

Contributed Gifts Fund
December 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	R&P VETERANS' MEMORIAL DONATIONS	R&P AHJ PICNIC TABLES DONATIONS	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
REVENUES																				
REC & PARKS MEMORIAL TREES & BENCHES DONATIONS			\$20,785.00																	
K9 DONATIONS																	\$250.00	\$11,153.00		
POLICE DEPT. GENERAL DONATIONS											\$3,640.00									
VETERANS' MEMORIAL DONATIONS												\$429.00								
AHJ PICNIC TABLES DONATIONS													\$250.00							
REC & PARKS GOLF CART DONATIONS																				
TOTAL REVENUES	\$0.00	\$0.00	\$20,785.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,640.00	\$429.00	\$250.00	\$0.00	\$0.00	\$0.00	\$250.00	\$11,153.00	\$0.00	\$36,507.00
EXPENDITURES																				
07/26/2025 U.S. BANK														\$151.00						
07/26/2025 U.S. BANK																				
07/26/2025 U.S. BANK																	\$37.99	\$296.90		
08/25/2025 U.S. BANK																		\$15.98		
08/29/25 ADP IMPORT																		\$100.00		
08/15/25 MARK KOSMAN DESIGN																				
09/25/2025 U.S. BANK																		\$1,743.48		
09/26/25 COMPETITIVE SERVICE																		\$883.02		
09/26/25 COMPETITIVE SERVICE																		\$883.02		
09/26/25 BARCO			\$675.60																	
09/26/25 BARCO PO 260247			\$819.00																	
10/24/25 SAVTREE LLC			\$307.35																	
10/24/25 SAVTREE LLC			\$790.18																	
10/24/25 WHALING CITY GRAPHIC																		\$196.24		
10/27/2025 U.S. BANK																		\$685.97		
10/29/25 M.E. O'BRIEN						\$31,380.00														
11/13/25 PO 260428 WITMER ASSOCIAT																		\$1,629.00		
11/25/2025 U.S. BANK																		\$1,094.10		
11/25/2025 U.S. BANK																		\$5.47		
12/19/25 BARCO PO 260247			(\$819.00)																	
12/19/25 BARCO			\$819.00																	
12/26/25 ADP IMPORT																		\$189.90		
12/26/2025 U.S. BANK																		\$3,320.42		
TOTAL EXPENDITURES	\$0.00	\$0.00	\$2,592.13	\$0.00	\$0.00	\$31,380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151.00	\$0.00	\$0.00	\$177.99	\$11,043.50	\$0.00	\$45,344.62
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	\$3,640.00	\$429.00	\$250.00	(\$151.00)	\$0.00	\$0.00	\$72.01	\$109.50	\$0.00	(\$8,837.62)
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	\$0.00	\$0.00	\$2,440.00	\$151.00	\$1,700.00	\$780.11	\$9,427.35	\$13,700.20	\$7.04	\$105,765.70
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	\$3,640.00	\$429.00	\$2,690.00	\$0.00	\$1,700.00	\$780.11	\$9,499.36	\$13,809.70	\$7.04	\$96,928.08

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2025-2025, THROUGH DECEMBER 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2024-2025, THROUGH DECEMBER 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
GENERAL GOVERNMENT					
Board of Selectmen	206,402	\$96,177	46.60%	110,225	\$94,033
Registrar of Voters	121,255	\$67,621	55.77%	53,634	\$80,890
Board of Finance	83,608	\$80,438	96.21%	3,170	\$81,203
Assessor	319,641	\$162,889	50.96%	156,752	\$158,810
Board of Assessment Appeals	1,829	\$235	12.85%	1,594	\$270
Tax Collector	227,817	\$125,003	54.87%	102,814	\$120,833
Finance Department	784,326	\$488,311	62.26%	296,015	\$423,719
Legal Department	295,000	\$291,420	98.79%	3,580	\$285,669
Town Clerk	272,301	\$136,022	49.95%	136,279	\$139,760
Planning and Zoning	695,016	\$328,129	47.21%	366,887	\$340,932
Building Maintenance	1,020,000	\$711,461	69.75%	308,539	\$663,596
Insurance	5,604,561	\$3,176,659	56.68%	2,427,902	\$5,044,365
Economic Development Commission	25,352	\$9,463	37.33%	15,889	\$9,591
Conservation Commission	18,250	\$10,322	56.56%	7,928	\$1,717
Zoning Board of Appeals	4,310	2,970	68.92%	1,340	3,000
Retirement Commission	7,200,257	\$4,139,004	57.48%	3,061,253	\$4,739,561
R.T.M.	17,403	\$15,657	89.97%	1,746	\$14,935
Building Department	321,515	\$119,482	37.16%	202,033	\$142,654
Youth Service Bureau	307,435	\$114,042	37.09%	193,393	\$159,628
Social Service Grants/Miscellaneous	101,481	\$100,831	99.36%	650	\$94,340
Contingency Fund	257,887	0	0.00%	257,887	0
Emergency Management	1,230,035	\$549,294	44.66%	680,741	\$522,991
Fire Services	4,046,770	\$2,355,663	58.21%	1,691,107	\$2,276,727
Police Department	7,122,210	\$3,394,112	47.66%	3,728,098	\$3,384,903
Public Works Department	5,154,902	\$3,221,339	62.49%	1,933,563	\$3,118,083
Conservation of Health	155,063	155,063	100.00%	0	148,407
Public Health Nursing	21,600	21,600	100.00%	0	26,297
Senior Citizens Commission	523,586	257,354	49.15%	266,232	252,411
Waterford Public Library	1,012,780	\$476,699	47.07%	536,081	\$491,737
Recreation and Parks	1,535,328	\$819,515	53.38%	715,813	\$888,265
Flood and Erosion Control Bd.	1,109	168	15.12%	941	131
Ethics Commission	900	526	58.48%	374	332

GENERAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
FOR FISCAL YEAR 2025-2025, THROUGH DECEMBER 31, 2025
WITH COMPARATIVE ACTUAL AMOUNTS
FOR FISCAL YEAR 2024-2025, THROUGH DECEMBER 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	\$147,488	60.40%	96,716	\$168,646
Information Technology	1,214,796	\$1,005,429	82.77%	209,367	\$903,536
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	2,634,372	\$2,634,372	100.00%	0	\$2,627,585
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	\$53,194,594	\$35,015,814	65.83%	\$18,178,780	\$38,266,978
 Board of Education	 59,938,654	 \$25,646,180	 42.79%	 34,292,474	 \$28,732,497
 Total General Fund	 \$113,133,248	 \$60,661,994	 53.62%	 \$52,471,254	 \$66,999,475

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

				FAVORABLE (UNFAVORABLE)	
	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL
	YEAR	YEAR	YEAR	YEAR	YEAR
	2025-2026	2025-2026	2025-2026	2025-2026	2024-2025
	BUDGET	ACTUAL	PERCENT 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	1,891	157.59%	691	\$1,541
TIERED PILOT	367,422	368,508	100.30%	1,086	\$349,298
TAX RELIEF-VETERANS	5,000	3,365	67.30%	(1,635)	\$4,033
COURT FINES	0	5,708	#DIV/0!	5,708	\$10,219
CIVIL PREPAREDNESS	35,444	33,721	95.14%	(1,723)	\$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	16,926	73.59%	(6,074)	\$16,946
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	654,617	48.38%	(698,457)	585,212
TOTAL STATE OF CONNECTICUT	1,686,050	736,228	43.67%	(949,822)	666,823
OTHER SOURCES					
EDUCATION					
TUITION	57,585	35,302	61.30%	(22,283)	52,420
RENT & MISCELLANEOUS	1,500	2,000	133.33%	500	2,045
SUB TOTAL	59,085	37,302	63.13%	(21,783)	54,465
GENERAL GOVERNMENT					
INTEREST & LIENS	413,060	127,184	30.79%	(285,876)	145,736
INTEREST ON INVESTMENTS	2,000,000	1,240,058	62.00%	(759,942)	1,588,585
RECREATION & PARKS	150,000	163,052	108.70%	13,052	98,587
FIRE SERVICES INSPECTIONS & PLAN FEES	8,875	7,815	88.06%	(1,060)	10,570
BUILDING INSPECTOR	589,155	225,773	38.32%	(363,382)	555,677
LICENSE, FEE, PERMIT, FINE	73,566	10,926	14.85%	(62,640)	9,920
LIBRARY	1,598	725	45.35%	(873)	759

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

	FAVORABLE (UNFAVORABLE)				
	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR
	2025-2026	2025-2026	2025-2026	2025-2026	2024-2025
	BUDGET	ACTUAL	PERCENT RECEIVED	VARIANCE	ACTUAL
SALE OF EQUIPMENT	1,000	2,102	210.20%	1,102	10
SCRRRA REBATE	1,500	0	0.00%	(1,500)	1,654
NL RADIO COMM. NETWORK USE FEE	85,000	0	0.00%	(85,000)	0
BULKY WASTE FEES	112,000	65,232	58.24%	(46,768)	61,802
MISCELLANEOUS	26,572	31,671	119.19%	5,099	40,001
CONVEYANCE TAX	225,000	314,774	139.90%	89,774	196,455
EMS-REG COMM CTR FEES	6,000	1,500	25.00%	(4,500)	1,500
PLANNING& ZONING, ZBA, CONSRV COMM	55,121	25,751	46.72%	(29,370)	32,669
TOWN CLERK FEES	175,000	84,043	48.02%	(90,957)	77,894
TIPPING FEES	275,000	80,606	29.31%	(194,394)	57,345
RECYCLING	50,000	11,293	22.59%	(38,707)	38,679
COST SHARING PRR	0	0	#DIV/0!	0	0
TRANSFERS FROM OTHER FUNDS	0.00	231,875	0.00%	231,875	32,673
EUGENE O'NEILL GATE/LEASE REVENUE	22,000	0	0.00%	(22,000)	22,942
YSB BOE CLERICAL STIPEND	5,000	5,000	100.00%	0	5,000
RENTAL OF BUILDINGS	50,000	70,484	140.97%	20,484	34,925
SENIOR SERVICES	15,552	2,361	15.18%	(13,191)	16,442
VERSA KART/BLUE BOXES	8,000	3,630	45.38%	(4,370)	4,320
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	2,784,214	61.63%	(1,733,142)	3,110,072
TOTAL OTHER SOURCES	4,576,441	2,821,516	61.65%	(1,754,925)	3,164,537
PROPERTY TAXATION					
CURRENT PROPERTY TAX	103,023,460	84,667,103	82.18%	(18,356,357)	78,253,543
PRIOR YEAR TAXES	543,528	220,673	40.60%	(322,855)	(933,357)
TOTAL PROPERTY TAXATION	103,566,988	84,887,776	81.96%	(18,679,212)	77,320,186
TOTAL REVENUES	109,829,479	88,445,520	80.53%	(21,383,959)	81,151,546

**TOWN OF WATERFORD
CAPITAL PROJECTS FUNDS
DECEMBER 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			<u>0.00</u>			

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

Revenues:

Investment Income	70,085
Vehicle Rentals	14,500
Sale of Vehicles	26,082
Sale of Equipment	2,051
Total Revenues	<u>112,719</u>

Expenditures:

Equipment Replacement	184,018
Vehicle Replacement	1,165,499
Total Expenditures	<u>1,349,517</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,236,799)

Other Financing Sources (Uses):

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

Net Change in Fund Balances	(236,799)
Fund Balances - Beginning	2,649,340
Fund Balances - Ending	<u><u>2,412,541</u></u>

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

ACCOUNT	DEPT/YEAR	DESCRIPTION	APPROPRIATED	EXPENDED/ ENCUMBERED	BALANCE	PERCENT EXPENDED	TRANSFERS OUT
30126-55738	BOS FY26	FLEET MANAGEMENT PLAN	1,000,000.00	1,000,000.00	0.00	100.0%	1,000,000.00
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	250,000.00	0.00	100.0%	7,278.68
31123-55904	BLDG MAINT FY23	UST REPLACEMENT EUGENE O'NEILL	260,000.00	260,000.00	0.00	100.0%	147,735.05
31123-55905	BLDG MAINT FY23	UST REPLACEMENT LIBRARY&PUBLIC SAFETY	420,000.00	420,000.00	0.00	100.0%	8,194.05
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	31,583.00	0.00	100.0%	1,430.76
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	153,000.00	0.00	100.0%	63,528.41
32224-55908	EMERGENCY MANAGEMENT FY24	APCO INTELICOM GUIDECARD 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	30,000.00	0.00	100.0%	2,900.00
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%	
33026-55022	PUBLIC WORKS FY26	RESURFACING OF ROADS	1,533,283.00	0.00	1,533,283.00		
33123-55019	UTILITY COMM FY23	CONTRACT #1 SEWER INTERCEPTOR EASEMENT ACCESS	250,000.00	250,000.00	0.00	100.0%	
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	1,447,058.00	0.00	100.0%	808.00
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 FY2	AUDITORIUM MEETING ROOM UPDATES	272,000.00	207,641.54	64,358.46	76.3%	
TOTALS			7,173,185.00	4,103,993.60	3,069,191.40	57.2%	1,231,874.95
PRIOR YEAR EXPENDITURES				2,393,747.77			
CURRENT YEAR EXPENDITURES				1,710,245.83			

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

		<u>APPROPRIATED</u>	<u>DESIGNATED</u>	<u>UNDESIGNATED</u>	<u>TOTAL</u>
20501-57639	REVALUATION	\$210,000.48	\$447,321.00	\$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	\$38,046.88	\$0.00	\$0.00	\$38,046.88
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
20511-57899	LIBRARY ELECTRICAL PROJECT	\$7,000.00	\$0.00	\$0.00	\$7,000.00
20522-57022	STATE RADIO CONVERSION PROJECT	(\$47,482.00)	\$0.00	\$0.00	(\$47,482.00)
20500-48771	LOAN PROCEEDS STATE RADIO CONVERSION PROJECT	(\$3,600,000.00)	\$0.00	\$0.00	(\$3,600,000.00)
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	\$8,838.12	\$898.00	\$0.00	\$9,736.12
20523-57792	OSWEGATCHIE-BUILDING RENOVATIONS	\$12,274,757.29	\$0.00	\$0.00	\$12,274,757.29
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
20529-57871	POLICE DEPT BLDG HVAC	\$0.00	\$25,000.00	\$0.00	\$25,000.00
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)
20530-57696	MUNICIPAL COMPLEX CLEAN UP	\$4,370.23	\$0.00	\$0.00	\$4,370.23
20530-57880	MAJOR/MINOR COLLECTOR ROAD PAVING	\$0.00	\$0.00	\$60,025.37	\$60,025.37
20530-57886	OLD NORWICH ROAD PAVING	\$428,823.29	\$0.00	\$0.00	\$428,823.29
20531-57685	I/I MITIGATION & CONTROL	\$235,865.56	\$0.00	\$0.00	\$235,865.56
20531-57816	OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHAB	\$106,318.46	\$0.00	\$0.00	\$106,318.46
20531-57881	PLASTIC WATER SERVICE LINE REPLACEMENT	\$784,748.62	\$0.00	\$0.00	\$784,748.62
20531-57890	WEIMES & MARILYN EJECTOR REPLACEMENT	(\$0.00)	\$0.00	\$50.20	\$50.20
20531-57894	CROSS COUNTRY SEWER MAIN ACCESS	\$186,130.88	\$0.00	\$0.00	\$186,130.88
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	\$124,569.19	\$0.00	\$0.00	\$124,569.19
20536-57848	LIBRARY HVAC UPGRADE	(\$165,628.76)	\$0.00	\$0.00	(\$165,628.76)
20502-48757	CT PUBLIC LIBRARY CONSTRUCTION GRANT	(\$25,000.00)	\$0.00	\$0.00	(\$25,000.00)
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

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

		<u>APPROPRIATED</u>	<u>DESIGNATED</u>	<u>UNDESIGNATED</u>	<u>TOTAL</u>
20560-55020	CLMS CHILLER REPLACEMENTS	\$50,372.99	\$0.00	\$0.00	\$50,372.99
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	\$43,219.87	\$0.00	\$0.00	\$43,219.87
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	\$1,046,939.03	\$1,046,939.03
	TOTAL	(\$3,757,632.24)	\$1,573,002.88	\$1,107,014.60	(\$1,077,614.76)

TOWN OF WATERFORD CAPITAL AND NON-RECURRING EXPENDITURE FUND FUND BALANCE DESIGNATION AND APPROPRIATION JULY 1,2024 TO JUNE 30,2025 AS OF DECEMBER 31, 2025														
		BEGINNING			FY26 RTM		CLOSED			AVAILABLE				
		BALANCE		UNDESIGNATED	XFER IN		FISCAL YEAR 2025-2026		ENCUMBERED/ BAL (REVERTS TO FUND)	INTEREST INC	OTHER REVENUES	TO DATE		
APPROPRIATIONS		DESIGNATED			DESIGNATED	APPROPRIATED	DESIGNATED	UNDESIGNATED				EXPENDED	APPROPRIATED	DESIGNATED
20501-57639	REVALUATION	\$0.00	\$532,700.00	\$0.00	\$125,000.00	\$210,379.00	(\$210,379.00)		\$378.52			\$210,000.48	\$447,321.00	\$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					\$140,785.71		\$142,485.25	\$38,046.88	\$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
20511-57899	LIBRARY ELECTRICAL PROJECT	\$0.00	\$0.00	\$0.00		\$25,000.00			\$18,000.00			\$7,000.00	\$0.00	\$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)		\$4,647,482.00			(\$47,482.00)	\$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
20522-57023	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	\$49,102.00	(\$49,102.00)		\$44,432.44			\$8,838.12	\$898.00	\$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			\$611,615.68			\$12,274,757.29	\$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
20529-57871	POLICE DEPT BLDG HVAC	\$0.00	\$0.00	\$0.00	\$25,000.00							\$0.00	\$25,000.00	\$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
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	\$60,025.37
20530-57886	OLD NORWICH ROAD PAVING	\$1,053,000.00	\$0.00	\$0.00					\$624,176.71			\$428,823.29	\$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)			\$1,028,288.22			\$106,318.46	\$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)		\$13,869.12			\$186,130.88	\$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			\$430.81			\$124,569.19	\$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 DECEMBER 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				\$1,590,841.00				(\$165,628.76)	\$0.00	\$0.00
20502-48757	CT PUBLIC LIBRARY CONSTRUCTION GRANT	(\$250,000.00)	\$0.00	\$0.00	\$0.00							\$225,000.00	(\$25,000.00)	\$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					\$326,893.00				\$43,219.87	\$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				(\$25,000.00)			\$219,968.45		\$0.00	\$0.00	\$1,046,939.03
		\$7,077,817.94	\$1,995,891.88	\$851,970.58	\$2,344,764.00	\$2,792,653.00	(\$2,767,653.00)	(\$25,000.00)	\$13,935,512.86	\$60,075.57	\$219,968.45	\$367,485.25	(\$3,757,632.24)	\$1,573,002.88	\$1,107,014.60

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

Assets

Cash and Cash Equivalents	4,479,814
Accounts Receivable	7,071
Total Assets	<u>4,486,885</u>

Liabilities

Accrued Liabilities (IBNR)	949,000
Due to other funds	345,792
Advance Payments	8,441
Total Liabilities	<u>1,303,233</u>

Net Assets

Unrestricted	<u>\$3,183,652</u>
Total Net Assets	<u><u>\$ 3,183,652</u></u>