

# **ANNUAL TOWN REPORT**

**TOWN OF NEW MILFORD  
CONNECTICUT**

**FISCAL YEAR ENDING  
June 30, 2020**

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CONNECTICUT  
Fiscal Year Ending June 30, 2020

## **TABLE OF CONTENTS**

Services, Permits and Licenses.....	2
Municipal Agencies’ Officers, Phone Numbers and Hours.....	5
Letter of the Board of Finance.....	7
Message from the Mayor.....	8
Board of Education.....	10
Aquifer Protection Agency.....	16
Building.....	17
Commission on the Arts.....	18
Conservation.....	19
Economic Development.....	20
Film Commission.....	23
Fire Marshal.....	24
Health Department.....	25
Inland/Wetlands.....	27
Library.....	28
Parks and Recreation .....	33
Personnel.....	38
Planning.....	40
Police .....	42
Public Works.....	45
Registrar of Voters.....	51
Senior Center.....	53
Sewer.....	56
Social Services.....	57
Tax Assessor.....	64
Tax Collector.....	65
Town Clerk.....	66
Youth Agency.....	68
Zoning Commission.....	73
Zoning Board of Appeals.....	74
Message from the Director of Finance .....	75
Management’s Discussion and Analysis.....	76
Basic Financial Statements.....	92

**SPECIAL SERVICES/PERMITS/LICENSES**

Absentee Ballots.....Town Clerk

Abatement Orders/Violations of Public Health Code.....Health Department

Alzheimer’s Support Group.....Commission on Aging

Bazaar Permits.....Police Department

Birth Certificates.....Town Clerk

Blasting Permits.....Fire Marshal

Boat Stickers.....Parks & Recreation

Building Permits.....Building Department

Caregiver Support Group.....Commission on Aging

Certificate of Compliance (Inland Wetlands).....Inland Wetlands

Certificate of Occupancy.....Building Department

Certificate of Review (Inland Wetlands).....Inland Wetlands

Certificate of Use & Compliance.....Zoning Commission

Day Care License.....Health Department

Dog Licenses.....Town Clerk

Driveway Permits.....Public Works

Elderly Health Screening.....Commission on Aging

Elderly Nutrition Site.....Commission on Aging

Elderly Tax Benefits.....Assessor

Emergency Shelter.....Social Services

Energy Assistance.....Commission on Aging/Social Services

Excavation Permits.....Zoning

Fishing Licenses.....	Town Clerk
Flu Shot Clinic.....	Health Department
Food Services Establishment Licenses.....	Health Department
Gambling Permits (Games).....	Police Department
Government Entitlement Programs.....	Social Services
HART Bus Services.....	Commission on Aging
Hazardous Waste.....	Health Department
Hunting Licenses.....	Town Clerk
Inland Wetlands Applications.....	Inland Wetlands
Interlibrary Loan.....	NM Public Library
Library Cards.....	NM Public Library
Liquor Licenses.....	Fire Marshal/Health Department
Maps of New Milford.....	Town Clerk
Maps of Reference.....	Conservation Commission
Marriage Licenses.....	Town Clerk
Motor Vehicle Repair Licenses.....	Zoning
Notary Public.....	Town Clerk /Probate
Nursing Home License Renewals.....	Fire Marshal
Passports.....	Town Clerk
Public Parks Permit.....	Parks & Recreation
Permits to Discharge (to subsurface sewage disposal systems).....	Health Department
Pistol Permits.....	Police Department
Planning Pre-Application.....	Planning Commission

Raffle Permits.....	Police Department
Recycling Punch-Cards.....	Public Works, Library or Town Clerk
Reference/Information Service.....	NM Public Library
Sewer Connection Permits.....	NM Sewer Commission
Sewer Discharge Permits.....	NM Sewer Commission
Seepage Dumping Permits.....	NM Sewer Commission
Sign Permits.....	Zoning
Soil Erosion Sign Off.....	Zoning/Inland Wetlands
Subdivision Applications.....	Planning Commission
Subdivision Bonds.....	Planning Commission
Subsurface Sewage Disposal Systems Permit.....	Health Department
Variances.....	Zoning Board of Appeals
Vendor Permits.....	Mayor's Office
Visually Impaired Support Group.....	Commission on Aging
Voter Registration Cards.....	Town Clerk/ROV
Well Drilling Permits.....	Health Department
Youth & Families Services/Resources.....	Youth Agency
Zoning Permits.....	Zoning

## MUNICIPAL AGENCY HOURS AND PHONE NUMBERS

### TAX ASSESSOR

*BRIAN LASTRA, TAX ASSESSOR*

8:00 A.M. - 4:00 P.M.

860-355-6070

### BOARD OF EDUCATION:

*DR. KERRY PARKER, SUPERINTENDENT*

9:00 A.M. - 4:30 P.M.

860-355-8406

*ANTHONY GIOVANNONE,*

*BOE BUSINESS MANAGER*

9:00 A.M. - 4:30 P.M.

860-354-8726

### BUILDING INSPECTOR

*THOMAS HACKETT, BUILDING INSPECTOR*

8:00 A.M. - 4:30 P.M.

860-355-6090

### CHILDREN'S CENTER

*SUSAN JOHNSTON, DIRECTOR*

9:00 A.M. - 5:00 P.M.

860-354-1883

### COMMISSION ON AGING (SENIOR CENTER)

*CAROLYN HAGLUND, DIRECTOR*

8:00 A.M. - 4:00 P.M.

860-355-6075

### ECONOMIC DEVELOPMENT

*KAREN POLLARD, DIRECTOR*

9:00 A.M. - 5:00 P.M.

860-355-5001

### FINANCE

*GREG OSIPOW, DIRECTOR*

8:00 A.M. - 5:00 P.M.

860-355-6060

### FIRE MARSHAL

*KEVIN REYNOLDS, FIRE MARSHAL*

8:00 A.M. - 5:00 P.M.

860-355-6099

### HEALTH DEPARTMENT

*MICHAEL CRESPIAN, DIRECTOR*

8:00 A.M. - 4:00 P.M.

860-355-6035

### HIGHWAY DEPARTMENT

*MICHAEL BOUCHER HIGHWAY FOREMAN*

6:30 A.M. - 3:00 P.M.

860-355-6045

### INLAND WETLANDS

*JAMES FERLOW, ENFORCEMENT OFFICER*

8:00 A.M. - 4:30 P.M.

860-355-6083

### NEW MILFORD PUBLIC LIBRARY

860-355-1191

### MAYOR'S OFFICE

*PETE BASS, MAYOR*

8:30 A.M. - 5:00 P.M.

860-355-6010

### PARKS AND RECREATION

*DANIEL CALHOUN, DIRECTOR*

9:00 A.M. - 5:00 P.M.

860-355-6050

### PERSONNEL

*GREG BOLLARO, DIRECTOR*

8:00 A.M. - 5:00 P.M.

860-355-6089

### PLANNING COMMISSION

*LAURA REGAN, PLANNER*

8:00 A.M. - 4:30 P.M.

860-355-6080

### POLICE DEPARTMENT

*SPENCER CERRUTO, CHIEF OF POLICE*

8:30 A.M. - 4:30 P.M.

860-355-3133

PROBATE COURT  
*MARTIN LANDGREBE, PROBATE JUDGE*  
860-355-6029

DEPARTMENT OF PUBLIC WORKS  
*JACK HEALY, DIRECTOR*  
8:00 A.M. - 4:30 P.M.  
860-355-6040

SOCIAL SERVICES  
*IVANA BUTERA, DIRECTOR*  
8:00 A.M. - 4:30 P.M.  
860-355-6040

TAX COLLECTOR  
*NANCY MCGAVIC, TAX COLLECTOR*  
8:00 A.M. - 4:00 P.M.  
860-355-6085

TOWN CLERK'S OFFICE  
*NOREEN PRICHARD, TOWN CLERK*  
8:00 A.M. - 4:30 P.M.  
860-355-6020

YOUTH AGENCY  
*JASON O'CONNOR, DIRECTOR*  
8:00 A.M. - 5:00 P.M.  
860-354-0047

ZONING  
*LAURA REGAN,*  
*ZONING ENFORCEMENT OFFICER*  
8:00 A.M. - 4:30 P.M.  
860-355-6095

## **Report of the Board of Finance Fiscal Year Ending June 30, 2020**

In compliance with the Town Charter of the Town of New Milford, this Board is publishing the Annual Report of the Town of New Milford, covering the period July 1, 2019 – June 30, 2020 (including both dates).

The complete audit report as rendered by the accounting firm of Mahoney Sabol & Company, LLP, of Glastonbury, Connecticut has been filed in the New Milford Town Clerk's Office and with the State Tax Commission of Connecticut.

Included in the publication are the reports of various Board, Commissions and Departments of the Town.

Walter O'Connor,  
Board of Finance Chairman



## Message from Mayor Bass

During my third year as Mayor the Town, as well as the nation, witnessed the seemingly relentless battle with the COVID-19 pandemic. We have faced many challenges, from obtaining the proper protective wear to the availability of COVID-19 testing. On the positive side, I'm proud to say that New Milford rose to the challenge, from proactive purchasing of PPE Equipment to partnering with the State for needed supplies we continue to resolve issues and provide services that our residents and business community can count on.

As a main priority, fiscal responsibility is key in managing the over 100 million dollars of taxpayer's money to balance the budget. The reorganization and restructuring of health and pension plans has saved the taxpayer millions of dollars in projected costs. Our monetary policies and procedures have allowed to us to maintain our AA+ rating and to have our borrowing costs lower than those of some AAA towns in Fairfield County. We have also begun to wean ourselves away from the use of the Waste management fund to offset taxes by using less of the fund. Our fiscal responsibility resulted in a small decrease in the 2019/2020 Budget.

We continue to look for efficiencies in how we operate Town Government. One example is our new pothole machine which needs only 1 operator instead of a 4-6 man crew to repair potholes. Another example is the new online permitting system that allows the public to apply for certain Town permits 24/7 thus giving the taxpayer greater access to Town offices and also allowing our personnel to work more efficiently.

The Town road program continued in its third year with over 25 miles of road work done to our network. This program includes milling and paving, fog and chip seal. These treatments help the longevity of our road system which is the Town's largest financial asset. Roads completed during the 2019-2020 season include: McNulty Dr., Polaris Dr., Warwick Dr., Dailey Rd., Short Dr. Forest Dr., Gretl Lane, Mist Hill Dr., Eagle Dr., Carmen Hill #1 & 2, Grandview Lane, Wampum Dr., Arrowhead Place, Long Mountain Rd #2, Gieger Rd, Orchard Heights, as well as the NMPD parking lot.

After many years of hard work and devotion by our Library Board and Building Committee we broke ground on the \$8.5 million dollar library expansion. This project will continue through 2021 and into 2022. Upon completion, the library will be a state of the art library and community gathering showcase, an amazing addition to the downtown area. Special thanks to the Library Board of Trustees, the State Historic Preservation Trust, the Library Building Committee and the public for their commitment to this project. Two other large projects completed this year were the \$3.5 million dollar Sarah Noble School roof project and the East Street School, Town Hall and NMPD oil tank replacements.

We continue to make investments in our parks, trails and the crown jewel of Candlewood Lake, Lynn Deming Park. These natural resources enhance the quality of life in New Milford. The Town has obtained Native Meadows, this property will be an integral part of our Riverfront Revitalization plan as we tie the riverfront area to our downtown creating both natural and economic benefits. In conjunction with the riverfront revitalization we further invested in the Youngsfield Road playground area with new equipment for our youth to enjoy.

New Milford's economy continues to be strong even with the pandemic hitting in March of 2020. We moved to implement programs and policies to help businesses stay in business. We were able to expand outside dining, provide sneeze guards courtesy of the New Milford Economic Development Corp., and assist business through the many Federal and State programs set up to benefit the business community.

Our grant writer, Tammy Reardon, has been a key component in accessing State and Federal funding for senior bus replacement, senior meals, roads, youth employment and Covid-19 expenses. One example of her grant funding achievements was a DARA grant to assist with the purchase of three DPW trucks at a reduced cost, not only saving taxpayer's money but improving the air quality in the Town.

We continue to work with our Board of Education partners by looking at opportunities to collaborate for the benefit of our residents and to maximize the taxpayer's investment in our Town. These collaborations include updating the playgrounds at Sarah Noble School and Northville School as well as updating athletic and band uniforms at the New Milford High school.

I am proud of our continued commitment to our veterans who have sacrificed much to keep our Town and Country safe. Thank you for your service!

A special thank you to our Town employees who, during an exceptionally challenging time, continue the pursuit of excellence in serving our community.

Thank you to our volunteers that serve on Boards and commissions as well as our non-profit community. It's this spirit of volunteerism and pulling together that makes our community thrive and makes New Milford "The Best Town in the USA"!

God Bless,

Pete Bass  
Mayor

**Board of Education  
Annual Report  
2019 – 2020**

The New Milford Public Schools served 3,925 students in PreK through grade 12 during the 2019-20 academic year with a staff of 361 teachers, 17.6 building administrators, and 259 support staff (non-certified staff). The operating budget for the New Milford Public Schools for 2019-20 totaled \$64,040,692.

**July 2019**

- At its regular meeting on July 16, 2019, the Board approved a request that the Town Council and Board of Finance approve \$96,511 from the capital reserve account to fund capital items cut from the 2019-20 Board of Education Adopted Budget.
- The Board approved four administrative appointments:
  - Mr. Kevin Best was named Assistant Principal for New Milford High School
  - Mrs. Catherine Calabrese was named Assistant Principal for Northville Elementary School and Schaghticoke Middle School
  - Mrs. Deborah Clark was named Special Education Supervisor PK-5
  - Mr. Brandon Rush was named Technology Director

**August 2019**

- At a regular meeting on August 20, the Board approved the following policies:
  - 1325 Advertising and Promotion
  - 1330 Use of School Facilities
  - 1331 Smoking
  - 1411 Relations with Police Authorities
  - 1412 Fire Department
  - 1430 State and Federal Aid
  - 1620 Relations with Private Schools, Colleges and Universities
- Mrs. Sasha Salem was named Assistant Principal for Schaghticoke Middle School.
- The Board authorized the Business Office to issue payments to individual teachers who worked on the days of concern in 2015-16 as awarded by the arbitrator.
- Teachers returned August 22 with staff meetings and open houses held on August 26. The All Staff Convocation took place on August 26 followed by professional development.
- Students returned August 27.

**September 2019**

- **Mr. Stephen Donahue** was recognized as New Milford's Teacher of the Year for 2020.
- The Board amended the agenda to include a discussion of vaping and protocol.
  - The Board approved revisions to the following policies:
  - 1331 Smoking
  - 4112.5 Criminal History Inquiries
  - 4118.232 Smoking
  - 5114 Removal/Suspension/Expulsion
  - 5118 Nonresident Students
  - 5118.1 Homeless Students
  - 5141.21 Administration of Medication

- 6111 School Calendar
- The following curricula were approved by the Board:
  - Creative Writing
  - Diverse Voices
  - US History CP
  - US History Honors
- Tuition rates were established and approved for the 2019-2020 school year.
- The New Milford High School graduation date for 2020 was approved by the Board for Saturday, June 20, 2020 at 2:00 p.m.
- The Board designated Celtic Energy as the owner representative for the New Milford Public Schools' Board of Education to negotiate with energy service companies (ESCOs), on its behalf, and to develop energy savings performance contracts (ESPCs) that can fund future capital improvement projects; and authorized the Board Chair to sign the service agreement with Celtic Energy on its behalf.
- The Board approved a request that the Town Council and Board of Finance approve \$352,500 from the capital reserve account to fund capital items that were removed from the 2019-20 Superintendent's Proposed Budget on 1/31/19 when the Board approved the 2019-20 Board of Education Adopted Budget.
- The Board approved an amended request that \$50,000 of the Year End Balance for 2018-19, subject to final audit, go to MUNIS account 43020000-49510-00006 for turf field replacement, with the remaining balance to capital reserve.
- The Board approved one additional morning EXCEL classroom for Hill and Plain School.

### **October 2019**

- The Board held a workshop on October 15, 2019 to review and discuss district assessments and survey results.
- At its regular meeting, the Board recognized:
  - NMHS 2020 National Merit Program Commended Students: **April Li** and **Ryan Murphy**
  - NMHS 2020 National Merit Program Semifinalists: **Louis Chiarito** and **Jason Zhang**
  - NMPS Stars of the Month: **Fran Babbino, Terri Cooper, Melissa Nihan, Gabrielle Passarelli, Jennifer Saraiva, and Kelly Tait**
- The Board welcomed new student representative **Joshua Abel**, a New Milford High School junior.
- The Board accepted the following donation:
  - New Milford PTO in the amount of \$7,132.07
- The Board approved the Authorized Signatures Change Form for ED-099 Agreement for Child Nutrition Programs
- The Board approved the following policies:
  - 4118.112/4218.112 Sexual and Other Unlawful Harassment
  - 4155/4255 Military Leave
- The Board approved the following curricula:
  - Grade 3 Health
  - Grade 4 Health
  - Grade 5 Health
  - Health II
  - AP Spanish Language and Culture
  - AP French Language and Culture

- The Board moved that the Chair send a recommendation to the Town that a representative or representatives of the Board of Education be appointed to the Municipal Building Committee.
- The Board approved the following textbook – Grade 11: *United States History and Geography*
- The Annual Report of the Board for 2018-19 was distributed.
- The Board met in executive session and then returned to public session where they moved to approve the successor collective bargaining agreement between the New Milford Board of Education and the New Milford School Administrators Association as discussed in executive session and further moved that the Board delegate to the Chairperson of the Board the authority to execute said agreement on behalf of the Board

### **November 2019**

- At its regular meeting, Superintendent Kerry Parker thanked outgoing Board members for their service and dedication: Bill Dahl, David Lawson, J.T. Schemm
- The Board recognized NMPS Stars of the Month: **Randi Gray, Susan Harris, Michelle Klee, Amy Marsan, Antoinette Montague** and **Diane Taylor**
- The Board gave approval for the implementation of the Western CT Coalition Mini Grant Survey.
- The Board approved sixteen curricula:
 

<ul style="list-style-type: none"> <li>▪ K-2 Library Media</li> <li>▪ 3-5 Library Media</li> <li>▪ 6-8 Library Media</li> <li>▪ 9-12 Library Media</li> <li>▪ Science Fiction CP</li> <li>▪ Theater Workshop and Performance</li> <li>▪ Experiencing Poetry</li> <li>▪ Physics CP</li> </ul>	<ul style="list-style-type: none"> <li>▪ Physics Honors</li> <li>▪ AP Microeconomics</li> <li>▪ Introduction to Business</li> <li>▪ Grade 6 Art</li> <li>▪ Grade 7 Art</li> <li>▪ Grade 8 Art</li> <li>▪ Early Childhood</li> <li>▪ Statistics CP</li> </ul>
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- The Board approved revisions to the Use of Facilities Fee Schedule.
- The Board approved the successor collective bargaining agreement between the New Milford Board of Education and Teamsters Local 677 Food and Nutrition Services Employees as discussed in executive session and further moved that the Board delegate to the Chairperson of the Board the authority to execute said agreement on behalf of the Board.
- The Board approved the successor collective bargaining agreement between the New Milford Board of Education and Teamsters Local 677 Custodians and Maintainers as discussed in executive session and further moved that the Board delegate to the Chairperson of the Board the authority to execute said agreement on behalf of the Board.
- The Board approved the successor collective bargaining agreement between the New Milford Board of Education and the NMBOE Nurses Local 1303-154 of Council 4 as discussed in executive session and further moved that the Board delegate to the Chairperson of the Board the authority to execute said agreement on behalf of the Board.

### **December 2019**

- On December 3, 2019, the Board held a special meeting at which Lisa Hammersley, Deputy Executive Director of the CT School Finance Project, presented information on how Connecticut’s school funding system impacts New Milford Public Schools and the community.
- The Board held its Annual meeting and elected the following officers:
  - Chairperson – **Mrs. Angela C. Chastain**
  - Vice Chairperson – **Mr. Joseph Failla**
  - Secretary – **Mrs. Wendy Faulenbach**

- Assistant Secretary – **Mrs. Eileen P. Monaghan**
- At its regular meeting, the Board recognized: VFW Patriot’s Pen Essay Contest winner SMS student **Brandon Zhang**.
- The Board recognized NMPS Stars of the Month: **Kristan Giroux, Sarah Herring, Chuck Lynch, Carolin Preusse, Tracy Robidoux** and **Kristen Stolle**
- The Board accepted the following donation:
  - New Milford PTO in the amount of \$6,725.00
- The Board approved the Perkins V grant in the amount of \$36,884.00
- The Board approved Policy 1700 Possession of Firearms on School Property Prohibited and Policy and Regulation 1800 Animals on School Property.

### January 2020

- The Board held a meeting on January 7, 2020 for a mid-year review of Board goals and Superintendent performance goals where they had informal discussion and feedback regarding Superintendent performance and adjustment of goals as needed.
- On January 14, 2020, the Board held a special meeting where Attorney Michael McKeon of Pullman and Comley, LLC presented on Board members’ roles and responsibilities and related legal issues.
- The Board of Education conducted three evenings of hearings and adopted a budget on the fourth night for the 2020-2021 school year in the amount of \$65,464,776.
- At the meeting on January 28, 2020, the Board met in executive session to discuss security strategy, as well as the deployment of security personnel, and/or devices affecting security, as well as emergency plans in the New Milford Public Schools.
- At the meeting on January 29, 2020, the Board recognized: NMPS Stars of the Month: **Daniella Brooks, Darryl Gregory, Linda Hurley, Eileen McDougal, Christine Santorella, and Susan Sullivan**

### February 2020

- The Board held special meetings on February 4 and 11, 2020 to discuss strategy and negotiations regarding pending claims and litigation involving the NMEA.
- At its regular meeting on February 25, the Board recognized the following students and staff:
  - National Geographic Geography Bee: SMS student **William Orlando**
  - NMPS Stars of the Month: **Marni Gross, Kathleen Lewis, Joseph Raps, Sasha Salem, Betsy Stewart, and Christina Strell**
- The Board of Education accepted the following Gift:
  - New Milford PTO in the amount of \$10,400.00
- The Board approved the following grant:
  - Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA) Grant in the amount of \$149,611.22
- The Board approved the new course Computer Science SMS and the new program Coaching Boys into Men/Coaching Girls to Leaders.
- The Board approved the New Milford Barn Quilt Trail project for the red barn on New Milford High School property.

### March 2020

- On March 19, 2020 the Board held a Zoom virtual meeting.
- The Board of Education accepted the following Gifts and Donations:
  - New Milford PTO in the amount of \$17,848.97
- The Board approved the SMS stipend position of *Skills21* advisor.

- The Board voted to continue its participation in the National School Lunch Program and adopted certifications for food items, school fundraisers, and beverages.
- The Board approved twelve curricula:
 

<ul style="list-style-type: none"> <li>▪ Accounting I</li> <li>▪ AP Psychology</li> <li>▪ Child Development</li> <li>▪ Children’s Lit CP</li> <li>▪ Children’s Lit Honors</li> <li>▪ Design Foundations I</li> </ul>	<ul style="list-style-type: none"> <li>▪ Design Foundations II</li> <li>▪ German III CP</li> <li>▪ German III Honors</li> <li>▪ Intellectual History</li> <li>▪ Personal Finance II</li> <li>▪ SAT Reading &amp; Writing</li> </ul>
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- Mandated work on the SNIS elevator and replacement of an SNIS roof top air conditioning unit for the cafeteria were approved by the Board, with funds requested from capital reserve.
- The Board approved the textbook Understanding Comics: The Invisible Art for grade 12 and as a reference for grades 9-12.

### **April 2020**

- Superintendent Kerry Parker gave an update on Distance Learning.
- Mrs. Laura Olson gave an update on Special Education.
- The Board approved the Adult Education ED 244 grant in the amount of \$150,000.
- The Board moved to make a request that the Town Council and Board of Finance close out the Audit Adjustment to the 19-20 Budget from the 18-19 Fiscal Year End Balance
- The Board received updates on the 2019-20 and 2020-21 budgets.
- The Board approved an MOU with CEA New Milford and discussed bus contract vendor payments and payment of student care workers.

### **May 2020**

- The Board held a Special Meeting on May 7, 2020 where they moved to authorize the Board Chair to sign the MOU between the New Milford Board of Education and CEA New Milford, as discussed in executive session; to adopt the settlement with All Star Transportation as recommended by the business manager, to authorize Attorney William Connon to draft the agreement, and to authorize the Board Chair to sign it on the Board’s behalf; and to authorize the Board Chair to execute the required documents between the New Milford Board of Education and the Town of New Milford regarding the 2019-20 end of year budget surplus.
- At the Regular Meeting of May 19, 2020, Technology Director Brandon Rush gave an update, as did Facilities Director Kevin Munrett.
- The Board approved the IDEA Section 611 grant in the amount of \$893,595 and the IDEA Section 619 grant in the amount of \$33,519.
- The Board approved the revision to policy 5118.1 Homeless Students.
- The Board discussed copier services, the repurposing and renovation of the East Street greenhouse, the NMPS Distance Learning Grading Plan, plans for the NMHS Graduation of the Class of 2020 and received budget updates.

### **JUNE 2020**

- At its Regular Meeting on June 16, 2020, the Board recognized NMPS Food and Nutrition Services Director Sandra Sullivan who was named CT Food Services Director of the Year by the state organization.
- The Board awarded the following bids:
 

<ul style="list-style-type: none"> <li>▪ Milk: to Wade’s Dairy Inc. for a period of one year</li> <li>▪ Frozen Dessert: to New England Ice Cream Corporation for a period of one year</li> </ul>
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- Boiler Cleaning: to Penn Marr Boiler Cleaning for a period of one year
- Septic Cleaning: to New Milford Septic for a period of one year
- School Based Student Care Workers: to EdAdvance for a period of three years
- Substitute Recruitment and Retention Services: to Effective School Solutions for a period of three years
- The Board approved the Adult Education PEP grant in the amount of \$78,000.00.
- The Board approved the revision to policy 5117 School Attendance Areas.
- The Board approved seventeen curricula:
  - AP Art History
  - AP Literature and Composition
  - Civics
  - Developmental Guidance Grade K
  - Developmental Guidance Grade 1
  - Developmental Guidance Grade 2
  - German IV CP
  - German IV Honors
  - Global Studies CP
  - Global Studies Honors
  - Integrated Science CP
  - Integrated Science Honors
  - Introductory Algebra I
  - Introduction to Psychology
  - Introduction to Woodworking
  - Spanish IV CP
  - Spanish IV Honors
- The Board approved the appointment of the Assistant Superintendent, and in his/her absence, the Director of Human Resources, as the Designee for the Superintendent of Schools from July 1, 2020 through June 30, 2021.
- The Board approved authorization for the Superintendent to accept resignations and make appointments, excluding administrative appointments, from June 17, 2020 through September 15, 2020.
- The Board approved authorization for the Superintendent to purchase budgeted instructional materials and other supplies, equipment and services from June 17, 2020 through September 15, 2020.
- The Board requested that the \$200,000 fiscal year closeout from 2018-2019 and the 2019-2020 fiscal year closeout be placed in the account established by the Town Council on June 8, 2020 as a separate operational account to fund COVID-19 related expenses and to be withdrawn upon as needed by the Board of Education.
- The Board approved the AASA Resolution in Support of a Safe, Healthy, and District-Specific Reopening Process and to authorize the Board Chair and Superintendent to sign it on the Board's behalf.
- The Board approved the employment and salary of the Director of Technology, Substance Abuse Counselor, Assistant Superintendent, Director of Human Resources, Director of Fiscal Services and Operations, Director of Food Services, Systems Analyst, Account Data Specialist, Network Administrator, Accounting Manager, Facilities Director, Assistant Facilities Director, Administrative Assistant to the Superintendent, Adult Education Facilitator, Board Certified Behavior Analyst, District Courier and Lab Assistant.
- The Board amended the 2020-21 Board of Education Adopted Budget from \$65,464,776 to \$64,464,776.
- The Board received the following annual reports:
  - Annual Emergency Preparedness Report
  - Annual Wellness Report
  - Annual Report of the John J. McCarthy Observatory



**AQUIFER PROTECTION AGENCY  
ANNUAL REPORT  
2019 - 2020**

In an effort to provide protection for public water supplies, State Legislation required municipalities to adopt local Aquifer Protection Regulations. New Milford's Aquifer Protection Regulations went into effect on February 28, 2012. In August 2012, an Ordinance was passed transferring oversight of the Aquifer Protection Regulations from the Sewer Commission to the Planning Commission. In May 2019 the ordinance was amended and oversight was transferred to the Inland Wetlands Commission. The Wetlands and Zoning Enforcement Officers continue as the Enforcement Officers for the Aquifer Protection Regulations.

The New Milford Aquifer Protection Agency is comprised of the seven appointed members and three appointed alternates of the Inland Wetlands Commission. Appointment to the Aquifer Protection Agency runs concurrent with the Inland Wetlands terms. At an annual organizational meeting, a Chairman, Vice Chairman and Secretary are elected to serve for one year. Regular meetings are held once a month on the second Thursday of each month following the Inland Wetlands Commission meeting. Special meetings are scheduled accordingly.

The Aquifer Protection Agency office staff includes the Wetlands Enforcement Officer, the Zoning Enforcement Office, the Assistant Land Use Enforcement Officer and the Land Use Administrator. The Assistant Land Use Enforcement Officer and the Land Use Administrator split their time between the Aquifer Protection, Zoning, Inland Wetlands, Planning and Zoning Board of Appeals offices. There is also a paid Recording Secretary who is responsible for taking the minutes at each meeting.

New Milford's designated Aquifer Protection Area contains a mix of over 700 residential, business/commercial and Government/Municipal properties. In prior fiscal years, letters were sent to over 550 residential property owners and 120 business/commercial properties in the Aquifer Protection Area notifying them that their properties were located in the Aquifer Protection Area.

In the upcoming fiscal year, the registration process will begin for those business/commercial and Government/Municipal properties with a regulated activity within the mapped boundary of the designated Aquifer Protection Area.

**BUILDING DEPARTMENT  
ANNUAL REPORT  
2019-2020**

In 1945 the Connecticut legislature authorized the preparation of a state building code, which could be adopted voluntarily by any town, city or borough. The first edition was based on the BOCA (Building Officials and Code Administrators) national model code and was published in 1947. This code was amended several times in the 1950's and 1960's. Nearly half of the towns adopted this state code but in many cases local amendments reduced the potential benefits of uniformity. A coalition of building officials, design professionals and other members of the industry prevailed upon the 1969 general assembly to pass the landmark Public Act 69-443 which not only provided for a uniform state building code but made it mandatory for all Connecticut municipalities. With this single legislative stroke effective September 1, 1971, Connecticut became the first state in the nation to adopt a uniform statewide building code and a code administrative system. Prior to this, on November 1, 1968, the newly created New Milford Building Department issued its first building permit. This was for a single family dwelling with a construction cost of \$17,000.00 and a permit fee of \$69.00. New Milford's first Building Official, Charles Treat, issued this permit. Fast forward to today, New Milford's Building Department is a key component to the town and its future. Our job is to oversee and inspect all facets of construction, which include demolition, plan review and mechanical installations.

2019/2020 Permit information:

Number of permits issued: 1,972

Number of inspections performed: 2,484

Total building permit fees collected: \$575,585.39

Total construction value permitted: \$59,190,171.00

**NEW MILFORD COMMISSION ON THE ARTS  
ANNUAL REPORT  
2019-2020**

The New Milford Commission on the Arts directs its efforts and activities to fund, advise on, originate, coordinate and encourage participation in, promotion of, development of, acceptance of, and appreciation of, artistic and cultural activities, which shall include but are not limited to: music, theater, dance, painting, sculpture, architecture, literature, films, and allied arts and crafts. The year had some unique challenges beginning in late February due to Covid-19 however we were able to finish the fiscal year having completed our goals of supporting the arts in New Milford.

During the July 1, 2019 – June 30, 2020 year, our activities included:

- Four free-to-the-public summer concerts (Saturday evenings) on the town green (the Edwin Kinkade Concert Series).
- Support for the New Milford Art Walk in downtown New Milford on the second weekend in August, including advertising, promotional assets, volunteer support, and artist bags.
- Support for the Merwinsville Hotel Restoration programs.
- Support for the New Milford Barn Quilt Trail.
- Hosting the Christmas Caroling event on the town green including the distribution of Caroling books and candles.
- Support for ongoing development and holding of various public programs and events at Gallery25 including: the Arts' Night Out organized by the NW CT Arts Council, the Empty Bowls program, Two open shows (one a general art show and one a photography show) that encouraged community participation.
- Support of New Milford Theaterworks.
- Funding for restoration of a painting at the New Milford Public Library.
- One-time support for the High School's graduation efforts.
- Continued funding the restoration of paintings at Harden House.
- Agreed to fund a community organizer request St. Patrick's Day event that was canceled due to Covid-19. Funds directed to other community organizations mentioned here.
- Participation in promotion of area arts programs through memberships in the Cultural Alliance of Western Connecticut and the Northwest Connecticut Arts Council.
- Maintain a social media presence on Facebook, Instagram and websites.
- For all printing, used New Milford business to support our local commercial ventures.
- Ongoing discussion and encouragement of developing various art venues in New Milford.

The Arts Commission thanks those who give their time, expertise, and energy serving the Commission on the Arts during 2019 and 2020.

**CONSERVATION COMMISSION  
ANNUAL REPORT  
2019-2020**

During this period the Conservation Commission held 8 of the 16 scheduled meetings. Cancellations, especially after April 1<sup>st</sup>, were due to concerns about COVID.

It is with great sadness that the Conservation Commission's Vice Chairman, Michael John Cavallaro, lost his battle with a long standing illness on April 8, 2020. He was a compelling force on the Commission with his knowledge and commitment.

While there were no new significant activities initiated during this period, the Conservation Commission continued to work on many on-going projects. The most notable of these was the completion of the Hulton Meadows Park project, a dream and vision of Michael John Cavallaro. A recent grant of \$5,200 for an arboretum will further enhance the park.

As an outgrowth of the POCD effort the Conservation Commission is working toward developing a comprehensive and accurate listing of "dedicated open space" in Town. The Conservation Commission hopes to categorize existing "dedicated open space" by type to insure that there are no overlaps and that any significant limitations (such as sunset clauses, access limitations, etc.) are duly noted.

Conservation Commission revisited "scenic roads" in Town to insure that they were all listed and had appropriate signage.

During this period the Conservation Commission reviewed only a single subdivision application. The application was a re-subdivision of an earlier application. The Conservation Commission declined to make any additional comments.

During this period the Town's open space inventory did not increase and remains at 7,448.75 acres, representing 19.5% of the Town's 38,104 acres suitable for development.

During this period the LARF (Land Acquisition Reserve Fund) increased from \$304,123.58 to \$317,508.58. The increase of \$13,386.00 was from interest in the amount of \$3,385.00 and fees in lieu of in the amount of \$9,999.17

## Economic & Community Development Annual Report 2019-2020

The Economic & Community Development Department had some planned staff changes during Fiscal Year 2020. Community Investment Officer Kathy Castagnetta ended her employment as of October 1, 2019. The town's Grant & Compliance Specialist continues to report to the Director.

	Total #	Total \$	Comm/Ind	%Comm/Ind		Total #	Total \$	Comm/Ind	%Comm/Ind
Jul-18	35	\$ 430,535.00	\$ 75,100.00	17.40%	Jul-19	67	\$5,388,486	\$2,647,054	49.12%
Aug-18	26	\$ 506,905.00	\$ 23,775.00	4.70%	Aug-19	52	\$4,745,397	\$2,502,250	52.70%
Sep-18	31	\$ 395,489.00	\$ 115,300.00	29.20%	Sep-19	53	\$1,602,279	\$362,240	22.60%
Oct-18	37	\$ 1,037,494.00	\$ 42,660.00	4.11%	Oct-19	62	\$10,559,704	\$9,223,300	87.34%
Nov-18	28	\$ 1,037,319.00	\$ 245,966.00	23.71%	Nov-19	53	\$2,567,268	\$106,885	4.16%
Dec-18	32	\$ 2,535,622.00	\$ 1,735,382.00	68.44%	Dec-19	28	\$ 567,101	\$ 63,781	11.25%
Jan-19	38	\$ 1,695,195.00	\$ 147,700.00	7.71%	Jan-20	30	\$2,277,703	\$231,535	10.17%
Feb-19	44	\$ 1,027,481.00	\$ 20,100.00	1.96%	Feb-20	39	\$ 1,320,024	\$48,050	3.64%
Mar-19	44	\$ 829,166.00	\$ -	0%	Mar-20	36	\$ 5,782,587	\$3,503,945	60.59%
Apr-19	44	\$ 1,602,527.00	\$ 414,500.00	25.97%	Apr-20	67	\$ 3,297,587	\$40,500	1.23%
May-19	46	\$ 1,988,463.00	\$ 975,000.00	49.73%	May-20	46	\$ 837,811	\$0	0.00%
Jun-19	69	\$ 1,763,667.00	\$ 410,538.00	23.28%	Jun-20	60	\$8,164,449	\$7,212,369	88.34%
	474	\$ 14,849,863.00	\$ 4,206,021.00	28.32%		593	\$47,110,396	\$25,941,909	55.07%

As expected, the strategies and tactics implemented by the Economic Development Director have had a significant impact on commercial and industrial growth in the community. In FY 19 New Milford had 474 building permits for a total \$14,849,863, of which 28.32% was commercial or industrial. In FY 20, there were 593 permits, an increase of 25%. The dollar value of building permits increased by 217.25%, up to nearly \$50 million, and commercial and industrial permits were 55.07% of the total, or \$25,941,909.

A hotel demand study was completed by Pinnacle Advisers of Boston in July 2019, and it demonstrated the need for a brand name hotel with 90+/- rooms and a small amount of event space along the Route 7 corridor as a primary focus. Once this goal is achieved it will be more likely that the Town can attract a non-branded boutique hotel into the Downtown area. Initially there was excellent interest by upscale hotel brands, however Covid-19 has decimated the hotel and travel industry for the time being. The hotel data and planning is still an important piece of the Riverfront Revitalization Plan developed by WXY and sub-contractors. This plan will be complete in October of 2020 and is expected to yield a number of specific development proposals for housing, commercial, industrial and public open space development along the Housatonic River from West Street to Housatonic Avenue.

There is steady commercial investment and industrial development in the Route 7 corridor. Under construction currently are a 28,000 square foot warehouse for Mountain High Organics, a travel plaza with Sunoco, Sonic, 7-Eleven and Tesla charging station, Yokohama is relocating from Lore's Plaza and into a freestanding restaurant space that has been vacant for several years. Save-A-Tree has opened on Still River Drive. Litchfield Crossing has a new building underway to

house a Chipotle and Jersey Mike's restaurants. All along the Route 7 corridor are various parcels of land available for sale or lease with the expectation of redevelopment.

Canterbury School has started construction on a new \$9 million student center, and is adding a solar array that will power the school and also supplement electricity into the grid. The New Milford Public Library began construction on a \$6 million addition and upgrade of the facilities. A study of potential future uses for the East Street School building is nearing completion, that will offer New Milford the opportunity for a Downtown redevelopment worth many millions in Grand List growth.

Covid-19 struck Connecticut in March of 2020, requiring an immediate shut-down of all business activity deemed non-essential and major modifications for health and safety for those allowed by Governor's Executive Order to stay in operation. All manufacturing, construction, hospitals and grocery stores were able to continue operations with adaptations. Wearing masks and gloves, hand sanitization and plexiglass shields in front of cashiers became the new normal almost overnight. Restaurants were allowed to stay open for take-out or delivery only. Contactless pick up and payments were encouraged. Liquor was also able to be delivered or sold with restaurant orders. On May 20, the Governor issued new orders regarding restaurant activity that included provisions for expanded outside dining service. New Milford Mayor Pete Bass issued an Executive Order to allow outdoor dining on public and private property without Zoning approval, as well as orders to close Bank Street every Friday and Saturday evening to facilitate outdoor dining and sidewalk shopping. Nearly every restaurant in New Milford added some kind of temporary dining, and some have added permanent dining patios such as Italia Mia and Upper Crust Cuchina. Johanna's added a dining patio on Main Street, expanded their hours to include dinner and added a beer and wine license to appeal to more customers.

Non-essential operations that were temporarily closed included offices, including non-essential medical and dental appointments, general retail and clothing stores, jewelry stores, personal care and hair salons. The closings particularly impacted small, independent businesses and drove consumers to shop almost exclusively online or in national chain retailers that stayed open such as WalMart and Home Depot. Due to the Covid-19 restrictions and lost business revenue, New Milford lost 4 businesses permanently as of June 30, 2020.

State and local governments created additional emergency programs through the Economic Development Administration and the CT Department of Economic & Community Development. Rolled out through the CT Small Business Development Centers and existing SBA lending institutions, all of the financial programs were oversubscribed and often didn't reach businesses most in need of financial support. The Corporation for New Milford Economic Development repurposed the entire Sign & Façade Program Fund, and with an additional \$3,000 in donations created a PPE (personal protective equipment) fund to acquire and donate to small businesses plexiglass counter guards, face shields, goggles, and distribute donations to businesses from the state stockpiles of face masks and infrared thermometers. The federal CARES Act expanded unemployment to include small business owners, but Connecticut took nearly 10 weeks to implement and enable this program. Some business owners only were approved for unemployment the week that their businesses reopened.

**GRANTS UPDATE:** For the first time in many years, New Milford was granted over \$26,000 from the Northwest Regional Workforce Investment Board to conduct a Summer Youth Employment Program. The program employed 10 qualified youth for 6 weeks, beginning in July. The youth participated in the Youth Agency Trail Clearing and Parks & Recreation programs. New Milford was asked to participate again in July 2020, due to the program success.

The New Milford Police Department was awarded over \$28,000 for high visibility enforcement campaigns targeted at Distracted Driving and Driving Under the Influence. Additionally, the department was awarded \$10,000 from the Criminal Justice and Policy Division of OPM to conduct a community policing campaign during the summer months and into the fall. Officers were situated throughout community parks and gathering spaces to encourage dialogue and support positive relationships within the community.

The New Milford Senior Center obtained permission and \$48,557 from the Western Connecticut Area Agency on Aging to conduct a pilot program, partnering with the Community Culinary School of NW Connecticut to provide congregate meals at the Center. The results were astounding and well received by the senior community, with an increase in senior center participation and on-site meal consumption of more than 50%.

The Department of Energy and Environmental Protection awarded the town \$108,602 from the Diesel Emissions Reduction Act Grant towards the replacement of three heavy duty trucks in the Department of Public Works fleet.

Infrastructure grants continued to move forward with applications for intersection improvements at the Elm and East Street, and Still River Drive and Pumpkin Hill intersections. Department staff worked closely with WestCOG to fine tune the applications for future funding from the Connecticut Department of Transportation (CT DOT).

CT DOT provided a Payment Authorization Letter for the design of 5,610 feet of sidewalks along southern Route 7 and 1,680 feet of sidewalks on Aspetuck Avenue from Summit Street to the entrance at Canterbury School. The town will receive eighty percent reimbursement for the design and construction of the projects.

**New Milford Film Commission  
Annual Report  
2019-2020**

The New Milford Film Commission put its summer 2019 energy into providing residents free movies with our annual “Movies on the Green” program. This program is a series of three movies shown in the summer months at no charge to the public. It is co-sponsored by The Bank Street Theater. Once again, it was well attended and we were given a lot of positive feedback, including the hope that we would be able to continue this event in the years to come.

The Film Commission was also able to participate in the 2019 Greater New Milford Film Festival. The attendance for this festival has increased and several area film professionals have asked about showing their work in the 2020 film festival.

The ability to draw people and increase our town’s economy was severely impacted by the Covid-19 pandemic as all public gatherings were cancelled in an effort to get the virus under control. On the positive side, the Commission saw an increase in inquiries and requests for location tours in town, as an influx of film makers scouted Connecticut for their projects.

Here’s looking to better times ahead.



**Fire Marshal's Office  
Annual Report  
2019-2020**

Fire Marshal: Kevin Reynolds  
Deputy Fire Marshal:  
Office Secretary: Donna Talarico

The New Milford Fire Marshal's Office is separate from the three volunteer Fire Departments that serve the Town. Fire Marshals must attend schools and seminars to maintain a current knowledge base of codes, regulations and new technology. Responsibilities/duties of The Fire Marshal's Office include:

Investigations of fires/explosions followed with a written report/photos.

Building and mechanical plan reviews along with corresponding inspections for new commercial construction and multifamily dwellings, renovations/alterations pertaining to same, removal of underground oil tanks on commercial property, sprinkler systems, kitchen hood suppression systems and fire alarm systems

Safety inspections of businesses, manufacturing plants, hospitals, care facilities, theaters, schools, churches, restaurants, warehouses, retail establishments and multifamily (3+) dwellings/condominiums

Issue permits for open burning, blasting and pyrotechnic events which includes site inspections

Knox Box key lock-up

Public awareness for life safety and fire prevention at town events, in the schools and at senior facilities

Resource for Juvenile Firesetter Program

19/20 Revenue: \$61,958.75

## **Department of Health Annual Town Report 2019 - 2020**

The New Milford Department of Health is responsible for regulating and/or providing for the environmental and public health needs of residents of the Town of New Milford.

The Department enforces the Connecticut Public Health Code, the Connecticut General Statutes and the Code of Ordinances of the Town of New Milford related to environmental and public health. The Department also provides a variety of services related to health promotion and disease prevention and is involved in local and regional public health emergency preparedness activities.

The primary environmental health activities include inspection and/or permitting of subsurface sewage disposal systems, private drinking water supplies, food service establishments, rental housing, day care facilities, cosmetology establishments, public swimming pools and bathing areas and response to nuisance complaints and inquiries from the public related to any other environmental health concerns. Laboratory tests and other investigations are conducted as necessary to support these activities. Special projects are sometimes conducted depending upon need and available funding from the Connecticut Department of Public Health or other sources.

The number of permits issued for subsurface sewage disposal systems during fiscal year 2019 – 2020 was 91. There were 22 private well construction permits reviewed and approved for individual drinking water supplies. For the purpose of determining minimum separation distance requirements and soil suitability, there were 271 building additions reviewed and approved for private dwellings. Most of these were for open decks or swimming pools.

All public health and nuisance complaints received during the year were followed up with an investigation. There were 65 complaints received. Most of the complaints were related to conditions involving housing defects, environmental pollution or improper garbage disposal.

There were also 136 routine inspections conducted of food service establishments.

Again this year, the Health Department organized a regional household hazardous waste collection day for seven participating towns. The waste collection day was held on October 25, 2019. There were 888 households that disposed of a record amount of waste collected during the day. The other towns that participated in the event were Bridgewater, Kent, Roxbury, Sherman, Warren and Washington. Each town paid their proportionate share and the cost to the Town of New Milford was \$31,102.

The Health Department also coordinates and/or ensures for the provision of basic public health services to the community. Some of these activities include reportable disease investigations, supporting vaccination clinics for seasonal influenza, conducting clinics related to chronic disease control such as elevated cholesterol and high blood pressure and providing education and testing services related to tick-borne diseases.

Concerning seasonal influenza vaccinations, the New Milford Health Department worked cooperatively with the New Milford Visiting Nurse Association to promote and support influenza prevention and vaccination clinics. Between October 2019 and January 2020, the NMVNA organized and conducted several vaccination clinics in the community including a clinic for New Milford seniors.

The Health Department continued to experience activity responding to incidents involving wildlife rabies. The Regional Animal Control Officer, Police Department and Health Department work cooperatively in responding to reports of cases of contact between humans and domestic animals or wildlife.

The Health Department continued to use the services of a part-time nurse/health educator. The nurse is an integral part of the Health Department's operations and is responsible for conducting a number of important health promotion and disease prevention activities. Some of these include cardiovascular health programs, lead poisoning prevention education and case management, tick-borne disease education and reportable disease follow-up.

The Town of New Milford and the Town of Washington continued to carry out a health services agreement during the fiscal year. As specified by this cooperative agreement, the Health Department performs environmental and public health services for the Town of Washington and the Town of Washington compensates the Town of New Milford for these services.

During the year, the Health Department was also involved in activities related to public health emergency and response preparedness. New Milford works with the Torrington Area Health District (TAHD), which is the lead agency in the region for this initiative. The planning team has continued to develop plans and make preparations for mass dispensing operations and other emergency planning for all residents. This year funding was made available through a sub-contractual agreement with the TAHD. The current funding during the year, which was from July 1, 2019 to June 30, 2020 was \$19,495. Some of the activities performed by the Health Department included continued development of local public health preparedness and response plans, conducting local drills and exercises, participation in regional planning activities and attendance at emergency response training programs.

A significant activity for the New Milford Health Department starting in January 2020 involved the local response to the COVID – 19 pandemic. The primary activities included case management and providing information and guidance to residents and local business owners. As of June 30, 2020, there had been two-hundred ninety-six (296) laboratory confirmed cases of COVID – 19 among residents of the Town of New Milford.

The Health Department budget for 2019 – 2020, excluding grant and other programs offset by income, was \$305,486. Also, \$43,387 was collected in permits and fees during the year. Therefore the Town of New Milford funded Health Department activities in the amount of \$262,099 which is \$9.72 per capita.

**INLAND WETLANDS COMMISSION  
ANNUAL REPORT  
2019-2020**

The Town of New Milford Inland Wetland and Watercourse Commission was established in 1988 to enforce Connecticut General Statutes and the Inland Wetland and Watercourse Regulations from the Code of the Town of New Milford. The purpose of the wetlands regulations is for the protection, preservation, maintenance and use of this natural resource endowed to the citizens of this community while allowing continued economic growth and development in an environmentally sound manner. The regulations offer a structured permit process to promote environmentally sensitive development, while preserving the natural indigenous character and functions of wetlands and watercourses from direct and indirect pollution and unnecessary land disturbance. The preservation of our natural resources, in particular the wetlands, watercourses and aquifer systems, is necessary for the health and wellbeing of our community.

The Inland Wetlands Commission consists of seven appointed members and three appointed alternates. Meetings are held the second Thursday of each month. The Inland Wetlands Commission reviews all applications for subdivisions and any application that proposes work within the regulated and upland review areas. The office staff is comprised of a full time Wetlands Enforcement Officer, an Assistant Land Use Enforcement Officer and a Land Use Administrator. Both the Assistant Land Use Enforcement Officer and Land Use Administrator split their time between the Inland Wetlands, Zoning, Planning, Aquifer Protection and Zoning Board of Appeals offices. The Wetlands Enforcement Officer and Assistant Land Use Enforcement Officer are appointed as the Inland Wetlands Commissions Duly Authorized Agent for applications proposing minor projects with minimal impact to the regulated and upland review areas. The Assistant Land Use Enforcement Officer, in conjunction with the Wetlands Enforcement Officer, has been able to expedite signoffs for patrons and has also allowed for more prompt inspections and better service to the members of our community. The Zoning and Inland Wetlands office continue to collect and release all sedimentation and erosion control (S&E) bonds. Inspections are primarily performed by the Assistant Land Use Enforcement Officer and follow-up paperwork is completed by the Land Use Administrator.

During the 2019-2020 fiscal year, the Commission received for review 21 schedule A applications and conducted 2 public hearings. 1 additional schedule B application for as-of-right activities was also submitted. There were 23 applications reviewed by the Wetlands Enforcement Officer as the Duly Authorized Agent. 190 applications, not requiring individual permits, were reviewed by the Wetlands Enforcement Officer or Land Use Inspector for compliance. 8 notice of violations and no corrective orders were issued, and the violations corrected. \$1,828.60 in significant activity fees, \$12,310.00 in permit fees and \$4,000.00 in applications not requiring individual permits fees, permit modifications, permit transfers and copies were collected.

As always, the Wetlands Commission will serve the community to the best of its ability.

**New Milford Public Library  
Annual Report  
Fiscal Year 2019/2020**

**Mission**

As an essential part of the town, the New Milford Public Library empowers a strong community by promoting reading, basic literacy, and knowledge of 21<sup>st</sup>-century resources and information.

**Overview of FY 2019/20**

Our director, Sally Tornow, retired in October of 2019. A new director, Jodi Weisz, was hired in October 2019 and resigned as of June 23, 2020.

**Modernization and Renovation**

The Library continued to spend our efforts toward the planned project of 2 years of offering services from an extremely limited space, a “temporary library”. We weeded the collection extensively. Most of the remaining collection has been stored at Pettibone School, with a minimal collection available on site. Programming continued through the use of a rented space at the First Congregational Church. Preparation for the construction phase led to a stringent look at the collection to ensure that nothing was stored that would not be useful in 2 years. The Library has also worked with the schools to allow some of the collection crucial to the curriculum be housed in the respective schools’ Media Centers. In the months preceding the beginning of the renovation, the staff worked extremely hard on packing up and moving offices, equipment, supplies and books to our newly designed and temporary offices. We had the groundbreaking for the new library on June 26, 2020.

**Library Use**

During the beginning of FY 19/20, from July through February, the library continued its service to the public as we have in the past. However, in March (March 16 to be exact) came the arrival of Covid. The library experienced the exposure of a staff member which prompted the Library to close its doors. Many of the staff worked from home and a skeleton crew of people worked on-site without opening to the public. The Library continued to be one of the busiest places in town. Our webpage use continues to grow, and based on CT State Library statistics, New Milford Public Library exceeds the state average in virtually every category, from circulation to programming to computer use. Use of the Library changes from year to year, with more people using it as a meeting place, an opportunity to charge a device , and even a place to do a community jigsaw puzzle (we counted 150 instances of people working on various puzzles). Anecdotally, we have noticed many more people using the Library as a ‘third space,’ which means not home, not work.

## **Departments**

### **Children's Services – Sue Ford, Children's Services Librarian**

The Children's/YA Department is headed up by Sue Ford with the assistance of the YA Librarian, Amy Berkun. Our part-timers (Ellen Thompson, Cathy McGrath, and Darcilynn Schriver) work with children from birth to twelfth grade, as well as with their parents, caretakers, teachers and college students studying in fields that include children services. Children come to us for a variety of needs – story times, summer reading programs, reference and homework help, internet and computer use. They check out DVDs, music on CDs, books on CD, eBooks, PS4 games, Xbox360 games, and, of course, most importantly, books for homework and recreational reading. They use our website to access various databases for homework resources and practice tests, as well as TumbleBooks and Mango Languages. We work with home-schooling parents and their children who use our resources to enhance their education. Sue Ford visits the public schools, local daycares and preschools for various programs throughout the school year. This year was affected by the COVID 19 pandemic. We had to close the library in March and work remotely from home. We still ordered eBooks and did programs through ZOOM and offered book readings/story times and other programs on Facebook and YouTube. We came back into the library to prepare for the move and restructuring of the temporary library set-up during the renovation of the library. We offered remote services through the end of the fiscal year.

Our Summer Reading Program theme for FY 19/20 was “Imagine Your Story” for children ages 4 year olds – 5<sup>th</sup> grades; and a reading program for young people in grades 6 – 12. This program was offered totally on-line.

During FY 19/20, between July and early March we offered 239 programs for children from infants to 5<sup>th</sup> grade, with an attendance of 4629 and 66 programs for our YA patrons with 567 in attendance. From March through June 30, 2020, we offered 25 virtual story times with 15,184 views and 19 virtual YA/Teen programs with 243 attendees. It has been a difficult year due to COVID 19.

### **Public Services – Val Fisher, Public Services Librarian**

The Public Services Department encompassed several aspects of operation within the Library: Circulation, Collection Development, and Adult Programming. A dedicated staff of two full-time and twelve part-time employees served our increased number of registered patrons, totaling 14,109 during the 59 hours the Library was open each week until March. At this point, we began serving our patrons virtually, when we closed the library and worked from home. When open, charging items in and out was its most familiar function (with 102,692) items checked out in 2019-20, Public Services staff also registered new patrons, answered readers' advisory questions, processed requests, sent notices, managed the volunteers, created displays, assisted with technology questions, and oversaw the development of the adult fiction, audiovisual material, and large print collections. We also visited the high school again this year, signing up a total of 38 new patrons. The Department continued to purchase well-reviewed, popular, and newly requested fiction, large print, audiobooks, e-books and DVDs for the use of our adult patrons. In

March, because of our Covid closure, our services switched to online and curbside service. A skeleton crew continued to work at the library answering questions from patrons, while the rest worked from home. We increased our patron base by 1500, and served our public by purchasing more ebooks, eaudio and adding to Hoopla. Circulation increased to 4,658 for ebooks, 5,941 for eaudio and 9,831 for Hoopla, offering downloadable and streaming movies, audiobooks, music, and eBooks. We also had an increase in Kanopy use which offers streaming services. Public Services also maintained the Adult Services Facebook page which continued to grow as an online location for social interaction and information for our patrons, especially important during Covid. We offered 179 online programs with 53,880 views. These included programs created and executed by our staff, including a series of “How to Knit” videos by Jody Hyman and a series of history videos, including one on the Mark Twain House, New Milford Library and Grand Central Station by Molly Uskudarli. Hannah Albright took the initiative to make library cards from home, as well as updating expired library cards so patrons could access our online material. Hannah also was in charge of Boredom Busters, a weekly email which offered suggestions to entertain and educate our patrons while they were home during the pandemic.

We also began offering programs on ZOOM, including our many book groups and writing groups. Programming was an important part of Public Services because it offered instruction, entertainment, and the opportunity for community building. Over 2019-2020, the Public Services Department held 224 programs, with the Public Services program attendance being 3550. Our programs covered an array of topics, including author talks, Medicare, health, history, handicrafts, cultural education, book clubs, writing groups and music, among many others. Our Poetry Writing Group led by New Milford Poet Laureate, Jim Scrimgeour continues meeting online through Covid, as has our many Book Clubs and Creative Writing Groups. The Public Services Department also collaborated with the town, the Historical Society and Center Cemetery to present a Cemetery Walk in October. In September, the library collaborated with downtown businesses in holding a Storywalk with each page of the book displayed in individual business windows. We continued our weekly Yoga series this year, in four week groupings, which generated a constant wait list. The library offered a monthly film screening of a popular film, as well as documentaries presented in cooperation with the Pratt Center. Several art programs were presented this year including collaborations with the Garden Club. The Senior Center tentatively allowed us to use their programming space in preparation for our modernization, but decided our programs overlapped. Several musicians entertained library patrons this year, including Fiddleuisse, with Bill Devlin for St. Patrick’s Day and A 19<sup>th</sup> Century Christmastide with Rick Spencer. The annual Winter Reading Program this year drew 502 participants to our new format. The Library continues to host the Connecticut Crossroad’s Project which invites the public to come and share their memories of New Milford. This year we invited people to share pandemic memories as well. The Library also continues to be involved in a Board Games Collaborative with Burnham Library in Bridgewater. The monthly book discussion groups have grown to ten separate groups and continue online through Covid.

## **Reference/Information Services**

The Adult Reference/Information Services Department was comprised of Michael McManus, Rachael Wright, Gloria March and Jody Hyman. In addition to answering patrons’ requests for research questions, they also engaged in other services such as assisting patrons in the use of the

catalogs, the Internet, various Microsoft programs, and reference materials. Jody Hyman is responsible for the ILL requests to and from NMPL.

The computers in the Adult Reference area as always were used extensively through to the closure of the library in March as were the individual laptop stations patrons who bring their own laptops and mobile devices have free access to the Library's Wi-Fi. Rachael Wright, the Digital Literacy Associate, offered free classes on wide-ranging computer related subjects, and provided assistance to patrons on using their own mobile devices and accessing the library's subscriptions to ebook and audiobook services.

### **Technical Services – Peggy Ganong, Library Technology Coordinator**

As well as the other departments the Technical Services Department was greatly impacted by the both Covid and the impending construction of the new library. The Technical Services Department of the Library was comprised of 2 staff members, Maryann Jackson and Leslie Schlemmer. They are both very hard working and dedicated professionals. They are responsible for a variety of tasks that are required in order to maintain the library's collection of print and non-print materials. In addition to daily tasks of the physical and digital maintenance of this collection which changes daily, they handle many special projects for other departments.

Each year Maryann and Leslie order, receive, catalogue and process thousands of new items, repair hundreds of damaged items, and perform maintenance tasks on the integrated Library system, in addition to maintaining the Library's serial collections.

This year they were charged with the physical and computer task of managing a large weeding project in preparation for the modernization project of the Library. Rather than just discarding these books, Leslie Schlemmer investigated and found a company, Discover Books, that will come to the Library and pick up the books and depending on their condition, sort them into 3 classes: ones that can be sold as used books, ones that can be donated to various organizations and ones that are just discarded. Leslie is responsible for collecting the books, scheduling the truck to come and pick up the books and assisting the driver in loading the books.

Both Maryann and Leslie have attended various meetings and webinars to stay up-to-date with emerging changes in the Technical Services field.

### **Technology – Peggy Ganong, Library Technology Coordinator**

The main functions of the Technology Department are: 1) maintain and upgrade the existing computer hardware and software; 2) increase our outreach to the community; and 3) investigate and introduce new technologies that are beneficial to our patrons.

Due to the physical move of offices and equipment Peggy worked with Black Box and Telspan to install new networks and telecommunications to establish new connections to our LAN and telephone services.



Through the web site, our online calendar and our 2 monthly online newsletters, one for programs offered and one dedicated to articles highlighting new services and special features of the library, we are able to stay connected to our patrons and to provide them with all the important aspects of our Library.

This year Peggy also worked extensively with the re-design of the web site and the extended use of e-resources for patrons due to our reduced collection of print materials. With the advent of Covid, many vendors generously offered free, additional e-resources for patrons. Peggy added all these new options to the web site for patron access.

Peggy attended several meetings, webinars and workshops to stay current with newest technologies and products.

## **PARKS & RECREATION ANNUAL REPORT 2019-2020**

The mission of the New Milford Parks and Recreation Department is to provide quality leisure opportunities in a safe and healthy atmosphere and to enhance the quality of life of the community through the responsible management of fiscal and natural resources. To meet these ends, the Parks and Recreation Department attempts to provide safe and wholesome recreational services of both a passive and active nature. Our goal is to create a balance of activities, special events, and programs that will be enjoyed by and be of interest to residents of all ages.

The New Milford Parks and Recreation Department is responsible for the care, management, maintenance and control of twenty town park facilities totaling over 500 acres. The Department maintains and utilizes, for the benefit of the residents, the following locations: the Town Green, Lynn Deming Park, Andrew Gaylord Barnes Park, Carlson's Grove, Emanuel Williamson Park, Baldwin Park, Ray Ramsey Park, Addis Park, Clatter Valley Park, Young's Field, Canterbury Pond, Helen Marx Park, Pickett District Road Ball Fields, Sarah Noble Soccer Field, Sega Meadows, Northville Soccer Fields, John Pettibone Community Center, Creative Playground, Hulton Meadow, Chappuis Park, and the Nostrand Trail Park. Included in these park sites are: six Little League fields, a beach on Candlewood Lake, swim team docks, two fishing docks, canoe and kayak racks, tennis courts, basketball courts, five playgrounds, two boat ramps, two canoe/kayak portages, a marina, three fresh water ponds, access to the East Aspetuck River, access to the Housatonic River at five parks, including the River Walk, three extensive trail systems, numerous picnic areas, five soccer fields, four softball fields, multi-purpose fields, a bathhouse, five pavilions, an equipment garage, and other park amenities. In addition, programs and activities for all residents are held at the John Pettibone Community Center, New Milford Public School facilities, East Street School, Canterbury School (pool and ice-skating rink), Shepaug Regional School System (pool), the Dive Shop, and summer playground programs held at Northville School, Schaghticoke Middle School and the John Pettibone Community Center. In addition, areas maintained by this Department include: the New Milford Police Department lawns, Building Maintenance lawn, the Town Hall, the New Milford Library grounds, Lanesville Fire Department lawns, John Pettibone Community Center grounds and softball fields, 47 Bridge Street, the Richmond Center grounds, the Railroad Street parking lot, Patriot's Way, Rotary Park lawn, the New Milford Historical Societies lawn, Young's Field Road Riverwalk, Gaylordsville School grounds, and downtown traffic islands, as well as garbage removal and snow removal along Bank Street, Church Street, Bridge Street, Main Street, the sidewalks on Grove Street, Railroad Street, the Public Works Department, the former Community Center lot, The Maxx and all parks.

The Department also schedules year-round recreational programs for all ages (well over 6500 people participated in programs, leagues, and special events offered by the Department last year), controls the park use permit system, issues vehicle parking stickers, boat launch stickers, boat slip leasing, day passes, performs revenue collections, and manages one the largest seasonal staff in New Milford (approximately 127 employees).

- 238 campers at our Rec-On summer playground program (Summer 19')

- 102 participants in our soccer programs (Fall 19')(Spring 20' cancelled due to Covid-19)
- We had 9 teams participate in the Annual Dodgeball Tournament. All profits raised were used as scholarships for children to attend summer camp.
- We had 20 teams participate in the newly formed Cornhole League.
- We had 30 teams participate in our Men's and Co-Ed Adult Softball Leagues (Fall 19'- Summer 20')(the Women's League was cancelled due to Covid-19)
- 446 participants in our aquatic programs (Winter/Summer swim teams and swim lessons)
- 393 runners participated in our Fair Days 5K & 8-Mile Road Races (Summer 19')
- The Annual Easter Egg Hunt was cancelled due to Covid-19 (2020)
- Over 3,000 participants at our Halloween Trunk or Treat Event (2019)
- 75 participants in Ice Skating Lessons (19'/20')
- 249 registrants in all sessions of our Karate Program (19'/20')(Spring & Summer Sessions were cancelled due to Covid-19)

During the fiscal year, 2019-2020, the department experienced continued growth in program offerings. The following recreation programs and improvements were offered and obtained:

- Since the completion of Lynn Deming Park improvement project, we have seen greater numbers of visitors to this park.
- We have participated in ongoing training on the Munis accounting system, Employee Self-Serve, and MyRec software. We are in the process of being trained on the Novatime time keeping system.
- All staff members have completed their mandatory CIRMA Trainings.
- Implemented new program offerings such as Ping Pong, Jianzi, Yoga, Pound, Over 30 drop-in Basketball League, Cricket Lessons, 9 Hole Golf League, Pickleball Lessons, and a Cornhole League.
- Due to Covid-19, we have had to come up with safe alternatives for residents to recreate. These programs included Earth Day Game Challenge, Memorial Day Flag Display, Virtual; Chess, Jukebox Bingo, Virtual Coding, Hiking Challenge, Drive-in Trivia Night, Decorating and Egg Hunt Contest, Drive-in Movie Night, Scavenger Hunts, and a Photography Challenge.
- We led a trip to Radio City Christmas Spectacular in November 2019. Due to Covid-19, we had to cancel trips to the Botanical Gardens, New York Yankees Game, and Mohegan Sun Casino.
- Made repairs to fencing and gates at Young's Field Park, Patriots Way & Lynn Deming Park.
- Installed playground safety mulch at Young's Field, Emanuel Williamson Park, Carlson's Grove, Lynn Deming and the Creative Playground.
- Continued annual brush hogging at Still Meadows, Sega Meadows Park, Clatter Valley Park, Carlson's Grove, Pickett District Road Fields, Helen Marx Park, Nostrand Trail, Hulton Meadow & Andrew Gaylord Barnes Park.
- York-raked the Lynn Deming beach during the lake draw down to remove Eurasian Milfoil.

- Repaired gravel driveways at Clatter Valley, Canterbury Pond, Helen Marx Park, Sega Meadows Park, Carlson's Grove, Pickett District Fields, Baldwin Park & Creative Playground.
- Removed dead trees, branches and stumps at Carlson's Grove, John Pettibone Community Center, Hulton Meadow, Town Green, Lynn Deming Park, Sega Meadows, Addis Park, and Helen Marx Park.
- Completed brush removal at the Richmond Center, Sega Meadows, Still Meadows, New Milford Library, Patriots Way, Pickett District Road Fields, Addis Park, Police Department, Town Hall, the Old Boardman Bridge, and Young's Field.
- Installed new signs and Covid-19 signage at John Pettibone Community Center, Lynn Deming, Addis, Sega Meadows, Andrew Gaylord Barnes, Clatter Valley, Emmanuel Williamson, Young's Field parks.
- Installed a boulder and cast plaque at Canterbury Pond in honor of the Bostwick Family.
- Installation, repairs and removal of boat slips, dive docks, swim team docks and fishing dock at Lynn Deming Park.
- Installed and removed fishing dock and yak port at Young's Field Rivertrail.
- Completed turf and infield repairs at Young's Field, Town Green, Helen Marx, Pickett District Fields and John Pettibone Softball Fields.
- Repaired security and athletic field lighting at Lynn Deming and Young's Field Parks.
- Treated Canterbury Pond for weed growth.
- Treated the embankment for invasive species on the Young's Field Rivetrail embankment.
- Purchased and installed six additional trash receptacles in the downtown area.
- Repaired irrigation system on the Town Green and Young's Field.
- Applied fertilizer and weed control and aerated Young's Field and the Town Green.
- Renovated the two Little League Fields at Helen Marx Park.
- Completed vandalism repairs at Young's Field, Clatter Valley, Sega Meadows, Carlson's Grove, and Patriots Way.
- Hot power-washed and disinfected all playgrounds prior to opening due to Covid-19.
- Sanded, primed and painted all of the doors on the Lynn Deming bathhouse.
- Painted and repaired picnic tables, garbage receptacles and park benches.
- Completed request for quotes and bid packages for upgraded electrical services at Young's Field and the Town Green, walk behind mower, walk behind brush-hog, trash receptacles, compact tractor, tennis and basketball court renovations, playground replacement, sidewalk replacement, zero turn mower, leaf/chipper collection box, utility body truck, infield grooming machine, hand held brush cutter, seasonal brochure, road race timing, photography, softballs and softball equipment, Lynn Deming security, portable restrooms, beach sand, infield clay, calcium chloride, t-shirts & uniforms, custodial supplies, concessions, playground mulch, and milfoil removal.

The Parks and Recreation Department accepted many wonderful donations on behalf of the Town to aid in park development and program enrichment including the following:

- Monetary donations for the 52nd Annual 8 Mile Road Race & Village Fair Days 5K Road Race (summer 2019) totaled \$5,500.00 with sponsorship and support from Circle Asphalt, Union Savings Bank, Wetmore's Chrysler, Jeep & Dodge, Dental Associates, Dr. Allan S. Phillips, Richard T. Layton, Full Circle Promos, Bank Street Theater, Candlewood Valley Pediatrics, M & O Construction, Dawn Hough Real Estate, Western Connecticut Health Network, New Milford Fitness & Aquatics, Gentile Tree Care, Woodbridge Running Company, Livingstone's Community Church, and Medinstill.
- Non-monetary donations for the 8 Mile and 5K Road Races were made by J&J Snack Foods, H&H Taylor & Sons, Stop and Shop, Stew Leonard's, Northville Market, Costco, Ready Refresh, BJ's, Olympia Sports, Kimberly Clark Corporation, National Peanut Board, Wal-Mart, and Big Y.
- The Town received a grant and planted twelve Shadblow trees at Hulton Meadow.
- Received donations from M&O Construction, Hudson Construction, Bank Street Investments, Asphalt Repair Services, and Meadowbrook Gardens for the Halloween Trunk or Treat event. We also received gift cards from Big Y, Stop & Shop and Walmart for the purchase of candy, etc.
- Received a \$50.00 gift certificate from Walmart for the Annual Easter Egg Hunt.
- We received donations from Lauren Ellard, Eleanor Covelli, Daniel Calhoun, New Milford Youth Agency, New Milford Social Services, New Milford Police Department, Starbucks, Water Witch Fire Department, Northville Fire Department, Housatonic River Brewing, B&B Mason, New Milford Ambulance, Livingstone's Church, All Aboard Pizza, and LaNoce's Gourmet Market for our Annual Dodgeball Tournament. All profits were used for children to attend summer camp.
- Received a Christmas Tree donation for the front of Town Hall from Christopher and Mary Prause
- Collaborated and received assistance from many Town of New Milford departments, commissions, agencies, clubs and groups on many projects including, but not limited to: New Milford Chamber of Commerce, New Milford Fire Departments, Candlewood Lake Authority, New Milford Hospital, New Milford Ambulance, Commission on the Arts, Lions Club, Moonlight Run, Police Department, Board of Education, Senior Center, IT Department, Public Works Department, New Milford Library, Zoning Department, Inland Wetlands Department, Building Department, Personnel Department, Mayor's Office, Planning Commission, Youth Agency, Health Department, Economic Development Department, Village Fair Days Committee, Village Center Organization, CERT, American Red Cross, United Way, Social Services Department, Animal Welfare, Relay for Life, Ousatonic Fish & Game, Garden Club of New Milford, NMYBBSB, New Milford Youth Lacrosse, River Indians Youth Lacrosse Team, New Milford Bulls, New Milford Saints, New Milford Cricket Team, New Milford River Trail, Housatonic River Trail, Autism Awareness, Alzheimer's Association, Women's Club, MVP-SOS, CT DEEP, Etc.
- The Parks & Recreation Department has received numerous contributions in the form of volunteerism from the citizens of New Milford.

Sticker sales for Lynn Deming Park (Summer 19') totaled 1,381 resident vehicles passes, 42 resident day passes, 27 non-resident day passes, 63 boat launch passes and 82 boat slip rentals. Park Revenue including sticker sales, permit filing fees, concessions and vending totaled \$189,278.35 for 2019-2020. Park reservations continued to increase significantly from 2018-2019 to 2019/2020. Land acquisition has resulted in greater responsibilities and planning for the next year. Revenues brought in from recreation programs and summer camp totaled \$196,795.80 for 2019-2020. Our recreation revenues are significantly down due to Covid-19.

Parks & Recreation locations and programming are more important to New Milford residents than ever before. The trend towards greater diversity in programming and opportunities is increasing steadily. As New Milford grows, so does its need for wholesome, creative recreational pursuits as well as facilities to provide these services. Land for new parks and preserved open space, and facility locale will become increasingly limited with time. However, the need for further recreational space will increase. Due to the growth of the department and facilities that we maintain, an additional park maintainer has been allocated for the 6 months during the spring and summer.

The importance of recreation and leisure activities in the lives of the citizens of New Milford places an ever-increasing responsibility on the Department to maintain a high standard of program offerings and park sites maintained and developed in accordance with the needs of the people. As a Department, we foresee the need for a splash pad in one of the parks and to update athletic field lighting at Young's Field. Due to the ever-increasing needs in town and the prospect of losing currently used fields, a top priority for the Department is to increase the number of quality playing fields for multi-sport purposes, including centralized playing fields (including lighted areas), and a maintenance facility. We also hope to share in conjunction with another department a small bus for trips and other recreation programs.

Parks, recreational facilities, and programs are vital to the quality of life, which makes New Milford a highly desirable location to live, work, and play. Residents, employers, and officials have worked hard to carefully nurture, plan for, and protect the quality of life in New Milford—a quality which must be maintained to adequately serve the needs of present and future residents.

**PERSONNEL DEPARTMENT**  
**Annual Report**  
**2019 – 2020**

During 2019-2020 the Town had 186 full time employees. This includes 30 total separations (9 retirements, 5 terminations and 18 resignations) and 27 hires, leaving the Town with a net loss of 1 employee. Our employee list includes Police, 911 Dispatchers, Public Works, Park & Recreation, Senior Center, Sewer, Social Services, Library, Town Hall, and Youth Services. The Personnel Department is responsible for all facets of Human Resource Management. This includes employee benefits, contract negotiation/administration, recruiting, performance appraisals and record keeping, just naming a few. We provide counsel to managers in resolving complaints, training, discipline issues and enforcement of town policy and procedures.

This year we continued our significant progress. The Personnel Department has saved the Town of New Milford Employees and Tax Payers hundreds of thousands of dollars through our Training and Safety initiatives, Health and Life insurance audits, and a transition of our Health Insurance Plan and Prescription Costs. Our Health Insurance Benefits Consultant assisted us in realizing savings of over \$700,000 in 18/19, and is still being saved today. We successfully negotiated 3 bargaining contracts that went into effect in July of 2019 and will be in effect until June of 2023.

As noted in our last annual report, an immediate focus under the new Personnel Director has been ensuring compliance within our health insurance, this continues. We also manage the relationship with our Life Insurance provider which continues to be with One America. Another focus is automating payroll and providing resources online. We rolled out Munis Employee Self Service and eliminated paper pay stubs, saving our tax payers over \$10,000 in labor and supply costs. We have begun our transition from a weekly payroll to a bi-weekly payroll which now includes, Police, Dispatch, and Teamsters.

We have also implemented a new attendance system (Novatime) which provides a time-clock for employees. We also worked with our Risk Insurance broker CIRMA to continue the training policy that requires all employees to take a minimum of 6 e-Learning courses related to safety and risk compliance, this went into effect July, 1 2018 and had 100% compliance in its first two years.

We also rolled out a new Social Media policy, Ethics Policy and ensured everyone is registered for our public notification system, Everbridge. There has been a continued focus on updating job descriptions many of which had not been updated in nearly 20 years. Due to the COVID-19 pandemic, many of the onsite trainings were not scheduled, however the Personnel Department worked very closely with the Mayor and Facilities to ensure all employees were able to continue to serve the public while remaining safe. The Personnel Department ensured that all employees are compliant with the State mandates regarding sexual harassment prevention training. Even with the pandemic, our focus on employee wellness remained a priority. One of our Wellness programs initiatives includes our bike program that allows employees to rent bicycles at no cost. We have added to our Wellness programs to include articles on yoga, healthy Mediterranean eating and continue to introduce new topics regularly.

After the successful reorganization of the archives, taking a fully neglected and disheveled file room, and successfully alphabetized all files, The Personnel Department was also approved to relocate to the old Probate office in 2018/2019, this move was exceptional as we now have secured all active personnel files in a fireproof safe.

Every day is a challenge when dealing with human resources in the workplace. We remain committed to a healthy and productive workforce in the best interest of the Town. We would like to thank all our employees for their dedication and hard work.



**PLANNING COMMISSION  
ANNUAL REPORT  
2019- 2020**

The New Milford Planning Commission and its Regulations became effective in September, 1958. The Regulations were adopted to promote and ensure the orderly development of land within the Town of New Milford so that land, when subdivided, can be used for building purposes without danger to health and safety and the general welfare of the Town. The New Milford Planning Commission consists of five elected members and three appointed alternates. Elected members serve four-year terms and appointed alternates serve two-year terms. At an annual organizational meeting, a Chairman, Vice Chairman and Secretary are elected to serve for one year. Regular meetings are held once a month on the first Thursday of each month. Special meetings are scheduled accordingly.

The purpose of the Planning Commission is to consider the subdivision or re-subdivision of land as presented by an Applicant pursuant to Connecticut General Statutes, New Milford's Plan of Conservation and Development, and New Milford Subdivision Regulations.

In accordance with State Statute, the Planning Commission also provides recommendations on referrals for Municipal improvements known as an 8-24 Referral and revisions to the Zoning Regulations (text amendment) or a zone boundary (map amendment) known as an 8-3a Referral.

In addition to subdivision applications, re-subdivisions applications, 8-24 referrals and 8-3a referrals, the Planning Commissions hears discussion of the following requests:

- Road Acceptances
- Bond Releases
- Bond Reductions
- Extensions of Subdivision and Re-subdivision Approvals

The Planning Commission is also responsible for updating the Town's Plan of Conservation and Development (POCD) at least once every ten years and regularly reviewing and maintaining the POCD following the adoption of an update. The most recent update was completed in 2010. The POCD is currently under review in preparation for an update in the upcoming fiscal year.

The Planning Office is staffed by the Town Planner/Zoning Enforcement Officer, the Assistant Land Use Enforcement Officer and the Land Use Administrator. The Town Planner/Zoning Enforcement Officer reviews and prepares staff reports for subdivision applications, works with the Planning Commission on subdivision regulations amendments, aids in the update of the POCD and attends meetings of the Planning Commission. The Town Planner/Zoning Enforcement Officer splits his/her time between the Zoning and Planning offices. The Assistant Land Use Enforcement Officer and the Land Use Administrator share the responsibility for the preparation and follow-up of Commission meetings as well as the daily office operations for the Planning Commission. The Assistant Land Use Enforcement Officer and the Land Use Administrator split their time between the Zoning, Inland Wetlands, Zoning Board of Appeals, Planning and Aquifer Protection offices. There is also a paid Recording Secretary who is responsible for taking the minutes at each meeting.

Between July 1, 2019 and June 30, 2020 the Planning Commission agenda included the following:

- 1 Subdivision Application
- 0 Subdivision Modifications
- 3 8-24 Referrals
- 1 8-3a Referrals
- 0 Extension Requests

**New Milford Police Department  
Annual Report 2019-2020  
Chief of Police  
Spencer S. Cerruto**

On behalf of the men and women of the New Milford Police Department I am honored to present to you our 2018-2019 Annual Report. I would like to extend our appreciation to Mayor Bass, the members of the Town Council, the Board of Finance and importantly, the citizens of our community, for your continued support of our department. We are all in this together and by working together we can accomplish our common goal of public safety.

On November 14, 2018 I was sworn in as New Milford's 7<sup>th</sup> Chief of Police and I am proud to be Chief of such a dedicated and talented team. We are driven to work hard in an effort to provide the highest level of professional police services to the Town of New Milford. We are moving forward with a community policing philosophy and vision. The department has made great strides in connecting with the community with various ongoing initiatives to include: the Good Citizen Program, Child Safety Seat Program, School Resource Officers, Bike and Foot Patrols, Coffee with a Cop, the Community Care Coordinator and with the addition of a Police Youth Cadet Program.

The Community Care Coordinator puts the New Milford Police Department in a position to address the issue of illegal drugs and addiction from a different perspective, to include showing concern and providing services to addicts. This is a very unique, multidisciplinary approach and part of a comprehensive plan to address the issue of drugs in our community, to include rooting out and arresting the drug dealers. Additionally, our detectives have re-established a working relationship with the Statewide Narcotics Task Force and the FBI Safe Streets Task Force.

In all that we do, we recognize the importance of collaborating and working with the community. The New Milford Police Department has partnered with veterans, Board of Education, youth, social services, businesses, community groups and our citizens, to keep our community safe. We have also introduced a new and improved website ([www.newmilfordpolice.org](http://www.newmilfordpolice.org)) and we have improved our social media footprint by increasing our utilization of Twitter and Facebook. We regularly communicate with the public through these means and would appreciate it if you would follow us on Facebook, where you can see our new recruitment/community policing video, which has garnered over 15,000 views.

During this reporting period, the New Milford Police Department reports a reduction in many areas with a 10% overall reduction in crime in 2019. Notably, there was an increase in drunk driving arrests from 119 to 141. New Milford's finest work hard every day to keep our community safe and we are proud to have been recently ranked as the 8<sup>th</sup> safest town in the state.

<b>CALLS FOR SERVICE</b>	<b>2018-2019</b>	<b>2019-2020</b>
<b>ALARMS</b>	2055	1807
<b>ASSAULT</b>	134	180
<b>BURGLARY</b>	22	16
<b>ROBBERY</b>	1	4
<b>MOTOR VEHICLE ACCIDENTS</b>	1059	875
<b>CRIMINAL MISCHIEF</b>	105	68
<b>DISTURBANCES</b>	431	461
<b>DOMESTIC VIOLENCE</b>	142	161
<b>DUI</b>	119	141
<b>LARCENY</b>	190	180
<b>MEDICAL ASSISTS</b>	855	788
<b>MOTOR VEHICLE COMPLAINTS</b>	730	728
<b>MOTOR VEHICLE STOPS</b>	2483	2350
<b>NARCOTIC INVESTIGATIONS</b>	123	140
<b>SUSPICIOUS ACTIVITY</b>	648	628
<b>MISCELLANEOUS SERVICES</b>	16,314	14,487
<b>MURDER</b>	0	1

The department is continuing to improve and build toward the future. Our specialty units provide necessary and lifesaving services to our community. We have the following specialized units: K-9, SCUBA, Boat Patrol, Bike Patrol, Firearms Tactics, School Resource Officers, Crash Reconstruction and the Aviation Unit.

The addition of a police helicopter and drone add an important dimension to the operational capabilities of our department. The drone was obtained through a grant from First Light and the NMPD search and rescue helicopter was acquired through the Federal 1033 program. The helicopter, a Bell OH-58a Kiowa, is a New Milford PD asset and is operated at no cost to the public.

The program is supported/funded by the Nelson D’Ancona Foundation, a registered 501c (3) non-profit organization that uses private and corporate donations to maintain and operate the helicopter. The foundation is made up of a diverse leadership background ranging from law enforcement, military, civil aviation, aviation manufacturers, mechanics and business executives. The foundation provides the funding for the fuel, maintenance, repairs and insurance.

The helicopter will provide many important options to include, search and rescue of missing for lost/missing persons, for example missing children, drowning victims, lost hikers, missing elderly citizens who may have Alzheimer's or children with Autism who may have wandered away. In addition, it will be used for patrol support on serious crimes, aerial command and control in critical incidents, special operations, such as drug enforcement efforts or officer insertion or surveillance of active shooter situations, use during natural disasters, aerial photography of major accident and crime scenes, and community relations at schools or safety day events.

The Firearms and Tactics Unit continues to provide high level training, to include active shooter training in schools, low light firearms training and certifying all officers on a less-lethal kinetic energy weapon to assist officers in de-escalation of potentially violent confrontations. The SCUBA Team continues to improve and trains with multiple agencies including the Brookfield Police, NUSAR (Newtown Underwater Search and Rescue) and DEEP (Connecticut Department of Energy & Environmental Protection).

The majority of the department's resources are comprised of the men and women assigned to the Patrol Division. The primary role of the Patrol Division is to keep our community safe by responding to and investigating incidents, traffic safety, deterring and preventing crimes by proactive patrol, and developing community trust by engaging the public throughout their daily activities. In the last year we have promoted several members of the department to the ranks of Lieutenant, Sergeant and Senior Dispatcher, instilling in our members the idea that fairness, hard work, commitment, and perseverance will lead to achievement. We've also changed our recruitment and collective bargaining strategies by working cooperatively with staff and town officials, making changes that ensure fiscal responsibility and at the same time providing the benefits, work schedule and work environment that appeal to the most qualified candidates.

All of these changes, as well as, our leadership philosophy that encourages the idea that all members of the department are leaders in the community and can have an impact on the direction of the department, has attracted four new police officers. Two of those officers transferred from other area departments with approximately three years of police experience, while the two others are currently attending the police academy. The department has also been actively participating in a recruitment process for our emergency services dispatch center and are encouraged that we are finalizing the recruitment, hiring and training of personnel that will see the emergency dispatch personnel at full staff, a level that has not been achieved for many years. As a community, there is an understandable interest in policing strategies and operations that provide safety and security at a reasonable cost, and at the same time, providing a healthy and productive environment for our employees, and we're happy to say we are succeeding.

As your Chief of Police, I am honored to serve this great community and I am proud of our officers and staff, who are dedicated to keeping you, your family and our community safe. I want to thank you all for your support and I look forward to working with you, as "We are all in this Together" and "Together we can make a Difference"!

# NEW MILFORD PUBLIC WORKS DEPARTMENT ANNUAL REPORT

2019-2020

The Public Works Department is responsible for providing the Town of New Milford with a safe, sustainable and environmentally sound infrastructure. The Department performs infrastructure maintenance, conducts road construction and repair, plows New Milford's more than 226 miles paved and gravel roads, maintains the Town's 60 Bridges (37 of which are over 20 feet), services, specifies and replaces the storm sewers, cleaning consistent with the MS4 requirements, provides the upkeep of all town buildings, maintains over 200 decorative streetlights, and manages the recycling and transfer station operations. Our facilities staff and highway crew services include custodial duties, managing and performing building renovation projects which may include carpentry, plumbing, and electrical trade services. The highway crew is responsible for paving roads, building sidewalks, installing drainage systems plowing snow and administering ice control; performing routine vehicle maintenance with welding and fabrication capabilities. The administrative and engineering staff performs plan reviews, engineering design project administration, budgeting, bid preparation, and long term planning. The Department's customers include the residents of New Milford, town departments and staff, land use commissions, the Local Traffic Authority, the Municipal Road Committee, the Municipal Building Committee, local volunteer organizations, and other elected and/or appointed committees.

## **Our Mission:**

The Department of Public Works strives to provide top quality, professional, effective, and timely services to residents and business customers. We do this by focusing on customer relationships, concentrating on providing excellence, insuring our delivery meets our commitments and concentrating on the public's satisfaction and community's trust. We encourage interaction between the Department and the residents, working to create Public Works projects that meet the public safety requirements and fit in with the type of community that New Milford residents want. We support and enhance a high quality of life for the Town's residents, businesses, and visitors by providing well planned, environmentally sensitive, cost effective infrastructure and services to promote public health, personal safety, transportation, economic growth, and civic vitality.

The following report details work done by the various departments, for the fiscal year from July 1, 2019 to June 30, 2020. Public Works has the following five departments:

1. Administrative
2. Engineering
3. Highway and Vehicle Maintenance
4. Facility Maintenance
5. Recycling

The report provides a detailed description of each department and the work accomplished for this fiscal year.

## **GENERAL**

### ***Administrative:***

The departments' administrative staff includes the director, administrative assistant to the director and two data entry clerks. The administrative staff provides all the support functions, including human resources, budgetary and financial accounting, annual reporting to the Municipality and other regulatory agencies, customer service routing and tracking, grant writing and fiduciary documentation, permit tracking, and other clerical duties supporting the Department of Public Works Engineering, Highway & Vehicle Maintenance, Facilities Maintenance, and Recycling operations. Public Works maintains a website pages that has links to required forms, permits, Town notices and up to date road information..

### ***Engineering:***

The Engineering Department consists of a Road Design Engineer, Junior Engineer, Road Construction Supervisor and Engineering/AutoCAD technician. The Engineering staff plans and provides construction design, oversight and administration for various Town construction projects, include road construction, drainage installation and upgrades, bridge renovation and replacement projects in some cases utilizing contracted design and construction services. They also assist numerous Town Committees, conduct plan reviews for the various land use departments, and oversee Right of Way permitting and subdivision road construction activities as well as 911 addressing.

### ***Highway & Vehicle Maintenance:***

The Highway Department is comprised of a highway foreman, deputy foreman and 32 highway maintenance personnel including a vehicle maintenance supervisor and four vehicle maintenance personnel. The Public Works Department owns 25 dump trucks, six small trucks, two front loaders, two graders, two backhoes, five pickup trucks, a van, two excavators, a 10 and 5 ton roller, a catch-basin cleaner, three sweepers, and various other tractors and small equipment. In addition we maintain more than 15 vehicles and pieces of equipment for other town departments and agencies. Most recently added was the Pot Hole machine.

### ***Recycling:***

The Town of New Milford opened the first Recycling Center in the area more than 25 years ago, and the center is now staffed by a Recycling Manager and two attendees.. Recycling services have expanded to include acceptance of all mandatory recyclables as well as bulky waste, household trash, metal, tires, office paper and E-Waste which includes computers, televisions, VCRs, radios, cell phones, and small appliances. During this year the Center also became electronic with the ability to accept credit and debit cards.

### ***Facility Maintenance:***

This department consists of a staff of ten and is responsible for routine and custodial maintenance as well as preventative work to all Town buildings that include: Police Station, Town Hall, Library, Railroad station, Maxx Center, Richmond Center, 533 Danbury Road and 7 Public Works buildings and the recently added JPCC site. FM also handles all downtown decorative streetlights that now number more than 200. In 2020 they spent time researching and implementing best management practices for cleaning buildings to prevent exposure to COVID 19.

### ***Customer Service:***

Public Works receives many requests from the public. The requests this year approximately numbered 461 and are not fully representative of all phone calls received at Public Works, but the ones that merit logging into the Customer Service Request (CSR) database. Frequently the department receives “informational” calls that do not merit logging into the database but do, however, require time from the administrative personnel. The decrease in calls is one metric in measuring the quality and efficiency of work this department performs.

## ENGINEERING

The Engineering Department helps the Department of Public Works thru infrastructure management utilizing Cartegraph Government software. This gives us the ability to lower our operating costs for town assets including: signs, markings, sidewalks, bridges, culverts, pavement, and guiderails. Additionally, we track work requests, work orders and asset events (bridge and road improvements) with Cartegraph an asset management program. They perform land use reviews for the Town commissions and provide support tasks for Town Committees and Departments. The Engineering Department processes all permits for Town right-of-way use, including driveways, road use, and excavation permits that impact the flow of traffic in Town. The Engineering Department also issues 911 numbers and ensures existing numbers are unique, sequential and standard. We also participate in the Design Services Team with town land use, building, fire and health officials; this service is available to owners and developers to discuss their project(s).

The engineering staff performs customer service tasks daily. They processes all permits for Town right-of-way use, including driveways, road use, and excavation permits that impact the flow of traffic in Town. A total of 177 Right of Way permits were issued, subsequently inspected, and processed by the department in the FY 2019/20. The Engineering Department responded to hundreds of customer service requests including review or issuance of 32 - 911 street addresses. We also are the consultant for the Traffic Authority and advise them on regulatory signs and markings particularly for downtown New Milford’s safety and parking enforcement. The staff signs-off on many building permits through the Town’s new View Permit Software.

The Engineering and administrative staff supplements our Town Budget with various grant programs. Other funding sources are continually sought including STEAP, Small Cities, LOTCIP, State/Federal Bridge Programs, Brownfield and other grants available to our department and Town.

There was an additional emphasis placed on pavement preservation and in 2019/2020 the investment in New Milford Road segments were selected utilizing our Cartegraph Asset Management Software and a weighted benefit analysis utilizing road condition, length and average daily traffic. Engineering also had Street Scan perform an all town scan and report the PCI to be used in weighting the roads for reconstruction/rehabilitation.



A summary of various levels of progress on bridge projects are as follows:

- The State recently completed their semi-annual >20’ bridge and their periodic screening of <20’ bridges and we were expecting those reports in the Fall of 2016, and we received them in 2018.
- Mill Street Bridge and Wellsville Avenue Bridge were completed.

A summary of the completed road projects are as follows:

- Completed road projects included Squire Hill Road, Long Mountain 3, Erickson Road, Fordyce Road, Second Hill Road, Overlook Drive, Mist Hill Road, Short Drive, Carmen Hill Road 1 &2, Eagle Drive, McNulty Drive, Old Parkwood Road, Polaris Drive, Daily Road, Forest Drive, Gretl Lane, Saddle Ridge Road, Sun Pond Lane, Essex Road, West Street, Cascade Road and Elm Street Extension.

The Engineering division continues to partner with the Connecticut DOT, Technology Transfer Center, CASHO, ASCE and APWA for continuing education and implementation of best management practices in Public Works. The Department began an APWA Accreditation program in 2020. With a goal to be fully accredited by 2022.

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## HIGHWAY

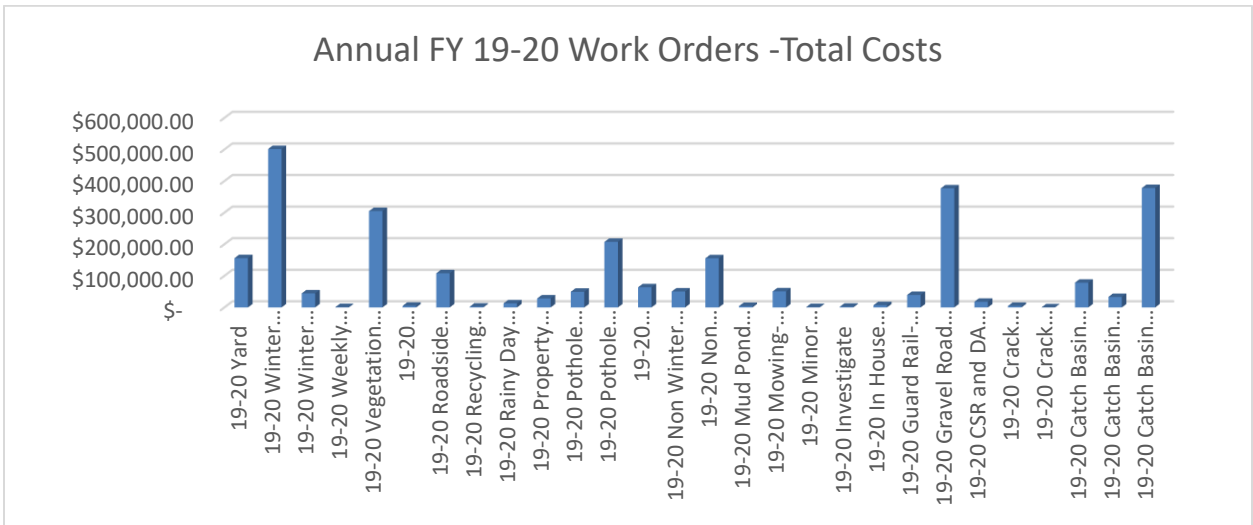
The Highway Department is responsible for the maintenance, drainage and snow plowing for all 200+ miles of paved roads and 26.71 miles of gravel roads throughout Town. Besides the routine paving and plowing tasks the Highway department also clean catch basins, trims around guide rails for weed control, repairs guide rails, sweeps streets, grades gravel roads, maintains and installs drainage, plants trees, clears downed trees and branches, , repairs and conducts preventative maintenance on Town vehicles, installs flags, manages beaver dams, installs and replaces signs, paints lines, patches potholes, fixes and installs curbing, responds to CSR’s [285 this year], rakes, seeds and mulches new drainage installations, and mows and maintains roadsides. The department responds to off hour emergencies resulting from fallen trees, downed wires, flooding, and winter related incidences.

A new addition to the highway equipment was the “Pothole Killer” truck. This new piece has improved the quality of filling and reduced the number of calls into the office regarding potholes. This truck should be able to run through the winter and help reduce the number of issues come spring. There were over 10,000 potholes filled and the number keeps growing!

The Highway department had to contend with a winter consisting of 9 storm events. Many of these storms were slow moving, requiring the overnight presence of the highway department to keep the roads open. Below is a FY summary for the cost of the winter operations.

Labor Cost	Equipment Cost	Material Cost	Total Winter Storms
\$ 138,834	\$ 133,218	\$ 229,440	\$ 501,492

Cost of Tasks Performed by Highway for FY 19/20 of annual Work orders. There were 28 annual work orders.



The following chart shows the planned expenses incurred with 191 separate tasks in maintaining gravel roads in New Milford--all 26+ miles:

Work Order Planned -Grading Gravel Roads FY 19-20	
Labor Cost Actual (wo fringe)	\$ 83,539.00
Equipment Cost Actual	\$ 145,201.00
Material Cost Actual	\$ 148,044.00
<b>Total Cost Actual</b>	<b>\$ 376,784.00</b>

### FACILITIES MAINTENANCE / CUSTODIAL

The Facilities Maintenance Department is responsible for the day-to-day custodial responsibilities in all Town buildings. The day-to-day custodial activities include: cleaning, repairs, carpet, lights, department projects/requests and painting of all offices in the Town. Facilities Maintenance also has the customer service request system based on the internal requests of Town employees and the needs of the offices and responded to~1233 work orders logged into the Facility Dude software. The total man labor hours for this year were 2754 that were logged at a cost for the buildings of \$ 104,536. Many of the technical projects are ongoing and are scheduled accordingly as manpower allows. In 2020 the facilities staff responded to the COVID 19. They installed Plexiglas shields, new windows, doors, implemented best management cleaning practices and maintained buildings so the staff and public were safe.

## RECYCLING

The center had seen an increase in usage, again probably due to the economy, until the occurrence of Covid-19. That caused a decrease in traffic for the remainder of the fiscal year. The ownership of containers and compactors has significantly reduced the costs of hauling MSW, bulky and single stream. The Manager retired, and operations is now overseen by the Highway Foreman.

Commodity revenue for this FY are as follows:

E-Waste: \$6325.52

Scrap Metal/AC: \$14,788.91 (this number now includes Batteries)

Textiles: \$1282.20

## **Registrar of Voters Annual Town Report 2019-2020**

The Registrar of Voters Office (ROV) is located in the lower level of Town Hall. There is a Republican Registrar and Deputy Republican Registrar, and a Democratic Registrar and Deputy Democratic Registrar. Although each major party is represented, the ROV's serve to help any and all citizens of New Milford, regardless of party affiliation or non-affiliation. The office is officially open every Thursday afternoon, but, because we now have a page on the town web site, the web page can handle most inquiries that were previously performed by phone or in person.

The Registrars maintain a list of all voters in the Town of New Milford and constantly update their records both in the Secretary of the State's (SOTS) Election Division computer system and the individual voter registration cards filled out by the resident voters. With the help of the State Department of Motor Vehicles, the office is informed of voters that have changed their address within New Milford, that have moved out of New Milford, as well as notifications from other states for those who have relocated. The ROV office also removes voters from the voter rolls who have died. Upon notification from the state, individuals that have been convicted of a felony are also removed from the voter lists.

Registrars also work with the Town Clerk's office with regard to Absentee Voters, ordering necessary election materials (ballots, etc.), keeping all the necessary documentation and the recording of such. The Registrar's Office would like to recognize and thank the Town Clerk's office for all the help and professionalism that they constantly afford.

In order to maintain up to date registration lists, Registrars conduct an annual canvass. This is done by reviewing and updating voting lists based on information received from the National Address system. The canvass consists of a mailing to voters that may have moved within the town or have relocated elsewhere within the state or out of state. This information is maintained for four (4) years.

Registrars attend town meetings as requested, and are prepared to take a count in case a vote should be taken. They attend Spring and Fall conferences sponsored by the Secretary of State (and county seminars when requested), attend courses to learn and teach others on all of the new practices or procedures SOTS has put into effect and laws enacted by the State legislature this year, make themselves available to the public when required to accept petitions, conduct Poll Workers training sessions prior to Primary and General Elections, conduct tests to insure the integrity of all voting machines and telecommunications prior to each referendum and election conducted, and prepare an annual budget.

Registrars are required to complete a certification program by the end of their first term. This is a program of eight 2 to 4 hours classroom courses and a final examination. Registrars Marcel Grenier, John Gaiser have completed the course and received certification. All New Registrars will be required to complete within their first two years of service.

Annually the Registrars seek to register New Milford High School students who are either 18 or are 17 and will be 18 by the time the General Election. Because of the Corona Virus issue, we gave voter registration card to the school and asked that they complete. We also advised that registration could be done on line and provided URL link information. This year only 14 high school seniors registered by card.

Registrar's records show a total voting population (active and inactive) of 19627 as of 1030/20. The breakdown of active voters is as follows:

DEMOCRATS = 5412	REPUBLICANS = 5380
UNAFFILIATED = 8463	OTHER = 372

During each fiscal year, the Registrars conduct a Budget Referendum, a Primary (if necessary) and a General Election and are prepared to conduct other referendums. After each election/referendum, the Registrars update their records that are linked to the Secretary of the State's Election Division computers with every resident who voted and file their report with accompanying documentation with the Town Clerk. To conduct these elections, the ROV's office prepares Master Voting lists for their office and for each political party, prepare voting lists for each voting district, hire approximately seventy (70) people as Poll Workers, prepare pay slips, and arrange for the polling places to be clean and available..

This has been an unusual year, to say the least. No budget referendum, and postponement of the Presidential Preference Primary from April to August. The town appears to be growing in population and we in the Registrar's office have seen a significant increase in registrations. This job is rapidly becoming busier and more complex, and spending 30 or more hours per week in the office is becoming the norm. Perhaps we should revisit compensation.

There is also a need to revisit our equipment needs as our tabulators are getting older and parts and service is predicted to become difficult to obtain. The Secretary of State's office is looking at new equipment and methods for the future. And the Registrar's office is also reviewing new equipment and methods as well.

**Marcel Grenier, Democratic Registrar**  
**Christine Grenier, Democratic Deputy Registrar**

**John Gaiser, Republican Registrar**  
**Cliff LoDolce, Republican Deputy Registrar**

**NEW MILFORD SENIOR CENTER  
ANNUAL REPORT  
2019-2020**

**The Commission on Aging:** Established in 1973 to study the local needs of the aged and to create, coordinate and foster programs to promote the health, education, welfare, independence and the wellbeing of seniors in the Town of New Milford. There are over 6,000 individuals 60 years of age and older living in New Milford; and over 3,000 individuals were served by the Center this past year.

**MUNICIPAL AGENT SERVICES**

Municipal Agents (MA) offer seniors in the community information, advocacy and support pertaining to available programs, benefits and providing options in problem resolution. In March of 2020, the Covid 19 pandemic had a tremendous impact on our community particularly for our most vulnerable population, our senior citizens. Throughout the course of the pandemic, wellness calls were placed to our clients to assess their needs and connect them to resources that could help. The statistics for the 2019-2020 fiscal year indicate that the MA's served approximately **2,000** seniors, providing over **6,400 units of service (UOS)**. This year **Energy Assistance** was the most demanded assistance with **1300 UOS**, a dramatic increase from last year due to increasing energy costs. The **Department of Social Services (DSS)** category produced **717 UOS**, indicative of the increase of issues related to income eligible programs. **Medical Insurance** category came in third with **572 UOS**, a slight increase from last year. **SNAP/Food Pantry and Farmer's Market Coupons totaled 537 UOS**, speaking to the food insecurity that exists in the senior population. Renter's Rebate and Home Owner's Tax Credit produced **376 UOS**, illustrating the aging of the New Milford community. Finally, **Housing (affordable/senior)** continues to be a growing issue as that category produced **265 UOS**. The **New Milford Chore Services Program** suspended service for five months, but continued to see an increase in chore requests, producing **450 UOS**.

**TRANSPORTATION**

Bus Transportation Service is provided Monday through Friday for seniors and Individuals with ADA Certification within the Town of New Milford. After the shutdown due to the COVID-19 Pandemic, our Senior Transportation services had to quickly pivot our transportation efforts towards deliveries of Congregate Meals and Food Pantry Supplies with limited rides becoming later available for gainful employment, necessities (e.g. grocery, banking, pharmacy, hygiene purposes), and occasional non-emergency medical appointments in New Milford town boundaries. **280 riders** were serviced resulting in over **11,800 rides** either in person or through delivery services. A partnership with the Volunteer based **WHEELS Program of Greater New Milford** provided an extra **2,100 rides** prior to the shutdown and an additional **110** rides when they were able to "re-open" in June 2020 with limited capacity.

**NUTRITION**

The Elderly Nutrition Program is overseen by the Western CT Area Agency on Aging along with CW Resources for clerical purposes. Congregate Meals are provided Monday through Friday with occasional special events on themed/holiday celebrations on Fridays. Up until the shutdown in March 2020 due to COVID-19, our meal provider, the **Community Culinary School of**

Northwest CT provided **4,500 meals to over 300 participants** in house in our Dining Room and Grand Room followed by an **additional 4,100 meals for 130 participants** that were distributed as congregate meals converted to a delivery service to continue to provide elderly nutrition safely as a result of COVID-19 precautions. 2 Chefs from the Community Culinary School prepare and package each individually packed meal and 5 rotating Senior Center volunteers ride along with our Senior Busses to ensure proper handling and delivery to each individuals' homes. The *Meals on Wheels Program*, delivery of two meals with a snack to **75** homebound recipients, totaled over **25,000** meals. We have **12** volunteers who contributed **800** hours and drove their own vehicles over **10,000** miles in the course of the year. A Registered Dietitian also provides quarterly Nutrition Education programs throughout the year with over **100** participants.

## **PROGRAM ACTIVITIES 2019-2020**

The Senior Center provides a full range of programs which are designed to respond to a broad spectrum of needs and interests. They include, but are not limited to the following listed below. Due to the precautions of COVID-19, the decision was made to suspend all programs and activities at the New Milford Senior Center from March 16, 2020 until further notice.

### **Health and Wellness Center**

Our “For Your Health” and “Wellness Wednesday” promotion programs, classes, screenings, education, relaxation station, were developed in collaboration with the NM Health Department, NM Visiting Nurse and Hospice Association, Western Connecticut Health Network, Alzheimer’s Association, Western CT Area Agency on Aging, and the Senior Center staff. Participants enjoyed various exercise opportunities such as Strength & Balance Chair Exercise, Tai Chi, Yoga/Gentle Yoga, Chair Yoga, Connecting with Balance (Pilobolus Movement), and Zumba Gold, which was newest Exercise Class offering. Participants were also able to take part in holistic Health and Wellness Opportunities and Education with regular uplift seminars to combat mental health concerns and Relaxation Stations of Chair Massage and Reiki Healing. Overall, participants in all these activities were over **4,000** until March 2020.

### **Education**

The “Never Stop Learning Series”, information and public affair programs, and special interest classes presented throughout the year were offered in partnership with the NM Library, Historical Society, and other NM Town Agencies, TRIAD, AARP, local attorneys and varied community professionals and civic organizations and area volunteers. Lunch and Learn opportunities were a popular education outlet that enabled the partnership with many Community Program Partners. An increased interest in Second Language Learning and Technology Education was also seen creating new programs offerings such as “Learn to Speak Spanish, and “How Do I Use This Thing?” One-on-One Tech Device Tutorials with Youth Tech Coaches, respectively. Participants in all of these programs totaled over **700** until March 2020. Following the precautions of COVID-19, participants were able to take part in Education opportunities in a virtual setting online utilizing social media and other affiliated websites which reached a range of **100-1500 views per day**.

### **Computer Lab**

The Senior Center Computer Lab is available for senior use, Monday – Friday with the exception of scheduled programming. In partnership with the New Milford Public Library, we have been able to offer computer classes with a variety of special interest topics as well as have the space available for Tech Device Tutorials as needed. The AARP Tax Aide program submitted over **100** returns though their tax season was cut short due to the COVID-19 precautions. The AARP Tax Aide program was also unfortunately not able to return to in-person tax appointments here at the Senior Center despite the Tax Day extension.

### **Support Groups**

A variety of support groups are available including Caregivers Support, Living without a Partner - Bereavement Group, Diabetes Support and a Parkinson's Support Group, the new support group offering. The group size allows for conversational interaction, providing members the ability to share personal relevant information and establishing social networks and advocacy. Group sizes vary from 10 – 20 members, and are facilitated by NMVNA & Hospice, NM Senior Service Municipal Agents and other allied health professionals. Due to the precautions of COVID-19, the Caregivers and Living Without a Partner Support Group meet online via Zoom.

### **Social/Recreation**

Activities offered at the Center, include occasion and theme parties, musical events, dances and monthly birthday parties. Hobby groups include: Handwork, Quilting, Senior Singers, Mah Jongg, Scrabble, BINGO, Bridge, Arts and Crafts, Wii Bowling, Pool/Billiards. There are also Cards and Puzzles, Book Exchange, Book Discussions, Reading with children from the Children's Center, Midweek Matinee, Inter-generational activities, Day Trips, and over-night excursions. Sponsored events by local businesses, Center Staff & Volunteers, collectively had over **13,500** participants until March 2020. Following the shutdown due to the COVID-19 precautions, many program partners with local area businesses and community members provided Social/Recreation activities in the form of deliverable uplift items such as care packages, craft supplies, books, puzzles, games, and other assortments that were distributed along with the meal and food pantry deliveries and home visits. Throughout the shutdown, all Senior Center staff regularly made numerous wellness phone calls daily to homebound seniors to assess needs or to simply check in and say hello.

### **Volunteers**

The New Milford Senior Center is most fortunate to have over **75** individuals who volunteer their time and talents. Everyone at the Center appreciates the ongoing contribution of all our volunteers. Using the current dollar amount (\$25.00 per hour) to calculate the value of **7,000** volunteer hours during the year, the Center was the recipient of volunteer assistance valued at **\$175,000.00**. The COVID-19 pandemic has altered the traditional roles of our volunteers who now assist us mostly for off-site tasks such as delivery runners or virtually.



## New Milford Sewer Commission – Water Pollution Control Authority Annual Report FY 2019-2020

Members:	John Wittmann, Chairman	John Learson
	Frank Bidetti, V. Chairman	Gary Hida
	Theresa McSpedon	Gary Pfaff, Alt.
	Alexander Carpp	Jeff Vill, Alt.

The New Milford WPCA staffs ten employees, the Superintendent, Office Manager/Bookkeeper, O&M Supervisor, two office staff, and five wastewater O&M operators.

The annual operating budget for 2019-2020 was \$2,667,309. Sewer Use Rates for Residential users \$195 Per Unit and \$7.00 per thousand gallon of water use. Commercial users \$295 Per Unit and \$7.00 per thousand gallon of water use. Septage fees changed to \$75 per thousand gallons plus additional charge for outside the Greater New Milford District of \$115 per thousand gallons. Connection fees for One-bedroom dwelling unit \$2,000 plus each additional bedroom \$750. Commercial Connection fee from Daily Flow estimated using Ct Public Health Code with NMSC multiplier of (0.7) Daily flow @ \$11.00.

The office staff generated and processed Sewer Use, Benefit Assessment and Connection Fees bills this fiscal year, as well as the administration of 4,028 sewer units and 3,352 septage permits.

During the year, the Class IV Waste Water Treatment Plant processed over 211 million gallons of raw waste water to a high standard of 98% removal of Suspended Solids and BOD, as well as achieving all nutrient limits as set by our NPDES discharge permit. The phosphorous average pounds per day were 2.5 lb/day, well under the Seasonal Cap Limit of 5.76 lb/day allowable by permit. The nitrogen removal was successful 10 months out of 12 with our limit of 25 lbs per day, but because of the heavy volume of septage in June and July we were over limit and were required to receive credits for \$3,251 from the CT DEEP Nitrogen Exchange.

The facility and staff achieved those results while receiving 6.9 million gallons of septage and grease waste, which generated \$611,219 in revenue. In addition, more than 2,529 wet tons of dewatered sludge was processed and shipped to Synagro in Waterbury for disposal by incineration at a cost of \$226,497. The staff also operated and maintained over 42 miles of collection system piping with its fourteen pump stations. The office received 495 Call Before You Dig requests which O&M staff needed to respond for mark-outs, as well as the numerous inspections.

The Sewer Commission completed several Capital Improvement Projects this year. Diffuser Replacement East Side Aeration Tank, Repaired Outfall pipe and manholes, lined Pleasant Street and Outfall sewage pipes, and installed new I/R Pump. The planning, design and Construction of the next project has begun for the West Side Pump Station and Phase I Still River Improvements to Upgrade by Wright-Pierce Engineering which should be completed in 2021.

The WPCA continues to generate enough revenue to operate our plant and to fund our Fixed Asset Replacement and Fixed Asset Acquisition Funds.

## **New Milford Social Services Annual Report 2019-2020**

It is hard to write about the work of Social Services without acknowledging the national health crisis we are all currently experiencing; that of the COVID-19 pandemic. Our office is the department many look to who are facing financial crises or carrying many burdens that effect their well-being and those of their household. What brings people to our door can be a loss of a job, an unexpected illness or a sudden increase in living expenses such as rent or childcare. Adding the current condition of our collective national health and safety has caused many more families to turn to us for help. Social Services remains steadfast in our goal and hope to be a place that can offer relief in time of crisis. A place that connects individuals and families to resources that ease the heaviness of their struggles, reduce the obstacles that prevent them from reaching financial security and self-actualizing a sense of well-being that comforts their way of life and that of their family.

The mission of the Social Services department is to help residents meet basic needs of food, housing, clothing, maintenance of health and well-being, and to help provide various seasonal goods and programs for residents experiencing financial hardship. We support our community through empowerment, advocacy, connection to resources and opportunities to increase the welfare of our residents in need. Providing connections to resources and programs to strength residents resolve to get through challenging situations and promoting self-sufficiency is the primary focus of the department. This department continues to see an increasing number of people facing employment, health, and financial roadblocks that continue to test their independence and ability to support themselves and their families without some kind of assistance. This year was exceptional due to the COVID-19 pandemic. Social Services provided services to approximately 1100 households made of diverse characteristics including working families with children, single disabled households, and mixed generation households, but the common thread, is local New Milford residents experiencing financial difficulty.

The work of the Social Services department is carried out by four people: a full-time Director, a full-time Office Coordinator, a full-time Social Worker/Volunteer Coordinator, and a 21-hour part-time Social Worker. We also could not fully function without outstanding contributions from our devoted volunteers and compassionate community partners. The focal point of this department is to assist residents (individual and family units) and ease financial distress but also to work towards wider system changes that can positively affect our community's social cohesion. This report details our activities and main assistance programs of energy/utility assistance, food, housing, financial assistance, seasonal programs, and coordination of other community agencies and initiatives.

Earlier this year the State of CT and Federal Government began to respond to the growing needs of our residents by instilling executive orders and passing temporary bills that did offer relief to the financial shock brought on by the onset of the pandemic. These temporary safety nets did help many who were added to the list of the financial insecure in local districts, such as ours.

Throughout this entire time of crisis and transition, New Milford Social Services remained diligent to connect people to resources that would also help ease their financial burden.

**ENERGY ASSISTANCE:** Heating assistance is one of our most significant and largest programs that usually begins in September and can last as late as May depending on the intensity of our long Connecticut winters. This program helps residents offset their heating burdens- fuel based or electric. Social Services is the local intake site for residents under the age of 60 who apply for any of these forms of energy assistance. Our staff at our office took 332 applications for the Connecticut Energy Assistance Program last season. Over \$210,219.55 in federal energy aid went to Social Services resident households and their vendors this past fiscal year. Operation Fuel, a non-profit energy assistance organization mainly funded by private and corporate contributions was also accessed to help residents experiencing emergency heating situations. Although their funding remains lower than in past years, 54 of our local residents were helped with \$22,277.94 of combined winter and summer aid for heat and utilities. Additionally, generous contributions from our greater New Milford supporters helped fill in gaps in Federal and State funding through the local efforts of The Community Fuel Bank. This is a local fuel bank we share with the senior center. This year 21 Social Services households were helped with \$4684.19, which includes the value of many certificates, gifted to us by local vendors. Local vendors continue to work with us to provide the best cost to help the Community Fuel Bank. In total, 407 applicants were helped with \$237,181.68 in financial aid for their heat related home expenses.

**FOOD:** Ten percent of our county are affected by food insecurity (according to Feeding America) and are forced to make difficult decisions between paying rent/mortgage and utilities over food. Over 1500 New Milford residents were receiving SNAP benefits (food stamps), before COVID-19; however those income guidelines are very restrictive, leaving a greater number of families struggling with their household budgets. Even before COVID-19, 51% of CT households experiencing food insecurity are over the guidelines to receive SNAP benefits. For most participants, weekly access to a food pantry is part of a regular routine to manage tight budgets. Even before we saw a spike in unemployment after the onset of the pandemic, wages remained stagnant and not keeping pace with increases to living expenses such as rent, utilities, transportation, childcare, and food. According to the ALICE report by the United Way of Connecticut, 29% of New Milford households are struggling to make ends meet. Struggling with hunger is not restricted to families. Many seniors and disabled in our town struggle with food as living on a fixed income leaves little room to accommodate any increase in living expenses. The New Milford Food Bank is our main response to helping those combat food insecurity. We serve households with or without children, senior households and those with disabilities. This past fiscal year we saw an increase to food bank usage even before COVID-19. By January 2020 we saw an 8% increase in weekly visits, by the end of FY19-20, the food bank saw an additional 20% increase as job insecurity and unemployment rates spiked. The New Milford Food Bank responded in full force, with the help of its community partners, donors, volunteers and staff. We distributed 9785 bags of food totaling over 91,000 meals. These “bags” actually consisted of many bags of shelf stable food, fresh produce, dairy and meat, and weekend bag lunches for children. 35% of users were families with children and 41% were seniors. We served 226 children and 131 seniors on average each month, and an average of 322 households utilized the food bank every month. Emergency food vouchers to local grocers were given to 60 households for a total value of \$2510. In addition, we were able to provide food gift cards through the food bank to over 200 households

totaling \$7125. All food products received came from donations, but many were monetary instead of in-kind goods. This year, through the generosity of community supporters, we were able to hand out over 130,000 pounds of food to local households.

When budgets are restricted, choices of what to buy lean towards cheaper less nutritionally valued food items. Many families struggle to buy higher quality protein rich foods, whole grains, fresh fruits and vegetables. Our food bank continues to operate as a full-choice pantry with many nutritional options. Our space capacity continues to allow us to offer a dignified and respectful way for participants to shop for a variety of healthy food options. This year we saw a 17% increase in registration, totaling 1779 registered recipients. To all these recipients we were able to offer a wide assortment of meat, dairy, fresh vegetables and fruits, as well as low sodium, low sugar, gluten free, and organic items. At the beginning of the pandemic in the Spring, the shutdown affected many vulnerable people from getting out for food. We would like to acknowledge the valuable partnership of the New Milford Senior Center and New Milford Youth Agency for stepping up to deliver hundreds of meals to shuttered Seniors, disabled, and families compromised by COVID-19. We are very appreciative to our vendors and grocers, Big Y, Stop & Shop, Aldi, Northville Store, Walmart, The Connecticut Food Bank, Fort Hill Farm of New Milford, Washington's Judea Community Garden, Litchfield Food Rescue and many others, who partner with us to provide bakery, fresh produce, meat, rescue items as well as hosts to many community food drives. We also owe an incredible thank you to the Community Culinary School of Northwest CT for donating 7878 of homemade meals to our food bank families. Even without their students in session during the pandemic, the chefs stepped up to continue to supply weekly meals to our food bank patrons. Another thank you to Kent School who were able to provide over 500 weekend lunches for children prior to shutdown of schools in the Spring. The New Milford Food Bank relies solely on community donations. Especially, during the onset of the pandemic, we saw an overwhelming generosity from our community partners. For our food and financial donations we would like to thank: NM Lion's Club, the Women's Club of Greater New Milford, United Way of Western CT, Paradise Cruisers ("Thanksgiving in July" car show), the Rotary Club, AARP (New Milford and Brookfield chapters), the VFW Auxiliary, The Odd Fellows and Palm Rebekah Lodge, The NM Police Dept., Helping Hands for Heroes, NM Hospital, Candlewood Lake Club, Northville Baptist Church, St. Paul's Anglican Church (Brookfield), Temple Sholom, Our Lady of the Lakes RC Church, the local Knights of Columbus, First Congregational Churches of New Milford, Bridgewater and Washington Council of Churches, Trinity Lutheran, NM Church of Christ, the United Methodist Church (for its pantry "Our Daily Bread"). Tori & Howard Co. and local business operations, Kimberly Clark, the NM Board of Realtors, local banks and Park Lane Animal Hospital have also helped to keep the Food Bank going.

A special thank you to St John's Episcopal Church of New Milford for beginning a monthly food drive as churches shuttered due to the pandemic and to Bravo Pizza for delivering a nightly meal for several months to over 60 families and counting. In the schools, Northville, Hill & Plain, Sarah Noble, Canterbury, and Kent School, deserve an extra big shout-out for their on-going efforts. Schaghticoke and NMHS clubs and teams also held successful food drives and participated in "Walk a Mile for a Meal". Parks & Rec, the Youth Agency and Town Clerk all chipped in, as did the Mayor's Office and Town employees. We are grateful to the NM DTC for their gofundme campaign, and to the NM RTC. In addition, many warm thanks to the childcare centers, Girl and Boy Scout troops and other youth groups and businesses that hold events or food drives and our

loyal individual donors. New Milford as a whole shined brightly through the multitude of generosity from so many individuals, groups and businesses that may go unnamed but, truly, not unappreciated. We appreciate and rely on all of you!

Coordinated by the strong efforts of our Social Worker, Sarah Geary, the daily operations of the food bank owes its success to the 15-20 weekly volunteers who devote endless hours preparing and assisting our participants with their food choices. Throughout the week many helping hands come together to pick up food donations, sort contributions and re-stock shelves, freezers and refrigerators, culminating in escorting of our food bank clients on distribution day. Even at the onset of the pandemic, as we had to scale back on volunteers and change our method of distribution, the few that were able to help, worked with fortitude to provide the same equitable service to so many looking for food.

To round off our connection to food assistance is the New Milford Farmers Market Collaborative. This is the fourth year of this program, which has given SNAP recipients the ability to double their SNAP (food stamps) dollars to purchase fresh fruits and vegetables at the local farmers market. We once again built on our growth of this program with an increase in utilization by 25% from the previous year. We continue to build a strong and trusted relationship with our farm vendors and we are very grateful to them for their continued support and acceptance of this valuable program. We are also extremely grateful to our fiduciary donors who have helped with our doubling incentives: The Harcourt Foundation, St John's Episcopal Church and the First Congregational Church of New Milford

HOUSING: Phone calls and inquires for housing are numerous at Social Services throughout the year. It is the largest expense that poses the most daunting and frustrating challenge to many people facing budgetary constraints. Local rents continue to rise. A family of four looking for a 3-bedroom apartment will find it challenging to pay less than \$1500 plus heat and utilities. The average CT household of four would have to make at least \$90,000 to survive, according to the United Way's ALICE report. Moreover, an average minimum wage worker would have to work 96 hours/week to afford a 2-bedroom apartment in CT, according to Out of Reach 2020.

For those searching for help with housing, whether for new housing or trying to maintain the one they have, this office becomes a starting point. Sometimes this office is able to respond with housing grants to offset a month of rent or mortgage. We also provide resources and referrals to housing agencies and advocacy with the landlord with the goal of preventing an eviction or stabilizing a new tenancy. Fortunately, for many effected financially by the onset of the pandemic, many stays on eviction and foreclosure were put in place. However, as they are due to expire; New Milford Social Services stands ready to offer help.

The Hope Fund has been our way to assist with housing grants to help prevent evictions, back mortgage payments, or security deposits as residents deal with several hardships such as job loss, illness, home/car repair, or childcare cost increases. Last year, we assisted 34 residents with \$8,173 through this fund, which is supported by private community donations and grants. Last year we received substantial donations from the Archbishop's Annual Appeal thanks to Our Lady of the Lakes Roman Catholic Church, the Thrift Mart of New Milford, and The Goldring Family Foundation. We are extremely grateful to all our supporters! We were also able to assist 18 residents with \$4650 through support from the Salvation Army.

This office also assisted 56 disabled households with the Renter's Rebate program totaling \$33,512.14 in grants from the State of Connecticut.

**FINANCIAL ASSISTANCE:** As our mission states, we become the referred agency when New Milford residents experience financial hardships. We assess the presenting financial needs, including counseling and budget guidance, and work to connect individuals to programs to try to help manage limited budgets. Within critical times, we are also able to assist with financial aid grants through our charitable Good Samaritan Fund. This last year, we issued 69 grants and vouchers totaling \$10,788.24 to households in financial distress. Many of the crises we have helped to relieve were utility shut offs, medical needs, critical car or home repairs/expenses, job or education, as well as expenses for children like child care costs, activities and programs. As with our other programs like the Food Bank and the Hope Fund, the Good Samaritan Fund operates solely on donations from private and community gifts. Our gratitude is extended to our dear long-term supporters like the ThriftMart of New Milford, the Harcourt Foundation, as well as the Martha and Mary Fund of St Francis Xavier Roman Catholic Church who has matched many grants for the more critical of situations. In addition, many groups and individuals have been so generous, and we are extremely grateful to all our donors. In addition, we were also able to assist 26 residents with \$1298 towards utility and transportation through support from the Salvation Army.

One of our most valued agency partnerships is with the United Way of Western CT. Through their COVID-19 Response Fund, we were able to connect 39 New Milford families with a total of \$7800. Thank you!

**FINANCIAL FITNESS EDUCATION:** Helping residents with their financial situations by connecting them to skill-building tools that can better their budget management, increase savings, and improve mindful spending is imperative to our work. We see it as a priority to help people have a better relationship with their money and to set goals that can lead to financial security. This is done directly with clients, through educational writings in our monthly newsletter and through workshops such as the ones we do for every class of the Community Culinary School. We educate ourselves and use learning tools provided by the Consumer Financial Protection Bureau and the Center for Financial Social Work.

**COMMUNITY PARTNERSHIPS:** Our ability to accomplish much of the work we do at the Social Services Department is not without the essential partnership and support of the greater New Milford community. Our office becomes a point of first contact. A place our partners and supporters will look to as a center point for services or to gauge community need. From service providers to civic and church groups, town departments, charitable organizations and youth groups, businesses and individuals, we have been extremely fortunate to be part of a team of compassionate supporters- a symbiotic relationship of giving and receiving that has improved the daily lives of many of our neighbors.

Our special mention for this year goes to the entire Town of New Milford. We bore witness to a crisis not seen by our nation in over 100 years. This was, and continues to be, a crisis that has touched every resident of New Milford, from the youngest to the oldest. As we individually faced our unique challenges thrust upon us by the COVID-19 pandemic, whether it be health and safety, financial or a combination, as a community we rose together to a level of stewardship and

togetherness to remind each other how strong we can be. New Milford Social Services and the people we serve received an overwhelming contribution of support in so many ways. For this, we are extremely grateful and appreciative!

In the community, this department is organizer and host to the Social Services Provider Group, which is an informational, and knowledge exchange between area service providers. This department also participates in regional and statewide organizations that advocate for or follow related topics of poverty, healthcare, mental health care, housing, heating, food insecurity and hunger, financial fitness and literacy, and homelessness. This department follows State legislators and legislating topics relevant to our focus. New Milford Social Services participates and collaborates with other town offices, boards and commissions to share information and advocate for the mission of this department. We continue to be part of the CT Local Administrators of Social Services, the regional Housing Solutions Committee, Housing Partnership Commission and NMCAN. This year we actively participated in the Town's Opioid Response Task Force and Coronavirus Task Force. Within our department, we facilitated the "Parenting Again" support group for grandparents and other relatives raising children, until the pandemic shutdown.

**VOLUNTEERING:** Social Services continues to provide opportunities for many students in need of community service for their school or church and for college students seeking experience and exposure in the human service field. We became teachers and guides to these students as they borne witness to the hardships that interrupt the lives of many local residents. In addition, they gain exposure to the complex systems that many navigate to gain financial security. Our greatest point of pride is our volunteer team of community people who have devoted an enormous amount of hours to ensure the success of many of our programs, seasonal and food bank. Last year, our volunteers contributed 4334 hours to our various programs, including the food bank. This time represents more than two full-time employees. Moreover, we have been very fortunate to see our Social Worker, Sarah Geary, continue to grow our volunteer program and lead an amazing team of committed hard working, and compassionate volunteers. A very special thank you to the outstanding response by our volunteers who were able to work with us during the pandemic shutdown, when we had to do so much with so few on hand. This small group led the way to get food out to our patrons by on-site distribution or delivery. Our volunteer staff continued to grow as the State phased into reopening and found many new hands to lend their service to our vital food bank program. Very importantly, we must thank the many CERT volunteers who contributed several months of service and well over 300 hours from the very beginning as we began our outside, drive by food pick up. Their response to the pandemic crisis was unsurmountable!

**SEASONAL PROGRAMS:** When families are struggling to save for emergencies and unforeseen circumstances it leaves even less for annual events and holidays, therefore adding to their struggle and stress. For our families these programs have been key to ward off any further challenges to an already constrained budget. Our department takes a lead role in verifying residency, income eligibility and registering for many seasonal and holiday programs. We work closely with many community partners to coordinating our efforts for donations and distribution to our participants. The following programs represent those community efforts to help these struggling families and offer them the same advantages as their neighbors.

<b>Program</b>	<b>Participants</b>
• Back to School Clothes	242 kids
• Youth Agency Camp	10 kids
• S.A. Camp CONNRI	5 kids
• Parks & Rec Camp	did not run due to COVID
• Thanksgiving Baskets	326 families
• Santa Fund Children	463 children
• Sibling Shopping	273 kids
• Gifts to Disabled Adults	77 adults
• Baby Bundle referrals	19 infants

In closing, we stayed committed to our mission to help those in need in New Milford. The people we see face frequent challenges, economically and emotionally, facing the harsh reality of financial insecurity that leads them to make tough decisions for themselves and their families. It can be a humbling experience to ask for help but many strong, determined people have made that choice to come forward. We continue to see many resilient people, who persevere in the mist of obstacles. They face many roadblocks yet stand committed to move forward with determination to increase their well-being and that of their families. The Social Service staff is committed to addressing the needs of these residents with compassion and professionalism, doing our very best to help them maintain their financial independence with self-assurance and advocate for change to ease their burden.

From the beginning of the COVID-19 pandemic, our department was thrust into a vital role to maintain a basic needs safety net for those impacted so greatly by our nation’s health crisis. Even in the midst of the obstacles and limits we faced as we gathered resources and information, we continued to persist to help those in need.

Our office has only just begun to see the economic challenges that local families will be facing as this crisis lingers on. As protections and subsidies begin to expire, families will continue to face higher costs to maintain their households. We are grateful to be in the position to try to answer the call to help residents with even the smallest of assistance as they try to rebuild their financial security.



**TAX ASSESSOR  
ANNUAL REPORT  
2019-2020**

- ❖ The Gross Grand List Increased from \$3,000,761,037 to \$3,041,447,936
- ❖ The Net Taxable Grand List Increased from \$2,910,586,343 to \$2,946,641,998
- ❖ A total of 409 Real Estate Accounts were transferred by Warranty Deed.
- ❖ A total of 471 Real Estate Accounts increased as a result of Building Permits and Certificate of Occupancy.
- ❖ The number of Motor Vehicles increased from 27,449 to 27,658.
- ❖ Personal Property Accounts increased from 2,471 to 2,516.
- ❖ A total of 379 Elderly Tax Credit Accounts and 97 Firefighter/Emergency Medical Responder abatements were processed.
- ❖ The Grand List was signed and submitted to the Town Clerk on January 30, 2020.

New Milford Top 10 Taxpayers  
2019 Grand List

Rank	Taxpayer	Total Taxable Assessed Value	Location	Property
1	Eversource	92,737,230	Various Locations	Electric Distribution
2	Kimberly Clark Corporation	24,509,960	58 Pickett District	Manufacturing
3	Firstlight Hydro Generating	15,503,100	Various Locations	Electric Generation
4	UB Litchfield LLC	15,334,830	164 Danbury Rd	Stop & Shop Plaza
5	Litchfield Crossing LLC	14,747,880	169 Danbury Rd	Kohls/Home Goods
6	Aquarion Water	13,876,930	Various Locations	Water Utility
7	Home Depot USA Inc	9,293,480	104 Danbury Rd	Home Depot Plaza
8	UB NM Fairfield Plaza LLC	5,561,780	116 Danbury Rd	Staples Plaza
9	U B New Milford LLC	5,184,200	1 Kent Rd	Big Y Plaza
10	NMHC Realty LLC	4,460,680	30 Park Lane E	Candlewood Valley Care
	Top 10 Totals	\$201,210,070		

## **Tax Collector Annual Report 2019-2020**

The Tax Collector's office is run strictly by CT State Statues.

The Tax Collector's office is responsible for processing all information generated by the Tax Assessor's office in determining the tax amounts due. The office reports to the State of CT Office of Policy and Management, and locally to the Director of Finance, Board of Finance, Town Council and Mayor. The Tax Office balances all daily, monthly and yearly work to reconcile with the Finance Office. The Tax Office works in conjunction with the Assessor's Office and other Town Offices. Taxes are paid in two semi-annual installments during the year, July for the first installment and January of the following year for the second installment which are the heaviest months of collection. Online payments and payment history are available at [www.newmilford.org](http://www.newmilford.org). Notices are published in the local newspapers per CT State Statute.

The Tax Office pursues delinquencies and follows State Statutes for collections in the following ways: The office pursues all delinquencies through statements, legal demands, legal tax warrants, and tax sales with assistance of the Town Tax Attorney. The office also pursues delinquent bankruptcies through the Bankruptcy Courts in conjunction with Specialized Bankruptcy Attorneys. Real estate tax liens are filed on the land records in the Town Clerk's Office to protect the Town when real estate taxes are not paid. The office files U.C.C. Liens at the Secretary of State's Office against delinquent personal property taxes (business, equipment, furniture, and fixtures). The office uses a Collection Agency – American National Recovery Group located in Matamoras, Pennsylvania in pursuing all delinquent motor vehicle accounts. Additionally, our State Marshal has pursued some delinquent accounts with Tax Collector's Tax Warrants, all of which has benefited the Town. The Town does not incur any additional costs as the fees associated with the collection process are paid by the delinquent tax payer. We report all paid & delinquent M.V. accounts regularly to the D.M.V, of the State of Connecticut.

Tax Sales are held with the assistance of Tax Attorney, A. Cohen of Pullman & Comley, LLC with the intention of increasing our back tax collections thus adding these accounts back onto the tax rolls. All costs & fees are added to the buyers purchase price, thus no cost to the Town.

The CT Tax Collector's Association and the County Association, through the direction of the Office of Policy and Management have seminars and certification courses available. These seminars/courses keep the office informed of legislation changes and pertinent tax information.

The office has 2 full time employees ~ Tax Collector and Assistant Tax Collector.

The 2018 Grand List Gross Tax Collected for year ending 6/30/20 was: \$82,375,156.27  
The Annual Suspense List approved by Board of Finance totaled: \$237,363.20  
The total amount of Refunds was: \$164,947.18

**TOWN CLERK  
ANNUAL REPORT  
JULY 1, 2019 - JUNE 30, 2020**

**Statistics of the Town Clerk's office**

Vital Statistics	Births	Marriages	Deaths	Fetal Deaths
	214	188	321	2
	<u>Number Issued</u>	<u>State Fees</u>	<u>Town Fees</u>	
Fish & Games Licenses	340	\$6,529.00	\$340.00	
Dog licenses	1900	\$14,338.00	\$1,683.00	
Marriage Licenses	132	\$4,488.00	\$2,112.00	
Recycling Fees			\$1,076.00	
Recording, copies, etc. fees			\$182,228.68	
Passports	212		\$7,420.00	
Historic Doc Sur-charge fees		\$28,040.00	\$7,010.00	
MERS Documents	722	\$127,655.00	\$77,006.00	
Farmland PA 09-229		\$126,180.00		
LOCIP			\$10,515.00	
Conveyance tax		\$1,219,228.60	\$406,409.56	
Maps Recorded -	27		\$530.00	
Trade Names Recorded –	123		\$1,235.00	
Postage –	81,162 pieces	Cost - \$47,912.97		
Land Recordings –	5,446 (1219 are e-Recordings)			
<b>Total Operating Budget</b>		<b>\$ 253,612.00</b>		
<b>Town Revenue</b>		<b>\$ 697,556.24</b>		
<b>Fees Forwarded to State</b>		<b>\$ 1,526,458.60</b>		
<b>Grants Received</b>		<b>\$ 7,500.00</b>		

**Projects and Accomplishments started and/or completed in  
Fiscal year 2019-2020**

- Continued to submit land records, maps and trade names online for public access outside the office.
- Scanned older land record deeds back to 1969 into the Cott computer indexing system.
- Received a \$ 7,500.00 grant for the preservation and restoration of land records.
- Applied for competitive Grant from the Connecticut State Library.

- Signed up 20 more companies for eRecording (electronic recording) in 2019-2020 fiscal year, totaling 250 companies signing up since we started in March 2015.
- Reformatted the Town of New Milford code books in an 8x11 size book.

**Proposed Projects for fiscal year 2020-2021.**

- Continue to make the office more efficient, to accommodate computers & scanners.
- Applied for \$7,500 grant with the State Library to continue preserving out records.
- Continue efforts to have more companies sign up for eRecording.
- Continue scanning land record deeds earlier than 1969, allowing access online.

**Ordinance: Food Vending Trucks:** Chapter 15, Article II, 7/22/2019

**Budget: Approved** - 2020-2021 Town Council passed 6/1/2020

**Special Town Meeting: Approved** – Sale of 18 Dogwood Dr. 09/23/2019

**Special Town Meeting: Approved** – Land donation to the Town of New Milford  
8 Kent Road, 25 Acres

## YOUTH AGENCY ANNUAL REPORT 2019-2020

Executive Director, Jason O'Connor

Mandated by Connecticut General Statute section 10-19m, a Youth Service Bureau (YSB) *is an agency operated directly by one or more municipalities that is designed for planning, evaluation, coordination, and implementation of a network of resources and opportunities for children, youth, and their families. In addition, YSBs are responsible for the provision of services and programs for all youth to develop positively and to function as responsible members of their communities.*

The New Milford Youth Agency's mission statement is to study the local needs of the youth and their families and where feasible to create, coordinate and foster programs to promote the protection, health, education, welfare and well-being of the youth of the Town of New Milford, in accordance with the general statute of the State of Connecticut and the ordinance that created the New Milford Youth Agency.

The Agency is staffed by 11 full time professionals. The Agency also provided employment for a seasonal/part time staff to approximately 100 people. The Town of New Milford funded the Agency's fiscal year 2019-20 in the amount of \$999,104.00 of which \$654,557.00 was returned in the form of revenue. The Agency offered programs to 472 youth who registered and participated in one or more activities throughout the year. In addition, we offered 47 small and large group activities for youth and families that did not require registration, serving an additional 304 youth for small group events and 1789 total people in large group activities. Below is a summary of the services provided for 2019-20 fiscal year:

**COVID-19 Response:** Like all other Departments of the Town, the Youth Agency's programming was dramatically affected by the COVID-19 pandemic. With the arrival of the pandemic, the Youth Agency was closed to the public and only essential employees were working, with programming only returning with limited capacity with the State's and Town reopening phases and protocols. With this, the Agency prioritized childcare for essential workers and existing families within the childcare program. Agency social workers and staff additionally provided mental wellness promotions and check-ins with our student volunteers and Juvenile Review Board clients.

- **Food Deliveries:** Beginning in March and through September, YA staff worked with Social Services and Camilia's Cupboard to deliver food for youth and families, as well as Food Bank clients who were unable to access in-person services
- **SAB check-ins:** YA staff provided weekly check-ins to our Student Advisory Board students via Google Meet to provide support and "normalcy" to our student volunteers. Many students were isolated during the months of quarantine and were extremely appreciative of this effort.
- **K-2 Book Drive:** The YA worked in a collaborative effort with NMCAN, NM Library, and NMPS to provide grade specific books for both Sherman and NMPS students in grades K-2 with additional information for parents on the importance of developmental relationships.

- **Drug Disposal:** YA teamed up with NMCAN to combat the issue of unused prescription medications being accumulated at homes during the shutdown. YA staff provided Social Services with drug disposal bags to handout to their food bank clients and any other area family in need.
- **Farm/Baking Initiative:** Utilizing student employees at Sullivan Farm and the Maxx, the Youth Agency provided baked goods and produce to the NM Food Bank.
- **Childcare:** During the early months of the pandemic and shutdown, the YA provided childcare for essential employees for the remainder of the months until our summer program started.
- **Juvenile Review Board:** The YA's case manager maintained contact and support via digital communications with JRB students and families to help troubleshoot student and family needs.

**YOUTH & FAMILY ADVOCACY** – The Youth Agency staff helped promote healthy family relationships throughout the year through outreach, crisis intervention, referral and advocacy services. Our professional staff helped connect families with services ranging from drug and alcohol screenings and counseling, special education support, family therapy, individual counseling and school resources. Staff meet with numerous youth and families throughout the year to troubleshoot issues within school, home, and the community and look to use the youth's strengths to provide useful solutions and opportunities to become involved at the Youth Agency.

**COMMUNITY COLLABORATION** - Frequent collaboration with our local public schools, civic groups, non-profits, businesses, youth serving professionals, social services, parks and recreation, police department, the town's grant writer, and other town departments. Our staff takes active roles on many local committees including the NM CAN, NMPS Wellness Committee, LIST/FFP (Local Interagency Service Team/Family Focus Partnership), CYSA Region V Group and leadership (Connecticut Youth Service Association) and more. This past year, we collaborated with New Milford Public Schools to offer Parent University, which was canceled due to Covid 19. The staff and volunteers offered labor and support to New Milford High School's Grad Party during graduation events that were altered due to Covid 19. We offered support and collaboration on high school leadership activities, including the Wingman Program and the Mentor Club.

**TRUANCY PREVENTION AND INTERVENTION** - Here in Connecticut, truancy cases can no longer be petitioned to court. Youth Service Bureaus are now mandated to accept referrals from the school system. The Youth Agency collaborated with New Milford Public School administration and have established a referral system for students and parents who could benefit from academic support, community based intervention services and advocacy.

**JUVENILE REVIEW BOARD**– Run in cooperation with the New Milford Police Department, New Milford Public Schools and Department of Children and Families. Our JRB continued to offer local youth offenders the opportunity to receive local counseling, community service, substance abuse screening and treatment, restitution and other programming designed to offer an alternative to contact with the court system. The Juvenile Review Board received 20 new cases this FY, ages 12-17.

**COMMUNITY EDUCATION-**

- **Vaping** - A collaboration with Western CT Coalition to educate staff on issues with student vaping
- **Beautiful Boy-** A collaboration with Bank Street Theater and NM CAN, this film addressed the issue of substance use disorder and the effect of it on family systems.
- **Westconn Opioid Conference:** YA staff presented on the importance of youth leadership and obtaining relevant local data to coordinate successful programing
- **Brookfield Youth Commission:** YA staff presented to Brookfield's Youth Commission's Adult and student members on YSB practices, importance of youth involvement, and other topics

- **Western CT Coalition:** YA staff presented to Region 5 LPC's regarding NM youth programming and collaboration, capacity building and leadership
- **Wingman Presentation:** YA staff presented to all 9th, 10th, 11, and 12th grade students at NMHS regarding results of the Search Institute's A&B survey, the importance of Youth involvement and feeling valued in school/community and how it relates to the implementation of Wingman at NMHS
- **Narcan Training:** collaboration with Western CT Coalition to offer and train the public in Narcan to help prevent opioid overdoses.
- **NMHS Career Opportunities:** Worked with NMHS Career Center to provide at-risk youth with field trips to Automotive Career Fair and Blacksmithing opportunities.
- **NAMI Family to Family:** Youth Agency hosted NAMI sponsored twelve-week workshop to provide education on mental illnesses, and resources and support for family members of individuals with mental illness

**LOCAL PREVENTION COUNCIL MEMBERSHIP** – The Youth Agency continues its active membership with our local prevention council NM CAN (formally NMSAPC). Within NMCAN, the Youth Agency provides leadership and programming for youth prevention and education regarding topics of mental health and wellness and issues regarding behavioral health and substance use disorders. The Youth Agency has teamed up with NMCAN to secure funding for various community programs covering topics including mental health and wellness, vaping, opioid education and overdose prevention, and developmental assets. Additionally, NMCAN and the Youth Agency administered the Search Institute's A&B survey for NM 8th, 10, and 12th graders with a community forum to disseminate the results to the public. YA staff provided leadership for Youth Vaping mini-grant opportunities where local retail END providers were screened on their compliance with State laws, survey both student and adult population on behaviors/attitudes of vaping, as well as policy and JRB involvement of youth vaping incidences.

**BEFORE & AFTER SCHOOL/FULL DAY CARE:** The Before and After school program was responsible for the care of 154 children during the school year 2019-2020. We provided care for school age children from grades K-8. This care continued right up until the March shutdown for Covid-19. We were then able to institute an Emergency Interim Full Day Care Program that took place from May through June. We provided full day care for the children of healthcare workers, first responders and all other essential employees. We were one of the only childcare providers that was able to remain open during this time.

**SUMMER PROGRAM-** During the Summer of 2019, from July 1st on we, held the remaining 6 weeks of our program. Our program provided full day summer care for 113 children during that time. We took trips to local Amusement Parks, Zoo's and other day trips. With the way the 2019-2020 school year ended, we also pushed up our 2020 Summer Program start date, incorporating 2 weeks during this fiscal year. During those 2 weeks, we provided full day care for 65 children per week. We were forced to meet a new challenge of running Summer Camp in a Covid safe way. We had individualized groups with dedicated staff and enhanced cleaning procedures. We were able to complete summer with zero Covid cases and were one of the only programs to be able to open during this summer.

**ENRICHMENT CLASSES AND ACTIVITIES** – Youth grades 1-12 were offered a wide range of opportunities to explore new things. This past year, students participated in culinary classes, custom made boards classes, educational field trips to our farm, blacksmithing, yoga, kid's crafts, scrapbooking and game design. We had 138 registrants which generated \$6,160 in revenue. The United Way Grant supplemented \$680 in scholarship money giving the opportunity for 11 of the 138 registrants a chance

to participate in various programming. Enrichment was halted in February due to concerns with Covid-19.

**PREVENTION/INTERVENTION PROGRAMMING** –Positive youth development comes in many forms and should be fun. Our mission is to build relationships with youth, provide positive role modeling, build their self-esteem and coping skills and learn to help others. Our most successful activities include:

- Events for youth with special needs including socials and seasonal events
- Seasonal and holiday crafts and activities including the Winter Carnival
- Summer program “Nature Unplugged” designed for youth to foster positive relationships and self-esteem building
- Weekly family lunch group held at SNIS for children with unique family situations
- Parent’s Night Out
- Skiing and hiking
- High School Basketball at JPCC
- Trips to promote kindness and environmental awareness
- WHO AM I GROUPS - a workshop designed for SNIS and SMS kids to help boost self-esteem through fun group activities and creative projects
- GIRL POWER GROUP - an ongoing workshop designed for High School women to promote female empowerment for high school students to boost self-esteem. A safe place for teenage women to come together, discuss important topics, share advice, and be kinder to each other and ourselves.
- MINDFUL MONDAYS WORKSHOPS - a workshop designed for SMS and SNIS kids to learn calming techniques, work on breathing exercises, and engage in mindful crafts
- WORRY LESS KIDS WORKSHOPS - A workshop designed for all age level kids to help better handle feelings of anxiety and stress due to living during a pandemic and times of crisis
- LGBTQ GROUP : PEACE, LOVE, & STAND UP TO HATE - An ongoing workshop designed for High School students to promote inclusion, diversity, friendship, team building, and kindness

**YOUTH LEADERSHIP** –Teen volunteers in our community continued to make many activities possible. Our active Student Advisory Board met monthly to plan events and discuss local teen issues. These students provided input to the Youth Agency on our programming needs and how we can better serve the Youth of New Milford. Additionally, the SAB acts as a platform and a voice for local student issues and a safe place for NM Youth to discuss present and pertinent topics in their community. Aside from helping with our Youth Agency programming, these student volunteers help out tremendously in the community, volunteering for countless local organizations, groups, and nonprofits to better our community and help those populations in need. Events include weekly Homework Club, Summer Thursdays, Games with Senior Citizens and Senior Center events, food bank fundraisers, holiday programming and fundraisers, toy-drives, blood drives, volunteering with special needs populations, and neighborhood clean-ups. Students participated in the second year of a peer-mentoring program where incoming 9th graders are paired with 11th graders to help facilitate transition and friendships--10 students were actively involved and participated in community service and social and recreational opportunities. Over 50 high school students and an additional 10 middle school students were actively involved in Youth Agency and community events. Many more students participate throughout the year as well.

**YOUTH EMPLOYMENT** - Youth 16 and over work in all areas of the Youth Agency. Students apply and pass a background check and complete training suitable for the work they perform. Our employees are DJ’s, cooks and bakers, childcare providers, farm crew workers, maple syrup makers, caterers, video makers, and so much more. This summer, in addition to our regular staffing, we hired a supervisor and



an additional 10 teens, ages 14-18, who qualified for a training program under the Workforce Investment Board's summer employment program. These Students worked in our Trail maintenance program and childcare program and obtained first-time work experience and preparation, and completed job-training and online skill assessments.

**THE MAXX** – The Maxx continued its tradition of employing youth in a variety of facets. We ran 7 school year dances for children in grades 5-8. We held numerous catering events for both town agencies and private parties that were facilitated by our youth employees. The Maxx was also home to much of our special needs programming including a very successful Friendsgiving event around Thanksgiving. The Maxx hosted Parents Nights Out, where our child care families were able to have their kids attend events such as pumpkin carving or gingerbread house making and they were able to enjoy a night out. The Maxx was also the home of many of our enrichment programs including our culinary classes. The Litchfield Hills Transitional School was also based out of the Maxx last school year. Much of the Maxx's programming shut down in March when the Covid-19 pandemic began and remained shut through the end of the fiscal year.

**SULLIVAN FARM** - The popularity and appreciation for local, homegrown, healthy and fresh products continues to grow. Over 4,000 people visited our farm and/or bought our products over the past year. This includes school children and families from all over New England. The farm provides jobs, education and training as well as program opportunities for youth throughout the year. Student workers and volunteers work from the ground up, learning to plant, harvest, sell and market. Students learn the basics of science, apply their math skills, learn hands on trade skills and learn problem solving. Customer service, handling money, marketing, safety and working as a team are just some of the life skills that are practiced with our staff. This past year, our students learned to deal with environmental issues and challenges each season brings and how to adapt to various conditions to still be successful.

**GREAT BROOK SUGAR HOUSE** - Youth workers were taught how to tap trees, collect sap and produce maple syrup and candy during the fall and winter months. The Great Brook Sugar House is located on the Sullivan Farm property but taps over 1500 trees throughout the local area.

**CULINARY PROGRAMS** – Employment opportunities, job skills training, nutrition, restaurant and management skills are just the start of what our students learn in our ongoing culinary programs. This past year, our staff cooked for local civic and school groups, youth events and community groups. Youth baked pies and other items, often using fresh ingredients from the farm and other local markets. Culinary classes were offered throughout the year for children grades 1-12 with an emphasis on nutrition and menu planning. Student employees additionally provided baked goods to the NM Food Bank to help with the COVID-19 demands.

**VIDEO PRODUCTION** -High school youth learn the art and technical aspects of video production and are supervised and trained on various media. The students produce PSA's that promote Agency activities, community events and positive teen programs as well as educational programs. This year's crew started a Podcast Series and produced shows that are now available on Spotify, Apple Podcasts and the Youth Agency's Facebook and website. This past year, our catalog includes shows on our Agency, Vaping, Anxiety, and the Wingman project.

**SOCIAL MEDIA**- The Youth Agency's Facebook page, Instagram account and website are used as a responsible and consistent forms of communication which publicize upcoming events, share community opportunities and educational information and post photos of our programs and participants.

**ZONING COMMISSION  
ANNUAL REPORT  
2019-2020**

The Zoning Regulations were adopted in the Town of New Milford in December 1971. The stated purpose of the Zoning Regulations is to guide the growth and development of the Town of New Milford and promote beneficial and convenient relationships among residential, commercial, industrial and public areas.

The Zoning Commission consists of five elected members and three appointed alternates. Meetings are held on the second and fourth Tuesday of each month. The Zoning Commission and Zoning Office Staff review all applications for land development through the Site Plan, Special Permit, and/or Zoning Permit application processes. The Commission also reviews all requests for amendments to the Zoning Map and Zoning Regulations.

Zoning Office staff is comprised of a full-time Zoning Enforcement Officer/Town Planner, Assistant Land Use Enforcement Officer, and a Land Use Administrator. The Assistant Land Use Enforcement Officer and the Land Use Administrator split their time between the Zoning, Inland Wetlands, Zoning Board of Appeals, Planning and Aquifer Protection Offices.

The Zoning Enforcement Officer/Town Planner represents the Zoning Commission and is responsible for enforcement of the regulations, review of all site plan, special permit, zone change and regulation amendment applications brought before the Zoning Commission and review of subdivision applications brought before the Planning Commission. The Zoning Enforcement Officer/Town Planner also works closely with the Zoning Commission on regulation amendments initiated by the Commission. The Zoning Enforcement Officer/Town Planner or Assistant Land Use Enforcement Officer also reviews all residential and sign permit applications to determine conformity with the regulations and the Land Use Administrator handles the daily office operations. The Zoning and Inland Wetlands Offices continue to collect and release all sedimentation and erosion control (S&E) bonds.

During fiscal year 2019-2020, 301 zoning permits were issued with a total of \$80,302.75 in permit fees collected. An additional 89 applications for interior renovations and activities not requiring individual permits were processed. Additional revenue of \$14,768.00 was generated through fees for Site Plan and Special Permit Applications, Zone Change and Regulation Amendment Applications, Zoning compliance letters and copies. A total of 31 Site Plan Applications, 16 Special Permit Applications, and 1 Zone Change and Regulation Applications were received and reviewed. Gross engineering fees for review totaled \$18,674.75.

Over 54 complaints and/or violations dealing with issues such as prohibited uses, unregistered motor vehicles, livestock nuisances, dangerous trees, illegal apartments, non-permitted signs, grading and filling activities, and improper erosion controls were received and investigated. Inspections, often multiple inspections, were made of these complaints and the appropriate follow-up action taken to bring properties into compliance. Additional inspections were conducted on undocumented verbal and anonymous complaints.

**ZONING BOARD OF APPEALS  
ANNUAL REPORT  
2019-2020**

The Zoning Board of Appeals is charged with hearing appeals for relief from any requirement of the Zoning Regulations as well as requests to appeal the decision of the Zoning Enforcement Officer. The Board is made up of five regular members and three alternates and has the power to grant variances under Section 8-6(3) of the Connecticut General Statutes. The concurring vote of four members of the Zoning Board of Appeals is necessary to reverse any order, requirement, decisions of the Zoning Enforcement Officer or to vary the Zoning Regulations.

Regular Zoning Board of Appeals meetings are held the third Wednesday of each month and are generally held in the Loretta Brickley Room located on the lower level of Town Hall. Special meetings are scheduled accordingly.

The Land Use Administrator continues the responsibility of processing the variance applications, the preparation and follow-up of Board meetings as well as the daily office operations for the Zoning Board of Appeals. The Assistant Land Use Enforcement Officer reviews the variance applications and prepares staff reports for the Zoning Board of Appeals. Both the Land Use Administrator and Assistant Land Use Enforcement Officer split their time between the Zoning Board of Appeals, Zoning, Inland Wetlands, Planning and Aquifer Protection offices.

During the 2019 – 2020 fiscal year the Zoning Board of Appeals heard 16 appeals for variance requests and no appeals for a decision made by the Zoning Enforcement Officer. The Zoning Board of Appeals collected \$2,910.00 in application fees.

## **MESSAGE FROM FINANCE DIRECTOR OSIPOW**

Fiscal year 20 was a year of challenges and opportunities. The challenges that COVID 19 presented were met with resolve as well as innovation and resiliency by changing the way New Milford operated. The Finance staff were able and prepared to work remotely to continue business as usual and funded the operations of the Town seamlessly. Some essential employees came to work daily and responsibly carried on their duties unabated. Meetings of every nature were held virtually. For the first time in my experience, there was no budget referendum per order of the Governor. Despite this, the Town passed a budget for fiscal year 21 with a modest reduction in the mill rate.

The Town ended fiscal year 20 with a sizeable surplus that was ultimately dedicated towards one-time non-recurring capital expenditures while providing the funding for COVID related necessities for both the Town as well as the Board of Education. The audit was clean with no material weakness or deficiencies. We went to the capital markets and borrowed funds at rates lower than AAA rated communities while maintaining our AA+ rating. I would like to thank my staff for all of their dedication and due diligence as none of this would be possible without their contributions.

I look forward to the future with optimism and with a clear vision of preserving and protecting the funds of the Town of New Milford.

**Management's Discussion and Analysis  
Fiscal Year Ending June 30, 2020  
Taken from the 2019/2020 Audit**

The management of the Town of New Milford, Connecticut (the “Town”), offers the readers of its financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2020.

### Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$165,320,820 (net position). Of this amount, \$13,174,216 represents the Town’s unrestricted net position.
- The Town’s total net position increased by \$1,854,826 during the current fiscal year, which consisted of a current year increase of \$1,204,485 relating to the Town’s governmental activities and an increase of \$650,341 relating to the Town’s business-type activities.
- As of the close of the current fiscal year, the Town’s governmental funds reported a combined ending fund balance of \$51,011,872, a current year increase of \$10,090,953 in comparison with the prior year.
- At the close of the current fiscal year, unassigned fund balance of the General Fund was \$20,101,417 or 19.4% of the Town’s fiscal year 2021 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.3 months of General Fund operating expenditures.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town’s basic financial statements. The Town’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### **Government-wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the Town’s finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Town’s assets, deferred outflows and inflows of resources, and liabilities, with net position as the residual of these other elements. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

## **Overview of the Financial Statements (Continued)**

### **Government-wide Financial Statements (Continued)**

Both of the government-wide financial statements are intended to distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Town include activities such as: general government, public safety, public works, health and welfare, library, culture and recreation, and education. The business-type activities of the Town include the activities of the Water Pollution Control Authority.

The government-wide financial statements can be found on pages 17 and 18 of the full audit report.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

#### ***Governmental Funds***

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Waste Management Ordinance Fund, and the Capital Projects Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 19 through 23 of the full audit report.

## **Overview of the Financial Statements (Continued)**

### **Fund Financial Statements (Continued)**

#### ***Proprietary Funds***

Enterprise funds are used to report the same functions presented as business type activities in the government-wide financial statements. The Town uses an enterprise fund to account for the operations of the Town's Water Pollution Control Authority. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the Town's various functions. The Town uses an internal service fund to account for its risk management activities. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found on pages 24 through 26 of the full audit report.

#### ***Fiduciary Funds***

Fiduciary funds are used to account for resources held for the benefit of parties outside the Town government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to the Town's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 27 and 28 of the full audit report.

#### ***Notes to the Financial Statements***

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 through 72 of the full audit report.

#### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also contains required supplementary information and combining and individual fund statements and schedules which can be found on pages 73 through 83 and 84 through 104 of the full audit report, respectively. Other supplementary information can be found on pages 105 through 109 of the full audit report.



## Government-wide Financial Analysis

### Net Position

Over time, net position may serve as one measure of a government's financial position. The Town's total net position (governmental and business-type activities combined) totaled \$165,320,820 as of June 30, 2020 and \$163,465,994 as of June 30, 2019, and is summarized as follows:

#### **Net Position June 30, 2020**

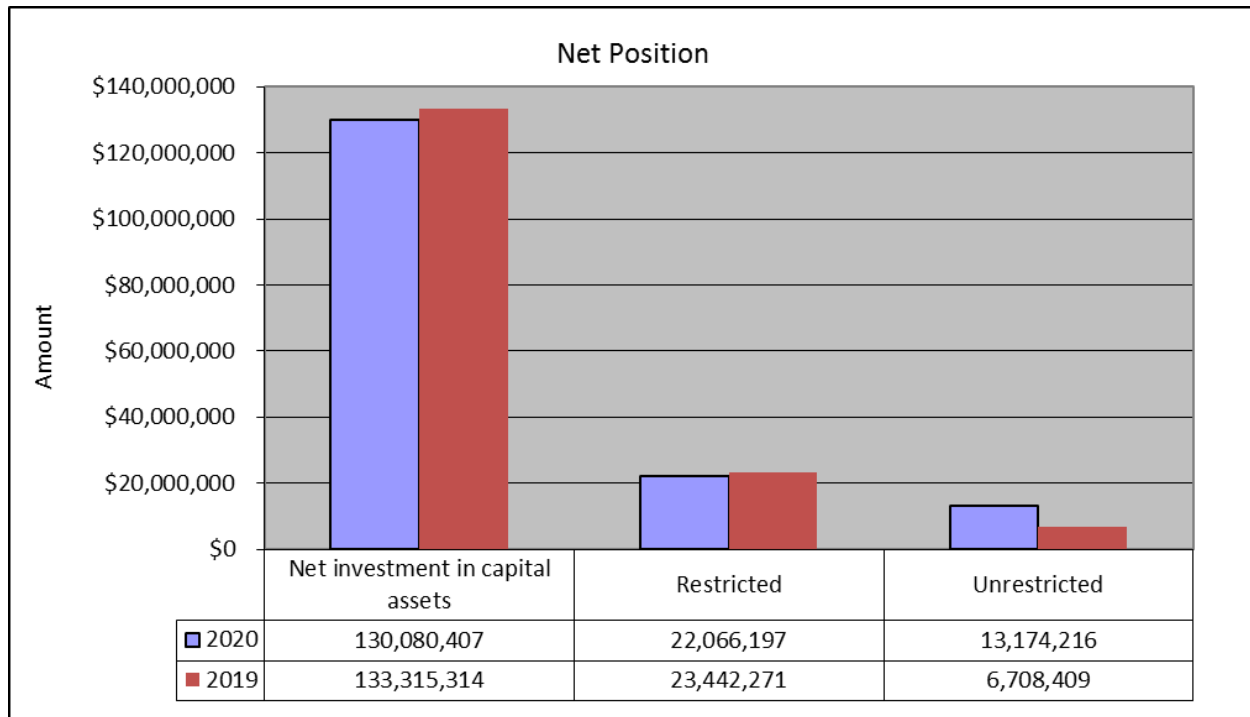
	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 71,313,712	\$ 5,280,877	\$ 76,594,589
Capital assets	143,752,959	36,667,827	180,420,786
Total assets	<u>215,066,671</u>	<u>41,948,704</u>	<u>257,015,375</u>
Deferred outflows of resources	10,308,029	146,235	10,454,264
Other liabilities	5,906,565	368,812	6,275,377
Long-term liabilities	71,071,983	18,878,555	89,950,538
Total liabilities	<u>76,978,548</u>	<u>19,247,367</u>	<u>96,225,915</u>
Deferred inflows of resources	5,849,882	73,022	5,922,904
Net position:			
Net investment in capital assets	111,626,773	18,453,634	130,080,407
Restricted	22,066,197	-	22,066,197
Unrestricted	8,853,300	4,320,916	13,174,216
Total net position	<u>\$ 142,546,270</u>	<u>\$ 22,774,550</u>	<u>\$ 165,320,820</u>

#### **Net Position June 30, 2019**

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 65,309,286	\$ 4,837,966	\$ 70,147,252
Capital assets	137,752,712	37,664,297	175,417,009
Total assets	<u>203,061,998</u>	<u>42,502,263</u>	<u>245,564,261</u>
Deferred outflows of resources	8,915,938	101,715	9,017,653
Other liabilities	7,163,770	331,015	7,494,785
Long-term liabilities	56,840,705	20,077,870	76,918,575
Total liabilities	<u>64,004,475</u>	<u>20,408,885</u>	<u>84,413,360</u>
Deferred inflows of resources	6,631,676	70,884	6,702,560
Net position:			
Net investment in capital assets	115,283,017	18,032,297	133,315,314
Restricted	23,442,271	-	23,442,271
Unrestricted	2,616,497	4,091,912	6,708,409
Total net position	<u>\$ 141,341,785</u>	<u>\$ 22,124,209</u>	<u>\$ 163,465,994</u>

**Government-wide Financial Analysis (Continued)**

Net Position (Continued)



As of June 30, 2020, 78.7% of the Town’s net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

13.3% of the Town’s net position is subject to restrictions on how it may be used and are, therefore, presented as restricted net position. Of this amount, \$20,551,602 represents the portion of the Town’s net position relating to a long-term settlement that has been restricted by enabling legislation for the acquisition of land and building for public recreation, public education, or public library facilities.

The remainder of the Town’s net position represents an unrestricted net position of \$13,174,216.

Overall, net position increased during the current year by \$1,854,826 in comparison with the prior year.

**Government-wide Financial Analysis (Continued)**

Changes in Net Position

Changes in net position for the years ended June 30, 2020 and 2019 are as follows. Reclassifications have been made to the amounts reported for the year ended June 30, 2019 to conform with the current year presentation.

**Changes in Net Position  
For The Year Ended June 30, 2020**

	Governmental Activities	Business-type Activities	Total
<b>Revenues</b>			
Program revenues:			
Charges for services	\$ 5,595,668	\$ 3,052,875	\$ 8,648,543
Operating grants and contributions	29,668,511	-	29,668,511
Capital grants and contributions	639,490	-	639,490
General revenues:			
Property taxes, levied for general purposes	84,056,453	-	84,056,453
Grants and contributions not restricted to specific programs	489,244	-	489,244
Investment earnings	1,096,287	76,412	1,172,699
Other	296,206	-	296,206
Total revenues	<u>121,841,859</u>	<u>3,129,287</u>	<u>124,971,146</u>
<b>Expenses</b>			
General government	11,894,158	-	11,894,158
Public safety	8,660,799	-	8,660,799
Public works	9,843,354	-	9,843,354
Health and welfare	2,606,739	-	2,606,739
Library	977,542	-	977,542
Culture and recreation	1,719,570	-	1,719,570
Education	82,587,515	-	82,587,515
Interest expense	933,197	-	933,197
Sewer	-	3,893,446	3,893,446
Total expenses	<u>119,222,874</u>	<u>3,893,446</u>	<u>123,116,320</u>
Change in net position before transfers	2,618,985	(764,159)	1,854,826
Transfers	(1,414,500)	1,414,500	-
Change in net position	<u>\$ 1,204,485</u>	<u>\$ 650,341</u>	<u>\$ 1,854,826</u>

**Government-wide Financial Analysis (Continued)**

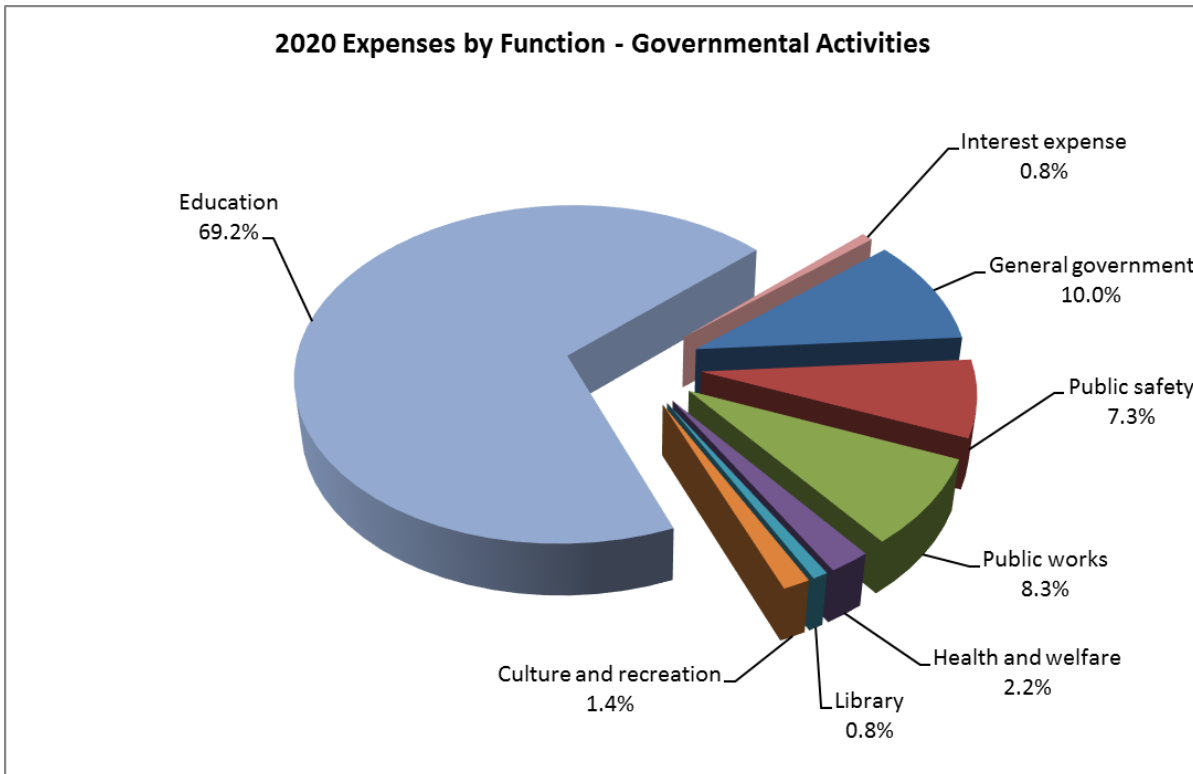
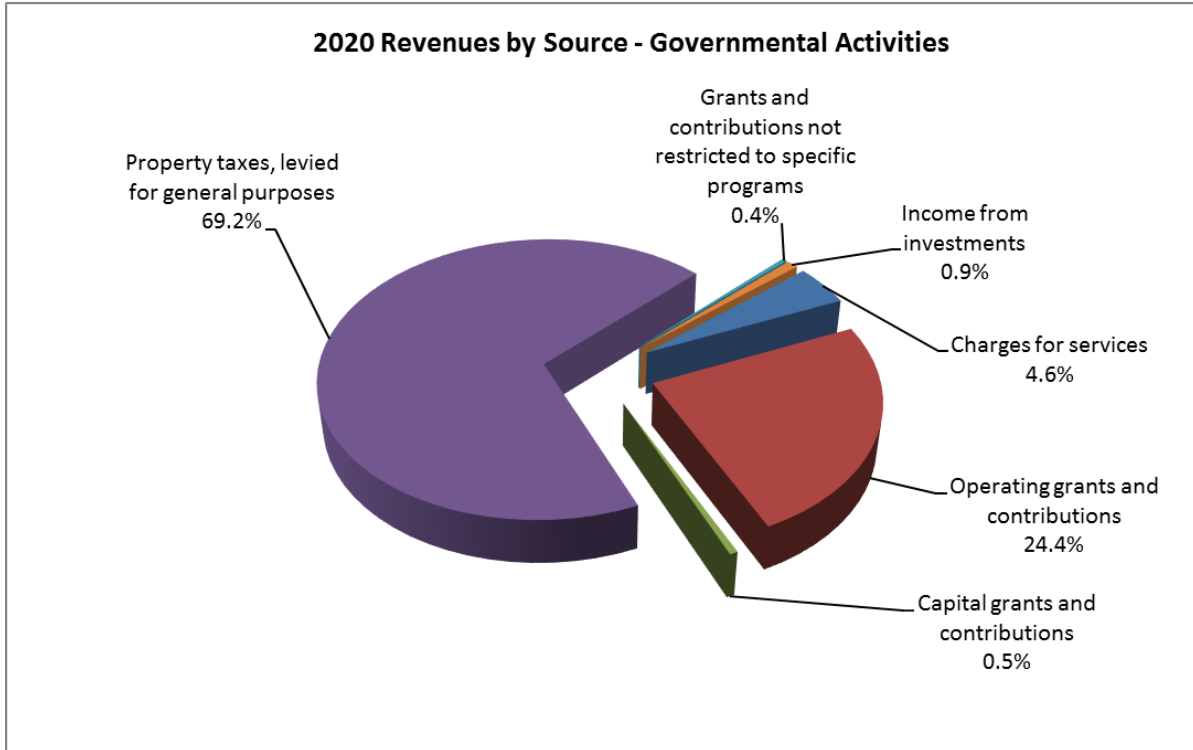
**Change in Net Position (Continued)**

**Changes in Net Position  
For The Year Ended June 30, 2019**

	Governmental Activities	Business-type Activities	Total
<b>Revenues</b>			
Program revenues:			
Charges for services	\$ 5,975,664	\$ 2,989,354	\$ 8,965,018
Operating grants and contributions	20,511,396	-	20,511,396
Capital grants and contributions	1,433,568	-	1,433,568
General revenues:			
Property taxes, levied for general purposes	82,211,657	-	82,211,657
Grants and contributions not restricted to specific programs	489,466	-	489,466
Investment earnings	1,323,142	54,050	1,377,192
Other	129,238	-	129,238
Total revenues	<u>112,074,131</u>	<u>3,043,404</u>	<u>115,117,535</u>
<b>Expenses</b>			
General government	12,655,915	-	12,655,915
Public safety	9,592,080	-	9,592,080
Public works	8,725,647	-	8,725,647
Health and welfare	2,471,343	-	2,471,343
Library	1,099,289	-	1,099,289
Culture and recreation	1,551,504	-	1,551,504
Education	73,880,395	-	73,880,395
Interest expense	625,548	-	625,548
Sewer	-	3,511,417	3,511,417
Total expenses	<u>110,601,721</u>	<u>3,511,417</u>	<u>114,113,138</u>
Change in net position before transfers	1,472,410	(468,013)	1,004,397
Transfers	(1,399,790)	1,399,790	-
Change in net position	<u>\$ 72,620</u>	<u>\$ 931,777</u>	<u>\$ 1,004,397</u>

**Government-wide Financial Analysis (Continued)**

Change in Net Position (Continued)



## **Government-wide Financial Analysis (Continued)**

### Change in Net Position (Continued)

#### Governmental Activities

Governmental activities increased the Town's net position by a current year change of \$1,204,485. Revenues increased over the prior year by \$9,767,728 or 8.7% from \$112,074,131 to \$121,841,859. Expenses increased over the prior year by \$8,621,153 or 7.8% from \$110,601,721 to \$119,222,874.

Increases in revenues and expenses were driven by an increase of \$8,817,457 recognized for non-cash pension and OPEB expenses relating to the Town's participation in the Connecticut State Teachers' Retirement System. This had a direct impact on the increase in operating grants and education expenses reported by the Town for the current fiscal year.

#### Business-type Activities

Business-type activities increased the Town's net position by a current year change of \$650,341. Revenues increased over the prior year by \$85,883 or 2.8% from \$3,043,404 to \$3,129,287. Expenses increased over the prior year by \$382,029 or 10.9% from \$3,511,417 to \$3,893,446.

### **Financial Analysis of the Town's Funds**

As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

## **Governmental Funds**

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the Town's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$51,011,872.

### **General Fund**

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$20,101,417. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. At the close of the current fiscal year, unassigned fund balance of the General Fund represented 19.4% of the Town's fiscal year 2021 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.3 months of General Fund operating expenditures.

The fund balance of the Town's General Fund increased by \$4,477,646 during the current fiscal year.

## Financial Analysis of the Town's Funds (Continued)

### *Waste Management Fund*

The fund balance of the Waste Management Fund increased by \$1,548,890 during the current fiscal year from \$12,286,223 to \$13,835,113. This increase was primarily due to proceeds received related to a long-term settlement receivable offset by a transfer to the General Fund to reduce the amount of taxes levied and by current year authorized capital outlays.

### **Capital Projects Fund**

The fund balance reported in the Capital Projects Fund increased by \$1,862,672 during the current fiscal year from a deficit of \$1,687,628 to a balance of \$175,044. The increase in fund balance reflects the recognition of short-term financing subsequently retired on a long-term basis to permanently fund capital projects.

### General Fund Budgetary Highlights

The actual net change in fund balance of the General Fund on a budgetary basis was an increase of \$4,402,086. Revenues were \$1,463,623 more than budgeted. Transfers and other financing sources were \$189,067 more than budgeted and expenditures were \$3,267,284 less than budgeted.

The revenue surplus was driven by favorable collections on property taxes, building permits, police private duty, and education cost sharing and municipal grant-in-aid funding received from the State. The expenditure surplus was driven by favorable budgetary variances across all departments. In June 2020, the Town Council authorized the use of the School District's budgetary surplus for the year ended June 30, 2020 towards operating costs incurred by the School District during fiscal year 2021 in response to the COVID-19 pandemic. The School District's budgetary surplus totaled \$2,910,097.

Special appropriations during the year totaled \$838,896 for the following purposes:

- \$354,000 in funding towards COVID related expenditures incurred by the Town
- \$110,000 in funding towards information technology cybersecurity
- \$34,112 in funding towards the purchase of park and recreation equipment
- \$84,755 in funding towards the purchase of public works equipment
- \$6,029 in funding towards the town clerk grant and the police 50<sup>th</sup> anniversary

### Capital Asset and Debt Administration

#### Capital Assets

The Town's investment in capital assets for its governmental and business type activities as of June 30, 2020 totaled \$180,420,786 (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, infrastructure, land improvements, and machinery and equipment. The total increase in the Town's investment in capital assets for the current fiscal year was \$5,003,777 or 2.9%. Significant capital events during the current fiscal year included the following:

- Outlays for various road and bridge construction projects of approximately \$9.0 million
- Outlays pertaining to the replacement of the Sarah Noble Roof of approximately \$2.1 million
- Outlays pertaining to the renovation of the library of approximately \$172 thousand
- Outlays pertaining to the purchase of a cab tractor of approximately \$110 thousand
- Outlays pertaining to the purchase of two freightliners of approximately \$374 thousand
- Outlays pertaining to the purchase of a backhoe of approximately \$180 thousand
- Outlays pertaining to the construction of the Miracle playground of approximately \$209 thousand



## Capital Asset and Debt Administration (Continued)

### Capital Assets (Continued)

The following are tables of the investment in capital assets presented for both governmental and business-type activities:

#### **Capital Assets, Net June 30, 2020**

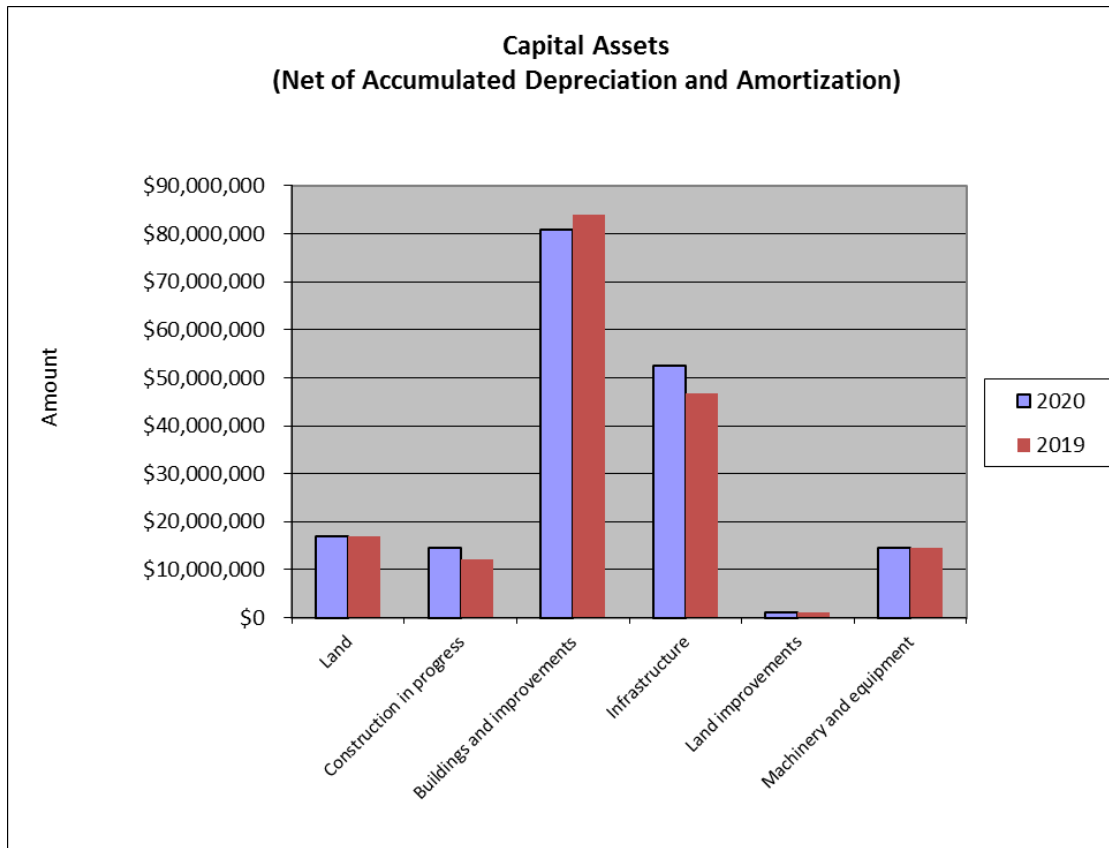
	Governmental Activities	Business-type Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	14,652,145	-	14,652,145
Buildings and improvements	56,121,182	24,607,915	80,729,097
Infrastructure	45,460,200	6,934,437	52,394,637
Land improvements	1,192,383	-	1,192,383
Machinery and equipment	9,420,814	5,120,475	14,541,289
Totals	<u>\$ 143,752,959</u>	<u>\$ 36,667,827</u>	<u>\$ 180,420,786</u>

#### **Capital Assets, Net June 30, 2019**

	Governmental Activities	Business-type Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	12,003,280	186,900	12,190,180
Buildings and improvements	58,682,742	25,213,691	83,896,433
Infrastructure	39,806,442	7,014,584	46,821,026
Land improvements	1,045,724	-	1,045,724
Machinery and equipment	9,308,289	5,244,122	14,552,411
Totals	<u>\$ 137,752,712</u>	<u>\$ 37,664,297</u>	<u>\$ 175,417,009</u>

Capital Asset and Debt Administration (Continued)

Capital Assets (Continued)



Additional information on the Town’s capital assets can be found in Note 4.

**Debt Administration**

At the end of the current fiscal year, the Town had total long-term and short-term bonds and notes payable of \$49,533,193. This entire amount is comprised of debt backed by the full faith and credit of the Town. The Town’s total debt increased by \$8,838,693 or 17.8% during the current fiscal year.

State statutes limit the amount of general obligation debt the Town may issue to seven times its annual receipts from taxation, as defined by the statutes. The current debt limitation for the Town is significantly in excess of the Town’s outstanding general obligation debt.

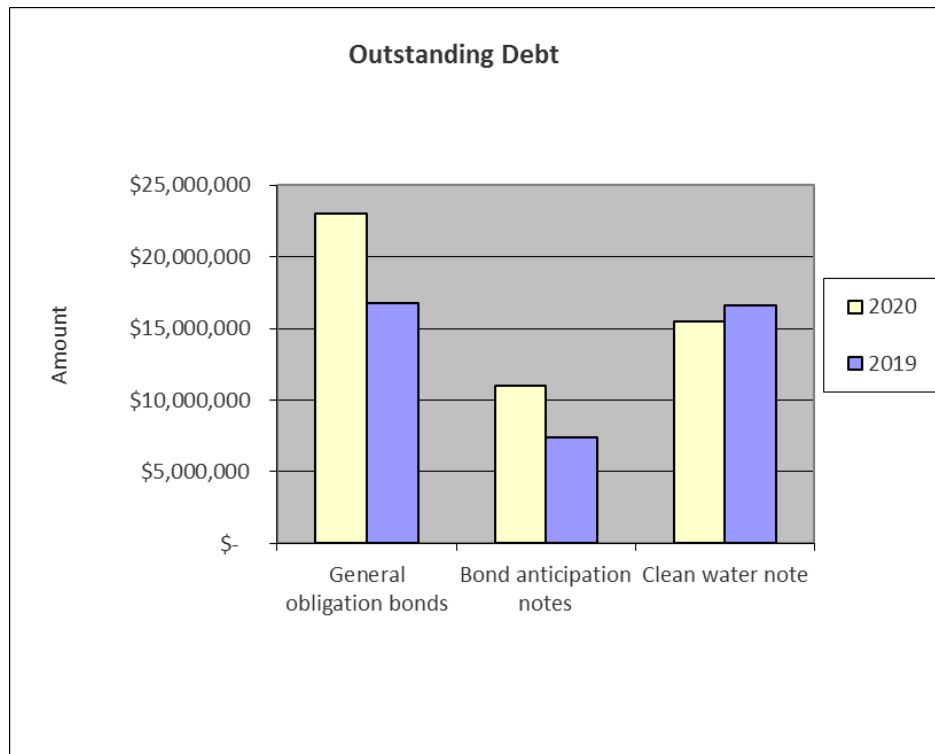
Capital Asset and Debt Administration (Continued)

Debt Administration (Continued)

The following are tables of bonded debt as of June 30, 2020 and 2019:

<b>Bonded Debt June 30, 2020</b>			
	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 20,319,000	\$ 2,706,000	\$ 23,025,000
Bond anticipation notes	11,000,000	-	11,000,000
Clean water note	-	15,508,193	15,508,193
<b>Totals</b>	<b>\$ 31,319,000</b>	<b>\$ 18,214,193</b>	<b>\$ 49,533,193</b>

<b>Bonded Debt June 30, 2019</b>			
	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 13,702,500	\$ 3,042,500	\$ 16,745,000
Bond anticipation notes	7,360,000	-	7,360,000
Clean water note	-	16,589,500	16,589,500
<b>Totals</b>	<b>\$ 21,062,500</b>	<b>\$ 19,632,000</b>	<b>\$ 40,694,500</b>



Additional information on the Town's debt can be found in Note 8 and Note 9.

## **Economic Factors and Next Year's Budget and Rates**

A summary of key economic factors affecting the Town are as follows:

Unassigned fund balance of the General Fund totaled \$20,101,417 at June 30, 2020.

- Significant estimates affecting next year's budget that are subject to change in the near term consist of the following:
  - For purposes of calculating property tax revenues for fiscal year 2021, the assessor's grand list was used along with an estimated tax rate, and an estimated rate of collection, with deductions for taxes to be paid by the State on behalf of certain taxpayers.
  - Intergovernmental grants were based on estimates from the State. Connecticut's economy moves in the same general cycle as the national economy, which may affect the amount of intergovernmental revenues the Town will receive in fiscal year 2021 and thereafter.
  - It is unknown how changes in market interest rates will impact real estate activity and related revenues collected by the Town Clerk and the amount of conveyance taxes and interest income.
  - In early March 2020, there was a global outbreak of COVID-19 that was declared a Public Health Emergency of International Concern by the World Health Organization and was subsequently declared a state of emergency by the Governor of Connecticut and a national emergency by the President of the United States. The outbreak of the virus has affected travel, commerce and financial markets globally, and is widely expected to affect economic growth worldwide. The Town has received and continues to apply for additional funding from federal and state agencies to assist in covering certain costs associated with the response to the pandemic. However, the extent to which COVID-19 will impact the Town's tax base, operations and its financial condition will ultimately depend on future developments that are uncertain and cannot be fully predicted with confidence at this time.

All of these factors were considered in preparing the Town's budget for fiscal year 2021.

### **Requests for Information**

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the Town's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Office of the Finance Director, New Milford Town Hall, 10 Main Street, New Milford, Connecticut 06776.

## **Basic Financial Statements**

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of New Milford, Connecticut (the “Town”), conform to accounting principles generally accepted in the United States of America, as applicable to governmental organizations. The following is a summary of significant accounting policies:

### **Financial Reporting Entity**

The Town of New Milford, Connecticut was originally settled in 1706 and was granted the powers and privileges of a township by the General Assembly of Connecticut in 1712. The current charter in use was approved and has been amended as recently as 2007. The Town operates under a Town Council and Board of Finance form of government and provides the following services as authorized by its charter: public safety, public works, health and welfare, library, culture and recreation, education, and sewers.

Accounting principles generally accepted in the United States of America require that the reporting entity include the primary government and its component units, entities for which the government is considered to be financially accountable, all organizations for which the primary government is financially accountable, and other organizations which by nature and significance of their relationship with the primary government would cause the financial statements to be incomplete or misleading if excluded. Blended component units, although legally separate entities, are in substance, part of the government’s operations and therefore, data from these units are combined with data of the primary government. Based on these criteria, the New Milford Public Library has been included in the Town’s financial statements as a blended component unit.

The New Milford Public Library (“NMPL”) was established in 1898 for the purposes of circulation of library materials to the public. The Town currently subsidizes a portion of the NMPL’s operations within its General Fund budget on an annual basis. NMPL activity is reported as part of the Town’s financial statements within the Library Memorial Trust Fund and Library Expansion Fund, as nonmajor special revenue funds, as well as the Woolsey-Pepper and Egbert Marsh private purpose trust funds.

### **Government-wide and Fund Financial Statements**

#### **Government-wide Financial Statements**

The statement of net position and the statement of activities display information about the Town and include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. The statements are intended to distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

### *Fund Financial Statements*

The fund financial statements provide information about the Town's funds, including its fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds and enterprise funds, each displayed in a separate column. All remaining governmental funds and enterprise funds are aggregated and reported as nonmajor funds.

The Town reports the following major governmental funds:

***General Fund*** - This fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

***Waste Management Ordinance Fund*** - This fund is used to account for monies set aside pursuant to a Town ordinance for the acquisition of land and building for public recreation, public education, or public library facilities. In addition, the Town may apply an amount not to exceed 10.0% of the total fund balance available as of July 1 of each fiscal year towards the Town's annual General Fund budget. As such, \$12,451,602 has been presented as restricted for capital purposes pursuant to enabling legislation enacted by the Town. The major source of revenue for this fund is settlement proceeds from certain zoning violations relating to a municipal solid waste facility.

***Capital Projects Fund*** - This fund is used to account for the financial activity of capital projects financed with debt proceeds.

The Town reports the following major proprietary funds:

***Water Pollution Control Authority*** - This fund is used to account for revenues and expenses associated with the sewer collection and processing services for the Town's residences and businesses.

In addition, the Town reports the following proprietary and fiduciary fund types:

***Internal Service Fund*** - This fund accounts for activities that provide goods or services to other funds, departments, or agencies of the Town on a cost-reimbursement basis. The Town utilizes an internal service fund to account for medical self-insurance activities.

***Pension and Other Post-Employment Benefits Trust Funds*** - These funds are used to account for resources held in trust for the members and beneficiaries of the Town's pension plan, which is a defined benefit pension plan, and the other post-employment benefits plan.

***Private Purpose Trust Funds*** - This fund type is used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments. There is no requirement that any portion of the resources be preserved as capital.

***Agency Funds*** - These funds are used to account for resources held by the Town in a purely custodial capacity.

### **Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital lease are reported as other financing sources.

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received or is available to be received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when the cash is received.

The proprietary, pension trust, other post-employment benefits trust, and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.



Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connections with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise fund consist of charges to customers for services relating to sewer usage. Operating expenses of the Town's enterprise fund include the cost of operations and maintenance, administrative expenses, and depreciation of capital assets. The principal operating revenues of the Town's internal service fund consist of charges for premiums. Operating expenses of the Town's internal service fund consist of claims incurred and administrative expenses. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

### **Implementation of New Accounting Standards**

In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this statement was to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective was accomplished by postponing the effective dates of certain provisions in statements and implementation guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. As such, no new accounting standards were implemented by the Town for the year ended June 30, 2020.

### **Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position/Fund Equity**

#### **Cash and Cash Equivalents**

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

#### **Investments**

Investments are measured by the Town at fair value (generally based on quoted market prices), except for investments in certain external investment pools and insurance contracts as described below.

Investments in certain external investment pools consist of money market mutual funds and the Short-Term Investment Fund (STIF), which is managed by the State of Connecticut Treasurer's Office. Investments in these types of funds, which are permitted to measure their investment holdings at amortized costs, are measured by the Town at the net asset value per share as determined by the fund. Investments in insurance contracts are measured by the Town at contract value.

#### **Inventories**

Inventories are reported at cost using the first-in first-out (FIFO) method, except for USDA donated commodities, which are recorded at market value. Inventories are recorded as expenditures when consumed rather than when purchased.

## Property Taxes, Sewer Usage Charges and Sewer Assessment Fees

Property taxes are assessed as of October 1. Real estate and personal property taxes are billed in the following July and are due in two installments, July 1 and January 1. Motor vehicle taxes are billed in July and are due in one installment, July 1, and supplemental motor vehicle taxes are due in full January 1. Taxes become delinquent thirty days after the installment is due. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date. Based on historical collection experience and other factors, the Town has established an allowance for uncollectible taxes and interest as of June 30, 2020 of \$117,000 and \$78,000, respectively.

Upon completion of projects, sewer assessments are levied to users. Once levied, annual assessments are made to users periodically throughout the year, based on the start date of the levy. Usage charges are billed semi-annually. Assessments and user charges are due and payable within 30 days and delinquent amounts are subject to interest at prevailing rates. Liens are filed on all properties until the assessments and usage charges are paid in full. Based on historical collection experience and other factors, an allowance for uncollectible assessments as of June 30, 2020 is not considered necessary.

## Capital Assets

Capital assets, which include land, buildings and improvements, improvements other than buildings, machinery and equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary fund financial statements. Such assets are recorded at historical cost, or estimated historical cost, when purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of a capital asset or materially extend capital asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred net of interest earned on project specific debt during the construction phase of capital assets of business-type activities and enterprise funds are included as part of the capitalized cost of the assets constructed.

Capital assets of the Town are defined by the following capitalization thresholds:

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Vehicles, Machinery, Equipment	\$ 5,000
Improvements (Examples: Land improvements, Building modifications or additions, parking lot expansion)	20,000
Infrastructure (Examples: New roads, bridges, water lines, etc.)	100,000

Capital assets of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Category</u>	<u>Useful Lives</u>
Computer equipment	5
Equipment	5-20
Vehicles	10-20
Sidewalks	20
Minor Building Improvements (e.g. sculptures, signs)	0
Intangible assets (copyrights, patents, etc.)	30-50
Buildings/Maj. Building & Land Improvements:	50-100
Roads, Catch Basins	75

Capital assets acquired under capital lease are amortized over the life of the lease term or estimated useful life of the asset, as applicable.

### **Unearned Revenue**

This liability represents resources that have been received but not yet earned.

### **Deferred Outflows and Inflows of Resources**

Deferred outflows and inflows of resources represent either an acquisition or consumption of net position that applies to a future period(s) and so will not be recognized as an outflow or inflow of resources until that time.

Deferred outflows of resources consist of deferred charges on refunding and deferred charges on pension and OPEB expenses reported in the government-wide financial statements. Deferred charges on refunding resulted from the difference in the carrying value of refunded debt and its reacquisition price. This amount has been deferred and is being amortized over the life of the related debt. Deferred charges on OPEB and pension expenses resulted from changes in the net pension and OPEB liabilities and are being amortized as a component of pension expense on a systematic and rational basis.

Deferred inflows of resources consist of revenues that are considered unavailable under the modified accrual basis of accounting and deferred charges on pension and OPEB expenses. Unavailable revenue is reported in the governmental funds financial statements. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred charges on pension and OPEB expenses are reported in the government-wide financial statements. Deferred charges on pension and OPEB expenses resulted from changes in the net pension and OPEB liabilities and are being amortized as a reduction of pension expense on a systematic and rational basis.

### **Compensated Absences**

Town employees accumulate vacation and sick leave hours for subsequent use or payment upon termination based upon length of employment. Expenditures for compensated absences are recognized in the governmental fund financial statements in the current year to the extent they are paid during the year, or the vested amount is expected to be paid with available resources. All compensated absences are accrued when incurred in the government-wide, proprietary fund and fiduciary fund financial statements. Expenditures for compensated absences are recognized in the governmental fund financial statements in the current year to the extent they have matured (i.e. due to resignation or retirement).

## Long-term Obligations

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

In the fund financial statements, governmental funds recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

## Net Position and Fund Balance

The government-wide statement of net position presents the Town's assets, deferred outflows and inflows of resources and liabilities, with net position as the residual of these other elements. Net position is reported in three categories:

***Net investment in capital assets*** - This component of net position consists of capital assets, net of accumulated depreciation and amortization and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction or improvement of capital assets.

***Restricted net position*** - This component of net position consists of amounts restricted either through external restrictions imposed by creditors, grantors, contributors, and the like, or through restrictions imposed by law through constitutional provisions or enabling legislation.

***Unrestricted net position*** - This component of net position is the net amount of the assets, liabilities, and deferred outflows and inflows of resources, which do not meet the definition of the two preceding categories.

The Town's governmental funds report the following fund balance categories:

***Nonspendable*** - Amounts that cannot be spent because they are not in spendable form or they are legally or contractually required to be maintained intact.

***Restricted*** - Constraints are placed on the use of resources that are either externally imposed by creditors, grantors, contributors or laws and regulations of other governments or imposed by law through enabling legislation.

***Committed*** - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town Council (the highest level of decision making authority of the Town) and cannot be used for any other purpose unless the Town removes or changes the specified use by taking the same formal action.

***Assigned*** - Amounts are constrained by the government's intent to be used for specific purposes, but are not restricted or committed. Amounts may be constrained to be used for a specific purpose by a governing board or body or official that has been delegated authority to assign amounts by the Town Charter.

***Unassigned*** - Residual classification for the General Fund or amounts necessary in other governmental funds to eliminate otherwise negative fund balance amounts in the other four categories.

### ***Net Position Flow Assumption***

Sometimes the Town will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

The Town does not have a formal policy over net position. In practice, the Town considers restricted net position to have been depleted before unrestricted net position is applied.

### ***Fund Balance Flow Assumption***

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied.

The Town does not have a formal policy over the use of fund balance. In accordance with the applicable accounting guidance, when committed, assigned and unassigned resources are available for use, it is assumed that the Town will use committed resources first, then assigned resources and then unassigned resources as they are needed.

### **Interfund Activities**

Interfund activities are reported as follows:

#### **Interfund Receivables and Payables**

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 non-current 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”.

#### **Interfund Services Provided and Used**

Sales and purchases of goods and services between funds for a price approximating their external exchange value are reported as revenues and expenditures, or expenses, in the applicable funds.

#### **Interfund Transfers**

Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and other financing sources in the funds receiving transfers. In proprietary

funds, transfers are reported after non-operating revenues and expenses.

### *Interfund Reimbursements*

Interfund reimbursements represent repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them.

### *Use of 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 and disclosures in the financial statements. Actual results could differ from those estimates.

## **NOTE 2 - CASH DEPOSITS AND INVESTMENTS**

### *Cash Deposits*

A reconciliation of the Town's cash deposits as of June 30, 2020 is as follows:

Government-wide statement of net position:	
Cash and cash equivalents	\$ 57,711,997
Statement of fiduciary net position:	
Cash and cash equivalents	<u>3,470,269</u>
	61,182,266
Less: cash equivalents considered investments for disclosure purposes	<u>(23,855,592)</u>
	<u><u>\$ 37,326,674</u></u>

### **Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the Town 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. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2020, \$36,646,866 of the Town's bank balance of \$37,991,085 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 32,982,179
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the Town's name	<u>3,664,687</u>
	<u><u>\$ 36,646,866</u></u>

All of the Town's deposits were in qualified public institutions as defined by Connecticut state statute. Under this statute, any bank holding public deposits must at all times maintain, segregated from its other assets, eligible collateral in an amount equal to a certain percentage of its public deposits. The applicable percentage is determined based on the bank's risk-based capital ratio. The amount of public deposits is determined based on either the public deposits reported on the most recent quarterly call report, or the

average of the public deposits reported on the four most recent quarterly call reports, whichever is greater. The collateral is kept in the custody of the trust department of either the pledging bank or another bank in the name of the pledging bank.

**Investments**

A reconciliation of the Town’s investments as of June 30, 2020 is as follows:

Government-wide statement of net position:	
Investments	\$ 3,951,438
Statement of fiduciary net position:	
Investments	63,660,753
	<u>67,612,191</u>
 Add: cash equivalents considered investments for disclosure purposes	 23,855,592
	<u><u>\$ 91,467,783</u></u>

As of June 30, 2020, the Town’s investments consist of the following:

Investment type	Valuation Basis	Value	Investment Maturities (In Years)		
			Less Than 1	1 to 5	6 to 10
<b>Debt securities:</b>					
<b>Governmental Activities:</b>					
Short-Term Investment Fund	Net asset value	\$ 22,989,074	\$ 22,989,074	\$ -	\$ -
Municipal bonds	Fair value	1,816,492	220,642	1,595,850	-
U.S. Agency securities	Fair value	820,631	-	-	820,631
<b>Business-Type Activities:</b>					
Short-Term Investment Fund	Net asset value	861,217	861,217	-	-
<b>Fiduciary:</b>					
Money market mutual funds	Net asset value	5,301	5,301	-	-
Corporate bonds	Fair value	165,663	15,282	150,381	-
		<u>26,658,378</u>	<u>\$ 24,091,516</u>	<u>\$ 1,746,231</u>	<u>\$ 820,631</u>
<b>Other investments:</b>					
<b>Governmental Activities:</b>					
Mutual funds	Fair value	1,314,315			
<b>Fiduciary:</b>					
Mutual Funds	Fair value	1,294,805			
Common stock	Fair value	32,600			
Insurance contracts	Contract value	62,167,685			
		<u>\$ 91,467,783</u>			

The Town's investments in debt securities, whose ratings are required to be disclosed, were rated by Standard & Poor's as follows:

	AAA	AA	A	BBB	Unrated
<b>Debt Securities:</b>					
<b>Governmental Activities:</b>					
Short-Term Investment Fund	\$ 22,989,074	\$ -	\$ -	\$ -	\$ -
Municipal bonds	-	1,590,156	102,150	-	124,186
U.S. Agency securities	820,631	-	-	-	-
<b>Business Type Activities</b>					
Short-Term Investment Fund	861,217	-	-	-	-
<b>Fiduciary Funds:</b>					
Money market mutual funds	-	-	-	-	5,301
Corporate Bonds	-	-	36,084	129,579	-

### Interest Rate Risk

The Town does not have a formal investment policy that limits Town investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, its practice is to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

### Credit Risk

The Town has no investment policy that would further limit its investment choices beyond those limited by Connecticut state statutes. Connecticut state statutes permit the Town to invest in obligations of the United States, including its instrumentalities and agencies; in obligations of any state or of any political subdivision, authority or agency thereof, provided such obligations are rated within one of the top two rating categories of any recognized rating service; or in obligations of the State of Connecticut or of any political subdivision thereof, provided such obligations are rated within one of the top three rating categories of any recognized rating service.

The Town's investments in debt securities, whose ratings are required to be disclosed, were rated by Standard & Poor's as presented above.

### Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of a counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town's investments in external investment pools, mutual funds and insurance contracts are not evidenced by securities and are therefore not exposed to custodial credit risk. The Town's investments in corporate bonds and common stock are held in book entry form in the name of the Town and are therefore also not exposed to custodial credit risk.



## Concentrations of Credit Risk

The Town places no limit on the amount of investment in any one issuer. As of June 30, 2020, more than 10% of the Town's investments were invested in the following:

Issuer	Investment	Value	% of Investments
<b>Governmental Activities:</b>			
State of CT Treasurer	Short-Term Investment Fund	\$ 22,989,074	85.3%
<b>Business Type Activities:</b>			
State of CT Treasurer	Short-Term Investment Fund	861,217	100.0%
<b>Fiduciary:</b>			
Principal Financial Group	Bond Market Index Separate Account-R6	9,937,886	15.6%
Principal Financial Group	Core Fixed Income Separate Acct-I3	18,867,420	29.6%
Principal Financial Group	LargeCap Growth I Separate Account-I1	7,179,087	11.3%

## NOTE 3 - FAIR VALUE MEASUREMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, as of the measurement date. Authoritative guidance establishes a hierarchy of valuation techniques based upon whether the inputs to those valuation techniques reflect assumptions other market participants would use based upon market data obtained from independent sources (also referred to as observable inputs). The Town classifies its assets and liabilities measured at fair value into Level 1 (securities valued using quoted prices from active markets for identical assets), Level 2 (securities not traded on an active market for which market inputs are observable, either directly or indirectly, and Level 3 (securities valued based on unobservable inputs). Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The Town's financial assets that are accounted for at fair value on a recurring basis as of June 30, 2020, by level within the fair value hierarchy are presented in the table below.

Financial Assets Measured at Fair Value	Prices in Active Market (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Governmental Activities:</b>			
Municipal bonds	\$ -	\$ 1,816,492	\$ -
U.S. Agency securities	-	820,631	-
Mutual funds	1,314,315	-	-
<b>Fiduciary Funds:</b>			
Corporate bonds	-	165,663	-
Mutual funds	1,294,805	-	-
Common stock	32,600	-	-

Mutual funds and common stock classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

## NOTE 4 - CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2020 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 16,906,235	\$ -	\$ -	\$ -	\$ 16,906,235
Construction in progress	12,003,280	7,731,802	-	(5,082,937)	14,652,145
Total capital assets, not being depreciated	<u>28,909,515</u>	<u>7,731,802</u>	<u>-</u>	<u>(5,082,937)</u>	<u>31,558,380</u>
Capital assets, being depreciated:					
Buildings and improvements	102,140,076	-	-	-	102,140,076
Infrastructure	113,522,164	3,778,428	-	5,082,937	122,383,529
Land improvements	1,671,412	247,175	-	-	1,918,587
Machinery and equipment	21,647,882	1,434,837	(393,869)	-	22,688,850
Total capital assets, being depreciated	<u>238,981,534</u>	<u>5,460,440</u>	<u>(393,869)</u>	<u>5,082,937</u>	<u>249,131,042</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	43,457,334	2,561,560	-	-	46,018,894
Infrastructure	73,715,722	3,207,607	-	-	76,923,329
Land improvements	625,688	100,516	-	-	726,204
Machinery and equipment	12,339,593	1,298,590	(370,147)	-	13,268,036
Total accumulated depreciation and amortization	<u>130,138,337</u>	<u>7,168,273</u>	<u>(370,147)</u>	<u>-</u>	<u>136,936,463</u>
Total capital assets, being depreciated, net	<u>108,843,197</u>	<u>(1,707,833)</u>	<u>(23,722)</u>	<u>5,082,937</u>	<u>112,194,579</u>
Governmental activities capital assets, net	<u>\$ 137,752,712</u>	<u>\$ 6,023,969</u>	<u>\$ (23,722)</u>	<u>\$ -</u>	<u>\$ 143,752,959</u>

Depreciation and amortization expense was charged to functions of the Town as follows:

Governmental Activities:	
General government	\$ 274,315
Public safety	400,565
Public works	3,898,090
Health and welfare	33,450
Culture and recreation	240,999
Education	<u>2,320,854</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 7,168,273</u>

**NOTE 4 - CAPITAL ASSETS (Continued)**

Capital asset activity for business-type activities for the year ended June 30, 2020 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
<b>Business-type Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Construction in progress	186,900	153,943	-	(340,843)	-
Total capital assets, not being depreciated	191,900	153,943	-	(340,843)	5,000
Capital assets, being depreciated:					
Buildings and improvements	29,571,666	-	-	-	29,571,666
Infrastructure	10,509,791	-	-	146,843	10,656,634
Machinery and equipment	9,129,806	84,947	-	194,000	9,408,753
Total capital assets, being depreciated	49,211,263	84,947	-	340,843	49,637,053
Less accumulated depreciation and amortization for:					
Buildings and improvements	4,357,975	605,776	-	-	4,963,751
Infrastructure	3,495,207	226,990	-	-	3,722,197
Machinery and equipment	3,885,684	402,594	-	-	4,288,278
Total accumulated depreciation and amortization	11,738,866	1,235,360	-	-	12,974,226
Total capital assets, being depreciated, net	37,472,397	(1,150,413)	-	340,843	36,662,827
Business-type activities capital assets, net	\$ 37,664,297	\$ (996,470)	\$ -	\$ -	\$ 36,667,827

**NOTE 5 - SETTLEMENT RECEIVABLE**

The Town executed a twenty-four year settlement agreement dated September 21, 1998 in the amount of \$43,100,000 in connection with certain zoning violations relating to a municipal solid waste facility. Annual installments are due to the Town in various amounts, as stipulated in the settlement agreement. The balance of the settlement receivable as of June 30, 2020 totaled \$8,100,000. Future annual installments collectible under the settlement agreement are as follows as of June 30, 2020:

Year ending June 30:	Amount
2021	\$ 2,700,000
2022	2,700,000
2023	2,700,000
	<u>\$ 8,100,000</u>

## NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
<b>Governmental Funds:</b>		
General Fund	Water Pollution Control Authority	\$ 1,669,615
	Other Governmental Funds	195,515
		<u>1,865,130</u>
Other Governmental Funds	General Fund	2,999,619
	Other Governmental Funds	667,443
		<u>3,667,062</u>
		<u>\$ 5,532,192</u>

Except as disclosed below, the above balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The General Fund has previously advanced funds to the Water Pollution Control Authority to fund bond principal and interest payments. The Town intends to liquidate the amounts due to the General Fund through future revenues collected by the Water Pollution Control Authority. It is anticipated that a portion of the balance due to the General Fund from the Water Pollution Control Authority will not be repaid within one year and, therefore, an amount of \$1,669,615 has been presented as an advance as of June 30, 2020.

## NOTE 7 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2020 consisted of the following:

Transfers In	Transfers Out	Amount
<b>Governmental Funds:</b>		
General Fund	Waste Management Ordinance Fund	\$ 1,000,000
Capital Project Fund	General Fund	525,000
Other Governmental Funds	General Fund	3,935,942
	Other Governmental Funds	934,577
		<u>4,870,519</u>
		<u>\$ 6,395,519</u>
<b>Business-Type Activities Funds:</b>		
Water Pollution Control Authority	General Fund	\$ 1,414,500

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

## NOTE 8 - BOND ANTICIPATION NOTES PAYABLE

In July 2019, the Town refinanced \$6,835,000 of its previously outstanding bond anticipation notes through the issuance of general obligation bonds. The Town paid off the remaining bond anticipation notes in the amount of \$525,000. The Town issued \$11,000,000 of new bond anticipation notes in July 2019 with a coupon rate of 1.50% and maturity date of July 2020. The purpose of the bond anticipation notes are to provide interim financing for various ongoing construction projects until general obligation bonds are issued. As discussed more fully in Note 17, \$10,000,000 of the bond anticipation notes were subsequently retired through proceeds from the issuance of general obligation bonds. As such, this amount has been presented as a long-term liability in the government-wide financial statement of net position and has been recognized as another financing source in the governmental funds statement of revenues, expenditures, and changes in fund balances.

The following is a summary of terms and changes in short-term debt for the year ended June 30, 2020:

	Coupon Rates	Maturity Date	Beginning Balance	Increases	Decreases	Reclassified as Long-term Debt	Ending Balance
<b>Governmental Activities</b>							
Bond anticipation notes payable	2.75%	July 2019	\$ 525,000	\$ -	\$ (525,000)	\$ -	\$ -
Bond anticipation notes payable	1.50%	July 2020	-	11,000,000	-	(10,000,000)	1,000,000
			<u>\$ 525,000</u>	<u>\$ 11,000,000</u>	<u>\$ (525,000)</u>	<u>\$ (10,000,000)</u>	<u>\$ 1,000,000</u>

## NOTE 9 - LONG-TERM DEBT

The applicable accounting standards define debt as a liability that arises from a contractual obligation to pay cash, or other assets that may be used in lieu of cash, in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. For disclosure purposes, debt does not include accounts payable or leases, except for contracts reported as financed purchase of the underlying asset. The following is a summary of changes in long-term debt for the year ended June 30, 2020:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Bonds payable:					
General obligation bonds	\$ 13,702,500	\$ 11,105,000	\$ (4,488,500)	\$ 20,319,000	\$ 2,193,500
Bond anticipation notes	6,835,000	10,000,000	(6,835,000)	10,000,000	10,000,000
Unamortized premium	1,410,022	1,077,225	(209,961)	2,277,286	-
Total bonds payable	<u>21,947,522</u>	<u>22,182,225</u>	<u>(11,533,461)</u>	<u>32,596,286</u>	<u>12,193,500</u>
Capital leases from direct borrowings	1,206,994	33,921	(522,354)	718,561	404,138
	<u>\$ 23,154,516</u>	<u>\$ 22,216,146</u>	<u>\$ (12,055,815)</u>	<u>\$ 33,314,847</u>	<u>\$ 12,597,638</u>
<b>Business-type Activities</b>					
Bonds payable:					
General obligation bonds	\$ 3,042,500	\$ -	\$ (336,500)	\$ 2,706,000	\$ 336,500
Notes payable from direct borrowings	16,589,500	-	(1,081,307)	15,508,193	1,103,132
	<u>\$ 19,632,000</u>	<u>\$ -</u>	<u>\$ (1,417,807)</u>	<u>\$ 18,214,193</u>	<u>\$ 1,439,632</u>

Long-term debt above typically have been liquidated by the General Fund for governmental activities and the Water Pollution Control Authority for business-type activities.

**General Obligation Bonds and Notes Payable from Direct Borrowings**

A summary of general obligation bonds and notes payable outstanding at June 30, 2020 is as follows:

<u>Purpose of Bonds</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<b>Governmental Activities</b>					
Bonds Payable					
General Obligation Bonds	2004	\$ 6,472,120	2.0% - 5.0%	2020	\$ 234,000
General Obligation Bonds	2017	11,840,000	3.0% - 5.0%	2037	8,980,000
General Obligation Bonds	2019	8,835,000	2.125% - 5.0%	2039	8,835,000
General Obligation Bonds	2019	2,270,000	5.0%	2030	2,270,000
					<u>\$ 20,319,000</u>
<b>Business-type Activities</b>					
Bonds Payable					
General Obligation Bonds	2004	4,630,000	2.0% - 5.0%	2024	\$ 926,000
General Obligation Bonds	2017	2,100,000	3.0% - 5.0%	2037	1,780,000
					<u>2,706,000</u>
Notes Payable					
State of Connecticut Clean Water Fund	2013	22,165,429	2.0%	2033	15,508,193
					<u>\$ 18,214,193</u>

Annual debt service requirements to maturity on general obligation bonds and the notes payable from direct borrowings are as follows as of June 30, 2020:

<u>Year ending</u> <u>June 30:</u>	<u>Governmental Activities</u>		
	<u>Bonds Payable</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,193,500	\$ 789,008	\$ 2,982,508
2022	2,113,500	681,800	2,795,300
2023	2,113,500	576,563	2,690,063
2024	1,593,500	484,297	2,077,797
2025	1,530,000	404,989	1,934,989
2026-2030	5,735,000	1,237,936	6,972,936
2031-2035	2,990,000	523,057	3,513,057
2036-2039	2,050,000	147,030	2,197,030
	<u>\$ 20,319,000</u>	<u>\$ 4,844,680</u>	<u>\$ 25,163,680</u>

**General Obligation Bonds and Notes Payable from Direct Borrowings (Continued)**

Year ending June 30:	Business-type Activities				
	Bonds Payable		Notes Payable		Total
	Principal	Interest	Principal	Interest	
2021	\$ 336,500	\$ 101,444	\$ 1,103,132	\$ 300,088	\$ 1,841,164
2022	336,500	86,471	1,125,398	277,822	1,826,191
2023	336,500	71,383	1,148,114	255,107	1,811,104
2024	336,500	56,178	1,171,288	231,933	1,795,899
2025	110,000	40,800	1,194,929	208,291	1,554,020
2026-2030	670,000	149,850	6,346,315	669,787	7,835,952
2031-2034	580,000	43,500	3,419,017	89,037	4,131,554
	<u>\$ 2,706,000</u>	<u>\$ 549,626</u>	<u>\$ 15,508,193</u>	<u>\$ 2,032,065</u>	<u>\$ 20,795,884</u>

**Legal Debt Limit**

Connecticut General Statutes Section 7-374(b) provides that debt of the Town shall not exceed seven times base receipts, as defined in the Statute. Further, the Statute limits the amount of debt that may be authorized by the Town for general purposes, schools, sewers, urban renewal and pension deficit. The Town did not exceed any of the statutory debt limitations at June 30, 2020.

**Capital Leases from Direct Borrowings**

Capital leases from direct borrowings include non-appropriation clauses and provide the obligor with a security interest in the underlying equipment in the event of default.

A summary of assets acquired through capital leases is as follows as of June 30, 2020:

	<b>Governmental Activities</b>
Equipment	\$ 2,599,922
Less: accumulated amortization	957,656
	<u>\$ 1,642,266</u>

Amortization expense relative to leased property under capital leases totaled \$250,740 for the year ended June 30, 2020 and is included in depreciation and amortization expense disclosed in Note 4.

Future minimum lease obligations and the net present value of the minimum lease payments as of June 30, 2020 is as follows:

Year Ending June 30:	<b>Governmental Activities</b>
2021	\$ 418,645
2022	192,976
2023	125,163
Total minimum lease payments	736,784
Less: amount representing interest	18,223
Present value of minimum lease payments	<u>\$ 718,561</u>

**NOTE 10 - OTHER LONG-TERM LIABILITIES**

Changes in other long-term liabilities for the year ended June 30, 2020 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
Other liabilities:					
Compensated absences	\$ 1,168,144	\$ 52,909	\$ (12,539)	\$ 1,208,514	\$ 120,000
Heart and Hypertension	162,835	-	(97,163)	65,672	6,500
Net pension liability (see Note 11)	14,416,462	1,528,226	-	15,944,688	-
Net OPEB liability (see Note 13)	17,938,748	2,599,514	-	20,538,262	-
	<u>\$ 33,686,189</u>	<u>\$ 4,180,649</u>	<u>\$ (109,702)</u>	<u>\$ 37,757,136</u>	<u>\$ 126,500</u>
<b>Business-type Activities</b>					
Other liabilities:					
Net pension liability (see Note 11)	<u>\$ 445,870</u>	<u>\$ 218,492</u>	<u>\$ -</u>	<u>\$ 664,362</u>	<u>\$ -</u>

Other long-term liabilities are typically liquidated in the General Fund.

### **Heart and Hypertension Obligations**

The Town's future obligations for heart and hypertension claims as of June 30, 2020 is estimated to be \$65,672. Currently, the beneficiaries receive weekly benefit payments that are subject to annual COLA adjustments. The total liability increased due to cost of living adjustments, offset by current year payouts. The total estimated liability has been established based upon a life expectancy assumption for each individual receiving weekly benefit payments.

## **NOTE 11 - EMPLOYEE RETIREMENT PLANS**

### **Pension Trust Fund**

#### **Plan Description**

*Plan administration* - The Town sponsors and administers the Town of New Milford Pension Plan (the "Plan") which is a single employer, contributory, defined benefit plan. The Plan covers substantially all full time employees of the Town and Board of Education personnel other than certified teachers, who are covered under the State Teachers' Retirement System. The Plan is administered by the Town Finance Director. Plan benefits and contribution requirements are established by the plan document.

*Plan membership* - All full time employees eligible to participate in the plan become a plan participant with their date of hire. Membership of the Plan consisted of the following as of June 30, 2020:

Retirees and beneficiaries receiving benefits	277
Terminated plan members entitled to but not yet receiving benefits	115
Active plan members	<u>404</u>
	<u>796</u>

## **NOTE 11 - EMPLOYEE RETIREMENT PLANS (Continued)**

### **Pension Trust Fund (Continued)**



## **Plan Description (Continued)**

*Benefits provided* - The Plan provides retirement, death and disability benefits to all eligible members. Benefit provisions are established and may be amended by the Town Council and vary by class of employees covered, per terms of the Plan agreement. The following is a summary of the provisions for each type of class covered:

***Non-union employees:*** All full time regular employees are eligible for participation in the Plan and become fully vested in the Plan upon completion of 10 years of service. The normal retirement benefit is calculated as 1.6% (for general government employees and library employees), 2.0% (for sewer employees) and 1.33% (for Board of Education employees) of the participant's highest average annual compensation in the five years during the last ten years of service, multiplied by the number of years of service. The normal retirement age is the earlier of age 65 with 5 years of service or the attainment of age 60 and age plus service equals or exceeds 85. Employees are eligible for early retirement (within ten years of the normal retirement date but not earlier than age 55). Benefits are reduced by 0.5% per month for each month that the early retirement date precedes the normal retirement date.

***Teamsters:*** All full time regular employees are eligible for participation in the Plan and become fully vested in the Plan upon completion of 10 years of service. The normal retirement benefit is calculated as 1.8% (amended in 2007 from 1.7%) of the participant's highest average annual compensation in the three years during the last ten years of service, multiplied by the number of years of service. The normal retirement age is the earlier of age 65 with 5 years of service or age plus service equals or exceeds 84, regardless of age. Employees are eligible for early retirement (within ten years of the normal retirement date but not earlier than age 55). Benefits are reduced by 0.5% per month for each month that the early retirement date precedes the normal retirement date.

***AFSCME:*** All full time regular employees are eligible for participation in the Plan and become fully vested in the Plan upon completion of 10 years of service. The normal retirement benefit is calculated as 1.6% of the participant's highest average annual compensation in the three years during the last ten years of service, multiplied by the number of years of service. The normal retirement age is the earlier of age 65 with 5 years of service or the attainment of age 60 and age plus service equals or exceeds 84. Employees are eligible for early retirement (within ten years of the normal retirement date but not earlier than age 55). Benefits are reduced by 0.5% per month for each month that the early retirement date precedes the normal retirement date.

***Police:*** All full time regular employees are eligible for participation in the Plan and become fully vested in the Plan upon the completion of 10 years of service. The normal retirement benefit is calculated as 2.5% (amended during 2007 from 2.25%) of the participant's highest average annual compensation in the three years during the last five years of service, multiplied by the number of years of service, up to a 30 year maximum, plus 1.0% of the participant's highest average annual compensation in the three years during the last five years of service, multiplied by the number of years of service, up to a 35 year maximum. The normal retirement age is the earlier of age 55 with 5 years of service or the completion of 25 years of service.

*Contributions* - The contribution requirements of plan members and the Town are established and may be amended by the Town Council. The employer's contributions were based on normal cost and an amortization of the unfunded actuarial accrued liability. The Town's actuary determines annual employer contributions to the plan. Employee contribution requirements vary by class of employees

covered, per terms of the Plan agreement. The following is a summary of the contribution requirements for each type of class covered:

**Non-union employees:** Employees are not required to contribute to the plan.

**Teamsters:** Employees are required to contribute 2% of compensation under a salary reduction agreement to the Plan.

**AFSCME:** Employees are required to contribute 2% of compensation under a salary reduction agreement to the Plan.

**Police:** Employees are required to contribute 6% of compensation to the Plan, until 35 years of service is attained, at which point, contributions are not required. There are no early retirement provisions.

### **Summary of Significant Accounting Policies**

**Accounting Policies** - The Plan is accounted for using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the Plan are recognized when due and the employer has made a formal commitment to provide contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan.

**Investments** - Investments consists of insurance contracts and are measured by the Town at contract value.

**Concentrations** - As of June 30, 2020, 100% of the Town Plan's investments were invested in insurance contracts with Principal Financial Group.

**Rate of return** - For the year ended June 30, 2020, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was approximately 4.63%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

### **Net Pension Liability**

The components of the Town's net pension liability of the Town Plan at June 30, 2020, were as follows:

Total pension liability	\$ 78,776,735
Plan fiduciary net position	62,167,685
Net pension liability	<u>\$ 16,609,050</u>
 Plan fiduciary net position as a percentage of the total pension liability	 78.92%

### **Net Pension Liability (Continued)**

The components of the change in the net pension liability of the Town Plan for the year ended June 30, 2020, were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of June 30, 2019	\$ 75,490,214	\$ 60,627,882	\$ 14,862,332
<b>Changes for the year:</b>			
Service cost	1,505,473	-	1,505,473
Interest	5,339,912	-	5,339,912
Differences between expected and actual experience	(391,717)	-	(391,717)
Change in assumption	986,813	-	986,813
Change in benefit terms	56,588	-	56,588
Contributions - employer	-	2,579,871	(2,579,871)
Contributions - employee	-	348,712	(348,712)
Net investment income	-	2,851,780	(2,851,780)
Benefit payments, including refunds	(4,210,548)	(4,210,548)	-
Administrative expense	-	(30,012)	30,012
<b>Net changes</b>	<b>3,286,521</b>	<b>1,539,803</b>	<b>1,746,718</b>
Balance as of June 30, 2020	<u>\$ 78,776,735</u>	<u>\$ 62,167,685</u>	<u>\$ 16,609,050</u>

The Town's net pension liability has been allocated between its governmental and business-type activities based on the proportionate share of contributions made to the plan.

*Actuarial assumptions* - The total pension liability for the Town Plan was determined by an actuarial valuation as of July 1, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	2.50%
Investment rate of return, including inflation	7.05%
Discount rate	7.05%

The long-term expected rate of return on the Town Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Town Plan's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Asset Allocation	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	28.90%	27.30%	7.20%
International Equity	14.30%	14.70%	5.25%
Fixed Income	50.69%	50.00%	4.98%
Real Estate / Other	6.11%	8.00%	N/A

*Discount rate* - The discount rate used to measure the total pension liability of the Town Plan was 7.05%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that the Town contributes at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Town 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 net pension liability of the Town Plan, calculated using the discount rate of 7.05% as well as what the Town Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05%) or 1-percentage-point higher (8.05%) than the current rate:

	<b>1% Decrease (6.05%)</b>	<b>Current Discount (7.05%)</b>	<b>1% Increase (8.05%)</b>
Town Plan's net pension liability as of June 30, 2020	\$ 25,508,959	\$ 16,609,050	\$ 9,109,672

### **Pension Expense and Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2020, the Town recognized pension expense related to the Town Plan of \$3,541,406. At June 30, 2020, the Town reported deferred outflows and inflows of resources related to the Town Plan from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
Difference between expected and actual experience	\$ 49,865	\$ (1,643,462)	\$ (1,593,597)
Changes of assumptions and demographics	1,984,421	(182,083)	1,802,338
Difference between projected and actual earnings on plan investments	1,621,596	-	1,621,596
<b>Total</b>	<b>\$ 3,655,882</b>	<b>\$ (1,825,545)</b>	<b>\$ 1,830,337</b>

Amounts reported as deferred outflows and inflows of resources related to the Town Plan will be recognized as a component of pension expense in future years as follows:

Year ended June 30,	<b>Amortization Expense</b>
2021	\$ 272,032
2022	511,554
2023	594,772
2024	433,193
2025	18,786
	<u>\$ 1,830,337</u>

## Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for each of the Town's defined benefit plans as of and for the year ended June 30, 2020.

	<b>Pension Trust Fund</b>
<b>ASSET</b>	
Investments:	
Insurance contracts	\$ 62,167,685
Total assets	<u>62,167,685</u>
<b>NET POSITION</b>	
Held in trust for pension benefits	<u>\$ 62,167,685</u>
	<b>Pension Trust Fund</b>
<b>ADDITIONS</b>	
Contributions:	
Employers	\$ 2,579,871
Plan members	348,712
Total contributions	<u>2,928,583</u>
Investment earnings:	
Net change in the fair value of investments, net of fees	<u>2,851,780</u>
Total investment earnings	<u>2,851,780</u>
Total additions	<u>5,780,363</u>
<b>DEDUCTIONS</b>	
Benefit payments	4,210,548
Administrative expenses	30,012
	<u>4,240,560</u>
Change in net position	1,539,803
Net position - beginning	<u>60,627,882</u>
Net position - ending	<u>\$ 62,167,685</u>

## **Connecticut Teachers' Retirement System**

### **Plan Description**

The Connecticut Teachers' Retirement System ("TRS" or the "Plan") is the public pension plan offered by the State of Connecticut (the "State") to provide retirement, disability, survivorship and health insurance benefits for Connecticut public school teachers and their beneficiaries. The Plan is governed by Connecticut Statute Title 10, Chapter 167a of the Connecticut General Statutes. TRS is a multiemployer pension plan administered by the Connecticut State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing TRS funds for the exclusive benefit of TRS members.

Teachers, principals, superintendents or supervisors engaged in the service of public schools are provided with pensions through the Connecticut Teachers' Retirement System - a cost sharing multi-employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at [www.ct.gov](http://www.ct.gov).

### **Benefit Provisions**

The Plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

*Normal Retirement:* Retirement benefits for the employees are calculated as 2.0% of the average annual salary times the years of credited service (maximum benefit is 75.0% of average annual salary during the 3 years of highest salary). In addition, amounts derived from the accumulation of the 6.0% contributions made prior to July 1, 1989 and voluntary contributions are payable.

*Early Retirement:* Employees are eligible after 25 years of credited service with a minimum of 20 years of Connecticut service, or age 55 with 20 years of credited service with a minimum of 15 years of Connecticut service. Benefit amounts are reduced by 6.0% per year for the first 5 years preceding normal retirement age and 4.0% per year for the next 5 years preceding normal retirement age. Effective July 1, 1999, the reduction for individuals with 30 or more years of service is 3% per year by which retirement precedes normal retirement date.

*Minimum Benefit:* Effective January 1, 1999, Public Act 98-251 provides a minimum monthly benefit of \$1,200 to teachers who retire under the normal retirement provisions and who have completed at least 25 years of full time Connecticut service at retirement.

*Disability Retirement:* Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required to be eligible for non-service related disability. Disability benefits are calculated as 2.0% per year of service times the average of the highest three years of pensionable salary, but not less than 15.0%, nor more than 50.0%. In addition, disability benefits under this Plan (without regard to cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed 75.0% of average annual salary. A plan member who leaves service and has attained 10 years of service will be entitled to 100.0% of the accrued benefit as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement reductions are based on the number of years of service the member would have had if they had continued work until age 60.

*Pre-Retirement Death Benefit:* The plan also offers a lump-sum return of contributions with interest or surviving spouse benefit depending on length of service.

## **Contributions**

*State of Connecticut* - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State are amended and certified by the TRB and appropriated by the General Assembly. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, is expected to finance the costs of the benefits earned by employees during the year, with any additional amounts to finance any unfunded accrued liability.

*Employers* - School District employers are not required to make contributions to the Plan, as contributions are required only from employees and the State.

*Employees* - Effective July 1, 1992, each teacher was required to contribute 6.0% of pensionable salary for the pension benefit. Effective January 1, 2018, the required contribution increased to 7.0% of pensionable salary.

## **Administrative Expenses**

Administrative costs of the plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

## **Basis of Presentation**

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2019. The net pension liability at June 30, 2019 has been calculated using the audited amounts. TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Comprehensive Annual Financial Report can be obtained at [www.ct.gov](http://www.ct.gov).

The accounting standards require participating employers to recognize their proportional share of the collective net pension liability, deferred outflows and inflows of resources and pension expense. Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

## **Allocation Methodology**

The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The liabilities of the June 30, 2018 actuarial valuation were rolled forward to the measurement date of June 30, 2019. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to Town totaled 0.679% as of the most recent measurement date.

## Collective Net Pension Liability

The following summarizes the collective net pension liability of the State for the TRS as of June 30, 2019, the measurement date, in addition to the Town's and State's proportionate shares of the collective net pension liability that is attributed to the Town:

Collective Net Pension Liability of the State for the TRS		<u>\$ 17,072,720,000</u>
	<u>Proportion</u>	<u>Proportionate Share</u>
Town's proportionate share of the Collective Net Pension Liability	0.000%	<u>\$ -</u>
State's proportionate share of the Collective Net Pension Liability attributed to the Town	0.679%	<u>\$ 115,909,000</u>

## Collective Pension Expense

The Town's expected contribution effort for allocation purposes totaled \$8,773,710 or 0.679% of the total expected contribution effort. The Town has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures in the General Fund for the year ended June 30, 2020.

The collective pension expense includes certain current period changes in the collective net pension liability, projected earnings on pension plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective pension expense attributed to the Town totaled \$14,235,627 or 0.679% of the total collective pension expense and has been recognized as an operating contribution and related education expenses in the statement of activities for the year ended June 30, 2020.

## Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, and a measurement date of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.25% - 6.50%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation
Administrative expenses	\$0 assumption as expenses are paid for by the General Assembly

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale.

Future cost-of-living increases for teachers who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5.0% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or



after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6.0% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5.0% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3.0%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

## Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The current capital market assumptions and the target asset allocation as provided by the Treasurer's Office are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Expected Return</b>	<b>Standard Deviation</b>
Public Equity - US Equity	20.0%	8.1%	17.0%
Public Equity - International Developed Equity	11.0%	8.5%	19.0%
Public Equity - Emerging Markets Equity	9.0%	10.4%	24.0%
Fixed Income - Core Fixed Income	16.0%	4.6%	7.0%
Fixed Income - Inflation Linked Bonds	5.0%	3.6%	7.0%
Fixed Income - High Yield	6.0%	6.5%	11.0%
Fixed Income - Emerging Market Debt	5.0%	5.2%	11.0%
Private Equity	10.0%	9.8%	23.0%
Real Estate	10.0%	7.0%	15.0%
Alternative Investments - Real Assets	4.0%	8.2%	17.0%
Alternative Investments - Hedge Funds	3.0%	5.4%	7.0%
Liquidity Fund	1.0%	2.9%	1.0%
	<u>100%</u>		

The geometric rates of expected return shown in the table above are nominal returns net of investment expenses.

## Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the State 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.

## NOTE 12 - AWARDS PROGRAM

The Town, in collaboration with the volunteer firefighters and ambulance organizations that serve the Town, has established a revocable trust fund (the “Firefighters Reward Program Fund”) to accumulate awards for the benefit of the organizations’ members. Members generally become eligible to participate in the awards program upon completion of one year of continuous service. The contribution requirements of the Town are established and may be amended by the Boards governing each organization, with approval by the Town Council. The Town generally contributes \$300 annually to the fund on-behalf of each active participant. Participants become fully vested in the awards program upon completion of 10 years of service, upon death or upon becoming disabled. The Town finance director serves as the administrator of the awards program and, accordingly, the Town has reported the Firefighters Reward Program Fund as an agency fund in the accompanying financial statements. During the year ended June 30, 2020, the Town contributed \$74,800 to the fund for awards earned by participants for the fiscal 2019 service year.

## NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

### Town and Board of Education Plan

#### Plan Description

The Town administers an Other Post-Employment Benefits Plan (the “OPEB Plan”), which is a single-employer defined benefit healthcare plan. The OPEB Plan provides healthcare insurance benefits for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members, as well as certain life insurance benefits. Benefit provisions are established through negotiations between the Town and the unions representing Town employees and are renegotiated each bargaining period. The OPEB Plan is considered to be part of the Town’s financial reporting entity. The OPEB Plan does not issue a publicly available financial report and is not included in the financial statements of another entity.

#### Plan Membership

At June 30, 2020, plan membership consisted of the following:

Retirees and beneficiaries receiving benefits	66
Active plan members	423
	<u>489</u>

#### Plan Provisions

Contribution requirements of the plan members and the Town are established through negotiations between the Town and the unions. Retired program members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly towards the cost of health insurance premiums. Currently, the Town contributes the following for various classes of employees covered:

*Board of Education Teachers:* Teachers retiring under the Connecticut State Teachers Retirement system are eligible to receive health benefits for self and spouse. Normal retirement for teachers is the

earlier of age 60 with 20 years of services, or completion of 35 years of service regardless of age. Individuals receiving benefits contribute 100% of their premium costs.

*Police:* Police Officers who retire under the Town’s pension plan with at least 25 years of service, shall be eligible to continue receiving health benefits for self and spouse. All retirees under the age of 65 are required to contribute 100% of their premium costs. Individuals receiving benefits contribute 10% of their premium costs.

### **Funding Policy**

Contribution requirements of the plan members and the Town are established in the provisions of the program and in accordance with the General Statutes of the State of Connecticut. The Town is funding these benefits in an Other Post-Employment Benefits Trust Fund.

### **Net OPEB Liability**

The Town’s net OPEB liability reported as of June 30, 2020 totaled \$20,538,262. The total OPEB liability was measured as of June 30, 2020 using an actuarial valuation performed as of July 1, 2019.

*Actuarial Assumptions and Other Inputs* - The net OPEB liability as of June 30, 2020 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	4.50%
Investment rate of return, including inflation	4.00%
Discount rate	2.45%

The discount rate was based on the Bond Buyer 20 (GO 20 Index) as of the measurement date, which represents municipal bond trends based on a portfolio of 20 general obligation bonds that mature in 20 years.

Mortality rates were based on the RP-2014 Mortality Tables for Males and Females projected forward 18 years.

### **Changes in the Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balance as of June 30, 2019	\$ 18,729,992	\$ 791,244	\$ 17,938,748
<b>Changes for the year:</b>			
Service cost	866,026	-	866,026
Interest	576,562	-	576,562
Differences between expected and actual experience	(49,169)	-	(49,169)
Change in assumption	1,745,204	-	1,745,204
Contributions - employer	-	530,371	(530,371)
Contributions - employee	-	-	-
Net investment income	-	8,738	(8,738)
Benefit payments, including refunds	(530,371)	(530,371)	-
Administrative expense	-	-	-
<b>Net changes</b>	<u>2,608,252</u>	<u>8,738</u>	<u>2,599,514</u>
Balance as of June 30, 2020	<u>\$ 21,338,244</u>	<u>\$ 799,982</u>	<u>\$ 20,538,262</u>

Changes in assumptions primarily reflects a change in the discount rate from 3.13% to 2.45% as of June 30, 2019 measurement date.

*Sensitivity of the net OPEB liability to changes in the discount rate* - The following presents the Town's net OPEB liability for the OPEB Plan, calculated using the discount rate disclosed above, as well as what the Town's net OPEB liability would be for the OPEB Plan if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	Current		
	1% Decrease (1.45%)	Discount (2.45%)	1% Increase (3.45%)
Town's net OPEB liability as of June 30, 2020	\$ 23,427,328	\$ 20,538,262	\$ 18,126,930

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates* - The following presents the Town's net OPEB liability for the OPEB Plan, calculated using the discount rate disclosed above, as well as what the Town's net OPEB liability would be for the OPEB Plan if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	Current		
	1% Decrease	Discount	1% Increase
Town's net OPEB liability as of June 30, 2020	\$ 17,178,341	\$ 20,538,262	\$ 24,804,697

## OPEB Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2020, the Town recognized OPEB expense of \$1,701,481. As of June 30, 2020, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
Difference between expected and actual experience	\$ 2,555,197	\$ (3,461,427)	\$ (906,230)
Changes of assumptions and demographics	4,195,280	(635,932)	3,559,348
Difference between projected and actual earnings on plan investments	47,905	-	47,905
Total	<u>\$ 6,798,382</u>	<u>\$ (4,097,359)</u>	<u>\$ 2,701,023</u>

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as a component of OPEB expense as follows:

Year ended June 30,	<u>Amortization Pension Expense</u>
2021	\$ 289,656
2022	278,912
2023	274,997
2024	271,092
2025	266,688
Thereafter	1,319,678
	<u>\$ 2,701,023</u>

## Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for each of the Town's defined benefit plans as of and for the year ended June 30, 2020.

	<u>Other Post- Employment Benefits Trust Fund</u>
<b>ASSET</b>	
Cash and cash equivalents	<u>\$ 799,982</u>
Total assets	<u>799,982</u>
<b>NET POSITION</b>	
Held in trust for OPEB benefits	<u>\$ 799,982</u>

	<b>Other Post- Employment Benefits Trust Fund</b>
<b>ADDITIONS</b>	
Contributions:	
Employers	\$ -
Plan members	-
Total contributions	-
Investment earnings:	
Interest and dividends	8,738
Total additions	8,738
<b>DEDUCTIONS</b>	
Benefit payments	-
Administrative expenses	-
	-
Change in net position	8,738
Net position - beginning	791,244
Net position - ending	\$ 799,982

## **Connecticut Teachers' Retirement System**

### **Plan Description**

The Connecticut Teachers' Retirement System ("TRS" or the "Plan") is the public pension plan offered by the State of Connecticut (the State) to provide retirement, disability, survivorship and health insurance benefits for Connecticut public school teachers and their beneficiaries. The Plan is governed by Connecticut Statute Title 10, Chapter 167a of the Connecticut General Statutes. TRS is a multiemployer pension plan administered by the Connecticut State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing TRS funds for the exclusive benefit of TRS members.

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System - a cost sharing multi employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at [www.ct.gov](http://www.ct.gov).

### **Benefit Provisions**

The Plan covers retired teachers and administrators of public schools in the State who are receiving benefits from the Plan. The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member that is currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB

Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by statute, and has not increased since July of 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost, and contributes at least \$220 per month towards coverage under a local school district plan.

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage. If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

## **Contributions**

*State of Connecticut* - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one third of plan costs through an annual appropriation in the General Fund.

*Employers* - School District employers are not required to make contributions to the Plan.

*Employees/Retirees* - The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers' pay for one third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

## **Administrative Expenses**

Administrative costs of the Plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

## **Basis of Presentation**

The components associated with the other postemployment benefits (OPEB) expense and deferred inflows and outflows of resources have been determined using the unrecognized portions of each year's experience and assumption changes as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2019. The net OPEB liability at June 30, 2019 has been calculated using the audited amounts.

The OPEB trust fund is included in the TRS, and the TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Comprehensive Annual Financial Report can be obtained at [www.ct.gov](http://www.ct.gov).

The accounting standards require participating employers to recognize their proportional share of the collective net OPEB liability, deferred outflows and inflows of resources and OPEB expense. Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

### Allocation Methodology

The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The allocations for participating employers are based on the expected contribution effort as measured June 30, 2018, the date of the latest biennial valuation. The liabilities of the June 30, 2018 actuarial valuation were rolled forward to the measurement date of June 30, 2019. The employer allocations were then applied to the net OPEB liability and OPEB expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to Town totaled 0.679% as of the most recent measurement date.

### Collective Net OPEB Liability

The following summarizes the collective net OPEB liability of the State for the TRS as of June 30, 2019, the measurement date, in addition to the Town's and State's proportionate shares of the collective net OPEB liability that is attributed to the Town:

Collective Net OPEB Liability of the State for the TRS		<u>\$ 2,662,587,000</u>
	<u>Proportion</u>	<u>Proportionate Share</u>
Town's proportionate share of the Collective Net OPEB Liability	0.000%	<u>\$ -</u>
State's proportionate share of the Collective Net OPEB Liability attributed to the Town	0.679%	<u>\$ 18,077,000</u>

### Collective OPEB Expense

The Town's expected contribution effort for allocation purposes totaled \$239,793 or 0.679% of the total expected contribution effort. The Town has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures in the General Fund for the year ended June 30, 2020.

The collective OPEB expense includes certain current period changes in the collective net OPEB liability, projected earnings on OPEB plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective OPEB expense attributed to the Town totaled a negative \$(1,322,791) or 0.679% of the total collective OPEB expense and has been recognized as a reduction in operating contributions and related education expenses in the statement of activities for the year ended June 30, 2020.



## Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.75%
Wage Inflation	3.25%
Salary increases	3.25% - 6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates:	
Pre-Medicare	5.95% for 2018 decreasing to an ultimate rate of 4.75% by 2025
Medicare	5.00% for 2018 decreasing to an ultimate rate of 4.75% by 2028

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale.

## Long-Term Rate of Return

The long-term expected rate of return on plan assets is reviewed as part of the actuarial valuation process. Several factors are considered in evaluation the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class.

The long-term expected rate of return was determined by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return	Standard Deviation
U.S. Treasuries (Cash Equivalents)	100.0%	0.41%	2.31%

## Discount Rate

The discount rate used to measure the total OPEB liability was 3.50%. The projection of cash flows used to determine the discount rate was performed in accordance with the applicable standards. The projection's basis was an actuarial valuation performed as of June 30, 2018.

In addition to the actuarial methods and assumptions of the June 30, 2018 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annual at a rate of 3.25%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- No future employer contributions were assumed to be made.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2019 and, as a result, the Municipal Bond Index Rate of 3.87% was used in the determination of the single equivalent rate.

## NOTE 14 - RISK MANAGEMENT AND UNCERTAINTIES

### Risk Management - Insurance

The Town is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God for which the Town carries commercial insurance, except as disclosed below. During fiscal year 2019 deductibles paid by the Town were insignificant. Neither the Town nor its insurers have settled any claims which exceeded the Town's insurance coverage during the past three years. There have been no significant reductions in any insurance coverage from amounts in the prior year.

### **Self-Insurance**

The Medical Reserve Account, an internal service fund, was established to account for and finance employee health and dental benefits for eligible full-time employees and qualified retirees of both the Town and the Board of Education. Effective July 1, 2019, the Town transitioned to the Connecticut Partnership 2.0 plan for health insurance. Claims from Partnership 2.0 are pooled with all the State claims and are factored into the yearly renewal rating.

The Town retains the risk of loss under for dental benefits. The Town establishes claims liabilities based on estimates of claims that have been incurred but not reported at June 30, 2020. Claims liabilities are recorded if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of possible loss can be reasonably estimated. The amount of the claims accrual is based on the ultimate costs of settling the claims, which include past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claims accrual does not include other allocated or unallocated claims adjustment expenses.

A summary of claims activity for the years ended June 30, 2020 and 2019 are as follows:

<b>Year Ended June 30</b>	<b>Claims Payable, Beginning of Year</b>	<b>Claims and Changes in Estimates</b>	<b>Claims Paid</b>	<b>Claims Payable, End of Year</b>
2020	\$ 760,685	\$ 718,075	\$ 1,464,960	\$ 13,800
2019	774,632	12,535,080	12,549,027	760,685

## **Workers Compensation**

The Town is a member of the Connecticut Interlocal Risk Management Agency (“CIRMA”), an unincorporated association of Connecticut local public agencies, which was formed in 1980 by the Connecticut Conference of Municipalities (“CCM”) for the purpose of establishing and administering an interlocal risk management program pursuant to the provisions of Section 7-479a et. seq. of the Connecticut General Statutes. The Town is a member of CIRMA’s worker’s compensation pool, a risk sharing pool, which commenced operations on July 1, 1980. The worker’s compensation pool provides statutory benefits pursuant to the provisions of the Connecticut Worker’s Compensation Act. The Town pays an annual premium for its coverage. CIRMA is to be self-sustaining through member premiums but reinsures in excess of \$1,000,000 for each insured occurrence. Members may be subject to supplemental assessment in the event of deficiencies; however, potential assessments are limited pursuant to the by-laws.

### **Uncertainties - Pandemic**

In early March 2020, there was a global outbreak of COVID-19 that was declared a Public Health Emergency of International Concern by the World Health Organization and was subsequently declared a state of emergency by the Governor of Connecticut and a national emergency by the President of the United States. The outbreak of the virus has affected travel, commerce and financial markets globally, and is widely expected to affect economic growth worldwide.

On March 27, 2020, the United States Congress enacted the Coronavirus Aid, Relief, and Economic Stabilization Act (the “CARES Act”) that provides in excess of \$2 trillion of relief to industries and entities throughout the country, including state and local governments. On March 28, 2020, the President of the United States approved the Governor of Connecticut’s request for a disaster declaration for the State. On April 24, 2020, the United States Congress enacted legislation that provided an additional \$484 billion to replenish a small business loan program, support hospitals and expand COVID-19 testing. The Town has received and continues to apply for additional funding from federal and state agencies to assist in covering certain costs associated with the response to the pandemic. However, the extent to which COVID-19 will impact the Town’s tax base, operations and its financial condition will ultimately depend on future developments that are uncertain and cannot be fully predicted with confidence at this time.

## NOTE 15 - FUND BALANCE

As of June 30, 2020, fund balances have been classified based on the following purposes:

	General Fund	Waste Management Ordinance Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Advances to other funds	\$ 1,669,615	\$ -	\$ -	\$ -	\$ 1,669,615
Prepaid expenses	62,293	-	-	-	62,293
Inventories	-	-	-	27,148	27,148
	<u>1,731,908</u>	<u>-</u>	<u>-</u>	<u>27,148</u>	<u>1,759,056</u>
Restricted for:					
Health and Welfare:					
Charitable programs	-	-	-	114,321	114,321
Education:					
School lunch program	-	-	-	968,686	968,686
Education programs	-	-	-	724	724
Capital purposes:					
Enabling legislation	-	12,451,602	-	-	12,451,602
Unspent bond proceeds	-	-	1,188,661	-	1,188,661
Grant programs	-	-	-	392,322	392,322
Housing rehabilitation loans	-	-	-	38,542	38,542
	<u>-</u>	<u>12,451,602</u>	<u>1,188,661</u>	<u>1,514,595</u>	<u>15,154,858</u>
Committed to:					
Public safety	-	-	-	67,589	67,589
Library	-	-	-	2,242,233	2,242,233
Culture and recreation	-	-	-	8,262	8,262
Education	-	-	-	114,575	114,575
Capital purposes	-	-	181,662	4,401,235	4,582,897
Volunteer fire	411,387	-	-	-	411,387
	<u>411,387</u>	<u>-</u>	<u>181,662</u>	<u>6,833,894</u>	<u>7,426,943</u>
Assigned to:					
Property tax stabilization	-	1,383,511	-	-	1,383,511
Use in fiscal year 2021:					
Supplemental appropriation	4,652,086	-	-	-	4,652,086
Supplemental appropriation - capital purposes	78,065	-	-	-	78,065
Carried in force appropriations	1,389,735	-	-	-	1,389,735
Other purposes	301,422	-	-	-	301,422
	<u>6,421,308</u>	<u>1,383,511</u>	<u>-</u>	<u>-</u>	<u>7,804,819</u>
Unassigned	20,101,417	-	(1,195,279)	(39,942)	18,866,196
	<u>\$ 28,666,020</u>	<u>\$ 13,835,113</u>	<u>\$ 175,044</u>	<u>\$ 8,335,695</u>	<u>\$ 51,011,872</u>

### Deficit Fund Balances

The following fund has a deficit fund balance as of June 30, 2020, which does not constitute a violation of statutory provisions:

Fund	Amount
Century Brass Clean Up Fund	\$ 39,942

The deficit is expected to be eliminated through future transfers from the General Fund.

## **NOTE 16 - COMMITMENTS AND CONTINGENCIES**

There are several lawsuits pending against the Town. The outcome and eventual liability to the Town, if any, in these cases is not known by management. The Town's management believes it has meritorious defenses against these lawsuits and estimates that potential claims against the Town, not covered by insurance, resulting from such litigation would not have a material adverse effect on the financial condition of the Town.

The Town has received state and federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for any expenditure disallowed under terms of the grant. Based on prior experience, Town management believes such disallowances, if any, would not have a material adverse effect on the financial condition of the Town.

The Town may be subject to rebate penalties to the federal government relating to various bond and note issues. The Town expects such amounts, if any, would not have a material adverse effect on the financial condition of the Town.

## **NOTE 17 - SUBSEQUENT EVENT**

In July 2020, the Town issued \$10,000,000 of general obligation bonds. The proceeds from the issuance were used to retire a portion of the previously outstanding bond anticipation notes in the amount \$10,000,000. The general obligation bonds bear coupon rates ranging from 2.0% to 5.0% and mature in July 2040.

In July 2020, the Town issued \$9,000,000 of bond anticipation notes, which bear a coupon rate of 2.0% and mature on July 23, 2021. The purpose of the notes is to provide interim financing for authorized capital projects. The remaining \$1,000,000 of outstanding bond anticipation notes maturing in July 2020 were refinanced into the \$9,000,000 of bond anticipation notes.

In July 2020, the Town issued \$12,400,000 of general obligation refunding bonds to refund \$15,508,192 of its 2013 Clean Water Fund Loan. The refunding bonds bear a coupon rate of 5.0% and mature in December 2032.

## **NOTE 18 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE**

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2020, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The Town is currently evaluating the potential impact of adopting this Statement on its financial statements.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee

is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2021, which reflects the eighteen month postponement pursuant to GASB Statement No. 95 issued in May 2020. The Town is currently evaluating the potential impact of adopting this Statement on its financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement should be applied prospectively and are effective for the Town's reporting period beginning July 1, 2021, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The Town does not expect this statement to have a material effect on its financial statements.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61*. The objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2020, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The Town does not expect this statement to have a material effect on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The Town does not expect this statement to have a material effect on its financial statements.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and the requirements of this statement are effective for the Town's reporting period beginning July 1, 2021, which reflects the one year postponement pursuant to GASB Statement No. 95 issued in May 2020. The Town does not expect this statement to have a material effect on its financial statements.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2020. The Town does not expect this statement to have a material effect on its financial statements.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022. The Town does not expect this statement to have a material effect on its financial statements.

In May 2020, the GASB issued Statement 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022. The Town does not expect this statement to have a material effect on its financial statements.

In June 2020, the GASB issued Statement 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No. 14 and No. 84, and a Supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2021. The Town is currently evaluating the potential impact of adopting this Statement on its financial statements.