

Contributed Gifts Fund
August 31, 2025

| FISCAL YEAR 2026 | R&P HELMET RODEO DONATIONS | R&P GENERAL DONATIONS | R&P MEMORIAL TREES & BENCHES DONATIONS | R&P FRANCES X. SWEENEY MEMORIAL DONATIONS | R&P DOG PARK DONATIONS | R&P PLAYGROUND DONATIONS | R&P CIVIC TRIANGLE MEMORIAL DONATIONS | R&P TOY BOX DONATIONS | R&P DEIDRICK FIELD PRESS BOX DONATIONS | R&P CEMETERY DONATIONS | R&P GOLF CART DONATIONS | FINANCE DEPT. AUDITORIUM A/V UPGRADE | POLICE AUSTISM TRAINING | POLICE DEPT. VEHICLE CHALLENGE | POLICE DEPT. K-9 PROGRAM | POLICE DEPT. GENERAL DONATIONS | POLICE PUBLIC SAFETY DOCK | TOTAL |
|------------------------------------------------|----------------------------|-----------------------|----------------------------------------|-------------------------------------------|------------------------|--------------------------|---------------------------------------|-----------------------|----------------------------------------|------------------------|-------------------------|--------------------------------------|-------------------------|--------------------------------|--------------------------|--------------------------------|---------------------------|--------------|
| | | | \$785.00 | | | | | | | | | | | | | | | |
| REVENUES | | | | | | | | | | | | | | | | | | |
| REC & PARKS MEMORIAL TREES & BENCHES DONATIONS | | | | | | | | | | | | | | | | | | |
| POLICE DEPT. GENERAL DONATIONS | | | | | | | | | | | | | | | | | | |
| TOTAL REVENUES | \$0.00 | \$0.00 | \$785.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$1,035.00 | |
| EXPENDITURES | | | | | | | | | | | | | | | | | | |
| 07/26/2025 U.S. BANK | | | | | | | | | | | | | | | | | | |
| 07/26/2025 U.S. BANK | | | | | | | | | | | | | | | | | | |
| 07/26/2025 U.S. BANK | | | | | | | | | | | | | | | | | | |
| 08/25/2025 U.S. BANK | | | | | | | | | | | | | | | | | | |
| 08/29/25 ADP IMPORT | | | | | | | | | | | | | | | | | | |
| 08/15/25 MARK KOSMAN DESIGN | | | | | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$151.00 | \$0.00 | \$0.00 | \$140.00 | \$0.00 | \$741.87 | |
| NET CURRENT YEAR ACTIVITY | \$0.00 | \$0.00 | \$785.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$151.00) | \$0.00 | \$0.00 | (\$177.99) | (\$162.88) | \$0.00 | \$293.13 |
| PRIOR YEAR BALANCE | \$594.72 | \$129.60 | (\$73.61) | \$65.00 | \$987.97 | \$71,486.32 | \$1,140.00 | \$220.00 | \$2,910.00 | \$100.00 | \$2,440.00 | \$151.00 | \$1,700.00 | \$780.11 | \$9,427.35 | \$13,700.20 | \$7.04 | \$105,765.70 |
| CURRENT YEAR BALANCE | \$594.72 | \$129.60 | \$711.39 | \$65.00 | \$987.97 | \$71,486.32 | \$1,140.00 | \$220.00 | \$2,910.00 | \$100.00 | \$2,440.00 | \$0.00 | \$1,700.00 | \$780.11 | \$9,249.36 | \$13,537.32 | \$7.04 | \$106,058.83 |

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

| | FISCAL YEAR 2026 APPROPRIATED | FISCAL YEAR 2026 ACTUAL | FISCAL YEAR 2026 PERCENT EXPENDED | FISCAL YEAR 2026 | | FISCAL YEAR 2024-2025 ACTUAL |
|-------------------------------------|------------------------------------------|------------------------------------|--------------------------------------------------|-------------------------------------------------|----------------------------------|---------------------------------------------|
| | | | | VARIANCE FAVORABLE (UNFAVORABLE) | FISCAL YEAR 2024-2025 | |
| GENERAL GOVERNMENT | | | | | | |
| Board of Selectmen | 206,402 | \$31,654 | 15.34% | 174,748 | \$30,347 | |
| Registrar of Voters | 121,255 | \$13,193 | 10.88% | 108,062 | \$22,581 | |
| Board of Finance | 83,608 | \$80,077 | 95.78% | 3,531 | \$77,124 | |
| Assessor | 319,641 | \$68,581 | 21.46% | 251,060 | \$45,120 | |
| Board of Assessment Appeals | 1,829 | \$142 | 7.79% | 1,687 | \$169 | |
| Tax Collector | 227,817 | \$64,163 | 28.16% | 163,654 | \$60,963 | |
| Finance Department | 784,326 | \$238,027 | 30.35% | 546,299 | \$220,537 | |
| Legal Department | 295,000 | (\$2,701) | -0.92% | 297,701 | (\$1,311) | |
| Town Clerk | 272,301 | \$60,708 | 22.29% | 211,593 | \$61,965 | |
| Planning and Zoning | 695,016 | \$93,582 | 13.46% | 601,434 | \$103,300 | |
| Building Maintenance | 1,020,000 | \$354,998 | 34.80% | 665,002 | \$429,323 | |
| Insurance | 5,604,561 | \$2,465,561 | 43.99% | 3,139,000 | \$1,784,223 | |
| Economic Development Commission | 25,352 | \$9,427 | 37.18% | 15,925 | \$9,583 | |
| Conservation Commission | 18,250 | \$9,832 | 53.88% | 8,418 | \$1,306 | |
| Zoning Board of Appeals | 4,310 | 2,960 | 68.68% | 1,350 | 2,980 | |
| Retirement Commission | 7,200,257 | \$2,283,433 | 31.71% | 4,916,824 | \$2,984,824 | |
| R.T.M. | 17,403 | \$13,596 | 78.12% | 3,807 | \$13,137 | |
| Building Department | 321,515 | \$45,163 | 14.05% | 276,352 | \$48,733 | |
| Youth Service Bureau | 307,435 | \$45,975 | 14.95% | 261,460 | \$51,564 | |
| Social Service Grants/Miscellaneous | 101,481 | \$100,830 | 99.36% | 651 | \$89,759 | |
| Contingency Fund | 257,887 | 0 | 0.00% | 257,887 | 0 | |
| Emergency Management | 1,230,035 | \$189,196 | 15.38% | 1,040,839 | \$176,592 | |
| Fire Services | 3,958,130 | \$1,303,150 | 32.92% | 2,654,980 | \$1,346,518 | |
| Police Department | 7,122,210 | \$1,032,752 | 14.50% | 6,089,458 | \$1,179,370 | |
| Public Works Department | 5,154,902 | \$1,877,610 | 36.42% | 3,277,292 | \$1,992,028 | |
| Conservation of Health | 155,063 | 155,063 | 100.00% | 0 | 148,407 | |
| Public Health Nursing | 21,600 | 0 | 0.00% | 21,600 | 52,594 | |
| Senior Citizens Commission | 523,586 | 86,819 | 16.58% | 436,767 | 77,593 | |
| Waterford Public Library | 1,012,780 | \$152,148 | 15.02% | 860,632 | \$163,216 | |
| Recreation and Parks | 1,535,328 | \$413,947 | 26.96% | 1,121,381 | \$447,587 | |
| Flood and Erosion Control Bd. | 1,109 | 67 | 6.05% | 1,042 | 0 | |
| Ethics Commission | 900 | 34 | 3.73% | 866 | 205 | |

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

| | FISCAL YEAR 2026 APPROPRIATED | FISCAL YEAR 2026 ACTUAL | FISCAL YEAR 2026 PERCENT EXPENDED | FISCAL YEAR 2026 | |
|---------------------------------------------|------------------------------------------|------------------------------------|--------------------------------------------------|-------------------------------------------------|---------------------------------------------|
| | | | | VARIANCE FAVORABLE (UNFAVORABLE) | FISCAL YEAR 2024-2025 ACTUAL |
| Human Resources | 244,204 | \$88,834 | 36.38% | 155,370 | \$112,553 |
| Information Technology | 1,214,796 | \$697,352 | 57.40% | 517,444 | \$339,608 |
| Transfer to Waterford Special Activity Fund | 0 | \$0 | 0.00% | 0 | \$4,750 |
| Transfer to Waterford Shellfish Fund | 2,029 | \$2,029 | 100.00% | 0 | \$1,290 |
| Transfer to Capital Improvement Fund | 1,101,089 | \$1,101,089 | 100.00% | 0 | \$1,430,335 |
| Transfer to Capital & Non-Recurring Fund | 844,764 | \$844,764 | 100.00% | 0 | \$938,399 |
| Transfer to Dog Fund | 100,000 | \$100,000 | 100.00% | 0 | \$100,000 |
| Debt Service | 7,964,500 | \$6,500,214 | 81.61% | 1,464,287 | \$6,529,307 |
| Total General Government | \$50,072,671 | \$20,524,267 | 40.99% | \$29,548,404 | \$21,076,579 |
| Board of Education | 59,828,308 | \$5,499,989 | 9.19% | 54,328,319 | \$6,444,210 |
| Total General Fund | \$109,900,979 | \$26,024,256 | 23.68% | \$83,876,723 | \$27,520,789 |

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

| | | FAVORABLE | | |
|----------------|----------------|---------------------|---------------------|---------------------|
| FISCAL YEAR | FISCAL YEAR | FISCAL 2025-2026 | FISCAL 2025-2026 | FISCAL 2024-2025 |
| | | YEAR 2025-2026 | PERCENT | RECEIVED VARIANCE |
| BUDGET | ACTUAL | | | ACTUAL |

STATE OF CONNECTICUT

EDUCATION

| | | | | | |
|------------------------|----------------|----------|--------------|------------------|----------|
| EQUALIZED COST SHARING | \$326,617 | \$0 | 0.00% | (326,617) | \$0 |
| HEALTH & WELFARE | \$6,359 | \$0 | 0.00% | (6,359) | \$0 |
| SUB TOTAL | 332,976 | 0 | 0.00% | (332,976) | 0 |

GENERAL GOVERNMENT

| | | | | | |
|-----------------------------------|------------------|----------------|---------------|--------------------|----------------|
| PILOT-DISABLED | 1,200 | 0 | 0.00% | (1,200) | \$0 |
| TIERED PILOT | 367,422 | 0 | 0.00% | (367,422) | \$0 |
| TAX RELIEF-VETERANS | 5,000 | 0 | 0.00% | (5,000) | \$0 |
| CIVIL PREPAREDNESS | 35,444 | 0 | 0.00% | (35,444) | \$0 |
| TELECOMMUNICATIONS PROPERTY TAX | 58,071 | 0 | 0.00% | (58,071) | \$0 |
| TOWN AID ROADS-IMPROVED | 321,360 | 215,440 | 67.04% | (105,920) | \$160,680 |
| LOCAL CAPITAL IMPROVEMENT (LOCIP) | 177,241 | 0 | 0.00% | (177,241) | \$0 |
| SDE STATE GRANT | 14,103 | 0 | 0.00% | (14,103) | \$0 |
| ENHANCEMENT 911 | 23,000 | 5,642 | 24.53% | (17,358) | \$5,649 |
| MUNICIPAL REVENUE SHARE GRANT | 315,978 | 0 | 0.00% | (315,978) | \$0 |
| GRANTS FOR MUNICIPAL PROJECTS | 34,255 | 0 | 0.00% | (34,255) | \$0 |
| TOTAL GENERAL GOVERNMENT | 1,353,074 | 221,082 | 16.34% | (1,131,992) | 166,329 |

TOTAL STATE OF CONNECTICUT

1,686,050 **221,082** **13.11%** **(1,464,968)** **166,329**

OTHER SOURCES

EDUCATION

| | | | | | |
|----------------------|---------------|----------|--------------|-----------------|----------|
| TUITION | 57,585 | 0 | 0.00% | (57,585) | 0 |
| RENT & MISCELLANEOUS | 1,500 | 0 | 0.00% | (1,500) | 0 |
| SUB TOTAL | 59,085 | 0 | 0.00% | (59,085) | 0 |

GENERAL GOVERNMENT

| | | | | | |
|---------------------------------------|-----------|---------|--------|-------------|---------|
| INTEREST & LIENS | 413,060 | 59,648 | 14.44% | (353,412) | 60,509 |
| INTEREST ON INVESTMENTS | 2,000,000 | 402,540 | 20.13% | (1,597,460) | 498,884 |
| RECREATION & PARKS | 150,000 | 148,681 | 99.12% | (1,319) | 89,963 |
| FIRE SERVICES INSPECTIONS & PLAN FEES | 8,875 | 500 | 5.63% | (8,375) | 7,670 |
| BUILDING INSPECTOR | 589,155 | 67,831 | 11.51% | (521,324) | 178,066 |
| LICENSE, FEE, PERMIT, FINE | 73,566 | 4,273 | 5.81% | (69,293) | 3,129 |
| LIBRARY | 1,598 | 278 | 17.37% | (1,321) | 281 |

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

| | | | FAVORABLE | | | |
|------------------------------------|--|--|--------------------|-------------------|-------------------|---------------------|
| | | | FISCAL | | (UNFAVORABLE) | |
| | | | FISCAL | YEAR | FISCAL | FISCAL |
| | | | YEAR | 2025-2026 | YEAR | YEAR |
| | | | 2025-2026 | 2025-2026 | 2025-2026 | 2024-2025 |
| | | | BUDGET | ACTUAL | RECEIVED VARIANCE | ACTUAL |
| SALE OF EQUIPMENT | | | 1,000 | 0 | 0.00% | (1,000) |
| SCRRRA REBATE | | | 1,500 | 0 | 0.00% | (1,500) |
| NL RADIO COMM. NETWORK USE FEE | | | 85,000 | 0 | 0.00% | (85,000) |
| BULKY WASTE FEES | | | 112,000 | 23,171 | 20.69% | (88,829) |
| MISCELLANEOUS | | | 26,572 | 15,346 | 57.75% | (11,226) |
| CONVEYANCE TAX | | | 225,000 | 93,080 | 41.37% | (131,920) |
| EMS-REG COMM CTR FEES | | | 6,000 | 0 | 0.00% | (6,000) |
| PLANNING& ZONING, ZBA, CONSRV COMM | | | 55,121 | 4,779 | 8.67% | (50,342) |
| TOWN CLERK FEES | | | 175,000 | 31,613 | 18.06% | (143,388) |
| TIPPING FEES | | | 275,000 | 0 | 0.00% | (275,000) |
| RECYCLING | | | 50,000 | 10,597 | 21.19% | (39,403) |
| EUGENE O'NEILL GATE/LEASE REVENUE | | | 22,000 | 0 | 0.00% | (22,000) |
| YSB BOE CLERICAL STIPEND | | | 5,000 | 0 | 0.00% | (5,000) |
| RENTAL OF BUILDINGS | | | 50,000 | 15,150 | 30.30% | (34,850) |
| SENIOR SERVICES | | | 15,552 | 489 | 3.14% | (15,063) |
| VERSA KART/BLUE BOXES | | | 8,000 | 1,500 | 18.75% | (6,500) |
| BOE SCHOOL RESOURCE OFFICERS | | | 90,000 | 0 | 0.00% | (90,000) |
| PUBLIC WORKS BOE CUSTODIAL SUBSIDY | | | 78,357 | 0 | 0.00% | (78,357) |
| SUB TOTAL | | | 4,517,356 | 879,476 | 19.47% | (3,637,880) |
| TOTAL OTHER SOURCES | | | 4,576,441 | 879,476 | 19.22% | (3,696,965) |
| PROPERTY TAXATION | | | | | | |
| CURRENT PROPERTY TAX | | | 103,023,460 | 76,878,084 | 74.62% | (26,145,376) |
| PRIOR YEAR TAXES | | | 543,528 | 91,206 | 16.78% | (452,322) |
| TOTAL PROPERTY TAXATION | | | 103,566,988 | 76,969,290 | 74.32% | (26,597,698) |
| TOTAL REVENUES | | | 109,829,479 | 78,069,848 | 71.08% | (31,759,631) |
| | | | | | | 74,200,693 |

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

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

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

Revenues:

| | |
|-----------------------|----------------------|
| Investment Income | 23,559 |
| Vehicle Rentals | <u>4,900</u> |
| Total Revenues | <u>28,459</u> |

Expenditures:

| | |
|----------------------------------------------------------|-------------------------|
| Equipment Replacement | 184,018 |
| Vehicle Replacement | <u>1,140,529</u> |
| Total Expenditures | <u>1,324,547</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (1,296,088) |

Other Financing Sources (Uses):

| | |
|---------------------------------------------|-------------------------|
| Transfers from other funds | <u>1,000,000</u> |
| Total Other Financing Sources (Uses) | <u>1,000,000</u> |
| | |
| Net Change in Fund Balances | (296,088) |
| Fund Balances - Beginning | 2,649,340 |
| Fund Balances - Ending | <u>2,353,252</u> |

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

| ACCOUNT | DEPT/YEAR | DESCRIPTION | EXPENDED/ | | PERCENT | TRANSFERS |
|---------------------------|-----------------------------|-----------------------------------------------|--------------|---------------------|--------------|----------------------------------------------|
| | | | APPROPRIATED | ENCUMBERED | | |
| 30126-55738 | BOS FY26 | FLEET MANAGEMENT PLAN | 1,000,000.00 | 1,000,000.00 | 0.00 | 100.0% 1,000,000.00 TO FLEET MANAGEMENT FUND |
| 31117-55803 | BLDG MAINT FY17 | PARKING LOT -YOUTH SERVICES | 300,000.00 | 85,000.00 | 215,000.00 | 28.3% |
| 31118-55803 | BLDG MAINT FY18 | PARKING LOT -YSB/POLICE | 195,320.00 | 57,000.00 | 138,320.00 | 29.2% |
| 31120-55851 | BLDG MAINT FY20 | ADA IMPROVEMENTS YSB/PD | 87,000.00 | 38,364.40 | 48,635.60 | 44.1% |
| 31120-55852 | BLDG MAINT FY20 | TOWN HALL BATHROOMS | 87,500.00 | 87,500.00 | 0.00 | 100.0% |
| 31121-55851 | BLDG MAINT FY21 | ADA IMPROVEMENTS YSB/PD | 80,700.00 | 4,639.00 | 76,061.00 | 5.7% |
| 31122-55819 | BLDG MAINT FY22 | UST REPLACEMENT | 250,000.00 | 250,010.00 | (10.00) | 100.0% |
| 31123-55904 | BLDG MAINT FY23 | UST REPLACEMENT EUGENE O'NEILL | 260,000.00 | 150,353.41 | 109,646.59 | 57.8% |
| 31123-55905 | BLDG MAINT FY23 | UST REPLACEMENT LIBRARY&PUBLIC SAFETY | 420,000.00 | 419,129.24 | 870.76 | 99.8% |
| 31124-55912 | BLDG MAINT FY24 | TOWN DOCK REPLACEMENT | 40,000.00 | 25,000.00 | 15,000.00 | 62.5% |
| 31124-55913 | BLDG MAINT FY24 | JORDAN PARKHOUSE REPAIRS | 31,583.00 | 30,152.24 | 1,430.76 | 95.5% |
| 31124-55915 | BLDG MAINT FY24 | SEPTIC REPLMT (EUGENE O'NEILL) | 43,500.00 | 35,154.00 | 8,346.00 | 80.8% |
| 31125-55904 | BLDG MAINT FY25 | UST REPLACEMENT EUGENE O'NEILL | 153,000.00 | 89,471.59 | 63,528.41 | 58.5% |
| 32224-55908 | EMERGENCY MANAGEMENT FY24 | APCO INTELICOM GUIDE CARD SYST | 40,000.00 | 20,000.00 | 20,000.00 | 50.0% |
| 32224-55909 | EMERGENCY MANAGEMENT FY24 | EVENTIDE NEXLOGDX RECORDER | 88,701.00 | 0.00 | 88,701.00 | 0.0% |
| 32325-55916 | FIRE SERVICES FY25 | COHANZIE SKYLIGHT REPLACEMENT | 30,000.00 | 27,100.00 | 2,900.00 | 90.3% |
| 32326-55923 | FIRE SERVICES FY26 | COHANZIE AIR CONDITIONING | 15,000.00 | 0.00 | 15,000.00 | 0.0% |
| 32926-55924 | POLICE DEPT FY26 | MARINE UNIT UPDATES | 31,089.00 | 17,179.74 | 13,909.26 | 55.3% |
| 33023-55890 | PUBLIC WORKS FY23 | ROAD RESURFACING EVERSOURCE AF | 315,951.00 | (449,026.83) | 764,977.83 | -142.1% |
| 33025-55920 | PUBLIC WORKS FY25 | NIANTIC RIVER ROAD SIDEWALK RE | 25,000.00 | 15,000.00 | 10,000.00 | 60.0% |
| 33026-55925 | PUBLIC WORKS FY26 | ROAD RISK ASSESSMENT | 55,000.00 | 0.00 | 55,000.00 | 0.0% |
| 33123-55019 | UTILITY COMM FY23 | CONTRACT #1 SEWER INTERCEPTOR EASEMENT ACCESS | 250,000.00 | 102,800.00 | 147,200.00 | 41.1% |
| 33123-55895 | UTILITY COMM FY23 | ROOF & SIDING REPLACEMENT | 50,000.00 | 33,280.52 | 16,719.48 | 66.6% |
| 33720-55855 | REC & PARKS FY20 | TOWN COURT REPAIRS | 1,447,058.00 | 1,446,250.00 | 808.00 | 99.9% |
| 33722-55896 | REC & PARKS FY22 | EQUIPMENT STORAGE PLAN | 21,000.00 | 16,750.00 | 4,250.00 | 79.8% |
| 33723-55838 | REC & PARKS FY23 | CHILDREN'S PLAYGROUND | 40,000.00 | 0.00 | 40,000.00 | 0.0% |
| 33725-55838 | REC & PARKS FY25 | STENGER PARK BATHROOM & WALKWAY | 10,500.00 | 7,200.00 | 3,300.00 | 68.6% |
| 34723-55021 | INFORMATION TECHNOLOGY FY23 | AUDITORIUM MEETING ROOM UPDATES | 272,000.00 | 207,641.54 | 64,358.46 | 76.3% |
| TOTALS | | | 5,639,902.00 | 3,715,948.85 | 1,923,953.15 | 65.9% 1,000,000.00 |
| PRIOR YEAR EXPENDITURES | | | | 2,393,747.77 | | |
| CURRENT YEAR EXPENDITURES | | | | <u>1,322,201.08</u> | | |

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

| | | BEGNING | | | | | | | | | | FY26 RTM | | | | | AVAILABLE | | | |
|-------------|----------------------------------------------------|----------------|------------------|--------------------|------------------|----------------------|----------------|-----------------------|--|--|--------------------------------------------------|----------|-------------------|--|---------------------------------|--|---------------------------------|------------------|----------------|--------|
| | | APPROPRIATIONS | | BALANCE DESIGNATED | | XFER IN UNDESIGNATED | | FISCAL YEAR 2025-2026 | | | ENCUMBERED/ APPROPRIATED DESIGNATED UNDESIGNATED | | INTEREST EXPENDED | | OTHER INC REVENUES APPROPRIATED | | TO DATE DESIGNATED UNDESIGNATEI | | | |
| | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | |
| 20501-57639 | REVALUATION | | \$0.00 | | \$532,700.00 | | \$0.00 | \$125,000.00 | | | | | | | | | \$0.00 | \$657,700.00 | \$0.00 | |
| 20510-57897 | 28 INDUSTRIAL DRIVE IMPROVEMENTS | | \$85,000.00 | | \$0.00 | \$0.00 | | | | | | | | | | | \$85,000.00 | \$0.00 | \$0.00 | |
| 20511-57740 | COHANZIE SCHOOL REMEDIATION & | | \$0.00 | | \$40,000.00 | | \$0.00 | | | | | | | | | | \$0.00 | \$40,000.00 | \$0.00 | |
| 20511-57767 | NEVINS COTTAGE REPAIRS | | \$32,513.89 | | \$0.00 | \$0.00 | | | | | | | | | | | \$10,000.00 | \$22,513.89 | \$0.00 | |
| 20511-57840 | PLAN OF CONSERVATION DEVELOPMENT | | \$10,103.66 | | \$0.00 | \$0.00 | | | | | | | | | | | (\$811.20) | \$10,914.86 | \$0.00 | |
| 20511-57870 | MAGO POINT IMPROVEMENTS | | \$36,347.34 | | \$0.00 | \$0.00 | | | | | | | | | | | \$141,620.04 | (\$105,272.70) | \$0.00 | |
| 20511-57872 | ROOF & HVAC REPLACEMENT PUBLIC SAFETY BUILDING | | \$52,769.20 | | \$0.00 | \$0.00 | | | | | | | | | | | \$48,000.00 | \$4,769.20 | \$0.00 | |
| 20511-57879 | TOWN HALL BATHROOM REFURBISHMENT | | \$8,026.89 | | \$0.00 | \$0.00 | | | | | | | | | | | \$5,445.29 | \$2,581.60 | \$0.00 | |
| 20511-57889 | PUBLIC SAFETY COMPLEX HVAC | | \$0.00 | | \$100,000.00 | | \$0.00 | | | | | | | | | | \$0.00 | \$100,000.00 | \$0.00 | |
| 20522-57794 | MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM | | \$21,510.50 | | \$3,683.00 | | \$0.00 | | | | | | | | | | \$21,510.50 | \$3,683.00 | \$0.00 | |
| 20523-57777 | FIRE SERVICES -SCBA UPGRADE PROGRAM | | \$4,168.56 | | \$0.00 | \$0.00 | \$50,000.00 | | | | | | | | | | \$4,168.56 | \$50,000.00 | \$0.00 | |
| 20523-57791 | JORDAN-TRAFFIC LIGHT UPGRADE | | \$35,460.00 | | \$0.00 | \$0.00 | | | | | | | | | | | \$35,460.00 | \$0.00 | \$0.00 | |
| 20523-57792 | OSWEGATCHIE-BUILDING RENOVATIONS | | \$289,797.97 | | \$0.00 | \$0.00 | | | | | | | | | | | \$42,472.00 | \$247,325.97 | \$0.00 | |
| 20523-57836 | FIRE SERVICES CARPET REPLACEMENT | | \$0.00 | | \$30,000.00 | | \$0.00 | | | | | | | | | | | \$0.00 | \$30,000.00 | \$0.00 |
| 20523-57888 | GOSHEN ROOF REPLACEMENT | | \$0.00 | | \$60,000.00 | | \$0.00 | | | | | | | | | | | \$0.00 | \$60,000.00 | \$0.00 |
| 20530-57695 | MUNICIPAL COMPLEX RENOVATION | | \$326,502.39 | | \$6,100,833.00 | | \$0.00 | | | | | | | | | | \$9,414.58 | \$317,087.81 | \$6,100,833.00 | \$0.00 |
| 20507-59205 | FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX | | (\$1,251,500.00) | | (\$6,000,000.00) | | \$0.00 | | | | | | | | | | (\$1,251,500.00) | (\$6,000,000.00) | \$0.00 | |
| 20529-57871 | POLICE DEPT BLDG HVAC | | \$0.00 | | \$0.00 | \$0.00 | \$25,000.00 | | | | | | | | | | \$0.00 | \$25,000.00 | \$0.00 | |
| 20530-57696 | MUNICIPAL COMPLEX CLEAN UP | | \$4,370.23 | | \$0.00 | \$0.00 | | | | | | | | | | | \$4,370.23 | \$0.00 | \$0.00 | |
| 20530-57880 | MAJOR/MINOR COLLECTOR ROAD PAVING | | \$223,392.42 | | \$0.00 | \$0.00 | | | | | | | | | | | \$163,367.05 | \$60,025.37 | \$0.00 | |
| 20530-57886 | OLD NORWICH ROAD PAVING | | \$1,053,000.00 | | \$0.00 | \$0.00 | | | | | | | | | | | \$701,218.50 | \$351,781.50 | \$0.00 | |
| 20531-57685 | I/I MITIGATION & CONTROL | | \$235,865.56 | | \$0.00 | \$0.00 | | | | | | | | | | | | \$235,865.56 | \$0.00 | |
| 20531-57816 | OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHA | | \$1,259,606.68 | | \$0.00 | \$0.00 | (\$125,000.00) | | | | | | | | | | \$1,099,010.77 | \$35,595.91 | \$0.00 | |
| 20531-57881 | PLASTIC WATER SERVICE LINE REPLACEMENT | | \$411,454.08 | | \$200,000.00 | | \$0.00 | | | | | | | | | | \$236,585.84 | \$174,868.24 | \$200,000.00 | |
| 20531-57890 | WEIMES & MARILYN EJECTOR REPLACEMENT | | \$8,047.17 | | \$0.00 | \$0.00 | | | | | | | | | | | \$8,047.17 | \$0.00 | \$0.00 | |
| 20531-57894 | CROSS COUNTRY SEWER MAIN ACCES | | \$0.00 | | \$0.00 | \$0.00 | \$200,000.00 | | | | | | | | | | \$0.00 | \$200,000.00 | \$0.00 | |
| 20531-57895 | WATER TANK MANAGEMENT | | \$0.00 | | \$0.00 | \$0.00 | \$46,222.00 | | | | | | | | | | \$0.00 | \$46,222.00 | \$0.00 | |
| 20531-57896 | BARTLETT CORNER WATER BOOSTER | | \$0.00 | | \$0.00 | \$0.00 | \$166,950.00 | | | | | | | | | | \$0.00 | \$166,950.00 | \$0.00 | |
| 20531-57898 | ENGINEERING INTERLOCAL WATER A | | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$125,000.00 | | | | | | | | | \$125,000.00 | \$0.00 | \$0.00 | |

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

| | | FY26 RTM | | | | | | | | | | AVAILABLE | | | |
|-------------|----------------------------------------|----------------|----------------|----------------|----------------|--------------|--------------|-----------------------|----------------|-------------|----------------|--------------|----------------|----------------|----------------|
| | | BEGINNING | | BALANCE | | XFER IN | | FISCAL YEAR 2025-2026 | | ENCUMBERED/ | | INTEREST | OTHER | TO DATE | |
| | | APPROPRIATIONS | DESIGNATED | UNDESIGNATED | DESIGNATED | APPROPRIATED | DESIGNATED | UNDESIGNATED | EXPENDED | INC | REVENUES | APPROPRIATED | DESIGNATED | UNDESIGNATEI | |
| | | | <u>0.00</u> | <u>0.00</u> | | | | | | | | | | | |
| 20536-57848 | LIBRARY HVAC UPGRADE | | \$1,425,212.24 | | \$0.00 | \$0.00 | \$0.00 | | | | \$1,598,841.00 | | (\$173,628.76) | \$0.00 | \$0.00 |
| 20500-49000 | CT PUBLIC LIBRARY CONSTRUCTION GRANT | | \$0.00 | (\$250,000.00) | | \$0.00 | \$0.00 | | | | | | \$0.00 | (\$250,000.00) | \$0.00 |
| 20537-57735 | LEARY PARK ROAD /PARKING LOT | | \$0.00 | \$20,000.00 | | \$0.00 | \$0.00 | | | | | | \$0.00 | \$20,000.00 | \$0.00 |
| 20537-57798 | CHILDREN'S PLAYGROUNG-CIVIC TR | | \$0.00 | \$0.00 | | \$0.00 | \$25,000.00 | | | | | | \$0.00 | \$25,000.00 | \$0.00 |
| 20537-57787 | REPAIR OF PLEASURE BEACH SIDEWALK/PATH | | \$0.00 | \$145,000.00 | | \$0.00 | | | | | | | \$0.00 | \$145,000.00 | \$0.00 |
| 20547-57775 | VIRTUAL SERVER REPLACEMENT | | \$0.00 | \$0.00 | | \$0.00 | \$88,500.00 | | | | | | \$0.00 | \$88,500.00 | \$0.00 |
| 20547-57861 | SWITCHES | | \$0.00 | \$2,258.00 | | \$0.00 | | | | | | | \$0.00 | \$2,258.00 | \$0.00 |
| 20547-57882 | COMPUTER REPLACEMENTS | | \$0.65 | \$28,333.00 | | \$0.00 | \$46,592.00 | | | | | | \$0.65 | \$74,925.00 | \$0.00 |
| 20500-43600 | TURF FIELD RENTAL REVENUES | | \$0.00 | \$4,815.00 | | \$0.00 | | | | | | | \$0.00 | \$4,815.00 | \$0.00 |
| 20560-55020 | CLMS CHILLER REPLACEMENTS | | \$929,774.04 | | \$0.00 | \$0.00 | | | | | \$859,545.00 | | \$70,229.04 | \$0.00 | \$0.00 |
| 20560-57820 | WHS TRACK & FIELD REPLACEMENT | | \$466,600.00 | | \$53,000.00 | | \$0.00 | | | | \$466,600.00 | | \$0.00 | \$53,000.00 | \$0.00 |
| 20560-57822 | IT LEARNING BOARDS -END OF LIFE | | \$6.10 | \$27,319.88 | | \$0.00 | | | | | | | \$6.10 | \$27,319.88 | \$0.00 |
| 20560-57828 | QH 10-YR RETRO COMMISSIONING | | \$0.00 | \$30,000.00 | | \$0.00 | | | | | | | \$0.00 | \$30,000.00 | \$0.00 |
| 20560-57833 | TENNIS COURTS | | \$856,601.25 | | \$104,200.00 | | \$0.00 | | | | \$856,601.25 | | \$0.00 | \$104,200.00 | \$0.00 |
| 20560-57841 | BUS LOT OFFICE | | \$0.00 | \$150,000.00 | | \$0.00 | | | | | | | \$0.00 | \$150,000.00 | \$0.00 |
| 20560-57842 | SCHOOL SECURITY | | \$662,920.18 | | \$0.00 | \$0.00 | | | | | \$624,010.78 | | \$38,909.40 | \$0.00 | \$0.00 |
| 20560-57883 | FINANCING ENERGY EFFICIENT EQUIPMENT | | \$243,335.00 | | \$0.00 | \$0.00 | | | | | | | \$243,335.00 | \$0.00 | \$0.00 |
| 20560-57884 | CHROMEBOOK & IPAD EQUIPMENT | | \$197,608.00 | | \$0.00 | \$0.00 | | | | | \$180,000.00 | | \$17,608.00 | \$0.00 | \$0.00 |
| 20560-57892 | HVAC EVALUATION/REMIDATION | | \$0.00 | \$85,000.00 | | \$0.00 | | | | | | | \$0.00 | \$85,000.00 | \$0.00 |
| 20560-57893 | GREAT NECK SCHOOL FIELD DRAINAGE | | \$0.00 | \$278,750.00 | | \$0.00 | \$71,500.00 | \$350,000.00 | (\$350,000.00) | | | | \$350,000.00 | \$250.00 | \$0.00 |
| 20500-49000 | TRANSFERS IN | | \$0.00 | | \$0.00 | | | | | | | | \$0.00 | \$0.00 | \$0.00 |
| 205-31520 | UNDESIGNATED FUND BALANCE | | \$0.00 | | \$0.00 | \$851,970.58 | | | | | | \$85,459.19 | | \$0.00 | \$0.00 |
| | | | \$7,628,494.00 | | \$1,745,891.88 | \$851,970.58 | \$844,764.00 | \$350,000.00 | (\$350,000.00) | \$0.00 | \$7,085,428.07 | \$85,459.19 | | \$0.00 | \$893,065.93 |
| | | | | | | | | | | | | | | | \$2,240,655.88 |
| | | | | | | | | | | | | | | | \$937,429.77 |

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

| | APPROPRIATED | DESIGNATED | UNDESIGNATED | TOTAL |
|-------------------------------------------------------------------|-------------------------|-------------------------|---------------------|-------------------------|
| 20501-57639 REVALUATION | \$0.00 | \$657,700.00 | \$0.00 | \$657,700.00 |
| 20510-57897 28 INDUSTRIAL DRIVE IMPROVEMENTS | \$85,000.00 | \$0.00 | \$0.00 | \$85,000.00 |
| 20511-57740 COHANZIE SCHOOL REMEDIATION & | \$0.00 | \$40,000.00 | \$0.00 | \$40,000.00 |
| 20511-57767 NEVINS COTTAGE REPAIRS | \$22,513.89 | \$0.00 | \$0.00 | \$22,513.89 |
| 20511-57840 PLAN OF CONSERVATION DEVELOPMENT | \$10,914.86 | \$0.00 | \$0.00 | \$10,914.86 |
| 20511-57870 MAGO POINT IMPROVEMENTS | (\$105,272.70) | \$0.00 | \$0.00 | (\$105,272.70) |
| 20511-57872 ROOF & HVAC REPLACEMENT PUBLIC SAFETY BUILDING | \$4,769.20 | \$0.00 | \$0.00 | \$4,769.20 |
| 20511-57879 TOWN HALL BATHROOM REFURBISHMENT | \$2,581.60 | \$0.00 | \$0.00 | \$2,581.60 |
| 20511-57889 PUBLIC SAFETY COMPLEX HVAC | \$0.00 | \$100,000.00 | \$0.00 | \$100,000.00 |
| 20522-57794 MOBILE & PORTABLE RADIO REPLACEMENT PROGRAM | \$21,510.50 | \$3,683.00 | \$0.00 | \$25,193.50 |
| 20523-57777 FIRE SERVICES -SCBA UPGRADE PROGRAM | \$4,168.56 | \$50,000.00 | \$0.00 | \$54,168.56 |
| 20523-57792 OSWEGATCHIE-BUILDING RENOVATIONS | \$247,325.97 | \$0.00 | \$0.00 | \$247,325.97 |
| 20523-57836 FIRE SERVICES CARPET REPLACEMENT | \$0.00 | \$30,000.00 | \$0.00 | \$30,000.00 |
| 20523-57888 GOSHEN ROOF REPLACEMENT | \$0.00 | \$60,000.00 | \$0.00 | \$60,000.00 |
| 20530-57695 MUNICIPAL COMPLEX RENOVATION | \$317,087.81 | \$6,100,833.00 | \$0.00 | \$6,417,920.81 |
| 20507-59205 FUNDING OFFSETS DEBT SERVICE-MUNICIPAL COMPLEX | (\$1,251,500.00) | (\$6,000,000.00) | \$0.00 | (\$7,251,500.00) |
| 20529-57871 POLICE DEPT BLDG HVAC | \$0.00 | \$25,000.00 | \$0.00 | \$25,000.00 |
| 20530-57696 MUNICIPAL COMPLEX CLEAN UP | \$4,370.23 | \$0.00 | \$0.00 | \$4,370.23 |
| 20530-57880 MAJOR/MINOR COLLECTOR ROAD PAVING | \$60,025.37 | \$0.00 | \$0.00 | \$60,025.37 |
| 20530-57886 OLD NORWICH ROAD PAVING | \$351,781.50 | \$0.00 | \$0.00 | \$351,781.50 |
| 20531-57685 I/I MITIGATION & CONTROL | \$235,865.56 | \$0.00 | \$0.00 | \$235,865.56 |
| 20531-57816 OLD NORWICH/EVERGREEN/HARVEY AVE PUMP STATION REHAB | \$35,595.91 | \$0.00 | \$0.00 | \$35,595.91 |
| 20531-57881 PLASTIC WATER SERVICE LINE REPLACEMENT | \$174,868.24 | \$200,000.00 | \$0.00 | \$374,868.24 |
| 20531-57894 CROSS COUNTRY SEWER MAIN ACCE | \$0.00 | \$200,000.00 | \$0.00 | \$200,000.00 |
| 20531-57895 WATER TANK MANAGEMENT | \$0.00 | \$46,222.00 | \$0.00 | \$46,222.00 |
| 20531-57896 BARTLETT CORNER WATER BOOSTER | \$0.00 | \$166,950.00 | \$0.00 | \$166,950.00 |
| 20531-57898 ENGINEERING INTERLOCAL WATER A | \$125,000.00 | \$0.00 | \$0.00 | \$125,000.00 |
| 20536-57848 LIBRARY HVAC UPGRADE | (\$173,628.76) | \$0.00 | \$0.00 | (\$173,628.76) |
| 20500-49000 CT PUBLIC LIBRARY CONSTRUCTION GRANT | \$0.00 | (\$250,000.00) | \$0.00 | (\$250,000.00) |
| 20537-57735 LEARY PARK ROAD /PARKING LOT | \$0.00 | \$20,000.00 | \$0.00 | \$20,000.00 |
| 20537-57798 CHILDREN'S PLAYGROUND-CIVIC TR | \$0.00 | \$25,000.00 | \$0.00 | \$25,000.00 |
| 20537-57878 REPAIR OF PLEASURE BEACH SIDEWALK/PATH | \$0.00 | \$145,000.00 | \$0.00 | \$145,000.00 |
| 20547-57775 VIRTUAL SERVER REPLACEMENT | \$0.00 | \$88,500.00 | \$0.00 | \$88,500.00 |
| 20547-57861 SWITCHES | \$0.00 | \$2,258.00 | \$0.00 | \$2,258.00 |
| 20547-57882 COMPUTER REPLACEMENTS | \$0.65 | \$74,925.00 | \$0.00 | \$74,925.65 |
| 20500-43600 TURF FIELD RENTAL REVENUES | \$0.00 | \$4,815.00 | \$0.00 | \$4,815.00 |
| 20560-55020 CLMS CHILLER REPLACEMENTS | \$70,229.04 | \$0.00 | \$0.00 | \$70,229.04 |
| 20560-57820 WHS TRACK & FIELD REPLACEMENT | \$0.00 | \$53,000.00 | \$0.00 | \$53,000.00 |
| 20560-57822 IT LEARNING BOARDS -END OF LIFE | \$6.10 | \$27,319.88 | \$0.00 | \$27,325.98 |

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

| | <u>APPROPRIATED</u> | <u>DESIGNATED</u> | <u>UNDESIGNATED</u> | <u>TOTAL</u> |
|--------------------------------------------------|---------------------|-----------------------|---------------------|-----------------------|
| 20560-57828 QH 10-YR RETRO COMMISSIONING | \$0.00 | \$30,000.00 | \$0.00 | \$30,000.00 |
| 20560-57833 TENNIS COURTS | \$0.00 | \$104,200.00 | \$0.00 | \$104,200.00 |
| 20560-57841 BUS LOT OFFICE | \$0.00 | \$150,000.00 | \$0.00 | \$150,000.00 |
| 20560-57842 SCHOOL SECURITY | \$38,909.40 | \$0.00 | \$0.00 | \$38,909.40 |
| 20560-57883 FINANCING ENERGY EFFICIENT EQUIPMENT | \$243,335.00 | \$0.00 | \$0.00 | \$243,335.00 |
| 20560-57884 CHROMEBOOK & IPAD EQUIPMENT | \$17,608.00 | \$0.00 | \$0.00 | \$17,608.00 |
| 20560-57892 HVAC EVALUATION/REMIDATION | \$0.00 | \$85,000.00 | \$0.00 | \$85,000.00 |
| 20560-57893 GREAT NECK SCHOOL FIELD DRAINAGE | \$350,000.00 | \$250.00 | \$0.00 | \$350,250.00 |
| 205-31520 UNDESIGNATED FUND BALANCE | \$0.00 | \$0.00 | \$937,429.77 | \$937,429.77 |
| TOTAL | \$893,065.93 | \$2,240,655.88 | \$937,429.77 | \$4,071,151.58 |

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

Assets

| | |
|---------------------------|------------------|
| Cash and Cash Equivalents | 3,827,158 |
| Accounts Receivable | 86,217 |
| Due From Other Funds | 236,531 |
| Prepaid Items | 10,705 |
| Total Assets | <u>4,160,610</u> |

Liabilities

| | |
|----------------------------|---------------------|
| Accrued Liabilities (IBNR) | 864,000 |
| Advance Payments | 11,455 |
| Total Liabilities | <u>875,455</u> |
| Net Assets | |
| Unrestricted | \$ 3,285,156 |
| Total Net Assets | <u>\$ 3,285,156</u> |

Note: IBNR is not adjusted for FY25 yet