495	495	122	32.71%
52300	TRAINING	195	2,000		215	6,300	6,300	6,300	6,300	4,300	215.00%
52570	EMPLOYEE ASSIST. PROGRAM	1,991	2,119		2,119	2,172	2,172	2,172	2,172	53	2.50%
	SUBTOTAL	**128,080**	**90,854**	**0**	**30,823**	**91,107**	**91,107**	**91,107**	**91,107**	**253**	**0.28%**
MATERIALS & SUPPLIES											
53020	OTHER SUPPLIES	128	930		171	1,000	1,000	1,000	1,000	70	7.53%
53140	VACCINE AND SUPPLIES		100		0	0		0	0	(100)	-100.00%
	SUBTOTAL	**128**	**1,030**	**0**	**171**	**1,000**	**1,000**	**1,000**	**1,000**	**(30)**	**-2.91%**
DEPARTMENT TOTAL		**287,853**	**259,856**	**0**	**115,530**	**259,836**	**259,836**	**259,836**	**259,836**	**(20)**	**-0.01%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10147** **INFORMATION TECHNOLOGY**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN (2/1/23)	2023/2024 RECOMMENDED BD OF FINANCE (3/13/23)	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PERSONNEL COSTS											
51110	ADMINISTRATION	89,077	118,100		61,295	113,700	113,700	113,700	113,700	(4,400)	-3.73%
51210	CLERICAL/TECHNICAL	91,143	125,787		57,879	107,054	107,054	107,054	107,054	(18,733)	-14.89%
51810	OVERTIME	343	5,000		155	5,000	5,000	5,000	5,000	-	0.00%
51910	FRINGE BENEFITS		-		7,432				0	-	0.00%
51920	F.I.C.A	13,275	19,041		7,432	17,263	17,263	17,263	17,263	(1,778)	-9.34%
	SUBTOTAL	**193,838**	**267,928**	**-**	**134,193**	**243,017**	**243,017**	**243,017**	**243,017**	**(24,911)**	**-9.30%**
SERVICES											
52010	ADVERTISING										
52020	POSTAGE										
52030	PROFESSIONAL FEES										
52043	IT-SERVICE CONTRACT & REPAIRS	717,281	773,609		420,774	875,066	875,066	875,066	875,066	101,457	13.11%
52050	DUES, CONF. & EDUCATION		15,080		-	0	0	0	0	(15,080)	-100.00%
52070	REIMBURSEABLE EXPENSE		500		12	500	500	500	500	-	0.00%
52080	TELEPHONE		1,815			1,815	1,815	1,815	1,815	-	0.00%
	SUBTOTAL	**717,281**	**791,004**	**-**	**420,786**	**877,381**	**877,381**	**877,381**	**877,381**	**86,377**	**10.92%**
MATERIALS & SUPPLIES											
53010	OFFICE SUPPLIES					0	0	0	0	-	0.00%
	SUBTOTAL	**-**	**-**	**0**	**0**	**-**	**-**	**-**	**-**	**-**	**0.00%**
EQUIPMENT											
54010	OFFICE FURNITURE		1,550			0	0	0	0	(1,550)	-100.00%
54130	COMPUTER SYSTEM	23,951	99,909		25,852	44,783	44,783	44,783	44,783	(55,126)	-55.18%
	SUBTOTAL	**23,951**	**101,459**	**0**	**25,852**	**44,783**	**44,783**	**44,783**	**44,783**	**(56,676)**	**-55.86%**
DEPARTMENT TOTAL		**935,070**	**1,160,391**	**0**	**580,831**	**1,165,181**	**1,165,181**	**1,165,181**	**1,165,181**	**4,790**	**0.41%**

TOWN OF WATERFORD
GENERAL FUND
2023 - 2024 APPROVED BUDGET

DEPT/AGENCY: **10139** **DEBT SERVICE**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 DEPT/ AGENCY REQUEST	2023/2024 APPROVED BD/COMM. (12/7/22)	2023/2024 RECOMMENDED BD OF SELECTMEN	2023/2024 RECOMMENDED BD OF FINANCE	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
PRINCIPAL & INTEREST												
56029	HIGH SCHOOL BOND PRINCIPAL	1,755,000										
56032	HIGH SCHOOL BOND INTEREST	35,100										
56033	SCHOOLS ISSUE OF 2014 PRINCIPAL	815,000	845,000						0	0	(845,000)	-100.00%
56034	SCHOOLS ISSUE OF 2014 INTEREST	57,950	25,530		12,675				0	0	(25,530)	-100.00%
56035	2014 BOND REFUNDING - PRINCIPAL	835,000	830,000		830,000	825,000	825,000	825,000	825,000	825,000	(5,000)	-0.60%
56036	2014 BOND REFUNDING - INTEREST	206,750	180,738		97,113	146,625	146,625	146,625	146,625	146,625	(34,113)	-18.87%
56037	2017 BOND REFUNDING - PRINCIPAL	1,050,000	1,055,000		1,055,000	1,070,000	1,070,000	1,070,000	1,070,000	1,070,000	15,000	1.42%
56038	2017 BOND REFUNDING - INTEREST	609,650	567,525		296,950	514,400	514,400	514,400	514,400	514,400	(53,125)	-9.36%
56039	2019 BOND REFUNDING PRINCIPAL	700,000	715,000		715,000	675,000	675,000	675,000	675,000	675,000	(40,000)	-5.59%
56040	2019 BOND REFUNDING INTEREST	375,750	340,375		179,125	305,625	305,625	305,625	305,625	305,625	(34,750)	-10.21%
56042	2020 MUNICIPAL COMPLEX - PRINCIPAL	685,000	685,000		685,000	685,000	685,000	685,000	685,000	685,000	0	0.00%
56043	2020 MUNICIPAL COMPLEX - INTEREST	457,975	423,725		220,425	389,475	389,475	389,475	389,475	389,475	(34,250)	-8.08%
56044	2020 BOND REFUNDING - PRINCIPAL		1,180,000		1,180,000	3,195,000	3,195,000	3,195,000	3,195,000	3,195,000	2,015,000	170.76%
56045	2020 BOND REFUNDING - INTEREST	351,458	349,747		175,728	342,125	342,125	342,125	342,125	342,125	(7,622)	-2.18%
									0			
DEPARTMENT TOTAL		**7,934,633**	**7,197,640**	**0**	**5,447,016**	**8,148,250**	**8,148,250**	**8,148,250**	**8,148,250**	**8,148,250**	**950,610**	**13.21%**

TOWN OF WATERFORD
GENERAL FUND
2024 - 2028 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET

DEPT/AGENCY: **10138** **CURRENT YEAR CAPITAL IMPROVEMENTS**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	ACTUAL EXPEND/ ENCUMB AS OF 1/1/23	FY 2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN	BOS APPROVED	2023/2024 RECOMMENDED BD OF FINANCE (3/20/23)	2023/2024 RECOMMENDED RTM	RTM APPROVED FY24 AMOUNT (INC/DEC)	RTM APPROVED FY24 PERCENT (INC/DEC)	FY-2024
BOARD OF SELECTMEN:												
55738	FLEET MANAGEMENT PLAN	800,000	800,000	800,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	200,000	25.00%	1,000,000
SUBTOTAL BD. OF SELECTMEN		**800,000**	**800,000**	**800,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**200,000**	**25.00%**	**1,000,000**
EMERGENCY MANAGEMENT												
NEW	APCO INTELLICOM GUIDECARD SYSTEM						40,000	40,000	40,000	40,000	0.00%	40,000
NEW	EVENTIDE NEXLOGDX RECORDER						88,701	88,701	88,701	88,701	0.00%	88,701
SUBTOTAL EMERGENCY MANAGEMENT		**0**	**0**	**0**	**0**	**0**	**128,701**	**128,701**	**128,701**	**128,701**	**0.00%**	**128,701**
INFORMATION TECHNOLOGY:												
NEW	NEXGEN TRANSITION						309,520	309,520	309,520	309,520	0.00%	309,520
SUBTOTAL INFORMATION TECHNOLOGY		**0**	**0**	**0**	**0**	**0**	**309,520**	**309,520**	**309,520**	**309,520**	**0.00%**	**309,520**
POLICE DEPARTMENT:												
55897	CELL BENCH SAFETY OVERLAY		17,100						-			
55898	DE-ESCALATION & COMMUNICATION TECHNOLOGY		21,310						-			
55899	ELECTRONIC CONTROL WEAPON TRANSIITON		29,345						-			
SUBTOTAL POLICE DEPARTMENT		**302,120**	**67,755**	**0**	**0**	**0**	**0**	**0**	**-**	**0**	**0.00%**	**0**
FIRE SERVICES:												
55900	COHANZIE - EMERGENCY GENERATOR		55,000									
SUBTOTAL FIRE DEPARTMENT		**25,000**	**55,000**	**0**	**0**	**0**	**0**	**0**	**-**	**0**	**0.00%**	**0**
PUBLIC WORKS:												
	BRIDGES/CULVERTS (OVER 20 FT)											
NEW	BLOOMINGDALE RD/HUNTS BROOK						15,000	15,000	15,000	15,000	0.00%	15,000
	CONCRETE CURB REPLACEMENT											
55901	SANDY HOLLOW & SHORE ROADS	0	219,300									
	SIDEWALK REPLACEMENT											
	ROAD RESURFACING/PAVING											
55902	SECTION A, AREA 3 (TIFFIANY AVE, SAVI AVE, CHERRY ST, WILLOW ST, CEDAR ST, EAST BROOK DRIVE)		325,915									
55890	EVERSOURCE AFFECTED (per attached)		315,951									
	MISCELLANEOUS											
SUBTOTAL PUBLIC WORKS		**2,344,010**	**861,166**	**0**	**0**	**0**	**90,000**	**90,000**	**90,000**	**90,000**	**-89.55%**	**90,000**
MUNICIPAL BUILDINGS MAINTENANCE:												
57857	CIVIC TRIANGLE UPGRADES	150,000	246,209							(246,209)	-100.00%	
55903	FISH LADDER REPAIR		16,000									
NEW	TOWN DOCK REPLACEMENT						40,000	40,000	40,000	40,000	0.00%	40,000
55904	SEPTIC REPLACEMENT (EUGENE O'NEILL)		260,000				43,500	43,500	43,500	(216,500)	-83.27%	43,500
NEW	JORDAN PARK HOUSE REPAIRS						25,000	25,000	25,000	25,000	0.00%	25,000
55905	UST REPLACEMENT (LIBRARY & PUBLIC SAFETY)		420,000							(420,000)	-100.00%	
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		**495,500**	**942,209**	**0**	**0**	**0**	**108,500**	**108,500**	**108,500**	**(817,709)**	**-88.48%**	**108,500**
UTILITY COMMISSION:												
55906	WUC BILLING SOFTWARE		130,000							(130,000)	-100.00%	
55895	ROOF & SIDING REPLACEMENT		50,000							(50,000)	-100.00%	
SUBTOTAL UTILITY COMMISSION		**270,444**	**180,000**	**0**	**0**	**0**	**0**	**0**	**-**	**(180,000)**	**-100.00%**	**0**
RECREATION & PARKS:												
55838	CHILDREN'S PLAYGROUND EQUIP.		40,000							(40,000.00)	-100.00%	

TOWN OF WATERFORD
GENERAL FUND
2024 - 2028 CAPITAL IMPROVEMENT PLAN (CIP) BUDGET

DEPT/AGENCY: 10138 **CURRENT YEAR CAPITAL IMPROVEMENTS**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	ACTUAL EXPEND/ ENCUMB AS OF 1/1/23	FY 2024 DEPT/ AGENCY REQUEST	2023/2024 RECOMMENDED BD OF SELECTMEN	BOS APPROVED	2023/2024 RECOMMENDED BD OF FINANCE (3/20/23)	2023/2024 RECOMMENDED RTM	RTM APPROVED FY24 AMOUNT (INC/DEC)	RTM APPROVED FY24 PERCENT (INC/DEC)	FY-2024
SUBTOTAL RECREATION & PARKS		13,700	40,000	0	0	0	0	0	-	(40,000)	-100.00%	0
BOARD OF EDUCATION:												
SUBTOTAL BOARD OF EDUCATION:		0	0	0	0	0	0	0				0
TOTAL BUDGET		4,250,774	2,946,130	800,000	1,000,000	1,000,000	1,636,721	1,636,721	1,636,721	(309,488)		1,636,721
LESS: GRANTS/OTHER REVENUE (OTHER OFFSETS)												
	STATE RECREATIONAL TRAIL PROGRAM (CIVIC TRIANGLE)		(260,000)									
	ROPE FERRY SIDEWALK FEDERAL GRANT											
	EUGENE O'NEAIL MANSON CO-FUND											
	EVERSOURCE PAYMENT		(112,011)									
	CONTRIBUTED GIFT GRANT (REC & PARK) CHILDREN'S PLAYGROUND EQUIPMENT		(40,000)									
TOTAL OFFSETS		0	(412,011)	0	0	0	0	0	-	0	0	0
TOTAL GENERAL FUND APPROPRIATION		4,250,774	2,534,119	800,000	1,000,000	1,000,000	1,636,721	1,636,721	1,636,721			1,636,721

TOWN OF WATERFORD
GENERAL FUND
2024-2028 CNR BUDGET

DEPT/AGENCY: **10140** **TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	ACTUAL EXPEND/ ENCUMB AS OF 1/1/23	FY 2024 DEPT/ AGENCY REQUEST	BOS APPROVED	2023/2024 RECOMMENDED BD OF FINANCE	2023/2024 RECOMMENDED RTM	RTM APPROVED FY24 AMOUNT (INC/DEC)	RTM APPROVED FY24 PERCENT (INC/DEC)	FY-2024
ASSESSOR											
57639	REVALUATION	116,683	75,000			75,000	75,000	75,000	-	0.00%	75,000
SUBTOTAL ASSESSOR:		**116,683**	**75,000**	**0**	**0**	**75,000**	**75,000**	**75,000**	-	**0.00%**	**75,000**
INFORMATION TECHNOLOGY											
NEW	COMPUTER REPLACEMENTS					42,250	42,250	42,250	42,250	100.00%	42,250
SUBTOTAL INFORMATION TECHNOLOGY:		**33,415**	**0**	**0**	**0**	**42,250**	**42,250**	**42,250**	**42,250**	**100.00%**	**42,250**
POLICE DEPARTMENT											
SUBTOTAL POLICE DEPARTMENT		**0**	**0**	**0**	**0**	**0**	**0**	**0**	-	**0.00%**	**0**
LIBRARY											
57848	LIBRARY HVAC UPGRADE		545,600					0	(545,600)	100.00%	0
SUBTOTAL LIBRARY		**0**	**545,600**	**0**	**0**	**0**	**0**	**0**	**(545,600)**	**100.00%**	**0**
FIRE SERVICES											
57777	FIRE SERVICE - SCBA UPGRADE PROGRAM					64,000	64,000	64,000	64,000	100.00%	64,000
SUBTOTAL FIRE SERVICES:		**174,349**	**0**	**0**	**0**	**64,000**	**64,000**	**64,000**	**64,000**	**100.00%**	**64,000**
EMERGENCY MANAGEMENT											
SUBTOTAL EMERGENCY MANAGEMENT:		**20,012**	**0**	**0**	**0**	**0**	**0**	**0**	-	**0.00%**	**0**
RECREATION & PARKS											
SUBTOTAL REC & PARKS		**159,604**	**0**	**0**	**0**	**0**	**0**	**0**	-	**0.00%**	**0**
PUBLIC WORKS:											
57867	NIANTIC RIVER SIDEWALK PLAN		35,000								
57868	BRIDGE ENGINEERING PLAN		35,000								
57869	CROSS ROAD TRAFFIC SIGNAL STUDY		20,000								
SUBTOTAL PUBLIC WORKS		**281,097**	**90,000**	**0**	**0**	**0**	**0**	**0**	-	**0.00%**	**0**
UTILITIES COMMISSION:											
NEW	WATER DISTR-PLASTIC SVCS REPLACEMENT										100,000
NEW	WATER DSTR - PLASTICS SCVS REPLACEMENT					100,000	100,000	100,000	100,000	100.00%	0
SUBTOTAL UTILITIES COMMISSION		**234,399**	**0**	**0**	**0**	**100,000**	**100,000**	**100,000**	**100,000**	**100.00%**	**100,000**
MUNICIPAL BUILDINGS MAINTENANCE											
57870	MAGO POINT IMPROVEMENTS		400,000								
57871	POLICE DEPT BLDG HVAC		62,045								
SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE		**77,158**	**462,045**	**0**	**0**	**0**	**0**			**0.00%**	**0**
BOARD OF EDUCATION											

TOWN OF WATERFORD
GENERAL FUND
2024-2028 CNR BUDGET

DEPT/AGENCY: **10140** **TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	ACTUAL EXPEND/ ENCUMB AS OF 1/1/23	FY 2024 DEPT/ AGENCY REQUEST	BOS APPROVED	2023/2024 RECOMMENDED BD OF FINANCE	2023/2024 RECOMMENDED RTM	RTM APPROVED FY24 AMOUNT (INC/DEC)	RTM APPROVED FY24 PERCENT (INC/DEC)	FY-2024
SUBTOTAL BOARD OF EDUCATION		29,945	316,179	0	0	0	0	0	-	0.00%	0
DEPARTMENT TOTAL		1,126,662	1,488,824	0	0	281,250	281,250	281,250	-	400.00%	281,250
LESS: GRANTS/OTHER REVENUE											
	UNDESIGNATED FUND BALANCE										
	CT PUBLIC LIBRARY CONSTRUCTION GRANT		(250,000)								
TOTAL FUNDING OFFSETS		0	(250,000)	0	0	0	0			0.00%	0
TOTAL GENERAL FUND APPROPRIATION		1,126,662	1,238,824	0	0	281,250	281,250	281,250	(1)	400.00%	281,250

TOWN OF WATERFORD
GENERAL FUND
2023-2024 PROPOSED BUDGET

DEPT/AGENCY: **10160** **EDUCATION**

LINE ITEM	DESCRIPTION	2021/2022 ACTUAL EXPENDED	2022/2023 RTM APPROP.	2022/2023 ADDITIONAL/ TRANSFERS	ACTUAL EXPEND & ENCUMB AS OF 1/1/23	2023/2024 APPROVED BD/COMM.	2023/2024 BOARD OF FINANCE REDUCTIONS	2023/2024 RECOMMENDED BD OF FINANCE	2023/2024 RTM CUTS	2023/2024 RTM APPROVED	RTM Approved $ Increase	RTM Approved % Increase
EDUCATION												
59901	EDUCATION	50,598,702	52,109,124			55,230,455	(500,000)	54,730,455	(536,472)	54,193,983	54,193,983	4.00%
	SUBTOTAL	50,598,702	52,109,124	0	0	55,230,455	(500,000)	54,730,455	(536,472)	54,193,983	54,193,983	4.00%
DEPARTMENT TOTAL		50,598,702	52,109,124	0	0	55,230,455	(500,000)	54,730,455	(536,472)	54,193,983	54,193,983	4.00%

EXECUTIVE SUMMARY $54,193,983

Account Groups	APPROVED 2021-22	APPROVED 2022-23	PROPOSED 2023-24	BOF REDUCTIONS	RTM Reductions	BOF APPROVED	$ Increase (Decrease)	% Increase (Decrease)
Instructional Salaries	25,044,842	25,047,115	25,819,224				772,109	3.08%
Support Salaries	6,693,404	6,828,913	7,088,969				260,056	3.81%
Employee Benefits	8,139,692	8,527,339	9,293,900				766,561	8.99%
Contracted Services	1,704,958	2,106,456	2,163,419				56,963	2.70%
Transportation	2,488,513	2,540,647	2,815,980				275,333	10.84%
Insurance	244,967	252,315	255,123				2,808	1.11%
Communications	95,533	100,974	99,720				(1,254)	-1.24%
Tuition	2,493,897	2,574,650	2,582,788				8,138	0.32%
Other Purchased Services	356,899	353,433	285,605				(67,828)	-19.19%
Instructional Supplies	938,046	952,777	1,024,925				72,148	7.57%
Operation & Maintenance of Buildings	2,077,739	2,168,039	2,516,685				348,646	16.08%
Textbooks/Library Books/ Other Supplies	390,879	382,404	899,701				517,297	135.27%
Equipment	344,140	244,028	353,689				109,661	44.94%
Dues & Fees	29,538	30,034	30,727				693	2.31%
Totals	**51,043,047**	**52,109,124**	**55,230,455**	**-500,000**	**-536,472**	**54,193,983**	**2,084,859**	**4.00%**