

Contributed Gifts Fund
October 31, 2025

FISCAL YEAR 2026	R&P HELMET RODEO DONATIONS	R&P GENERAL DONATIONS	R&P MEMORIAL TREES & BENCHES DONATIONS	R&P FRANCES X. SWEENEY MEMORIAL DONATIONS	R&P DOG PARK DONATIONS	R&P PLAYGROUND DONATIONS	R&P CIVIC TRIANGLE MEMORIAL DONATIONS	R&P TOY BOX DONATIONS	R&P DEIDRICK FIELD PRESS BOX DONATIONS	R&P CEMETERY DONATIONS
REVENUES										
REC & PARKS MEMORIAL TREES & BENCHES DONATIONS POLICE DEPT. GENERAL DONATIONS			\$20,785.00							
TOTAL REVENUES	\$0.00	\$0.00	\$20,785.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES										
07/26/2025 U.S. BANK 07/26/2025 U.S. BANK 07/26/2025 U.S. BANK 08/25/2025 U.S. BANK 08/29/25 ADP IMPORT 08/15/25 MARK KOSMAN DESIGN 09/25/2025 U.S. BANK 09/26/25 COMPETITIVE SERVICE 09/26/25 COMPETITIVE SERVICE 09/26/25 BARCO 09/26/25 BARCO PO 260247 10/24/25 SAVTREE LLC 10/24/25 SAVTREE LLC 10/24/25 WHALING CITY GRAPHIC 10/27/2025 U.S. BANK 10/29/25 M.E. O'BRIEN			\$675.60 \$819.00 \$307.35 \$790.18							
TOTAL EXPENDITURES	\$0.00	\$0.00	\$2,592.13	\$0.00	\$0.00	\$31,380.00	\$0.00	\$0.00	\$0.00	\$0.00
NET CURRENT YEAR ACTIVITY	\$0.00	\$0.00	\$18,192.87	\$0.00	\$0.00	(\$31,380.00)	\$0.00	\$0.00	\$0.00	\$0.00
PRIOR YEAR BALANCE	\$594.72	\$129.60	(\$73.61)	\$65.00	\$987.97	\$71,486.32	\$1,140.00	\$220.00	\$2,910.00	\$100.00
CURRENT YEAR BALANCE	\$594.72	\$129.60	\$18,119.26	\$65.00	\$987.97	\$40,106.32	\$1,140.00	\$220.00	\$2,910.00	\$100.00

Contributed Gifts Fund
October 31, 2025

FISCAL YEAR 2026	R&P GOLF CART DONATIONS	FINANCE DEPT. AUDITORIUM A/V UPGRADE	POLICE AUSTISM TRAINING	POLICE DEPT. VEHICLE CHALLENGE	POLICE DEPT. K-9 PROGRAM	POLICE DEPT. GENERAL DONATIONS	POLICE PUBLIC SAFETY DOCK	TOTAL
						\$250.00		
REVENUES								
REC & PARKS MEMORIAL TREES & BENCHES								
DONATIONS								
POLICE DEPT. GENERAL DONATIONS								
TOTAL REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	\$21,035.00
EXPENDITURES								
07/26/2025 U.S. BANK								
07/26/2025 U.S. BANK								
07/26/2025 U.S. BANK								
08/25/2025 U.S. BANK								
08/29/25 ADP IMPORT								
08/15/25 MARK KOSMAN DESIGN								
09/25/2025 U.S. BANK								
09/26/25 COMPETITIVE SERVICE								
09/26/25 COMPETITIVE SERVICE								
09/26/25 BARCO								
09/26/25 BARCO PO 260247								
10/24/25 SAVTREE LLC								
10/24/25 SAVTREE LLC								
10/24/25 WHALING CITY GRAPHIC								
10/27/2025 U.S. BANK								
10/29/25 M.E. O'BRIEN								
TOTAL EXPENDITURES	\$0.00	\$151.00	\$0.00	\$0.00	\$177.99	\$4,804.61	\$0.00	\$39,105.73
NET CURRENT YEAR ACTIVITY	\$0.00	(\$151.00)	\$0.00	\$0.00	(\$177.99)	(\$4,554.61)	\$0.00	(\$18,070.73)
PRIOR YEAR BALANCE	\$2,440.00	\$151.00	\$1,700.00	\$780.11	\$9,427.35	\$13,700.20	\$7.04	\$105,765.70
CURRENT YEAR BALANCE	\$2,440.00	\$0.00	\$1,700.00	\$780.11	\$9,249.36	\$9,145.59	\$7.04	\$87,694.97

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2025-2025, THROUGH OCTOBER 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2024-2025, THROUGH OCTOBER 31, 2024

	FISCAL YEAR 2026 APPROPRIATED	FISCAL YEAR 2026 ACTUAL	FISCAL YEAR 2026 PERCENT EXPENDED	FISCAL YEAR 2026		FISCAL YEAR 2024-2025 ACTUAL
				VARIANCE	FAVORABLE (UNFAVORABLE)	
GENERAL GOVERNMENT						
Board of Selectmen	206,402	\$65,302	31.64%	141,100	\$60,750	
Registrar of Voters	121,255	\$35,899	29.61%	85,356	\$39,336	
Board of Finance	83,608	\$80,243	95.98%	3,365	\$77,288	
Assessor	319,641	\$118,806	37.17%	200,835	\$111,944	
Board of Assessment Appeals	1,829	\$227	12.41%	1,602	\$270	
Tax Collector	227,817	\$97,146	42.64%	130,671	\$90,124	
Finance Department	784,326	\$391,878	49.96%	392,448	\$317,974	
Legal Department	295,000	\$287,753	97.54%	7,247	\$256,717	
Town Clerk	272,301	\$103,329	37.95%	168,972	\$97,730	
Planning and Zoning	695,016	\$206,976	29.78%	488,040	\$219,826	
Building Maintenance	1,020,000	\$510,276	50.03%	509,724	\$538,112	
Insurance	5,604,561	\$2,865,212	51.12%	2,739,349	\$1,801,728	
Economic Development Commission	25,352	\$9,462	37.32%	15,890	\$9,591	
Conservation Commission	18,250	\$10,305	56.47%	7,945	\$1,805	
Zoning Board of Appeals	4,310	2,960	68.68%	1,350	2,983	
Retirement Commission	7,200,257	\$3,132,361	43.50%	4,067,896	\$3,740,598	
R.T.M.	17,403	\$15,121	86.88%	2,283	\$14,036	
Building Department	321,515	\$86,085	26.77%	235,430	\$93,621	
Youth Service Bureau	307,435	\$79,406	25.83%	228,029	\$105,124	
Social Service Grants/Miscellaneous	101,481	\$100,831	99.36%	650	\$93,090	
Contingency Fund	257,887	0	0.00%	257,887	0	
Emergency Management	1,230,035	\$369,186	30.01%	860,849	\$336,473	
Fire Services	3,958,130	\$1,866,271	47.15%	2,091,859	\$1,757,507	
Police Department	7,122,210	\$2,180,734	30.62%	4,941,476	\$2,159,548	
Public Works Department	5,154,902	\$2,749,127	53.33%	2,405,776	\$2,547,759	
Conservation of Health	155,063	155,063	100.00%	0	148,407	
Public Health Nursing	21,600	21,600	100.00%	0	52,594	
Senior Citizens Commission	523,586	176,607	33.73%	346,980	156,945	
Waterford Public Library	1,012,780	\$321,507	31.75%	691,273	\$319,322	
Recreation and Parks	1,535,328	\$634,579	41.33%	900,749	\$691,978	
Flood and Erosion Control Bd.	1,109	101	9.07%	1,008	0	
Ethics Commission	900	285	31.68%	615	303	

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2025-2025, THROUGH OCTOBER 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2024-2025, THROUGH OCTOBER 31, 2024

	FISCAL YEAR 2026 APPROPRIATED	FISCAL YEAR 2026 ACTUAL	FISCAL YEAR 2026 PERCENT EXPENDED	FISCAL YEAR 2026	
				VARIANCE FAVORABLE (UNFAVORABLE)	FISCAL YEAR 2024-2025 ACTUAL
Human Resources	244,204	\$119,734	49.03%	124,470	\$139,513
Information Technology	1,214,796	\$913,839	75.23%	300,958	\$807,292
Transfer to Waterford Special Activity Fund	0	\$0	0.00%	0	\$4,750
Transfer to Waterford Shellfish Fund	2,029	\$2,029	100.00%	0	\$1,290
Transfer to Capital Improvement Fund	1,101,089	\$1,101,089	100.00%	0	\$1,430,335
Transfer to Capital & Non-Recurring Fund	2,344,764	\$2,344,764	100.00%	0	\$3,350,899
Transfer to Dog Fund	100,000	\$100,000	100.00%	0	\$100,000
Debt Service	7,964,500	\$7,354,264	92.34%	610,237	\$7,400,482
Total General Government	\$51,572,671	\$28,610,354	55.48%	\$22,962,317	\$29,078,044
Board of Education	59,828,308	\$16,960,156	28.35%	42,868,152	\$12,672,356
Total General Fund	\$111,400,979	\$45,570,511	40.91%	\$65,830,468	\$41,750,400

TOWN OF WATERFORD
STATEMENT OF REVENUES COMPARED TO ANTICIPATED
FOR FISCAL YEAR 2025-2025, THROUGH OCTOBER 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2024-2025, THROUGH OCTOBER 31, 2024

		FAVORABLE			
FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	(UNFAVORABLE)	FISCAL YEAR	
		2025-2026	2025-2026	PERCENT	2025-2026
BUDGET	ACTUAL		RECEIVED VARIANCE		ACTUAL

STATE OF CONNECTICUT

EDUCATION

EQUALIZED COST SHARING	\$326,617	\$81,611	24.99%	(245,006)	\$81,611
HEALTH & WELFARE	\$6,359	\$0	0.00%	(6,359)	\$0
SUB TOTAL	332,976	81,611	24.51%	(251,365)	81,611

GENERAL GOVERNMENT

PILOT-DISABLED	1,200	0	0.00%	(1,200)	\$0
TIERED PILOT	367,422	368,508	100.30%	1,086	\$349,298
TAX RELIEF-VETERANS	5,000	0	0.00%	(5,000)	\$0
COURT FINES	0	0	#DIV/0!	0	\$10,245
CIVIL PREPAREDNESS	35,444	9,777	27.58%	(25,668)	\$35,444
TELECOMMUNICATIONS PROPERTY TAX	58,071	0	0.00%	(58,071)	\$0
TOWN AID ROADS-IMPROVED	321,360	215,440	67.04%	(105,920)	\$160,680
LOCAL CAPITAL IMPROVEMENT (LOCIP)	177,241	0	0.00%	(177,241)	\$0
SDE STATE GRANT	14,103	7,052	50.00%	(7,052)	\$7,051
ENHANCEMENT 911	23,000	11,284	49.06%	(11,716)	\$11,297
MUNICIPAL REVENUE SHARE GRANT	315,978	2,008	0.64%	(313,970)	\$0
GRANTS FOR MUNICIPAL PROJECTS	34,255	0	0.00%	(34,255)	\$0
TOTAL GENERAL GOVERNMENT	1,353,074	614,068	45.38%	(739,006)	574,015
TOTAL STATE OF CONNECTICUT	1,686,050	695,679	41.26%	(990,371)	655,626

OTHER SOURCES

EDUCATION

TUITION	57,585	35,302	61.30%	(22,283)	52,420
RENT & MISCELLANEOUS	1,500	1,000	66.67%	(500)	1,000
SUB TOTAL	59,085	36,302	61.44%	(22,783)	53,420

GENERAL GOVERNMENT

INTEREST & LIENS	413,060	105,488	25.54%	(307,572)	121,910
INTEREST ON INVESTMENTS	2,000,000	868,218	43.41%	(1,131,782)	1,071,184
RECREATION & PARKS	150,000	150,564	100.38%	564	90,619
FIRE SERVICES INSPECTIONS & PLAN FEES	8,875	1,275	14.37%	(7,600)	9,045
BUILDING INSPECTOR	589,155	165,432	28.08%	(423,723)	493,334
LICENSE, FEE, PERMIT, FINE	73,566	8,034	10.92%	(65,532)	6,770
LIBRARY	1,598	476	29.77%	(1,122)	550

TOWN OF WATERFORD
STATEMENT OF REVENUES COMPARED TO ANTICIPATED
FOR FISCAL YEAR 2025-2025, THROUGH OCTOBER 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2024-2025, THROUGH OCTOBER 31, 2024

		FAVORABLE			
		FISCAL		(UNFAVORABLE)	
		FISCAL	FISCAL	FISCAL	FISCAL
		YEAR	YEAR	YEAR	YEAR
		2025-2026	2025-2026	2025-2026	2024-2025
		BUDGET	ACTUAL	PERCENT	RECEIVED VARIANCE
SALE OF EQUIPMENT		1,000	72	7.19%	(928) 0
SCRRRA REBATE		1,500	0	0.00%	(1,500) 0
NL RADIO COMM. NETWORK USE FEE		85,000	0	0.00%	(85,000) 0
BULKY WASTE FEES		112,000	48,478	43.28%	(63,522) 47,007
MISCELLANEOUS		26,572	26,434	99.48%	(138) 35,894
CONVEYANCE TAX		225,000	244,485	108.66%	19,485 155,256
EMS-REG COMM CTR FEES		6,000	1,500	25.00%	(4,500) 0
PLANNING& ZONING, ZBA, CONSRV COMM		55,121	9,931	18.02%	(45,190) 29,030
TOWN CLERK FEES		175,000	62,303	35.60%	(112,698) 55,844
LIENS -COLLECTED BY UTILITY COMMISSION		0	0	#DIV/0!	0 0
TIPPING FEES		275,000	39,286	14.29%	(235,714) 30,427
RECYCLING		50,000	11,293	22.59%	(38,707) 24,040
COST SHARING PRR		0	0	#DIV/0!	0 0
TRANSFERS FROM OTHER FUNDS		0.00	0	0.00%	0 6,736
TRANSFERS IN-PY ENCUMBRANCES		0	0	0.00%	0 0
EUGENE O'NEILL GATE/LEASE REVENUE		22,000	0	0.00%	(22,000) 22,942
AMBULANCE OPERATING SUBSIDY		0	0	0.00%	0 0
YSB BOE CLERICAL STIPEND		5,000	0	0.00%	(5,000) 5,000
RENTAL OF BUILDINGS		50,000	25,317	50.63%	(24,683) 24,947
SENIOR SERVICES		15,552	1,661	10.68%	(13,891) 11,670
VERSA KART/BLUE BOXES		8,000	2,130	26.63%	(5,870) 2,600
BOE SCHOOL RESOURCE OFFICERS		90,000	0	0.00%	(90,000) 0
PUBLIC WORKS BOE CUSTODIAL SUBSIDY		78,357	78,357	100.00%	0 75,927
SUB TOTAL		4,517,356	1,850,734	40.97%	(2,666,622) 2,320,732
TOTAL OTHER SOURCES		4,576,441	1,887,036	41.23%	(2,689,405) 2,374,152
PROPERTY TAXATION					
CURRENT PROPERTY TAX		103,023,460	77,473,299	75.20%	(25,550,161) 73,730,006
PRIOR YEAR TAXES		543,528	188,999	34.77%	(354,529) (893,691)
TOTAL PROPERTY TAXATION		103,566,988	77,662,298	74.99%	(25,904,690) 72,836,315
TOTAL REVENUES		109,829,479	80,245,013	73.06%	(29,584,466) 75,866,093

**TOWN OF WATERFORD
CAPITAL PROJECTS FUNDS
OCTOBER 31, 2025**

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

TOWN OF WATERFORD
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FLEET MANAGEMENT FUND
AS OF OCTOBER 31, 2025

Revenues:

Investment Income	48,544
Vehicle Rentals	7,500
Sale of Vehicles	13,669
Total Revenues	<u>69,713</u>

Expenditures:

Equipment Replacement	184,018
Vehicle Replacement	1,147,015
Total Expenditures	<u>1,331,033</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,261,320)</u>

Other Financing Sources (Uses):

Transfers from other funds	1,000,000
Total Other Financing Sources (Uses)	<u>1,000,000</u>

Net Change in Fund Balances	(261,320)
Fund Balances - Beginning	2,649,340
Fund Balances - Ending	<u>2,388,020</u>

**TOWN OF WATERFORD
CAPITAL IMPROVEMENT FUND
OCTOBER 31, 2025**

ACCOUNT	DEPT/YEAR	DESCRIPTION	EXPENDED/		PERCENT	TRANSFERS
			APPROPRIATED	ENCUMBERED		
30126-55738	BOS FY26	FLEET MANAGEMENT PLAN	1,000,000.00	1,000,000.00	0.00	100.0% 1,000,000.00 TO FLEET MANAGEMENT FUND
31117-55803	BLDG MAINT FY17	PARKING LOT -YOUTH SERVICES	300,000.00	85,000.00	215,000.00	28.3%
31118-55803	BLDG MAINT FY18	PARKING LOT -YSB/POLICE	195,320.00	57,000.00	138,320.00	29.2%
31120-55851	BLDG MAINT FY20	ADA IMPROVEMENTS YSB/PD	87,000.00	38,364.40	48,635.60	44.1%
31120-55852	BLDG MAINT FY20	TOWN HALL BATHROOMS	87,500.00	87,500.00	0.00	100.0%
31121-55851	BLDG MAINT FY21	ADA IMPROVEMENTS YSB/PD	80,700.00	4,639.00	76,061.00	5.7%
31122-55819	BLDG MAINT FY22	UST REPLACEMENT	250,000.00	242,721.32	7,278.68	97.1%
31123-55904	BLDG MAINT FY23	UST REPLACEMENT EUGENE O'NEILL	260,000.00	112,264.95	147,735.05	43.2%
31123-55905	BLDG MAINT FY23	UST REPLACEMENT LIBRARY&PUBLIC SAFETY	420,000.00	411,130.95	8,869.05	97.9%
31124-55912	BLDG MAINT FY24	TOWN DOCK REPLACEMENT	40,000.00	25,000.00	15,000.00	62.5%
31124-55913	BLDG MAINT FY24	JORDAN PARKHOUSE REPAIRS	31,583.00	30,152.24	1,430.76	95.5%
31124-55915	BLDG MAINT FY24	SEPTIC REPLMT (EUGENE O'NEILL)	43,500.00	35,154.00	8,346.00	80.8%
31125-55904	BLDG MAINT FY25	UST REPLACEMENT EUGENE O'NEILL	153,000.00	89,471.59	63,528.41	58.5%
32224-55908	EMERGENCY MANAGEMENT FY24	APCO INTELICOM GUIDE CARD SYST	40,000.00	20,000.00	20,000.00	50.0%
32224-55909	EMERGENCY MANAGEMENT FY24	EVENTIDE NEXLOGDX RECORDER	88,701.00	0.00	88,701.00	0.0%
32325-55916	FIRE SERVICES FY25	COHANZIE SKYLIGHT REPLACEMENT	30,000.00	27,100.00	2,900.00	90.3%
32326-55923	FIRE SERVICES FY26	COHANZIE AIR CONDITIONING	15,000.00	15,000.00	0.00	100.0%
32926-55924	POLICE DEPT FY26	MARINE UNIT UPDATES	31,089.00	23,849.97	7,239.03	76.7%
33023-55890	PUBLIC WORKS FY23	ROAD RESURFACING EVERSOURCE AF	315,951.00	(449,026.83)	764,977.83	-142.1%
33025-55920	PUBLIC WORKS FY25	NIANTIC RIVER ROAD SIDEWALK RE	25,000.00	15,000.00	10,000.00	60.0%
33026-55925	PUBLIC WORKS FY26	ROAD RISK ASSESSMENT	55,000.00	0.00	55,000.00	0.0%
33123-55019	UTILITY COMM FY23	CONTRACT #1 SEWER INTERCEPTOR EASEMENT ACCESS	250,000.00	108,419.12	141,580.88	43.4%
33123-55895	UTILITY COMM FY23	ROOF & SIDING REPLACEMENT	50,000.00	33,280.52	16,719.48	66.6%
33720-55855	REC & PARKS FY20	TOWN COURT REPAIRS	1,447,058.00	1,446,250.00	808.00	99.9%
33722-55896	REC & PARKS FY22	EQUIPMENT STORAGE PLAN	21,000.00	16,750.00	4,250.00	79.8%
33723-55838	REC & PARKS FY23	CHILDREN'S PLAYGROUND	40,000.00	40,000.00	0.00	100.0%
33725-55838	REC & PARKS FY25	STENGER PARK BATHROOM & WALKWAY	10,500.00	7,200.00	3,300.00	68.6%
34723-55021	INFORMATION TECHNOLOGY FY23	AUDITORIUM MEETING ROOM UPDATES	272,000.00	207,641.54	64,358.46	76.3%
TOTALS			5,639,902.00	3,729,862.77	1,910,039.23	66.1% 1,000,000.00
PRIOR YEAR EXPENDITURES				2,393,747.77		
CURRENT YEAR EXPENDITURES				<u>1,336,115.00</u>		

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE AND APPROPRIATION
AS OF OCTOBER 31, 2025

		APPROPRIATED	DESIGNATED	UNDESIGNATED	TOTAL
20501-57639	REVALUATION	\$0.48	\$657,321.00	\$0.00	\$657,321.48
20510-57897	28 INDUSTRIAL DRIVE IMPROVEMENTS	\$85,000.00	\$0.00	\$0.00	\$85,000.00
20511-57740	COHANZIE SCHOOL REMEDIATION &	\$0.00	\$40,000.00	\$0.00	\$40,000.00
20511-57767	NEVINS COTTAGE REPAIRS	\$18,070.14	\$0.00	\$0.00	\$18,070.14
20511-57840	PLAN OF CONSERVATION DEVELOPMENT	\$10,103.66	\$0.00	\$0.00	\$10,103.66
20511-57870	MAGO POINT IMPROVEMENTS	\$31,137.33	\$0.00	\$0.00	\$31,137.33
20511-57872	ROOF & HVAC REPLACEMENT PUBLIC SAFETY BUILDING	\$4,769.20	\$0.00	\$0.00	\$4,769.20
20511-57879	TOWN HALL BATHROOM REFURBISHMENT	\$2,581.60	\$0.00	\$0.00	\$2,581.60
20511-57889	PUBLIC SAFETY COMPLEX HVAC	\$0.00	\$100,000.00	\$0.00	\$100,000.00
20522-57022	STATE RADIO CONVERSION PROJECT	(\$42,914.00)	\$0.00	\$0.00	(\$42,914.00)
20522-57022	LOAN PROCEEDS STATE RADIO CONVERSION PROJECT	(\$3,600,000.00)	\$0.00	\$0.00	(\$3,600,000.00)
20522-57022	RADIO SYSTEM REPLACEMENT GRANT	\$0.00	\$0.00	\$0.00	\$0.00
20502-48050	RADIO SYSTEM REPLACEMENT GRANT	(\$1,000,000.00)	\$0.00	\$0.00	(\$1,000,000.00)
20502-48047	RADIO SYSTEM REPLACEMENT GRANT STATE BOND FUNDS	(\$500,000.00)	\$0.00	\$0.00	(\$500,000.00)
20522-57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	\$21,510.50	\$3,683.00	\$0.00	\$25,193.50
20523-57777	FIRE SERVICES -SCBA UPGRADE PROGRAM	\$4,168.56	\$50,000.00	\$0.00	\$54,168.56
20523-57792	OSWEGATCHIE-BUILDING RENOVATIONS	\$12,296,052.79	\$0.00	\$0.00	\$12,296,052.79
20500-48778	FUNDING OFFSETS DEBT SERVICE-OSWEGATCHIE FIRE	(\$12,600,000.00)	\$0.00	\$0.00	(\$12,600,000.00)
20523-57836	FIRE SERVICES CARPET REPLACEMENT	\$0.00	\$30,000.00	\$0.00	\$30,000.00
20523-57888	GOSHEN ROOF REPLACEMENT	\$0.00	\$60,000.00	\$0.00	\$60,000.00
20530-57695	MUNICIPAL COMPLEX RENOVATION	\$317,087.81	\$6,100,833.00	\$0.00	\$6,417,920.81
20507-59205	FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX	(\$1,251,500.00)	(\$6,000,000.00)	\$0.00	(\$7,251,500.00)
20529-57871	POLICE DEPT BLDG HVAC	\$0.00	\$25,000.00	\$0.00	\$25,000.00
20530-57696	MUNICIPAL COMPLEX CLEAN UP	\$4,370.23	\$0.00	\$0.00	\$4,370.23
20530-57880	MAJOR/MINOR COLLECTOR ROAD PAVING	\$60,025.37	\$0.00	\$0.00	\$60,025.37
20530-57886	OLD NORWICH ROAD PAVING	\$351,215.45	\$0.00	\$0.00	\$351,215.45
20531-57685	II MITIGATION & CONTROL	\$235,865.56	\$0.00	\$0.00	\$235,865.56
20531-57816	OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHAB	\$31,318.46	\$0.00	\$0.00	\$31,318.46
20531-57881	PLASTIC WATER SERVICE LINE REPLACEMENT	\$784,748.62	\$0.00	\$0.00	\$784,748.62
20531-57894	CROSS COUNTRY SEWER MAIN ACCESS	\$200,000.00	\$0.00	\$0.00	\$200,000.00
20531-57895	WATER TANK MANAGEMENT	\$2,726.00	\$0.00	\$0.00	\$2,726.00
20531-57896	BARTLETT CORNER WATER BOOSTER	\$166,950.00	\$0.00	\$0.00	\$166,950.00
20531-57898	ENGINEERING INTERLOCAL WATER A	\$124,588.04	\$0.00	\$0.00	\$124,588.04
20536-57848	LIBRARY HVAC UPGRADE	(\$173,628.76)	\$0.00	\$0.00	(\$173,628.76)
20502-48757	CT PUBLIC LIBRARY CONSTRUCTION GRANT	(\$250,000.00)	\$0.00	\$0.00	(\$250,000.00)
20537-57735	LEARY PARK ACCESS ROAD & DRAINAGE	\$20,000.00	\$0.00	\$0.00	\$20,000.00
20537-57878	REPAIR OF PLEASURE BEACH SIDEWALK/PATH	\$0.00	\$145,000.00	\$0.00	\$145,000.00
20547-57775	VIRTUAL SERVER REPLACEMENT	\$0.00	\$88,500.00	\$0.00	\$88,500.00
20547-57861	SWITCHES	\$0.00	\$2,258.00	\$0.00	\$2,258.00
20547-57882	COMPUTER REPLACEMENTS	\$0.65	\$74,925.00	\$0.00	\$74,925.65
20500-43600	TURF FIELD RENTAL REVENUES	\$0.00	\$4,815.00	\$0.00	\$4,815.00
20560-55020	CLMS CHILLER REPLACEMENTS	\$50,372.99	\$0.00	\$0.00	\$50,372.99

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE AND APPROPRIATION
AS OF OCTOBER 31, 2025

		APPROPRIATED	DESIGNATED	UNDESIGNATED	TOTAL
20560-57820	WHS TRACK & FIELD REPLACEMENT	\$0.00	\$53,000.00	\$0.00	\$53,000.00
20560-57822	IT LEARNING BOARDS -END OF LIFE	\$6.10	\$27,319.88	\$0.00	\$27,325.98
20560-57828	QH 10-YR RETRO COMMISSIONING	\$0.00	\$30,000.00	\$0.00	\$30,000.00
20560-57833	TENNIS COURTS	\$0.00	\$104,200.00	\$0.00	\$104,200.00
20560-57841	BUS LOT OFFICE	\$0.00	\$150,000.00	\$0.00	\$150,000.00
20560-57842	SCHOOL SECURITY	\$38,909.40	\$0.00	\$0.00	\$38,909.40
20560-57883	FINANCING ENERGY EFFICIENT EQUIPMENT	\$243,335.00	\$0.00	\$0.00	\$243,335.00
20560-57884	CHROMEBOOK & IPAD EQUIPMENT	\$17,608.00	\$0.00	\$0.00	\$17,608.00
20560-57892	HVAC EVALUATION/REMEDIATION	\$0.00	\$85,000.00	\$0.00	\$85,000.00
20560-57893	GREAT NECK SCHOOL FIELD DRAINAGE	\$19,168.00	\$250.00	\$0.00	\$19,418.00
205-31520	UNDESIGNATED FUND BALANCE	\$0.00	\$0.00	\$1,011,780.12	\$1,011,780.12
	TOTAL	(\$4,276,352.82)	\$1,832,104.88	\$1,011,830.32	(\$1,432,417.62)

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE DESIGNATION AND APPROPRIATION
JULY 1, 2024 TO JUNE 30, 2025
AS OF OCTOBER 31, 2025

		BEGINNING		FY26 RTM				CLOSED				AVAILABLE			
		APPROPRIATIONS		BALANCE	XFER IN	FISCAL YEAR 2025-2026		ENCUMBERED/	BAL (REVERTS	INTEREST	OTHER	TO DATE			
		DESIGNATED	UNDESIGNATED	DESIGNATED	APPROPRIATED	DESIGNATED	UNDESIGNATED	EXPENDED	TO FUND)	INC	REVENUES	APPROPRIATED	DESIGNATED UNDESIGNATE		
20501-57639	REVALUATION	\$0.00	\$532,700.00	\$0.00	\$125,000.00	\$379.00	(\$379.00)	\$378.52				\$0.48	\$657,321.00	\$0.00	
20510-57897	28 INDUSTRIAL DRIVE IMPROVEMENTS	\$85,000.00	\$0.00	\$0.00								\$85,000.00	\$0.00	\$0.00	
20511-57740	COHANZIE SCHOOL REMEDIATION &	\$0.00	\$40,000.00	\$0.00								\$0.00	\$40,000.00	\$0.00	
20511-57767	NEVINS COTTAGE REPAIRS	\$28,070.14	\$0.00	\$0.00				\$10,000.00				\$18,070.14	\$0.00	\$0.00	
20511-57840	PLAN OF CONSERVATION DEVELOPMENT	\$10,103.66	\$0.00	\$0.00				\$0.00				\$10,103.66	\$0.00	\$0.00	
20511-57870	MAGO POINT IMPROVEMENTS	\$36,347.34	\$0.00	\$0.00				\$147,695.26				\$31,137.33	\$0.00	\$0.00	
20511-57872	ROOF & HVAC REPLACEMENT PUBLIC SAFETY BUILDING	\$52,769.20	\$0.00	\$0.00				\$48,000.00				\$4,769.20	\$0.00	\$0.00	
20511-57879	TOWN HALL BATHROOM REFURBISHMENT	\$8,026.89	\$0.00	\$0.00				\$5,445.29				\$2,581.60	\$0.00	\$0.00	
20511-57889	PUBLIC SAFETY COMPLEX HVAC	\$0.00	\$100,000.00	\$0.00								\$0.00	\$100,000.00	\$0.00	
20522-57022	STATE RADIO CONVERSION PROJECT	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$4,600,000.00	(\$1,000,000.00)	\$4,642,914.00				(\$42,914.00)	\$0.00	\$0.00	
20500-48771	LOAN PROCEEDS STATE RADIO CONVERSION PROJECT	\$0.00	\$0.00	\$0.00		(\$3,600,000.00)						(\$3,600,000.00)	\$0.00	\$0.00	
20522-57022	RADIO SYSTEM REPLACEMENT GRANT	\$0.00	\$0.00	\$0.00		\$1,500,000.00		\$1,500,000.00				\$0.00	\$0.00	\$0.00	
20502-48050	RADIO SYSTEM REPLACEMENT GRANT	\$0.00	\$0.00	\$0.00		(\$1,000,000.00)						(\$1,000,000.00)	\$0.00	\$0.00	
20502-48047	RADIO SYSTEM REPLACEMENT GRANT STATE BOND FUNDS	\$0.00	\$0.00	\$0.00		(\$500,000.00)						(\$500,000.00)	\$0.00	\$0.00	
20522-57794	MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM	\$21,510.50	\$3,683.00	\$0.00								\$21,510.50	\$3,683.00	\$0.00	
20523-57777	FIRE SERVICES -SCBA UPGRADE PROGRAM	\$4,168.56	\$0.00	\$0.00	\$50,000.00							\$4,168.56	\$50,000.00	\$0.00	
20523-57791	JORDAN-TRAFFIC LIGHT UPGRADE	\$35,460.00	\$0.00	\$0.00				\$35,460.00				\$0.00	\$0.00	\$0.00	
20523-57792	OSWEGATCHIE-BUILDING RENOVATIONS	\$286,372.97	\$0.00	\$0.00		\$12,600,000.00		\$590,320.18				\$12,296,052.79	\$0.00	\$0.00	
20500-48778	FUNDING OFFSETS DEBT SERVICE-OSWEGATCHIE FIRE	\$0.00	\$0.00	\$0.00		(\$12,600,000.00)						(\$12,600,000.00)	\$0.00	\$0.00	
20523-57836	FIRE SERVICES CARPET REPLACEMENT	\$0.00	\$30,000.00	\$0.00								\$0.00	\$30,000.00	\$0.00	
20523-57888	GOSHEN ROOF REPLACEMENT	\$0.00	\$60,000.00	\$0.00								\$0.00	\$60,000.00	\$0.00	
20530-57695	MUNICIPAL COMPLEX RENOVATION	\$326,502.39	\$6,100,833.00	\$0.00				\$9,414.58				\$317,087.81	\$6,100,833.00	\$0.00	
20507-59205	FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX	(\$1,251,500.00)	(\$6,000,000.00)	\$0.00								(\$1,251,500.00)	(\$6,000,000.00)	\$0.00	
20529-57871	POLICE DEPT BLDG HVAC	\$0.00	\$0.00	\$0.00	\$25,000.00							\$0.00	\$25,000.00	\$0.00	
20530-57696	MUNICIPAL COMPLEX CLEAN UP	\$4,370.23	\$0.00	\$0.00								\$4,370.23	\$0.00	\$0.00	
20530-57880	MAJOR/MINOR COLLECTOR ROAD PAVING	\$223,392.42	\$0.00	\$0.00				\$163,367.05				\$60,025.37	\$0.00	\$0.00	
20530-57886	OLD NORWICH ROAD PAVING	\$1,053,000.00	\$0.00	\$0.00				\$701,784.55				\$351,215.45	\$0.00	\$0.00	
20531-57685	I/I MITIGATION & CONTROL	\$235,865.56	\$0.00	\$0.00								\$235,865.56	\$0.00	\$0.00	
20531-57816	OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHA	\$1,259,606.68	\$0.00	\$0.00		(\$125,000.00)		\$1,103,288.22				\$31,318.46	\$0.00	\$0.00	
20531-57881	PLASTIC WATER SERVICE LINE REPLACEMENT	\$411,454.08	\$200,000.00	\$0.00	\$500,000.00	\$700,000.00	(\$700,000.00)	\$326,705.46				\$784,748.62	\$0.00	\$0.00	
20531-57890	WEIMES & MARILYN EJECTOR REPLACEMENT	\$8,047.17	\$0.00	\$0.00				\$7,996.97	\$50.20			(\$0.00)	\$0.00	\$50.20	
20531-57894	CROSS COUNTRY SEWER MAIN ACCESS	\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	(\$200,000.00)					\$200,000.00	\$0.00	\$0.00	
20531-57895	WATER TANK MANAGEMENT	\$0.00	\$0.00	\$0.00	\$46,222.00	\$46,222.00	(\$46,222.00)	\$43,496.00				\$2,726.00	\$0.00	\$0.00	
20531-57896	BARTLETT CORNER WATER BOOSTER	\$0.00	\$0.00	\$0.00	\$166,950.00	\$166,950.00	(\$166,950.00)					\$166,950.00	\$0.00	\$0.00	
20531-57898	ENGINEERING INTERLOCAL WATER A	\$0.00	\$0.00	\$0.00	\$0.00	\$125,000.00		\$411.96				\$124,588.04	\$0.00	\$0.00	

TOWN OF WATERFORD
CAPITAL AND NON-RECURRING EXPENDITURE FUND
FUND BALANCE DESIGNATION AND APPROPRIATION
JULY 1, 2024 TO JUNE 30, 2025
AS OF OCTOBER 31, 2025

		BEGINNING		FY26 RTM				CLOSED				AVAILABLE				
		BALANCE		XFER IN		FISCAL YEAR 2025-2026		ENCUMBERED/		BAL (REVERTS	INTEREST	OTHER	TO DATE			
		APPROPRIATIONS	DESIGNATED	UNDESIGNATED	DESIGNATED	APPROPRIATED	DESIGNATED	UNDESIGNATED	EXPENDED	TO FUND)	INC	REVENUES	APPROPRIATED	DESIGNATED	UNDESIGNATED	
20536-57848	LIBRARY HVAC UPGRADE	\$1,425,212.24	\$0.00	\$0.00	\$0.00				\$1,598,841.00				(\$173,628.76)	\$0.00	\$0.00	
20502-48757	CT PUBLIC LIBRARY CONSTRUCTION GRANT	(\$250,000.00)	\$0.00	\$0.00	\$0.00								(\$250,000.00)	\$0.00	\$0.00	
20537-57735	LEARY PARK ACCESS ROAD & DRAINAGE	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	(\$20,000.00)						\$20,000.00	\$0.00	\$0.00	
20537-57798	CHILDREN'S PLAYGROUND-CIVIC TRIANGLE	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	(\$25,000.00)		\$25,000.00				\$0.00	\$0.00	\$0.00	
20537-57878	REPAIR OF PLEASURE BEACH SIDEWALK/PATH	\$0.00	\$145,000.00	\$0.00									\$0.00	\$145,000.00	\$0.00	
20547-57775	VIRTUAL SERVER REPLACEMENT	\$0.00	\$0.00	\$0.00	\$88,500.00								\$0.00	\$88,500.00	\$0.00	
20547-57861	SWITCHES	\$0.00	\$2,258.00	\$0.00									\$0.00	\$2,258.00	\$0.00	
20547-57882	COMPUTER REPLACEMENTS	\$0.65	\$28,333.00	\$0.00	\$46,592.00								\$0.65	\$74,925.00	\$0.00	
20500-43600	TURF FIELD RENTAL REVENUES	\$0.00	\$4,815.00	\$0.00									\$0.00	\$4,815.00	\$0.00	
20560-55020	CLMS CHILLER REPLACEMENTS	\$929,774.04	\$0.00	\$0.00					\$879,401.05				\$50,372.99	\$0.00	\$0.00	
20560-57820	WHS TRACK & FIELD REPLACEMENT	\$466,600.00	\$53,000.00	\$0.00					\$466,600.00				\$0.00	\$53,000.00	\$0.00	
20560-57822	IT LEARNING BOARDS -END OF LIFE	\$6.10	\$27,319.88	\$0.00									\$6.10	\$27,319.88	\$0.00	
20560-57828	QH 10-YR RETRO COMMISSIONING	\$0.00	\$30,000.00	\$0.00									\$0.00	\$30,000.00	\$0.00	
20560-57833	TENNIS COURTS	\$856,601.25	\$104,200.00	\$0.00					\$856,601.25				\$0.00	\$104,200.00	\$0.00	
20560-57841	BUS LOT OFFICE	\$0.00	\$150,000.00	\$0.00									\$0.00	\$150,000.00	\$0.00	
20560-57842	SCHOOL SECURITY	\$370,112.87	\$0.00	\$0.00					\$331,203.47				\$38,909.40	\$0.00	\$0.00	
20560-57883	FINANCING ENERGY EFFICIENT EQUIPMENT	\$243,335.00	\$0.00	\$0.00									\$243,335.00	\$0.00	\$0.00	
20560-57884	CHROMEBOOK & IPAD EQUIPMENT	\$197,608.00	\$0.00	\$0.00					\$180,000.00				\$17,608.00	\$0.00	\$0.00	
20560-57892	HVAC EVALUATION/REMEDIATION	\$0.00	\$85,000.00	\$0.00									\$0.00	\$85,000.00	\$0.00	
20560-57893	GREAT NECK SCHOOL FIELD DRAINAGE	\$0.00	\$278,750.00	\$0.00	\$71,500.00	\$350,000.00	(\$350,000.00)		\$330,832.00				\$19,168.00	\$250.00	\$0.00	
20500-49000	TRANSFERS IN	\$0.00	\$0.00	\$0.00									\$0.00	\$0.00	\$0.00	
205-31520	UNDESIGNATED FUND BALANCE	\$0.00	\$0.00	\$851,970.58									\$159,809.54	\$0.00	\$0.00	
		\$7,077,817.94	\$1,995,891.88	\$851,970.58	\$2,344,764.00	\$2,508,551.00	(\$2,508,551.00)		\$0.00	\$14,005,156.81			\$50.20	\$159,809.54	\$142,485.25	(\$4,276,352.82)
														\$1,832,104.88	\$1,011,830.32	

**Insurance
Administration Fund
Balance Sheet
October 31, 2025**

Assets

Cash and Cash Equivalents	4,129,317
Accounts Receivable	164,943
Due From Other Funds	91,665
Total Assets	<u>4,385,925</u>

Liabilities

Accrued Liabilities (IBNR)	949,000
Advance Payments	11,246
Total Liabilities	<u>960,246</u>

Net Assets

Unrestricted	\$3,425,678
Total Net Assets	<u>\$3,425,678</u>