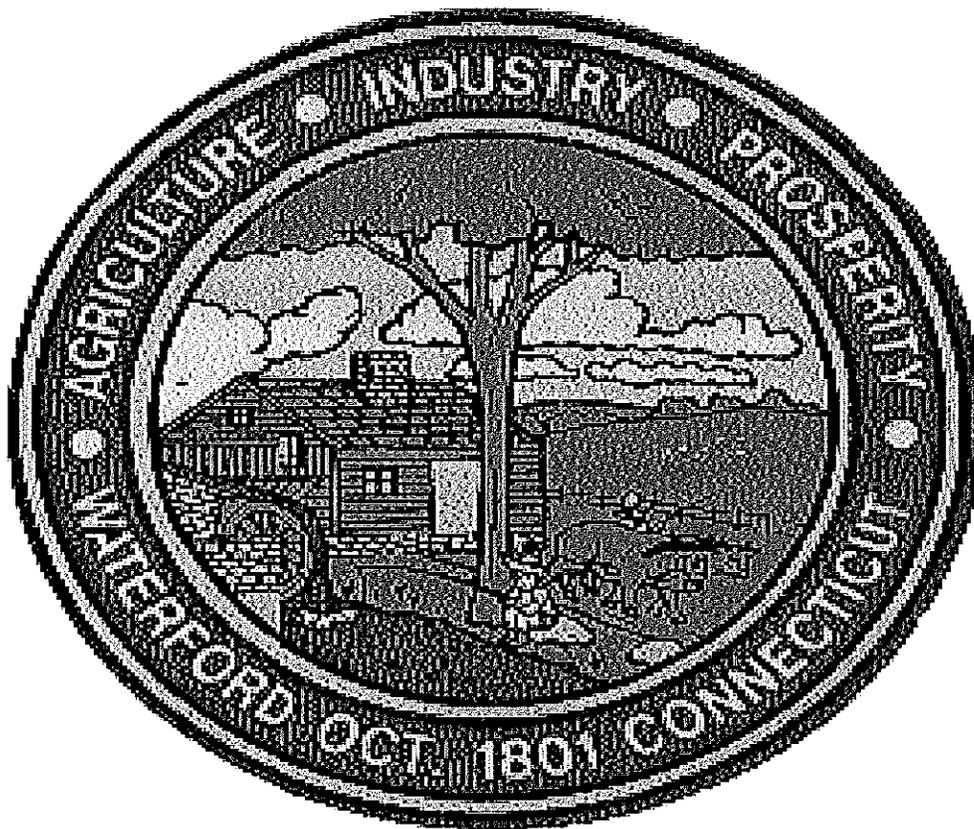


ANNUAL REPORT
Town of Waterford
CONNECTICUT



FISCAL YEAR
July 1, 2014 – June 30, 2015

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**TOWN OF WATERFORD
ELECTED TOWN OFFICIALS
2014 – 2015**

FIRST SELECTMAN	Daniel M. Steward
BOARD OF SELECTMEN	Paul Konstantakis Paul A. Suprin
TOWN CLERK	Robert M. Nye
TAX COLLECTOR	Mark Burnham
REGISTRARS OF VOTERS	Julie F. Watson Jones Patricia Waters
TREASURER	Bernard J. Pisacich
BOARD OF EDUCATION Kevin J. Brunelle David Campo Sheri Lee Cote Timothy Egan David Kenney	Kathleen M. McCarty, Chair Jody Nazarchyk Anne L. Ogden Greg Benoit Lisa Barry
BOARD OF FINANCE Ronald Fedor, Chair Norman Glidden Anthony Jessuck, Jr. Cheryl Larder	John W. Sheehan Mark Wiggins Alexander Suprin Elizabeth Sabilia
BOARD OF ASSESSMENT APPEALS Richard A. Lacombe Sr. Marilyn Lusher Susan P. Picardi	
ZONING BOARD OF APPEALS E. Peter Bendfeldt Joshua A. Friedman, Chair Catherine Lynn Newlin Barbara Panciera Francisco J. Ribas Alternates: Joseph A. Fillipetti Thomas Malley, Jr. Elizabeth M. Yother	

**REPRESENTATIVE TOWN MEETING
2014 – 2015**

First District

Condon, Timothy
Kanfer, Andrea F.
McGuirk, Marianna
Merriman, Craig
Smith, Janet

Second District

Ammirati, Thomas F.
Auwood, William M.
Gaynor, Gerard J. Jr.
Olynciw, Theodore
Hannan, Michael J.

Third District

Alfultis, Kimberly A.
Balestracci, Marc
Garvin, Steven D.
Gelinis, Mark R.
Muckle, Richard F.
Muckle, Valerie

Fourth District

Brule, Robert J.
Dembek, Thomas
Driscoll, Susan
Goss, Leon
Greif, Madelyne Jane
Lynch, Brian F.

SENATOR

20TH Senatorial District: Paul Formica

REPRESENTATIVE

38TH Assembly District: Kathleen McCarty

**BOARDS AND COMMISSIONS
2014 – 2015**

BUILDING BOARD OF APPEALS	Albaine, Jose-Miguel Dinoto, Russell Gardner, George L. Goldstein, Paul McCarthy, Terrence
CONSERVATION COMMISSION	Curtis, Henry F. Hansen, Harold Hicks, Nancy Johnson, Gary W., Chair Lersch, David L. Muckle, Richard Sims, Jeffrey Alternates: Thomas, Wade Morgan 1 Vacancy
METROCAST CABLE TELEVISION ADVISORY COUNCIL	3 Vacancies
ECONOMIC DEVELOPMENT COMMISSION	Karpinski, Peter A. LaCombe, Richard A. Kualanka, Ivan J. Vacancy Alternates: 2 Vacancies
EMERGENCY MANAGEMENT ADVISORY COUNCIL	Bellos, Stephen Cote, Joseph Dembek, Thomas J. Ferrara, Karen M. Goodhind, Todd Margolis, Mitchell S. Miller, Bruce A. Pawlak, Erik Pendleton, Murray J. Sabilia, Elizabeth Shewbrooks, Bruce Sirpenski, Robert Steward, Daniel M. Wiseman, Neil Zawacki, Kristin

ETHICS COMMISSION

Alternates:

Blevins, Donald B.
Miner, Louisa B.
Percy, Marilyn
Zito-Hannan, Shawna
Lynch, Lynn
Peteros, George

FIRE COMPANIES

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

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

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

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

Cohanzie Fire Company #5, Inc.
53 Dayton Road
Chief: Lance Bernacki

**FLOOD AND EROSION
CONTROL BOARD**

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

**HARBOR MANAGEMENT
COMMISSION**

Alternates:

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

HARBOR MASTER

Pendleton, Murray J.

DEPUTY HARBOR MASTER

Miller, Richard

**HISTORIC PROPERTIES
COMMISSION**

Auwood, William M.
Brooks, Vivian A.
O'Neill, John J., Chair
Whelan, William Jr.
Vacancy

Alternates: Carlough, Frederick C.
2 Vacancies

HOUSING AUTHORITY

5 Vacancies

HOUSING CODE BOARD OF APPEALS

5 Vacancies

Alternates: 3 Vacancies

MUNICIPAL HISTORIAN

Nye, Robert M.

PERSONNEL REVIEW BOARD

Hannan, Michael J.
Larder, Cheryl
Negri, Stephen
Wells, Rik W., Chair
Murphy, Edward K.

**PLANNING AND ZONING
COMMISSION**

Auwood, Joseph A.
Award, Dana
Bunkley, Joseph
Hughes, Gwendolyn
Maguire, Edwin J., Chair

Alternates: Stotts, Susan
Mazzella, Marc T.
Vacancy

POLICE COMMISSION

Andreoli, Robert L.
Gelinis, Mark R.
Poulios, Margaret M.
Steward, Daniel M.
Stillman, Howard L., Chair

**RECREATION AND PARKS
COMMISSION**

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

RETIREMENT COMMISSION

Auwood, William M.
Brunelle, Kevin J., Chair
Greif, Madelyne
Miller, Bruce A.
Sheehan, John W.
Stillman, Howard
Steward, Daniel M.

SCHOOL BUILDING COMMITTEE

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

SENIOR CITIZENS COMMISSION

Auwood, Ruth A.
Bresser, Elizabeth A.
Collins, Anita M.
Lopes, Dina G.
McNamara, Kathleen A.
Sanders, Carol Lee, Chair
Schweitzer, Lauris J.
Vlaun, Joyce M.

**WATERFORD/EAST LYME
SHELLFISH COMMISSION**

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

**WATERFORD SHELLFISH
COMMISSION**

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

Alternates:

LaBelle, Tiger
Vacancy
Award, Dana
Vacancy

**SOUTHEASTERN CONNECTICUT
REGIONAL PLANNING AGENCY**

**SOUTHEASTERN CT REGIONAL
RESOURCES RECOVERY AUTHORITY**

Zawacki, Kristin B.
Matheson, Daniel

**SOUTHEASTERN CONNECTICUT
TOURISM REPRESENTATIVE** Vacancy

**SOUTHEASTERN CONNECTICUT
WATER AUTHORITY ADVISORY BOARD** Widham, Kristen

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

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

**PROFESSIONAL STAFF
2014 – 2015**

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

JUSTICE OF THE PEACE 1/7/13-1/2/17--ALPHABETICAL

LAST	FIRST	IN.	ADDRESS	TOWN	ST	ZIP	Dem	Rep	Un
Alling	Bernice		19 Perry Avenue	Waterford	CT	06385		R	
Ammirati	Thomas	F.	243 Bloomingdale Rd.	Quaker Hill	CT	06375	D		
Ansell	Denise	P.	145 Niantic River Road	Waterford	CT	06385	D		
Auwood	William	M.	184 Old Norwich Road	Quaker Hill	CT	06375		R	
Balestracci	Marc	A.	31 Roseleah Dr.	Waterford	CT	06385	D		
Barry	Lisa	Marie	5 Gunshot	Waterford	CT	06385		R	
Bendfeldt	E.	Peter	2 B Lane	Waterford	CT	06385		R	
Bendfeldt	Joan	H.	2 B Lane	Waterford	CT	06385		R	
Benoit	Gregory	A.	59 Colonial Drive	Waterford	CT	06385	D		
Blevins	Donald	B.	28 Old Mill Road	Quaker Hill	CT	06375	D		
Burnham	Mark		1 Glenwood Road	Waterford	CT	06385		R	
Buttinger	Robert	G.	8 Shawandasse Rd.	Waterford	CT	06385		R	
Cairns	April		30 Old Colchester Rd.	Quaker Hill	CT	06385		R	
Cairns	Muriel		302 Boston Post Road	Waterford	CT	06385		R	
Cairns	Ryan	W.	30 Old Colchester Rd.	Quaker Hill	CT	06385		R	
Callahan	Christopher	L.	69 North Rd.	Waterford	CT	06385	D		
Campo	David		3 Colonial Drive	Waterford	CT	06385		R	
Constantine	George	P.	211 Butlertown Rd.	Waterford	CT	06385		R	
Corriveau	Robert	William	296 Millstone Rd. East	Waterford	CT	06385	D		
Cote	Sheri	Lee	31 Dimmock Rd.	Waterford	CT	06385	D		
Craft	Robert	S.	54 Fourth Ave.	Waterford	CT	06385		R	
Cramer	Edward	I.	22 Alewife Rd.	Waterford	CT	06385	D		
Crawford	Norman	K.	10 Graham St.	Waterford	CT	06385		R	
Desiderato	Otello		4 Village Drive	Waterford	CT	06385			U
Dinoto	Russell	G.	38 Goshen Rd.	Waterford	CT	06385		R	
Donovan	William	Patrick	310 Boston Post.	Waterford	CT	06385	D		
Doshna	Eric	Scott	10 Warwick Terrace	Waterford	CT	06385	D		
Driscoll	Susan		205 Rope Ferry Rd.	Waterford	CT	06385	D		
Dubose	Sandra		1 Best View Rd.	Quaker Hill	CT	06385	D		
Dupuis	Rosalyn	C.	27 Woodlawn Avenue	Waterford	CT	06385	D		
Filippetti	Joseph	M.	11 Hillcrest Dr.	Waterford	CT	06385	D		

Finn	Joyce	W.	24 Jordan Cove Rd.	Waterford	CT	06385		R
Fishbone	Stuart	J.	6 Giovanni Drive	Waterford	CT	06385		R
Fontaine	Wendy	Louise	13 R Burlake Rd.	Quaker Hill	CT	06385	D	
Fortier, Sr.	Harrison	A.	24 Lamphere Rd.	Waterford	CT	06385		U
Friedman	Joshua	A.	260 Great Neck Road	Waterford	CT	06385	D	
Gardiner	Alan	H.	62 Millstone Road West	Waterford	CT	06385		R
Gardner	Elaine	C.	7 Griswold Court	Waterford	CT	06385	D	
Gilman	Margaret		4 Reed Avenue	Waterford	CT	06385		R
Hannan	Michael	Joseph	891 Vauxhall St. Ext.	Quaker Hill	CT	06375		R
Hanney	Janet	K.	5 Oil Mill Rd.	Waterford	CT	06385		R
Hodge	JoAnn	W.	30 Fulmore Dr.	Waterford	CT	06385	D	
Hurd	Susan	A.	27 Paula Lane	Waterford	CT	06385		R
Jacques	Allan	N.	10 Magonk Point	Waterford	CT	06385		R
Kamishlian	John	Paul	3 Deborah Street	Waterford	CT	06385	D	
Kanfer	Andrea	F.	16 Baldwin Drive	Waterford	CT	06385	D	
Kaya	Ayfer		20 Old Mill Rd.	Quaker Hill	CT	06375		U
Kirkman	Kenneth	W.	344 Great Neck Rd.	Waterford	CT	06385		R
Koletsky	Ann	M.	9 Quinley Way	Waterford	CT	06385		R
Konstantakis	Paul		134 Rope Ferry Rd.	Waterford	CT	06385	D	
Kriet	Keith	William	7 Cross Drive	Waterford	CT	06385	D	
Kushigian-Secor	Julia	Alexis	8 Quarry Rd.	Waterford	CT	06385	D	
LaCombe, Sr.	Richard	A.	165 Clark Lane	Waterford	CT	06385		R
Lewis	David		52 New Shore Road	Waterford	CT	06385		R
Mallari	Sara	Gilman	6 Reed Avenue	Waterford	CT	06385		R
Mallove	James	L.	175 Great Neck Road	Waterford	CT	06385	D	
McCarty	Kathleen	M.	226 Great Neck Rd.	Waterford	CT	06385		R
McCaslin	Susan	A.	105 Ridgewood Ave.	Waterford	CT	06385	D	
McNeeley	Alan	D.	24 Jordan Cove Rd.	Waterford	CT	06385		U
Miles	Carl	D.	246 Bloomingdale Rd.	Quaker Hill	CT	06375		U
Miner, III	James	M.	75 Clark Lane	Waterford	CT	06385		R
Mingo	Mary	L.	89 Spithead Rd.	Waterford	CT	06385		R
Mirabito	Claudie	Gele	37 Shore Rd.	Waterford	CT	06385		R
Muckle	Richard	F.	864 Vauxhall St. Ext.	Quaker Hill	CT	06375		R
Negri	Stephen	J.	2 Lanyard Lane	Waterford	CT	06385	D	

Nye	Ann	R.	96 Rope Ferry Rd.	Waterford	CT	06385	D	
Nye	Robert	M.	96 Rope Ferry Rd.	Waterford	CT	06385	D	
Olynciw	Theodore		62 Twin Lakes	Waterford	CT	06385	D	
Ormond	Margaret	Y.	114 Butlertown Rd.	Waterford	CT	06385	D	
Palmer	Sharon	M.	27 Old Barry Rd.	Quaker Hill	CT	06375	D	
Panciera	Barbara	A.	14 Riverside Drive	Waterford	CT	06385		R
Parise	Joseph	A.	41 Devonshire Drive	Waterford	CT	06385		R
Percy	Marilyn	M.	14 New Shore Rd.	Waterford	CT	06385		R
Peteros	George	A.	5 Trumbull Rd.	Waterford	CT	06385	D	
Pezzolesi	Bonnie	D.	7 Anita Avenue	Waterford	CT	06385		U
Pezzolesi	Kristin		48 New Shore Road	Waterford	CT	06385		R
								sworn in 12/31/13
Picardi	Jeffrey	Richard	45 Ridgewood Avenue	Waterford	CT	06385	D	
Pinkham	Rodney	A.	23 Jordan Terrace	Waterford	CT	06385		R
Provatas	Rita		36 Niantic River Rd.	Waterford	CT	06385	D	
Sabilia	Elizabeth	Ann	132 Oswegatchie Rd.	Waterford	CT	06385	D	
Scarpa	Kenneth	P.	108R Bloomingdale Rd.	Quaker Hill	CT	06375	D	
Senkow	Robert	L.	26 Colonial Drive	Waterford	CT	06375	D	
Severance	Paul	L.	11 Coit Court	Waterford	CT	06385		R
Shah	Atul	R.	15 Beacon Hill Dr.	Waterford	CT	06385	D	
Sheehan	John	W.	19 Laurel Crest Dr.	Waterford	CT	06385	D	
Sheridan	Thomas	A.	318 Great Neck Rd.	Waterford	CT	06385	D	
Spencer	Mariea	D.	413 Mohegan Ave. Pkwy.	Quaker Hill	CT	06375		R
Stillman	Andrea	L.	5 Coolidge Court	Waterford	CT	06385	D	
Stillman	Howard	L.	5 Coolidge Court	Waterford	CT	06385	D	
Strutt	George	R.	33 Roseleah Dr.	Waterford	CT	06385	D	
Sullivan	Timothy	D.	379 Glenwood Ave. Ext.	Waterford	CT	06385	D	
Swanson	Gregg	A.	119 Shore Road	Waterford	CT	06385		R
								sworn in 12/27/13
Thompson	Mary	A.	10 R Old Mill Rd.	Quaker Hill	CT	06375		U
Voyer	Lawrence	R.	6 Third Avenue	Waterford	CT	06385	D	
Whelan	William	J.	3 Sandy Hollow Rd.	Waterford	CT	06385		U
White	George	Cooke	22 New Shore Rd.	Waterford	CT	06385		R
Yother	Elizabeth	M.	226 Great Neck Rd.	Waterford	CT	06385		R
Zito-Hannan	Shawna	Marie	891 Vauxhall St. Ext.	Quaker Hill	CT	06375		R

Board of Selectmen
Annual Report
Fiscal Year 2015

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

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

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

Infra Structure

We built a new Salt Shed to provide coverage for the material we need to keep our roads safe during the winter weather. We also rebuilt Douglas Lane, Fargo Hill, Dayton Road and Lamphere Road to provide better services to our traveling public.

Planning

This year we welcomed a new Director of Planning in Abby Piersall. Abby comes from a strong background in environmental studies and has worked in a variety of other departments prior to coming to Waterford. Her interactions with the staff and residents has been very well received and we are seeing results with new plans from developers as well as moving our teams forward to service the public better.

School Construction

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

Emergency Management and Public Safety

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

Town Buildings

There is a continuous need to review the status and repair of town buildings. The smaller ones tend to get overlooked and the larger ones have bigger problems. We have developed a process to review all of the buildings with a long term view that will hopefully address the ongoing maintenance of all of our properties. The Animal Control Facility is currently under study for a renovation/ addition depending upon the needs of the department. Now that we have completed the schools, we will be bringing forward the plans to rebuild the Public Works facility along with several other major upgrades to Town Hall and the Youth Services building. The historical windows in Youth Services have been replaced and the rest

will be in the next phase of work on this building. We continue to work on plans for the Oswegatchie Firehouse to either rebuild or replace as required.

Budget Management

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

Fleet Management Plan

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

Conclusion

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

The year posed serious challenges, significant obstacles and great opportunities that resulted in realistic goals being accomplished. The Board of Selectmen delivered substantial government accomplishments of the people's goals in 2015. Waterford has 214 years of history and our future reflects the substantial achievements of our successful past.



OFFICE OF THE TAX COLLECTOR
Fiscal Year 2015 Annual Report

The Tax Office submits the following Annual Report for the Fiscal Year ended June 30, 2015.

The mill rate of 24.80 mills was set by the Board of Finance on May 14, 2014, generating a total levy at July 1, 2014, of \$76,312,422 from the October 1, 2013 Grand List. This represented an increase of 3.9% over the prior year's levy. Lawful adjustments and corrections of \$366,135 throughout the year, and transfers to suspense of \$1,701, reduced the adjusted levy to \$78,944,586.

On May 5, 2014, the Representative Town Meeting established the following collection schedule for Fiscal Year 2014: Real estate bills over \$100 were to be collected in two equal installments due July 1, 2014, and January 1, 2015. 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, 2014. Motor vehicle supplemental bills were to be collected in one installment due January 1, 2015. Bills were collectible without penalty through the first business day of the following month, by State statute.

On May 20, 2015, the Board of Finance approved a suspense list of \$48,213.78 as submitted. The accounts were transferred to suspense on June 1, 2015. 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 \$2,610.32.

The Tax Office achieved a collection rate of 99.22% as of June 30, 2015, on the bills from the 2013 Grand List:

<u>2013 Grand List - Adjusted Levy</u>	<u>Taxes Collected</u>	<u>Taxes Uncollected</u>	<u>Collection Rate</u>
\$78,944,586	\$78,330,872	\$613,714	99.22%

This exceeded the collection rate of 99.16% achieved in Fiscal Year 2014.

At July 1, 2014, total taxes of \$1,576,653 were uncollected from all prior year tax levies. Collections of \$437,028 in Fiscal Year 2015 reduced this balance to \$1,139,625. Further reductions due to Assessor adjustments, refunds of overpayments, and transfers to

suspense, resulted in previous years' uncollected taxes at June 30, 2015, of \$950,483. This is an increase of \$11,026 or 1.2% over the prior year's figure, reflecting both the increases in the overall tax levies, and the difficult collection environment due to the slow pace of the economic recovery.

In response to the increase in uncollected tax dollars, the tax office kept up its efforts to collect past due property taxes. We continued to refer delinquent real estate accounts to our town attorneys for collection. Through our attorneys, a total of \$271,639.53 was collected in Fiscal Year 2015 on real estate accounts that had been referred to them. In addition, approximately 700 warrants for collection of delinquent motor vehicle and personal property taxes were given to the State Marshal during Fiscal Year 2015.

Interest of \$163,428 and fees of \$7,002 were collected from all prior year levies during the fiscal year. Interest collected from all levies, active and suspended, came to \$282,394. Fees collected from all levies amounted to \$19,699. This was a 6.3% decrease over the prior year fees collected.

Beginning on July 1, 2001, the Tax Office contracted with Official Payments Corporation to process credit card payments for the Town by telephone or over the internet. Also, in October 2014 the Town contracted with Fastpay through Farmington Bank to provide online credit card and ACH payments through the Town's website. The service fees are paid directly by the taxpayer to Official Payments and Fastpay. In fiscal year 2015, a total of \$388,059 was collected in this manner, an increase of 67% from the prior year. Starting in July 2015, the tax office will be accepting credit card payments at the point of sale.

Since January, 2010, tax payments have been accepted and processed at the payment processing center, or lockbox, operated by People's United Bank. This payment option has allowed the Tax Office to reduce the amount of extra help brought in during the heaviest collection months of July and January. In July, 2014, lockbox collections amounted to 11.1% of the total collected in that month. In January, 2015, 8.7% of total collections were processed through the lockbox.

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

Respectfully Submitted,

Alan Wilensky
Tax Collector

Attachment

TOWN OF WATERFORD													
TAX COLLECTOR'S REPORT FOR FY 2015 CYCLE 12													
JULY 1, 2014 THROUGH June 30, 2015													
		GRAND	(Active a/c's)		GROSS TAX	PAID TO	OPEN	(Active a/c's)	TRANS.		(Active a/c's)		COLL
GRAND		LIST TAXES	LAWFUL	ADJ'D TAXES	PAID TO	SUSPENDED	TAXES	REFUNDED	TO	UNCOLLECTED	PAYMENT	NSF	%
LIST		COLLECTIBLE	ADJUSTMENTS	COLLECTIBLE	TREASURER	ACCOUNTS	PAID	TAXES	SUSPENSE	TAXES	TRANSFERS	CHECKS	ADJ'D LEVY
2013	RE	56,002,940.76	-245,595.14	55,757,345.62	55,526,845.06	0.00	55,650,075.95	340,097.05	0.00	447,366.72	169,242.49	46,011.60	99.2%
	PP	19,274,818.90	-58,400.97	19,216,417.93	19,152,423.17	0.00	19,151,878.13	3,009.42	868.25	66,680.97	-211.23	333.81	99.7%
	MV	3,594,462.15	-54,652.66	3,539,809.49	3,488,219.11	0.00	3,484,596.44	15,847.93	779.00	70,281.98	-175.69	3,446.98	98.0%
	MVS	440,200.22	-7,485.82	432,714.40	403,455.33	0.00	404,045.49	769.48	54.21	29,384.18	611.98	21.82	93.2%
	TOT	79,312,422.03	-366,134.59	78,946,287.44	78,570,942.67	0.00	78,690,596.01	359,723.88	1,701.46	613,713.85	169,467.55	49,814.21	99.2%
2012	RE	459,280.51	-241,799.90	217,480.61	201,447.42	0.00	102,808.55	1,412.39	0.00	116,084.45	-98,448.22	190.65	46.6%
	PP	65,996.13	-502.65	65,493.48	2,774.45	0.00	2,774.45	14.67	431.70	62,302.00	0.00	0.00	4.9%
	MV	80,420.95	-4,205.39	76,215.56	44,823.39	444.41	43,806.11	2,789.98	7,759.17	27,440.26	-572.87	0.00	64.0%
	MVS	31,497.99	552.90	32,050.89	23,954.77	39.25	23,884.42	261.24	0.00	8,427.71	60.87	91.97	73.7%
	TOT	637,195.58	-245,955.04	391,240.54	273,000.03	483.66	173,273.53	4,478.28	8,190.87	214,254.42	-98,960.22	282.62	45.2%
2011	RE	294,166.26	3.00	294,169.26	55,840.71	0.00	55,761.63	0.00	0.00	238,407.63	-79.08	0.00	19.0%
	PP	22,101.26	11.27	22,112.53	1,654.23	0.00	1,646.44	0.00	2,235.17	18,230.92	-7.79	0.00	17.6%
	MV	29,810.84	-608.35	29,202.49	6,524.64	0.00	6,497.91	300.30	12,496.04	10,508.84	-26.73	0.00	64.0%
	MVS	11,971.46	-25.38	11,946.08	2,988.02	288.68	2,699.34	0.00	5,244.41	4,002.33	0.00	0.00	66.5%
	TOT	358,049.82	-619.46	357,430.36	67,007.60	288.68	66,605.32	300.30	19,975.62	271,149.72	-113.60	0.00	24.1%
2010	RE	191,217.84	0.00	191,217.84	33,907.13	0.00	33,890.26	0.00	0.00	157,327.58	-16.87	0.00	17.7%
	PP	36,521.18	-110.30	36,410.88	1,147.88	0.00	1,147.88	0.00	965.99	34,297.01	0.00	0.00	5.8%
	MV	12,477.76	0.00	12,477.76	2,635.59	38.52	2,591.31	0.00	9,398.48	487.97	-5.76	0.00	96.1%
	MVS	4,015.75	0.00	4,015.75	660.33	35.08	625.25	0.00	3,028.32	362.18	0.00	0.00	91.0%
	TOT	244,232.53	-110.30	244,122.23	38,350.93	73.60	38,254.70	0.00	13,392.79	192,474.74	-22.63	0.00	21.2%
2009	RE	133,045.37	0.00	133,045.37	23,746.18	0.00	23,746.18	0.00	0.00	109,299.19	0.00	0.00	17.8%
	PP	2,820.72	-23.27	2,797.45	1,336.04	0.00	1,336.04	0.00	23.27	1,438.14	0.00	0.00	48.6%
	MV	3,809.89	9.92	3,819.81	1,281.66	232.89	1,048.77	0.00	2,528.65	242.39	0.00	0.00	93.7%
	MVS	899.42	0.00	899.42	447.06	0.00	447.06	0.00	422.26	30.10	0.00	0.00	96.7%
	TOT	140,575.40	-13.35	140,575.40	26,810.94	232.89	26,578.05	0.00	2,974.18	111,009.82	0.00	0.00	21.0%
2008	RE	77,546.71	0.00	77,546.71	13,700.99	0.00	16,784.51	0.00	0.00	60,762.20	3,083.52	0.00	21.6%
	PP	2,768.49	0.00	2,768.49	1,573.12	0.00	1,388.16	0.00	66.43	1,313.90	-184.96	0.00	52.5%
	MV	1,242.07	9.95	1,252.02	654.00	255.94	398.06	0.00	282.40	571.56	0.00	0.00	54.3%
	MVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	TOT	81,557.27	9.95	81,567.22	15,928.11	255.94	18,570.73	0.00	348.83	62,647.66	2,898.56	0.00	23.2%

TOWN OF WATERFORD													
TAX COLLECTOR'S REPORT FOR FY 2015 CYCLE 12													
JULY 1, 2014 THROUGH June 30, 2015													
GRAND LIST	GRAND LIST TAXES COLLECTIBLE	(Active a/c's) LAWFUL ADJUSTMENTS	ADJ'D TAXES COLLECTIBLE	GROSS TAX PAID TO TREASURER	PAID TO SUSPENDED ACCOUNTS	OPEN TAXES PAID	(Active a/c's) REFUNDED TAXES	TRANS. TO SUSPENSE	UNCOLLECTED TAXES	(Active a/c's) PAYMENT TRANSFERS	NSF CHECKS	COLL % ADJ'D LEVY	
2007	RE	47,851.23	0.00	47,851.23	7,153.64	0.00	7,153.64	0.00	40,697.59	0.00	0.00	14.9%	
	PP	108.75	0.00	108.75	0.00	0.00	0.00	77.56	31.19	0.00	0.00	71.3%	
	MV	1,086.61	-76.98	1,009.63	167.93	167.93	0.00	272.96	736.67	0.00	0.00	27.0%	
	MVS	172.90	2.65	175.55	280.23	201.66	78.57	16.10	80.88	0.00	0.00	53.9%	
	TOT	49,219.49	-74.33	49,145.16	7,601.80	369.59	7,232.21	0.00	41,546.33	0.00	0.00	15.5%	
2006	RE	23,070.21	0.00	23,070.21	2,404.00	0.00	2,404.00	0.00	20,666.21	0.00	0.00	10.4%	
	PP	135.90	0.00	135.90	47.68	47.68	0.00	96.92	38.98	0.00	0.00	71.3%	
	MV	324.21	0.00	324.21	128.11	128.11	0.00	333.33	-9.12	0.00	0.00	102.8%	
	MVS	0.00	0.00	0.00	77.87	77.87	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	TOT	23,530.32	0.00	23,530.32	2,657.66	253.66	2,404.00	0.00	20,696.07	0.00	0.00	12.0%	
2005	RE	11,658.84	0.00	11,658.84	1,092.63	0.00	1,092.63	0.00	10,566.21	0.00	0.00	9.4%	
	PP	104.42	0.00	104.42	0.00	0.00	0.00	104.42	0.00	0.00	0.00	100.0%	
	MV	401.60	0.00	401.60	104.82	104.82	0.00	432.01	-30.41	0.00	0.00	107.6%	
	MVS	0.00	0.00	0.00	7.76	7.76	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	TOT	12,164.86	0.00	12,164.86	1,205.21	112.58	1,092.63	0.00	10,535.80	0.00	0.00	13.4%	
2004	RE	11,043.40	0.00	11,043.40	1,991.68	0.00	1,991.68	0.00	9,051.72	0.00	0.00	18.0%	
	PP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	MV	0.00	0.00	0.00	1.96	1.96	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	MVS	256.89	0.00	256.89	68.17	68.17	0.00	296.73	-39.84	0.00	0.00	115.5%	
	TOT	11,300.29	0.00	11,300.29	2,061.81	70.13	1,991.68	0.00	9,011.88	0.00	0.00	20.3%	
2003	RE	6,375.09	0.00	6,375.09	481.78	0.00	481.78	0.00	5,893.31	0.00	0.00	7.6%	
	PP	-15.34	0.00	-15.34	0.00	0.00	0.00	0.00	-15.34	0.00	0.00	0.0%	
	MV	0.00	0.00	0.00	114.17	114.17	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	MVS	0.00	0.00	0.00	129.96	129.96	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	TOT	6,359.75	0.00	6,359.75	725.91	244.13	481.78	0.00	5,877.97	0.00	0.00	7.6%	
2002	RE	6,063.77	0.00	6,063.77	589.72	0.00	589.72	0.00	5,474.05	0.00	0.00	9.7%	
	PP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	MV	0.00	0.00	0.00	170.65	170.65	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	MVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!	
	TOT	6,063.77	0.00	6,063.77	760.37	170.65	589.72	0.00	5,474.05	0.00	0.00	9.7%	

TOWN OF WATERFORD													
TAX COLLECTOR'S REPORT FOR FY 2015 CYCLE 12													
JULY 1, 2014 THROUGH June 30, 2015													
		GRAND	(Active a/c's)		GROSS TAX	PAID TO	OPEN	(Active a/c's)	TRANS.		(Active a/c's)		COLL
GRAND		LIST TAXES	LAWFUL	ADJ'D TAXES	PAID TO	SUSPENDED	TAXES	REFUNDED	TO	UNCOLLECTED	PAYMENT	NSF	ADJ'D
LIST		COLLECTIBLE	ADJUSTMENTS	COLLECTIBLE	TREASURER	ACCOUNTS	PAID	TAXES	SUSPENSE	TAXES	TRANSFERS	CHECKS	LEVY
2001	RE	3,374.33	0.00	3,374.33	450.62	0.00	450.62	0.00	0.00	2,923.71	0.00	0.00	13.4%
	PP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	MV	-51.31	0.00	-51.31	54.81	0.00	54.81	0.00	0.00	-106.12	0.00	0.00	-106.8%
	MVS	0.00	0.00	0.00	0.00	54.81	-54.81	0.00	0.00	54.81	0.00	0.00	#DIV/0!
	TOT	3,323.02	0.00	3,323.02	505.43	54.81	450.62	0.00	0.00	2,872.40	0.00	0.00	13.6%
2000	RE	2,100.53	0.00	2,100.53	412.54	0.00	412.54	0.00	0.00	1,687.99	0.00	0.00	19.6%
	PP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	MV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	MVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	TOT	2,100.53	0.00	2,100.53	412.54	0.00	412.54	0.00	0.00	1,687.99	0.00	0.00	19.6%
1999	RE	530.92	0.00	530.92	0.00	0.00	0.00	0.00	0.00	530.92	0.00	0.00	0.0%
	PP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	MV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	MVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	TOT	530.92	0.00	530.92	0.00	0.00	0.00	0.00	0.00	530.92	0.00	0.00	0.0%
1998	RE	443.57	0.00	443.57	0.00	0.00	0.00	0.00	0.00	443.57	0.00	0.00	0.0%
	PP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	MV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	MVS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
	TOT	443.57	0.00	443.57	0.00	0.00	0.00	0.00	0.00	443.57	0.00	0.00	0.0%
TOTAL	RE	57,270,709.34	-487,392.04	56,783,317.30	55,870,064.10	0.00	55,897,643.69	341,509.44	0.00	1,227,183.05	73,781.84	46,202.25	97.8%
	PP	19,405,360.41	-59,025.92	19,346,334.49	19,160,956.57	47.68	19,160,171.10	3,024.09	4,869.71	184,317.77	-403.98	333.81	99.0%
	MV	3,723,984.77	-59,523.51	3,664,461.26	3,544,880.84	1,659.40	3,538,993.41	18,938.21	34,282.04	110,124.02	-781.05	3,446.98	97.0%
	MVS	489,014.63	-6,955.65	482,058.98	432,069.50	903.24	431,725.32	1,030.72	9,062.03	42,302.35	672.85	113.79	91.2%
	TOT	80,889,069.15	-612,897.12	80,276,172.03	79,007,971.01	2,610.32	79,028,533.52	364,502.46	48,213.78	1,563,927.19	73,269.66	50,096.83	98.1%
			(2)		(1)						(3)		

TOWN OF WATERFORD												
TAX COLLECTOR'S REPORT FOR FY 2015 CYCLE 12												
JULY 1, 2014 THROUGH June 30, 2015												
GRAND LIST	GRAND LIST TAXES COLLECTIBLE	(Active a/c's) LAWFUL ADJUSTMENTS	ADJ'D TAXES COLLECTIBLE	GROSS TAX PAID TO TREASURER	PAID TO SUSPENDED ACCOUNTS	OPEN TAXES PAID	(Active a/c's) REFUNDED TAXES	TRANS. TO SUSPENSE	UNCOLLECTED TAXES	(Active a/c's) PAYMENT TRANSFERS	NSF CHECKS	COLL % ADJ'D LEVY
***** Notes *****												
(1)	Gross Tax Paid includes Advance Payments paid in June, 2014, on the 2013 Levy:											
	RE	433,811.70										
	PP	2,377.08										
	MV	56,504.34										
	Total Advance	492,693.12										
	Total Tax per QDS Month Cash Report			78,515,277.89								
(2)	Lawful Adjustments include adjustments made in June, 2014, to the 2013 Levy:											
	RE	-46,278.44										
	PP	-173.10										
	MV	-3,982.65										
	Total Adjusts	-50,434.19										
	Total per QDS Adjustment Report			(562,462.93)								
(3)	Payment Transfers include June, 2014 transfers of balances from prior years real estate bills to bills on the 2013 Grand List:											
	RE		73,838.98									
			0.00									
			0.00									
	Total transfers		73,838.98									
	Total per QDS Transfers Report			(569.32)								

Prior Years Activity for Annual Report
FY 2015

Per FY 2014 TC Report:		
Uncollected Taxes		1,576,653
Per FY 2015 TC Report:		
Lawful Adj's, Total	(612,897)	
Less Lawful Adj's, 2013 GL	366,134	(246,763)
		<u>1,329,890</u>
Collections:		
Open Taxes Pd, Total	79,028,534	
Less Open Taxes Pd, 2013 GL	(78,690,596)	
Refunds, Total	(364,502)	
Less Refunds, 2013 GL	359,724	333,160
		<u>46,513</u>
Transfers to Suspense, Total	48,214	
Less Trf to Susp, 2013 GL	(1,701)	46,513
		<u>950,217</u>
Uncollected Taxes at June 30, 2015, prior years		950,217
Per FY 2015 TC Report: Uncollected Taxes, Total		1,563,927
Per FY 2015 TC Report: Uncollected Taxes, 2013 GL		<u>613,714</u>
Uncollected Taxes at June 30, 2014, prior years		950,213



TOWN CLERK & REGISTRAR OF VITAL STATISTICS
2014 – 2015

The Town Clerk's office is responsible for maintaining the town's official records which include land records, vital statistics (births, deaths, & marriages), historical data and board and commission minutes. The office administers a variety of oaths and certifications, issues sporting, dog, and marriage licenses, provides information, registers new voters, and issues absentee ballots. Other responsibilities include the supervision of elections, primaries and referenda. In all, there are over 500 statutory requirements of this office. By Charter the town clerk has the additional responsibility of clerk of the Representative Town Meeting.

Revenues returned to the general fund in FY'15 totaled \$370,470, up from FY'14 by 6%. With department expenditures at \$248,131 (only \$105 more than last year), this office generated a net income for the town in the amount of \$123,339, a 20% increase over FY'14.

Vital Statistics: 124 births (117 last year), 305 deaths (321 last year), and 222 marriages (245 last year). Harkness Memorial State Park continues to be a popular place 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 August 12, 2014 primaries for state and district offices brought out 20% of registered Republicans and 26% of registered Democrats. There was a significantly higher turnout, 60%, for the November 4, 2014 Federal/State election.

A records cabinet and a survey map cabinet were installed in the vault thanks to the state's document preservation grant program. It will be necessary to install another map cabinet next fiscal year.

Special thanks to Deputy Town Clerk Mary Thompson and Assistant Town Clerk Janet Hanney for their dedication, hard work – and sense of humor. Congratulations to Janet for becoming a Certified Connecticut Town Clerk.

Respectfully submitted,

Robert M. Nye
Town Clerk & Registrar of Vital Statistics



**Assessor's Office
FY 2014-2015**

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

The primary function of the Assessor's Office is the discovery listing and valuation of all taxable and tax-exempt property. That property includes real property (real estate) and personal property (motor vehicles and the furniture, fixtures and equipment and other items used in business). In addition, the Assessor's Office is responsible for the administration of numerous State-mandated programs such as Tax Relief for the Elderly, Veterans, Blind and Disabled. It should be noted that Grand List from which the Town's finances for the FY14/15 are based is the 10/1/2013 Grand List. The Summary of 10/1/13 Assessors Grand List as signed 2/28/2014 is as follows and then modified by the Board of Assessment Appeals during the spring 2014 sessions:

The 10/1/2013 Grand List for the Town of Waterford summaries of the assessed values follow:

October 1, 2013 Grand List (after BAA)

<u>Category</u>	<u>#Accts</u>	<u>Gross Assessment</u>	<u>Exemptions</u>	<u>Net Assessments</u>
Real Estate	9,537	\$2,588,873,530	315,099,935	2,273,773,595
Personal Property	1,285	804,012,530	26,307,537	777,704,993
Motor Vehicle	20,421	147,957,350	1,747,110	146,210,240
Total	31,243	\$3,540,843,410	343,154,582	3,197,688,828

**Comparison 10/1/2013 Assessor's Grand List
To Finalized 10/1/2012 Board of Assessment Appeals**

<u>Net Grand List: Grand List</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Motor Vehicle</u>	<u>Total Net GL</u>
2013 Assessor	\$2,273,773,595	\$ 777,704,993	\$146,210,240	\$ 3,197,688,828
2012 BAA	\$2,267,001,645	\$ 760,808,990	\$145,136,480	\$ 3,172,947,115
Net Change	\$ +6,771,950 +00.30%	\$ +16,896,003 +2.22%	+1,073,760 +0.74%	\$+24,741,713 +00.78%

Narrative Summary

The 2013 Grand List is \$3,197,688,828 prior to the actions of the Board of Assessment Appeals. The certified 2012 GL after all Board of Assessment Appeals adjustments was \$3,172,947,115. .

The 2013 Assessor's Grand List is a net increase of \$24,741,713 or a net change of 0.78%. This Grand List growth is change is primarily the result of the change in the value of Real Property improvements, increased business personal property and motor vehicle replacements since the 2012GL.

The following listed items directly affected the 2013 Grand List Increase:

1. Real Estate- There was some continued changes by way of new construction and additions to existing structures
2. Personal Property- Values decreased by .78% led by changes made at the Millstone Nuclear Power Station and impact of the general economy during the last year.
3. Motor Vehicle – The 2013Grand List indicates some renewed new car purchase activity as has been portrayed in the media for new car sales. It also reflects that many families reduced the number of cars they own therefore reflective of a slight increase in the GL.
4. Millstone Point Nuclear Power Plant assessment decreased to \$1,085,095,128 from the finalized 2012 BAA assessment of \$1,092,561,927. This calculates to a 0.69% reduction for that property.

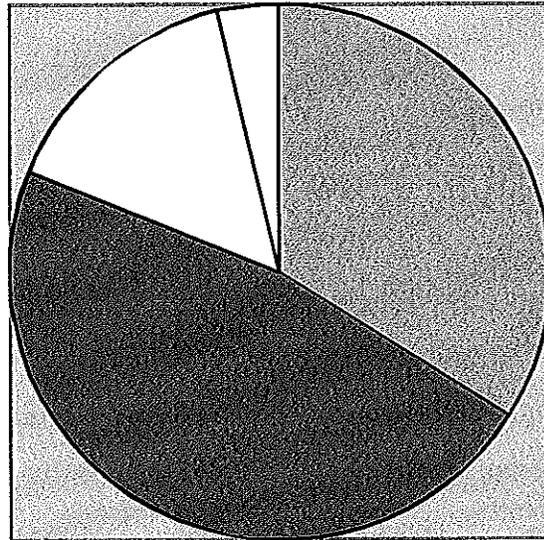
The 2013 Grand List is the twelfth (12th) Grand List since the beginning of Electrical Deregulation and the third FY that does not include a payment under the Systems Benefit Charge.

Percentages of Net Grand List

The 2012 Assessor's Grand List is made up of 3 Stratum's, Real Property, Personal Property and Motor Vehicles. The percentages that each of these areas make up on a net Taxable basis is as follows:

2013 Grand List	Real Estate Residential	44.50%
	<u>Real Estate Com/ Ind/PU</u>	<u>26.61%</u>
	Total Real Estate	71.11%
	Personal Property	24.32%
	<u>Motor Vehicle</u>	<u>4.57%</u>
	Total	100.00%
2012 Grand List	Real Estate Residential	43.66%
	<u>Real Estate Com/Ind/Pu</u>	<u>27.72%</u>
	Total Real Estate	71.41%
	Personal Property	24.02%
	<u>Motor Vehicle</u>	<u>4.57%</u>
	Total	100.00%
2011 Grand List	Real Estate Residential	44.94%
	<u>Real Estate Com/Ind/ PU</u>	<u>30.42%</u>
	Total Real Estate	75.36%
	Personal Property	20.67%
	<u>Motor Vehicle</u>	<u>3.97%</u>
	Total	100.00%

2013 Net Taxable Grand List



Net Residential Real Estate Stratum at 44.50%
Net Commercial Real Estate Stratum at 26.61%
Net Personal Property Stratum at 24.32%
Net Motor Vehicle Stratum at 4.57%

Red area
cream area
green area

History of Net Assessment Changes

Net Change from 2013GL to 2012BAA GL	+ 24,741,713 or	+0.78%
Net Change from 2012GL to 2011BAA GL	- \$535,613,589 or	-14.43%
Net Change from 2011GL to 2010BAA GL	+ \$3,957,567 or	+ 0.38%
Net Change from 2010 GL to 2009BAA GL	+ \$ 28,573,983 or	+ 0.78%
Net Change from 2009 BAAGL to 2008 BAAGL	+ \$ 12,099,370 or	+0.33%
Net Change from 2008 GL to 2007 BAA GL	+ \$ 34,626,472 or	+0.96%
Net Change from 2007 BAA GL to 2006 BAA GL	+ \$ 896,059,756 or	+32.84%
Net Change from 2006 Assessor GL to 2005 BAA GL	+\$ 47,468,405 or	+1.77%
Net Change from 2005 Assessor GL to 2004 BAA GL	+\$ 58,887,540 or	+2.25%
Net Change from 2004 BAA GL to 2003 BAA GL	+\$ 66,057,410 or	+2.58%

Net Change from 2003 BAA GL to 2002 BAA GL	+\$ 75,501,140 or	+3.04%
Net Change from 2002 Assessor GL to 2001 BAAGL	+\$561,493,200 or	+29.19%
Net Change from 2001 Assessor GL to 2000 Court GL	+ \$7,449,220 or	+0.40%
Net Change from 2000 Court GL to 2000 BAA GL	(-1,291,055,950) or	-40.28%
Net Change from 1999 Final GL to 2000 BAA GL	+ 3,291,320 or	+0.10%
Net Change from 1998 Final GL to 1999 Final GL	(-129,984,568) or	-3.90%
Net change from 1997 Final GL to 1998 Final GL	(- \$43,300,132) or	-1.28%
Net change from 1996 Final GL to 1997 Final GL	(-105,057,280) or	-3.02%

Top 10 Assessed Properties 2013 GL

Rank	Taxpayer	Type	11 Rank	Net Taxable AV
1	Millstone Power Station/etal	RE/PP	1	\$1,085,094,128
2	CT Light and Power etal	RE/PP	3	\$75,711,990
3	Crystal Mall Associates (Simon Properties)	RE/PP	2	\$66,091,170
4	Centro GA	RE	4	\$26,183,160
5	Chase Crossroads	RE	5	\$24,781,520
6	Wal-Mart	RE/PP	6	\$18,158,480
7	VTRNorthEast/ health care	RE/PP	7	\$13,338,620
8	Sonalyst	RE/PP	8	\$11,886,860
9	Target/Dayton Hudson	RE/PP	9	\$10,312,510
10	Home Depot	RE/PP	10	\$9,654,790

The Top 10 as a % of the Net Grand List

GL	Taxpayer	Total of Top 10	% of NGL
		\$	
2013	Top 10 Net Grand List Total	1,341,513,278	41.95%
		\$	
2012	Top 10 Net Grand List Total	1,324,533,328	41.70%
		\$	
2011	Top 10 Net Grand List Total	1,374,737,780	37.03%
		\$	
2010	Top 10 Net Grand List Total	1,370,416,107	37.07%
		\$	
2009	Top 10 Net Grand List Total	1,352,491,958	36.87%
		\$	
2008	Top 10 Net Grand List Total	1,345,259,333	36.79%
		\$	
2007	Top 10 Net Grand List Total	1,324,440,943	36.54%
		\$	
2006	Top 10 Net Grand List Total	1,166,708,050	42.76%
		\$	
2005	Top 10 Net Grand List Total	1,140,605,230	42.54%
		\$	
2004	Top 10 Net Grand List Total	1,103,903,550	42.10%
		\$	
2003	Top 10 Net Grand List Total	1,071,440,770	41.92%
		\$	
2002	Top 10 Net Grand List Total	1,006,100,630	40.56%
		\$	
2001	Top 10 Net Grand List Total	883,048,930	45.91%
		\$	
2000	Top 10 Net Grand List Total	2,183,845,720	68.19%
		\$	
1999	Top 10 Net Grand List Total	2,206,674,800	68.93%



Mr. Thomas W. Giard III
Superintendent of Schools

Mr. Craig C. Powers
Assistant Superintendent

Dear Community Members,

I am excited to introduce myself as the new Superintendent of the Waterford Public Schools. I am proud and honored to be your Superintendent. I sincerely appreciate the opportunity to lead an outstanding school district with such a history of excellence. On behalf of our central office team, it is a pleasure to present this Annual Report to the Waterford community.

While I started here not long ago in September 2015, I am very aware that the 2014-2015 school year was one of substantial accomplishment in the Waterford Public Schools. This report will provide data and information with regard to the progress we are making as a school system in educating our fine students.

The Waterford Board of Education continues to offer high quality educational programs and engaging co-curricular opportunities during challenging budgetary times. We have a great team that works hard every day to ensure that our schools are places that students and staff look forward to attending each day. Despite ongoing challenges and mandates at the state and federal levels, the Board maintains a strong commitment to excellence and the need to vigorously engage students in the learning process. We aim to provide for the social, emotional, and academic well-being of our students by fostering a safe and supportive environment to ensure that all students are college and career ready.

As this Annual Report shows, we have reaffirmed the importance of favorable class sizes and academic support services. At a time when many school districts are cutting back their programs in athletics and the arts, Waterford continues to offer a full range of opportunities.

In summary, 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:

Waterford High School

- As of graduation 2015, 83% of the senior class reported enrollment in a two or four year college.
- WHS students had the highest overall scores in Drafting and Culinary Arts on the annual statewide Career and Technology Education 2014 NOCTI tests.
- The Science and Art departments revised their curricula.
- The Social Studies, Health, and Physical Education departments implemented recently revised curricula.
- The WHS faculty and administration increased their focus on mental health and well-being for faculty and staff through a book discussion of "The Courage To Teach". There were presentations at faculty meetings and Ed Camps that focused on stress reduction with an application to both adults and students at WHS.
- Girls Lacrosse team was named ECC Champion.

- The student-written WaterfordDrama production “I Am...” was a success at and beyond WHS, with performances given for several area high schools, middle schools, and youth-serving organizations throughout the year.

Clark Lane Middle School

- CLMS administrators and faculty wrote a School of Distinction Grant focused on literacy for submittal to the CSDE. This was a collaborative grant using both our Theory of Action and the input of our Curriculum Leaders.
- School of Distinction Grant awarded January 2015 for \$20,000.
- New classes developed for 2015-16 – Unified PE; Advanced Art; Finance and Web Literacy; 3D Designs and Creations.

Great Neck Elementary School

- 100% of the GN students and staff participated in the annual Reading Challenge surpassing the goal of 16,500 books read.
- GN hosted the 18th annual Veteran’s Day assembly attended by over seventy-five veterans.

Oswegatchie Elementary School

- OSW was awarded a \$3,000 grant provided through CT Department of Economic and Community Development - Office of the Arts program.
- OSW was awarded a grant for \$8,000 from the Barnes Foundation for the second consecutive year to support Project SAIL (Strong Arts Integrated Learning)

Quaker Hill Elementary School

- The Connecticut Association of Schools recognized the “Fit Girls” after-school club at Quaker Hill Elementary School.
- QH Veteran’s Day celebration honored local veterans, donated over 100 lbs. of candy to active duty soldiers, and all students participated in a march to the QH green in celebration of Veteran’s Day.
- QH was awarded the state’s only \$10,000 grant for technology and all QH students participated in the Hour of Code.

District-wide

- A School Security and Safety Committee was established.
- A special presentation for parents on Social Media and Internet Safety was co-sponsored by Waterford High School, Clark Lane Middle School, Waterford Parents Liaison Council, and Waterford Youth Services Bureau.
- Inclement weather delays were standardized to two-hour delays to eliminate confusion and improve safety.
- In addition to hiring 15 certified staff members, two administrators, several non-certified staff members and interns, the district began the process of a Superintendent search.
- A new three-year teachers’ contract was ratified, including a wellness component.
- Elementary School Building Projects at Quaker Hill, Oswegatchie and Great Neck were closed out following action by the School Building Committee and the Board of Education.
- Construction at Waterford High School focused on completion of punch list items and pending projects.

- Waterford Public Schools finalized the terms of its partnership with UConn Avery Point to provide educational programs for our 18- to 21-year-old special education students.
- Preparations began for implementation of the SBAC (Smarter Balanced Assessment) and the shift to online assessment for students.
- As a result of Perkins Innovative Grant Awards, the district was able to offer a course in Online Personal Finance, as well as SSP Accountability and Evaluation in Connecticut Technical Education.
- Waterford Public Schools stepped up its marketing efforts with the Lancer Fair and other promotional events as a result of increased competition by area magnet and vocational schools.

Special Services Department

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

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

Our district mental health staff including school psychologists, school social workers, school counselors and our Board Certified Behavior Analyst continue to work together in order to provide direct counseling services to our students, recommendations to staff and families as well as home visits as needed. Some of the programs being implemented by our counseling staff to provide students with strategies to support positive mental health include offerings such as Mind Up, mentoring, and yoga.

The Friendship School, our early childhood magnet school, operated through LEARN, in cooperation with New London Public Schools, offers educational programs for pre-kindergarten and kindergarten

students. This state-of-the-art building continues to provide an inclusive program for all of the district's preschoolers identified as in need of Special Education. The Friendship School offers related services as well as specialized special education services as appropriate to meet the student's needs. We continue to work together to provide a successful transition into the student's home school for either kindergarten or first grade.

Curriculum Department

The K-12 Art Curriculum was revised to align with the National Core Arts Standards and focus on artistic literacy, creative practice, contextual awareness, and 21st century skills. With this revision, the amount of time elementary students are engaged in Art increased to allow for more in-depth study. Art was reintroduced to the 6th grade curriculum and 8th grade students were offered Art as an elective course. In high school, a course in Digital Art and Design was added and all Art classes were changed to one semester in length to allow for a more concentrated study of topics and skills.

Another curriculum to undergo revision was grades 6-12 Science, which was aligned to the Next Generation Science Skills (NGSS). These new science standards are rich in content and practice and arranged in a coherent manner across disciplines and grades to provide all students with an internationally-benchmarked Science education. Each grade at the middle school level will now deal with a specific topic: 6th grade will be Earth Science, 7th grade will be Life Science, and 8th grade will be Physical Science. These changes will be phased in to ensure all students have exposure to the topics. At the high school level, many courses are switching from full-year to half-year to allow students more freedom in class choice. Earth and Space Science were returned to the curriculum and new courses in Honors Chemistry, AP Physics II, and The Chemistry and Physics of Forensics were added.

The high school also added an AP/Honors Statistics course which was not included with the 2012 Math curriculum revision. Due to the increase in academic rigor with that adoption, students will now benefit from a higher level course. All Physical Education teachers underwent Project Adventure training, which was a component that was renewed with last year's revision.

Math coaches have started "rolling out" elementary Math units to each grade level. Additional units will continue to be rolled out in the next school year. Training continued in both the Reader's Workshop and Writer's Workshop models. All staff have now been trained in the Reader's Workshop model and all elementary classrooms will implement Reader's Workshop in the 2015-16 school year. A consultant trained by the Teacher's College Reading and Writing Project at Columbia University conducted "lab site visits" where each grade level had the opportunity to observe the consultant's work with students and participate in follow-up discussions. Additionally, many staff members attended free professional development workshops offered by Teacher's College on a Saturday in October and March.

Coaches in literacy, mathematics, and technology continue to work with their colleagues to co-teach and model instruction. Many coaches are now offering standard office hours and are tailoring workshop and PLC (Professional Learning Community) topics based upon their work.

Business Department

In an effort toward continual improvement, the Business Department continued to search for improved methods of operation and ways to streamline procedures. The implementation of the Kronos time management system was introduced. This system allows for a more accurate account of employees'

work time, and once adjusted to meet the complex needs of varied employee groups, will expedite a smoother, faster, payroll process. A new style of bidding for our electricity, using a reverse auction process, was instrumental in reducing electricity costs at our five schools and the Town Hall. This should allow us to continue powering our schools at a considerably reduced cost while maintaining a high standard of service in all buildings.

Our demand for copier capabilities throughout the district was met by replacing the majority of older district copiers with new, high efficiency units, allowing for greater ease of operation as well as reduced cost and less waste. The success of this first replacement is driving us to complete a second and final replacement, hopefully in this next year. The continuation and improvements of an in-house van service for transporting Waterford students to and from specialized programs within the town as well as to outlying programs has demonstrated positive results in scheduling, reduced cost, and flexibility.

Technology Department

The 2015 fiscal year brings us into the third and final year of the existing technology plan. The goals included in this plan relate to improving learning in the new digital age. The plan was aggressive as it required major infrastructure changes to support the new ways students and teachers use technology.

New technologies that we piloted are now in full use around the district. Students can work from the cloud using multiple types of mobile devices and tools to access learning resources. Technologies such as virtual desktops, Google Apps, Chrome Books and cloud printing have been deployed to support the anytime/anywhere learning environment goal set in the technology plan.

In the school district, IT expanded the wireless systems to support increased demand at Clark Lane Middle School and Quaker Hill Elementary School. The results were fantastic allowing secure high speed access anywhere in the schools. The system now supports large numbers of users with high performance throughout classes and professional development events. During the fall, we enhanced the virtual desktop environment to allow more students to access that system as it has become very popular. Other notable deployments included Google classroom and adding the iboss web security system for student security.

For the Town of Waterford, the IT department upgraded the entire phone system from an obsolete system to a state-of-the-art Cisco VOIP (Voice Over Internet Protocol) system. We designed the new system to work as one with the school district. This saves costs by not having to purchase certain core components twice. It also provides a nice continuity between the town and schools resulting in easier communications, lower telecom costs and user friendly administration. In preparation for the new VOIP system, IT replaced outdated network gear in the data closets with new Cisco switches and routers town wide. Although this equipment is located in closets out of sight of most people, it is a huge asset which will allow the town to grow with technology in the coming years. Other notable work on the town side includes a new camera system at the Police Department, enhancements in the cruisers to allow the officers to work more efficiently, a new AV system in the Town Hall auditorium, and a new town website that allows departments to easily maintain and update their information.

It was a busy year for the IT Department and the technology plan has been successfully completed. Soon we will be developing a new technology plan to take us into 2018. I anticipate the new plan will focus on Teacher and Student tech curriculum and maintaining the great technology the previous plan enabled us to implement.

Buildings & Grounds Department

The maintenance and custodial staff have had another busy year. Several departments at the central office level were relocated including the IT Department, Building and Grounds, Special Services, Human Resources and Food Service.

A blizzard in January walloped the area with more than two feet of snow, requiring a dedicated and prolonged effort by the maintenance and custodial staff. Despite heavy winds, snow drifts, and impassable roads which created dangerous conditions that lingered for days after the storm departed, schools re-opened by Thursday following the storm's arrival on Monday. In addition to the department's efforts to support snow removal, HVAC needs within the buildings also continued in order to support a healthy and safe environment.

Winter weather events also disclosed the need for repair to the ridge vent at Waterford High School. Other projects at the high school included a new kiln room, additional ventilation for the bathrooms, and increased support to the Athletic Department as a result of an expanded sports program utilizing the football and baseball fields.

The focus on keeping the schools looking as new as possible continued during the 2014-15 year by increasing our painting and cleaning regimen. Summer utilization of the schools increased dramatically with the rapid growth of Camp DASH and plans for a Chinese summer camp. The maintenance department also supported the installation of the new Project Adventure course at Clark Lane Middle School which has been a success. We completed the installation of the infrastructure for the School Gate Guardian, as well as having supported the IT department on other various projects such as VOIP phone wiring for school and town facilities, Wi-Fi upgrades, and camera installations.

On the Town side, we assisted in the replacement of a new salt shed at the Public Works garage by addressing electrical needs and installing the new service and interior and exterior lighting. We have continued the town's electrical energy saving programs with LED installation at various town buildings.

The 2015-16 school year promises to keep up the busy pace as Clark Lane Middle School's renovation will see its 10-year anniversary and some of the systems there will be in need of replacement and/or refurbishment such as the Glycol and associated pumping systems for the hydronic heating. Work will also begin on the Retro-commissioning at Clark Lane Middle School by Eversource with the hope of improving the efficiency of the building.

Going forward we continue to maintain our schools to the best possible standards of cleanliness and appearance to ensure a healthy and safe environment.

Closing Statement:

Looking ahead, we will continue our commitment to provide the best education possible for the students of Waterford. We will strive to keep students at the center of our priorities and involve all stakeholders in the process. I have a deep gratitude for the hard work of our staff, the involvement of our parents and families, and the effort our students put forth each day. I thank you for your continued

support of our school district. I hope that this report is informative and should you have any questions, any member of our team will be happy to assist.

Sincerely,



Thomas W. Giard III
Superintendent of Schools

2014-15 Board of Education Members

Lisa Barry, Secretary
Greg Benoit
Kevin Brunelle
David Campo
Sheri Cote
David Kenney
Kathleen McCarty
Jody Nazarchyk, Chairperson
Anne Ogden

2014-15 District Administrators

Jerome Belair, Superintendent
Craig Powers, Asst. Superintendent
Kathy Vallone, Director Special Services
Bob Sirpenski, Director of Finance & Operations
Joyce Sauchuk, Director of Human Resources
Jay Miner, Director of Buildings and Grounds
Ed Crane, Director of Information Technology
Kathie Main, Director of Food Services

2014-15 School Building Committee

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

2014-15 School Administrators

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



BUILDING DEPARTMENT 2014/2015 ANNUAL REPORT

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

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

The building department collected a total of \$349,590 in fees for approximately 1,851 building and mechanical permits issued, which included single family and commercial structures. Building permits for thirteen single-family houses were issued, collecting \$35,799. in permit fees. The total value of construction performed was \$34,504,521

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

- 132 Cross Road, American Truck repairs to existing structure
- 173 Cross Road, renovations for Kemperle
- 314 Rope Ferry Road, Dominion Nuclear, security booths, replace substations
- 165 Boston Post Road, renovations to Liberty Bank
- 907 and 903 Hartford Turnpike, Waterford Commons, renovations for new unit Smashburger, Jersey Mike's, Vanilla Box, Ulta Beauty
- 850 Hartford Turnpike, Crystal Mall, Simply Mac, Tallots, Kay Jewelers, signs, T-Mobile, Zales
- 179 Cross Road, Myron Mixon, warehouse addition
- 155 Waterford Parkway North, Wal-Mart, Interior renovations, solar panels,
- 215 Waterford Parkway, Sonalysts, data center
- 196 Waterford Parkway South, medical office building, interior renovations, suite 304
- 28 Lamphere Road, Great Neck Country Club, cart storage shed
- 168 Waterford Parkway South, Atria, new apartments to lower level of building
- Scotch Cap Road Thames Landing, 4 condominiums
- Lake Konomac pump station, Water Filtration Plant
- Great Neck Road, Defender office addition
- Eugene O'Neill renovation of projection cottage



**WATERFORD CONSERVATION COMMISSION
ANNUAL REPORT: FISCAL YEAR 2014/2015**

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

WETLAND APPLICATIONS AND PERMITS

The Conservation Commission rendered decisions on 20 permit applications and requests for modifications, extensions or permitted uses in or adjacent to inland wetlands and watercourses. The following table summarizes the applications reviewed and the decisions rendered by the Commission.

APPLICATION TYPE	DECISION		
	<u>Approved</u>	<u>Denied</u>	<u>Permitted Use As of Right</u>
Residential Subdivision	1		
New Residential Structure	1		
Municipal / Utility Projects	2		
Industrial/Commercial Development	1		
Residential/Commercial Site Improvements	5		6
Permit Modifications /Extensions	4		

Inland wetland permits issued in FY 2014/15 authorized the disturbance of 0.10 acres of wetlands for vegetation management and drainage installations. Wetland area restored and mitigated as part of the permitting requirements totaled 0.08 acres.

Inland wetland permit applications fees collected totaled \$650. Advertising costs for required public notifications of Commission actions and public hearing notices totaled \$797. Postage fees for mailing notifications of permit application decisions and enforcement proceedings totaled \$111.

WETLAND ENFORCEMENT

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

TOWN-WIDE STREAM QUALITY MONITORING

The Conservation Commission continues to conduct a water quality monitoring program of freshwater stream and ponds in Waterford. This year, 57 samples were collected at 28 locations on Jordan Brook, Nevins Brook, Fenger Brook, Hunts Brook, Stony Brook, Oil Mill Brook and its tributaries, Millstone Brook, Green Swamp Brook and a tributary stream to Goshen Cove. Water quality parameters analyzed include total coliform, e. coli and enterococcus, biological and chemical oxygen demands, and nutrient loadings from nitrogen compounds and phosphorus. The laboratory analytical cost for sample analysis in FY 2013/2014 was \$9,962 dollars.

Water quality is monitored to track changes in water chemistry over time as a result of land use and development in the watershed. This data is used to evaluate potential impacts of land development on stream health and provides a basis for the Commission to determine the importance and required levels of stormwater treatment, mitigation and enforcement during the permit application review process. The Commission's goal is to improve or at least maintain existing water quality that flows into Long Island Sound and the shoreline resources of Niantic Bay and Jordan Cove; resources which have been identified by the CT DEEP as impaired waters, not meeting designated uses or water quality. Water quality data collected from Oil Mill and Stony Brook is also shared with the Niantic River Watershed Committee to assist in meeting the goals and objectives of the multi-Town watershed management plan.

COMMISSION MEETINGS

The Conservation Commission conducted 21 regularly scheduled meetings during FY 2014/15. The Meetings are typically held on the 2nd and 4th Thursday of the month. All meetings are open to the public. The Commission meeting schedule is filed in the office of the Town Clerk and Planning Office.

CONSERVATION COMMISSION MEMBERS

Jeffrey Sims, Chairman	David Lersch
Henry Curtis, Secretary	Richard Muckle
Harold Hansen	John McSweeney
Nancy Hicks	Wade Thomas -alternate

Staff: Maureen FitzGerald, Environmental Planner
Katrina Kotfer, Recording Secretary

Commissioners and staff attended required inland wetland training and education seminars hosted by the CT Department of Energy & Environmental Protection and education conferences conducted by the CT Association of Inland Wetland & Conservation Commissions and the Connecticut Association of Wetland Scientists. Dues and conference fees expended totaled \$420.

Respectfully Submitted By:



Henry Curtis, Secretary
Waterford Conservation Commission

09/10/2015
Date



Economic Development Commission
Annual Report
Fiscal Year 2014/2015

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

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

The Commission is also a member of the Chamber of Commerce of Eastern Connecticut (CoCECT). Former EDC Chairman, Rodney Pinkham is currently on CoCECT Board of Trustees as Waterford Division Chair. The Commission has attended numerous workshops, meetings and networking events this year and built valuable relationships with local businesses and individuals..

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

WEDC projects during FY 14/15 included the following:

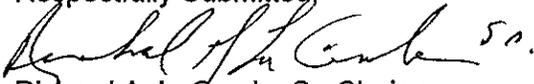
- The Commission sort and continues to seek new tenants and uses for available commercial and industrial sites by: (a) meeting with property owners on site; (b) working with our resource organizations to market properties; and (c) actively pursuing new businesses to build and/or locate on vacant sites.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

- The Commission continues to advocate for a comprehensive energy policy in Town.
- The Commission continued to monitor and to be actively involved in transportation infrastructure issues.

Commission challenges for FY15/16:

- Continue development of a comprehensive economic development vision for Town, and a well-defined role for the WEDC as well as other Town entities in implementing that vision. This will help Waterford further determine the appropriate resource allocation to economic development, both in terms of money and support from full-time Town personnel.
- Three new members recently appointed to the commission will provide the needed manpower and expertise to work on Commission projects. The addition of Sheri Cote to the EDC, who is also the Vice President of the CoCECT, is expected to bring a closer working relationship between the two organizations
- The Commission has expanded its mission to be pro-active in taking on new responsibilities and initiatives in the development of new business concepts that will generate new business start-ups and job opportunities to stimulate the local economy.
- The Commission is developing a commercial property database that will identify all business and properties relative to the commercial and industrial zoning districts on the town's GIS system. Sites identified on the GIS map will have the capability of being linked to the commercial property database that will be populated with the pertinent information of the site, including vacancy status and contacts, land and/or building size and description, zoning status, property access and location to town and main roads, infrastructure description including accessibility to water, sewage and gas lines, and electricity. The data base will also be linked to the CERC Site-Finder data base for additional advertising of commercial and industrial sites,

Respectfully Submitted,



Richard A. LaCombe Sr. Chairman
Economic Development Commission

Members:

Peter Karpinski, Vice Chair
Ivan Kuvalanka
Alan Metivier
Sheri Cote

Alternate:

Vacancy

Staff: Mark Wujtewicz, Planner

15 ROPE FERRY ROAD



WATERFORD, CT. 06385-2886

EMERGENCY MANAGEMENT AGENCY
2014-2015 ANNUAL REPORT

The Emergency Management Agency fully recognizes that without the support, assistance, and cooperation of all town departments, boards and agencies, our ability to deal with emergencies would not be successful.

This fiscal year we participated in a full scale FEMA Evaluated Millstone Hostile Action Based (HAB) Drill and an unevaluated Millstone Drill. The HAB drill was in September with the rehearsal in August. We received excellent ratings from FEMA who was impressed with our communication skills, professionalism and knowledge. Due to a change in the Millstone Drill calendar we had an unevaluated drill in June which went well as training new people was our priority. We have kept communications ongoing with the State and other town agencies to ensure the Town's emergency preparedness throughout the year.

We are extremely interested in hearing from the residents who have special needs. Updated information regarding these residents has been received from the State of Connecticut and our data base has been updated. This information has also been shared with the Fire Departments and the Communications Center.

The Everbridge Emergency Notification System is a vital tool in notifying residents of important information. We are asking residents to log into www.ctalert.gov to register any additional point of contact numbers to be used with the Everbridge System; to include mobile phones, voice over IP landlines, text messaging and/or instant messaging, e-mail, fax, and wireless personal digital assistant; such as Blackberry (PDA's). A recent survey has revealed that 1232 residents have taken advantage of registering. We would hope in the upcoming year that this number would increase. The Town of Waterford has updated its web page. The Emergency Management page has information for residents to sign up for the CT Alert and Town of Waterford Urgent Alerts, along with evacuation maps and emergency instructions.

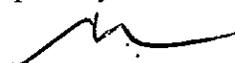
We have included informational pages in the Recreation & Parks mailings throughout the year on various topics. During the past year we have experienced a major blizzard in January plus a continuous amount of snowfall throughout the winter season. We utilized the Everbridge system, Emergency Management Facebook page, Channel 22 and the signs in front of the schools to get information out to the public in a timely manner. This has confirmed there still remains substantial work and effort that need to be directed toward our senior population, both in the area of preparation and utilization of a regional shelter.

The Town of Waterford Radio System is up and running with the City of New London utilizing Waterford's infrastructure and contributing financially to the Town of Waterford General Fund. There are ongoing costs associated with system maintenance and battery replacement. We continue to work with the City of New London on a Regional Communication Center. We have begun speaking with other towns to expand the Radio System to regionalize radio communications between several cities and towns in the southeastern Connecticut.

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

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

Respectfully submitted,


Stephen Bellos
Emergency Management Director

FIFTEEN ROPE FERRY ROAD



WATERFORD, CT 06385-2886

Ethics Commission

November 7, 2015

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

RE: Ethics Commission Annual Report for FY 2015

Dear Mr. Steward,

During FY 2015, the Waterford Ethics Commission had Regular Meetings scheduled for the dates of July 16 2014, August 20 2014, September 17 2014, October 15 2014, November 19 2014, December 17, 2014, February 25 2015, and May 20 2015 all at 7:30 pm at the Waterford Police Department. Of these regular meetings, the July 16 2014 and August 20 2014 meetings were cancelled by vote of the Ethics Commission at the June 18, 2014 regular meeting, and the September 17 2014 and October 15 2014 meeting were cancelled due to lack of a quorum. Additionally, the Ethics Commission held Special Meetings on the dates of April 15 2015 and June 18 2015, both at 7:30 pm at the Waterford Police Department.

During FY 2015, the Ethics Commission received one ethics complaint which, following an investigation, including consultation with the Town Attorney, was dismissed after a unanimous finding of no probable cause at the June 18 2015 Special Meeting.

During FY 2015, the Ethics Commission expended a total of \$265.83, of the approved FY 2015 budget of \$723.00, for payroll and F.I.C.A. for the recording secretary, postage, and reimbursable expenses.

Respectfully submitted,

Atul R. Shah, Chair
Waterford Ethics Commission

cc: Gail Miller, Secretary to the Board of Finance



Fire Services

Fiscal Year 2015

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

The Operations division is comprised of five (5) independent volunteer fire companies and a contracted ambulance company. This division protects the life and property of Town residents and visitors from fire and critical health threats through its primary operations in response to fire and medical emergencies. In addition, the fire companies respond to calls regarding hazardous materials, vehicle collisions, utility emergencies, and other non-fire emergencies. During fiscal year 2015, the Operations division responded to 824 alarms/fire incidents and 2,844 rescue & EMS incidents, including 338 mutual aid calls.

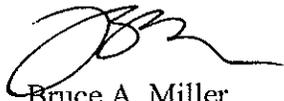
The Administrative and Technical Services division is comprised of the Bureau of Fire Prevention and Support Services. This division protects the life and property of Town residents and visitors through its primary operations of code enforcement, building and other inspections, fire cause and origin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

Construction continues to take place in Town, and as of this time, there are over six hundred occupancies such as schools, convalescent homes, churches, retail establishments, business offices and gasoline stations that require yearly inspections. This does not include the Millstone Power Station whose auxiliary buildings are required to be inspected. During fiscal year 2015, the fire inspection staff conducted a total of 475 fire safety inspections, citing 226 fire code violations. Enforcement of the Fire Safety Code provides safety and security to our residents and visitors.

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

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

Respectfully Submitted,



Bruce A. Miller
Director of Fire Services

BAM/lf



Town of Waterford
Flood and Erosion Control Board
Annual Report
2015

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

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

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

In addition to the Alewife Cove project, the Board also developed a scope of services to conduct a bathymetric survey of the upper portion of Keeny Cove. We hope to complete this project in the summer of 2016.

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

WATERFORD HARBOR MANAGEMENT COMMISSION

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

Office:(860) 440-0548

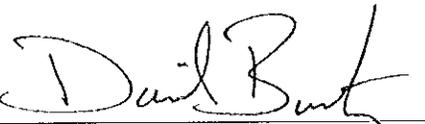
FY 2014/2015 ANNUAL REPORT

The Waterford Harbor Management Commission continued to work diligently during FY 2014/2015 to manage the waterways under its jurisdiction, in compliance with the adopted Harbor Management Plan.

During calendar year 2015, 186 mooring permit applications were reviewed and approved by the Harbor Master in accordance with the Waterford Harbor Management Plan.

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

During FY 2014/2015, the Waterford Harbor Master/Harbor Management Commission and the East Lyme Harbor Master/Harbor Management Commission continued sharing the use of a 1998 Parker boat (courtesy of the Waterford Police Department) for performing mooring checks, locating abandoned moorings, and patrolling the navigable waters of Waterford and East Lyme.

By: 
David Burton, Lieutenant, WPD
Harbor Master

FY 2014/2015
Harbor Management Commission

Jane Adams
Robert Dutton
Philip Fine
James Hamsher
Carlton Saari

Deputy Harbor Master
Richard Miller



MUNICIPAL HISTORIAN
HISTORIC PROPERTIES COMMISSION
FY 2014-15

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

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

In the last sixteen years since its establishment, the HPC has established an enviable record working in concert with the historian. Listings in the National Register of Historic Places include districts in Quaker Hill, Graniteville, the Oswegatchie Colony, and the Hartford Colony, as well as the listing of the Walnut Grove Farm (former Hammond Estate). Consistent with its mission the HPC and the historian initiated and/or supported a number of activities/events during the course of FY'15.

The contract for the proposed Oil Mill National Register District was signed last year with Archaeological & Historical Services, Inc. (AHS) and in April the historian met on-site with the consultants. Listing in the National Register of Historic Places is anticipated in late 2015 or early 2016. The project is funded entirely by a CLG grant.

One of the year's highlights was the window restoration workshop at the town-owned, historic ca. 1890 Nevins Tenant Cottage. The 3-day event was a cooperative effort that included the Winsor (VT) Preservation Education Institute, the Connecticut Trust for Historic Preservation, the Historic Properties Commission, and the Municipal Historian. Sally Fishburn, S.A. Fishburn, Inc., of Danville, VT was the instructor. The workshop was funded by a grant from the State Historic Preservation Office, Department of Economic and Community Development. A special thanks to Roz Rubinstein for making the library kitchen and meeting room available during the lunch hour. The workshop was covered in The Day and was the feature article in the July/August 2015 "Connecticut Preservation News".

Abatement of the Cohanzie School site has been completed by Tighe & Bond. The preferred developer, Centerplan Development Co., proposed saving the original 1923 school building, listed in the State Register of Historic Places, in their plan to construct apartment rental units. There has been no

commitment, however. Both the historian and commission will continue to advocate for adaptive reuse of the historic school building.

Hutton Associates completed their report on strategies on the use of cultural, economic and historic assets along Boston Post Road, west of New London, and Rope Ferry Road through Jordan Village to the foot of Logger Hill. The Planning & Zoning Commission subsequently began drafting changes to the zoning regulations as the first order of business. Changes are also being addressed for Mago Point. The historian's proposed design for a park sculpture of welded chain and sprockets salvaged from the 1907 Scherzer rolling lift bridge remains a part of planned park improvements along with a proposed fishing pier. The historian and commission will monitor proposed plans for both "Main Street" and Mago Point in the coming year.

Finally there is progress with the proposed educational signage at the Jordan Mill Park near the fishway, a collaborative effort between the historian and the environmental planner. The movement of migratory fish will be explained along with a brief history of the mill site. DEEP will be responsible for the project execution.

Progress on the historian's nomination of the 1936 Hall of Records building to the State Register of Historic Places has stalled for the better part of the year. The historian hopes to revive the project in the coming year. Meanwhile historical architect Sara Nelson produced specifications for restoration of the windows. The project will be undertaken in FY'16. Further restoration is planned which will include the front entryway and painting.

Unfortunately the lack of specifications according to even minimal preservation standards was clearly evident in the work done on the entryway of town hall which was shoddy at best. That being said, the historian, a qualified preservationist, looks forward to improved cooperation with the Municipal Facilities Maintenance Coordinator. Town Hall is a historically important building and could (and should) be a source of civic pride.

Both the commission and the historian look forward to participating in meetings with interested parties regarding the future use and rehabilitation of the vacant Nevins Tenant Cottage. One idea is for the building to house an archives center under the direction of the Library. Currently there is not only important historical material in the possession of the Historical Society (Jordan Park House), but at Town Hall and the Library as well. The Nevins Tenant Cottage is a designated "historic property" and assuming the building will be rehabilitated, the commission is responsible for issuing a certificate(s) of appropriateness for the project(s) to insure the Secretary of the Interior standards are followed. Relevant state statutes are 7-147s-u, e and f.

Commission chair, John O'Neill has maintained contact with the Eugene O'Neill Theater Center, listed in the National Register of Historic Places as Walnut Grove Farm (former Hammond Estate). There are concerns about the repair/restoration/replacement of the mansion windows as well as some serious issues with the Aida White Mansion (former Ironside mansion).

The matter of abandoned and/or neglected cemeteries continued to be a major topic of discussion from last year. Although it was assigned to the Education Standing Committee of the RTM, only recently has a focus emerged. Publicity will be important in an effort to gauge interest. Hopefully a small core of volunteers can be recruited. Also, the town will have to play a role particularly in removing clean-up debris. Pursuant to CGS 19a-308, the town is now relieved of liability for undertaking care of neglected

cemeteries. In addition, grants will be available from the state up to \$2,000/year. Among other ideas put forth is the establishment of a historic cemetery trust fund.

At the November 18, 2014 Annual Meeting of the HPC officers elected were John O'Neill, Jr., Chairman; William M. Auwood, Vice-chairman; and Vivian A. Brooks, Corresponding Secretary/Treasurer. The commission is short one regular member and three alternates. In addition to the officers, William Whelan, Jr. rounds out the membership. The search to bolster membership is underway. The historian serves as recording secretary.

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

Respectfully submitted,

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



INFORMATION TECHNOLOGY COMMITTEE
ANNUAL REPORT
JULY 2014 – JUNE 2015

The Information Technology Committee is in the process of reviewing and restructuring the purpose of the committee. A sub-committee has been formed to recommend changes to the ordinance which is outdated as well as a revision to the Standard Operating procedures which are also outdated. The sub-committee will present the proposed changes to the committee sometime in early 2016.

The reciprocal Agreement between the Board of Education and the Town of Waterford will be reviewed since it is outdated. There have been significant changes in the IT field and the original agreement doesn't address those changes; for example, the IT department is now in charge of telephones. A review of the resources available as well as the various IT duties that currently exist will enable the Committee to propose a recommendation to the First Selectman on a revised agreement with the Board of Education.

A new website was successfully launched in the Spring of 2015. Departments are able to manage their own content providing a more efficient process for updating information on the website. In addition, residents are able to sign up to receive notification when agendas and minutes are posted for specific Boards and Commissions. The Committee encourages residents and users to comment on the website so that we may provide needed information to our customers and taxpayers.

The Committee is also working on setting a realistic replacement cycle for desktops as of 06/30/2015 there were 43 computers running Windows NT. Twenty-five computers were approved in the FY2016 budget and another 25 computers will be requested in FY2017. At the end of FY2017, all town computers will be updated and no longer running Windows NT which is no longer supported by Windows.

The Committee is working towards migration of the network to a virtual environment. Server virtualization will afford the Town efficient disaster recovery, decreased server replacement costs and increased flexibility during deployment.

Respectfully submitted,

Maryanna Stevens, Chairperson
Information Technology Committee



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Ledge Light Health District

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

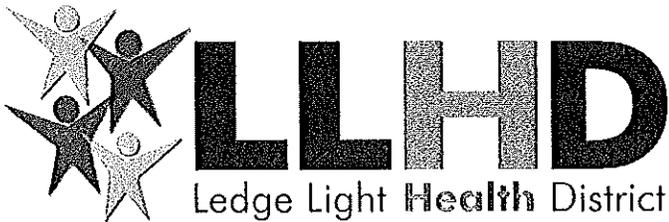
Environmental Health

Regulated Establishments

LLHD inspects food service establishments to ensure they are compliant with the Connecticut Public Health Code and are following good food safety practices in order to prevent food borne illness. There are 95 licensed establishments in Waterford. Food establishments are inspected based on the risk associated with their level of food preparation activities; Class IV establishments (those with extensive hot holding, cooling, preparation, etc.) are required to be inspected four times each year, while Class I establishments only require inspections annually. We work with these local businesses to implement cost-effective food safety practices and provide comprehensive foodservice education programs to our regulated establishments. This year, we have expanded our foodservice education program to include a class that serves restaurant workers whose primary language is Spanish. LLHD also inspects cosmetology establishments and public pools on an annual and complaint basis to ensure these businesses are taking measures to protect the public health. In addition, day care establishments are inspected every other year by LLHD as part of the state licensing procedures, and on a complaint basis. We also visit residential and commercial properties in response to complaints or concerns raised by the public. Our online complaint reporting system provides residents the opportunity to submit their concerns electronically. Over the past year, we have responded to more than 375 complaints of public health nuisances.

Land Use

Our environmental land use staff of four sanitarians, who have more than 75 years of combined land use experience, conduct soil testing, plan reviews, groundwater monitoring and site/construction inspection activities for building lots served by onsite septic systems and/or wells. In addition to new lot review, we also oversee the review of lot line changes, residential and commercial additions, accessory structures (sheds, decks, pools and detached garages), and changes in use (residential to commercial or an increase in the number of bedrooms). LLHD also conducts the site location review, permit approval, site visit inspection and water test review for private and public drinking water wells, irrigation wells and geothermal wells.



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Communicable Disease Prevention

LLHD holds annual flu vaccination clinics for all ages, provides vaccinations for new parents and grandparents to protect against Pertussis (whooping cough), educates the public about infection prevention and control practices, and investigates reports of communicable and/or infectious diseases, such as tuberculosis or food borne illnesses. These investigations may include conducting partner follow-up, 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, long term care and assisted living facilities during reported outbreaks to help prevent the spread of the illness. We also provide yearly education opportunities for infection control personnel in long term care facilities and schools.

During October we provided free flu vaccinations at our 4th annual "Drive-thru to beat the flu" clinic in East Lyme. In previous years we have conducted these clinics in Waterford and Groton. We also provided free flu vaccinations at the regional Mission of Mercy dental clinic held at East Lyme High School. Conducting these clinics allows us to test our plans to effectively deliver vaccine (or medicine) to a large number of people in a short amount of time. Should there be a public health emergency requiring the mass distribution of antibiotics or antivirals, we are prepared to mobilize our mass dispensing teams in a fixed location or drive-thru setting.

Preparedness Activities

LLHD has and works closely with municipal and regional partners to prepare for and respond to emergency situations. These activities include participation in the Millstone exercises, working with local partners to develop Continuity of Operations plans and Closed Point of Dispensing plans, and recruiting and training volunteer members of the Medical Reserve Corps. We assisted the US Naval Clinic in the development of their mass dispensing plan that was exercised on October 20th, where LLHD staff acted as evaluators. This past year, in cooperation with our local municipalities and other public health partners, we developed and implemented plans for Ebola response that focused on patient monitoring, travel restriction protocols and first responder protection. We convened a successful workgroup of area faith-based and social service organizations to help develop a plan for caring for someone quarantined due to possible exposure to Ebola.

LLHD is a regional leader in emergency preparedness; Director Stephen Mansfield currently co-chairs the Department of Emergency Management and Homeland Security Region 4 ESF-8 Health and Medical Committee, represents the public health sector on the Regional Emergency Preparedness Planning Team, and co-chairs the Connecticut Department of Public Health Preparedness Advisory Committee. In addition, he has recently been appointed as the chair of the Connecticut Association of Directors of Health Emergency Preparedness Committee.



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LLHD was recently designated as the fiduciary agent for more than \$300,000 of CDC funding focused on preparing for Ebola and other communicable disease response scenarios. Working with our regional public health partners, we are developing plans, conducting exercises and purchasing necessary supplies to prepare for the possibility of a local communicable disease outbreak.

Health Education & Community Outreach

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

Falls Prevention

The Ledge Light Health District Falls Prevention Coalition is a regional program designed to lessen the occurrence of falls in the home setting. In cooperation with area hospitals, long term care facilities, home care agencies, senior centers and other partners we have developed educational materials and a comprehensive in-home falls prevention evaluation program, which is performed by our fully trained Medical Reserve Corp (MRC) and other local partners. We recently sponsored the 2nd annual Falls Prevention Expo at the Groton Senior Center, where 30 community partner organizations shared health prevention and maintenance information more than 150 attendees.

Regional Asthma Program

Asthma is the most common chronic disease of childhood and a leading cause of preventable hospital admission for both children and adults. Asthma rates in CT are among the highest in the nation and are increasing. Uncontrolled asthma leads to increased doctor's office visits, ED use and hospitalizations. There are approximately 50 deaths each year in CT from asthma. LLHD has a long history of participating in two programs to help reduce the burden of asthma locally.

Putting on AIRS is a regional program that provides free in-home asthma self-management education and environmental trigger review for area residents. A home visit is conducted by a Certified Asthma Educator/ Healthy Homes Specialist, which helps residents understand asthma, their medications, their use of an asthma action plan and the importance of avoiding asthma triggers. AIRS clients demonstrate significant reductions in doctor's office visits, emergency department use, hospitalizations, missed days from work and school, and the need for rescue medication. They have more symptom free days and report improved asthma control. Clients may be referred to the program by a health care provider or they may self-refer by calling LLHD.

Our Easy Breathing[®] program helps busy primary care providers integrate asthma best practices into their patients' care. Easy Breathing[®] assists in the diagnosis of asthma,



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determination of its severity, development of appropriate guideline-based treatment plans and provides practices with patient educational materials. Initially available only for pediatric practices, the program has expanded and is now available to family practices as well.

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

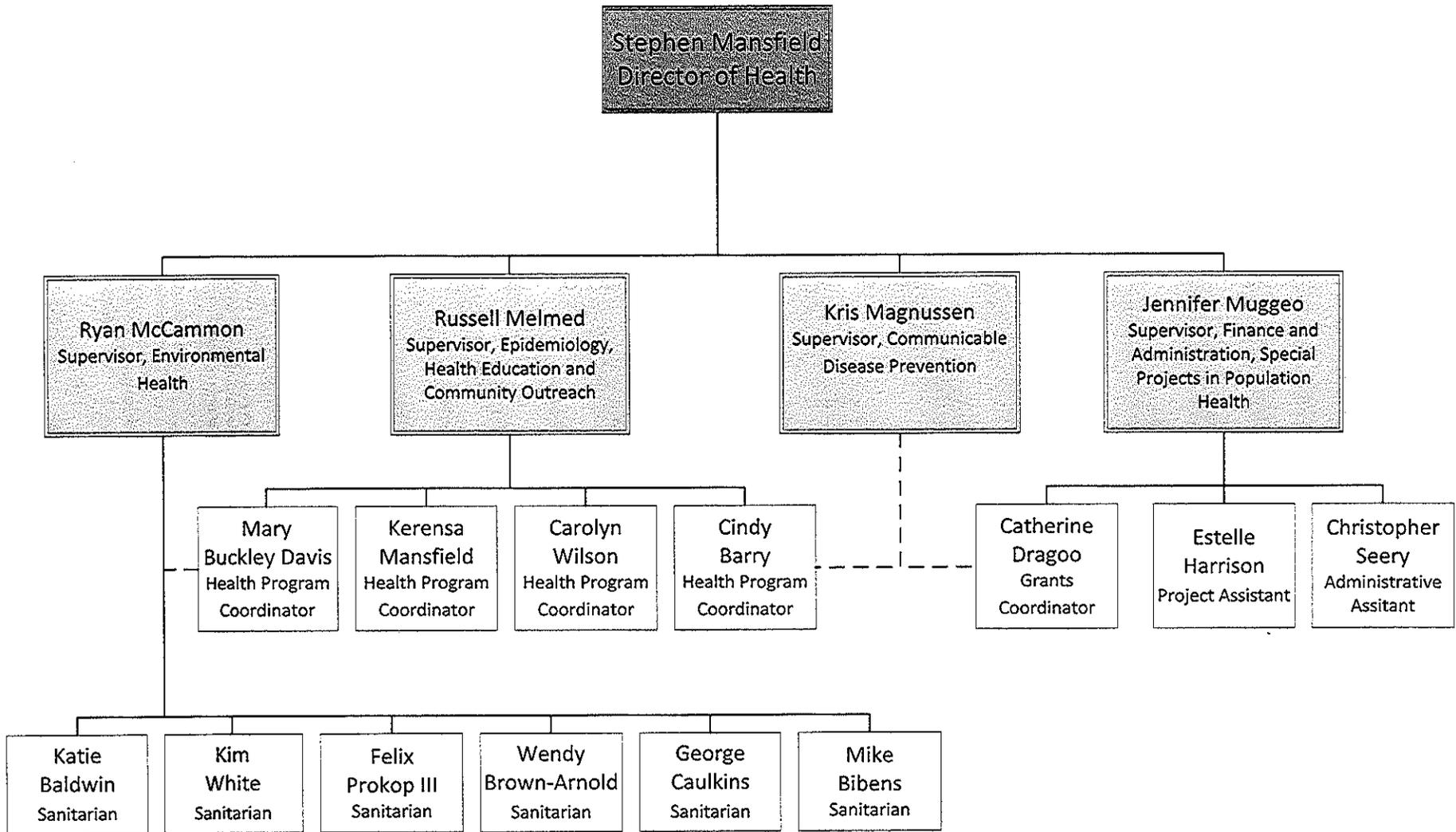
USDA Farmers' Market Promotion Grant

The USDA Farmers' Market Promotion Grant follows a successful two-year USDA Farm to School Support Program, where Ledge Light Health District worked with schools (countywide) to increase the amount of locally grown produce procured and served to children in New London County. The program also developed a school-based nutrition program and supported school garden programs. LLHD allocated ten \$500 mini-grants to area schools to enhance their school garden activities.

Ledge Light Health District has been awarded a \$99,698 grant from the USDA to implement the New London County "Love my Farmers' Market" Campaign. Over the next two years, LLHD will work with local farms and farmer's market managers to promote markets across southeast Connecticut. The campaign joins a national effort to increase domestic consumption and access to locally and regionally produced agricultural products, and to develop new market opportunities for farm and ranch operations serving local markets. The two-year grant will fund a new Farmers' Market Managers Association in Southeastern Connecticut. This Manager's Association will help build the capacity of local markets and will participate in a market analysis that will help gauge the needs of both customers and farmers. Funding will allow for a concentrated effort to increase market purchases by people of limited means and families with children, and the development of a student internship program for high school students interested in local agriculture.

Community Health Needs Assessment

Ledge Light Health District is collaborating with Lawrence + Memorial Healthcare on a comprehensive community health needs assessment, which will inform a community health improvement plan and LLHD's new strategic plan. The needs assessment looks at data from a number of different sources in order to draw a picture of the health of our region and identify priority areas for improvement. Feedback from focus groups with community partners and residents will add depth to data being collected by DataHaven's statewide "Well-Being Survey" of 17,000 residents. We anticipate publishing the community health needs assessment report in the spring of 2016 and the improvement plan in late summer.



Ledge Light Health District Organization Chart
November, 2015



WATERFORD PUBLIC LIBRARY
ANNUAL REPORT
July 2014 – June 2015

THE DAY of June 21, 2015 featured a column entitled, "*Why nation still needs public libraries.*" The writer discussed how libraries are ever-evolving and are what urbanologists call 'third places' – that is, public spaces other than work and home. In our annual report of July 2007 we discussed how the Waterford Public Library embraced that concept, noting that libraries:

- Are distinctive informal gathering places.
- Make people feel at home.
- Foster relationships and a diversity of human contact.
- Help create a sense of place and community.
- Invoke a sense of civic pride.
- Provide numerous opportunities for serendipity.
- Promote friendship.
- Allow people to relax and unwind after a long day at work.
- Are socially binding.
- Encourage sociability instead of isolation.
- Make life more colorful.

Our value as a third place in the community is as strong and relevant today as it was eight years ago. Circulation remains robust at almost 233,000 items; however, we did record a slight decrease from last year. Libraries throughout the region and state have seen decreases in circulation numbers too. We continue to monitor usage, trends, collections and pre-school and school-age demographics. While the concrete indication of library usage is the hard statistic of circulation there are numerous other ways that we serve the community – information and reference assistance, programs, access to technology and being that third place. We continue to enhance collections and e-content for all ages. Hundreds of library programs reached thousands of adults, teens, and children last year. A simple walk around the library reveals a children's room filled with babies, preschoolers, parents and caregivers, computer workstations filled to capacity, and people scattered throughout the building taking advantage of free Wi-Fi access, reading newspapers, magazines or books, or meeting with friends, neighbors, or business associates.

We had several staff resignations and retirements this year. In keeping with our commitment to control personnel costs, each resignation or retirement sparked an analysis of the corresponding job description and the overall operations of the library. The result was new job descriptions for part-time paraprofessionals and filling vacated part-time librarian positions with paraprofessionals. The delivery of library services has evolved such that paraprofessionals can provide the appropriate skill set in many instances.

Strategic Plan Update

THE LIBRARY AS PLACE

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

FY'15 Projects/Initiatives:

- New library website launched May 1, 2015. The new site is a sub site of the new town site. Enhancements include a new content management system, improved functionality and appearance and, as a town sub site, no on-going maintenance costs.
- New proprietary databases for Waterford residents added – BENCHPREP.COM (sample civil service, SAT, GRE and other tests) and PRICEIT.COM (antiques and collectibles).
- Weeded and ordered replacements as needed for adult and children's graphic novels, adult and children's non-fiction, and adult magazines.
- All staff computers replaced with new Windows 7 machines.
- All public computers upgraded from Windows XP to Windows 7.
- In response to customer needs, technology training programs now provide one-on-one instruction.
- Miscellaneous upgrades and enhancements to building infrastructure and physical environment.

THE LIBRARY AS PEOPLE

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

FY'15 Staff training and professional development:

- Staff attended the Connecticut Library Association (CLA) annual conference in Groton, CT.
- Staff attended training workshops and roundtable discussions offered by Connecticut State Library (CSLIB), CLA and Connecticut Library Consortium (CLC).
- Staff participated in webinars offered by CSLIB, CLA, and CLC and met with assorted vendors.
- Director serves as chair of the state Advisory Council on Library Planning and Development.
- Director served on town IT subcommittee responsible for implementing the new town website.
- Director appointed to IT Social Media Planning subcommittee.
- Director appointed to IT subcommittee charged with revising IT procedure manual.

FY '15 STATISTICS**CHECK-OUTS****ADULT**

BOOKS	86,171
MAGAZINES	3,240
VIDEOS	38,636
AUDIOBOOKS	11,582
MUSIC CDs	4,250
MUSEUM PASSES	335
DOWNLOADS	6,222

CHILDREN

BOOKS	63,826
MAGAZINES	23
VIDEOS	10,057
AUDIOBOOKS	973
MUSIC CDs	385

BOOKS 7,096

CHECK-OUTS -TOTAL 232,796

CHECK-INS 207,698

WEBSITE HITS 128,638

REFERENCE/INFO QUESTIONS

ADULT	32,142
CHILDREN	6,732

COMPUTER SESSIONS

ADULT	20,150
CHILDREN	3,620

CUSTOMER DOOR COUNT 172,965

PROGRAMS

ADULT	SESSIONS	150
	ATTENDANCE	3,671
CHILDREN	SESSIONS	231
	ATTENDANCE	8,404
TEEN	SESSIONS	7
	ATTENDANCE	76

COMMUNITY GROUPS USE OF MEETING ROOMS 521



VISITING NURSE ASSOCIATION
OF SOUTHEASTERN CONNECTICUT

**TOWN OF WATERFORD
PUBLIC HEALTH & WELLNESS
NURSING REPORT FY 2015**

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

Wellness Activities

Indigent Care	345 visits Decrease of 56 visits
4 Flu Clinics	249served increase of 18
33 Blood Pressure Clinics	353attended decrease of 44
39 Senior Center Clinics	557attended Increase of 47
12 Nurse Managed Clinics	65attended Decrease of 9

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

Home Health Care

A full service home health care program continued for all town residents. 547 individuals received 15,491 visits. This is a 17.6% increase in services paid for through insurance, Medicare and Medicaid.

<u>Visits by</u>	<u># of visits</u>
Nurses	7483
Physical Therapist	2806
Speech Therapist	242
Occupational Therapist	607
Medical Social Worker	57
Home Health Aide	4296
Total	15491

This year continued to show an increase of visits covered by insurance with a decrease in town funded indigent care. Those individuals who have no coverage or inadequate coverage receive visits paid for through town funds or grants including the United Way and Area Agency on Aging. The agency received a bequest in 1999 that provides a fund of money designated for those who need assistance in Quaker Hill.



VISITING NURSE ASSOCIATION
OF SOUTHEASTERN CONNECTICUT

School Report

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

Students Cared For/Screened	2013-2014	2014-2015
First Aid	14,832	15,967
Illness	14,639	12,559
Sent Home	1,998	1,723
Medication Given	6,207	6,310
Vision Screening	1,410	1,561
Hearing Screening	1,120	906
Scoliosis Screening	867	1,050
Specialized Health Care (i.e. diabetic care, respiratory treatments, g-tube feedings)	1,592	1,540

In addition to the daily assessment and care of students, the school nurses were available to staff for health counseling and blood pressure screenings. This year, 419 individuals were seen by the nurse. They also provided 10 hepatitis B vaccinations and 287 flu injections to staff members in their individual schools. The nurses also attended 410 meetings that pertained to the medical needs of their students. The school nurse is a skilled professional who is available for a wide variety of both expected and unexpected health events.

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



**ANNUAL REPORT
PLANNING AND ZONING COMMISSION
FISCAL YEAR 2014/2015**

I. GENERAL OVERVIEW

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

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

During Fiscal Year 2014/15 the Commission held 23 regular meetings and 4 special meetings to consider 27 applications.

Total fees received from miscellaneous fees and applications of the three land use commissions was \$49,389.40. This amount included \$42,114.40 for approximately 338 Zoning Compliance Permits.

II. DEVELOPMENT ACTIVITY

Residential Development

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

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

Commercial Development

Commercial development was approved in various areas of Town.

- 90 Clark Lane – Site Plan Modification (Fountainview Care Center)
- 179 Cross Road – Site Plan Modification
- 998 Hartford Turnpike – Site Plan Approval, trucking & hauling establishment
- 167 Waterford Parkway North – Location Approval, Café Liquor Permit
- 105 Boston Post Road – Multi-Family Development
- 168-170 Cross Road – Parking Lot Improvements
- 161 Waterford Parkway North – Oswegatchie Fire Company carnival
- 171 Rope Ferry Road – Multi-family elderly housing
- 40 Boston Post Road – Location approval to allow a liquor store on site

Municipal Projects

- 40, 44 & 48 Dayton Road (Cohanzie School) – Sale of Town-owned property
- Rename a portion of Rope Ferry Road to Mago Point Way
- 299 Great Neck Road, acquisition of property (Bingham Beach)
- 40, 44 & 48 Dayton Road (Cohanzie School) – property consolidation & incorporating a portion of the consolidated parcel into the Dayton Place right-of-way
- 570 Boston Post Road – Sale of Town-owned property
- Bonding for Municipal Improvements

III. ZONE CHANGES AND REGULATION AMENDMENTS

- Regulation amendment to allow for adaptive reuse development
- Six month extension of the moratorium on the acceptance of applications for Medical Marijuana Dispensaries and Production Facilities
- Amendment to Section 3.8 to allow more than one building on lots in commercial and industrial zones
- Update to the 2012 Plan of Preservation, Conservation and Development
- Amendment to Section 20.3 as they pertain to restaurant parking
- Add Sections 27.4.3 and 13a.2.2.1 – Medical marijuana production facilities and dispensaries

IV. CONSTRUCTION IN THE COASTAL BOUNDARY

26 Jordan Cove Circle – Slope stabilization CAM

V. OTHER

MEMBERS

Gwen Hughes, Chairwoman
 Dana Award, Secretary
 Edwin Maguire
 Joseph Auwood
 Joseph Bunkley

ALTERNATES

Susan Stotts
 Marc Mazzella

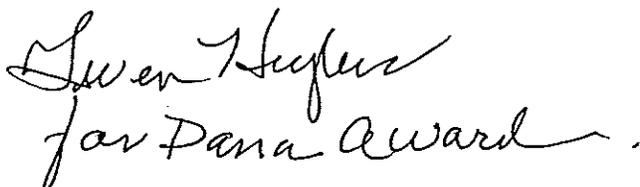
STAFF

Dennis Goderre, ASLA, PLA, AICP, Planning Director
 Carol Libby, Office Coordinator
 Mark Wujtewicz, Planner
 Maureen FitzGerald, Environmental Planner
 Thomas Lane, Zoning Official

Dawn Choisy, Secretary I

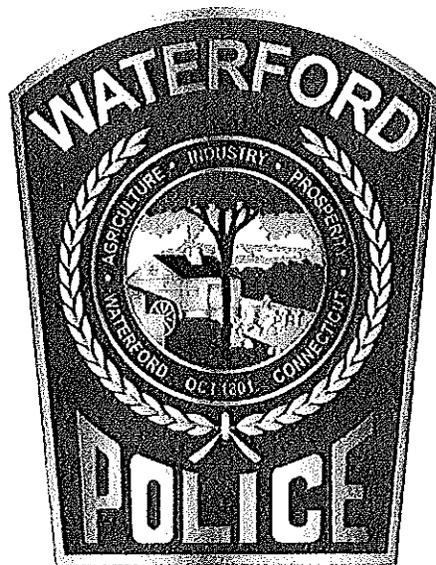
Respectfully submitted,

Dana Award, Secretary
 Planning and Zoning Commission



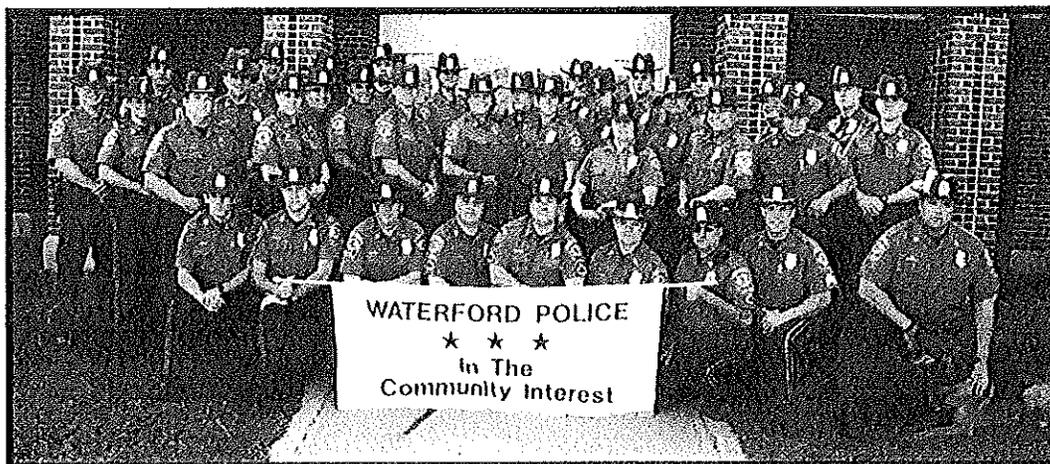
*Gwen Hughes
for Dana Award*

**TOWN OF WATERFORD CONNECTICUT
POLICE DEPARTMENT**



**ANNUAL REPORT
FISCAL YEAR 2014/2015**

**WATERFORD POLICE DEPARTMENT
FY 2014/2015 ANNUAL REPORT**



INTRODUCTION

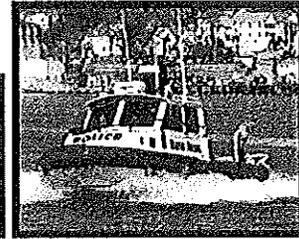
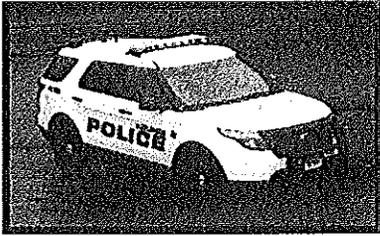
During Fiscal Year 2014/2015, under the guidance and direction of the Board of Police Commissioners and the Chief's Office, the Waterford Police Department ("the Department") continued to fulfill its motto, "In The Community Interest". Indicative of a community oriented police agency, the majority of current Waterford Police Officers live and pay taxes in the Town of Waterford. The Department continues to provide a wide variety of programs, services and community educational initiatives. As a professional police agency, the Department keeps abreast of all State mandates, and is preparing for changing cultures in American law enforcement.

The Board of Police Commissioners underwent some changes, with the resignation of Howard Stillman in June, 2015. In August, 2015, Robert Andreoli left the Commission and Thomas "Tony" Sheridan and William Auwood were appointed as Police Commissioners by the RTM.

Chief Murray J. Pendleton notified the Town of his retirement and began his leave at the end of May, 2015 after 48 years of dedicated service to the Town. Chief Pendleton left as the longest tenured Police Chief in the State of Connecticut. Lieutenant Brett Mahoney was appointed as Interim Chief and then promoted by the Board of Police Commissioners to Chief of Police effective August 10, 2015. As retired Chief Pendleton had numerous responsibilities in town management, these were divided – in addition to Chief Mahoney's new responsibilities, Lieutenant David Burton became the Town's Harbor Master, and Lieutenant Stephen Bellos became the Emergency Management Director.

During FY 2014/2015, substantial efforts continued to be made toward regionalizing public safety responsibilities with neighboring communities, including the Southeastern Connecticut Marine Patrol, the Waterford/East Lyme Harbor Management Patrol and the sharing of Waterford's communications infrastructure with the City of New London and Coast Guard Academy Police Department. The Town of Waterford and City of New London continue to pursue a regional dispatch center, and the Towns of Waterford, Montville, and East Lyme continue to work towards a regional animal control facility.

PATROL SERVICES



Patrol Services, the largest of all the services the Department provides, coordinates and implements community policing and enforcement activities for the Town of Waterford. Patrol Services is organized into three platoons (days, evenings, and midnights) with the number of officers assigned to each platoon varying based on the activity occurring on each shift and the budgetary guidelines of the Town. The platoons are designed to meet the mission of the Department. During FY 14/15 the Department added a “swing” shift from 6:30 PM to 3:30 AM to ensure officer safety and aid in fiscal responsibility. Patrol Services are led by Lieutenant Stephen Bellos, who oversees six Sergeants and twenty-six Patrol Officers.

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

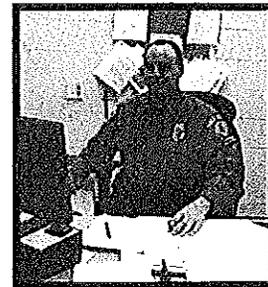
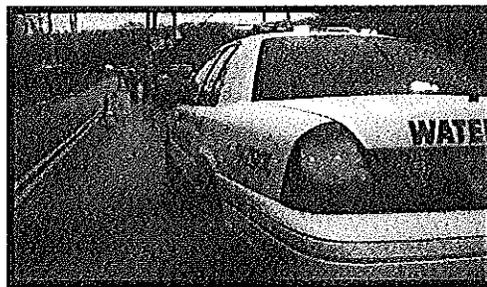
Patrol Officers assigned to the road are the initial, and often times only, point of contact for most police investigations. Patrol Services deals with a wide variety of calls, ranging from criminal investigations and civil disputes to assisting people who need different services such as medical, psychological, and/or financial resources. In addition to these duties, Officers perform security checks of businesses and residences, conduct security walk-throughs of the eight public schools, locate wanted persons, and enforce traffic offenses, including DUI investigations. They also assist the public with non-criminal situations, emotionally disturbed persons, missing persons, and juvenile runaways. All of this activity is documented in written reports which assist officers when presenting testimony and evidence in court. Patrol Services responded to approximately 36,000 service calls for the period covered in this report (7/1/14 – 6/30/15). Patrol Officers responded to more than 2256 alarm activations, 2089 motor vehicle accidents, 517 domestic disputes, 388 emotionally disturbed persons, and 1181 larceny complaints, while conducting over 6625 traffic stops. This averages to about 98 Officer actions per day.

Patrol Services works cooperatively with other law enforcement agencies, government agencies and non-profit groups, including, but not limited to, Senior Services, Emergency Management, Youth Services, Recreation and Parks, the Department of Children and Families, and Safe Futures (which provides domestic violence counseling services). These types of partnerships have allowed for the first regional marine asset in Southeastern Connecticut, providing better

maritime safety, equipment, and more training while lowering individual department costs through sharing. The Department, partnered with the State of Connecticut, continued to utilize Drug Recognition Experts (DREs) in the region. The Patrol Division has two (2) nationally recognized DREs who provide expertise in targeting the crime of Driving Under the Influence. The DREs also provide regional training for a program known as "ARIDE", which teaches patrol officers the signs and cues necessary to identify and arrest persons operating motor vehicles while under the influence of drugs. Numerous Waterford Officers have attended ARIDE classes and more are scheduled. Additionally, the continued support of the Crisis Intervention Team (CIT) assists with the understanding of emotionally disturbed people (EDP) on the street. The CIT program changed the required forms for referring an EDP to the hospital for evaluation, which resulted in a more streamlined documentation process for the patrol officer and a more consistent assessment of the patient for the hospital staff.

The Waterford Police Department will continue to enhance patrol services as we recognize the importance of the initial officer/community interaction.

TRAFFIC ENFORCEMENT



The Traffic Office experienced change this year with the retirement of Officer Anderson in February, 2015. Officer O'Connell began transitioning out of the K9 unit and acclimating to his new assignment in the traffic office. A new initiative aimed at increased traffic safety enforcement by the traffic office was implemented. An unmarked police vehicle was utilized by the traffic officer in an effort to observe normal traffic patterns and operator behavior in response to residents' complaints.

The traffic office coordinated highway safety grants offered through the State Department of Transportation. These grants included; Driving under the Influence; "Click it or Ticket" Seatbelt Safety; Distracted Driving; and High Risk Rural Road Speed enforcement. The grant funds awarded by the Highway Safety office offset the costs of the Department's initiatives in these areas by more than \$21,000 in FY 2014/15.

Seventeen special events occurred on town and state roadways in Waterford during the year. These events included road races, motorcycle parades and other charity fundraisers that required permits. The permits required coordination between the event coordinator, the traffic office and the State Department of Transportation.

The traffic officer routinely worked with the Department of Public Works for road construction projects in town to ensure traffic and pedestrian safety. A few of the larger projects reviewed and coordinated included Phase II of the Douglas Lane re-construction project and two road resurfacing projects on Dayton, Lamphere and Shore Road. These projects were scheduled to be completed in the summer and fall of 2015. In addition, traffic signs and road markings continued

to be routinely evaluated jointly with the Public Works Department to ensure compliance with existing traffic control regulations and to respond to resident inquiries.

The traffic office continued to oversee the Police Department's motor vehicle impound lot and managed the return and/or disposal of vehicles stored for evidentiary and other purposes. Finally, the maintenance, storage and deployment of temporary signs and barricades in response to public safety hazards due to utility outages, weather emergencies and serious motor vehicle accidents continued to be a required and valuable commodity during the year.

K9 UNIT



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

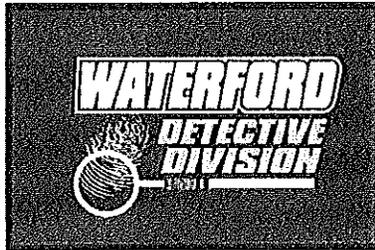
Officer Dan Lane is a nationally certified K9 Trainer and continues to assist the Connecticut Police Work Dog Association (CPWDA) and the North American Police Work Dog Association (NAPWDA) with training police work dogs on a local and national level having been invited as an instructor to workshops in Pennsylvania, Georgia, Tennessee, New York and Montana. K9 Ike's handler also organized and hosted two state workshops in Advanced K9 Decoying and Suspect Perimeter and Containment. This last school was held at the Port and Starboard in New London with 320 law enforcement personnel in attendance. He was also recently elected as the President of the CPWDA.

Officer Patrick Flanagan was assigned as a K9 Handler effective Monday, April 13, 2015. Our new dog, Tonka, and Officer Flanagan were certified and began working as a team on August 28, 2105.

The K9 unit continues to provide support to the Patrol Services and Investigative Services. The K9 unit provides assistance to outside agencies such as other area police departments, the DEA and ATF which results in the apprehension of wanted suspects, locating missing persons, stolen items, and illegal narcotics. The K9 unit also provides a high level of officer safety by searching buildings and areas where criminals posing a high risk of danger may be concealed. During FY 14/15, the K9 unit was involved with several cases and assisted in locating narcotics concealed in vehicles.

Both K9 teams are certified by NAPWDA and CPWDA in patrol and narcotics. Both K9 units continue to participate in public K9 demonstrations and community events throughout the year and participate in the youth CHALLENGE education program sponsored by the Waterford Youth Services Bureau.

INVESTIGATIVE SERVICES



Investigative Services is comprised of Detectives, Youth Officers, and Task Force Officers. The Detective Unit and Task Force Officers are responsible for investigating major criminal incidents within the Town of Waterford, along with state and national cases that have ties back to Waterford.

Investigative Services is led by Lieutenant David Burton. During FY 2014/15, Officer First Class Richard Morgan was promoted to the rank of Detective, joining Detective Sergeant DeLaura and Detective Davis, along with Investigators Fedor and VanOverloop.

The Youth Officers are present full time in the high school – Officer First Class Whitehead - and middle school – Officer First Class Munoz, interacting daily with the school administration and students. Youth Officers are responsible for school based investigations along with school security, and assisting with the coordination and monitoring of lock down drills.

During calendar year 2015 some of the cases that Investigative Services was involved with include: 17 Burglaries, 5 Robberies, 9 Fraud, 8 Identity/Credit Card, 25 Sexual Assaults, 13 Larcenies, 14 Narcotic, and 34 Pistol Permit applications.

Investigative Services conducts compliance checks for sex offenders, pistol permit applications, and persons prohibited from possessing firearms. Investigative Services also oversees the Officer assigned to the FBI Safe Streets Gang Task Force. The mission of the task force is to identify and target for prosecution criminal enterprise groups responsible for drug trafficking, money laundering, alien smuggling, crimes of violence such as murder and aggravated assault, robbery and violent street gangs, as well as to intensely focus on the apprehension of dangerous fugitives of federal investigative interest.

Investigative Services oversees the Officer assigned to the Southeastern Connecticut Cold Case Squad, which continues to investigate and solve murders closed long ago by their respective police departments. The Southeastern Connecticut Cold Case Squad continues to investigate the homicide of Kyle Seidel which occurred in Waterford, Connecticut on December 21, 2012.

TECHNOLOGY



Technology is and will continue to be a major part of the Waterford Police Department, for both daily use and investigations. Information technology is used in every facet of the police department, from patrol to records retention, evidence to detective's investigations.

The Waterford Police Department works with other Town entities to make the most fiscally responsible purchases of technology to benefit the town as a whole. The Police, Emergency Communications Center, and Board of Education information technology department work together to make the most fiscally responsible decisions for information technologies. These decisions are then presented to the Town IT Committee, which has been very supportive of WPD's efforts in this area. As technology increases far faster than the Police Department can keep up, lease options have been used, and cloud technology is being explored.

The Town of Waterford continues to engage in an arrangement with the City of New London, providing radio services for the City, which shares the cost of the radio system maintenance. Additionally, the United States Coast Guard Academy Police Department joined the radio system, making three police entities that can communicate seamlessly in times of emergency. It is expected that having local and federal agencies using a combined system will enhance future grant opportunities.

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

The Police Department continues to use its crime mapping component (Crimereports.com), which remains available to the public, accessible through the Police Department website. This relatively low cost item allows the public to search what crimes have occurred in their neighborhoods, as well as reviewing car stops, other calls for service, and sex offenders in town. The Department continues to use the Naval Criminal Investigative Services (NCIS) "Linx" database, which allows Waterford officers to review police records from twenty-six other municipal police agencies and over one thousand four hundred agencies nationally. This

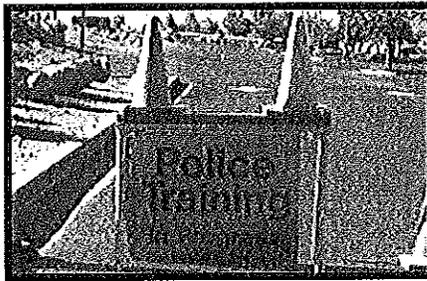
consistent flow of information, and the ability to retrieve incident and arrest information instantly from across the State and nation, has dramatically changed the way officers investigate.

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

The State of Connecticut mandated that all Connecticut Police Departments will file accidents, now done on paper, in an electronic format as of January 1, 2015. Waterford Police Officers now file their accident reports electronically, reports that have changed from a two page document to a minimum eight pages due to Federal accident reporting standards.

The Police Department continues to engage our citizens with social media, allowing them to learn what the Police Department does on a daily basis, and who our officers are. The Department maintains a website, waterfordpolice.org, a twitter feed, [@waterfordpolice](https://twitter.com/waterfordpolice), and a Facebook site with over 6,700 users, facebook.com/waterfordpolice. Through these various outlets, the Waterford Police Department has solved numerous crimes and reunited victims with their property. We have also showcased community events and everyday heroes that "do the right thing" in the town. We feel that by use of these outlets we have not only engaged the citizens we serve to assist us in solving crime, but grown closer to them as well. We have included posting pictures of wanted persons to increase our warrant clearance.

TRAINING



Training is absolutely necessary in law enforcement to ensure defense from litigation, which has proven that an educated, well trained officer is less likely to use force. Waterford Police Department Training Services ensures that officers receive mandated and elective training at cost savings to the Town. The Waterford Police Department looks to host as many training sessions as possible, allowing us to benefit from free host agency seats. WPD Training Services is led by Sergeant James Dimmock.

Each year, approximately 1/3 of the agency must attend the three year recertification training, which requires every Connecticut Police Officer to obtain sixty hours of in-service instruction. Our officers attend a forty hour recertification program that covers twenty-eight mandated hours as well as thirty-two elective hours. We also are required to provide nine hours of Firearms Training (pistol). Officers that are issued rifles also complete a separate rifle qualification. Three of the "Firearms" hours are mandated as Use of Force training (Waterford Police has now termed

this "Response to Aggression or Resistance"). We provide two firearms range sessions yearly, one the annual qualification session and one a low light session.

In addition to the recertification training, there are several areas of training that are required to receive refresher training, such as Response to Aggression or Resistance instructors, manufacturers such as TASER, and the Connecticut On-line Law Enforcement Communications Teleprocessing (COLLECT).

To complete officers' mandated training requirements, we focused on several classes that we feel benefit the Town, Officers, and Agency. Classes such as Interview & Interrogation, Advanced Roadside Impairment Driving Enforcement (ARIDE), and High Visibility Enforcement (HVE) are examples that satisfy training hours and benefit the agency by increasing detection and enforcement productivity.

After completing an in depth hiring process, we hired two recruit officers that started in the July 2015 Police Academy Recruit class, with an anticipated graduation in December 2015. After their graduation, both will be required to complete a minimum 400-hour Field Training and Evaluation Program. This program pairs the recruit Officers with a certified Field Training Officer (FTO) to learn and demonstrate proficiency to allow for their certification as a Connecticut police officer. The Field Training is labor intensive with requirements regarding the quantity of certified FTOs to complete this task. We recently added three more officers to this pool, to keep an adequate number of officers to choose from.

COMMUNITY SERVICE OFFICERS

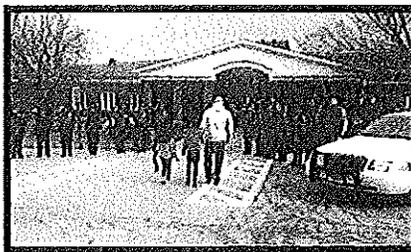
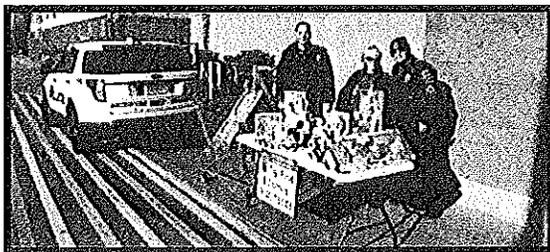


The Community Service Officer program (CSO) began back in 1991, and was originally designed to be part of the hiring process for the department. The Department was able to evaluate an individual that wanted to become a police officer prior to hiring them. In the twenty-four years that the program has been in existence, there have been eight CSOs hired as Waterford Officers, four of them were promoted to supervisory roles, and four assigned to specialized units in the Department. Numerous other Waterford CSOs have been hired as municipal and state officers for other departments.

There are a total of 10 CSOs employed as of this time, with the anticipation of adding 5 more CSOs to the department next year. Each CSO must complete a forty hour training prior to on the job training. This training consists of prisoner control, fingerprinting, processing of prisoners, paperwork, and computer systems.

The CSOs job functions include answering the window and dealing with the public, processing prisoners, and building security. The CSOs also assist in the Racial Profiling Initiative and Records Management data entry. The CSOs work 24/7 on the weekends, and the midnight and evening shift during the weekdays. The CSOs in the building allow the officers and Shift supervisor to remain on the road and available for calls for service. This uses a lower cost employee to deal with the public initially, and keep the more trained officers available to respond to emergencies.

VOLUNTEER EFFORTS

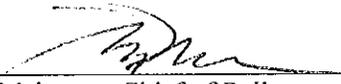


The men and women of the Waterford Police Department contributed their time in support of many charitable community events. You saw them at events sponsored by local businesses, collecting toys, food, and clothing for families in need. You heard that they helped coordinate free Christmas trees for those that could not afford them. You read about them as they made a sick child's wish to be a Police Officer for a Day come true. They partnered with Youth Services, Senior Services, Waterford Public Schools, other town agencies, and local community organizations as the need arose.

Numerous Officers, under the direction of Sergeant Marc Balestracci, volunteer their time to participate in the Waterford Police Department Citizen's Police Academy. The Academy takes place over eleven weeks, meeting once a week at the WPD. The course allows participants to build relationships with police, ask questions and see the behind the scenes training and reasoning for how and why police do what they do. It also allows citizens to see the challenges police face on a daily basis.

CONCLUSION

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

By: 
Brett Mahoney, Chief of Police

Respectfully submitted,

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

Thomas A. Sheridan
William Auwood



DEPARTMENT OF PUBLIC WORKS ANNUAL REPORT

July 1, 2014 -- June 30, 2015

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

HIGHWAY DIVISION

Highway Maintenance functions are provided for a total of 120.89 miles of Town improved roads and .27 miles of Town unimproved roads with a replacement value of over 135 million dollars. This work includes sweeping, catch basin cleaning, roadway patching, resurfacing, tree maintenance and removal, brush cutting, mowing, drainage improvements, traffic sign installation, traffic sign maintenance, line striping and snow removal. It also includes the maintenance of all town bridges, all Town drainage pipe, which includes approximately 3,000 catch basins, and 33 miles of sidewalks. In keeping in compliance with the Department of Energy and Environmental Protection Phase II Permit, we are scheduled to clean the 3,000 catch basins each year and sweep all of the roads. Contractors are utilized for special projects that the department cannot complete because it doesn't have the equipment required, i.e. microsurfacing, crack sealing, roadway milling, paving and line striping.

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

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

SOLID WASTE DIVISION

Refuse Collection and Disposal includes curbside collection of refuse, recyclables, bulky waste and yard waste along with the operation of the Bulky Waste Transfer Station located at 1000 Hartford Road. At this location we also collect bulky waste, metal, yard waste, waste oil, anti-freeze, fluorescent bulbs, electronics, batteries, propane tanks and tires. In FY15, we processed 2575 gallons of waste oil, 60.09 tons of electronics, 1337 pounds of fluorescent bulbs, 423 refrigerator and air conditioning units containing freon, 325 tires, 3712 pounds of batteries and 105.6 tons of scrap metal.

Highway Construction & Improvement projects are designed to address roadway improvements outside of the sewer installation areas. They are as follows:

Willetts Avenue

Reclamation and paving on Willetts Avenue from Route 1 to the New London town line Has been completed. We are received 80% reimbursement for this work from the STP Urban Project Funding through the State.

Dimmock Road

Dimmock Road was reclaimed and paved in the Fall of 2014.

Jordan Cove Road Bridge

This bridge rehabilitation is funded under the Local Bridge Program and the town will be reimbursed for 80% of the estimated bridge cost of \$2,376,800. Designis in progress and construction should take place during FY 2016.

Crack Sealing

Crack sealing was performed on Old Colchester Road and Clark Lane during the 14/15 fiscal year.

Municipal Complex Renovation

This project includes the proposed renovation of the Public Works garage and the Public Works and Utility Commission administrative offices. The design phase is complete with tentative construction taking place in FY 2016 or 2017, pending funding.

ADMINISTRATIVE DIVISION

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

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

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

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

This office is also responsible for keeping track of and implementing all DEEP mandates, such as the Stormwater Pollution Prevention Plans for the Miner Lane Landfill and the Municipal Complex, as well the Town wide Municipal Separate Storm Sewer Systems Permit. All of these

Five full time sanitation employees provide refuse collection and disposal services to approximately 8,000 residences, small businesses and Town owned facilities. All Municipal Solid Waste (MSW) collected by Town crews from residences and by contractors from commercial sites is disposed of at the Resource Recovery Facility in Preston, CT. During FY15, 7,009 tons of MSW was delivered to Preston by the Town and 4,341 tons by contractors for a total of 11,350 tons.

Our Single Stream Recycling Program continues to be a success. Our municipal solid waste delivered to the Preston Plant was reduced again. Although a minimal decrease (6 tons), it is still effective. We collected 2,235 tons of recyclables curbside. Every ton of recyclables removed from the waste stream resulted in a \$58/ton avoided cost, or a savings of \$129,630, during FY15 at the Preston SCRRRA plant. The recycling also nets a minimum \$5/ton in revenue for each ton of recyclables taken to Willimantic Waste. There was \$12,724 of revenue realized from single stream recycling in FY15. We continue to operate our own recycling compactor at the Bulky Waste Transfer Station and continue to transport our own recycling to Willimantic Waste for processing.

Our crews made 1528 yard waste pickups during FY15. We also continue to accept brush at our transfer station, collecting \$10,210 during FY15. We then have SCRRRA grind it with their tub grinder and we offer the resulting mulch free to the residents. This service is provided in lieu of paying for the disposal of the brush.

Public Works is continuing its curbside Bulky Waste Collection, with 316 stops last fiscal year for appliances, sofas, tires and other oversized materials for a revenue of \$4,456..

EQUIPMENT MAINTENANCE DIVISION

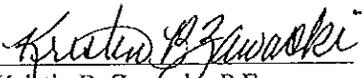
Equipment Maintenance functions are performed at the Public Works Complex for all Public Works, Police, Waterford Utility Commission, Recreation & Parks, Town Hall and Fire Administration vehicles. This represents approximately 190 pieces of vehicles and equipment. The equipment maintenance staff provides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

ENGINEERING DIVISION

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

Co-operative Reconstruction Program has continued since 1978 for the reconstruction of Town roads with sewer installation but has been greatly reduced. This program has slowed down due to the reduced need for sewers in various areas of town. The Harrison's Landing project was the latest project and has now been completed.

The functions of Public Works are constantly changing as new concepts, equipment and requirements are implemented. Continuously monitoring these changes, along with new and existing software, will allow our department to provide efficient, cost effective service.



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



Recreation and Parks Commission

Fiscal Year 2015 Annual Report

Overview:

The Waterford Recreation and Parks Commission historically provides numerous opportunities through public park and all Town grounds maintenance/enhancements (including Board of Education properties) as well as affordable introductory programs to enrich the lives of Town residents.

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

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

Goals and Strategies

The Waterford Recreation and Park Commission is pleased to report on its successful completion of projects and goals for FY '15. Each year, the department works cooperatively with different volunteer groups in order to limit the required funding for completion of certain projects. The following is provided to help illustrate the various tasks accepted by the Recreation and Parks Commission and staff:

Maintenance Notes:

A streamlined and improved maintenance function has allowed for a visible improvement in Town parks and properties.

Board of Education

- Prepared all BOE properties for opening day, Field Days, special events, etc.
- Prepped area at Clark Lane Middle School for installment of Project Adventure equipment
- Repaired swales at Great Neck School and installed 40 new and appropriate plantings
- Assisted in reviewing and started completing unfinished contracted work at school construction sites (plantings, rain gardens, tree repair/stake removal, etc.)

- Irrigation at WHS maintenance and monitoring as mowing and paint requirements expanded
- WHS baseball sod repair
- Continued mowing, trimming, leaf removal, and regular daily maintenance

Town

- Four of our maintainers successfully obtained the Pesticide Applicators license
- Enhanced feeding plan (IPM) for turf areas at BOE properties and Town parks and athletic fields using Organics or bridge programs wherever possible.
- Dedrick Park, Leary baseball and Veteran's Field sod repairs.
- Vehicle and equipment improvements consistent with the Fleet Management Plan
- Save the River Save The Hills assistance at Oswegatchie River event
- Continued partnership with Senior Services on the operation and improvements of the Community Center
- Replaced drinking fountain at Leary Park
- Wood Program
- Veterans War Park fountain repair – w/BOE assistance – relocation of backflow preventer
- Refurbished Lion's head fountain at Veterans playground
- Landscaping improvements around Veteran's garage
- Veterans War Park annual beautification project
- Fence repair at WBP tennis courts
- Regional cooperation and arrangements for use of specialty items (beach groomer, etc.)
- Coordinated and financed contracted repair of Arnold Holmes electrical upgrade for pond aerator, main water line break at WBP, and Veteran's Memorial fountain repair.

Programming Notes:

- Harvest Festival planning for FY 2016 event – 600-700 participants and assistance/involvement of numerous Town and Board of Education entities.
- Youth Triathlon enjoyed second year of success with an additional 75 participants, raising the total to 175 youth participants. Over 110 volunteers and hosting assistance from New London, Ledyard, and Norwich recreational services.
- Summer Job For Minors - The expansion of the Summer Job For Minors program has enabled the department to reach and provide more individuals with experience, responsibility, and life lessons
- Fishing Derby, Tree lightings, Pearl Harbor Day Road Race, Easter Egg Hunt, etc. all received great reviews as we continue to provide and promote community events
- Annually meeting or exceeding goals for program cost recovery rates
- Introduced twelve (12) new recreation and leisure programs – youth and adult cooking, cutting edge aerobic programs, etc. were introduced with great results.
- The WBP Concert Series continues to attract larger crowds – this past season drew an audience of 6,710 people for an average of 671 attendants per concert (10 concerts held).
- The R&P commission and Youth Sport Council has partnered with the Positive Coaching Alliance to bring educational seminars and training to our youth sport organization volunteers and participating families. The PCA provides updates and strategies for current topics, three (3) educational seminars annually, and access to web sites and forums. The Youth Sport Council will also be holding open gym nights, provide additional training content (one or two seminars annually), etc. in an effort to realize the potential of a positive youth sport environment in our community.

Planning/Development:

- A workgroup of Town staff has been formed to address ADA improvements and accessibility on all Town properties. Identification of potential improvements, review of requirements and standards, and plan of implementation are being discussed.
- *New No Tobacco policy and signs* - The Recreation and Parks Commission has been coordinating a new "Tobacco Free Parks" policy with the assistance of Ledge Light Health District. This initiative is designed to increase awareness and help remove health risks and hazards at our parks.
- Effective July 1, 2015, the sales tax exclusion for motor vehicle parking services for seasonal parking in a lot having 30 or more spaces was repealed. A response from the Department of Revenue Services received on September 8, 2015, confirmed that our beach passes and daily admission were subject to the sales tax. A new fee schedule will be reviewed and presented before the next season.
- Replaced Jordan Park bridge
- Jordan Village/Civic Triangle/Post Road gateway grant – partnered with Planning Dept.
- Mago Point Park Demonstration Coastal Riparian Buffer/DEEP Grant – partnered with Planning Dept. and Niantic River Watershed Committee.
- Enhanced customer service and available information through R&P Facebook page
- 2015 requested CIP projects:
 - WBP Causeway Bridge
 - Basketball Court repairs
 - WBP restrooms(2)
 - Accessible (ADA) paths to Veterans bathroom with connection to playground landing
 - Bathroom construction at Stenger Farm Park

Future CNR Project Requests

- Veteran's softball field irrigation
 - Leary Park athletic field irrigation
 - Restroom construction at Stenger Farm Park
-
- Coordination and assistance with projects and daily maintenance with the Eugene O'Neill Theater Expansion Project, Phase 1. (Cottages, site work, etc.)
 - Continued partnership with the Gardiner Family Foundation for assistance and funding for the Children's Playground project at Civic Triangle Park – a new swing structure and protective surfacing installed - as well as awarding over 600 new helmets to Waterford youth from the Helmet Safety Program.
 - The department is a finalist for the Greenfield Grant which provides matching funds for outdoor exercise equipment that would be located at the Community Center outside patio or within the Civic Triangle. We are eagerly awaiting the final decision on grant approval.
 - Encourage and work with the Waterford Parks Foundation to become more active in fund raising efforts
 - Management and maintenance of new Town acquired Bingham Beach property adjacent to Waterford Beach.

Respectfully Submitted,

Richard Ericsson, Chairman

Recreation and Parks Commission

Maintenance

Total maintained acres: 593.41 Town and 169.4 BOE

Senior Wood Program: **FY '14** **FY '15**
65 Loads Cut 58 Loads Cut
30 Sr. Households 33 Sr. Households

Summer Job For Minors: 12 employed 12 employed

Programs: **FY '14** **FY '15**
Programs Offered: 112 124
Enrollments: 6,853 7,112
Male 2,810 (41%) 2,987 (42%)
Female 4,043 (59%) 4,125 (58%)
Average Age 28 28
Resident Participants 6,510 (95%) 6,756 (95%)
Non-Resident Participants 343 (5%) 356 (5%)
Community Center Drop-In: approx. 60,877 approx. 61,994
Fitness Room Participants: 1932 1952
Program Efficiency: 132 Sections offered 128 Sections offered
120 Administered 119 Administered
91% Success Rate 93% Success Rate

Revenue: **FY '14** **FY '15**
Total Generated Revenue: \$190,485.38 \$190,779.84
Projected: \$182,000 Projected: \$168,000
Diff: + \$8,485.38 or + 5% Diff: +\$22,779.84 or + 13.5%

Facility Use: **FY '14** **FY '15**
Indoor Facility Use 4,559 hours 5,332.5 hours
-Community Use of Schools

Outdoor Facility Use 29,204 30,948

WBP Attendance 26,421 32,249
24,980 resident
7,269 non-resident

WBP Picnics 92 95

WHS Pool Attendance 5,136 5,276



REGISTRAR OF VOTERS
FISCAL YEAR 2015

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

The annual canvass of electors was completed by the end of May 2015 as required by law.

An inactive list of voters was generated naming those voters who have not responded to the annual canvass.

Voter registration sessions were conducted on all required dates.

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

There is new legislation now requiring Registrars to become certified. The certification training must take place between July 2015 and July 2017 with the fee being \$1600.00 per Registrar.

Election Day Registration (EDR) was held registering 22 voters.

Online registration continues to be a popular choice for voters with 148 choosing that method from the beginning of the year to the present. September through Nov. 16 was very busy with 212 people registering at that time.

The number of voters in Waterford is as follows:

TOWN OF WATERFORD- VOTER REGISTRATION SUMMARY
STATE DISTRICTS - ALL

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

DISTRICT	PRECINCT	DEMOCRATIC	REPUBLICAN	UNAFFILIATED	OTHER	TOTAL
001	00	825	542	1442	29	2838
002	00	903	543	1377	39	2862
003	00	1019	729	1651	29	3428
004	00	1010	763	1470	25	3268
TOTAL :		3757	2577	5940	122	12396

**ANNUAL REPORT OF THE WATERFORD RETIREMENT COMMISSION
FISCAL YEAR 2014– 2015**

As proscribed by Statute and established by Charter, the Waterford Retirement Commission oversees the Municipal Employees Retirement System (MERS), a cost-sharing, multiple employer, public employee retirement system as well as the Public Employee's Retirement System (PERS) a defined benefit plan.

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

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

Plan provisions are set by statute and provide for retirement benefits as well as death and disability benefits. All benefits vest after 5 years of continuous active service for members eligible July 1, 2002 or 15 years of non-continuous active service. Members reaching normal retirement; age 55 with 5 years of service or 15 years of non-continuous active service or 25 years of service, are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to:

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

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

For those retiring on or after January 1, 2002, benefits are adjusted each July 1. The adjustment is 60% of the annual increase in CPI up to 6%, plus 75% of the annual increase in CPI in excess of 6%. The minimum annual COLA is 2.5%; the maximum is 6%. For disability retirements: Benefits are adjusted each July 1 based upon the performance of the CMERS fund. The minimum annual COLA is 3%; the maximum is 5%.

Retirement trust funds can be invested in various investment pools maintained by the State of Connecticut. Investments in the pooled funds are valued at cost. No investments in any organization represent 5% or more of net assets available for benefits at June 30, 2014.

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

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

Under PERS, members who retired at normal retirement date (age 62 and 15 years of service) receive benefits equal to 1.5% of final average earnings (the average of the highest 5 years within the last 10 years) per year of service, limited to 30 years. Members who retired at service retirement date (age 50 and 25 years of service) receive benefits equal to 2% of final average earnings per year of service, limited

to 30 years, until age 62. Members retired at early retirement date (age 57 and 15 years of service) could elect to receive benefits accrued to that date, reduced by .4167% for each month prior to normal retirement date, or to defer benefits until normal retirement date with no reduction. Benefit provisions are established by, and can be amended by, the RTM.

Plan membership consisted of the following at July 1, 2014, the date of the latest actuarial valuation:

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

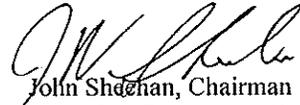
There are no active employees in the PERS Plan. The PERS has an unfunded pension liability of \$617,430 that will be amortized over an eleven-year period that began July 1, 2011. Scheduled employer contributions for fiscal year ended June 30, 2015 of 83,867 were paid as required by the actuarial analysis. If it is determined that there are any excess assets in the Plan, they may be used to fund past service costs for employees who transferred to MERS.

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

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

Although the Town funds this cost annually on a pay-as-you-go basis, Governmental Accounting Standards Board (GASB) Statement 45 now requires that municipalities recognize it as an actuarial accrued liability inclusive of implicit rate subsidies. The statement does not require that the Town fund the liability, only that it discloses the liability on the Town's financial statements. However, beginning with fiscal year 2016, GASB74 and GASB 75 require that the Town report the liability on the face of their financial statements rather than in a note to their financial statements. If the Town did not fund the liability then each year the liability would increase and possibly have an adverse effect on such things as the Town's bond rating. By establishing and funding a trust, the Town reduces the unfunded liability. A trust fund was approved by the RTM on December 1, 2014. A request to fund in the amount of \$1,160,000 was approved by the RTM for FY16.

Respectfully submitted,


 John Sheehan, Chairman
 Waterford Retirement Commission



Waterford Senior Services Department Annual Report for Fiscal Year 2015

In fiscal year 2015, more than two thousand and thirty individuals (2,030) ranging in age from 43 to 100 interacted at least once with the Senior Services Department. These people enrolled in or attended a program, trip, or event; met with staff; or contacted the department for information and referral purposes. The department has continued its commitment to provide an extensive variety of services and programs ranging from providing individualized assistance with Medicare to enrichment classes such as learning to play the ukulele.

The department's fitness and exercise classes drew the greatest number of participants with leisure and social activities such as cards, games, and duplicate bridge following closely behind. Luncheons, café visits, and enrichment programs such as quilting and volunteer activities continued to maintain a dedicated following of older residents.

This year older Waterford residents made more requests for essential services such as; transportation, Choices counseling, and financial help programs than in any of the past eight years. Additionally, the adult children of seniors living in Waterford also sought referrals and resources from the department for their parents. Those inquiries are usually related to care giving, home care, assisted living, long-term care, and Medicaid. As the department connects more and more seniors to appropriate financial, wellness, and social programs, the quality of life in Waterford improves for all residents.

I. Services

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

Renter Rebate Applications	118	>\$54,000
Energy Assistance-36% of all certified TVCCA applications for Waterford Residents were taken at the Senior Services Department.	157	>\$96,889
Project Warm Up	14	\$4,550
Medicare Savings Plan Applications/Redeterminations	113	\$142,244
Low Income Subsidy Program	113	\$400,000
SNAP Applications/Re-determinations	48	\$18-\$200/month

The Department met with one hundred and thirteen (113) individuals who completed applications or redeterminations for the State of CT's Medicare Savings Program (MSP), in which the State of CT covers the cost of the applicant's Medicare Part B premium. MSP clients enjoy an annual income spike of at least \$1,259 in their annual social security earnings and also benefit from being automatically enrolled into the Federal Low Income Subsidy program (LIS), which reduces the cost of prescription drugs and premiums. The estimated annual savings for an individual who receives "extra help" through the Low Income Savings program is \$4,000 per year.

From Susan: "I don't know what we would have done without you. The service you provided to us was wonderful and is important for all seniors. You met with us not just once, but twice to help us understand our options with Medicare plans. I wouldn't know where else to go."

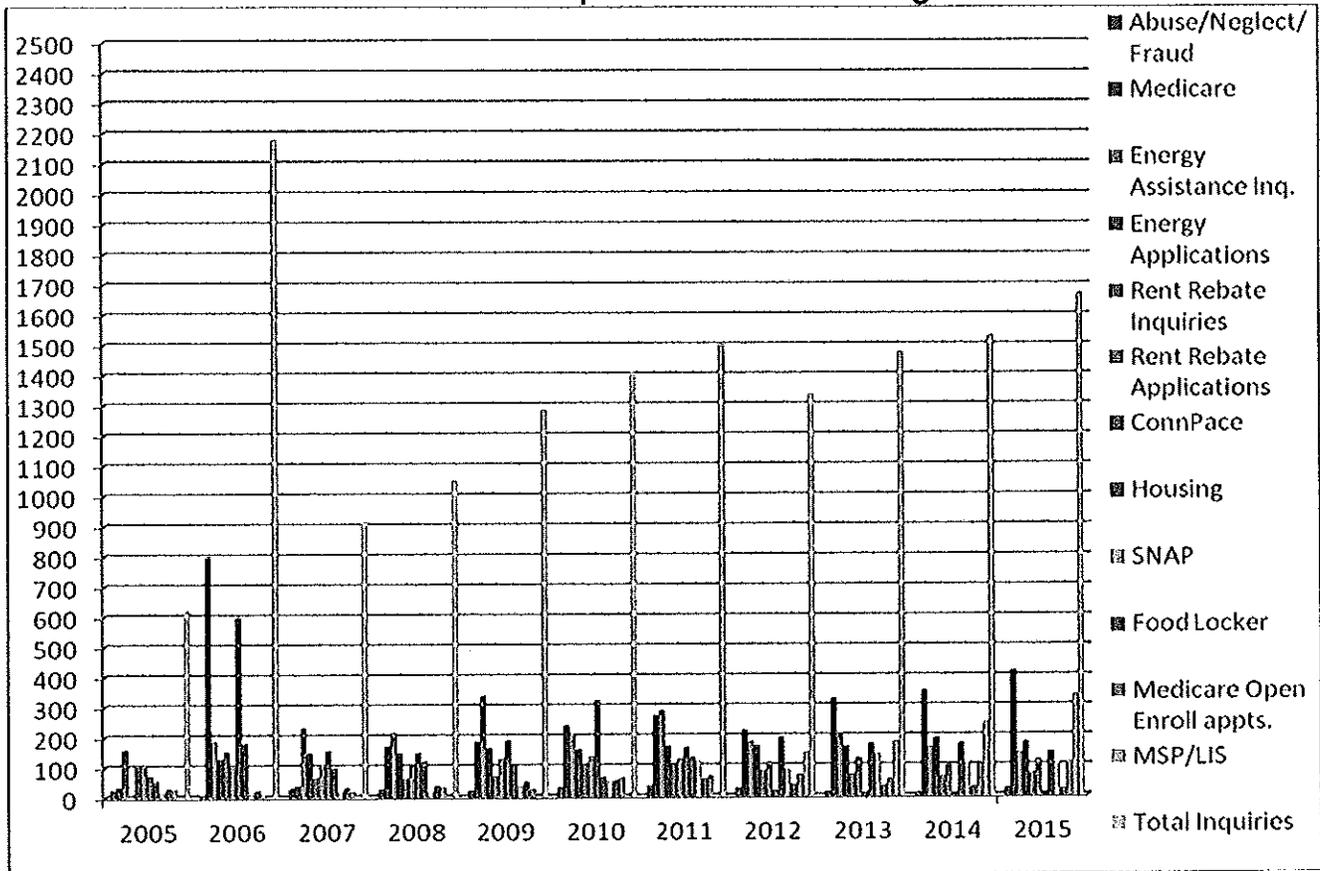
The complexity of the Medicare program with its ever-increasing options from which beneficiaries must choose has made navigating the Medicare program increasingly difficult. To simplify this process, Senior Services staff met with one hundred and eleven (111) older residents during the Medicare Open Enrollment

period. That is more people than in any single year with the exception of 2006 (the year the Medicare Rx program began). Overall, the total number of one-on-one appointments for all types of programs and concerns increased by 30% this year over last.

Senior Services continues to provide information, referral, and assistance to more people and for more programs in nearly every successive year. In fiscal year 2015, staff spent a total of seven hundred and two (702) hours meeting individually with Waterford residents to address questions and concerns on topics from Medicare to energy assistance programs to elder care. The majority of these appointments are held at the Community Center, but in order to accommodate homebound residents, staff also conducted sixty-five (65) home visits. Referrals to the department come from: the Waterford Police Department, Fire, and other departments, the 2-1-1 Information Line, visiting nurse agencies, as well as health care providers, businesses, and neighbors. Guidance for dealing with hoarding, self-neglect, financial and emotional abuse, memory impairment, mental illness, independent activities of daily living, and caregiver exhaustion are typical requests. Maintaining working relationships with the Visiting Nurse Association of Southeastern CT, State of CT Elder Protective Services, Mobile Outreach, CT Community Care, physician offices, Senior Resources, United Community and Family Services and homecare providers allows us to connect clients to the proper provider for immediate intervention or assistance.

The chart on page 3 provides a ten-year comparison of the number of inquiries made to Senior Services per program. The programs represented are a sampling and do not reflect all of the topics for which inquiries are made.

Senior Services Inquiries for Assistance Programs



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

II. Case Management

Every year the Department encounters several older residents who require detailed and time-consuming case management services. These older residents generally have no family, and are struggling to maintain their independence due to diminished capacity and lack of financial resources. They are referred to us either by a neighbor, physician, or another department in town. In the case of Mr. M, a seventy-six year old man who lived alone in his own home, he arrived in our office on a winter day because he had no heat. We were able to submit an emergency heating assistance application for him and return him to a warm home. Despite the fact that he worked part-time and had income from pensions and Social

Security, he gradually returned to us more frequently for help with bill paying and debt collection issues. Over time he came to trust the staff and we were able to provide additional services. When he was in a minor motor vehicle accident we began providing transportation, when it became difficult for him to prepare meals, he came to lunch at the center. When he was sick and confused about his medication, we communicated with his doctor's office. When it was clear that he could no longer effectively handle his finances, we assisted him in applying to probate court for a voluntary conservator who could take over his bills. Eventually Mr. M needed to sell his home and enter a residential care facility. Senior Services staff donated funds to outfit him with new clothes, shoes, and personal care items and settled him into his new home. In this case and several others, an older resident's inability to access services and assistance programs due to confusion, lack of education, illiteracy, or the inability to problem solve leaves them extremely vulnerable. Without families or friends to step in and help, Senior Services becomes the safety net that prevents or delays institutionalization of older residents.

In most cases senior residents only require a few meetings with staff in order to access programs and services. After a few office visits, complex medical insurance issues can be resolved, SNAP and other benefits such as the State of CT's Home Care for Elderly program can be obtained, food and fuel can be delivered, and the elder can continue safely at home. In these more frequently occurring cases significant staff time is still required, but once the programs are in place they generally only require annual review.

III. Recreational and Social Programs

The chart below provides actual attendance figures for all programs offered at Senior Services since fiscal year 2011. The programs are divided into general categories for ease of comparison. In FY' 15, sixteen (16) classes were cancelled due to snow which led to an estimated loss of 320 visits. Participants range in age from 46 to 93.

*From Vera at the summer
Picnic at Waterford Beach
Park- "You have given us so
many happy memories over the*

years"

Program Name	FY 11	FY 12	FY 13	FY 14	FY 15
Fitness					
Fitness is Ageless/Get up and Go	799	290	0	0	0
Flexibility and Balance	632	610	507	503	575
Functional Fitness				166	202
Healthy Stretch		304	543	463	356
Hearty Moves	1703	2178	2000	2200	1853
Hiking	68	95	81	93	37
L+M Fitness Program		650	0	0	0
Matter of Balance	128	0	0	49	40
Pace	473	610	699	589	475
Pickle Ball		139	101	208	365
Qi Gong					13
Strength Training I, II, III	3673	3929	3968	4094	3567
Tai Chi	633	494	382	402	165
Tap Dance	203	151	110	59	24
Trial Fitness Class Sessions			49	64	59
Yoga (Chair)	365	428	332	344	242
Zumba Gold		143	258	175	200
Enrichment Programs					
Art Show	11	47	0	22	9
Senior Singers	489	687	522	377	318
West African Drumming				144	71
Computer Classes	0	70	122	189	165
Craft Group	37	54	79	54	20
Brain Flex	187	202	133	197	157
Creative Writing	163	183	160	117	93
Quilting	528	640	432	584	549
Wreath Making	9	18	25	21	24
Special Enrichment Programs	106	188	342	232	188
Ukulele					96
Volunteer Work shifts			982	1170	1249
Volunteer Newsletter Assembly	105	77	93	100	88
Intergenerational Programs	102	134	127	84	83
Trips	497	326	368	337	292
Cruise Trip Informational Sessions	7	8	10	10	0
Get Out of the House Group	233	217	237	202	171
WSS	277	380	176	107	0
Evening Lecture Series	38	155	72	96	155
Triad Programs	155	47	86	0	234
Games and Cards					
Bingo	942	1024	1093	992	1098
Canasta	184	306	400	322	494
Casual Bridge	768	938	883	1028	502

Cribbage	194	174	126	156	310
Duplicate Bridge (Monday)	1607	1548	1603	1638	1541
Duplicate Bridge (Friday)	576	596	564	552	352
Pinochle Games	1412	1396	1968	2040	1960
Ping Pong					98
Pitch I,II,III	1176	1444	1421	985	1295
Mah Jongg	123	121	4	0	0
Billiards	350	450	412	294	315
Meals					
Lunch and Learn	0	60	0	0	0
TVCCA Meals on Wheels	13,341	10,528	11,243	10,562	11,968
TVCCA Community Café Meals	3,132	2,343	1,811	2,019	1,716
Lobby Café		1,439	2,053	2933	3159
Soups/Sandwiches	408	859	240	280	407
Special Meals	1170	959	1008	1014	922
ARC Cart/ Project Genesis				349	548
Human Services					
AARP Income Tax appointments			228	425	515
Benefit Check Up	14	7	0	4	3
Charitable Baskets/Outreach	8	23	22	71	15
Energy Assistance Applications	165	165	162	189	176
Home Visits	21	27	41	60	65
IND.SOC. SERVICE					
APPTS/MEDICARE OPEN ENROLLMENT/SNAP etc.	411	338	426	510	609
Living Will and Probate	51	26	52	23	35
Reach out -Twin Haven/Jordan Brook	89	0	0	0	17
Rent Rebate Applications	123	111	125	98	118
Alzheimer's Support	42	36	36	37	32
Blood Pressure Clinic	1199	900	654	520	557
Program Name	FY 11	FY 12	FY 13	FY 14	FY 15
Flu Shot/ Memory Screening	488	252	182	156	180
House numbers/smoke detectors		88	32	38	35
Low Vision Program	0	0	24	0	0
Nurse Wellness Clinic		63	61	74	59
Put Pain In Its Place					17
Transportation					
Minibus Fares	10094	10513	9071	8873	9001
Grant Transportation Fares	294	289	442	658	838
Grant Caregiver Miles	428	337	386	396	241
Total	50878	51433	50129	51112	51753

VI. Meals

The number of Meals on Wheels delivered to homebound residents increased by 1,406 over 2014, while the Community Café visits decreased by 300. This reduction does not represent a trend as café meal counts are growing in 2016. The lobby café draws regular visitors who meet to discuss news, sports, and other topics while enjoying a cup of coffee and a muffin. On Wednesdays these visitors are served by ARC students who are learning customer service and cashier skills. The students sell baked goods that are prepared at the ARC bakery and make coffee to order. All of these meal programs provide opportunities for the socialization and interaction that is essential to overall health.

VII. Other Projects

Local firehouses provided free smoke detector checks and battery replacement services for seniors in Town. With the support of the fire services that provide this vital service, fire-fighting volunteers visited thirty-five (35) residences to replace batteries.

This past year the Department staff worked with AARP tax preparation volunteers to host and schedule the income tax aide program. Five hundred and fifteen (515) appointments were coordinated by Senior Services staff for tax appointments in 2015.

The Department accepted nine (9) applications for housing rehab projects in FY'15. The \$700,000 Housing Rehab Loan program, funded through a State of CT Community Development Block Grant, has been completely expended. It allowed low to moderate income residents to repair and improve their homes with interest free loans. Since the program began in 2013, seventeen (17) repairs and/or improvement projects were completely finished. The projects included electrical wiring, window, siding, and driveway replacement, and new heating systems. The success of the program required the Finance Department and the Building Department to work with grant consultant, Lisa Low and Associates. Senior Services assisted with the application process and handled inquiries.

*What seniors and their families are saying about transportation-
"It is a lifesaver."*

Joanne M. says, "It is a pleasure to call the office because you people are so energetic and friendly and you make things work."

VIII. Transportation

Seventy-seven (77) first-time users registered for the transportation program in FY'15 with a total of one hundred and ninety-two (192) individuals actively using the service. The Senior Services bus continues to be a lifeline for residents who no longer drive or have limited themselves to daytime driving on local roads. The average age of the passengers is 77 with 65% of all the individuals using the service having a disability. Transportation is provided for medical appointments as well as recreational, nutritional, and wellness programs, helping residents maintain their independence and remain at home. The program helps alleviate the burden to adult children, friends, and neighbors who would need to take time off from work to provide transportation to physician appointments, shopping, banking, as well as recurring physical therapy and dialysis treatments for their loved one.

Despite cancelling the service on five days due to snow, the Senior Services transportation program provided nine thousand and one (9,001) fares last year. The number of medical

fares provided through the State Matching Grant Program for Elderly and Disabled also increased by one hundred and eighty (180), a total of eight hundred and thirty-eight (838).

For the tenth consecutive year, towns in Southeastern CT have collaborated on, submitted, and been awarded a grant application from CT DOT to provide medical transportation at times and in areas beyond the scope of the towns' regular transportation services. Bozrah, East Lyme, Griswold, Groton, New London, Waterford, Ledyard, Lisbon, N. Stonington, and Stonington applied for funding in FY'15 and were awarded \$294,541 to run the program in FY'16. Passengers are encouraged to use the mileage reimbursement portion of the grant, which reimburses caregivers who transport elderly and/or disabled friends or family members to medical appointments. The Eastern CT Transportation Consortium brokers the rides, processes the mileage reimbursement program, and bills the Town of Groton, which handles the finances.

IX. Volunteers

Eighty (80) volunteers made over one thousand three hundred and thirty-seven (1,337) visits to the center to run card groups, creative writing, Bingo, and quilting. Their efforts keep numerous programs running in the center at no cost to the seniors or the Town. Volunteers also work at the Community Center's reception desk greeting visitors and answering general questions, run the morning café program, assist at flu clinics, special events, process the department's newsletter for mailing, and generously step-in to assist in other areas when needed. The Community Café and Meals on Wheels programs continue to utilize volunteers who serve, wash dishes, and clean up from the noon meal, help package the Meals on Wheels, and assist with preparing and serving the special meals offered at the center.

X. Grants, Donations, and Fundraising

The Senior Services Department collaborated with other departments and agencies to obtain funding from outside sources.

Grant Program Applied for in FY '2015		Amount	Rec'd In
State of CT Matching Grant Program for Elderly and Disabled (Medical Transportation) Directors in East Lyme, Groton, and Waterford handle the entire application and payment process with the assistance of ECTC.	Collaborative grant application with Bozrah, East Lyme, Griswold, Groton, New London, Ledyard, Lisbon, North Stonington and Stonington,	\$294,541	FY'16
Waterford Education Fund Grant	N/A	\$ 750	FY'15
5310 a Grant from CT DOT application was submitted in 2015 and will be awarded in FY '17.		\$ 40,000	FY' 17
Applied for and awarded a grant in FY' 15 for ADA improvements, which included a field based study of Waterford Town Hall and its surrounding recreational areas.		\$ 1,000	FY'16
Applied for Wal Mart Community Grant for Fall Prevention.		\$ 500	FY'16
Total		\$ 336,791	

In addition to revenue generated through grants, Senior Services conducts limited fundraising activities. Through the efforts of the Historic Tile Mural Ad Hoc Committee and the Senior Services staff \$6,297.00 in tiles for the Community Center tile mural wall were sold in 2015. The hand sculpted and painted tiles will combine to create a mural that illustrates the history, nature, and culture of Waterford. Funds generated through tile sales are donor designated to support the Senior Services Endowment Fund or Phase II of the Community Playground Fund.

The annual appeal for donations sent to passengers who use the transportation service yielded \$ 1,865 this year. These funds were used to offset the cost of fuel for the transportation program. Seniors who use this service continually express their gratitude to the town and the department in notes and letters sent along with their donations.

XI. Community Collaboration

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

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

XII. Fair Housing and ADA Activities

The duties and responsibilities of the ADA Coordinator, the Title VI Coordinator, and Fair Housing Officer for the Town of Waterford fall under the purview of the Senior Services Department. The Senior Center Director serves in all of these capacities. This past year the director completed three of the six required trainings for ADA certification. She coordinated ADA trainings for Waterford staff from all departments, and created ADA informational binders that were distributed to all town departments. Building surveys and the Town's transition plan reflecting the 2010 changes to the ADA are ongoing.

XIII. Long Range Goals

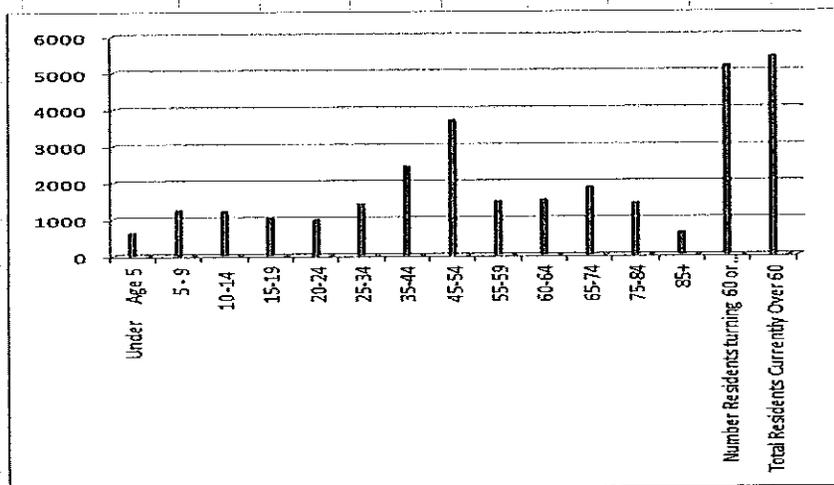
- To encourage the town to continue to consider applications from developers who are proposing housing sites for elderly and disabled residents. Currently the waiting lists at the existing sites are two to three years long. Older residents who are outliving their assets and their ability to maintain a home are anxious to remain in Waterford in affordable housing.
- To continue the work that began this year when First Selectman Dan Steward approved the establishment of an ADA workgroup. The group, comprised of several department heads and staff members, is working to establish a comprehensive plan to make all buildings, parks, and fields as well as programs, services, and activities readily accessible and usable by individuals with disabilities. Using the survey results from the ADA Field Based Training Day at Waterford Town Hall combined with surveys from other buildings, parks, and recreational areas the workgroup will focus on making

improvements to entrances, pathways, toilet rooms, etc. and increasing access to Waterford Beach. These projects will be included in a multi-phase capital improvement plan request for 2017-2021. I am confident that with the assistance and support of the ADA workgroup and members of essential boards and commissions, we are well on our way to providing programs, activities, and services that are accessible to all.

- To find innovative ways to increase revenues and keep budget costs down.
- To provide supportive services for individuals unable to meet their living expenses.
- To offer age-appropriate programming related to fitness and wellness, as well as life enrichment programs that maximize independence, promote wellness, and maintain an exceptional quality of life for Waterford's oldest residents.
- To prepare for the escalating population of older Waterford residents. Currently older residents represent 28% of the town's population. Statistics from the U.S. Census Bureau indicate that over five thousand (5,000) Waterford residents will turn 60 in the next fifteen years. To prepare to serve those residents, adjustments to department staffing levels and/or re-assignment of some duties and responsibilities must be considered.

Town of Waterford Total Population 19,508
2009-2013 American Community Survey 5 Year Estimate
Source: US Census FactFinder

Under Age 5	5-9	10-14	15-19	20-24	25-34	35-44	45-54	55-59	60-64	65-74	75-84	85+	Number Residents turning 60 or older by 2030	Total Residents Currently Over 60
626	1247	1211	1027	977	1402	2445	3696	1470	1510	1862	1428	607	5166	5407
3.20%	6.40%	6.20%	5.30%	5%	7.20%	12.50%	18.90%	7.50%	7.70%	9.50%	7.30%	3.10%	26.40%	28%



- To maintain continuity and to foster trusting relationships between senior residents and the town, Senior Services should remain as the single point of access to link older Waterford residents to appropriate programs and services. Seniors in Waterford have relied on and requested individualized assistance from this department for over thirty years and the demand for these services will only increase in the next ten years. With guidance and direction from the experienced and knowledgeable Senior Citizens Commission members, the department will be prepared to meet the needs of the next generation of older residents.

Respectfully Submitted,

Sally B. Ritchie
Senior Services Director

Town of Waterford Shellfish Commission
Annual Report –2015 Recreational Shell fishing Season

This season the Waterford Shellfish Commission maintained Areas A, C and G. Recreational shell fishing permits were sold at the Town Hall, Hillyer's Bait and Tackle and Riverside Grocery throughout the recreational shell fishing season. Permits were sold on a daily, weekly, monthly and seasonal rate to adapt to the needs of the public. Permit fees are structured to accommodate senior citizens, residents and non-residents of the Town of Waterford. Permits are available for purchase between the dates of April 1st through December 31st. The recreational areas are closed during the months of January, February and March. This year the Waterford Shellfish Commission kept the permit prices the same as last year's prices and did not implement any increases. We continue to maintain and oversee two commercial shell fishing leases in the Waterford waters.

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

The Commission continues to patrol Jordan Cove utilizing the Wardens of WELSCO (Waterford/East Lyme Shellfish Commission) as well as the services of the members of the Waterford Shellfish Commission. The recreational shell fishing areas are closed during the months of January, February and March and during this time the commercial areas are sampled at the expense of the individuals leasing the areas.

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

Future Goals

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

Respectfully Submitted by:

Douglas Lawson,
Chairman of the Waterford Shellfish Commission.



Waterford Utility Commission 2015 Annual Report

Introduction

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

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

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

This year we will continue the implementation of the comprehensive rehabilitation and retrofitting program for our wastewater infrastructure, following the 15-year capital improvements plan was developed eight years ago, and intended to insure that this infrastructure serves future generations. The Utility Commission, together with our engineering consultant, and the Director of Finance revises this plan on a continuous basis.

Operational Staffing

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

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

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

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

The wastewater infrastructure maintenance staff is the group responsible for the reliable and efficient operation of approximately 145 miles of sewers and force mains, twenty-eight (28) wastewater pump stations, over 3,500 manholes, and about 135 residential grinder pumps. This highly technical, knowledgeable, and dedicated group is available 24/7 to address any problem or any customer related issue that may occur. Besides their normal responsibilities, this group has been instrumental in providing data and assisting our consultant in identifying the needs and weaknesses of our wastewater infrastructure during the development and updating of a comprehensive rehab and retrofitting plan.

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

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

Planning, Design and Construction

2015 Planning Activities

- Continuous Implementation of the Capital Improvements Program – this entails the continuous revision and updating of the water and wastewater capital improvements program to reflect the needs of our community and to pursue the goals and responsibilities of the Utility Commission. This includes: the planning/design of necessary improvements and rehab of the Harvey Avenue wastewater pumping station (an appropriation of \$893,000 was already approved by the Town), the partial upgrade/rehab of the Cross Road wastewater PS (\$491,000 funding request on FY16 CIP), and the upgrade of the wastewater telemetry/SCADA (\$425,000 funding designations).

We also continue with the investigation of I/I sources, the planning of necessary improvements and funding strategies for the remaining pump stations, and the recommended implementation of flow monitoring devices at those areas in Town where wastewater flows from Waterford to New London and New London to Waterford. The utilization of the CCTV equipment for the inspection and evaluation of our sewers is providing valuable information on the condition of our sewers and the areas that need to be prioritized for I/I control and continuous maintenance. To that effect, and in order to accelerate the program, the Utility Commission is pursuing a permit from CTDEEP for the construction of a temporary grit storage facility at the old landfill. This permit is at the final stage at CTDEEP for approval. This will be a unique [first] type of local facility in the State of Connecticut.

- On the water side, we are planning for the replacement of water pipes at the Pleasure Beach area. This program was initiated about eight years ago. Due to the poor quality of the pipe used at the area a significant number pipe failures have been identified through the years. In order to have a reliable water system at the area, a program intended for the replacement of pipes was developed about seven years ago. This year we completed the design phase and we are moving into the implementation phase. However, due to funding limitations we need to revise our priorities regarding improvements and rehab of our water infrastructure. A funding request of \$175,000 and \$400,000 for FY18 and FY19, respectively, was included on the FY16 CIP.

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

The Fargo Road water tank was inspected by Lenard Engineering and its rehab (minor structural work, and the coating of the tank) is in the planning/design stages. Funding of \$400,000 was requested under FY 16 CIP for this work. Although not approved on the FY16 CIP, it will be requested again on FY17 CIP.

2015 Design Activities

- *Water*

Comprehensive Water System Improvement Program and FY15 Year Budget Estimate

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

- *Wastewater*

The towns of Waterford, East Lyme, and the City of New London through their respective WPCAs staff worked together with the consultant [AECOM] and finalized the study intended to establish the actual treatment capacity of the wastewater treatment plant and other improvements as necessary. The firm of Wright-Pierce Engineering was retained to conduct a peer review of AECOM's study, intended to further explore the possibility of a revised re-rating of the WWTF. It appears, however, that at this time CTDEEP will not be re-rating the WWTP at a higher capacity to treat wastewater beyond 10 MGD.

Sewer System Rehabilitation Program

The Utility Commission developed [and updates as necessary] an ambitious and aggressive plan to retrofit and rehabilitate our wastewater infrastructure and operations. The areas to be addressed are: retrofitting and rehabilitation of our pumping stations (including odour control and SCADA), minimize the inflow and infiltration of groundwater and stormwater into our wastewater collection system, and prepare the department to be able to meet the requirements of the upcoming CMOM program.

To date, we have conducted evaluations within the Pleasure Beach area, we have inspected over 26,000 linear feet of sewer main via closed circuit video. We have performed house to house inspections within the sewer shed and conducted smoke testing to locate improper connections to the sewer system. This program was followed with the evaluation and design, and this past year, for the rehab and I/I mitigation on that infrastructure constructed on sewer Contract #11&23A.

With the acquisition of CCTV equipment, this program will be performed and controlled as the needs and priorities arrive.

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

At the Office-

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

2015 Construction Activities

Buildings Maintenance

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

Rehab of deteriorated manholes and I/I through sewer pipes

As part of I/I mitigation our staff continues the planning and repairing of cross country manholes, and with the help of a private contractor, various sections of pipes exhibiting I/I.

Wastewater Pumping Stations

The rehab of the Bolles Court PS rehab (generator replacement and other electro-mechanical components) was completed. Contract price was \$912,200 for construction and \$44,600 for contract administration and construction quality control. Project completed within budget and appropriation.

Sewer Lines

New construction or emergency repairs to sewer lines.

Water Pumping (Booster) Stations

The rehab of the Industrial Drive and the Dayton Place water pumping (booster) stations was completed at a construction contract cost of \$896,500. Lombardi Construction, LLC is the contractor. The rehab of these stations was necessary in order to provide safe and reliable drinking water to the high pressure zone which mainly encompasses the service area north of the Hartford Tpke. New pumps, generators, controls, and telemetry (SCADA) are some of the new major components were put in place.

Water Lines

Due to the need to maintain water quality, system reliability, and fire fighting capabilities, together (cost-sharing) with the City of New London, the UC completed the construction of the replacement of the 8-inch water main that connects the Ridgewood Park area with the NL Ocean Beach area. The pipe replaced was broken and was not in service. The fact that this pipe was out of service induced the deterioration of water quality and fire fighting capabilities. The pipe was replaced with a new ductile iron pipe with the appropriate insulation. Cost of project - \$192,000.

Operating Budget(s) (2014-15)

The administration, clerical, and the operation and maintenance of the sewerage system are 100% funded through sewer use fees (Enterprise Fund). The wastewater (enterprise) operating expenditure for 2013-14 was \$3,073,573.

Revenues/Expenditures**Assessments Revenues (FY 14-15)**

In FY 14-15 the Utility Commission collected:

- \$1,106 in water assessments, and
- \$453 in sewer assessments
- \$6,650 in New London Cost Sharing – Peninsular Dr. water main repair

These collections were forwarded to the General Fund.

The UC also collected:

- \$3,749,492 in sewer user charges (enterprise fund), and \$47,580 from East Lyme for the use and depreciation of the Waterford wastewater infrastructure, which went to the Enterprise Fund and the EL/Waterford depreciation fund.
- The UC also collected \$29,105 from connection fees which went into the Sewer Development and Maintenance Fund
- The UC also collected \$57,531 in rental fees which went into the Water Fund.

Expenditures (FY 14-15)

- General Fund expenditures were \$0
- Expenditures from the Enterprise Fund were \$3,221,062
- Expenditures from the Sewer Development and Maintenance Fund were \$510,046
- Expenditures from the Water Fund were \$58,579
- Expenditures from the Capital and Non Recurring Fund were \$759,754
- Expenditures from the Capital Improvements Fund were \$19,292

FY 2016 Activities

At the beginning of FY 16 we were faced with the emergency repair of a 30-foot repair to the Blue Hills pump station force main at a cost of \$100,000. This repair was funded through the Sewer Development and Maintenance Fund. It is our intention to conduct further studies to determine the cause of the structural failure of the pipe.

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

- The evaluation and recommendations for the replacement of the Weimes Rd. and Marilyn Rd. pumping stations (pneumatic ejectors).
- The implementation of a new, fully operational, and reliable SCADA (telemetry) system for our wastewater pumping stations, together with the implementation of an efficient Assets Management Program.
- The evaluation of the Harvey Ave. PS force main failure.
- The evaluation of the impact that wastewater from Old Lyme would have on our conveyance system.
- The rehabilitation of the Harvey Ave. Pumping station.
- The compliance with the Waterford/CT Dept. of Health Memorandum of Understanding (MOU).

Operations and Maintenance

The Utility Commission's operations, maintenance, and office staff is currently responsible for the reliable and safe operation of 28 pump stations, 145 miles of sewers, over 135 grinder pumps; and for the reliable and "top notch" customer service to about 6,970 customers. The maintenance staff operates on a **mission critical "around the clock"** mode and stand-by status. The construction noted above, and the on-going implementation of a comprehensive evaluation and retrofitting of our infrastructure, the Utility Commission maintenance staff will realize an increase in physical operational facilities.

Mission

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

These efforts include:

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

- Aggressive maintenance, rehabilitation and retrofitting program for our wastewater infrastructure for the enjoyment of future generations.

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

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

It is important to note that during this past year the region was affected by major weather events. These events caused the loss of power at many locations. The backbone of our sewer collection system is the network of pump stations located throughout the town. These major pump stations together with about 150 individual grinder pumps are dependent on commercial power during their normal functions. Our staff diligently made sure that during those events our pump and individual stations were energized to provide service 24/7. Our dedicated field staff performed their duties flawless and there was no need to by-pass waster flows. None of our customers experienced sewage backflows into their property during these events.

UTILITY COMMISSION MEMBERS:

Peter M. Green, Chairman
Raymond Valentini

Ken Kirkman
Rodney Pinkham

Stephen Negri

Staff

Bartelli, James
Blount, Debbie
Burke, David
Clark, Peter
(vacant)
Gordy, James
Jones, Janice
Lathrop, Fred
Machinski, Edward
Medbery, Philip
Rowe, Dean
Sexton, Scott
Soto, Neftali
Vose, Richard
Wilcox, Kay

Assistant Director
Accts. Receivable Clerk
Maintainer III
Maintenance Operator
Survey Division Chief (to be filled with a Maint. II)
Maintenance Operator
Secretary/Clerk
Survey Party Chief
Assistant Construction Inspector
Lead Maintenance Operator
Maintainer II
Maintainer II
Chief Engineer (Director)
Foreman
Office Coordinator

On behalf of the Waterford Utility Commission,
Respectfully submitted,

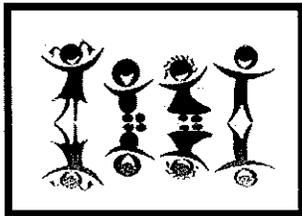


Neftali Soto, P.E.
Chief Engineer



Town of Waterford Youth Services Annual Report FY15

In FY15, Waterford Youth Services devoted itself to providing a seamless delivery of quality care services to children and their families. We placed an emphasis on recognizing the individual needs of each and every child as well as, inspiring the development of caring and responsible young people. We committed ourselves to providing opportunities for personal growth and boosting the self-confidence of youth. This past year, more than ever, we engaged with parents and caregivers to provide support so that the social conditions in their lives were amenable to personal growth, sustaining secure home lives, and achieving success.



Programs

“He got me through. He never left me in all those years. I knew he’d be in the cafeteria waiting for me every week.”

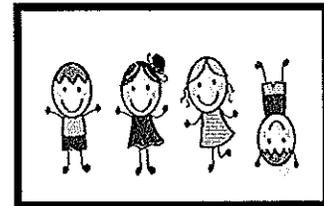
-Mentee talking about his mentor

In FY 15, we dedicated ourselves to meeting the program needs of all ages. Our programs touched the lives of many residents. We developed year-round programs that covered a variety of subject areas and placed a significant focus on bringing young people together to break down barriers that sometimes lead to feelings of isolation and loneliness. We implemented community service programs and capacity-building programs for students that inspired dreams and further developed civic responsibility. Waterford’s children volunteered **2,894** hours through Youth Services to support their neighbors in need. Not only did their civic projects foster greater empathy, but they helped them learn how young people can help solve societal problems. Afterschool programs continued to prosper. We offered **35** program opportunities that encouraged young people to interact with each other and develop social skills. All of our afterschool programs had full registrations (typically limited to 25) with waiting lists of 5-15 children for each program. While all of our programs were very popular, 2 programs stood out as “kid-hits;” Fuzzy and Furry Friends and Camp D.A.S.H. (Daily Activities for Summer Happiness). Fuzzy and Furry Friends is considered to be one of our most successful afterschool programs in program history. The program has attracted over **300** children since its inception in 2013. Our trademark program Camp D.A.S.H. reached new heights this past summer by attracting a record number of children. The camp welcomed **170** children each week with waiting lists of young people eager to join. The demand for this program exceeded expectations.

Camp D.A.S.H. offered career training opportunities to **165** teens who, at the end of summer, received the highest scores on satisfaction surveys completed by campers, parents, and caregivers. In 2016, the camp plans to introduce a new component, "Upper Deck," that specifically caters to the interests of older campers who are either entering or currently enrolled in middle school. The development of this new component is currently underway and promises to be unlike anything in our area with regards to a municipal camp offering. In FY16 Camp D.A.S.H. will be triple-tiered with components that meet the developmental, social, and recreational needs of children in pre-kindergarten – 1st grade ("Starboard"), 2rd – 5th grade ("On Deck"), and 6-7th grade ("Upper Deck"). Our school mentoring program, a partnership program with Dominion, continued to touch the lives of students from elementary to high school. In many cases the mentors have followed their mentees throughout their school years and during the turning points of their lives. In FY15 one of our mentors accompanied his mentee to graduation day at Waterford High School. It was a mentor / mentee friendship that began in elementary school and culminated on the turf field at Waterford High School. Their friendship had an incredibly profound impact on how the mentee persevered through day to day challenges and extraordinary personal losses. The young man's graduation day was a moment of great personal joy and accomplishment for both the mentee and his mentor. 2 community events, Family Feud and Family Day at Harkness, attracted sizable crowds and placed an emphasis how unified Waterford is in its involvement with residents of all ages. In a final recap on programs: **2,929** children between the ages of birth -18 engaged in a Youth Services' activity.

"We want to thank Andy for everything he did to give us our son back. We were lost. He was lost. Now we have hope. It was sad and hard when we said goodbye to Andy."

- From a note on satisfaction survey for counseling regarding Andrew Staunton, Contract Clinician



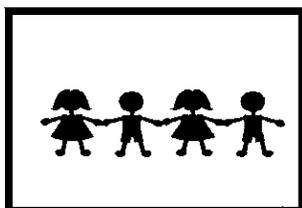
Mental Health Services & W.A.D.E. Waterford's Alcohol & Drug Education Coalition

Mental health services continued to rise in FY15. Requests for counseling, case management, and psycho-educational groups maintained a steady upward pace with considerable spikes at various points of the year. While the department's mission has always been deep-rooted in prevention, mental health services have centered on intervention. Again this year we aimed to promote optimum mental and emotional health for individuals and families dealing with problems. This past year we had **801** inquiries for mental health services. We offered assessments, treatment planning, brief and solution – focused therapy, substance abuse treatment, psycho-educational / prevention groups, and crisis intervention. Our "rapid response" commitment to consumers led us to respond to requests for help within 24 hours of an inquiry. Not only did we respond immediately to all requests for services, but we effectively triaged cases based on the severity of problems to make sure that children in crisis were seen by a clinician promptly and without wait. Case management services were provided to **489** households. We collaborated with multiple public systems to effectively plan for children and

families in need of mental health services. We dedicated ourselves to building strong partnerships with schools, police, the juvenile justice system, child welfare organizations, and other care providers. With the goal of further developing an array of comprehensive community-based services, we were guided in our efforts by a system of care philosophy that emphasized partnerships with families and building on the individual strengths of each child that came to us for help. The department's Juvenile Review Board (JRB) diverted **46** juvenile offenders from the formal juvenile justice system. Members of the JRB, comprised of school administrators, law enforcement, and community representatives, committed themselves to offering these young people with meaningful alternatives to court. The W.A.D.E. Coalition, with funding from the Local Prevention Council, implemented an underage drinking prevention campaign which encouraged parents, caregivers, residents, and local businesses to talk to young people about the dangers of alcohol. The coalition also implemented efforts to increase awareness about heroin and other highly addictive drugs.

"Thank you for helping us find a home and getting us out of the shelter. It was the best day of our lives."

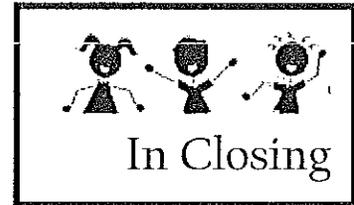
-From a thank you note sent from a mother who spent time in a homeless shelter with her child after the loss of housing in Waterford



Human Services & Holiday Programs

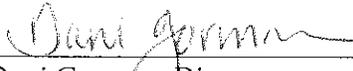
While in all program and service areas we experienced growth, no area grew as dramatically as requests for help with human services / social services. In FY15 we provided social services' case management to residents of all ages (up to 60 /65). We helped residents struggling with poverty, food insecurity, hunger, lack of work, no heat, electric shut-offs, housing matters, medical needs, health insurance, and addictions. We worked collaboratively with other state agencies, the police, senior services, schools, and the First Selectman's Office to provide Waterford's needy with support, guidance, and assistance. In 2015 we found that residents not only faced more unemployment and lower household assets, but they lacked food, especially adequate and nutritious food. We case managed **482** cases in which residents experienced food insecurity year-round. We assisted them in obtaining food, applying for the federal government's Supplemental Nutrition Assistance Program (SNAP), and qualifying for school lunch programs. During the holidays, we provided nearly **280** food baskets at Thanksgiving and Christmas. **510** children received holiday gifts and food from **419** donor groups that represented residents, civic groups, faith-based organizations, businesses, town employees, schools, and students. **142** households turned to us for helping with housing matters. They faced the threat of evictions / foreclosures due to a lack of money to pay a rent or mortgage. Additionally, **198** residents sought help with electric shut off notices and / or no heat. **770** hours were spent on case managing food insecurity, eviction / foreclosure prevention, electric

shut-offs, and no heat calls. 139 residents were helped with obtaining or re-instating healthcare. Even though we often read about a rebound of the nation's economy, it has remained very difficult for so many, even in Waterford, to make ends meet financially. The economy has not rebounded for most people. While municipally administered social services were dissolved in many cities and towns almost two decades ago, it should be noted that many departments, similar to Youth Services, have stepped forward to provide residents with a social safety net in obtaining human services. As a municipality we have provided these residents with the fundamental security for everyday living. In moving forward, we will continue to do the same.



FY15 defined itself as year of helping residents obtain emotionally and financially healthy lives. We worked very hard to help children and all residents reach their full potential and we re-committed ourselves to providing quality programs and optimal mental health services that were accessible and esteemed. The Youth Services Advisory Committee and staff recognizes that town leaders and elected officials have repeatedly reaffirmed their support for any efforts that safeguard the welfare of Waterford's children, families, and all residents. It is without question that this support has permitted Waterford to distinguish itself as community that is invested and involved in its children and the well-being of all residents.

Respectfully submitted,



Dani Gorman, Director
Youth Services



Jody Nazarchyk, Chairwoman
Youth Services Adivosry Committee



ZONING BOARD OF APPEALS

2014-2015 ANNUAL REPORT

The Zoning Board of Appeals held 7 regular meetings during the 2014/15 Fiscal Year which included public hearings for 9 applications. Eight residential applications and one commercial were approved with conditions.

The Zoning Board of Appeals received \$3,200 in application fees compared to \$525 fees collected in FY 2013/14. The increase is due to the fee increase which went into effect July 8th, 2014. Expenditures amounted to \$2,892, in which, \$2,616 was associated with public hearing advertisements. Application fees are applied to the general fund which helps defray the cost of postage and advertising as required by law.

Commission Members

Members

Joshua Friedman, Chairman
Francisco Ribas, Vice-Chairman, resigned 05/05/15
Cathy Newlin, Secretary
Barbara Panciera
Peter Bendfeldt

Alternate Members

Joseph Filippetti
Thomas Malley Jr.
Elizabeth Yother

Staff

Thomas Lane, Zoning Enforcement Officer
Dennis G. Goderre AICP Planning Director, resigned 4/15
Mark Wujtewicz, Planner
Carol Libby, Recording Secretary

Appendix A

Town of Waterford, Connecticut



Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2015

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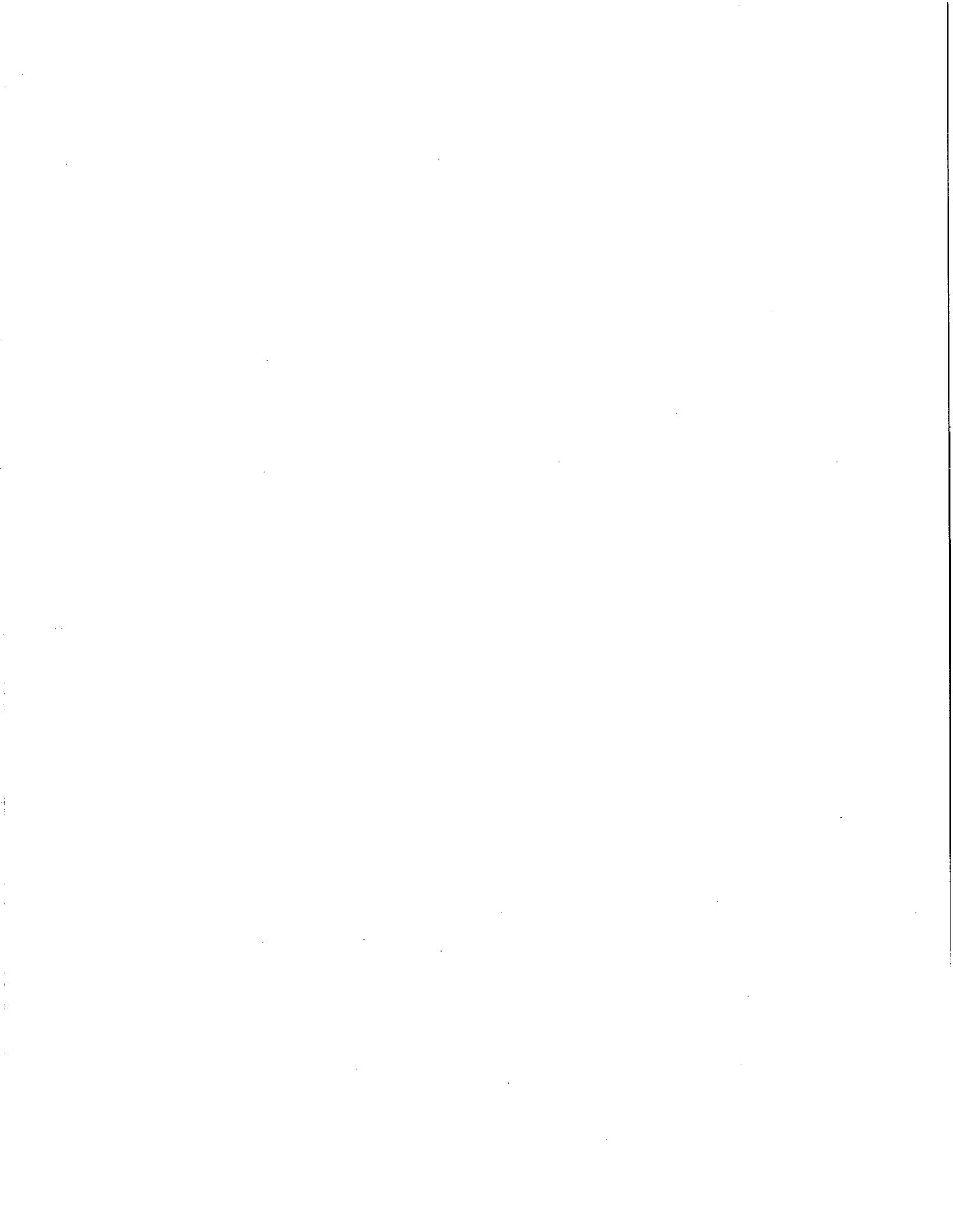
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Introductory Section





December 29, 2015

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, 2015.

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.

RSM US LLP, Certified Public Accountants, have issued an unmodified opinion on the Town of Waterford financial statements for the year ended June 30, 2015. The independent auditors' report is located at the front of the financial section of this report.

Management Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The Town of Waterford separated from the City of New London, the neighboring urban seaport, a century and a half after European settlers arrived. Waterford was incorporated in 1801. Covering an area of 33.2 square miles, the Town is located in the southeastern region of the state. Waterford is bordered by the Towns of East Lyme to the west, New London, Groton and Ledyard to the east, and Montville to the north. It borders Long Island Sound to the south.

The Town has a Selectmen/Board of Finance/Representative Town Meeting form of government. The Representative Town Meeting exercises the legislative authority of the Town. The Board of Selectmen is composed of three members who are elected at large for four-year terms. The Representative Town Meeting is elected for two-year terms. The First Selectman is the head of the administrative branch of the Town Government and is responsible to the Representative Town Meeting for the administration of all affairs relating to the Town.

The Town of Waterford provides a full range of services, including police and fire protection; the construction and maintenance of highways, streets and other infrastructure; municipal solid waste and recycling collection; recreational and cultural activities. Municipal water and sewer services, the Town's one business-type activity, are provided through the Town's Utility Commission.

By Charter, the Representative Town Meeting must hold its Town Budget Meeting no later than the first Monday in May each year. If, within fifteen days of the budget adoption no referendum is called, the budget is considered approved. The annual budget serves as the foundation for Town of Waterford financial planning and control. The budget is prepared by Department/Agency at an object level. With the exception of the Police, Recreation and Parks, Senior Services, Utility and Planning and Zoning Commissions, Board of Finance, Board of Education, Board of Assessment Appeals, Zoning Board of Appeals, Building Board of Appeals, Economic Development Commission, Flood & Erosion Control Board, Conservation Commission, Retirement Commission, Harbor Management Commission and Ethics Commission, all other Town Boards, Commissions or agencies report to the Board of Selectmen. The Board of Selectmen, however, reviews and recommends to the Board of Finance the level of appropriation for all municipal budgets with the exception of the Board of Education. All cognizant agencies have the authority to transfer within series any of the budgeted appropriations under their control. Transfers out of series, however, require special approval from the Board of Finance.

Local Economy

Waterford is unique in that its major taxpayer is a nuclear power facility. However, numerous, large retail sales outlets, a production/software development company, several assisted care facilities and numerous financial institutions provide a good mix to tax base diversification.

Because of its diversified tax base and location with immediate access to Routes 1, 95, 395 and 85, all major Connecticut arteries, Waterford's unemployment rate remains below the state average. Coming off of a fourteen-year high in 2011 of 8.6%, down this year to 4.7%, it is below the State's average of 5.4%, and below the National average of 5.3%. Due to deregulation of Dominion Nuclear of Connecticut, a nuclear power facility, the October 1, 2000 Grand List was adjusted mid-year to reflect the valuation change, the result of which amounted to a forty (40%) percent reduction in Grand List value. The tax revenue loss associated with the deregulated value of the facility has been mitigated by a utility systems benefit subsidy which incrementally declined by ten (10%) percent annually. This began in 2003. In FY2011 the Town was at a ten (10%) percent reimbursement subsidy and carried a mill rate of 18.04 in FY2012 the subsidy ended. The Town has successfully absorbed the tax revenue loss due to deregulation. In FY15 the Town's mill rate was 24.80 mills, which was consistent with, and for the most part, below other Town's in the Norwich-New London labor market area.

After five years of litigation, at fiscal year-end 2008, the tax appeal of Dominion Nuclear Connecticut, Inc. was settled resulting in a replenishment of fund balance in the amount of \$9,250,000 to bring it to the \$19.4 million level in that year, slightly higher than the \$19 million at the fiscal year end 2003 prior to the valuation appeal. In FY09, the Representative Town Meeting took an action to transfer \$12 million of fund balance to capital to be used to reduce the bonding requirements on the school's aggressive capital program. Despite the economic downturn, fund balances had been sustained at a much higher level than the area average to allow us to apply them towards maintaining our capital assets over the ten-year period when mill rate increases were required to offset the revenue loss associated with the Dominion deregulation. This long-range approach to budgeting has resulted in the ability to absorb a \$21.8 million dollar revenue loss over a ten-year period at a mill rate level equal to or below that of our neighboring southeastern Connecticut municipalities.

Long Term Financial Planning

In 1998 the Representative Town Meeting formed its Long Range Fiscal Planning Committee. The RTM at the recommendation of this committee commissioned the Government Consulting Group to develop a report and make recommendations on containing tax increases in light of the reduced revenue base affected by utility deregulation. The RTM Committee was disbanded after the Representative Town Meeting accepted the Government Consulting Groups report. In FY01 the Board of Finance appointed an Ad Hoc Long-Range Budget Planning Committee to analyze the impact of the annual tax revenue loss due to the Dominion deregulation and to provide guidance in developing budgets that would sustain a consistent level of service with a declining revenue base over the ten-year period. This proactive

approach to long-range operational budget planning, combined with multi-year capital planning, has become an effective budgetary management tool. Despite the fact that the Town has successfully absorbed the impact to its tax base due to deregulation, the Long-Range Budget Planning Committee remains active.

The Town implemented a Fleet Management Program that served as the basis for sizing the fleet and provided a long-range approach to managing and budgeting a fleet valued in excess of \$13 million. This program allowed 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. Over the period of FY10 and into FY11, the Board of Finance commissioned a fleet sizing and utilization study, the results of which slightly downsized the fleet due to under-utilization of rolling stock and offered in-sight into areas of fleet maintenance, fueling distribution points, and vehicle safety and performance checks that is expected to result in significant cost savings into the future.

Major Initiatives

In FY11, the Town saw the substantial completion of construction on the Oswegatchie Elementary School project that began in FY07. The project consisted of a full demolition of the existing structure and construction of a new 71,100 sq. ft. facility. This project estimated to cost \$27,755,268 was completed at a cost of \$26,450,857 or \$1,304,411 under-budget. The Town issued a \$14 million bond in August of 2011. Additional bonding of \$720,425 took place in March of 2014. The balance of the funding will come from grants and municipal appropriations of capital reserves designated for this purpose.

In June of 2007, the Representative Town Meeting approved an appropriation of \$28,890,015 to demolish and build a new Great Neck Elementary School. Construction began in January of 2009. The project was substantially completed in early fiscal year 2011 at a cost of \$25,994,798 or \$2,895,217 under budget. In March of 2012 the Town bonded \$15,640,000 on this project. Additional bonding of \$658,030 took place in March of 2014. The balance of the funding will come from grants and municipal appropriations of capital reserves designated for this purpose. The conclusion of this project officially completes the Town's conversion from five to three elementary schools.

In June of 2009, The Representative Town Meeting approved an appropriation of \$67,890,787 for the design and construction of a renovated/expanded Waterford High School that will result in a 235,700 sq. ft. building and secondary access road to the facility. The project has been funded through grants, municipal appropriations and bonding. In March of 2013 the Town bonded \$33,750,000 for this project. Another bond issue of \$15,930,000 took place in March of 2014 to wrap up funding for all of the school projects. Of this funding \$13,700,000 was specifically for the Waterford High School. The balance of the funding will come from grants and/or municipal appropriations of capital reserves.

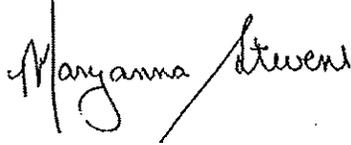
In FY04 the Town consolidated the Information Technology functions of both General Government and the Board of Education by entering into a joint venture for Information Technology oversight and management. This effort was made to reduce redundancies between the educational and governmental administrative functions and to provide broader coverage to both entities without increasing costs. Through its Information Technology Committee, a long-range strategic plan is in place to sustain these valuable assets and annually equalize the level of budget required to fund them. Similarly, In FY10, the Human Resources function of the Board of Education was consolidated with the Town's and placed under the direction of a single Human Resources Director. This move continues the Town's desire to eliminate redundancies between the departments.

The Town implemented single-stream recycling in March of 2011. After three full years of operation, the program has provided an increase to the revenue stream from sale of recyclables and a decrease to the volume of solid waste handling. The automated process has helped mitigate workers compensation claims associated with repetitive motion and lifting.

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 Daniel Steward, Superintendent of Schools Thomas W. Giard III 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,

A handwritten signature in cursive script that reads "Maryanna Stevens". The signature is written in black ink and is positioned above the printed name.

Maryanna Stevens, CPA
Director of Finance

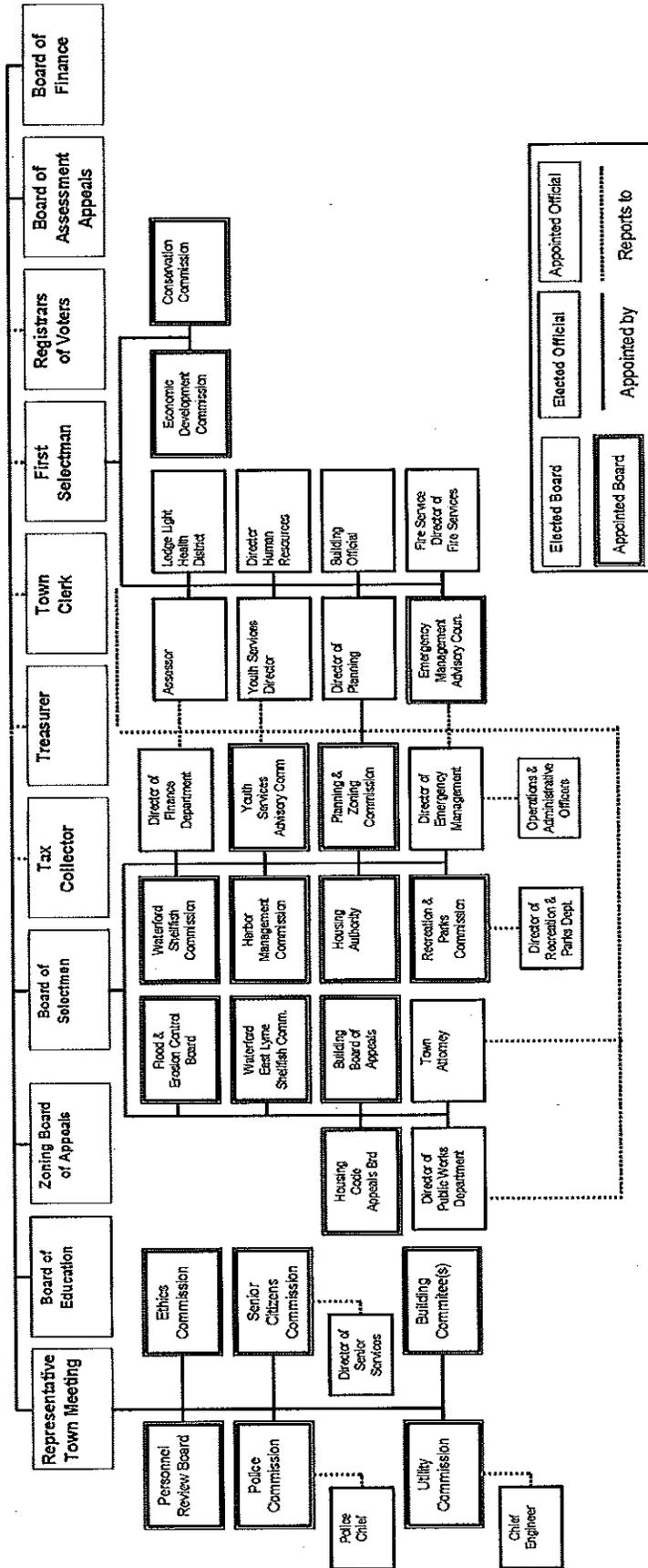
Town of Waterford, Connecticut

**Principal Town Officials
As of June 30, 2015**

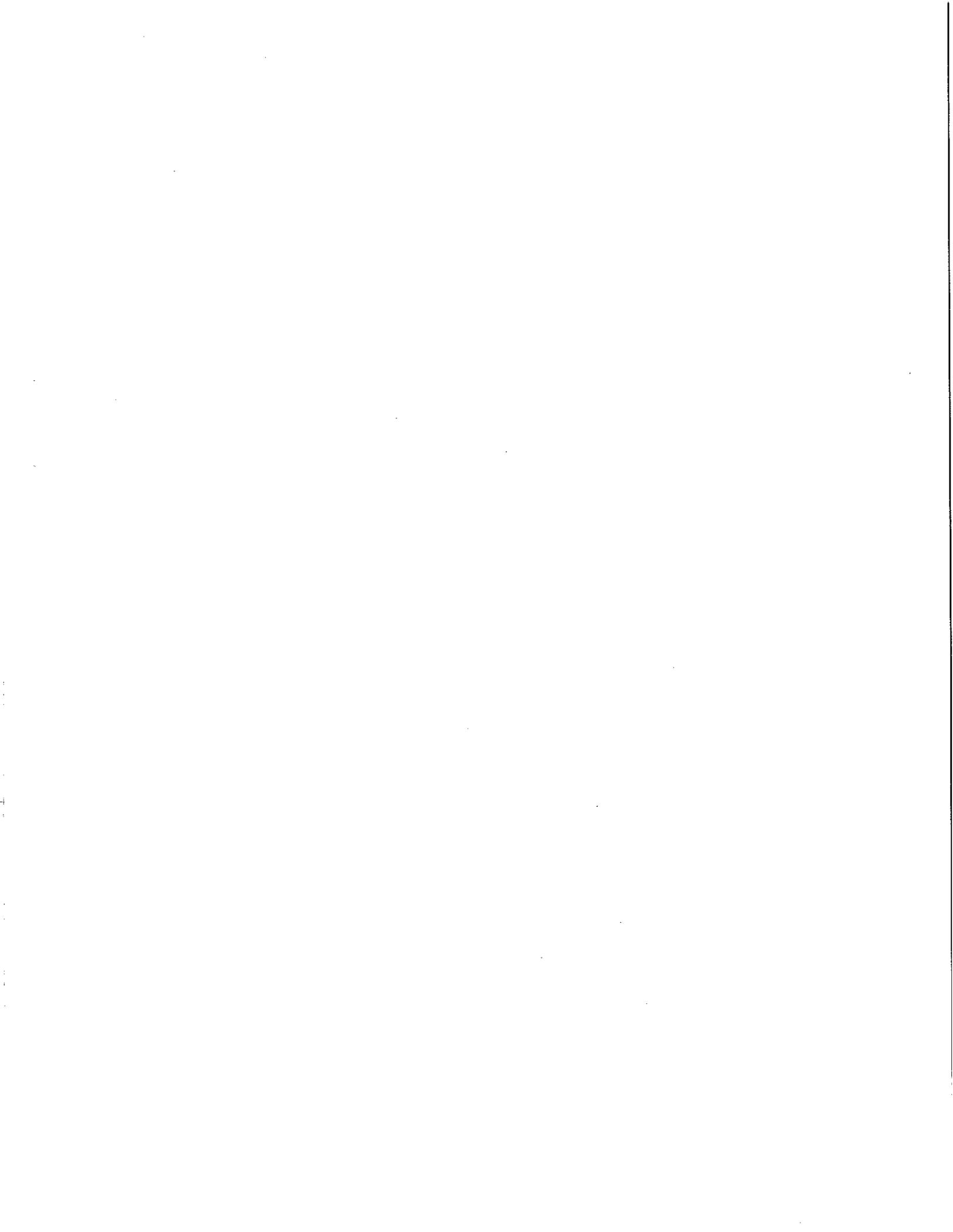
Daniel M. Steward
Jerome R. Belair
Maryanna Stevens
Bernard Pisacich
Vacant
Kristin Zawacki
Brett Mahoney
Neftali Soto
Alan Wilensky
Michael Bekech
Brian Flaherty
Sally Ritchie
Robert Nye
Daniela Gorman
Frank Hoagland
Roslyn Rubenstein
Bruce A. Miller
Joyce Sauchuk

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

ORGANIZATIONAL CHART TOWN OF WATERFORD GENERAL GOVERNMENT



Financial Section





RSM US LLP

Independent Auditor's Report

To the Board of Finance
Town of Waterford, Connecticut

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the Town of Waterford, Connecticut (the "Town"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Waterford, Connecticut, as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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Emphasis of Matter—Adoption of Standards

As explained in the Summary of Significant Accounting Policies in the notes to the financial statements and as disclosed in Note 16, the Town adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions, an amendment of GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB 68*, which resulted in the Town restating net position for recognition of the Town's pension related activity incurred prior to July 1, 2014. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5–13, the schedule of investment returns on page 65, the schedule of employer contributions on page 66, the schedule of changes in the Town's Net Pension Liability on page 67, the schedules of the Town's proportionate share of net pension liability on pages 68-69, the schedule of funding progress and employer contributions – OPEB Fund on page 70, and the budgetary comparison information on pages 71-79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2015 on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

RSM US LLP

New Haven, Connecticut
December 29, 2015

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Town of Waterford, Connecticut

Management's Discussion and Analysis - Unaudited June 30, 2015

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, 2015.

Financial Highlights

- As of July 1, 2014, the Town was required to implement GASB Statement No. 68 related to pensions. This Statement required that the unrestricted net position of the government-wide financial statements as of July 1, 2014 be restated and decreased in the amount of \$10,568,934. The decrease did not result from a change in benefits offered to employees, only the presentation of the liability on the balance sheet of the government-wide financial statements.
- The Town's net position increased as a result of this year's operations. While net position of our business-type activities decreased by \$434 thousand, or 0.75 %, net position of our governmental activities increased by \$1.0 million or .5%.
- During the year, the Town had expenses that were \$1.0 million less than the \$98.1 million generated in tax and other revenues for governmental programs.
- In the Town's business-type activities, revenues increased by \$397 thousand 9.14%, while expenses decreased by \$488 thousand or 8.62 %.
- Total cost of all of the Town's programs was \$102.3 million with no new programs added this year.
- The General Fund reported a fund balance this year of \$10.6 million.
- The resources available for appropriation were \$2.5 million less than anticipated for the General Fund. There were no additional appropriations made during the year. Unused appropriations of \$252.1 thousand were returned to Fund Balance.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Town's combined net position increased from \$226.4, as restated, to \$227.0 million or .2%. The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental and business-type activities.

Town of Waterford, Connecticut

(TABLE 1)

Summary of Statement of Net Position June 30, 2015 and 2014 (In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current assets	\$ 32,833	\$ 34,007	\$ 3,223	\$ 2,683	\$ 36,056	\$ 36,690
Capital assets, net of accumulated depreciation	266,755	268,780	54,835	55,840	321,590	324,620
Total assets	299,588	302,787	58,058	58,523	357,646	361,310
Deferred pension expense	2,542	-	-	-	2,542	-
Deferred amounts on refunding	504	-	-	-	504	-
Deferred outflows of resources	3,046	-	-	-	3,046	-
Long-term liabilities outstanding	123,607	115,821	349	341	123,956	116,162
Other liabilities	6,849	7,349	109	148	6,958	7,497
Total liabilities	130,456	123,170	458	489	130,914	123,659
Deferred pension credit	2,774	-	-	-	2,774	-
Advanced Property Tax Collections	-	649	-	-	-	649
Deferred inflows of resources	2,774	649	-	-	2,774	-
Net position:						
Net investment in capital assets	174,913	173,491	54,835	55,840	229,748	229,331
Restricted	216	178	-	-	216	178
Unrestricted	(5,725)	5,299	2,765	2,194	(2,960)	7,493
Total net position	\$ 169,404	\$ 178,968	\$ 57,600	\$ 58,034	\$ 227,004	\$ 237,002

Net position of the Town's governmental activities increased by .5% (\$169.4 million in 2015 compared to \$168.4 million, as restated, in 2014). Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - changed from \$5.3 million at June 30, 2014 to (\$5.8) million at the end of this year mainly due to the implementation of GASB 68.

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, 2015.

The net position of our business-type activities decreased by 0.75 % (\$57.6 million in 2015 compared to \$58.0 million in 2014).

The Town's total revenues were \$102.9 million. The total cost of all programs and services was \$102.3 million. Our analysis below separately considers the operations of governmental and business-type activities.

Town of Waterford, Connecticut

(TABLE 2)

**Summary Statement of Activities
For the Years Ended June 30, 2015 and 2014
(In Thousands)**

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues:						
Charges for services	\$ 3,039	\$ 3,524	\$ 3,797	\$ 3,914	\$ 6,836	\$ 7,438
Operating grants and contributions	8,874	9,940	2	8	8,876	9,948
Capital grants and contributions	6,163	1,584	945	423	7,108	2,007
General Revenues:						
Property taxes	79,071	76,529	-	-	79,071	76,529
Grants and contributions not restricted to specific programs	830	779	-	-	830	779
Unrestricted investment earnings	158	137	-	-	158	137
Miscellaneous revenue	7	120	-	-	7	120
Total revenues	98,142	92,613	4,744	4,345	102,886	96,958
Expenses						
General government	13,676	12,699	-	-	13,676	12,699
Public safety	10,640	10,167	-	-	10,640	10,167
Public works	7,384	7,292	-	-	7,384	7,292
Recreation	1,822	1,741	-	-	1,822	1,741
Library	1,383	1,470	-	-	1,383	1,470
Social services	3,254	3,282	-	-	3,254	3,282
Education	55,882	56,594	-	-	55,882	56,594
Interest and fiscal charges	3,096	2,809	-	-	3,096	2,809
Utility Commission	-	-	5,178	5,666	5,178	5,666
Total expenses	97,137	96,054	5,178	5,666	102,315	101,720
Excess (deficiency) of revenues over expenses before transfers	1,005	(3,441)	(434)	(1,321)	571	(4,762)
Net Position, Beginning, as restated	168,399	182,409	58,034	59,353	226,433	241,762
Net Position, Ending	<u>\$ 169,404</u>	<u>\$ 178,968</u>	<u>\$ 57,600</u>	<u>\$ 58,032</u>	<u>\$ 227,004</u>	<u>\$ 237,000</u>

* Amount restated for GASB No. 68.

Governmental Activities

Approximately 80.5% of these revenues were derived from property taxes, followed by 16.2% from operating and capital grants and contributions, 3.1% from charges for services and .2% from investment and other general revenues.

Major factors affecting operations include:

- The Waterford High school construction grant revenue decreased by \$1.0 million
- General government capital grants are up by \$954.2 thousand for the Cohanzie Brownfield Grant.
- Public works program revenues decreased overall by \$439.5 thousand. The SCRRRA rebate decreased by \$295.1 thousand, sewer connection fees decreased by \$109.3 thousand and scrap metal revenue decreased by \$24.7 thousand.

- Public works capital grants are up by \$428.3 thousand due mainly to the Willets Avenue Grant of \$345.3 and capital cost sharing from New London for the Pennisular Road Water Main of \$104.6 thousand.
- Recreation capital grants are up by \$4.3 million due to the transfer of ownership upon completion of the new cottages at Eugene O'Neill valued at \$4.3 million.
- Property Tax revenues were up by \$2.5 million due to an increase in the mill rate of 3.1 percent.
- Other Revenue was down by \$112.2 thousand compared to fiscal year 2014. Decreases include premiums received for bonds not being amortized for \$65.8 thousand, insurance settlements for \$82.1 thousand and a decrease in the annual maintenance contribution for the Hammond Memorial Fund for \$5 thousand. Revenues from the sales of vehicles and equipment were up by \$40.8 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.

Town of Waterford, Connecticut

(TABLE 3)

Governmental Activities

For the Years Ended June 30, 2015 and 2014

(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
Education	\$ 55,882	\$ 56,594	\$ 47,055	\$ 45,619
General Government	13,676	12,699	11,541	11,464
Public Safety	10,640	10,167	10,077	9,437
Public Works	7,384	7,292	5,936	5,820
Recreation	1,822	1,741	(2,711)	1,536
All others	7,733	7,560	7,163	7,129
Total	\$ 97,137	\$ 96,053	\$ 79,061	\$ 81,005

Business-Type Activities

Net position of the Town's business-type activities (see Table 2) decreased by .75% (\$57.6 million in 2015 compared to \$ 58.0 million in 2014). Revenues and transfers in for the Town's business-type activities (see Table 2) increased by \$397 thousand (\$4.7 million in 2015 compared to \$4.3 million in 2014). The factors driving these results include:

- An increase in capital contributions of \$522 thousand or 123.4% over fiscal year 2014 due mostly to the completion of the Bolles Court Pump Station Project which had been funded primarily through the Capital and Nonrecurring Fund.
- Revenues for sewer user fees decreased by \$117 thousand or 3.0%.

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 \$20.4 million, which is decrease of \$1.3 million from last year's total of \$21.7 million. Included in this year's total change in fund balance is a decrease of \$2.4 million in the General Fund, an increase of \$1.3 million in the Capital and NonRecurring Fund, a decrease of \$151

thousand in the Waterford High School Building Project Fund and a decrease of \$169 thousand Other Governmental Funds.

Capital Projects Funds:

- The Capital and Nonrecurring Fund balance increased by \$1.3 million due to the following:
 - Expenditures of \$3.1 million were offset by revenues and transfers in of \$4.4 million.
- The Waterford High School Building Project Fund Balance decreased by \$151 thousand due to the following:
 - Ongoing construction costs of \$563 thousand were offset by revenues from school construction grants of \$412 thousand

Non-Major Capital Projects Funds:

- The Fleet Management Fund balance increased by \$175.5 thousand due to the following:
 - Expenditures for the replacement of equipment and vehicles were \$1.2 million.
 - Transfers in were \$1.3 million.
 - Insurance reimbursements were \$7.4 thousand
 - Sale of vehicles and equipment was \$62.7 thousand
 - Other operating revenues were \$35.0 thousand
 - Investment income of \$5.3 thousand
- Sewer Maintenance and Development Fund balance decreased by \$ 536.4 thousand due to the following:
 - Operating revenues of \$28.0 thousand
 - Investment Income of \$1.2 thousand
 - Capital Outlay expenditures of \$565.5 thousand

Special Revenue Funds:

- The Water Fund had an increase in fund balance of \$106.5 thousand for fiscal year 2015 due to the following:
 - Revenues from Capital cost Sharing of \$97.9 thousand
 - Revenues from Tower Leases of \$57.5 thousand
 - Expenditures for water system projects of \$48.9 thousand
- The Small Cities Grant Fund increased by \$125.2 thousand due to grant revenue of \$225.1 thousand and expenditures of \$99.9 thousand.
- The Mago Point Grant Fund decreased by \$62.0 thousand for expenditures of the same amount.

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 \$61.2 million at the end of the year, which includes a \$3.6 million fund balance in the Internal Service Fund.

Net position of the Utility Commission Fund at the end of the year amounted to \$57.6 million. Factors affecting the balance of this fund are included in the discussion of the Town's business-type activities.

In fiscal year 2015, net position of the Internal Service fund increased by \$1.0 million from fiscal year 2014. This is due to \$11.9 million in contributions and other revenues (a decrease of \$0.9 million over fiscal year

2014), offset by expenses for claims and program administration of \$10.9 million (an increase of \$70.7 thousand over fiscal year 2014).

General Fund Budgetary Highlights

Revenues were lower than budgetary estimates by \$2.5 million and expenditures were less than original budgetary estimates by \$252.1 thousand. Overall revenues under expenditures on a budgetary basis were \$2.2 million. In the current year, revenues increased by \$2.4 million or 2.9 % over the prior year and expenditures increased by \$5.8 million or 7.2%.

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

- The Local Bridge Grant for \$1.9 million anticipated in the General Fund was not realized due to a delay in the start of the capital project.
- Willetts Avenue grant revenue was \$345.3 thousand higher in fiscal year 2015 than in 2014, but less than originally anticipated by \$197.1 thousand.
- Revenue from the cancellation of prior year encumbrances increased by \$183.2 thousand over 2014 and was over anticipated by \$193.8 thousand.
- Property tax collections were \$2.6 million higher in fiscal year 2015 than in 2014, but less than anticipated by \$170.2.
- Assessments and Connections decreased by \$6.4 thousand from 2014 and were under original budget estimates by \$194.8 thousand.
- FEMA reimbursements decreased by \$129 thousand from 2014.
- The SCRRRA rebate decreased by \$598.8 thousand over fiscal year 2014 and was less than anticipated by \$129.3.
- The Ambulance subsidy was under 2014 by \$51.8 thousand and less than anticipated by \$25.6 thousand.
- Recycling Revenues are down by 24.5 thousand from 2014 and under anticipated by \$36.8 thousand.
- Recreation & park revenues increased by \$28.6 thousand over 2014 and were over anticipated \$34.7 thousand.
- Building department revenue decreased by \$17.6 thousand over the prior year and was under budgetary estimates by \$50.1 thousand.
- Planning & Zoning revenue increased by \$22.2 thousand over 2014 which was unusually low.
- Public Works returned \$130.6 of unused appropriations in the current year.
- Recreation and Parks returned \$31.7 of unused appropriations in the current year.
- The Board of Education returned \$26.1 thousand of unused appropriations in the current year.

The Town's General Fund fund balance of \$10.6 million reported on Exhibit III differs from the General Fund's budgetary balance of \$10.3 million reported in the budgetary comparison in the required supplementary information. This is principally because budgetary fund balance does not include \$283.6 thousand of outstanding encumbrances at year-end, which are reported as expenditures for budgetary purposes. The balances for special revenue funds that are funded primarily from operating transfers from the General Fund are also rolled into that fund for reporting purposes. For fiscal year 2015, those balances amounted to \$85.2 thousand.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2015, the Town had \$321.6 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 \$3.0 million, or .93%, from last year.

Town of Waterford, Connecticut

(TABLE 4)

Capital Assets at Year-End (Net of Depreciation)
For the Years Ended June 30, 2015 and 2014
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$ 8,018	\$ 7,766	\$ 128	\$ 128	\$ 8,146	\$ 7,894
Land improvements	727	668			727	668
Buildings and improvements	188,989	190,422	1,152	1,186	190,141	191,608
Machinery and equipment	6,063	6,654	235	194	6,298	6,848
Vehicles	3,775	3,517	181	222	3,956	3,739
Infrastructure	58,343	58,234	53,063	53,721	111,406	111,955
Permanent Easements	5	5			5	5
Software	123	148	18	19	141	167
Construction in progress	713	1,367	57	368	770	1,735
Total	\$ 266,756	\$ 268,781	\$ 54,834	\$ 55,838	\$ 321,590	\$ 324,619

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

Governmental Activities:

- There were increases to land for the purchase of 299 Great Neck Road for \$191.6 thousand and an acquisition through foreclosure of \$60 thousand.
- Increases to land improvements include Town Hall Improvements of \$119.50 thousand, offset by the retirement of prior improvements of \$77.3 thousand. Other land improvement additions include playground equipment of \$34.8 thousand and the replacement of a pedestrian bridge for \$40.3 thousand. Those increases were offset by depreciation of \$58.2 thousand.
- The increases to Building and improvements are due to the transfer of ownership at completion of the new Eugene O'Neill cottages of \$4.3 million, offset by depreciation of \$5.7 million.
- Machinery and equipment had a decrease of \$591 thousand due to mainly to depreciation of \$1.1 million, which was offset by additions of \$509.7 thousand.
- Vehicles increased by \$258 thousand due to additions in accordance with the Fleet Management Plan of \$1.1 million, which was offset by depreciation of \$854.7 thousand.
- There was a decrease to Construction-in-Progress of \$663.7 thousand and an increase to Infrastructure of \$1.1 million for the completion of the Dayton Road and Industrial Drive Water Pump Station Projects.
- There was a decrease to Construction-in-Progress of \$63 thousand and an increase to Infrastructure of \$473.6 thousand for the completion of the Willets Avenue Road Project.
- There was a decrease to Construction-in-Progress of \$11.8 thousand and an increase to Infrastructure of \$172.3 thousand for the completion of the Dimmock Road Project.
- Infrastructure was reduced by \$1.6 million for depreciation.
- Increases to Construction-in-Progress include the Municipal Complex Project for \$23.6 thousand, the Jordan Cove Bridge Replacement for \$16.5 thousand, the Douglas Lane Project for \$32.1 thousand and the public works salt shed for \$12.2 thousand.

Business-Type Activities

- There was a decrease in Construction-in-Progress of \$361 thousand and an increase to Infrastructure of \$1.2 million for the completion of the Bolles Court Pump Station Upgrade. The increase to infrastructure was reduced by depreciation of \$1.9 million.
- There were additions to Construction-in-Progress of \$44.8 thousand for the Harvey Avenue Pump Station Project and \$6.1 thousand for the Pump Station Grit Facility Project.
- Machinery and Equipment increased by \$41 thousand due to additions of \$60.9 thousand, offset by depreciation of \$20.6 thousand.

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 \$90.2 million of outstanding general obligation bonds. Bonds issued in March 2014 carried an Aa2 Moody's rating and an AA rating from Standard & Poor. This rating was sustained with the Refunding issuance of notes in December 2014.

State statutes limit the amount of general obligation debt a governmental entity may issue to 7 times its total prior years' tax collections. The current debt limitation for the Town is \$552.3 million.

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

Economic Factors

- The unemployment rate for the Town in 2015 was 4.7%, which is a decrease from a rate of 6.1% a year ago. Waterford's unemployment rate is slightly lower than the State's average unemployment rate of 5.4% and is below the national average of 5.3% as of June 2015.

During the current fiscal year, unassigned fund balance in the General Fund increased by \$8.2 million. The main reason for the increase is due to the disestablishment of the stabilization fund of \$10.4 million. This increase was reduced by negative operating results of \$2.2 million.

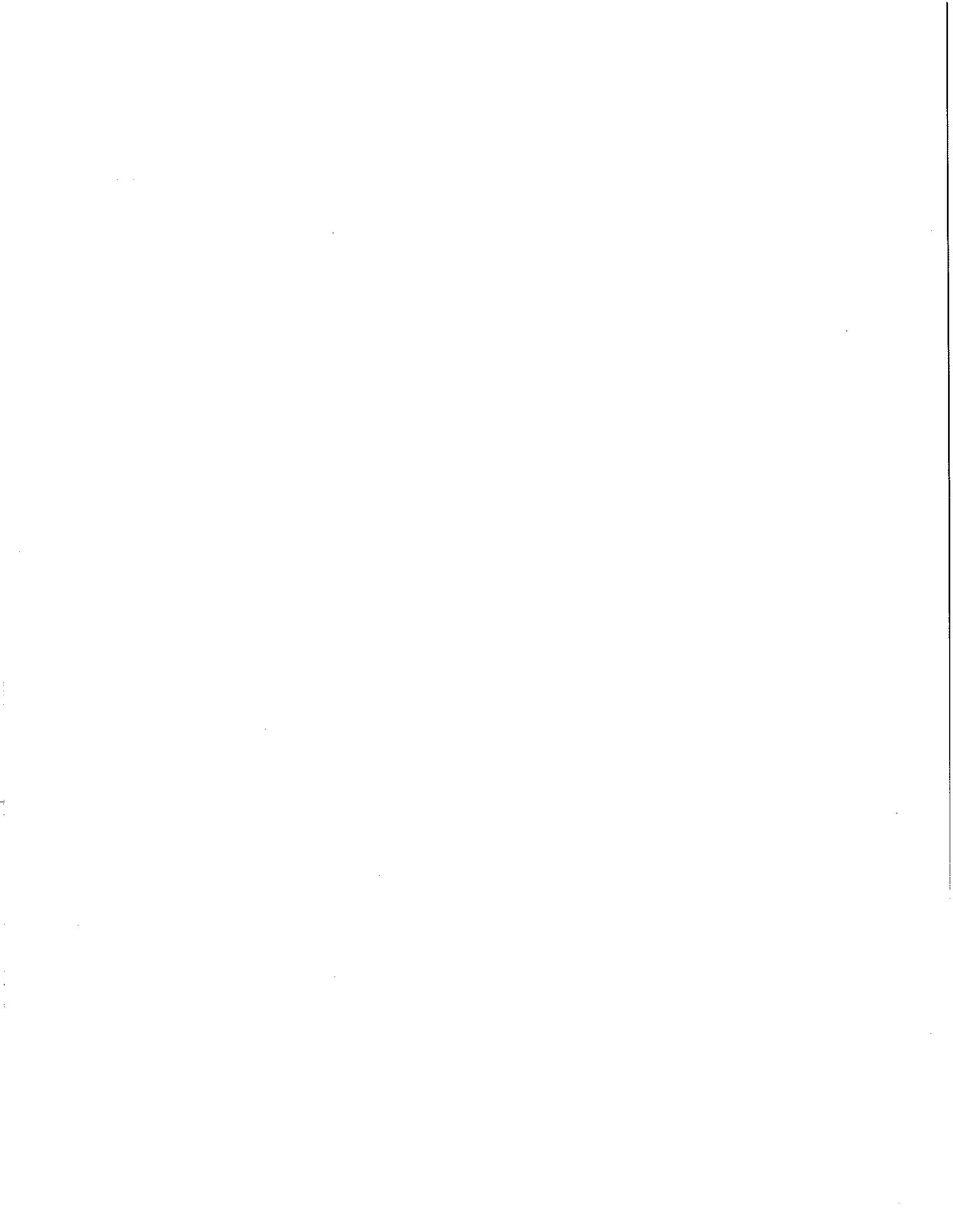
All of these factors were considered in preparing the Town's budget for the 2015-16 fiscal year.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

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

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Basic Financial Statements



Statement of Net Position
June 30, 2015

	Governmental Activities	Business-Type Activities	Total*
Assets			
Cash and cash equivalents	\$ 20,312,135	\$ 2,266,877	\$ 22,579,012
Investments	8,183,872	-	8,183,872
Receivables, net	3,556,880	1,658,850	5,215,730
Internal balances	703,126	(703,126)	-
Inventory	8,316	-	8,316
Prepaid items	69,097	74	69,171
Capital assets:			
Intangible assets, not being amortized	5,000	-	5,000
Intangible assets, net amortization	123,281	17,627	140,908
Assets not being depreciated	8,729,491	185,050	8,914,541
Assets being depreciated	257,896,830	54,631,985	312,528,815
Total assets	299,588,028	58,057,337	357,645,365
Deferred outflows of resources			
Deferred pension expense	2,542,388	-	2,542,388
Deferred amounts on bond refunding	503,680	-	503,680
Total assets and deferred outflows of resources	302,634,096	58,057,337	360,691,433
Liabilities			
Accounts and other payables	2,466,052	47,670	2,513,722
Accrued liabilities	4,012,029	42,820	4,054,849
Unearned Revenue	371,131	18,476	389,607
Long-term obligations:			
Due within one year	4,950,806	8,646	4,959,452
Due in more than one year	118,656,281	339,872	118,996,153
Total liabilities	130,456,299	457,484	130,913,783
Deferred inflows of resources			
Deferred pension credit	2,773,465	-	2,773,465
Total liabilities and deferred inflows of resources	133,229,764	457,484	133,687,248
Net Position			
Net investment in capital assets	174,912,916	54,834,662	229,747,578
Restricted for:			
Trust purposes:			
Nonexpendable	216,308	-	216,308
Unrestricted	(5,724,892)	2,765,191	(2,959,701)
Total net position	\$ 169,404,332	\$ 57,599,853	\$ 227,004,185

* After internal balances have been eliminated.

See Notes to Financial Statements.

Town of Waterford, Connecticut

EXHIBIT II

Statement of Activities
For the Year Ended June 30, 2015

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General government	\$ 13,676,246	\$ 1,168,346	\$ 12,599	\$ 954,229	\$ (11,541,072)	\$ -	\$ (11,541,072)
Public safety	10,640,430	201,040	304,832	57,858	(10,076,700)	-	(10,076,700)
Public works	7,383,886	527,638	110,047	810,099	(5,936,102)	-	(5,936,102)
Recreation	1,822,354	212,934	3,999	4,316,048	2,710,627	-	2,710,627
Library	1,382,665	19,316	-	-	(1,363,349)	-	(1,363,349)
Social services	3,254,381	188,768	361,086	-	(2,704,527)	-	(2,704,527)
Education	55,881,510	720,528	8,080,952	25,059	(47,054,971)	-	(47,054,971)
Interest and fiscal charges	3,095,585	-	-	-	(3,095,585)	-	(3,095,585)
Total governmental activities	97,137,057	3,038,570	8,873,515	6,163,293	(79,061,679)	-	(79,061,679)
Business-Type Activities							
Utility commission	5,177,826	3,797,073	1,939	944,844	-	(433,970)	(433,970)
Total	\$ 102,314,883	\$ 6,835,643	\$ 8,875,454	\$ 7,108,137	(79,061,679)	(433,970)	(79,495,649)
General revenues					79,071,134	-	79,071,134
Property taxes							
Grants and contributions not restricted to specific programs					830,497	-	830,497
Unrestricted investment earnings					158,268	9	158,277
Other					7,293	-	7,293
Total general revenues					80,067,192	9	80,067,201
Change in net position					1,005,513	(433,961)	571,552
Net Position, Beginning, as restated (Note 16)					168,398,819	58,033,814	226,432,633
Net Position, Ending					\$ 169,404,332	\$ 57,599,853	\$ 227,004,185

See Notes to Financial Statements.

Town of Waterford, Connecticut

EXHIBIT III

Balance Sheet - Governmental Funds
June 30, 2015

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 9,208,983	\$ 5,539,051	\$ 1,110	\$ 4,552,875	\$ 19,302,019
Investments	2,907,383	5,133,945	-	142,544	8,183,872
Receivables (net of allowance for uncollectibles):					
Property taxes	2,233,357	-	-	-	2,233,357
Accounts receivable	255,940	-	-	12,321	268,261
Intergovernmental	130,378	691,306	-	216,429	1,038,113
Assessment charges	13,420	-	-	-	13,420
Due from other funds	7,281,190	-	-	1,538,087	8,819,277
Prepaid items	66,777	-	-	2,320	69,097
Inventories	-	-	-	8,316	8,316
Total assets	\$ 22,097,428	\$ 11,364,302	\$ 1,110	\$ 6,472,892	\$ 39,935,732
Liabilities					
Accounts payable	\$ 994,982	\$ 136,810	\$ 11,947	\$ 163,345	\$ 1,307,084
Accrued liabilities	3,093,616	71,516	-	62,958	3,228,090
Due to other funds	5,063,251	267,042	4,937,432	1,373,592	11,641,317
Unearned revenue	78,569	-	-	203,021	281,590
Total liabilities	9,230,418	475,368	4,949,379	1,802,916	16,458,081
Deferred Inflows of Resources					
Unavailable resources	2,292,998	691,306	-	126,196	3,110,500
Total deferred inflows of resources	2,292,998	691,306	-	126,196	3,110,500
Fund Balances (Deficits)					
Nonspendable	66,777	-	-	149,531	216,308
Restricted	-	-	-	1,112,115	1,112,115
Committed	-	10,197,628	-	4,168,972	14,366,600
Assigned	368,856	-	-	186,219	555,075
Unassigned	10,138,379	-	(4,948,269)	(1,073,057)	4,117,053
Total fund balances (deficits)	10,574,012	10,197,628	(4,948,269)	4,543,780	20,367,151
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 22,097,428	\$ 11,364,302	\$ 1,110	\$ 6,472,892	\$ 39,935,732

(Continued)

Balance Sheet - Governmental Funds (Continued)
June 30, 2015

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

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

Fund balances - total governmental funds (Exhibit III)	\$ 20,367,151
Capital assets used in governmental activities are not financial resources and are not reported in the funds.	266,754,602
Deferred inflows of resources - unavailable resources	3,110,500
Net deferred inflows/outflows due to pension liability	(231,077)
Internal service fund is used by management to charge the costs of health insurance premiums to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	3,633,202
Accrued interest payable	(1,126,639)
Deferred amounts on refunding	503,680
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	<u>(123,607,087)</u>
Net position of governmental activities (exhibit I)	<u>\$ 169,404,332</u>

See Notes to Financial Statements.

**Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) - Governmental Funds
For the Year Ended June 30, 2015**

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property taxes	\$ 78,906,899	\$ -	\$ -	\$ -	\$ 78,906,899
Intergovernmental	9,225,639	140,944	412,036	2,276,556	12,055,175
Assessments and connections	1,560	-	-	-	1,560
Licenses and permits	1,040,123	-	-	-	1,040,123
Fines, penalties and charges for services	620,245	-	-	890,379	1,510,624
Income on investments	105,428	41,270	1	9,553	156,252
Other	588,600	160,533	-	252,690	1,001,823
Total revenues	90,488,494	342,747	412,037	3,429,178	94,672,456
Expenditures					
Current:					
General government	12,209,317	-	-	81,159	12,290,476
Public safety	9,442,763	-	-	247,063	9,689,826
Public works	4,352,329	-	-	48,939	4,401,268
Recreation	1,649,170	-	-	20,892	1,670,062
Library	1,018,380	-	-	419,991	1,438,371
Social services	919,231	-	-	2,267,398	3,186,629
Education	50,850,012	-	-	-	50,850,012
Capital outlay	-	3,045,021	563,067	1,829,763	5,437,851
Debt service:					
Principal retirements	4,005,000	-	-	-	4,005,000
Interest and fiscal changes	3,056,610	-	-	-	3,056,610
Total expenditures	87,502,812	3,045,021	563,067	4,915,205	96,026,105
Excess (deficiency) of revenues over expenditures	2,985,682	(2,702,274)	(151,030)	(1,486,027)	(1,353,649)
Other Financing Sources (Uses)					
Transfers in	-	4,040,624	-	2,567,000	6,607,624
Transfers out	(5,357,624)	-	-	(1,250,000)	(6,607,624)
Issuance of refunding bonds	9,440,000	-	-	-	9,440,000
Premium on refunding bonds issued	1,371,621	-	-	-	1,371,621
Payments to escrow	(10,811,621)	-	-	-	(10,811,621)
Total other financing sources (uses)	(5,357,624)	4,040,624	-	1,317,000	-
Net change in fund balances (deficits)	(2,371,942)	1,338,350	(151,030)	(169,027)	(1,353,649)
Fund Balance (Deficit), Beginning	12,945,954	8,859,278	(4,797,239)	4,712,807	21,720,800
Fund Balance (Deficit), Ending	\$ 10,574,012	\$ 10,197,628	\$ (4,948,269)	\$ 4,543,780	\$ 20,367,151

(Continued)

**Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits) -
Governmental Funds (Continued)
For the Year Ended June 30, 2015**

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

Net change in fund balances – total governmental funds (Exhibit IV)	\$ (1,353,649)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	(2,025,544)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	305,519
Change in net deferred inflow/outflows due to pension liabilities	(2,656,406)
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	3,974,737
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	1,730,755
The net increase of certain activities of internal service funds is reported with governmental activities.	<u>1,030,101</u>
Change in net position of governmental activities (exhibit II)	<u><u>\$ 1,005,513</u></u>

See Notes to Financial Statements.

Statement of Net Position - Proprietary Funds
June 30, 2015

	Business-Type Activities - Enterprise Fund	Governmental Activities
	Utility Commission	Internal Service Funds
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,266,877	\$ 1,010,116
Due from other funds	-	3,525,166
Prepaid expenses	74	-
Receivables (net of allowance for uncollectibles):		
Accounts receivable	1,656,910	3,729
Intergovernmental	1,940	-
Total current assets	<u>3,925,801</u>	<u>4,539,011</u>
Noncurrent Assets		
Intangible assets	23,940	-
Less accumulated amortization	(6,313)	-
Land	127,970	-
Equipment	416,875	-
Vehicles	607,661	-
Wastewater and storm water lines and pump stations	96,552,502	-
Less accumulated depreciation	(42,945,053)	-
Construction in process	57,080	-
Total noncurrent assets	<u>54,834,662</u>	<u>-</u>
Total assets	<u>58,760,463</u>	<u>4,539,011</u>
Liabilities		
Current Liabilities		
Accounts payable	\$ 47,670	\$ 32,329
Accrued liabilities	42,820	783,939
Due to other funds	703,126	-
Advanced collections	18,476	89,541
Compensated absences	8,646	-
Total current liabilities	<u>820,738</u>	<u>905,809</u>
Noncurrent Liabilities		
Compensated absences	339,872	-
Total liabilities	<u>1,160,610</u>	<u>905,809</u>
Net Position		
Net investment in capital assets	54,834,662	-
Unrestricted	2,765,191	3,633,202
Total net position	<u>\$ 57,599,853</u>	<u>\$ 3,633,202</u>

See Notes to Financial Statements.

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds
For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds	Governmental Activities
	Utility Commission	Internal Service Funds
Operating Revenues		
User, interest and lien fees	\$ 3,797,073	-
Contributions	-	11,899,680
Intergovernmental revenues	1,939	-
Other operating revenues	-	2,278
Total operating revenues	3,799,012	11,901,958
Operating Expenses		
Amortization expense	1,596	-
Depreciation expense	1,948,139	-
Salaries, wages and employee benefits	1,223,961	-
Treatment plant costs	1,253,359	-
Utilities	288,034	-
Repairs and maintenance	389,627	-
Other	20,380	-
Materials and supplies	15,817	-
Professional services	36,913	-
Claims	-	9,728,558
Program and administrative expenses	-	1,145,316
Total operating expenses	5,177,826	10,873,874
Operating (loss) income	(1,378,814)	1,028,084
Nonoperating Revenues		
Income on investments	9	2,017
Total non-operating revenues	9	2,017
Net (loss) income before capital contributions and transfers	(1,378,805)	1,030,101
Capital Contributions	944,844	-
Change in net position	(433,961)	1,030,101
Net Position, Beginning	58,033,814	2,603,101
Net Position, Ending	\$ 57,599,853	\$ 3,633,202

See Notes to Financial Statements.

Statement of Cash Flows - Proprietary Funds
For the Year Ended June 30, 2015

	Business-Type Activities - Enterprise Funds	Governmental Activities
	Utility Commission	Internal Service Funds
Cash Flows From Operating Activities		
Receipts from customers and users	\$ 3,821,651	\$ 11,875,611
Payments to suppliers	(1,476,462)	(13,184,843)
Payments to employees	(1,207,736)	-
Net cash provided by (used in) operating activities	1,137,453	(1,309,232)
Cash Flows From Investing Activities		
Income on investments	9	2,017
Net cash provided by investing activities	9	2,017
Increase (decrease) in cash and cash equivalents	1,137,462	(1,307,215)
Cash and Cash Equivalents		
Beginning	1,129,415	2,317,331
Ending	<u>\$ 2,266,877</u>	<u>\$ 1,010,116</u>
Reconciliation of Operating (Loss) Income to Net Cash Provided by (used in) Operating Activities		
Operating (loss) income	\$ (1,378,814)	\$ 1,028,084
Adjustments to reconcile operating (loss) income to net cash provided by (used in) operating activities:		
Depreciation and amortization	1,949,735	-
Change in assets and liabilities:		
Decrease (increase) in accounts receivable	54,670	(3,635)
Increase in prepaid expenses	(74)	-
Decrease in accounts payable	(15,898)	(77,214)
Increase (decrease) in accrued liabilities	9,197	(23,192)
Increase (decrease) in due to other funds	543,639	(2,210,564)
Increase in compensated absences	7,028	-
Decrease in advance collections	(32,030)	(22,711)
Net cash provided by (used in) operating activities	\$ 1,137,453	\$ (1,309,232)
Noncash Investing and Capital Activities		
Acquisition and construction of capital assets	<u>\$ 944,844</u>	<u>\$ -</u>

See Notes to Financial Statements.

Statement of Fiduciary Net Position - Fiduciary Funds
June 30, 2015

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	\$ 6,974	\$ 601,045
Investments:		
Certificates of deposit	-	274,328
Mutual funds	632,275	-
Total investments	<u>632,275</u>	<u>274,328</u>
Accounts Receivable	<u>222</u>	-
Total assets	<u>\$ 639,471</u>	<u>\$ 875,373</u>
Liabilities		
Amounts held for student groups and others	\$ -	\$ 875,373
Total liabilities	<u>-</u>	<u>875,373</u>
Net Position Restricted for Pensions	<u>\$ 639,471</u>	<u>\$ -</u>

See Notes to Financial Statements.

**Statement of Changes in Fiduciary Net Position - Pension Trust Fund
For the Year Ended June 30, 2015**

	Pension Trust Fund
<hr/>	
Additions	
Contributions	
Employer	\$ 83,367
	<hr/>
Investment income	
Net appreciation in fair value of investments	19,200
	<hr/>
Total additions	102,567
	<hr/>
Deductions	
Benefit payments	168,133
Administrative	8,511
	<hr/>
Total deductions	176,644
	<hr/>
Change in net position	(74,077)
	<hr/>
Net Position Restricted for Pensions	
Beginning of year	713,548
	<hr/>
End of year	\$ 639,471
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See Notes to Financial Statements.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

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

Accounting standards adopted in the current year:

GASB Statement No. 68, Accounting and Financial Reporting for Pensions, and its amendment, GASB Statement No. 71, was implemented on July 1, 2014. This statement revised and established new financial reporting requirements for most governments that provide their employees with pension benefits. Among other requirements, Statement No. 68 required governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time and calls for immediate recognition of more pension expense than is currently required. The implementation of this statement resulted in additional disclosures as shown in Note 9. The effects on the Town's financials are detailed in Note 16.

GASB Statement No. 69, Government Combinations and Disposals of Government Operations, was implemented on July 1, 2014. This statement provided guidance for determining whether a specific government combination is a government merger, acquisition, or a transfer of operations, which will improve accounting for mergers and acquisitions among state and local governments. The implementation of this statement had no impact on the Town's financial statements.

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

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

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

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

Town of Waterford, Connecticut

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

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

Town of Waterford, Connecticut

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

The Town reports the following major governmental funds:

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

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

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

The Town reports the following proprietary fund:

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

Town of Waterford, Connecticut

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Additionally, the Town reports the following fund types:

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

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

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

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

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

Cash and cash equivalents: The Town classifies money market funds, STIF investments, treasury bills and certificates of deposit having original maturities of three months or less when purchased as cash equivalents.

Investments: Investments for the Town are stated at fair value using quoted market prices. The Connecticut State Treasurer's Short-Term Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c through 3-27e. Investment guidelines are adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares.

The balance of the pooled fixed income investments were invested in a pool similar to a SEC 2a-7. The value of the position in the pool is the same as the value of the pool shares. These investments are stated at amortized cost.

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

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

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

Town of Waterford, Connecticut

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

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

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

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

Town of Waterford, Connecticut

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

Town of Waterford, Connecticut

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports a deferred inflow of resources related to pensions in the government-wide statement of net position. A deferred inflow of resources related to pension results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and included in pension expense in a systematic and rational manner over a period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees). Also, for governmental funds, the Town reports unavailable revenue, which arises only under the modified accrual basis of accounting. The governmental funds report unavailable revenues from property taxes, interest on property taxes, and charges for services. These amounts are deferred and recognized as an inflow of resources (revenue) in the period during which the amounts become available.

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

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

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

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

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

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

Town of Waterford, Connecticut

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

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

Other Post-Employment Obligations (OPEB) accounting:

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

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

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

Town of Waterford, Connecticut

Notes to Financial Statements

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

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

Bonds payable	\$ 90,145,000
OPEB	13,574,800
Compensated absences	8,247,861
Premium on bonds	1,696,641
Net pension liability	9,528,785
Landfill post closure costs	<u>414,000</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net position - governmental activities	<u>\$ 123,607,087</u>

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

Capital outlay	\$ 7,495,166
Depreciation expense	(9,334,424)
Loss on disposal	<u>(186,286)</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u>\$ (2,025,544)</u>

Town of Waterford, Connecticut

Notes to Financial Statements

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

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

Debt issued or incurred	
General obligation debt	\$ (9,440,000)
Bond premium	(1,371,621)
Deferred gain/loss on refunding	527,153
Principal repayments	
General obligation debt	4,005,000
Bond refunded	10,175,000
Amortization of bond premiums	<u>79,205</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$ 3,974,737</u></u>

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

Compensated absences	\$ 186,875
OPEB obligation	(1,914,500)
Accrued Interest	(7,423)
Decrease in pension liability	3,465,476
Decrease in bond refunding amount	(22,673)
Landfill closure costs	<u>23,000</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$ 1,730,755</u></u>

Town of Waterford, Connecticut

Notes to Financial Statements

Note 3. Cash, Cash Equivalents and Investments

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

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

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

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

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

Custodial credit risk:

Deposits: This is the risk that, in the event of failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of June 30, 2015, approximately \$16,446,000 of the Town's bank balance of \$19,990,000 was uninsured and uncollateralized.

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

Town of Waterford, Connecticut

Notes to Financial Statements

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

Cash, cash equivalents and investments of the Town consist of the following at June 30, 2015:

Cash and cash equivalents	
Deposits with financial institutions	\$ 10,454,974
State of Connecticut Short-Term Investment Fund	12,732,056
Total cash and cash equivalents	<u>23,187,030</u>
Investments	
Governmental Funds:	
Certificates of deposit	<u>8,183,872</u>
Pension Trust Funds:	
Equity mutual funds	205,819
Bond mutual funds	426,457
Total pension investments	<u>632,276</u>
Agency Funds:	
Certificates of deposit	<u>274,328</u>
Total investments	<u>9,090,476</u>
Total cash, cash equivalents and investments	<u>\$ 32,277,506</u>

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

Statement of Net Position	
Cash and cash equivalents	\$ 22,579,012
Investments, certificates of deposit	8,183,872
	<u>30,762,884</u>
Fiduciary Funds	
Cash and cash equivalents	608,019
Investments	906,603
	<u>1,514,622</u>
Total cash, cash equivalents and investments	<u>\$ 32,277,506</u>

Town of Waterford, Connecticut

Notes to Financial Statements

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

Interest rate risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. Information about the exposure of the Town's debt type investments to this risk using the segmented time distribution model is as follows:

Summary of Investments	Fair Value	Investment Maturities (in Years)		
		Less Than 1 Year	1-5 Years	6-10 Years
Bond mutual funds	\$ 426,457	\$ -	\$ -	\$ 426,457
Pooled fixed income	12,732,056	12,732,056	-	-
Total	\$ 13,158,513	\$ 12,732,056	\$ -	\$ 426,457

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

	Fair Value	Standard and Poor's
State Short-Term Investment Fund (STIF)	\$ 12,732,056	AAAm
Bond mutual fund	116,705	A
Bond mutual fund	212,975	BBB
Bond mutual fund	96,777	B

Town of Waterford, Connecticut

Notes to Financial Statements

Note 4. Deferred Inflows of Resources/Unearned Revenue

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds and governmental activities report unearned revenues in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue and unavailable revenue reported in the governmental funds are as follows:

	Deferred inflows	Unearned Revenue
General Fund		
Delinquent property taxes (principal)	\$ 1,459,476	\$ -
Delinquent property taxes (interest)	709,602	-
Delinquent sewer assessments	10,840	-
Delinquent water assessments	2,300	-
Miscellaneous accounts receivable	5,935	-
Grants receivable	104,845	-
Capital Nonrecurring Expenditures Fund		
Grants receivable	691,306	-
Nonmajor Funds		
Delinquent sewer connection fees	3,787	-
Miscellaneous accounts receivable	317	-
Grants receivable	122,092	-
Grant drawdowns prior to meeting all eligibility requirements	-	281,590
Total unearned/unavailable revenue for governmental funds	\$ 3,110,500	\$ 281,590

Note 5. Interfund Receivables, Payables and Transfers

As of June 30, 2015, interfund balances that resulted from various interfund transactions were as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 7,281,190	\$ 5,063,251
Capital and Nonrecurring Expenditures Fund	-	267,042
Waterford High School Building Project	-	4,937,432
Nonmajor Governmental Funds	1,538,087	1,373,592
Utility Commission	-	703,126
Internal Service Fund	3,525,166	-
Total	\$ 12,344,443	\$ 12,344,443

Town of Waterford, Connecticut

Notes to Financial Statements

Note 5. Interfund Receivables, Payables and Transfers (Continued)

The balances above resulted from the time lag between the dates that payments occur between funds for various activities. The majority of the balances relate to capital purchases as permanent funding has not yet been obtained. The remaining amounts owed to the funds had not been satisfied at year end.

Interfund transfers during the year ended June 30, 2015 were as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 5,357,624
Capital and Nonrecurring Expenditures Fund	4,040,624	-
Nonmajor Governmental Funds	2,567,000	1,250,000
Total	<u>\$ 6,607,624</u>	<u>\$ 6,607,624</u>

The transfers out of the general fund were made to the Capital and Nonrecurring Fund and the Capital Improvement Fund in line with the Town's Capital Improvement Plan. This plan was put in place to minimize the mill rate impact of long-term projects.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 6. Capital Assets

Capital asset activity for the year ended June 30, 2015 was as follows:

Governmental activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 7,766,397	\$ 251,533	\$ -	\$ 8,017,930
Permanent easements	5,000	-	-	5,000
Construction in progress	1,365,702	84,322	738,463	711,561
Total capital assets, not being depreciated	9,137,099	335,855	738,463	8,734,491
Capital assets, being depreciated:				
Land improvements	2,397,495	194,613	121,332	2,470,776
Buildings and improvements	237,640,814	4,315,998	-	241,956,812
Vehicles	12,476,150	1,121,850	750,542	12,847,458
Machinery and equipment	15,213,573	509,720	910,813	14,812,480
Infrastructure	100,679,400	1,755,593	191,912	102,243,081
Software	531,516	-	-	531,516
Total capital assets being depreciated	368,938,948	7,897,774	1,974,599	374,862,123
Less accumulated depreciation for:				
Land improvements	1,729,858	58,234	43,983	1,744,109
Buildings and improvements	47,218,705	5,748,665	-	52,967,370
Vehicles	8,959,237	854,684	741,158	9,072,763
Machinery and equipment	8,559,198	1,062,587	872,599	8,749,186
Infrastructure	42,445,023	1,585,899	130,573	43,900,349
Software	383,880	24,355	-	408,235
Total accumulated depreciation	109,295,901	9,334,424	1,788,313	116,842,012
Total capital assets, being depreciated, net	259,643,047	(1,436,650)	186,286	258,020,111
Governmental activities capital assets, net	\$ 268,780,146	\$ (1,100,795)	\$ 924,749	\$ 266,754,602

Town of Waterford, Connecticut

Notes to Financial Statements

Note 6. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets, not being depreciated:				
Land	\$ 127,970	\$ -	\$ -	\$ 127,970
Construction in progress	368,025	50,848	361,793	57,080
Total capital assets, not being depreciated depreciated	495,995	50,848	361,793	185,050
Capital assets, being depreciated:				
Vehicles	607,661	-	-	607,661
Machinery and equipment	355,980	60,895	-	416,875
Infrastructure	94,550,267	1,194,892	576,283	95,168,876
Buildings and improvements	1,383,628	-	-	1,383,628
Software	23,942	-	2	23,940
Total capital assets being depreciated	96,921,478	1,255,787	576,285	97,600,980
Less accumulated depreciation for:				
Vehicles	385,625	40,736	-	426,361
Machinery and equipment	161,659	20,595	-	182,254
Infrastructure	40,828,459	1,852,217	576,285	42,104,391
Buildings and improvements	197,458	34,591	-	232,049
Software	4,717	1,596	-	6,313
Total accumulated depreciation	41,577,918	1,949,735	576,285	42,951,368
Total capital assets, being depreciated, net depreciated, net	55,343,560	(693,948)	-	54,649,612
Business-type capital assets, net	\$ 55,839,555	\$ (643,100)	\$ 361,793	\$ 54,834,662

Depreciation expense was charged to functions/programs of the Town as follows:

Governmental activities	
General government	\$ 168,866
Public Safety	1,071,673
Public Works	2,081,252
Recreation	250,496
Library	21,649
Social Services	115,707
Education	5,624,781
Total depreciation expense - governmental activities	\$ 9,334,424
Business-type activities	
Utility Commission	\$ 1,949,735

Town of Waterford, Connecticut

Notes to Financial Statements

Note 6. Capital Assets (Continued)

Construction commitments: The Town has active construction projects as of June 30, 2015. At year end the Town's commitments with contractors are as follows:

<u>Project</u>	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Great Neck Elementary	\$ 25,024,447	\$ 1,107
Oswegatchie Elementary	24,818,606	1,107
Quaker Hill Elementary	25,358,544	1,107
High School Renovation	65,498,516	18,135
General Government Projects	318,666	31,334
Cohanzie School Demolition	823,414	506,860
Department of Public Works Projects	849,384	452,220
Utility Commission Projects	3,255,422	157,048
Total	\$ 145,946,999	\$ 1,168,918

The commitments are being financed through appropriations out of the Capital and Nonrecurring Expenditures Fund and Capital Projects Funds, as well as state grants and bonding.

Note 7. Long-Term Obligations

A summary of changes in outstanding obligations during the year ended June 30, 2015 is as follows:

	<u>Beginning Balance as restated*</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities					
Bonds payable:					
General obligation bonds	\$ 94,885,000	\$ 9,440,000	\$ 14,180,000	\$ 90,145,000	\$ 4,430,000
Premium on bonds	404,225	1,371,621	79,205	1,696,641	134,513
Total bonds payable	95,289,225	10,811,621	14,259,205	91,841,641	4,564,513
Other long-term liabilities:					
OPEB liability	11,660,300	1,914,500	-	13,574,800	-
Landfill post closure monitoring	437,000	-	23,000	414,000	23,000
Compensated absences	8,434,736	166,934	353,809	8,247,861	363,293
Net pension liability (Pension)*	580,362	-	6,236	574,126	-
Net pension liability (MERS)*	12,413,899	-	3,459,240	8,954,659	-
Total other long-term liabilities	33,526,297	2,081,434	3,842,285	31,765,446	386,293
Governmental activity long-term liabilities	\$ 128,815,522	\$ 12,893,055	\$ 18,101,490	\$ 123,607,087	\$ 4,950,806
Business-type activities					
Compensated absences	\$ 341,490	\$ 29,545	\$ 22,517	\$ 348,518	\$ 8,646

* Amounts restated for implementation of GASB 68

For the governmental activities, other long-term liabilities including compensated absences are generally liquidated by the General Fund.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 7. Long-Term Obligations (Continued)

General obligation bonds: At June 30, 2015, the outstanding general obligation bonds of the Town were as follows:

Description	Maturity Ranges	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance June 30, 2015
Governmental activities						
Schools:						
Clark Lane School	\$800,000-\$850,000	\$ 9,440,000	12/29/14	08/15/26	3.0%-5.0%	\$ 9,440,000
Quaker Hill School	\$425,000-\$450,000	\$ 8,500,000	08/01/09	08/01/28	2.0%-4.0%	\$ 6,250,000
Oswegatchie School	\$735,000-\$740,000	\$ 14,000,000	08/01/11	08/01/30	2.0%-4.0%	\$ 11,780,000
Great Neck Elementary	\$655,000-\$975,000	\$ 15,640,000	03/01/12	08/01/31	1.75%-3.25%	\$ 14,330,000
Waterford High School	\$1,355,000-\$2,000,000	\$ 33,750,000	03/15/13	08/15/32	2.0%-4.0%	\$ 32,415,000
School Issue of 2014	\$640,000-\$940,000	\$ 15,930,000	03/17/14	03/15/34	3.0%-4.0%	\$ 15,930,000

2014 General Obligation Refunding Bond – In-Substance Defeasance: On December 29, 2014, the Town issued \$9,440,000 of general obligation refunding bonds with interest rates ranging from 3% to 5%, of which the proceeds were used to advance refund the outstanding principal of amounts of the general obligation bonds of the Clark Lane Middle School Issue of 2007. Net proceeds of \$10,811,621 (after payment of expenses of \$110,568), was placed in an irrevocable trust under an Escrow Agreement dated December 2014 between the Town and Escrow Holder. The Escrow Holder used the proceeds to purchase a portfolio of primarily State and Local Government Series of the United States of America Treasury Securities ("SLGS"). The SLGS securities will have maturities and interest rates sufficient to pay principal and interest payments and redemption premiums on the Refunding Bonds on the date the payments are due.

The Town advance refunded the above bonds to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$516,747, and a cash savings of \$532,155 between the old debt payments and the new debt payments.

The balance in escrow at June 30, 2015 was \$10,705,827. The balance of the defeased bonds was approximately \$10,175,000 at June 30, 2015. As a result, the refunded bonds are considered defeased and the liability has been removed from the basic financial statements.

The following is a summary as of June 30, 2015 of the future principal and interest requirements for the Town's general obligation bonds:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 4,430,000	\$ 2,985,134	\$ 7,415,134
2017	4,585,000	2,798,808	7,383,808
2018	4,795,000	2,653,583	7,448,583
2019	5,140,000	2,500,020	7,640,020
2020	5,265,000	2,317,733	7,582,733
2021-2025	28,200,000	8,801,778	37,001,778
2026-2030	26,380,000	4,251,963	30,631,963
2031-2035	11,350,000	696,811	12,046,811
	<u>\$ 90,145,000</u>	<u>\$ 27,005,830</u>	<u>\$ 117,150,830</u>

Town of Waterford, Connecticut

Notes to Financial Statements

Note 7. Long-Term Obligations (Continued)

The Town's indebtedness (including authorized but unissued bonds and overlapping debt), net of principal reimbursements expected from the State, does not exceed the legal debt limitations as required by the Connecticut General Statutes as reflected in the following schedule:

Category	Debt Limit (in thousands)	Net Indebtedness (in thousands)	Balance (in thousands)
General purpose	\$ 177,545	\$ -	\$ 177,545
Schools	355,090	138,463	216,627
Sewers	295,908	-	295,908
Urban renewal	256,454	-	256,454
Pension deficit	236,727	-	236,727

General obligation bonds: The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or approximately \$552,363,000.

Bonds authorized but unissued: Total authorized but unissued debt at June 30, 2015 consists of the follows:

Schools	<u>\$ 48,317,732</u>
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Note 8. Fund Deficits

The following funds had fund deficit balances at June 30, 2015:

Waterford High School Building Project	\$ 4,948,269
Nonmajor Governmental Funds	
Nuclear Safety Emergency Preparedness Grant Fund	5,578
DEMAHS 2013 Port Security Grant	17,381
Mago Point Park STEAP Grant	61,979
DEMAHS 2014 Port Security Grant	9,800
2015 JAG Violence Crime Prevention Grant	265
Oswegatchie Elementary School Project	366,234
Great Neck Elementary School	353,321
Quaker Hill Elementary School Project	258,499

These deficits will be reduced or eliminated when grant funds are received or appropriated by transfers from the General Fund or permanent financing is obtained.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans

Pension trust fund:

Plan description: The Town maintains a single-employer defined benefit pension plan (the Plan). The Plan was established and is administered by the Town. The Plan covers employees who retired or terminated in a vested status prior to MERS participation. There are no contributions required from the members. The Town is required to contribute the amounts necessary to finance the benefits for the participants in this plan. The Plan is included as part of the Town's financial reporting entity as a Pension Trust Fund. The Plan does not issue a separate stand-alone financial report.

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

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

Plan administration: The general administration and management of the pension plan and the responsibility for carrying out the provision of the plan shall be placed with the Retirement Commission. The Retirement Commission will be made up as follows:

- A member of the board of police commissioners to be appointed by the board police commissioners annually;
- A member of the board of selectmen to be appointed by the board of selectmen annually;
- A member of the board of education to be appointed by the board of education annually;
- A member of the board of finance to be appointed by the board of finance biennially, for a two-year term, subsequent to December 1st but no later than December 31st of each odd-numbered year;
- Two members of the representative town meeting to be appointed by the representative town meeting biennially, for a two-year term at the regularly scheduled December meeting of each odd-numbered year; and
- A member of the fire service to be appointed by the director of fire services annually.

Plan membership consisted of the following at July 1, 2013, the date of the latest actuarial valuation:

Retirees, disabled and beneficiaries currently receiving benefits	18
Terminated employees entitled to benefits but not yet receiving them	1
Active plan members	-
Total	<u><u>19</u></u>

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Summary of significant accounting policies:

Basis of accounting: The Plan's financial statements are prepared using the accrual basis of accounting. Plan member and employer contributions are recognized as revenues when due in accordance with the terms of the Plan. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Administrative costs are paid from pension fund resources.

Funding policy: There are no active employees in this Plan. Contributions required for the year ended June 30, 2015 were \$83,367. Excess assets in the Plan may be used to fund past service costs for employees who transferred to MERS.

Summary of significant accounting policies: The annual required contribution was determined as part of the July 1, 2013 actuarial valuation using the entry age method, level dollar amortization method and remaining amortization period of eleven-years open. The actuarial assumptions included a) a 7.25% investment rate of return, b) retiree cost of living increase of 2.0%. The assumptions did not include projected salary or post-retirement benefit increases. The actuarial value of assets was determined using asset smoothing.

Investments:

Investment policy: The Plan's policy in regards to the allocation of invested assets is established and may be amended:

<u>Asset Class</u>	<u>Pension Funds Allocation %</u>
Large Cap	15%
Small Cap	10%
International	8%
Core Fixed Income	51%
High Yield Bond	15%
Cash equivalents	1%

Rate of return: For the year ended June 30, 2015, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 11.89%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net pension liability of the Town: The components of the net pension liability of the Town at June 30, 2015 were as follows:

<u>Net Pension Liability</u>	<u>June 30, 2015</u>
Total pension liability	\$ 1,213,597
Plan fiduciary net position	\$ 639,471
Net pension liability	\$ 574,126
Plan fiduciary net position as a percentage of total pension liability	52.69%

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Actuarial assumptions: The total pension liability was determined by an actuarial valuation as of July 1, 2013, calculated based on the discount rate and actuarial assumptions below, and then was projected forward to the measurement date June 30, 2015. There have been no significant changes between the valuation date and the fiscal year end.

- Cost of living adjustments: 2% per year
- Investment return: 7.25%, compounded annually
- Actuarial cost method - entry age normal

Mortality rates were based on the IRS 2008 Generational Mortality Table, projected to 2013 with Scale AA.

Discount rate: The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Therefore, the long-term expected rates of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Assumed rate of return: The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed. Best estimates of the real rates of returns for each major asset class are included in the pension plan's target asset allocation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of July 1, 2013, and the final investment return assumption, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Return - Portfolio</u>
Large Cap	4.75%
Small Cap	5.50%
International	5.25%
Core Fixed Income	2.00%
High Yield Bond	3.25%
Cash equivalents	0.50%
Total weighted average real return	3.20%
Long-Term Inflation Expectation	3.00%
Long-term expected nominal return	6.20%

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Sensitivity of the net pension liability to changes in the discount rate: The following presents the net pension liability of the Town, calculated using the discount rate of 7.25%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1.00% lower or 1.00% higher than the current rate:

	Current Discount Rate 7.25%	1% Decrease 6.25%	1% Increase 8.25%
Net pension liability	\$ 574,126	\$ 667,703	\$ 492,650

For the fiscal year ended June 30, 2015, the recognized pension expense is \$50,525. As of June 30, 2015, deferred outflows of resources and deferred inflows of resources related to pensions are reported as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	26,606	-
Total	\$ 26,606	\$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,

2016	\$ 6,651
2017	6,651
2018	6,651
2019	6,653
2020	-
Thereafter	-
Total	\$ 26,606

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Municipal employees' retirement system:

Plan description: Certain employees of the Town of Waterford, Connecticut and Waterford Public Schools participate in a cost-sharing multiple-employer defined benefit pension plan administered by the State of Connecticut Employees' Retirement System (MERS). MERS is considered to be a part of the State of Connecticut's financial reporting entity and is included in the State's financial report as a pension trust fund. Under a cost-sharing plan, pension obligations for employees of all employers are pooled and plan assets are available to pay the benefits of the employees of any participating employer providing pension benefits through the plan, regardless of the status of the employers' payment of its pension obligation to the plan. The plan provides retirement and disability benefits and death benefits to plan members and beneficiaries.

The System issues a publicly available financial report that includes financial statements and required supplementary information for the plans. The report may be obtained by writing to the State of Connecticut Retirement and Benefit Services Division, Office of the State Controller, 55 Elm Street, Hartford, CT 06106.

Any local government authority in the State of Connecticut, including towns, cities, boroughs, regional school districts, housing authorities or other special districts, may elect to participate for one or more of its departments, including elective officers; only teachers, who are covered under the Connecticut State Teachers' Retirement System, are ineligible.

Benefit provisions: Plan provisions are set by Statute of the State of Connecticut. MERS provides retirement benefits, as well as death and disability benefits. Membership is mandatory for all regular full time employees of participating departments except Police and Fire hired after age 60.

Average final compensation: Average of the three highest paid years of service.

Normal form of benefit: Life annuity.

Year's breakpoint: With respect to the calendar year in which a member terminates service, \$10,700 increased by 6.0% each year after 1982, rounded to the nearest multiple of \$100. For 2014, the breakpoint is \$69,200.

Service retirement allowance:

Condition for allowance: Age 55 and 5 years of continuous service, or 15 years of active aggregate service, or 25 years of aggregate service. Compulsory retirement at age 65 for police and fire members.

Amount of allowance: For members not covered by Social Security: 2% of average final compensation times years of service. For members covered by Social Security: 1-1/2% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service. The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually. Both the minimum and the maximum include Workers Compensation and Social Security benefits. If any member covered by Social Security retires before age 62, his/her benefit until he/she reaches age 62 or receives a Social Security disability award is computed as if he/she were not under Social Security.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Disability retirement allowance:

Condition for allowance: 10 years of service and permanently and totally disabled from engaging in any gainful employment in the service of the Municipality.

Amount of allowance: Calculated as a service retirement allowance based on compensation and service to the date of the disability.

Service connected disability:

Condition for allowance: Totally and permanently disabled from engaging in any gainful employment in the service of the Municipality provided such disability has arisen out of and in the course of his/her employment with the Municipality. Disability due to hypertension or heart disease, in the case of firemen and policemen, is presumed to have been suffered in the line of duty.

Amount of allowance: Calculated as a service retirement allowance based on compensation and service to the date of the disability with a minimum benefit (including Worker's Compensation benefits) of 50% of compensation at the time of the disability.

Vesting retirement allowance:

Condition for allowance: 5 years of continuous or 15 years of active aggregate service.

Amount of allowance: Calculated as a service retirement allowance on the basis of average final compensation and service to the date of termination. Deferred to normal retirement age, or an actuarially reduced allowance may begin at the time of separation.

Death benefit:

Condition for benefit: Eligible for service, disability retirement, or vested allowance, and married for at least 12 months preceding death.

Amount of benefit: Computed on the basis of the member's average final compensation and creditable service at date of death, payable to the spouse. Benefit is equal to 50% of the average of the life annuity allowance and the reduced 50% joint and survivor allowance.

Return of deductions: Upon the withdrawal of a member the amount of his accumulated deductions is payable to him/her on demand, with 5% interest from July 1, 1983.

Optional benefits: Prior to the retirement, a member may elect to convert his retirement allowance into a benefit of equivalent actuarial value in accordance with one of the optional forms described below: 1. A reduced retirement allowance payable during his life with the provision that after his death the beneficiary designated by him at the time of his retirement; or 2. A reduced retirement allowance payable during his life with the provision that after his death an allowance of one half of his reduced allowance will be continued for life to the beneficiary designated by him at the time of his retirement; 3. A reduced retirement allowance payable during his life with a guarantee of 120 or 240 monthly payments to the member or his designated beneficiary.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Cost-of-living adjustment: For those retired prior to January 1, 2002: (i) The benefits of disabled retirees, service retirees who have reached age 65, and beneficiaries of deceased retirees who would have reached age 65 are adjusted each July 1. The difference between the actual annual yield of the actuarial value of assets on a calendar year basis to a 6% yield is calculated. This difference is the adjustment applied the following July 1. The minimum adjustment is 3% and the maximum is 5%. (ii) The benefits for all others on the roll are adjusted on January 1, 2002 and on each subsequent July 1. The amount of each adjustment is 2.5%. For those retiring in or after January 1, 2002, benefits are adjusted each July 1. The adjustment is 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%; the maximum is 6%.

Contributions by members: For members not covered by Social Security: 5% of compensation. For members covered by the Social Security: 2-1/4% of compensation up to the Social Security taxable wage base plus 5% of compensation, if any, in excess of such base.

Contributions by municipalities: Participating Municipalities make annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of the System not met by member contributions.

Assumptions - The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	7/1/2014
Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed
Remaining amortization period	27 years
Asset valuation method	5-year smoothed market with 20% recognition of investment gains and losses
Investment rate return*	8.00%, net of investment related expense
Projected salary increases*	4.25-11.00%
Social Security Wage Base * Includes inflation at 3.25%	3.50%
Mortality	The RP2000 Mortality Table for Annuity and Non-Annuity (set forward one year for males and set back one year for females). For disabled retirees, the same table is used, adjusted with the male table set forward five years and the female table set forward one year

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

The long-term expected rate of return: The long-term expected rate of return on pension plan investments was determined using a lognormal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class are to be provided by the Fiduciary of the Plan. The annual money weighted rate of return net of investment expenses measured on monthly inputs was 7.32%.

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Mutual Equity Fund	16%	5.8%
Developed Market International Stock Fund	14%	6.6%
Emerging Market International Stock Fund	7%	8.3%
Core Fixed Income Fund	8%	1.3%
Inflation Linked Bond Fund	5%	1.0%
Emerging Market Debt Fund	8%	3.7%
High Yield Bond Fund	14%	3.9%
Real Estate Fund	7%	5.1%
Private Equity	10%	7.6%
Alternative Investments	8%	4.1%
Liquidity Fund	3%	0.4%
	100.00%	

Discount rate: The discount rate used to measure the total pension liability was 8.00 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate: The following presents the Town's net proportionate share of the net pension liability of the System, calculated using the discount rate of 8.00 percent, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00 percent) or 1-percentage-point higher (9.00 percent) than the current rate (\$ thousands):

	1% Decrease 7.00	Current Discount Rate 8.00%	1% Increase 9.00%
Town's net proportionate share of the net pension liability	\$ 18,243,077	\$ 8,954,659	\$ 1,130,726

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources: At June 30, 2015, the Town reported a liability of \$8,954,659 for its proportionate share of the net pension liability related to its participation in MERS. The net pension liability was measured as of June 30, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on its share of contributions to the MERS for fiscal year 2014 relative to the total contributions of all participating employers for that fiscal year. At June 30, 2014, the Town's proportion was 17.38%.

For the year ended June 30, 2015, the Town recognized pension expense of \$1,698,885. At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

\$2,515,782 reported as deferred outflows of resources related to pensions resulting from the Town's contributions in fiscal year 2015 subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net
Contributions subsequent to measurement date	\$ 2,515,782	\$ -	\$ 2,515,782
Net difference between projected and actual earnings on pension plan investments	-	(2,773,465)	(2,773,465)
Total	\$ 2,515,782	\$ (2,773,465)	\$ (257,683)

Amounts reported in deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,

2016	\$ (693,366)
2017	(693,366)
2018	(693,366)
2019	(693,367)
2020	-
Thereafter	-
Total	\$ (2,773,465)

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Connecticut state teachers' retirement system

Description of system: Teachers, principals, superintendents or supervisors within the Town's school system participate in a retirement system administered by the Connecticut State Teachers' Retirement Board. This Connecticut State Teachers' Retirement System (the "System") is a cost sharing multiple employer defined benefit pension system with a special funding situation.

The System is considered a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained at www.ct.gov.

The System is administered under the provisions of Chapter 167a of the Connecticut General Statutes (CGS). Participation in the System is restricted to certified staff employed in the public schools of Connecticut and members of the professional staff of the State Department of Education or the board of Governors of Higher Education and their constituent units. Participation in the System is mandatory for certified personnel of local boards of education who are employed for an average of at least one-half of a school day. Members of the professional staff of the State Department of Education or the Board of Governors of Higher Education and their constituent units may elect to participate in this system, the State Employees' Retirement System, or the Alternate Retirement System (TIAA-CREF).

Summary of significant accounting policies: For purposes of measuring the liability, deferred outflows of resources and deferred inflows of resources, and expense associated with the State's requirement to contribute to the System, information about System's fiduciary net position and additions to/deductions from the System's fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The Town has recorded, in the General Fund, intergovernmental revenue and education expenditures in the amount of \$5,455,000 as payments made by the State of Connecticut on-behalf of the Town. The Town does not have any liability related to the system.

Benefits provided: The benefits provided to participants by the System are as follows:

Normal benefit: A member at age 60 with 20 years of Credited Service in Connecticut, or 35 years of Credited Service including at least 25 years of service in Connecticut is eligible for vested benefits of 2% of average annual salary times years of credited service (maximum benefit is 75% of average annual salary.)

Prorated benefit: A member who completes 10 years of Connecticut public school service is eligible for a vested benefit commencing at age 60. The benefit is 2% less 0.1% for each year less than 20 years of average annual salary times years of credited service.

Minimum benefit: Effective January 1, 1999, Public Act 98-251 provides a minimum monthly retirement benefit of \$1,200 to teachers who retire under the Normal Benefit provisions and who have completed at least 25 years of full time Connecticut service at retirement.

Contribution requirements: The pension contributions made by the State to the System are determined on an actuarial reserve basis as described in CGS Sections 10-1831 and 10-183z.

Participants are required to contribute 6.00% of their annual salary rate to the System as required by CGS Section 10-183b (7). For the 2014/2015 school year, \$1,567,675 mandatory contributions were deducted from the salaries of teachers who were participants of the System during that school year. The estimated covered payroll for the Town is \$21,623,000.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Actuarial assumptions: The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005 – June 30, 2010. The total pension liability was determined by an actuarial valuation as of June 30, 2014, using the following key actuarial assumptions:

Inflation	3.00 Percent
Salary increases, including inflation	3.75-7.00 Percent
Long-term investment rate of return, net of pension investment expense, including inflation	8.50 Percent

Mortality rates were based on the RP-2000 Combined Mortality Table RP-2000 projected 19 years using scale AA, with a two-year setback for males and females for the period after service retirement and for dependent beneficiaries.

The long-term expected rate of return on pension investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap U.S. equities	21.0%	7.3%
Developed non-U.S. equities	18.0%	7.5%
Emerging Markets (non-U.S.)	9.0%	8.6%
Core Fixed Income	7.0%	1.7%
Emerging Market bonds	5.0%	4.8%
High Yield bonds	5.0%	3.7%
Inflation Linked Bond fund	3.0%	1.3%
Liquidity Fund	6.0%	0.4%
Real Estate	7.0%	5.9%
Private equity	11.0%	10.9%
Alternative investments	<u>8.0%</u>	0.7%
	<u>100%</u>	

Discount rate: The discount rate used to measure the total pension liability was 8.50 percent. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension investments was applied to all periods of projected benefit payments to determine the total pension liability.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 9. Employee Retirement Systems and Pension Plans (Continued)

Sensitivity of the proportionate share of the net pension liability (NPL) to changes in the discount rate: The following presents the State's proportionate share of the net pension liability allocated to the Town, calculated using the discount rate of 8.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.50 percent) or 1-percentage-point higher (9.50 percent) than the current rate. The Town's proportionate share of the net pension liability is \$-0-.

	1% Decrease 7.50%	Current Discount Rate 8.50%	1% Increase 9.50%
State's share of the net pension liability allocated to the Town	\$71,705,150	\$56,189,042	\$42,999,891

Pension liabilities, pension expense, and deferred inflows/outflows of resources: The State makes all contributions to the System on behalf of employees of the participating districts. Therefore, participating employers are considered to be in a special funding situation as defined by Governmental Accounting Standards Board No. 68 and the State is treated as a non-employer contributing entity in the System. Since the districts do not contribute directly to the System, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the Town. The portion of the net pension liability that was associated with the Town was \$56,189,042 and 100% of the collective net pension liability is allocated to the State.

June 30, 2014 is the actuarial valuation date upon which the total pension liability is based. There were no changes in assumptions or benefits that affected the measurement of the total pension liability since the prior measurement date.

The Town recognized the total pension expense associated with the Town as well as revenue in an amount equal to the non-employer contributing entities' total proportionate share of the collective pension expense associated with the Town. For the fiscal year ended June 30, 2015, the Town recognized \$4,215,785 as the amount expended by the State on behalf of the Town to meet the State's funding requirements.

Note 10. Other Postemployment Benefits

The Town provides post-retirement benefits for certain employees for current and future health insurance benefit expenses through a single-employer defined benefit plan. A biennial actuarial valuation is made to determine whether the contributions are sufficient to meet the plan obligations. The latest actuarial valuation was made July 1, 2014. The post-retirement plan does not issue stand-alone financial reports.

From an accrual accounting perspective, the cost of post-employment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 45 during the year ended June 30, 2008, the Town recognizes the cost of post-employment healthcare in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the Town's future cash flows. Recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2008 liability.

The contribution requirements of plan members and the Town are established and may be amended by the Town. The Town currently funds on the "pay-as-you-go" method. The Town determines the required contribution using the Projected Unit Cost Method.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 10. Other Postemployment Benefits (Continued)

Membership in the plan consisted of the following at July 1, 2014, the date of the last actuarial valuation.

Retirees and beneficiaries receiving benefits	211
Active plan members	593
Total	<u><u>804</u></u>

The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation was as follows:

Fiscal Year Ending	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
06/30/2015	\$ 2,498,600	23.4%	\$ 13,574,800
06/30/2014	2,576,800	23.6%	11,660,300
06/30/2013	2,581,800	49.1%	9,691,500

OPEB obligation:

Annual required contribution	\$ 2,720,300
Interest on net pension obligation	583,000
Adjustment to annual required contribution	<u>(804,700)</u>
Annual OPEB cost	2,498,600
Contributions made	<u>584,100</u>
Increase in net OPEB liability	1,914,500
Net OPEB obligation, beginning of year	<u>11,660,300</u>
Net OPEB obligation, end of year	<u><u>\$ 13,574,800</u></u>

The Town's annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The schedule of funding progress is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Accrued Liability (b)	Unfunded Accrued Liability (UAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (C)	UAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2014	\$ -	\$ 27,244,800	\$ 27,244,800	0%	\$ 29,073,500	93.7%
7/1/2012	\$ -	\$ 28,551,800	\$ 28,551,800	0%	\$ 31,002,400	92.1%

Historical Trend Information - The schedules of funding progress, presented as required supplementary information (RSI) following the notes to the financial statements, present multi-year trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to AALs for benefits.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 10. Other Postemployment Benefits (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The information presented was determined as part of the actuarial valuation. Additional information as of the last actuarial valuations follows:

Valuation date:	July 1, 2014
Actuarial cost method:	Projected Unit Credit
Asset valuation method:	Market Value
Amortization method:	Level Dollar, Closed
Remaining amortization period:	30 Years Decreasing, Currently 22 years
Actuarial Assumptions:	
Investment rate of return	5.0%
Inflation rate	N/A
Projected salary increases	N/A

Health cost trend rates: Annual increases in premium for retired medical and prescription drug benefits are assumed to be as follows:

Year After Valuation Date	Increase
1	7.5%
2	7.0%
3	6.5%
4	6.0%
5	5.5%
6	5.0%
7	5.0%
8 or more	5.0%

Note 11. Risk Management

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; error and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims have not exceeded commercial coverage in any of the past three years and there have not been any significant reductions in insurance coverage from the amounts held in prior years.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 11. Risk Management (Continued)

The Town currently is a member in Connecticut Interlocal Management Agency (CIRMA), a public entity risk pool established for the purpose of administering an interlocal risk management program pursuant to the provisions of Section 7-479a, et seq., of Connecticut General Statutes, for workers' compensation first dollar coverage.

The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an insured loss retrospective rating plan and losses incurred in the coverage period will be evaluated at 18, 30, and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence. The Town has not incurred any retrospective charges and is not aware of potential obligations related to its membership in CIRMA as of June 30, 2015.

The Town utilized a self-insurance program, which commenced November 1, 1998, to account for health insurance coverage for Town and Board of Education employees on a cost-reimbursement basis through June 30, 2012. The Town changed its health insurance coverage to a fully-indemnified insurance plan effective July 1, 2012. The Town returned to the self-insurance program effective July 1, 2013.

Due to the Town's change to a fully-indemnified insurance policy, there were no liabilities existing at July 1, 2013. A schedule of changes in the claims liability for the past two years is presented below:

	Liability, July 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability, June 30
2014-2015	\$ 807,131	\$ 9,705,366	\$ (9,728,558)	\$ 783,939
2013-2014	\$ -	\$ 9,724,157	\$ (8,917,026)	\$ 807,131

Note 12. Contingent Liabilities

Amounts received or receivable from Federal and State grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

There are several pending lawsuits involving the Town. Town management believes the ultimate resolution of these matters will not have a material adverse effect on the financial position of the Town.

Effective January 1, 2002, the Town's Miner Lane landfill was closed. The cost of the ongoing maintenance of the cap and the Department of Environmental Protection requirement for water quality testing over a 30-year period is estimated to be approximately \$23,000 a year. Accordingly, the Town has recorded a liability in the government-wide financial statements of \$414,000.

Note 13. Major Taxpayer

For the fiscal year ended June 30, 2015, 34% of the Town's property tax revenues were derived from its largest taxpayer, Dominion Nuclear Connecticut, Inc., an electrical power facility.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 14. Governmental Funds - Fund Balance

The Town follows the accounting guidance of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which established accounting and financial reporting standards for governmental funds. Below is a table of fund balance categories and classifications at June 30, 2015 for the Town's governmental funds:

	General Fund	Capital and Nonrecurring Expenditures Fund	Waterford High School Building Project	Nonmajor Governmental Funds
Fund balances				
Non-spendable:				
Prepays	\$ 66,777	\$ -	\$ -	\$ 2,320
Inventory	-	-	-	8,316
Non-spendable trust	-	-	-	138,895
Total nonspendable	66,777	-	-	149,531
Restricted:				
General government	-	-	-	55,183
Animal control and other	-	-	-	231,565
Sewer maintenance	-	-	-	422,888
Youth and senior services	-	-	-	165,022
School cafeteria and other	-	-	-	233,045
Recreation	-	-	-	4,412
Total restricted	-	-	-	1,112,115
Committed:				
Water tower maintenance	-	-	-	544,450
Other capital projects	-	10,197,628	-	3,624,522
Total committed	-	10,197,628	-	4,168,972
Assigned:				
General government	117,195	-	-	-
Public Safety	37,183	-	-	-
Public Works	81,378	-	-	-
Recreation	10,108	-	-	-
Capital outlay	-	-	-	186,219
Education- supplies and maintenance	122,992	-	-	-
Total assigned	368,856	-	-	186,219
Unassigned:				
General government	10,138,379	-	-	-
Operational grants	-	-	-	(95,002)
Capital projects	-	-	(4,948,269)	(978,055)
Total unassigned (deficit)	10,138,379	-	(4,948,269)	(1,073,057)
Total fund balance	\$ 10,574,012	\$ 10,197,628	\$ (4,948,269)	\$ 4,543,780

The Town has no significant encumbrances.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 15. Governmental Accounting Standards Board (GASB) Statements

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations.

Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

- GASB Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The provisions of this Statement are effective for fiscal years beginning after June 15, 2015.
- GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets that are not Within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, completes the suite of pension standards. Statement 73 establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria (in other words, those not covered by Statements 67 and 68). The requirements in Statement 73 for reporting pensions generally are the same as in Statement 68. However, the lack of a pension plan that is administered through a trust that meets specified criteria is reflected in the measurements. The provisions of this Statement are effective for fiscal years beginning after June 15, 2015.
- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments. Statement 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The Statement follows the framework for financial reporting of defined benefit OPEB plans in Statement 45 by requiring a statement of fiduciary net position and a statement of changes in fiduciary net position. The Statement requires more extensive note disclosures and RSI related to the measurement of the OPEB liabilities for which assets have been accumulated, including information about the annual money-weighted rates of return on plan investments. Statement 74 also sets forth note disclosure requirements for defined contribution OPEB plans. The provisions of this Statement are effective for fiscal years beginning after June 15, 2016.
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments. Statement 75 requires governments to report a liability on the face of the financial statements for the OPEB that they provide:
 - Governments that are responsible only for OPEB liabilities related to their own employees and that provide OPEB through a defined benefit OPEB plan administered through a trust that meets specified criteria will report a net OPEB liability—the difference between the total OPEB liability and assets accumulated in the trust and restricted to making benefit payments.
 - Governments that participate in a cost-sharing OPEB plan that is administered through a trust that meets the specified criteria will report a liability equal to their proportionate share of the collective OPEB liability for all entities participating in the cost-sharing plan.
 - Governments that do not provide OPEB through a trust that meets specified criteria will report the total OPEB liability related to their employees.

The provisions of this Statement are effective for fiscal years beginning after June 15, 2017.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 15. Governmental Accounting Standards Board (GASB) Statements (Continued)

- GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively. Earlier application is permitted.

- GASB Statement No. 77, *Tax Abatement Disclosures*. Financial statements prepared by state and local governments in conformity with generally accepted accounting principles provide citizens and taxpayers, legislative and oversight bodies, municipal bond analysts, and others with information they need to evaluate the financial health of governments, make decisions, and assess accountability. This information is intended, among other things, to assist these users of financial statements in assessing (1) whether a government's current-year revenues were sufficient to pay for current-year services (known as interperiod equity), (2) whether a government complied with finance-related legal and contractual obligations, (3) where a government's financial resources come from and how it uses them, and (4) a government's financial position and economic condition and how they have changed over time. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:
 - Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients
 - The gross dollar amount of taxes abated during the period
 - Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

Governments should organize those disclosures by major tax abatement program and may disclose information for individual tax abatement agreements within those programs.

Tax abatement agreements of other governments should be organized by the government that entered into the tax abatement agreement and the specific tax being abated. Governments may disclose information for individual tax abatement agreements of other governments within the specific tax being abated. For those tax abatement agreements, a reporting government should disclose:

- The names of the governments that entered into the agreements
- The specific taxes being abated
- The gross dollar amount of taxes abated during the period.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. Earlier application is encouraged.

Town of Waterford, Connecticut

Notes to Financial Statements

Note 16. Restatement for Implementation of New Accounting Standard

The Town's financial statements have been restated as of June 30, 2014. The restatement is a result of the implementation of GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. Governmental Activities will show a restatement of net position for the beginning of the year net pension liability as follows (amounts presented in thousands):

	<u>Governmental Activities</u>
Net position, June 30, 2014, as previously reported	\$178,967,753
Implementation of GASB Statement No. 68:	
Beginning net pension liability - Pension Trust Fund	(580,362)
Beginning net pension liability - State Municipal Employees Retirement System	(12,413,899)
Beginning deferred outflows - State Municipal Employees Retirement System	<u>2,425,327</u>
Net position, June 30 2014, as restated	<u><u>\$ 168,398,819</u></u>

TOWN OF WATERFORD, CONNECTICUT



Appendix B

ADOPTED BUDGET

Fiscal Year - July 1, 2015 – June 30, 2016

The following was adopted by the RTM on May 11, 2015

**TOWN OF WATERFORD
GENERAL FUND BUDGET
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**TOWN OF WATERFORD
GENERAL FUND ADOPTED BUDGET - EXPENDITURE SUMMARY
2015-2016 FISCAL YEAR ADOPTED BUDGET**

General Government Operations	\$ 31,325,479
Board of Education - Operating Budget	\$ 45,374,474
Capital and Debt Service:	
Current Year Capital Improvements	\$ 1,599,200
Transfers to Capital and Non-Recurring Expenditure	\$ 614,181
Debt Service	\$ 7,415,135
Total Capital and Debt Service	<u>\$ 9,628,516</u>
TOTAL EXPENDITURES	<u>\$ 86,328,469</u> ¹

¹ Approved by RTM on May 11, 2015

**TOWN OF WATERFORD
MILL RATE CALCULATION
APPROVED FY 2016 RTM APPROVED BUDGET**

Grand List
 Net Taxable Grand List after BAA - 10/01/2014 3,158,331,722
 Average Rate of Collections 99.1%
 Net Grand List - Adj. For Rate of Collections 3,129,906,737
 Value of a Mill (adjusted for rate of collections) 3,129,907

Mill Rate Calculation
 Expenditures as approved by RTM - May 11, 2015 86,328,469
 Revenue from sources other than Taxes 5,483,229
 Application of Fund Balance 0
 Amount to Be Raised by Taxes 80,845,240

FY 2016 Mill Rate Requirement 25.83
 FY 2015 Mill Rate 24.80
 Mill Rate Increase 1.03
 Percent Increase 4.15%

**TOWN OF WATERFORD
GENERAL FUND
2015/2016 ESTIMATED REVENUE**

REVENUE

DESCRIPTION	COLUMN 1 2013/14 ACTUAL	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 ACTUAL RECEIVED AS OF 1/1/15	COLUMN 4 2015/2016 ESTIMATED	COLUMN 5 2015/2016 INCREASE/ (DECREASE)	COLUMN 6 2015/2016 PERCENTAGE INCREASE/ (DECREASE)
STATE OF CONNECTICUT - EDUCATION						
ED. COST SHARING GRANT	1,449,981	1,485,842	371,461	1,485,842	0	0.00%
TRANSPORTATION	29,958	33,248	0	31,620	(1,628)	-4.90%
EDUCATION OF THE BLIND		37,750	0	0	(37,750)	-100.00%
HEALTH & WELFARE	7,483	7,483	0	7,591	108	1.44%
TOTAL - STATE OF CT - EDUCATION GRANTS	1,487,422	1,564,323	371,461	1,525,053	(39,270)	-2.51%
STATE OF CT - GENERAL GOVERNMENT						
PILOT-STATE-OWNED PROP.	367,117	285,848	286,127	272,985	(12,863)	-4.50%
PILOT-ELDERLY	184,305	184,305	187,749	209,715	25,410	13.79%
PILOT-DISABLED	2,112	2,112	2,230	2,200	88	4.17%
PILOT-PRIVATE TAX EXEMPT PROP	46,015	63,244	65,721	156,537	93,293	147.51%
TAX RELIEF-VETERANS	12,224	12,224	12,279	12,855	631	5.16%
COURT FINES	12,304	15,000	3,619	14,000	(1,000)	-6.67%
EMERGENCY MANAGEMENT	32,809	31,490	0	49,449	17,959	57.03%
TELECOMMUNICATIONS PROPERTY TAX	88,590	82,905	0	85,000	2,095	2.53%
TOWN AID ROADS	321,859	321,859	160,936	321,871	12	0.00%
YOUTH SERVICES	14,000	14,000	9,500	14,000	0	0.00%
LOCAL BRIDGE GRANT	29,838	1,944,800	2,945	0	(1,944,800)	100.00%
WILLETTS AVENUE STP GRANT	0	542,400	0	0	(542,400)	0.00%
MASHANTUCKET/MOHEGAN GRANT	46,897	50,706	17,061	60,427	9,721	19.17%
MUNICIPAL VIDEO COMP. TRUST	6,745	19,255	0	0	(19,255)	-100.00%
GRANTS FOR MUNICIPAL PROJECTS (previously "In lieu of municipal revenue sharing")	32,217	32,217				
ENHANCED 911	17,226	22,967	17,236	22,981	14	0.06%
LOCAL PROPERTY TAX RELIEF GRANT	0	60,232	0	0	(60,232)	100.00%
TOTAL - STATE OF CT - GENERAL GOV'T GRANTS	1,214,258	3,685,564	765,403	1,256,275	(2,429,289)	-65.91%
TOTAL STATE OF CONNECTICUT	2,701,680	5,249,887	1,136,864	2,781,328	(2,468,559)	-47.02%

**TOWN OF WATERFORD
GENERAL FUND
2015/2016 ESTIMATED REVENUE**

REVENUE

DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	2013/14 ACTUAL	2014/2015 R.T.M APPROP.	ACTUAL RECEIVED AS OF 1/1/15	2015/2016 ESTIMATED	2015/2016 INCREASE/ (DECREASE)	2015/2016 PERCENTAGE INCREASE/ (DECREASE)
FEDERAL GOVERNMENT						
FEMA GRANT ALL DEPARTMENTS	129,001	0	0	0	0	0.00%
TOTAL FEDERAL GOVERNMENT	129,001	0	0	0	0	0.00%
TOTAL STATE AND FEDERAL	2,830,681	5,249,887	1,136,864	2,781,328	(2,468,559)	-47.02%
OTHER SOURCES - EDUCATION						
TUITION	88,231	77,659	12,599	24,719	(52,940)	-68.17%
SAFE HOMES TUITION	4,065	5,615	1,884	27,298	21,683	386.16%
RENT AND MISCELLANEOUS	8,669	4,500	3,318	4,500	0	0.00%
TOTAL EDUCATION	100,965	87,774	17,801	56,517	(31,257)	-35.61%
OTHER SOURCES - GENERAL GOVERNMENT						
INTEREST & LIEN FEES	321,941	225,000	146,474	235,000	10,000	4.44%
INTEREST - INVESTMENTS	70,898	75,000	54,053	80,000	5,000	6.67%
RECREATION & PARKS COMM.	172,281	168,000	142,950	170,000	2,000	1.19%
COMMUNITY USE OF SCHOOLS	11,867	10,000	11,679	10,000	0	0.00%
BUILDING INSPECTOR	367,533	400,000	186,407	375,000	(25,000)	-6.25%
LICENSES, FEES, PERMITS & FINES	26,490	20,000	12,905	20,000	0	0.00%
LIBRARY	18,737	18,000	9,593	18,235	235	1.31%
WATER MAIN ASSESSMENTS	721	34,000	220	0	(34,000)	-100.00%
SALE OF EQUIPMENT	0	100	1,595	100	0	0.00%
SCRRRA REBATE	609,011	139,500	0	7,500	(132,000)	-94.62%
ALARM PENALTIES	750	1,000	200	1,000	0	0.00%
BULKY WASTE FEES	104,444	116,000	52,093	104,000	(12,000)	-10.34%
MISCELLANEOUS	42,192	35,000	43,312	35,000	0	0.00%
CONVEYANCE TAX	214,166	200,000	114,090	200,000	0	0.00%
REGIONAL COMMUNICATION CTR.	15,519	39,239	183	5,000	(34,239)	-87.26%
SEWER ASSESSMENTS	7,266	162,380	300	32,000	(130,380)	-80.29%
NEW LONDON CAPITAL COST SHARING	0	0	6,650	0	0	0.00%
P&Z, ZBA & CONSERVATION	32,808	56,000	24,257	35,000	(21,000)	-37.50%
TOWN CLERK'S FEES	167,129	180,000	87,034	180,000	0	0.00%

TOWN OF WATERFORD
GENERAL FUND
2015/2016 ESTIMATED REVENUE

REVENUE

DESCRIPTION	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6
	2013/14 ACTUAL	2014/2015 R.T.M APPROP.	ACTUAL RECEIVED AS OF 1/1/15	2015/2016 ESTIMATED	2015/2016 INCREASE/ (DECREASE)	2015/2016 PERCENTAGE INCREASE/ (DECREASE)
UTILITY COMMISSION LIEN FEES	20,120	20,000	0	15,000	(5,000)	-25.00%
COMMERCIAL TIPPING FEES	260,175	233,000	92,730	245,000	12,000	5.15%
RECYCLING	43,311	57,000	10,725	40,000	(17,000)	-29.82%
TVCCA ASSISTANCE REBATE	0	3,000	0	0	(3,000)	100.00%
UNLIQUIDATED PRIOR YEAR ENCUMBRANCES	10,719	100	0	100	0	0.00%
RENTALS	151,471	105,190	83,893	155,700	50,510	48.02%
AMBULANCE OPERATING SUBSIDY	243,682	217,464	104,672	195,815	(21,649)	-9.96%
YSB PROGRAM FEES	1,428	0	0	0	0	0.00%
SENIOR SERVICES	29,727	30,000	18,434	30,000	0	0.00%
VERSA KART/BLUE BOX SALES	4,420	3,000	1,795	3,000	0	0.00%
EAST LYME ANIMAL CONTROL PMT	57,026	57,958	0	58,930	972	1.68%
EUGENE ONEILL GATE RECEIPTS	10,530	8,750	0	9,000	250	2.86%
BOE HUMAN RESOURCES OFFSET	13,520	13,820	0	14,066	246	1.78%
CIRMA MEMBERS EQUITY DISTRIBUTION	0	51,671	0	0	(51,671)	-100.00%
NEW LONDON RADIO COMM. NETWORK USE FEE	93,773	97,525	0	100,938	3,413	3.50%
YSB BOE CLERICAL SUBSIDY	5,000	5,000	5,000	5,000	0	100.00%
TOTAL GENERAL GOVERNMENT	3,128,655	2,782,697	1,211,244	2,380,384	(402,313)	-14.46%
TOTAL OTHER SOURCES	3,229,620	2,870,471	1,229,045	2,436,901	(433,570)	-15.10%
TOTAL - REVENUE EXCLUSIVE OF TAXES	6,060,301	8,120,358	2,365,909	5,218,229	(2,902,129)	-35.74%
PROPERTY TAXES						
CURRENT YEAR TAXES	75,589,386	78,587,052	62,209,210	80,845,240	2,258,188	2.87%
PRIOR YEAR TAXES	444,274	265,000	65,661	265,000	0	0.00%
TOTAL PROPERTY TAXES	76,033,660	78,852,052	62,274,871	81,110,240	2,258,188	2.86%
FUND BALANCE APPLIED	0	0	0	0	0	0.00%
GRAND TOTAL REVENUES	82,093,961	86,972,410	64,640,780	86,528,469	(643,941)	-0.74%

TOWN OF WATERFORD
GENERAL FUND EXPENDITURES
2015/2016 PROPOSED BUDGET

DEPARTMENTAL SUMMARY

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROX.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 2015/2016 ACTUAL EXPEND/ ENCUMBS AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDE D'BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED	AMOUNT INCREASE/ (DECREASE)	PERCENT INCREASE/ (DECREASE)
GENERAL GOVERNMENT:												
10101	BOARD OF SELECTMEN	237,838	217,263	0	119,430	224,396	224,396	224,396	224,396	224,396	7,133	3.28%
10102	REGISTRARS OF VOTERS	53,345	61,214	0	47,148	61,464	61,464	62,214	62,214	62,214	1,000	1.63%
10103	BOARD OF FINANCE	53,606	54,714	0	42,950	52,519	52,519	52,519	52,519	52,519	(2,195)	-4.01%
10104	ASSESSOR	291,240	300,442	0	159,296	319,490	319,490	319,490	319,240	319,240	18,798	6.26%
10105	BD ASSESSMENT APPEALS	1,372	1,256	0	246	1,346	1,346	1,346	1,346	1,346	90	7.17%
10106	TAX COLLECTOR	192,521	199,787	0	113,168	199,911	199,911	200,265	199,137	199,137	(650)	-0.33%
10107	FINANCE DEPARTMENT	859,632	881,676	20,345	610,358	943,685	943,685	942,422	942,555	942,422	60,746	6.89%
10108	LEGAL DEPARTMENT	242,479	281,000	0	144,226	281,000	281,000	281,000	281,000	281,000	0	0.00%
10109	TOWN CLERK	248,026	255,897	0	146,599	253,711	253,711	253,711	247,348	247,348	(8,549)	-3.34%
10110	PLANNING & ZONING	519,081	549,795	0	290,878	590,516	590,516	590,516	588,016	588,016	38,221	6.55%
10111	BUILDING MAINTENANCE	152,235	181,989	0	106,956	186,308	186,308	184,308	184,308	184,308	2,319	1.27%
10112	INSURANCE	4,693,166	4,608,052	0	4,141,078	4,405,892	4,405,892	4,405,892	4,405,892	4,405,892	(202,160)	-4.39%
10113	ECONOMIC DEVELOPMENT COMM.	7,972	9,132	0	6,847	10,252	10,252	10,252	10,252	10,252	1,120	12.26%
10114	CONSERVATION COMMISSION	18,737	18,250	0	12,624	18,275	18,275	18,275	18,275	18,275	25	0.14%
10115	ZONING BOARD OF APPEALS	1,149	4,966	0	1,214	5,129	5,129	5,129	5,129	5,115	149	3.00%
10116	RETIREMENT COMMISSION	3,652,335	3,741,107	0	2,078,883	5,818,039	5,818,039	4,818,039	4,888,039	4,888,039	1,146,932	30.66%
10117	REPRESENTATIVE TOWN MTG.	19,692	18,434	0	16,391	18,434	18,434	18,434	18,434	18,434	0	0.00%
10118	BUILDING DEPARTMENT	267,899	271,814	0	144,839	296,384	296,384	296,384	296,384	296,384	24,570	9.04%
10120	SOC.SVC.GRANTS/MISC.	86,605	88,618	0	84,815	98,869	94,569	96,569	96,569	96,569	7,951	8.97%
10121	CONTINGENCY	0	245,000	(20,345)	0	245,000	245,000	245,000	245,000	245,000	0	0.00%
10141	FLOOD & EROSION CONTROL BD.	696	885	0	258	885	885	885	885	885	0	0.00%
10143	ETHICS COMMISSION	557	723	0	97	723	723	723	723	723	0	0.00%
10145	HUMAN RESOURCES DEPT.	199,877	203,554	0	94,122	206,561	206,561	206,561	206,561	206,561	3,007	1.48%
10222	EMERGENCY MANAGEMENT	1,115,310	1,170,287	0	686,485	1,239,432	1,239,432	1,239,432	1,239,432	1,239,432	69,145	5.91%
10223	FIRE SERVICES	2,656,559	2,767,441	0	1,356,801	2,930,281	2,930,281	2,930,281	2,927,679	2,927,579	160,138	5.79%
10229	POLICE DEPARTMENT	5,197,218	5,392,917	0	2,700,079	5,513,303	5,513,303	5,513,303	5,513,303	5,513,303	120,386	2.23%
10330	PUBLIC WORKS DEPARTMENT	4,621,994	4,631,790	0	1,769,296	4,671,467	4,671,467	4,657,717	4,657,717	4,657,717	25,927	0.56%
10419	YOUTH SERVICES	215,678	219,697	0	113,007	224,123	224,123	224,123	224,123	224,123	4,426	2.01%
10432	CONSERVATION OF HEALTH	134,002	136,340	0	136,340	139,461	139,461	139,461	139,461	139,461	3,121	2.29%
10433	PUBLIC HEALTH NURSING SERV.	36,840	36,863	0	7,790	36,863	36,863	36,863	36,863	36,863	0	0.00%
10435	SENIOR CITIZENS COMMISSION	509,929	522,873	0	251,946	543,747	543,747	543,747	543,747	543,747	20,874	3.99%
10536	WATERFORD PUBLIC LIBRARY	1,028,981	1,039,576	0	530,025	1,063,120	1,063,120	1,063,120	1,051,122	1,051,122	11,546	1.11%
10537	RECREATION & PARKS COMM.	1,318,609	1,342,839	0	683,467	1,394,374	1,394,374	1,380,554	1,380,554	1,380,554	37,175	2.81%
10546	COMMUNITY USE OF SCHOOLS	314,088	328,574	0	328,574	317,503	317,503	317,503	317,503	317,503	(11,071)	-3.37%
TOTAL GENERAL GOV'T OPERATIONS		28,929,268	29,784,765	0	16,926,233	32,312,463	32,308,163	31,295,517	31,325,726	31,325,479	1,540,714	5.17%
BOARD OF EDUCATION:												
10560	OPERATING BUDGET	44,276,742	44,768,410	0	45,474,474	45,474,474	45,474,474	45,474,474	45,374,474	45,374,474	606,064	1.35%
TOTAL BOE OPERATIONS		44,276,742	44,768,410	0	45,474,474	45,474,474	45,474,474	45,474,474	45,374,474	45,374,474	606,064	1.35%

TOWN OF WATERFORD
 GENERAL FUND EXPENDITURES
 2015/2016 PROPOSED BUDGET

DEPARTMENTAL SUMMARY

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDE D BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED	AMOUNT INCREASE/ DECREASE	PERCENT INCREASE/ DECREASE
	CAPITAL AND DEBT SERVICE:											
10638	CURRENT YEAR CAPITAL IMPR.	1,180,600	1,317,000	0	1,317,000	2,444,037	1,599,200	1,599,200	1,599,200	282,200	21.43%	
10640	TRANS TO CAP & NON-REC.	1,496,001	4,040,624	0	4,040,624	3,630,344	2,554,181	2,554,181	614,181	(3,426,443)	-84.80%	
10739	DEBT SERVICE	5,032,324	7,061,611	0	4,839,694	7,415,135	7,415,135	7,415,135	7,415,135	353,524	5.01%	
	TOTAL CAPITAL & DEBT SERVICE	7,708,925	12,419,235	0	10,197,318	13,489,516	11,568,516	11,568,516	9,628,516	(2,790,719)	-22.47%	
	TOTAL GENERAL FUND	80,914,935	86,972,410	0	72,598,025	91,276,453	89,351,153	88,268,716	86,328,469	(643,941)	-0.74%	

TOWN OF WATERFORD
GENERAL FUND
2015/2016 PROPOSED BUDGET

DEPT/AGENCY: 10101 BOARD OF SELECTMEN

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51010	FIRST SELECTMAN	97,674	98,125	0	48,683	100,168	100,168	100,168	100,168	100,168
51020	OTHER SELECTMEN	3,316	3,332	0	1,672	3,388	3,388	3,388	3,388	3,388
51110	ADMINISTRATION	60,290	58,522	0	30,469	63,279	63,279	63,279	63,279	63,279
51210	CLERICAL/TECHNICAL	0	150	0	0	150	150	150	150	150
51810	OVERTIME	37	250	0	0	250	250	250	250	250
51920	F.I.C.A	11,721	12,271	0	5,861	12,796	12,796	12,796	12,796	12,796
SUBTOTAL		173,038	172,650	0	86,685	180,031	180,031	180,031	180,031	180,031
SERVICES										
52010	ADVERTISING	200	300	0	203	300	300	300	300	300
52020	POSTAGE	106	319	0	52	200	200	200	200	200
52030	PROFESSIONAL FEES	60,500	40,500	0	31,099	40,500	40,500	40,500	40,500	40,500
52040	SERVICE CONT & REPAIRS	1,495	1,636	0	786	1,427	1,427	1,427	1,427	1,427
52050	DUES, CONF. & EDUCATION	60	250	0	0	250	250	250	250	250
52070	REIMBURSABLE EXPENSE	36	200	0	8	480	480	480	480	480
SUBTOTAL		62,397	43,205	0	32,148	43,157	43,157	43,157	43,157	43,157
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	102	400	0	133	200	200	200	200	200
53090	FUELS & LUBRICANTS	1,027	1,008	0	464	1,008	1,008	1,008	1,008	1,008
SUBTOTAL		1,129	1,408	0	597	1,208	1,208	1,208	1,208	1,208
EQUIPMENT										
54060	OFFICE EQUIPMENT	1,274	0	0	0	0	0	0	0	0
SUBTOTAL		1,274	0	0	0	0	0	0	0	0
DEPARTMENT TOTAL		237,838	217,263	0	119,430	224,396	224,396	224,396	224,396	224,396

TOWN OF WATFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10102 REGISTRARS OF VOTERS

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND ENCUMB AS OT 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	34,581	34,788	0	17,393	35,379	35,379	35,379	35,379	35,379
51310	VOTER REGISTRATION	2,400	3,500	0	2,465	3,500	3,500	3,500	3,500	3,500
51320	ELECTION ACTIVITIES	6,143	8,020	0	14,297	7,265	7,265	7,265	7,265	7,265
51920	F.I.C.A	3,299	3,343	0	2,613	3,530	3,530	3,530	3,530	3,530
	SUBTOTAL	46,423	49,651	0	36,768	49,674	49,674	49,674	49,674	49,674
SERVICES										
52010	ADVERTISING	0	100	0	0	50	50	50	50	50
52020	POSTAGE	865	1,250	0	424	1,200	1,200	1,200	1,200	1,200
52040	SERVICE CONT. & REPAIRS	335	2,035	0	2,000	2,035	2,035	2,035	2,035	2,035
52050	DUES, CONF. & EDUCATION	470	650	0	110	530	530	530	530	530
52070	REIMBURSABLE EXPENSE	0	406	0	404	270	270	270	270	270
52080	TELEPHONE	856	1,150	0	955	1,150	1,150	1,150	1,150	1,150
	SUBTOTAL	2,526	5,591	0	3,893	5,235	5,235	5,235	5,235	5,235
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	4,396	5,772	0	6,487	4,655	4,655	4,655	4,655	4,655
	SUBTOTAL	4,396	5,772	0	6,487	4,655	4,655	4,655	4,655	4,655
EQUIPMENT										
54180	VOTING MACHINE	0	0	0	0	1,900	1,900	1,900	1,900	1,900
	SUBTOTAL	0	0	0	0	1,900	1,900	1,900	1,900	1,900
	DEPARTMENT TOTAL	53,345	61,214	0	47,148	61,464	61,464	61,464	61,464	61,464

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10105 BOARD OF FINANCE

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROV.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	3,364	4,327	0	882	4,146	4,146	4,146	4,146	4,146
51920	F.I.C.A.	257	332	0	68	318	318	318	318	318
	SUBTOTAL	3,621	4,659	0	950	4,464	4,464	4,464	4,464	4,464
SERVICES										
52010	ADVERTISING	1,440	1,500	0	0	1,500	1,500	1,500	1,500	1,500
52020	POSTAGE	20	0	0	0	0	0	0	0	0
52030	PROFESSIONAL FEES	48,500	48,500	0	42,000	46,500	46,500	46,500	46,500	46,500
52070	REIMBURSABLE EXPENSE	25	25	0	0	25	25	25	25	25
	SUBTOTAL	49,985	50,025	0	42,000	48,025	48,025	48,025	48,025	48,025
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	30	0	0	30	30	30	30	30
	SUBTOTAL	0	30	0	0	30	30	30	30	30
DEPARTMENT TOTAL		53,606	54,714	0	42,950	52,519	52,519	52,519	52,519	52,519

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10104 ASSESSOR

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	175,227	175,228	0	95,097	189,690	189,690	189,690	189,690	189,690
51210	CLERICAL/TECHNICAL	68,095	71,414	0	32,106	71,537	71,537	71,537	71,537	71,537
51810	OVERTIME	101	706	0	0	0	0	0	0	0
51910	FRINGE BENEFITS	3,531	6,785	0	0	10,843	10,843	10,843	10,843	10,843
51920	F.L.C.A	18,031	18,923	0	9,441	19,984	19,984	19,984	19,984	19,984
SUBTOTAL		264,985	273,056	0	136,644	292,054	292,054	292,054	292,054	292,054
SERVICES										
52010	ADVERTISING	603	400	0	386	440	440	440	440	440
52020	POSTAGE	2,157	2,340	0	810	2,505	2,505	2,505	2,255	2,255
52030	PROFESSIONAL FEES	8,648	8,300	0	7,900	8,100	8,100	8,100	8,100	8,100
52040	SERVICE CONT & REPAIRS	11,993	13,139	0	11,766	13,088	13,088	13,088	13,088	13,088
52050	DUES, CONF., & EDUCATION	1,793	2,035	0	1,494	1,995	1,995	1,995	1,995	1,995
52070	REIMBURSABLE EXPENSE	235	170	0	129	168	168	168	168	168
SUBTOTAL		25,429	26,384	0	22,485	26,296	26,296	26,296	26,046	26,046
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	58	127	0	0	127	127	127	127	127
53200	PRICING BOOKS	768	875	0	167	1,013	1,013	1,013	1,013	1,013
SUBTOTAL		826	1,002	0	167	1,140	1,140	1,140	1,140	1,140
DEPARTMENT TOTAL		291,240	300,442	0	159,296	319,490	319,490	319,490	319,240	319,240

TOWN OF WATFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10105 BD. OF ASSESSMENT APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	300	300	0	0	300	300	300	300	300
51210	CLERICAL/TECHNICAL	491	362	0	34	362	362	362	362	362
51920	F.I.C.A	36	28	0	3	28	28	28	28	28
	SUBTOTAL	827	690	0	37	690	690	690	690	690
SERVICES										
52010	ADVERTISING	173	160	0	160	250	250	250	250	250
52020	POSTAGE	29	49	0	2	49	49	49	49	49
52050	DUES, CONF. & EDUCATION	300	300	0	0	300	300	300	300	300
52070	REIMBURSABLE EXPENSE	43	57	0	47	57	57	57	57	57
	SUBTOTAL	545	566	0	209	656	656	656	656	656
DEPARTMENT TOTAL		1372	1256	0	246	1346	1346	1346	1346	1346

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10106 TAX COLLECTOR

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	77,400	77,757	0	38,578	79,382	79,382	79,382	79,382	79,382
51210	CLERICAL/TECHNICAL	67,120	68,929	0	33,798	70,287	70,287	69,238	69,238	69,238
51810	OVERTIME	858	816	0	477	949	949	949	949	949
51920	F.I.C.A.	10,926	11,286	0	5,444	11,522	11,522	11,443	11,443	11,443
	SUBTOTAL	156,304	158,788	0	78,297	162,140	162,140	161,012	161,012	161,012
SERVICES										
52010	ADVERTISING	1,079	1,050	0	347	1,176	1,176	1,176	1,176	1,176
52020	POSTAGE	5,788	6,334	0	2,946	6,028	6,028	6,028	6,028	6,028
52030	PROFESSIONAL FEES	18,392	19,286	0	19,099	13,835	13,835	13,835	13,835	13,835
52040	SERVICE CONT. & REPAIR	9,619	13,273	0	12,041	15,193	15,193	15,547	15,547	15,547
52050	DUES, CONF. & EDUCATION	279	326	0	95	726	726	726	726	726
	SUBTOTAL	35,157	40,269	0	34,528	36,958	36,958	37,312	37,312	37,312
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	699	320	0	45	613	613	613	613	613
	SUBTOTAL	699	320	0	45	613	613	613	613	613
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	361	410	0	298	200	200	200	200	200
	SUBTOTAL	361	410	0	298	200	200	200	200	200
	DEPARTMENT TOTAL	192,521	199,787	0	113,168	199,911	200,265	199,137	199,137	199,137

TOWN OF WATEFORD
GENERAL FUND
2015-2016 BUDGET

10107 FINANCE DEPARTMENT

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	25,838	25,997	0	12,998	26,439	26,439	26,439	26,439	26,439
51110	ADMINISTRATION	247,837	244,627	0	210,315	267,477	267,477	267,477	267,477	267,477
51210	CLERICAL/TECHNICAL	208,363	194,187	0	91,839	191,807	191,807	191,807	191,807	191,807
51810	OVERTIME	4,488	4,500	0	5,095	10,702	10,702	10,702	10,702	10,702
51910	FRINGE BENEFITS	0	275	0	0	275	275	275	275	275
51920	F.I.C.A.	36,385	35,903	0	22,171	37,977	37,977	37,977	37,977	37,977
SUBTOTAL		522,911	505,489	0	342,418	534,677	534,677	534,677	533,547	533,547
SERVICES										
52010	ADVERTISING	98	100	0	55	250	250	250	250	200
52020	POSTAGE	7,314	7,789	0	3,643	7,833	7,833	7,833	7,833	7,833
52030	PROFESSIONAL FEES	48,666	48,436	0	19,388	50,300	50,300	50,300	50,300	50,300
52040	SERVICE CONT. & REPAIR	176,224	209,569	0	152,765	77,891	77,891	77,891	77,891	77,891
52043	IT-SERVICE CONTRACT & REPAIRS			0	0	166,039	166,039	166,039	166,039	166,039
52050	DUES, CONF. & EDUCATION	5,924	5,650	0	4,389	6,378	6,378	6,378	6,378	6,378
52070	REIMBURSABLE EXPENSE	161	198	0	59	283	283	283	283	200
52080	TELEPHONE	26,515	29,467	0	11,012	29,467	29,467	29,467	29,467	29,467
SUBTOTAL		264,902	301,209	0	191,511	338,641	338,641	338,641	338,641	338,508
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	34,152	35,000	0	31,715	35,000	35,000	35,000	35,000	35,000
SUBTOTAL		34,152	35,000	0	31,715	35,000	35,000	35,000	35,000	35,000
OFFICE EQUIPMENT										
54010	OFFICE FURNITURE	0	1	0	0	1	1	1	1	1
54060	OFFICE EQUIPMENT	0	1	0	0	5,200	5,200	5,200	5,200	5,200
54130	COMPUTER SYSTEM	37,667	39,976	20,345	44,714	30,166	30,166	30,166	30,166	30,166
SUBTOTAL		37,667	39,976	20,345	44,714	35,367	35,367	35,367	35,367	35,367
DEPARTMENT TOTAL		859,632	881,676	20,345	610,358	943,685	943,685	943,685	942,555	942,422

TOWN OF WADEFORD
 GENERAL FUND
 2015-2016 BUDGET

DEPT/AGENCY: 10108 LEGAL DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL/ EXPEND/ ENCUMBRAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
SERVICES										
52030	PROFESSIONAL SERVICES	213,883	250,000	0	116,637	250,000	250,000	250,000	250,000	250,000
52540	PROBATE COURT	27,336	30,000	0	27,389	30,000	30,000	30,000	30,000	30,000
52560	MISC. CLAIMS	1,260	1,000	0	0	1,000	1,000	1,000	1,000	1,000
SUBTOTAL		242,479	281,000	0	144,226	281,000	281,000	281,000	281,000	281,000
DEPARTMENT TOTAL		242,479	281,000	0	144,226	281,000	281,000	281,000	281,000	281,000

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10109 TOWN CLERK

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51010	ELECTED OFFICIALS	82,390	82,899	0	39,385	84,356	84,356	84,356	84,356	84,356
51110	ADMINISTRATION	62,041	62,041	0	34,669	67,077	67,077	67,077	67,077	67,077
51210	CLERICAL/TECHNICAL	45,860	47,024	0	21,960	47,200	47,200	47,200	47,200	47,200
51810	OVERTIME	205	200	0	19	200	200	200	200	200
51920	F.I.C.A.	14,245	14,701	0	7,148	15,196	15,196	15,196	15,196	15,196
SUBTOTAL		204,741	206,865	0	103,181	214,029	214,029	214,029	214,029	214,029
SERVICES										
52010	ADVERTISING	2,300	1,200	0	0	2,800	2,800	2,800	2,800	2,800
52020	POSTAGE	2,376	2,900	0	1,215	2,400	2,400	2,400	2,400	2,400
52030	PROFESSIONAL FEES	0	1	0	231	1	1	1	1	1
52040	SERVICE CONT. & REPAIR	1,283	1,295	0	441	250	250	250	250	250
52050	DUES, CONF. & EDUCATION	125	355	0	280	255	255	255	255	255
52060	PRINTING	247	220	0	1	255	255	255	255	255
52070	REIMBURSABLE EXPENSE	0	75	0	18	75	75	75	75	75
52180	VITAL STATISTICS	492	500	0	0	500	500	500	500	500
52510	RENTAL OF EQUIPMENT	34,107	39,715	0	39,714	30,615	30,615	30,615	30,615	30,615
SUBTOTAL		40,930	46,261	0	41,900	37,151	37,151	37,151	37,151	37,151
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	566	650	0	38	300	300	300	300	300
53020	OTHER SUPPLIES	29	75	0	0	35	35	35	35	35
53270	ORDNANCES	1,395	1,285	0	700	1,435	1,435	1,435	1,435	1,435
53280	ELECTION MATERIALS	365	700	0	780	700	700	700	700	700
53290	MICROFILM SUPPLIES	0	60	0	0	60	60	60	60	60
SUBTOTAL		2,355	2,770	0	1,518	2,530	2,530	2,530	2,530	2,530
OFFICE EQUIPMENT										
54060	OFFICE EQUIPMENT	0	1	0	0	1	1	1	1	1
SUBTOTAL		0	1	0	0	1	1	1	1	1
DEPARTMENT TOTAL		248,026	255,897	0	146,599	253,711	253,711	253,711	247,348	247,348

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10110 PLANNING & ZONING COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	91,790	90,346	0	46,977	97,558	97,558	97,558	97,558	97,558
51120	INSPECTION	226,452	229,958	0	126,635	245,827	245,827	245,827	245,827	245,827
51210	CLERICAL/TECHNICAL	131,680	135,031	0	63,397	136,803	136,803	136,803	136,803	136,803
51810	OVERTIME	4,196	7,762	0	2,421	7,762	7,762	7,762	7,762	7,762
51910	FRINGE BENEFITS	3,240	3,733	0	1,997	7,469	7,469	7,469	7,469	7,469
51920	F.I.C.A.	33,781	35,433	0	17,799	37,325	37,325	37,325	37,325	37,325
	SUBTOTAL	491,139	502,263	0	259,226	532,744	532,744	532,744	532,744	532,744
SERVICES										
52010	ADVERTISING	3,415	4,271	0	1,980	4,271	4,271	4,271	4,271	4,271
52020	POSTAGE	427	522	0	326	510	510	510	510	510
52030	PROFESSIONAL FEES	9,899	10,000	0	717	25,000	25,000	25,000	25,000	25,000
52040	SERVICE CONT. & REPAIR	9,336	10,937	0	9,972	19,435	19,435	19,435	19,435	19,435
52050	DUES, CONF. & EDUCATION	2,921	2,997	0	1,897	3,285	3,285	3,285	3,285	3,285
52060	PRINTING	41	500	0	290	500	500	500	500	500
52070	REIMBURSABLE EXPENSE	178	200	0	79	200	200	200	200	200
	SUBTOTAL	26,217	29,427	0	15,261	55,201	55,201	55,201	50,701	50,701
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	267	350	0	172	350	350	350	350	350
53090	FUELS & LUBRICANTS	1,213	1,911	0	595	1,866	1,866	1,866	1,866	1,866
	SUBTOTAL	1,480	2,261	0	767	2,216	2,216	2,216	2,216	2,216
OFFICE EQUIPMENT										
54060	OFFICE FURNITURE & EQUIP	245	15,844	0	15,624	2,355	2,355	2,355	2,355	2,355
	SUBTOTAL	245	15,844	0	15,624	2,355	2,355	2,355	2,355	2,355
	DEPARTMENT TOTAL	519,081	549,795	0	290,878	590,516	590,516	590,516	588,016	588,016

TOWN OF WATFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10111 BUILDING MAINTENANCE

LINE ITEM	DESCRIPTION	COLUMN1 2013/14 ACTUAL EXPENDED	COLUMN2 2014/2015 R.T.M APPROP.	COLUMN3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN5 2015/2016 DEPT AGENCY REQUEST	COLUMN6 2015/2016 APPROVED BD/COMM.	COLUMN7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN9 2015/2016 R.T.M APPROVED
PERSONNEL COSTS										
51140	FACILITIES COORDINATOR	0	20,000	0	9,501	23,825	23,825	23,825	23,825	23,825
51910	FRINGE BENEFITS	0	75	0	72	75	75	75	75	75
51920	F.I.C.A.	0	1,530	0	727	1,823	1,823	1,823	1,823	1,823
	SUBTOTAL	0	21,605	0	10,300	25,723	25,723	25,723	25,723	25,723
SERVICES										
52040	SERVICE CONT. & REPAIRS	37,385	56,238	0	45,683	33,703	33,703	33,703	33,703	33,703
52090	FUEL OIL	19,559	15,188	0	14,400	15,269	15,269	15,269	15,269	15,269
52100	ELECTRICITY	71,172	74,375	0	27,346	76,157	76,157	76,157	76,157	76,157
52110	WATER	1,761	1,656	0	929	1,804	1,804	1,804	1,804	1,804
52120	SEWER	3,129	2,967	0	841	2,992	2,992	2,992	2,992	2,992
	SUBTOTAL	133,006	150,424	0	89,199	129,925	129,925	129,925	129,925	129,925
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	10,329	9,960	0	7,457	10,660	10,660	10,660	10,660	10,660
	SUBTOTAL	10,329	9,960	0	7,457	10,660	10,660	10,660	10,660	10,660
IMPROVEMENTS										
55030	BUILDING IMPROVEMENTS	8,900	0	0	0	20,000	20,000	18,000	18,000	18,000
	SUBTOTAL	8,900	0	0	0	20,000	20,000	18,000	18,000	18,000
	DEPARTMENT TOTAL	152,235	181,989	0	106,956	186,308	186,308	184,308	184,308	184,308

TOWN OF WATFORD
GENERAL FUND
2015-2016 BUDGET

10112 INSURANCE

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2015/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL/ EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
SERVICES										
52200	WORKERS' COMPENSATION	475,736	548,962	0	525,139	588,747	588,747	588,747	588,747	588,747
52201	LIABILITY/AUTO/PROPERTY (LAP)			0	0	495,191	495,191	495,191	495,191	495,191
52210	BUILDINGS & CONTENTS	118,987	117,816	0	32,630	0	0	0	0	0
52220	VEHICLES	57,054	63,122	0	0	0	0	0	0	0
52230	GENERAL LIABILITY	308,576	283,828	0	26,436	0	0	0	0	0
52240	UNEMPLOYMENT COMPENSATION	32,472	5,000	0	5,390	5,000	5,000	5,000	5,000	5,000
52250	DEDUCTIBLE COVERAGE	22,500	20,000	0	14,929	20,000	20,000	20,000	20,000	20,000
52251	HEALTHCARE	3,655,664	3,544,422	0	3,523,785	3,271,967	3,271,967	3,271,967	3,271,967	3,271,967
52252	LONG TERM DISABILITY	2,783	2,580	0	1,922	3,000	3,000	3,000	3,000	3,000
52255	LIFE INSURANCE	21,394	22,322	0	10,847	21,987	21,987	21,987	21,987	21,987
SUBTOTAL		4,693,166	4,608,052	0	4,141,078	4,405,892	4,405,892	4,405,892	4,405,892	4,405,892
DEPARTMENT TOTAL		4,693,166	4,608,052	0	4,141,078	4,405,892	4,405,892	4,405,892	4,405,892	4,405,892

TOWN OF WATERFORD
 GENERAL FUND
 2015-2016 BUDGET

DEPT/AGENCY: 10113 ECONOMIC DEVELOPMENT COMM.

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
SERVICES										
52010	ADVERTISING	756	1,000	0	0	1,100	1,100	1,100	1,100	1,100
52020	POSTAGE	4	50	0	1	50	50	50	50	50
52030	PROFESSIONAL FEES	0	1	0	0	1	1	1	1	1
52050	DUES, CONF. & EDUC.	7,147	7,631	0	6,846	8,351	8,351	8,351	8,351	8,351
52060	PRINTING	8	300	0	0	600	600	600	600	600
52070	REIMBURSABLE EXPENSES	57	150	0	0	150	150	150	150	150
	SUBTOTAL	7,972	9,132	0	6,847	10,252	10,252	10,252	10,252	10,252
	DEPARTMENT TOTAL	7,972	9,132	0	6,847	10,252	10,252	10,252	10,252	10,252

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10114 CONSERVATION COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
SERVICES										
52010	ADVERTISING	662	1,500	0	264	1,500	1,500	1,500	1,500	1,500
52020	POSTAGE	114	100	0	65	125	125	125	125	125
52030	PROFESSIONAL SERVICES	5,000	3,500	0	0	3,500	3,500	3,500	3,500	3,500
52031	PLANNING SERVICES	12,000	12,000	0	12,000	12,000	12,000	12,000	12,000	12,000
52050	DUES, CONF. & EDUC.	595	600	0	295	600	600	600	600	600
52060	PRINTING	0	50	0	0	50	50	50	50	50
	SUBTOTAL	18,371	17,750	0	12,624	17,775	17,775	17,775	17,775	17,775
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	366	500	0	0	500	500	500	500	500
	SUBTOTAL	366	500	0	0	500	500	500	500	500
	DEPARTMENT TOTAL	18,737	18,250	0	12,624	18,275	18,275	18,275	18,275	18,275

TOWN OF WATEFORD
 GENERAL FUND
 2015-2016 BUDGET

DEPT/AGENCY: 10115 ZONING BOARD OF APPEALS

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
SERVICES										
52010	ADVERTISING	1,074	4,500	0	1,138	4,600	4,600	4,600	4,600	4,586
52020	POSTAGE	44	216	0	76	279	279	279	279	279
52050	DUES, CONF. & EDUC.	0	200	0	0	200	200	200	200	200
	SUBTOTAL	1,118	4,916	0	1,214	5,079	5,079	5,079	5,079	5,065
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	31	50	0	0	50	50	50	50	50
	SUBTOTAL	31	50	0	0	50	50	50	50	50
	DEPARTMENT TOTAL	1,149	4,966	0	1,214	5,129	5,129	5,129	5,129	5,115

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10116 RETIREMENT COMMISSION

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENGUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
	PERSONNEL COSTS									
51930	HYPERTENSION/ HEART DISEASE	230,504	205,082	0	82,581	168,431	168,431	168,431	168,431	168,431
51940	PENSION CONTRIBUTIONS	2,959,380	3,079,914	0	1,765,850	3,167,494	3,167,494	3,077,494	3,077,494	3,077,494
51945	RETIREE HEALTH BENEFITS	462,451	456,111	0	230,452	482,114	482,114	482,114	482,114	482,114
51949	OPEB TRUST FUND CONTRIBUTION	0	0	0	0	2,000,000	2,000,000	1,160,000	1,160,000	1,160,000
	SUBTOTAL	3,652,335	3,741,107	0	2,078,883	5,818,039	5,818,039	4,838,039	4,838,039	4,838,039
	DEPARTMENT TOTAL	3,652,335	3,741,107	0	2,078,883	5,818,039	5,818,039	4,838,039	4,838,039	4,838,039

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10117 REPRESENTATIVE TOWN MEETING

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	0	50	0	0	50	50	50	50	50
51920	F.I.C.A.	0	4	0	0	4	4	4	4	4
	SUBTOTAL	0	54	0	0	54	54	54	54	54
SERVICES										
52010	ADVERTISING	6,268	4,900	0	3,063	4,900	4,900	4,900	4,900	4,900
52020	POSTAGE	572	628	0	476	628	628	628	628	628
52050	DUES, CONFERENCES, EDUC.	12,852	12,852	0	12,852	12,852	12,852	12,852	12,852	12,852
	SUBTOTAL	19,692	18,380	0	16,391	18,380	18,380	18,380	18,380	18,380
DEPARTMENT TOTAL		19,692	18,434	0	16,391	18,434	18,434	18,434	18,434	18,434

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10118 BUILDING DEPARTMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENGRS AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	87,729	87,737	0	47,593	95,371	95,371	95,371	95,371	95,371
51120	INSPECTION	146,877	146,878	0	80,980	159,834	159,834	159,834	159,834	159,834
51810	OVERTIME	848	1,130	0	831	1,128	1,128	1,128	1,128	1,128
51910	FRINGE BENEFITS	5,121	5,169	0	180	5,553	5,553	5,553	5,553	5,553
51920	FICA	17,341	18,036	0	9,537	19,618	19,618	19,618	19,618	19,618
	SUBTOTAL	257,916	258,950	0	139,121	281,504	281,504	281,504	281,504	281,504
SERVICES										
52010	ADVERTISING	746	749	0	0	770	770	770	770	770
52020	POSTAGE	744	900	0	482	900	900	900	900	900
52030	PROFESSIONAL FEES	0	750	0	0	750	750	750	750	750
52040	SERVICE CONT.&REPAIRS	3,034	3,487	0	2,920	2,598	2,598	2,598	2,598	2,598
52050	DUES, CONF. & EDUCATION	3,633	4,232	0	1,618	3,747	3,747	3,747	3,747	3,747
	SUBTOTAL	8,157	10,118	0	5,020	8,765	8,765	8,765	8,765	8,765
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	111	350	0	698	350	350	350	350	350
53090	FUELS & LUBRICANTS	1,362	1,529	0	0	1,365	1,365	1,365	1,365	1,365
	SUBTOTAL	1,473	1,879	0	698	1,715	1,715	1,715	1,715	1,715
EQUIPMENT										
54060	OFFICE EQUIPMENT	353	867	0	0	4,400	4,400	4,400	4,400	4,400
	SUBTOTAL	353	867	0	0	4,400	4,400	4,400	4,400	4,400
	DEPARTMENT TOTAL	267,899	271,814	0	144,839	296,384	296,384	296,384	296,384	296,384

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10120 SOCIAL SERVICE GRANTS/MISC

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
52590	WATERFORD SHELLFISH COMMISSION	3,572	3,243	0	3,243	6,201	6,201	6,201	6,201	6,201
52633	WATERFORD/EAST LYME/SHELLFISH	3,000	3,000	0	3,000	5,000	3,000	5,000	5,000	5,000
52634	SECT COUNCIL OF GOVERNMENTS	10,734	10,734	0	10,734	10,734	10,734	10,734	10,734	10,734
52635	HISTORIC PROPERTIES COMMISSION	377	400	0	79	400	400	400	400	400
52636	T.V.C.C.A.	4,280	4,280	0	4,280	4,280	4,280	4,280	4,280	4,280
52638	DISABLED AMERICAN VETERANS	250	250	0	250	250	250	250	250	250
52639	V.F.W. POST 6573, 9975 & AL 161	1,350	1,350	0	1,350	1,352	1,352	1,352	1,352	1,352
52643	SAFE FUTURES	6,500	6,500	0	6,500	6,500	6,500	6,500	6,500	6,500
52644	SEAT	43,924	45,461	0	45,461	47,052	47,052	47,052	47,052	47,052
52645	EASTERN CT CONSERVATION DISTRICT INC	600	600	0	600	1,500	1,000	1,000	1,000	1,000
52646	TOWN HISTORIAN	768	800	0	318	800	800	800	800	800
SUBTOTAL		75,355	76,618	0	75,815	84,069	81,569	83,569	83,569	83,569
CONTRIBUTIONS TO OUTSIDE AGENCIES										
58440	UNITED COMMUNITY & FAMILY SERVICES	7,200	7,200	0	7,200	8,000	7,200	7,200	7,200	7,200
58450	THE ARC OF NEW LONDON COUNTY	1,800	1,800	0	1,800	1,800	1,800	1,800	1,800	1,800
58595	NL HOMELESS HOSPITALITY CENTER	2,250	3,000	0	0	5,000	4,000	4,000	4,000	4,000
SUBTOTAL		11,250	12,000	0	9,000	14,800	13,000	13,000	13,000	13,000
DEPARTMENT TOTAL		86,605	88,618	0	84,815	98,869	94,569	96,569	96,569	96,569

TOWN OF WATERFORD
 GENERAL FUND
 2015-2016 BUDGET

DEPT/AGENCY: 10121 CONTINGENCY

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
MISCELLANEOUS										
59010	CONTINGENCY	0	245,000	(20,345)	0	245,000	245,000	245,000	245,000	245,000
SUBTOTAL		0	245,000	(20,345)	0	245,000	245,000	245,000	245,000	245,000
DEPARTMENT TOTAL		0	245,000	(20,345)	0	245,000	245,000	245,000	245,000	245,000

TOWN OF WATERFORD
 GENERAL FUND
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DEPT/AGENCY: 10141 FLOOD & EROSION CONTROL BD.

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	639	720	0	240	720	720	720	720	720
51920	F.I.C.A.	49	55	0	18	55	55	55	55	55
	SUBTOTAL	688	775	0	258	775	775	775	775	775
SERVICES										
52010	ADVERTISING	0	40	0	0	40	40	40	40	40
52020	POSTAGE	0	25	0	0	25	25	25	25	25
52070	REIMBURSABLE EXPENSE	0	20	0	0	20	20	20	20	20
	SUBTOTAL	0	85	0	0	85	85	85	85	85
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	8	25	0	0	25	25	25	25	25
	SUBTOTAL	8	25	0	0	25	25	25	25	25
	DEPARTMENT TOTAL	696	885	0	258	885	885	885	885	885

TOWN OF WATERFORD
GENERAL FUND.
2015-2016 BUDGET

DEPT/AGENCY: 10143 ETHICS COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51210	CLERICAL/TECHNICAL	323	300	0	91	300	300	300	300	300
51920	F.I.C.A.	25	23	0	6	23	23	23	23	23
	SUBTOTAL	348	323	0	97	323	323	323	323	323
SERVICES										
52020	POSTAGE	19	25	0		25	25	25	25	25
52030	PROFESSIONAL FEES	185	300	0		300	300	300	300	300
52070	REIMBURSABLE EXPENSE	5	50	0		50	50	50	50	50
	SUBTOTAL	209	375	0	0	375	375	375	375	375
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	0	25	0		25	25	25	25	25
	SUBTOTAL	0	25	0	0	25	25	25	25	25
	DEPARTMENT TOTAL	557	723	0	97	723	723	723	723	723

TOWN OF WATERFORD
GENERAL FUND
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10145 HUMAN RESOURCES DEPARTMENT

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	111,220	108,654	0	56,436	116,672	116,672	116,672	116,672	116,672
51210	CLERICAL/TECHNICAL	46,284	47,152	0	22,262	47,510	47,510	47,510	47,510	47,510
51810	OVERTIME	0	570	0	19	456	456	456	456	456
51920	F.I.C.A.	11,429	11,963	0	5,758	12,595	12,595	12,595	12,595	12,595
SUBTOTAL		168,933	168,339	0	84,475	177,233	177,233	177,233	177,233	177,233
SERVICES										
52010	ADVERTISING	3,008	2,500	0	862	3,000	3,000	3,000	3,000	3,000
52020	POSTAGE	710	728	0	370	856	856	856	856	856
52030	PROFESSIONAL FEES	18,699	20,776	0	3,788	15,018	15,018	15,018	15,018	15,018
52040	SERVICE CONT. & REPAIR	2,675	2,988	0	1,871	3,118	3,118	3,118	3,118	3,118
52050	DUES, CONF. & EDUCATION	1,381	1,847	0	484	1,344	1,344	1,344	1,344	1,344
52070	REIMBURSABLE EXPENSE	0	450	0	0	250	250	250	250	250
52080	TELEPHONE	607	606	0	253	606	606	606	606	606
52300	TRAINING	720	500	0	0	750	750	750	750	750
52570	EMPLOYEE ASSIST. PROGRAM	1,991	2,090	0	1,991	1,991	1,991	1,991	1,991	1,991
SUBTOTAL		29,791	32,485	0	9,619	26,933	26,933	26,933	26,933	26,933
MATERIALS & SUPPLIES										
53020	OTHER SUPPLIES	750	750	0	0	750	750	750	750	750
53140	VACCINE AND SUPPLIES	403	1,980	0	28	1,645	1,645	1,645	1,645	1,645
SUBTOTAL		1,153	2,730	0	28	2,395	2,395	2,395	2,395	2,395
DEPARTMENT TOTAL		199,877	203,554	0	94,122	206,561	206,561	206,561	206,561	206,561

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10222 EMERGENCY MANAGEMENT

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS:										
51110	ADMINISTRATION	5,000	5,000	0	5,000	5,000	5,000	5,000	5,000	5,000
51210	CLERICAL/TECHNICAL	56,275	57,268	0	31,738	62,137	62,137	62,137	62,137	62,137
51240	DISPATCH EDUCATION INCENTIVE	1,180	1,290	0	0	1,180	1,180	1,180	1,180	1,180
51440	DISPATCH PERSONNEL	526,446	562,728	0	264,754	606,677	606,677	606,677	606,677	606,677
51810	DISPATCH OVERTIME	103,466	91,872	0	58,501	102,194	102,194	102,194	102,194	102,194
51823	EMERGENCY PERSONNEL	540	1,800	0	4,603	1,800	1,800	1,800	1,800	1,800
51830	TRAINING OVERTIME	434	2,874	0	0	3,136	3,136	3,136	3,136	3,136
51920	FICA	51,187	55,297	0	26,884	59,832	59,832	59,832	59,832	59,832
SUBTOTAL		744,528	778,129	0	391,480	841,956	841,956	841,956	841,956	841,956
SERVICES:										
52010	ADVERTISING	0	150	0	148	150	150	150	150	150
52020	POSTAGE	23	50	0	8	50	50	50	50	50
52030	PROFESSIONAL FEES	0	500	0	0	500	500	500	500	500
52040	SERVICE CONT & REPAIR	270,860	285,201	0	256,523	289,163	289,163	289,163	289,163	289,163
52050	DUES, CONF. & EDUCATION	3,888	7,055	0	508	7,180	7,180	7,180	7,180	7,180
52060	PRINTING	200	200	0	0	200	200	200	200	200
52070	REIMBURSABLE EXPENSE	47	200	0	0	200	200	200	200	200
52080	TELEPHONE	43,157	43,445	0	17,690	42,232	42,232	42,232	42,232	42,232
52100	ELECTRICITY	42,190	39,986	0	15,838	42,430	42,430	42,430	42,430	42,430
52300	TRAINING, EDUC & EMERG	481	2,600	0	1,009	2,600	2,600	2,600	2,600	2,600
52370	DISPATCH CLOTHING ALLOWANCE	1,050	2,200	0	0	2,200	2,200	2,200	2,200	2,200
52415	GENERATOR MAINTENANCE	6,918	7,068	0	2,875	7,068	7,068	7,068	7,068	7,068
SUBTOTAL		368,814	388,655	0	294,599	393,973	393,973	393,973	393,973	393,973
MATERIALS & SUPPLIES:										
53010	OFFICE SUPPLIES	43	100	0	63	100	100	100	100	100
53020	OTHER SUPPLIES	930	930	0	314	930	930	930	930	930
53090	FUELS & LUBRICANTS	0	1,470	0	0	1,470	1,470	1,470	1,470	1,470
53120	SHELTER SUPPLIES	598	600	0	0	600	600	600	600	600
53130	RADIOLOGICAL SUPPLIES	397	400	0	29	400	400	400	400	400
SUBTOTAL		1,968	3,500	0	406	3,500	3,500	3,500	3,500	3,500
EQUIPMENT:										
54120	DISPATCH CENTER EQUIPMENT	0	1	0	0	1	1	1	1	1
54150	SURPLUS EQUIPMENT	0	1	0	0	1	1	1	1	1
54190	EMERGENCY EQUIPMENT	0	1	0	0	1	1	1	1	1
SUBTOTAL		0	3	0	0	3	3	3	3	3
DEPARTMENT TOTAL		1,115,310	1,170,287	0	686,485	1,239,432	1,239,432	1,239,432	1,239,432	1,239,432

TOWN OF WATERFORD
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DEPT/AGENCY: 10223 FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPENDS ENCUMBAS OF 1/15	COLUMN 5 2015/2016 DEPT AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	198,144	208,362	0	99,530	213,147	213,147	213,147	213,147	213,147
51120	INSPECTION	133,310	133,310	0	67,865	70,795	70,795	70,795	70,795	70,795
51210	CLERICAL/TECHNICAL	106,889	119,694	0	40,404	107,801	107,801	107,801	107,801	107,801
51240	EDUCATION INCENTIVE	8,080	11,580	0	12,830	19,830	19,830	19,830	19,830	19,830
51410	FIRE FIGHTING	878,125	957,785	0	462,359	1,175,376	1,175,376	1,175,376	1,175,376	1,175,376
51810	OVERTIME	21,738	25,436	0	13,047	23,640	23,640	23,640	23,640	23,640
51920	FICA	100,017	111,064	0	51,422	123,210	123,210	123,210	123,210	123,210
SUBTOTAL		1,446,303	1,567,231	0	747,457	1,733,799	1,733,799	1,733,799	1,733,799	1,733,799
SERVICES										
52010	ADVERTISING	922	930	0	317	810	810	810	810	810
52020	POSTAGE	340	650	0	169	500	500	500	500	400
52030	PROFESSIONAL FEES	5,537	4,305	0	348	4,300	4,300	4,300	4,300	4,300
52040	SERV CONT & REPAIRS	117,989	33,402	0	29,860	33,397	33,397	33,397	33,397	33,397
52050	DUES, CONFERENCES & EDUC.	43,819	38,270	0	19,006	36,955	36,955	36,955	36,955	36,955
52060	PRINTING	0	50	0	0	0	0	0	0	0
52070	REIMBURSABLE EXPENSE	7,838	1,500	0	354	1,000	1,000	1,000	1,000	1,000
52080	TELEPHONE	32,092	32,498	0	18,235	29,125	29,125	29,125	29,125	29,125
52090	HEATING OIL	69,806	64,064	0	44,157	60,075	60,075	60,075	60,075	60,075
52100	ELECTRICITY	68,482	66,807	0	32,032	67,825	67,825	67,825	67,825	67,825
52110	WATER	5,158	5,419	0	2,345	5,569	5,569	5,569	5,569	5,569
52120	SEWER	9,030	9,388	0	2,161	8,695	8,695	8,695	8,695	8,695
52290	PUBLIC SAFETY AWARENESS	1,083	3,500	0	2,030	2,500	2,500	2,500	2,500	2,500
52310	EXAMINATIONS	5,100	7,200	0	1,460	6,300	6,300	6,300	6,300	6,300
52320	RENTAL OF HYDRANTS	434,533	436,033	0	114,568	451,857	451,857	451,857	451,857	451,857
52370	CLOTHING ALLOWANCE	13,016	18,500	0	5,589	15,500	15,500	15,500	15,500	15,500
52371	FIRE POLICE	1,486	0	0	0	2,500	2,500	2,500	2,500	2,500
52372	INSURANCE	74,056	80,153	0	76,178	80,750	80,750	80,750	80,000	80,000
52373	LP GAS	4,137	4,500	0	1,359	4,150	4,150	4,150	4,150	4,150
52374	CABLE TELEVISION	6,383	4,684	0	3,739	4,684	4,684	4,684	4,684	4,684
52375	LADDER TESTING & REPAIRS	2,767	6,975	0	5,600	6,105	6,105	6,105	6,105	6,105
52376	HYDRAULIC TESTING & REPAIRS	858	4,727	0	72	4,727	4,727	4,727	4,727	4,727
52377	BREATHING APPARATUS TESTING & REPAIRS	10,464	9,025	0	11,117	9,025	9,025	9,025	9,025	9,025
52378	BUILDING MAINTENANCE	0	66,420	0	43,727	66,420	66,420	66,420	66,420	66,420
52379	HOSE TESTING AND REPAIRS	0	7,290	0	5,938	6,930	6,930	6,930	6,930	6,930
52387	PUMP TESTING SERVICES	0	5,495	0	4,390	5,495	5,495	5,495	5,495	5,495
52392	GENERATOR MAINT. & REPAIRS	0	5,000	0	7,790	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		914,896	916,805	0	452,541	920,194	920,194	920,194	919,444	919,444

TOWN OF WATERFORD
GENERAL FUND
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DEPT/AGENCY: 10223 FIRE SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENGUMBS AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	2,981	2,750	0	1,659	2,750	2,750	2,750	2,750	2,750
53020	OTHER SUPPLIES	20,392	17,500	0	5,867	17,500	17,500	17,500	17,500	17,500
53021	CONSUMABLE SUPPLIES	0	7,500	0	3,699	7,500	7,500	7,500	7,500	7,500
53070	AUTOMOTIVE REPAIRS	90,994	81,000	0	49,576	80,000	80,000	80,000	80,000	80,000
53090	FUELS & LUBRICANTS	34,841	35,618	0	18,634	35,852	35,852	35,852	34,000	34,000
53110	COMPUTER SUPPLIES	5,103	2,600	0	2,471	2,600	2,600	2,600	2,600	2,600
53111	FF - PROTECTIVE CLOTHING	45,459	70,217	0	60,611	60,456	60,456	60,456	60,456	60,456
53112	FIREFIGHTING SUPPLIES & REPAIRS	11,548	7,500	0	3,545	10,000	10,000	10,000	10,000	10,000
53113	VOLUNTEER RESPONDER AWARDS	5,501	2,500	0	1,244	5,000	5,000	5,000	5,000	5,000
SUBTOTAL		216,779	227,185	0	147,306	221,658	221,658	221,658	219,806	219,806
EQUIPMENT										
54060	OFFICE EQUIPMENT	3,461	2,500	0	1,675	3,000	3,000	3,000	3,000	3,000
54202	EQUIPMENT - FIRE INVESTIGATIONE	385	500	0	75	500	500	500	500	500
54218	FIREFIGHTER EQUIPMENT	23,162	30,220	0	19,610	30,630	30,630	30,630	30,630	30,630
54220	RADIO/EMERGENCY LIGHTS	8,731	10,000	0	7,837	7,500	7,500	7,500	7,500	7,500
54221	SERVICE TRUCK EQUIPMENT	5,464	6,500	0	0	6,500	6,500	6,500	6,500	6,500
54222	RESCUE TRUCK EQUIPMENT	4,188	6,500	0	300	6,500	6,500	6,500	6,500	6,500
54226	THERMAL IMAGING CAMERAS	13,190	0	0	0	0	0	0	0	0
SUBTOTAL		58,581	56,220	0	29,497	54,630	54,630	54,630	54,630	54,630
DEPARTMENT TOTAL		2,636,559	2,767,441	0	1,356,801	2,930,281	2,930,281	2,930,281	2,927,679	2,927,679

TOWN OF WATFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10229 POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPENDS/ ENCUMBS OF J/A/S	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	435,965	413,941	0	212,488	426,382	426,382	426,382	426,382	426,382
51210	CLERICAL/TECHNICAL	283,974	292,457	0	133,618	294,019	294,019	294,019	294,019	294,019
51220	CUSTODIAL	48,088	48,908	0	22,782	49,097	49,097	49,097	49,097	49,097
51420	PATROL	2,769,723	2,861,154	0	1,403,568	2,865,043	2,865,043	2,865,043	2,865,043	2,865,043
51421	MARINE PATROL	16,356	19,882	0	8,183	19,882	19,882	19,882	19,882	19,882
51430	DETECTIVE	291,871	271,177	0	119,818	264,280	264,280	264,280	264,280	264,280
51435	COMM. SERVICE OFFICERS	47,402	80,646	0	23,304	80,646	80,646	80,646	80,646	80,646
51810	OVERTIME	87,507	124,415	0	70,912	124,418	124,418	124,418	124,418	124,418
51820	REPLACEMENT OVERTIME	159,237	196,250	0	101,108	292,115	292,115	292,115	292,115	292,115
51830	TRAINING & EDUCATION	43,760	54,154	0	28,710	55,043	55,043	55,043	55,043	55,043
51920	FICA	322,990	339,161	0	161,341	347,419	347,419	347,419	347,419	347,419
SUBTOTAL		4,506,873	4,702,145	0	2,288,032	4,818,344	4,818,344	4,818,344	4,818,344	4,818,344
SERVICES										
52010	ADVERTISING	738	700	0	474	700	700	700	700	700
52020	POSTAGE	1,338	1,634	0	731	1,650	1,650	1,650	1,650	1,650
52030	PROFESSIONAL FEES	11,075	9,000	0	8,337	9,000	9,000	9,000	9,000	9,000
52040	SERVICE CONT & REPAIRS	112,390	116,814	0	58,040	116,574	116,574	116,574	116,574	116,574
52050	DUES, CONF. & EDUCATION	985	985	0	985	985	985	985	985	985
52060	PRINTING	949	1,000	0	649	1,000	1,000	1,000	1,000	1,000
52080	TELEPHONE	47,018	48,129	0	17,386	45,899	45,899	45,899	45,899	45,899
52090	FUEL OIL	31,024	19,637	0	9,598	24,286	24,286	24,286	24,286	24,286
52100	ELECTRICITY	69,593	70,572	0	32,252	69,809	69,809	69,809	69,809	69,809
52115	WATER & SEWER	3,857	5,586	0	1,382	5,586	5,586	5,586	5,586	5,586
52300	TRAINING & EDUCATION	44,334	23,700	0	18,651	38,518	38,518	38,518	38,518	38,518
52305	OSHA COMPLIANCE	4,092	5,000	0	1,347	5,000	5,000	5,000	5,000	5,000
52370	UNIFORM ALLOWANCE	70,755	76,215	0	72,407	76,215	76,215	76,215	76,215	76,215
52520	CRIMINAL JUSTICE PLANNER	12,130	12,433	0	12,433	12,433	12,433	12,433	12,433	12,433
SUBTOTAL		410,278	391,405	0	234,672	407,655	407,655	407,655	407,655	407,655

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10229 POLICE COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	686	1,000	0	546	1,000	1,000	1,000	1,000	1,000
53020	OTHER SUPPLIES	4,691	4,750	0	2,960	4,750	4,750	4,750	4,750	4,750
53070	AUTOMOTIVE REPAIRS	32,491	34,000	0	18,266	34,000	34,000	34,000	34,000	34,000
53090	FUELS & LUBRICANTS	138,909	144,931	0	63,633	146,789	146,789	146,789	146,789	146,789
53100	TIRES	8,300	8,300	0	4,425	8,325	8,325	8,325	8,325	8,325
53150	BUILDING MAINTENANCE	13,512	10,000	0	9,919	10,000	10,000	10,000	10,000	10,000
53180	POLICE EQUIP. & SUPPLIES	39,542	39,770	0	23,832	45,690	45,690	45,690	45,690	45,690
53210	SELECTIVE ENFORCEMENT	1,500	2,500	0	1,000	2,500	2,500	2,500	2,500	2,500
53220	MARINE PATROL SUPPLIES	1,279	2,000	0	1,051	2,000	2,000	2,000	2,000	2,000
53260	ANIMAL CONTROL SUPPLIES	30,000	30,000	0	30,000	30,000	30,000	30,000	30,000	30,000
53320	CHALLENGE	0	1,000	0	990	1,000	1,000	1,000	1,000	1,000
SUBTOTAL		270,910	278,251	0	156,622	286,054	286,054	286,054	286,054	286,054
EQUIPMENT										
54020	EQUIPMENT & FURNITURE	1,250	1,250	0	887	1,250	1,250	1,250	1,250	1,250
54040	VEHICLES EQUIPMENT	7,907	19,866	0	19,866	0	0	0	0	0
SUBTOTAL		9,157	21,116	0	20,753	1,250	1,250	1,250	1,250	1,250
DEPARTMENT TOTAL		5,197,218	5,392,917	0	2,700,079	5,513,303	5,513,303	5,513,303	5,513,303	5,513,303

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10330 PUBLIC WORKS

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	278,019	275,922	0	151,570	301,817	301,817	301,817	301,817	301,817
51130	ENGINEERING	3,423	8,495	0	905	5,344	5,344	5,344	5,344	5,344
51210	CLERICAL/TECHNICAL	125,142	128,326	0	60,986	129,626	129,626	129,626	129,626	129,626
51510	EQUIPMENT MAINTENANCE	279,519	298,376	0	132,530	299,996	299,996	299,996	299,996	299,996
51520	HIGHWAY MAINTENANCE	688,996	902,566	0	351,592	878,118	878,118	878,118	878,118	878,118
51530	REFUSE COLLECTION & MAINT	349,633	270,160	0	181,832	269,479	269,479	269,479	269,479	269,479
51540	SNOW REMOVAL	89,678	67,000	0	535	89,800	89,800	89,800	89,800	89,800
51810	OVERTIME	52,032	61,510	0	23,169	60,000	60,000	60,000	60,000	60,000
51910	FRINGE BENEFITS	7,010	7,425	0	3,286	21,400	21,400	21,400	21,400	21,400
51920	FICA	138,655	153,945	0	66,741	155,615	155,615	155,615	155,615	155,615
SUBTOTAL		2,012,107	2,173,725	0	973,146	2,211,195	2,211,195	2,197,445	2,197,445	2,197,445
SERVICES										
52010	ADVERTISING	4,938	5,950	0	2,388	5,500	5,500	5,500	5,500	5,500
52020	POSTAGE	454	700	0	250	600	600	600	600	600
52030	PROFESSIONAL FEES	31,185	40,800	0	1,315	50,125	50,125	50,125	50,125	50,125
52040	SERVICE CONT & REPAIRS	56,663	78,790	0	32,250	71,000	71,000	71,000	71,000	71,000
52050	DUES, CONF. & EDUCATION	1,257	3,650	0	1,041	4,575	4,575	4,575	4,575	4,575
52060	PRINTING	52	50	0	4	50	50	50	50	50
52070	REIMBURSABLE EXPENSE	14	50	0	23	50	50	50	50	50
52090	FUEL OIL	74,093	53,225	0	44,800	53,462	53,462	53,462	53,462	53,462
52100	ELECTRICITY	18,210	25,430	0	4,868	22,110	22,110	22,110	22,110	22,110
52110	WATER & SEWER	7,633	7,014	0	1,852	8,000	8,000	8,000	8,000	8,000
52400	MEAL ALLOWANCE	3,122	2,000	0	73	2,225	2,225	2,225	2,225	2,225
52410	STREET TREE MAINTENANCE	0	3,500	0	500	3,500	3,500	3,500	3,500	3,500
52450	SITE WORK	984	5,600	0	4,300	4,300	4,300	4,300	4,300	4,300
52460	STREET LIGHTING	276,773	274,500	0	92,521	275,800	275,800	275,800	275,800	275,800
52470	SOLID WASTE DISPOSAL	1,099,034	922,356	0	290,014	826,975	826,975	826,975	826,975	826,975
52475	RECYCLING PROGRAM	0	700	0	0	700	700	700	700	700
52500	OPTIONS & RIGHTS OF WAY	21,877	2,000	0	2,000	2,000	2,000	2,000	2,000	2,000
52510	RENTAL OF EQUIPMENT	19,000	22,100	0	14,969	22,100	22,100	22,100	22,100	22,100
52531	LANDFILL CAP MAINTENANCE	19,000	17,050	0	6,900	18,450	18,450	18,450	18,450	18,450
SUBTOTAL		1,613,289	1,465,465	0	493,768	1,371,522	1,371,522	1,371,522	1,371,522	1,371,522

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10330 PUBLIC WORKS

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COML	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	13	300	0	412	150	150	150	150	150
53030	OPERATIONAL SUPPLIES	15,976	16,000	0	11,273	16,000	16,000	16,000	16,000	16,000
53050	ENGINEER EQUIP & SUPPLIES	530	1,200	0	65	1,000	1,000	1,000	1,000	1,000
53070	AUTOMOTIVE REPAIRS	125,983	135,700	0	48,618	133,000	133,000	133,000	133,000	133,000
53090	FUELS & LUBRICANTS	268,317	225,100	0	59,556	213,000	213,000	213,000	213,000	213,000
53100	TIRES	39,445	49,500	0	18,984	52,300	52,300	52,300	52,300	52,300
53250	TRAFFIC CONTROL MATERIALS	31,005	40,000	0	25,421	35,000	35,000	35,000	35,000	35,000
53300	HIGHWAY MATERIALS	335,643	357,400	0	30,672	310,000	310,000	310,000	310,000	310,000
	SUBTOTAL	816,912	825,200	0	195,001	760,450	760,450	760,450	760,450	760,450
EQUIPMENT										
54060	OFFICE FURNITURE		300	0	0	0	0	0	0	0
54050	AUTOMOTIVE EQUIPMENT	17,756	6,100	0	3,509	6,500	6,500	6,500	6,500	6,500
	SUBTOTAL	17,756	6,400	0	3,509	6,500	6,500	6,500	6,500	6,500
IMPROVEMENTS										
55010	TOWN AID ROADS-IMPROVED	159,930	161,000	0	103,872	321,800	321,800	321,800	321,800	321,800
	SUBTOTAL	159,930	161,000	0	103,872	321,800	321,800	321,800	321,800	321,800
	DEPARTMENT TOTAL	4,621,994	4,631,790	0	1,769,296	4,671,467	4,671,467	4,657,717	4,657,717	4,657,717

TOWN OF WATFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10419 YOUTH SERVICES

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	125,228	123,279	0	67,923	133,294	133,294	133,294	133,294	133,294
51210	CLERICAL/TECHNICAL	35,243	39,221	0	15,624	32,975	32,975	32,975	32,975	32,975
51810	OVERTIME	399	0	0	0	0	0	0	0	0
51920	FICA	11,829	12,431	0	6,229	12,720	12,720	12,720	12,720	12,720
SUBTOTAL		172,699	174,931	0	89,776	178,989	178,989	178,989	178,989	178,989
SERVICES										
52020	POSTAGE	152	200	0	92	200	200	200	200	200
52030	PROFESSIONAL FEES	10,081	10,810	0	8,741	10,810	10,810	10,810	10,810	10,810
52040	SERVICE CONT.&REPAIRS	7,842	7,860	0	7,921	8,228	8,228	8,228	8,228	8,228
52050	DUES, CONF. & EDUCATION	0	475	0	475	475	475	475	475	475
52080	TELEPHONE	0	600	0	213	600	600	600	600	600
52100	ELECTRICITY	19,800	20,500	0	4,318	20,500	20,500	20,500	20,500	20,500
52110	WATER	126	200	0	31	200	200	200	200	200
52120	SEWER	735	800	0	189	800	800	800	800	800
52380	PROGRAMS	4,243	3,321	0	1,251	3,321	3,321	3,321	3,321	3,321
SUBTOTAL		42,979	44,766	0	23,231	45,134	45,134	45,134	45,134	45,134
DEPARTMENT TOTAL		215,678	219,697	0	113,007	224,123	224,123	224,123	224,123	224,123

TOWN OF WATFORD
 GENERAL FUND
 2015-2016 BUDGET

DEPT/AGENCY: 10432 CONSERVATION OF HEALTH

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
SERVICES										
52075	LEDGE LIGHT HEALTH DIST	134,002	136,340	0	136,340	139,461	139,461	139,461	139,461	139,461
	SUBTOTAL	134,002	136,340	0	136,340	139,461	139,461	139,461	139,461	139,461
	DEPARTMENT TOTAL	134,002	136,340	0	136,340	139,461	139,461	139,461	139,461	139,461

TOWN OF WATERFORD
 GENERAL FUND
 2015-2016 BUDGET

DEPT/AGENCY: 10433 PUBLIC HEALTH NURSING SERVICE

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
	CONTRACTED-OUTSIDE AGENCIES									
58010	PUBLIC HEALTH NURSING	36,840	36,863	0	7,790	36,863	36,863	36,863	36,863	36,863
	SUBTOTAL	36,840	36,863	0	7,790	36,863	36,863	36,863	36,863	36,863
	DEPARTMENT TOTAL	36,840	36,863	0	7,790	36,863	36,863	36,863	36,863	36,863

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10435 SENIOR CITIZEN COMMISSION

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPENDS/ ENCUMBS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
5110	ADMINISTRATION	144,407	144,413	0	79,128	157,225	157,225	157,225	157,225	157,225
5120	CLERICAL/TECHNICAL	191,225	196,075	0	90,017	197,754	197,754	197,754	197,754	197,754
5190	FICA	25,112	26,048	0	12,645	27,156	27,156	27,156	27,156	27,156
	SUBTOTAL	360,744	366,536	0	181,790	382,135	382,135	382,135	382,135	382,135
SERVICES										
52010	ADVERTISING	60	1,060	0	0	500	500	500	500	500
52020	POSTAGE	2,741	2,894	0	1,259	2,816	2,816	2,816	2,816	2,816
52039	ADA SERVICES	0	300	0	300	1,449	1,449	1,449	1,449	1,449
52040	SVC. CONTRACTS & REPAIRS	49,597	48,459	0	26,833	52,002	52,002	52,002	52,002	52,002
52050	DUES, CONF & EDUCATION	550	754	0	245	844	844	844	844	844
52090	HEATING FUEL	6,626	8,790	0	1,690	8,100	8,100	8,100	8,100	8,100
52100	ELECTRICITY	30,743	31,757	0	10,751	33,407	33,407	33,407	33,407	33,407
52115	WATER/SEWER	2,346	2,180	0	666	2,214	2,214	2,214	2,214	2,214
52130	PHYSICAL EXAMINATIONS	395	453	0	0	310	310	310	310	310
52380	PROGRAMS	37,530	38,470	0	16,230	38,655	38,655	38,655	38,655	38,655
	SUBTOTAL	130,588	135,117	0	57,974	140,297	140,297	140,297	140,297	140,297
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	473	1,199	0	442	767	767	767	767	767
53020	OTHER SUPPLIES	3,736	4,066	0	3,184	3,344	3,344	3,344	3,344	3,344
53070	AUTO REPAIRS	1,827	1,630	0	694	2,230	2,230	2,230	2,230	2,230
53090	FUELS & LUBRICANTS	11,550	13,229	0	7,782	13,343	13,343	13,343	13,343	13,343
	SUBTOTAL	17,586	20,124	0	12,102	19,684	19,684	19,684	19,684	19,684
EQUIPMENT										
54030	KITCHEN EQUIPMENT	133	250	0	72	175	175	175	175	175
54050	AUTOMOTIVE EQUIPMENT	878	846	0	8	1,456	1,456	1,456	1,456	1,456
	SUBTOTAL	1,011	1,096	0	80	1,631	1,631	1,631	1,631	1,631
	DEPARTMENT TOTAL	509,929	522,873	0	251,946	543,747	543,747	543,747	543,747	543,747

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10536 WATERFORD PUBLIC LIBRARY

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 3/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTION	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	188,551	182,891	0	95,643	197,962	197,962	197,962	197,962	197,962
51210	CLERICAL/TECHNICAL	543,277	563,773	0	259,398	571,762	571,762	571,762	560,616	560,616
51220	CUSTODIAL-MAINTENANCE	83,854	87,580	0	41,608	86,747	86,747	86,747	86,747	86,747
51810	OVERTIME-SUNDAY	7,451	7,500	0	2,626	7,500	7,500	7,500	7,500	7,500
51910	FRINGE BENEFITS	4,573	4,943	0	5,034	5,325	5,325	5,325	5,325	5,325
51920	FICA	61,804	64,394	0	30,310	66,093	66,093	66,093	65,241	65,241
	SUBTOTAL	889,510	911,081	0	434,619	935,389	935,389	935,389	923,391	923,391
SERVICES										
52020	POSTAGE	663	625	0	752	600	600	600	600	600
52040	SERVICE CONT.&REPAIRS	32,105	21,542	0	14,071	21,635	21,635	21,635	21,635	21,635
52070	REIMBURSABLE EXPENSE	863	735	0	170	735	735	735	735	735
52090	FUEL OIL	12,276	12,195	0	14,400	11,254	11,254	11,254	11,254	11,254
52100	ELECTRICITY	38,804	38,538	0	18,326	38,629	38,629	38,629	38,629	38,629
52110	WATER	839	925	0	426	943	943	943	943	943
52120	SEWER	927	935	0	215	935	935	935	935	935
	SUBTOTAL	86,477	75,495	0	48,360	74,731	74,731	74,731	74,731	74,731
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	3,997	4,000	0	1,532	4,000	4,000	4,000	4,000	4,000
53020	OTHER SUPPLIES	3,999	4,000	0	828	4,000	4,000	4,000	4,000	4,000
	SUBTOTAL	7,996	8,000	0	2,360	8,000	8,000	8,000	8,000	8,000
EQUIPMENT										
54160	BOOKS/RELATED MATERIAL	44,998	45,000	0	44,686	45,000	45,000	45,000	45,000	45,000
	SUBTOTAL	44,998	45,000	0	44,686	45,000	45,000	45,000	45,000	45,000
	DEPARTMENT TOTAL	1,028,981	1,039,576	0	530,025	1,063,120	1,063,120	1,063,120	1,051,122	1,051,122

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10537 RECREATION & PARKS COMMISSION

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB-AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
PERSONNEL COSTS										
51110	ADMINISTRATION	162,486	159,709	0	84,141	171,362	171,362	171,362	171,362	171,362
51210	CLERICAL/TECHNICAL	76,296	77,460	0	37,393	77,655	77,655	77,655	77,655	77,655
51220	CUSTODIAL	14,762	15,679	0	7,361	16,435	16,435	16,435	16,435	16,435
51610	PARKS MAINTENANCE	337,567	342,014	0	134,512	340,853	340,853	340,853	340,853	340,853
51620	RECREATION PROGRAMS	238,319	236,834	0	153,281	244,023	244,023	244,023	244,023	244,023
51630	SUMMER JOBS FOR MINORS	13,613	14,920	0	16,035	17,218	17,218	17,218	17,218	17,218
51810	OVERTIME	20,019	31,486	0	5,664	31,499	31,499	31,499	31,499	31,499
51910	FRINGE BENEFITS	5,314	5,625	0	917	6,114	6,114	6,114	6,114	6,114
51920	FICA	64,041	67,175	0	32,831	68,777	68,777	68,777	68,777	68,777
	SUBTOTAL	992,417	950,902	0	472,135	973,936	973,936	973,936	973,936	973,936
SERVICES										
52010	ADVERTISING	220	1,060	0	0	750	750	750	750	750
52020	POSTAGE	5,867	5,300	0	3,654	5,575	5,575	5,575	5,575	5,575
52040	SERVICE CONTRACTS & REPAIRS	47,210	47,779	0	25,939	49,096	49,096	49,096	49,096	49,096
52050	DUES, CONF. & EDUCATION	2,772	3,540	0	1,207	3,550	3,550	3,550	3,550	3,550
52070	REIMBURSABLE EXPENSE	0	150	0	0	150	150	150	150	150
52080	TELEPHONE	2,750	2,704	0	940	2,704	2,704	2,704	2,704	2,704
52206	WATERFORD WEEK SUBSIDY	4,750	4,750	0	4,750	4,750	4,750	4,750	4,750	4,750
52380	PROGRAMS	79,173	85,000	0	39,967	88,850	88,850	88,850	88,850	88,850
52390	CO-SPONSORED PROGRAMS	40,054	41,549	0	14,240	41,549	41,549	41,549	41,549	41,549
52420	MAINTENANCE OF PROPERTY	131,946	125,794	0	69,879	140,523	140,523	140,523	140,523	140,523
	SUBTOTAL	314,742	317,626	0	160,576	337,497	337,497	337,497	337,497	337,497
MATERIALS & SUPPLIES										
53010	OFFICE SUPPLIES	1,174	1,300	0	419	1,300	1,300	1,300	1,300	1,300
53020	OTHER SUPPLIES	22,892	22,294	0	18,994	24,201	24,201	24,201	24,201	24,201
53080	MAINTENANCE OF VEHICLES	20,020	14,900	0	10,507	20,750	20,750	20,750	20,750	20,750
53090	FUELS & LUBRICANTS	27,364	27,117	0	12,264	26,915	26,915	26,915	26,915	26,915
	SUBTOTAL	71,450	65,611	0	42,184	73,166	73,166	73,166	73,166	73,166
EQUIPMENT										
54020	EQUIPMENT	0	8,700	0	8,572	9,775	9,775	9,775	9,775	9,775
	SUBTOTAL	0	8,700	0	8,572	9,775	9,775	9,775	9,775	9,775
	DEPARTMENT TOTAL	1,318,609	1,342,839	0	683,467	1,394,374	1,394,374	1,394,374	1,394,374	1,394,374

TOWN OF WATERFORD
 GENERAL FUND
 2015-2016 BUDGET

DEPT/AGENCY: 10546 COMMUNITY USE OF SCHOOLS

LINE ITEM	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROF.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT. AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
MISCELLANEOUS									
52391	314,088	328,574	0	328,574	317,503	317,503	317,503	317,503	
SUBTOTAL	314,088	328,574	0	328,574	317,503	317,503	317,503	317,503	317,503
DEPARTMENT TOTAL	314,088	328,574	0	328,574	317,503	317,503	317,503	317,503	317,503

TOWN OF WATERFORD
 GENERAL FUND
 2015-2016 BUDGET

DEPT/AGENCY: 10560 EDUCATION

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMB AS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
EDUCATION										
59901	EDUCATION	44,276,742	44,768,410	0	45,474,474	45,474,474	45,474,474	45,474,474	45,374,474	45,374,474
SUBTOTAL		44,276,742	44,768,410	0	45,474,474	45,474,474	45,474,474	45,474,474	45,374,474	45,374,474
DEPARTMENT TOTAL		44,276,742	44,768,410	0	45,474,474	45,474,474	45,474,474	45,474,474	45,374,474	45,374,474

**WATERFORD PUBLIC SCHOOLS
2015-2016 FISCAL YEAR**

EXECUTIVE SUMMARY						\$45,474,474
Account Groups	Actual 2013-14	Budget 2014-15	Proposed 2015-16	\$ Increase (Decrease)	% Increase (Decrease)	
Instructional Salaries	21,982,133	22,640,764	22,981,635	340,871	1.51%	
Support Salaries	5,098,321	5,372,702	5,648,510	275,808	5.13%	
Employee Benefits	7,906,652	7,246,081	6,974,610	-271,471	-3.75%	
Contracted Services	1,521,596	1,421,932	1,382,348	-39,584	-2.78%	
Transportation	2,309,137	2,412,516	2,339,575	-72,941	-3.02%	
Insurance	242,036	251,606	264,725	13,119	5.21%	
Communications	92,814	88,869	87,051	-1,818	-2.05%	
Tuition	1,948,111	2,061,399	2,136,863	75,464	3.66%	
Other Purchased Services	170,855	179,672	194,463	14,791	8.23%	
Instructional Supplies	545,387	585,458	626,275	40,817	6.97%	
Operation & Maintenance	1,817,524	1,801,053	2,071,542	270,489	15.02%	
Textbooks/Library Books/ Equipment	379,644	386,374	417,957	31,583	8.17%	
Dues & Fees	169,890	226,368	307,157	80,789	35.69%	
Operating Capital	40,039	41,116	41,763	647	1.57%	
Totals	44,276,640	44,768,411	45,474,474	706,063	1.58%	

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10638 CURRENT YEAR CAPITAL IMPROVEMENTS

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL/ TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBRAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
BOARD OF SELECTMEN:										
55738	FLEET MANAGEMENT PLAN	1,095,000	1,250,000	0	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
55790	ANIMAL CONTROL SHELTER A/E	0	55,000	0	55,000	0	0	0	0	0
	SUBTOTAL BD. OF SELECTMEN	1,095,000	1,305,000	0	1,305,000	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
INFORMATION TECHNOLOGY										
55786	ARCGIS SERVER STANDARD WORKGROUP	13,750	0	0	0	0	0	0	0	0
55787	FLEET MANAGEMENT SYSTEM SOFTWARE	25,000	0	0	0	0	0	0	0	0
55791	WEBSITE UPGRADE		12,000	0	12,000	0	0	0	0	0
55793	FINANCIAL ACCOUNTING SOFTWARE		0	0	0	170,000	170,000	170,000	170,000	170,000
55794	FIELD BASED REPORTING SOFTWARE		0	0	0	80,000	80,000	80,000	80,000	80,000
55795	INFORM CAD UPGRADE		0	0	0	99,200	99,200	99,200	99,200	99,200
	FIBER INSTALL MUNICIPAL COMPLEX		0	0	0	366,000	0	0	0	0
	SUBTOTAL INFORMATION TECHNOLOGY:	38,750	12,000	0	12,000	715,200	349,200	349,200	349,200	349,200
FIRE SERVICES										
	COHANZIE - BUILDING RENOVATIONS	0	0	0	0	50,000	0	0	0	0
	COHANZIE RESCUE TRUCK EQUIPMENT	0	0	0	0	15,000	0	0	0	0
	SUBTOTAL FIRE SERVICES	0	0	0	0	65,000	0	0	0	0
RECREATION & PARKS:										
	WATERFORD BEACH PARK ACCESSIBLE RESTROOM - PAVILION AREA	0	0	0	0	92,687	0	0	0	0
	REPLACEMENT OF CAUSEWAY BATHROOM AT WPB	0	0	0	0	126,300	0	0	0	0
	ACCESSIBLE PATH & DRAINAGE TO CIVIC TRIANGLE BATHROOM BLDG	0	0	0	0	14,700	0	0	0	0
	BABE RUTH LEAGUE FENCING (CO-SPONSORED)	0	0	0	0	34,000	0	0	0	0
	SUBTOTAL RECREATION & PARKS	0	0	0	0	267,687	0	0	0	0
MUNICIPAL BUILDINGS MAINTENANCE										
	NEVINS PAINTING - WINDOWS & DOORS	0	0	0	0	41,500	0	0	0	0
	YSB ROOF - ADDITION	0	0	0	0	45,000	0	0	0	0
	C. CENTER HVAC CONTROL SEPARATION	0	0	0	0	59,650	0	0	0	0
	SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE	0	0	0	0	146,150	0	0	0	0
SENIOR SERVICES										
55788	REPLACE DINING ROOM FLOOR-COMMUNITY CENTER	46,250	0	0	0	0	0	0	0	0
	SUBTOTAL SENIOR SERVICES:	46,250	0	0	0	0	0	0	0	0
	DEPARTMENT TOTAL:	1,180,000	1,317,000	0	1,317,000	2,444,037	1,599,200	1,599,200	1,599,200	1,599,200

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10640 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBS OFL1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
ASSESSOR										
57639	REVALUATION	75,000	75,000	0	75,000	75,000	75,000	75,000	75,000	75,000
	SUBTOTAL BD. OF SELECTMEN:	75,000	75,000	0	75,000	75,000	75,000	75,000	75,000	75,000
	INFORMATION TECHNOLOGY									
57775	VIRTUAL SERVER REPLACEMENT	0	0	0	0	50,000	50,000	50,000	50,000	50,000
57776	FIBER INSTALL MUNICIPAL COMPLEX	0	0	0	0	0	366,000	366,000	366,000	366,000
	SUBTOTAL INFORMATION TECHNOLOGY:	0	0	0	0	50,000	416,000	416,000	416,000	416,000
	FIRE SERVICES									
57753	OSWEGATCHIE BUILDING IMPROVEMENTS	0	0	0	0	500,000	0	0	0	0
57754	UNDERGROUND TANK REPLACEMENTS	0	0	0	0	0	0	0	0	0
57742	JORDAN PARKING LOT IMPROVEMENTS	0	0	0	0	0	0	0	0	0
57748	EXTERIOR DOOR REPLACEMENT-JORDAN	20,000	0	0	0	0	0	0	0	0
57751	ELECTRICAL UPGRADE-JORDAN	17,000	0	0	0	0	0	0	0	0
57752	EMERGENCY GENERATOR-JORDAN	20,000	0	0	0	0	0	0	0	0
57753	BOILER REPLACEMENT-QUAKER HILL	5,000	0	0	0	0	0	0	0	0
57754	SELF-CONTAINED BREATHING APPARATUS	1	0	0	0	0	0	0	0	0
57760	COHANZIE WINDOW AND DOOR REPLACEMENTS	0	25,000	0	25,000	0	0	0	0	0
57777	FIRE SERVICE - SOBA UPGRADE PROGRAM	0	0	0	0	200,000	150,000	150,000	150,000	150,000
57778	COHANZIE BUILDING RENOVATIONS	0	0	0	0	0	50,000	50,000	50,000	50,000
57779	COHANZIE RESCUE TRUCK EQUIPMENT	0	0	0	0	0	15,000	15,000	15,000	15,000
	SUBTOTAL FIRE SERVICES:	62,001	25,000	0	25,000	700,000	215,000	215,000	215,000	215,000
	POLICE DEPARTMENT									
	PARKING LOT REPLACEMENT	0	0	0	0	326,000	0	0	0	0
	SUBTOTAL POLICE DEPARTMENT:	0	0	0	0	326,000	0	0	0	0
	EMERGENCY MANAGEMENT									
57747	UPS SYSTEM FOR COMMUNICATIONS CENTER	16,000	0	0	0	710,444	710,444	710,444	710,444	710,444
	RADIO CONSOLE UPGRADE	0	0	0	0	0	0	0	0	0
	SUBTOTAL EMERGENCY MANAGEMENT:	16,000	0	0	0	710,444	710,444	710,444	710,444	710,444

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10640 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND/ ENCUMBAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
RECREATION & PARKS										
57761	TOWN HALL & LEARY PARK B/B COURT REPAIRS	0	12,000	0	12,000	0	0	0	0	0
57762	WBP CAUSEWAY BRIDGE GEOTECHNICAL A/E	0	10,000	0	10,000	0	0	0	0	0
57763	CHILDRENS' PLAYGROUND PHASE II	0	11,000	0	11,000	0	0	0	0	0
577813	WATERFORD BEACH PARK ACCESSIBLE RESTROOM PAVILION AREA	0	0	0	0	0	92,687	92,687	92,687	92,687
57782	REPLACEMENT OF CAUSEWAY BATHROOM AT WBP ACCESSIBLE PATH & DRAINAGE TO CIVIC	0	0	0	0	0	126,300	126,300	126,300	126,300
57783	TRIANGLE BATHROOM BLDG	0	0	0	0	0	14,700	14,700	14,700	14,700
SUBTOTAL REC & PARKS		0	33,000	0	33,000	0	233,687	233,687	233,687	233,687
YOUTH SERVICES										
57749	LEAD ABATEMENT/EXT. PAINTING/WINDOWS-YSE	65,000	0	0	0	0	0	0	0	0
SUBTOTAL SENIOR SERVICES		65,000	0	0	0	0	0	0	0	0
PUBLIC WORKS										
57651	RECONSTRUCTION-DOUGLAS LANE NO. 2	600,000	655,000	0	655,000	0	0	0	0	0
57743	JORDAN COVE RD. BRIDGE REPLACEMENT	0	2,431,000	0	2,431,000	0	0	0	0	0
57750	ROAD RECLAMATION/OVERLAY-WILLETS AVE	678,000	0	0	0	0	0	0	0	0
57764	RECONSTRUCTION-LAMPHERE ROAD/POSSIBLY SHORE	0	218,624	0	218,624	0	0	0	0	0
57765	ROAD RECLAMATION/MILL & OVERLAY: DAYTON & FARGO	0	342,500	0	342,500	0	0	0	0	0
57784	ROPE FERRY RD PEDESTRIAN BRIDGE REPLACEMENT	0	0	0	0	125,000	125,000	125,000	125,000	125,000
57785	OIL MILL ROAD CULVERT REPLACEMENT	0	0	0	0	304,000	304,000	304,000	304,000	304,000
57786	FOG PLAIN ROAD REHABILITATION	0	0	0	0	198,900	198,900	198,900	198,900	198,900
SUBTOTAL PUBLIC WORKS		1,278,000	3,647,124	0	3,647,124	627,900	627,900	627,900	627,900	627,900

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

10640 TRANSFERS TO CAPITAL AND NON-RECURRING EXPENDITURE FUND

DEPT/AGENCY:

LINE ITEM	DESCRIPTION	COLUMN 1 2013/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND ENCUMBRAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M APPROVED
UTILITIES COMMISSION:										
57766	WASTER WATER SCADA SYSTEM UPGRADE	0	250,000	0	250,000	250,000	175,000	175,000	175,000	175,000
	CROSS ROAD PS PARTIAL UPGRADE	0	0	0	0	491,000	0	0	0	0
	FARGO LANE/DOUGLAS HILL WATER TANK REHAB	0	0	0	0	400,000	0	0	0	0
	SUBTOTAL UTILITIES COMMISSION	0	250,000	0	250,000	1,141,000	175,000	175,000	175,000	175,000
MUNICIPAL BUILDINGS MAINTENANCE										
57767	NEVINS COTTAGE STRUCTURAL REPAIRS	0	10,500	0	10,500	0	0	0	0	0
57787	NEVINS PAINTING - WINDOWS & DOORS	0	0	0	0	0	41,500	41,500	41,500	41,500
57788	COMMUNITY CENTER HVAC CONTROL SEPARATION	0	0	0	0	0	59,650	59,650	59,650	59,650
57780	HVAC - TOWN HALL/YOUTH SERVICES	0	10,500	0	10,500	0	101,150	710,444	710,444	710,444
	SUBTOTAL MUNICIPAL BUILDINGS MAINTENANCE	0	10,500	0	10,500	0	101,150	101,150	811,594	811,594
	DEPARTMENT TOTAL	1,496,001	4,040,624	0	4,040,624	3,630,344	2,554,181	2,554,181	2,554,181	2,554,181
LESS: GRANTS/OTHER REVENUE										
	LOCAL BRIDGE GRANT - JORDAN COVE ROAD									
10640-59205	BRIDGE PROJECT									1,940,000
	TOTAL FUNDING OFFSETS								0	1,940,000
	TOTAL GENERAL FUND APPROPRIATION	1,496,001	4,040,624	0	4,040,624	3,630,344	2,554,181	2,554,181	2,554,181	614,181

TOWN OF WATERFORD
GENERAL FUND
2015-2016 BUDGET

DEPT/AGENCY: 10739 DEBT SERVICE

LINE ITEM	DESCRIPTION	COLUMN 1 2015/14 ACTUAL EXPENDED	COLUMN 2 2014/2015 R.T.M. APPROP.	COLUMN 3 2014/2015 ADDITIONAL TRANSFERS	COLUMN 4 ACTUAL EXPEND ENCUMBRAS OF 1/1/15	COLUMN 5 2015/2016 DEPT/ AGENCY REQUEST	COLUMN 6 2015/2016 APPROVED BD/COMM.	COLUMN 7 2015/2016 RECOMMENDED BD OF SELECTMEN	COLUMN 8 2015/2016 RECOMMENDED BOARD OF FINANCE	COLUMN 9 2015/2016 R.T.M. APPROVED
PRINCIPAL & INTEREST										
56021	CLMS BOND PRINCIPAL	825,000	825,000	0	825,000	0	0	0	0	0
56022	CLMS BOND INTEREST	466,063	433,063	0	433,063	0	0	0	0	0
56023	OHES BOND PRINCIPAL	450,000	450,000	0	450,000	450,000	450,000	450,000	450,000	450,000
56024	OHES BOND INTEREST	224,688	214,000	0	109,813	202,750	202,750	202,750	202,750	202,750
56025	OSWEGATCHIE PRINCIPAL	740,000	740,000	0	740,000	740,000	740,000	740,000	740,000	740,000
56026	OSWEGATCHIE INTEREST	405,869	383,669	0	195,534	368,869	368,869	368,869	368,869	368,869
56027	GREAT NECK BOND PRINCIPAL	655,000	655,000	0	0	655,000	655,000	655,000	655,000	655,000
56028	GREAT NECK BOND INTEREST	414,925	395,275	0	197,637	375,625	375,625	375,625	375,625	375,625
56029	HIGH SCHOOL BOND PRINCIPAL	0	1,335,000	0	1,335,000	1,335,000	1,335,000	1,335,000	1,335,000	1,335,000
56032	HIGH SCHOOL BOND INTEREST	850,779	1,087,270	0	533,647	1,047,220	1,047,220	1,047,220	1,047,220	1,047,220
56033	SCHOOLS ISSUE OF 2014 PRINCIPAL	0	0	0	0	640,000	640,000	640,000	640,000	640,000
56034	SCHOOLS ISSUE OF 2014 INTEREST	0	543,334	0	0	546,369	546,369	546,369	546,369	546,369
56035	2014 BOND REFUNDING - PRINCIPAL	0	0	0	0	610,000	610,000	610,000	610,000	610,000
56036	2014 BOND REFUNDING - INTEREST	0	0	0	0	444,302	444,302	444,302	444,302	444,302
DEPARTMENT TOTAL		5,032,324	7,061,611	0	4,839,694	7,415,135	7,415,135	7,415,135	7,415,135	7,415,135