

ANNUAL TOWN REPORT

**TOWN OF NEW MILFORD
CONNECTICUT**

**FISCAL YEAR ENDING
June 30, 2022**

ANNUAL REPORT

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CONNECTICUT
Fiscal Year Ending June 30, 2022

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
Building.....	18
Commission on the Arts.....	19
Conservation.....	20
Film Commission.....	22
Fire Marshal.....	23
Land Use Boards and Commissions	25
Library.....	30
Parks and Recreation	35
Personnel.....	40
Police	41
Public Works.....	44
Registrar of Voters.....	52
Senior Center.....	54
Social Services.....	57
Sullivan Farm	64
Tax Assessor.....	65
Tax Collector.....	64
Town Clerk.....	67
Water Pollution Control Authority	69
Youth Agency.....	70
Message from the Director of Finance	74
Management’s Discussion and Analysis.....	75
Basic Financial Statements.....	89

SPECIAL SERVICES/PERMITS/LICENSES

Absentee Ballots.....Town Clerk

Abatement Orders/Violations of Public Health Code.....Housatonic Valley Health District

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..... Housatonic Valley Health District

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..... Housatonic Valley Health District

Food Services Establishment Licenses..... Housatonic Valley Health District

Gambling Permits (Games).....Police Department

Government Entitlement Programs.....Social Services

HART Bus Services.....Commission on Aging

Hazardous Waste.....Housatonic Valley Health District

Hunting Licenses.....Town Clerk

Inland Wetlands Applications.....Inland Wetlands

Interlibrary Loan.....NM Public Library

Library Cards.....NM Public Library

Liquor Licenses.....Fire Marshal/ Housatonic Valley Health District

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.....Mayor’s Office

Public Parks Permit.....Parks & Recreation

Permits to Discharge (to subsurface sewage disposal systems)... Housatonic Valley Health District

Pistol Permits.....Police Department

Planning Pre-Application.....Planning Commission

Raffle Permits.....	Police Department
Reference/Information Service.....	NM Public Library
Sewer Connection Permits.....	Water Pollution Control Authority
Sewer Discharge Permits.....	Water Pollution Control Authority
Seepage Dumping Permits.....	Water Pollution Control Authority
Sign Permits.....	Zoning
Soil Erosion Sign Off.....	Zoning/Inland Wetlands
Subdivision Applications.....	Planning Commission
Subdivision Bonds.....	Planning Commission
Subsurface Sewage Disposal Systems Permit.....	Housatonic Valley Health District
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.....	Housatonic Valley Health District
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:

ALISHA DICORPO, SUPERINTENDENT

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

860-355-8406

BOE BUSINESS MANAGER

ANTHONY GIOVANNONE

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

860-354-8726

BUILDING INSPECTOR

WILLIAM MURPHY, 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)

JASMIN-MARIE DUCUSIN-JARA, DIRECTOR

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

860-355-6075

FINANCE

GREGORY OSIPOW, DIRECTOR

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

860-355-6060

FIRE MARSHAL

KEVIN REYNOLDS, FIRE MARSHAL

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

860-355-6099

HEALTH DEPARTMENT

HOUSATONIC VALLEY HEALTH DISTRICT

203-264-9616

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

LORNA RHYNS, DIRECTOR

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

7:30 A.M. - 4:00 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

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

860-354-0047

WATER POLLUTION CONTROL AUTHORITY

JOHN WITTMAN, CHAIRMAN

7:30 A.M. TO 4:00 P.M.

860-355-1049

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, 2022

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, 2021 – June 30, 2022 (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

A Message from Mayor Pete Bass

It has been an honor to serve New Milford for the past 5 years. As a community we have worked together to accomplish many of our goals this year.

The Covid-19 pandemic continued and we, as a town, were open for business to assist both residents and businesses get back to a normal routine. In addition to offering vaccine clinics for both COVID-19 and the flu we provided a mental health clinic through the Youth Agency to help those New Milford Youth though depression and isolation due to COVID. The strength of New Milford has shined brightly the last two years!

I am proud to report on the status of our continuing road program. We have now completed over 120 miles of roads including for 2021-2022 Hine Rd, Elena Drive, Twin Ridge Road, Twin Brooks Road, Violet Hill Lane, Creamery Road, River Road, Tamarack Road, Dodd Road, Cedar Vale Drive, Squash Hollow Road, Lover's Leap Road, Taylor Street, Bonnie Vu Lane, Chapin Road and Roundtable Road. Additionally we have finished renovations on several bridges including Mud Pond Road Bridge, Gaylord Road Bridge, Tamarack Road Bridge and a temporary bridge on Cherniske Road. More bridge repairs are in the planning stages! The Town's pothole machine continues provide an efficient way of filling potholes and is an integral part of our road maintenance program.

New Milford continues to be the "Best Town in the USA!" as we invest in infrastructure that keeps our town vibrant, encouraging businesses and people to invest and move to our wonderful town. During fiscal year 2021-2022 we completed three large building projects. These projects included a new period-correct standing seam metal roof on the Town Hall as well as roof replacement at the high school and the continuation of the New Milford Public Library renovation project. The Library Grand Opening is anticipated in February 2023.

Additional capital investment was made to harden/modernize our IT infrastructure against cyber-attacks. We have partnered with the Board of Education on a joint energy program that will allow the Town and Board of Education to have new energy equipment that will be paid for with savings in energy costs and reduce the Town's carbon footprint. These are just a few examples of our strategic efforts of capital investment.

I am excited to continue to invest in the beautification of New Milford. There are many projects that have either been completed during this year or have been brought forward for engineering. These projects include the extension of our Riverwalk at Patriot's Way north to Sega meadows. New Milford also began working towards becoming a "Bee City" in addition to expanding our community gardens and improving our parks as well as walking and hiking trails - which are some of the best in New England! An ongoing project that was worked on diligently during 2021-2022 was the redevelopment of the riverfront to adaptively reuse town-owned properties for the benefit of our tax payers and residents.

The Town and Board of Education continue to make investments in education and resources for our children. New programs have been added at the public schools as well as additional programming at the Park & Recreation Department and Youth Agency. We have made an enormous effort to have the resources our children need to support not only their educational needs but their emotional needs. I want to thank our school administration, teachers, para-educators, administrators, school staff and bus drivers, for all their work this past year!

New Milford continues its tradition of honoring our Veterans who are an important component of our community. They epitomize the true spirit of our community with their spirit and selfless sacrifice for the protection of our community and nation.

In closing I would like to thank our Town employees who provide the Town services we all use each and every day. Without these dedicated employees the Town would not run in the efficient manner that we have all come to enjoy. Additionally, I would like to acknowledge and thank all of the volunteers who serve on our boards and commissions that make our town government thrive. It is their dedication to the Town of New Milford that makes our way of life special. No town would be complete without the nonprofit community that provides additional services which further enhances our quality of life in our Great Town. Our hats are off to them!

This past year has shown that by pulling together as a community we can accomplish much. Thank you to all of our residents who each play a part in making New Milford the Best Town in the USA!

God Bless,
Pete Bass
Mayor

Board of Education Annual Report 2021 – 2022

The New Milford Public Schools served 3,690 students in Pre-K through grade 12 during the 2021-22 academic year with a staff of 346.31 teachers, 17.15 building administrators, and 243.6 support staff (non-certified staff). The operating budget for the New Milford Public Schools for 2021-22 totaled \$65,846,024.

July 2021

- At a special meeting on July 7, the Board approved the appointment of Matthew Cunningham to the position of Facilities Director. The Board also approved a request to the Town Council and Board of Finance to remove no more than \$250,000.00 from the Capital Reserve account to fund supplemental financials needed for the NMHS Roof Replacement project.
- At its Regular Meeting of July 20, the Board approved an Authorized Signature Change Request, heard updates on summer projects, reviewed new guidance on masks, and discussed School Based Health Centers.

August 2021

- At a special meeting on August 10, the Board entered into executive session for the following purposes: 1) to discuss pending litigation and related strategy pertaining to a claim filed with the CHRO by a former employee of the Board alleging discriminatory and retaliatory conduct; 2) to discuss a personnel issue pertaining to the terms of employment, including duties, performance and compensation, of a Central Office staff member; 3) to discuss a proposal from the Connecticut Institute for Communities and the Board legal counsel's written opinion and/or drafts of proposed contracts pertaining to same; and 4) reports and statements of status and/or strategy pertaining to collective bargaining.
- Following the executive session, the Board authorized the Board Chair, the Superintendent of Schools, and the Board's legal counsel to negotiate on behalf of the Board with the Connecticut Institute for Communities, Inc. and with the Town of New Milford regarding the proposed school health-site services and the contracts relating to same on the terms discussed in executive session.
- The Board approved the following curriculum:
 - Health Grade 6
 - Health Grade 7
 - Health Grade 8
 - Developmental Guidance Gr. 3
 - Developmental Guidance Gr. 4
 - Developmental Guidance Gr. 5
 - AP Computer Science
 - Intro to Programming
 - Personal Finance I
 - Accounting II
 - Plant Science I
 - Plant Science II
 - AP World History
 - Forensic Psychology
 - History Through Film
 - Literature and Media Studies
 - Algebra I CP
 - Algebra I Honors
 - Advanced Chorus
 - Chorus 9-12
- Superintendent DiCorpo and Central Office staff provided updates on the ESSER III grant, ESG/NV5 Solar and a Boys' Volleyball proposal.

- At its Regular Meeting of August 17, the Board approved revisions to policies:
 - 1324 Fundraising by Students
 - 1331 Smoking
 - 4111.1/4211.1 Equal Employment Opportunity
 - 5111 Admission/Placement/Age of Entrance
 - 5113 Truancy
 - 5114 Removal/Suspension/Expulsion
 - 5124 Reporting to Parents/Guardians - Report Cards
 - 5131.911 Safe School Climate Plan/Bullying
 - 5141.3 Health Assessments and Immunizations
- Bids were awarded to:
 - Wade's Dairy for Milk for the 2021-22 school year
 - New England Ice Cream Corporation for Frozen Dessert for the 21-22 school year
- The Board approved a Teacher and Administrator Evaluation Waiver.
- Superintendent DiCorpo and Central Office staff provided updates regarding the Safe Return to In-Person Instruction and Continuity of Services Plan (Updated August 2021) and Facilities and Technology projects.

September 2021

- At its Regular Meeting on September 21, the Board congratulated **Mrs. Lisa Montemurro**, New Milford's Teacher of the Year for 2021-22.
- The Board approved the following policies:
 - 1325 Advertising and Promotion
 - 3240 Tuition Fees
 - 3260 Sales & Disposal of Books, Equipment & Supplies
 - 1900/4900/5900/6900 Wearing Masks and Face Coverings During the COVID-19 Pandemic
 - 4300 COVID-19 Staff Vaccination Policy
 - 6141.6 Weighted Grading for Advanced High School Courses
- The Board approved the Five-Year Curriculum Plan (2021-2026)
- The Board approved the Educational Specifications for the SNIS oil tank as dated September 14, 2021.
- The Board approved Tuition Rates for 2021-2022 as follows:
 - New Milford High School: \$13,562.00
 - Schaghticoke Middle School: \$11,703.00
 - Sarah Noble Intermediate School and Elementary Schools: \$11,663.00
- The New Milford High School Graduation Date for 2022 was approved for Saturday, June 11, 2022 at 2:00 p.m.
- The Board approved the Twin Lakes contract for PowerSchool support and the contract with Myke Foo Media.
- At a special meeting on September 23, 2021, the Board ratified the proposed successor collective bargaining agreement between the New Milford Board of Education and the CEA-New Milford and authorized the Chairperson of the Board to sign the successor collective bargaining agreement on its behalf pending further legal review. The Board also entered Executive Session for the purpose of review and consideration of attorney-

client privileged communication regarding employee COVID-19 testing requirements and Executive Order # 13G.

- On September 28, 2021, the Board held a special meeting to hear presentations of the Ten-Year Enrollment Projection & School Facility Utilization Study and BOE Offices Relocation Study. The Board approved the appointment of Dr. Robert Tremaglio as Interim Schaghticoke Middle School Principal effective October 7, 2021.

October 2021

- On October 12, at a Special Meeting, the Board held an executive session in order to review documents and discuss matters relating to strategy and/or settlement concerning collective bargaining matters pursuant to Connecticut General Statutes Section 1-200(6)(E) and 1-210(b)(9).
- At its regular meeting on October 21, the Board recognized:
 - NMPS Retirees Kathleen Calabrese, Sandra Cipolla, Cindy Gallagher, Daisy Norlander, Kathleen Sanders
 - NMPS Stars of the Month Christine Arias-Santos, Scott Hoffman, Carol Schroedel
- The Board of Education accepted the following Gifts:
 - New Milford PTO in the amount of \$1,400.00
- The Board approved the direct hire of an athletic trainer.
- The Board voted to make a request of the Town Council and Board of Finance to remove \$11,975.00 from the capital reserve account to fund NMHS Alarm System upgrades.
- The Board voted to make a request of the Town Council and Board of Finance to deposit \$6,250.00 into the capital reserve account as a result of an Eversource rebate associated with the MUNIS capital project #000500 for the SNIS Roof Top Cooling Unit #1 replacement that was funded via the capital reserve account during the 2020-2021 Fiscal Year.
- The BOE Annual Report for 2020-21 was distributed.
- The Board voted to ratify the proposed successor collective bargaining agreement between the New Milford Board of Education and the New Milford Educational Secretaries Association Chapter of Local 136, I.F.P.T.E. and authorize the Chairperson of the Board to sign the successor collective bargaining agreement on its behalf pending further legal review.
- The Board voted to ratify the proposed successor collective bargaining agreement between the New Milford Board of Education and the New Milford Board of Education School Nurses Local 1303-154 of Council #4 AFSCME, AFL-CIO and authorize the Chairperson of the Board to sign the successor collective bargaining agreement on its behalf pending further legal review.

November 2021

- At a Special Meeting on November 4, the Board approved the appointment of **Linda Scoralick** as Interim Schaghticoke Middle School Principal, and **Jeffrey Turner** as Technology Director.
- At its Regular Meeting of November 16, the Board recognized NMPS Stars **Keri Loth**, **Laura Lyon**, and **Dana O'Rourke**.

- The Board approved revisions to policies 4300COVID-19 Staff Vaccination and 1212 School Volunteers.
- The Board ratified the proposed successor collective bargaining agreement with the UPSEU Local 424-Unit 107 New Milford BOE Paraeducators.

December 2021

- The Board held a Public Hearing on December 7th to hear presentations on topics related to the 2022-23 Superintendent's Proposed Budget.
- The Board held its Annual meeting on December 21st and elected the following officers:
 - Chairperson – **Mrs. Wendy Faulenbach**
 - Vice Chairperson – **Mr. Pete Helmus**
 - Secretary – **Mrs. Olga I. Rella**
 - Assistant Secretary – **Mrs. Tammy McInerney**
- At its regular meeting, the Board recognized: NMPS Retirees **Danette Lambiase, Eileen Mangin** and **Kenneth O'Neil**.
- The Board recognized NMPS Stars **April Breidster, Corinne Palmer** and **Jennifer Travers-Hartglass**.
- The Board approved the Perkins grant in the amount of \$41,171.00.
- The Board deleted policies:
 - 3270 Disposition and Rental of Real Property
 - 3313.1 Local Purchasing
- The Board approved policies:
 - 3280 Gifts to the School
 - 3281 School Fundraisers
 - 3313 Relations with Vendors
 - 6145.3 Development or Expansion of Athletic Programs
- **Ms. Megan Dwyer** was appointed Interim NMHS Assistant Principal
- The Board approved an agreement resolving a pending paraeducator grievance under general terms and conditions as discussed in executive session.

January 2022

- Attorney Mark Sommaruga of Pullman & Comley LLC presented on Board members' roles and responsibilities and related legal issues at a special meeting on January 4, 2022.
- The Board held a Public Hearing on January 5th to hear presentations on topics related to the 2022-23 Superintendent's Proposed Budget.
- At a Special Meeting on January 19, 2022 the Board approved a MOU between the New Milford Board of Education and the New Milford School Administrators Association as discussed in executive session and authorized the Board Chair to sign it on its behalf.
- On January 18, 19, 25 and 26, 2022 the Board of Education conducted three evenings of hearings and adopted a budget on the fourth night for the 2022-2023 school year in the amount of \$67,767,289.

February 2022

- At a special meeting on February 15, the Board approved the appointment of **Mr. Michael Boucher** as Schaghticoke Middle School Assistant Principal and **Ms. Rebecca Adams** as Human Resources Director.

- At its regular meeting on February 15, the Board repealed Board Policy 1900.4900.5900.6900 Wearing Masks and Face Coverings during the COVID-19 Pandemic effective March 1, 2022 and further moved that as of March 1, 2022 masks shall not be required to be worn by individuals on school grounds or at school-sponsored activities unless otherwise required by law.
- The Board repealed Board Policy 4300 COVID-19 Staff Vaccination effective February 16, 2022 and further moved that as of February 16, 2022 New Milford Public Schools' staff shall not be subject to mandatory COVID-19 vaccination or testing requirements unless otherwise required by law.
- The Board suspended Board Bylaw 9311's requirement of second review of the proposed amendment to Policy 1212 School Volunteers and then voted to amend Policy 1212 School Volunteers as proposed, reverting back to the wording of the November 6, 2018 version of the policy.
- The Board approved the Attitudes and Behavior Survey.
- The Board approved the Freshman Seminar for CTE Pathways.

March 2022

- At a Special Meeting on March 3, the Board heard an update on the Strategic Coherence Planning process and held a mid-year review of Board goals and Superintendent performance goals.
- At its regular meeting on March 15, the Board recognized NMPS Retiree **Grace Rossell** and Stars of the Month **Katelyn Cafarelli, Lori Corsak, Peter Filippi, and Ashley Wyka**
- In honor of Board Appreciation Month, Superintendent DiCorpo thanked the Board for their countless hours, tireless effort and commitment to help the district achieve goals, align funding in the local budget to support the schools and adopt policies in support of the district.
- The Board approved the following curricula:

■ Advanced Video Production	■ Physical Education - 3rd Grade
■ French IV CP	■ Physical Education - 4th Grade
■ French IV Honors	■ Physical Education - 5th Grade
■ Graphic Novel Studies	■ Physical Education 09
■ Math 7	■ Physical Education 10
■ Modern World History	■ Physical Education 11
■ Pre-AP World History	■ Physical Education 12
■ World History	
■ Practical Math - Applications of Probability	
■ Practical Math - Applications of Statistics	
- The Board awarded the Managed Print Services bid to BASE Technologies in the amount of \$381,462.40 for the 5-year lease of copiers.
- The Board met in Executive Session to discuss a CEA-New Milford request in connection with retention and COVID-19 issues.

April 2022

- On April 5, the Board held a Special Meeting to approve the appointment of **Linda Scoralick** as SMS Principal effective July 1, 2022, and to approve the appointment of **Patricia Colello** as 0.6 NES Interim Assistant Principal.

- The Board held a Special Meeting on April 26 for receipt and consideration of attorney-client privileged communication regarding roles and responsibilities with respect to personnel issues.
- At its Regular Meeting on April 26, the Board recognized NMPS retiree **Nancy Schindelar** and Stars of the Month: **Cara Abraham, Robin Barboza-Josephson, Maura Jabbonsky, Scott McKay** and **Connie Williams**
- The Board approved Exhibit A with the removal of item A.1.a.3, Raymond Manka's resignation and then added to the agenda to provide an opportunity for a public statement by Raymond Manka.
- Policy 3321 Requesting Goods and Services (Requisitions) and regulation 3324.1 Contracts were deleted by the Board, which also approved Policy 3432 Budget & Expense Report/Annual Financial Statement.
- The Board approved the following curricula:

■ Sports Literature	■ Art - Grade 3
■ AP Language and Composition	■ Art - Grade 4
■ Art - Kindergarten	■ Art - Grade 5
■ Art - Grade 1	■ Art - Grade 7
■ Art - Grade 2	■ Art - Grade 8
- The Board approved grant ED 244 in the amount of \$145,422.
- The bid for Special Transportation Services for the period of 2022-23, 2023-24 and 2024-25 was awarded to the following vendors by run, as outlined by location in Memo 9H - Bid Award Special Transportation Services:
 - EdAdvance
 - Connect Kids
 - CT Transportation Solutions
 - Coordinated Transportation Solutions
- The Board approved the Superintendent's request regarding her employment contract's carryover provision.

May 2022

- At its Regular Meeting on May 17, the Board recognized NMPS Stars of the Month: **Lisa Lee, Katelynn Oviatt, Tracy Rossitto, Kristin Saplio, Megan Sylvester**
- The Board of Education accepted the following Gifts:
 - New Milford PTO in the estimated amount of \$28,774.00.
- The Board approved the following grants:
 - Adult Education PEP Grant in the amount of \$40,000.00
 - IDEA Section 611 grant in the amount of \$920,072.00 and the IDEA Section 619 grant in the amount of \$33,878.00.
- The Board awarded the following bids:
 - 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
 - OT/PT Services for the 2022-23, 2023-24, and 2024-25 school years for occupational therapy services to Integrated Pediatrics and for physical therapy services to Integrated Pediatrics and Debbie Myhill
- The Board approved the Healthy Food Certification, Food Certification Exemptions for School Fundraisers and Beverage Certification Exemptions

- The Board approved the position of Food and Nutrition Services Dietician
- The Board approved policy 5121.2 Eligibility for Honor Rolls
- The Board approved the following curricula:
 - Art - Grade 6
 - Math 8
 - Practical Math: Applications of Measure
 - Practical Math: Applications of Percentage
- The Board approved 2021-22 Operating End of Year Expenditures as proposed in the amount of \$110,708.00.
- On May 24, the Board held a special meeting regarding the Superintendent's evaluation.

JUNE 2022

- At a Special Meeting on June 2, 2022, the Board discussed security strategy, as well as the deployment of security personnel, and/or devices affecting security in the New Milford Public Schools.
- A Special Meeting on June 7, 2022 concerned the employment, evaluation and contract of the Superintendent.
- The Regular Meeting was held on the special date of June 7, 2022. The Board recognized retirees **Nancy Alexander, Susan Brofford, Carol Couch, Heidi Fair, Linda Hurley, Mary Lavoie, and Joseph Raps.**
- Bids were awarded to Wade's Dairy for Milk and to New England Ice Cream Corporation for Frozen Dessert for a period of one year.
- The following Grants were approved:
 - Career and Technical Education Secondary Supplemental Enhancement Grant 2022 in the amount of \$49,997.00
 - Special Education Stipend Grant in the amount of \$15,000.00
- The Board approved an Authorized Signature Change Request.
- Twin Lakes Contract Hours were approved as proposed for July 1, 2022 to August 11, 2022.
- The following policies were approved:
 - 3440 Inventories
 - 3450 Monies in School Buildings
 - 3451 Petty Cash Funds
 - 4118.112/4218.112 Sexual and Other Unlawful Harassment
- The Assistant Superintendent, and in his/her absence, the Director of Human Resources, were approved as Designee for the Superintendent of Schools from July 1, 2022 through June 30, 2023.
- The Board authorized the Superintendent to accept resignations and make appointments, excluding administrative appointments, from June 8, 2022 through September 20, 2022; and to purchase budgeted instructional materials, COVID-19 related materials, and other supplies, equipment and services from June 8, 2022 through September 20, 2022.
- The Board moved to make a request of the Town Council and Board of Finance to allocate the end of year balance for 2021-22 (subject to final audit) to the following: \$201,800.00 to the Internal Service Fund; \$50,000.00 to the Turf Field Replacement

account; and the remaining balance to the BOE Capital Reserve account with the exception of any energy line items related to the current slate of energy savings projects.

- The Board approved the revised Five Year Capital Plan and moved to make a request of the Town Council and Board of Finance to remove \$980,030.00 from the BOE Capital Reserve Account to fund the proposed 2022-23 projects.
- The Board received the following annual reports:
 - Annual Emergency Preparedness Report
 - Annual Wellness Report
 - Annual Report of the John J. McCarthy Observatory
 - Annual Food and Nutrition Services Report
- The Board heard updates on the Energy Program, Cyber Security, the ECF Grant, the Base Technology Copier Contract and Transportation.
- The Board approved the employment and salary of the Technology Director, Substance Abuse Counselor, Assistant Superintendent, Human Resources Director, Director of Fiscal Services and Operations, Food Services Director, Systems Analyst, Account Data Specialist, Network Administrator, Accounting Manager, Facilities Director, Assistant Facilities Director, Administrative Assistant to the Superintendent, Adult Education Facilitator, and Board Certified Behavior Analyst as discussed in executive session.
- On June 14, 2022 the Board approved the appointment of Ms. Shannon Surreira as NES/SMS Assistant Principal, Mr. Frank Jawidzik as SMS Assistant Principal, and Dr. Megan Dwyer as NMHS Assistant Principal.
- At the same meeting, the Board entered into Executive Session for the purpose of discussion regarding the employment, performance and evaluation of the Superintendent and then approved the written evaluation for the Superintendent as discussed in executive session, subject to the changes discussed in executive session being included in the final evaluation document; and further moved that the Board authorize the Board Chair to sign the final evaluation document on behalf of the Board and to deliver the fully-executed evaluation document to the Superintendent.
- On June 30, 2022 the Board met to continue discussion regarding the contract of employment of the Superintendent of Schools.

New Milford Building Department

ANNUAL TOWN REPORT 2021/2022

New Milford's Building Department has seen unprecedented growth since the beginning of the pandemic (March 2020) with over 6,700 permits issued and more than \$122,000,000.00 in construction value.

Number of permits issued: 2,688

Number of inspections performed: 2,900

Total Amount of Building Fees Collected: \$667,581.03

Total Amount of Construction Value: \$58,003,076.61

NEW MILFORD COMMISSION ON THE ARTS
ANNUAL REPORT
July 1, 2021 – June 30, 2022

The New Milford Commission on the Arts supports and encourages the development and appreciation of artistic and cultural experiences in the Town. Experiences include but are not limited to music, theater, dance, film, literature, and visual arts such as painting, sculpture, photography, and architecture. The Commission coordinates or contracts with individuals or organizations to sponsor, fund, or originate cultural and artistic activities.

During the 2021-2022 year, our activities included:

- Four free to the public concerts on the town green on August Saturdays (the Edwin Kinkade Concert Series).
- The New Milford Art Walk in downtown New Milford on August 6.
- The annual Carol Sing on the Green which unfortunately had to be cancelled because of weather concerns.
- Support for Merwinsville Hotel programs including their fall and spring shows, new signage, and the Glass Sphere Hunt.
- Support for ongoing development and holding of various public programs and events at Gallery 25 including open shows and exhibits, workshops, and featured local artists as well as contributing towards new lighting.
- Support for a Hunt Hill program that sent local students to a Carnegie Hall event.
- Support for producing a souvenir booklet for the eventual reopening of the renovated New Milford Public Library.
- Support for the Riverfest event.
- Participating in promotion of area arts programs through membership in the Cultural Alliance of Western Connecticut and the Northwest Connecticut Arts Council.
- Working with local businesses that support the arts through commerce including participation in Sip n Stroll by Gallery 25.
- Maintaining a social media presence on our Facebook, website, and Instagram pages.
- 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 2021 and 2022. They are Joanne Lillis, Lou Mandler, Jeremy Ruman, Mary Kimball, Linda McMillan, Julie Learson, Susan Randel, Alessandro Piovezahn, Marc Vanasse, Maureen Henriques, Robert Coppola.

**Conservation Commission
Annual Report
2021/2022**

During this period the Conservation Commission held 11 of the 24 scheduled meetings. Meetings were canceled due for weather, quorum, or lack of agenda items.

The past year for the Conservation Commission has been a year of change in the physical make up and direction of this Commission.

After over several decades on the Commission with 20 plus of those years as Chairman, Adam Halasi-Kun retired from the Commission and Andrew McPhee was appointed as the new Chairman. Longtime member and Commission Secretary J. Robert Hutchings also retired as an active member of the Commission after 20 plus years of service to the town and the surrounding community. Their presence and dedication will be profoundly missed.

It was decided that with this change in the makeup of the Commission, several items needed to be addressed, first being the search for new members who are of the younger generation, the feeling being that the average age of the present members was 72 years and it was time for a new generation to come aboard and be able to learn the ropes from the veterans.

It was also decided that the Commission needed to explore different concerns that the residents of New Milford were facing on a local basis.

The first concern was the ever-encroaching invasion of invasive species, both plant and insect. To this end, The Commission began investigating how it can help mitigate the problem of invasive plant species in New Milford. On 6 April 2022 Tammara McMahon-Schriefer spoke to us on the issue and on 1 June 2022 Cathy Hagadorn and Emily Reeves of the Sherman Audubon Center addressed the problem. The presentations described how unchecked invasive species could lead to lost forestation, emphasized the need for public education on the issue, and shared relevant publications and resources.

The Commission tentatively decided to create a series of posters alerting the public to some of the most destructive species locally, to be posted at area nurseries and hiking trails.

The second new concern was on how to use town property that was sitting dormant to enrich the daily lives of the residents of Barton Commons and the residents of Butter Brook Hill Apartments and seniors of Glen Ayre Apartments. Plus, it would be open to any and all local residents, who do not have enough property to have a sun lite garden.

To this end, the Chairman of the Conservation Commission brought forth the idea of a “Community Garden” that would be located on the grounds of the Catherine Lillis Administration Building / New Milford School District building at 50 East Street. The first phase would take place on the front lawn to the right of the front door and extending outwards towards

East Street. The purpose of selecting this spot, is that it is unused lawn that cost the town money to mow and maintain. It would also act as a showpiece to all the cars waiting in line for the traffic light up the road. The second phase would be located behind the school building on the old playing field.

During the upcoming year the Commission will be researching community gardens in several Connecticut towns to see what plans and layouts can be modified for use in our project.

The LARF Fund began the year on 1 July 2021 with \$349,539.98 and ended on 30 June 2022 with \$349,732.69. The increase of \$192.71 was entirely due to Interest.

Concerning the Open Space Program, using the criteria set forth and used in the Sustainable CT program, the total amount of open space within the town of New Milford remains the same as last year. The total amount of open space in New Milford, as of the end of fiscal year 2022, 7,794.22 acres, representing some 20.46% of developable Town land.

New Milford Film Commission
Annual Report
2021-2022

The ability to draw people and increase the town's economy was severely impacted by the Covid-19 pandemic. Many of the organizations that we co-hosted events with were unavailable this year. 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.

"A Stage of Twilight" finished up their filming in July and we are looking forward to showing it at the Bank St Theater in the near future.

Singer/songwriter Gloria Gaynor made her acting debut here in New Milford this year on set, making a guest appearance on 'The Thursday Night Club'. This movie was an instant success and was picked up almost immediately for distribution. Because of contractual stipulations, the movie will take some time before it can be shown here in New Milford.

Fire Marshal's Office Annual Report 2021/2022

The New Milford Fire Marshal's Office is responsible for the enforcement of many sections of the Connecticut General Statutes as well as numerous codes, which are promulgated under the provision of these Statutes. The Fire Marshal has a multitude of responsibilities and duties that relate to life safety and the protection of property from fire within the community of New Milford.

In the interest both of public safety and of firefighter safety, the Fire Marshal's Office is responsible for inspecting more than 11,752,007 square feet, which increases annually as New Milford becomes further developed. Fire Marshals inspect all buildings and facilities of public service and all occupancies regulated by the Fire Safety Code. The Fire Safety Code covers all occupancies except one and two-family dwellings. Coverage includes, but is not limited to, apartments, churches, day-care centers, nursing homes, hospitals, theaters, schools, warehouses, and manufacturing establishments. As such, the Fire Marshal offers its services to New Milford's residents, businesses, and fire departments.

The Fire Marshal's Office also investigates and reports to the State, within a ten day period, the cause, origin and circumstance of all fires. Reports are completed on State designated forms and submitted to the State Fire Marshal.

The Office also issues permits for the use and storage of explosives in compliance with State Explosives Regulations, is responsible for the inspection of commercial flammable and combustible liquids storage tank installations for compliance with Regulations, and conducts Code compliance reviews of plans and specifications for occupancies being proposed, or renovated within the Town.

Fire Marshals must attend schools and seminars to stay current and maintain their knowledge base of codes, regulations and new technology (approx. 30 hours annually to equal the required 90 hours in 3 years).

Public education is a critical facet of the Fire Marshal's Office as preventing fires is our priority. Accordingly, the Fire Marshals visit local schools, the senior center, senior housing, the library, local businesses, and many other organizations to provide fire safety training and fire prevention programs. The office also assists in the development of emergency and business continuity plans, and fire drill assistance. The Office is also tasked with any additional obligations for enforcing regulations affecting life, property and public protection from the hazards of indiscriminate fire.

Emergency management has become a part the department's responsibility and we work jointly with other town departments, the State Department of Emergency Management Homeland Security, and federal agencies with the responsibility of preparedness planning, response to emergencies, and the recovery operations of the town through a wide range of threats/incidents. Planning, and participating in, town and statewide exercises help maintain a proactive approach and continuous updating of critical information and standard operating procedures aids in the town's ability to mitigate, respond, and recover from a wide range of incidents.

FY22 Office Statistics

Current Staffing: Full-time Fire Marshal, Kevin Reynolds
Full-time Deputy Fire Marshal, Ed Pagan
Part-time Office Coordinator, Marcin Stankevitch

Operating Budget: FY22 Operating Budget: **\$193,983.30**
Revenue FY22 - **\$58,650** up from **\$46,103.67**

Office Activities: Apartment/Condo Unit Inspections: **963**
Commercial/Industrial Unit Inspections: **255**
Liquor License Inspections: **29**
Open Burn Permit & Inspection: **30**
Food Truck Inspections: **17**
Commercial UST Permit/Inspections: **6**
Hot Work Permits & Inspections: **5**
Lockbox Consultations: **15**
Blasting Permits: **5**
Building Plan Reviews: **161**
Smoke Alarm Installations: **61**

Fires Investigations: Vehicle Fire Investigations: **18**
Structure Fire Investigations: **6**
Illegal/Brush Fire Investigations: **10**
Chimney Fire Investigations: **4**
Misc Fire Investigations: **10**
Total Investigations: **48**

Total Fire Marshal Dispatches: **135**
Total Fire Alarm Dispatches: **287**
Total Fire Dispatch Records: **1155**

LAND USE BOARDS AND COMMISSIONS
ANNUAL REPORT
2021-2022

In 2019 the Zoning Commission, Inland Wetlands Commission, Zoning Board of Appeals, Planning Commission and Aquifer Protection Agency merged their resources to form one Land Use budget. Staff for the Land Use Boards and Commissions is comprised of the Zoning Enforcement Officer/Town Planner, the Wetlands Enforcement Officer, the Assistant Land Use Enforcement Officer and the Land Use Administrator. There are also 3 paid recording secretaries, who are responsible for taking the minutes of the various Land Use Commission and Board meetings.

The Zoning Enforcement Officer/Town Planner, the Inland Wetlands Enforcement Officer, and occasionally, the Assistant Land Use Enforcement Officer, along with other departments within the Town of New Milford, also participate in the Development Services Team (DST) weekly meetings. The DST meetings allows staff to advise applicants on the Zoning and Inland Wetlands regulations and the process of obtaining proper approvals and permits.

Zoning Commission

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. Zoning Commission meetings are held on the second and fourth Tuesday of each month. Special meetings are scheduled accordingly. 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 Zoning Commission also reviews all requests for amendments to the Zoning map and Zoning regulations.

Zoning office staff consists 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 and preparation of staff reports for all site plan, special permit, zone change and regulation amendment applications brought before the Zoning Commission, as well as the review and preparation of staff reports for 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 and attends monthly Zoning Commission meetings. 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, as well as performs site

inspections for compliance and bond release requests and works with the public to resolve zoning violations. The Land Use Administrator manages the daily office operations, assists the public with information regarding regulations, procedures, questions and preparation of applications, receives and processes applications that have been submitted, as well as assists with the preparation and follow up of the Zoning Commission meetings.

During the 2021-2022 fiscal year, 269 zoning permits were issued with a total of \$82,967.20 in permit fees collected. An additional 78 applications for activities not requiring individual permits were processed. Additional revenue of \$28,371.85 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 28 site plan applications, 22 special permit applications, and 13 zone change and regulation applications were received and reviewed. Gross engineering fees for review totaled \$0.00.

Over 14 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.

Inland Wetlands Commission

The 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. Inland Wetlands Commission meetings are held the second Thursday of each month. Special meetings are scheduled accordingly. The Inland Wetlands Commission reviews all applications for subdivisions and any application that proposes work within the regulated and upland review areas. 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 represents the Inland Wetlands Commission and is responsible for the enforcement of the Inland Wetlands Regulations and review and preparation of staff reports for applications submitted to the Inland Wetlands Commission. The Wetlands Enforcement Officer

works closely with the Inland Wetlands Commission on regulation amendments and attends monthly Inland Wetlands Commission meetings. The Wetlands Enforcement Office also performs site inspections for compliance and bond release requests and works with the public to resolve wetlands violations. 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 Wetlands Enforcement Officer, in conjunction with the Assistant Land Use Enforcement Officer, have 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 Land Use Administrator manages the daily office operations, assists the public with information regarding regulations, procedures, questions and preparation of applications, receives and processes applications that have been submitted, as well as assists with the preparation and follow up of the Inland Wetlands Commission meetings.

During the 2021-2022 fiscal year, the Inland Wetlands Commission received for review 29 Schedule A applications and conducted 2 public hearings. 1 additional Schedule B applications for as-of-right activities were also received for review. There were 8 applications reviewed by the Wetlands Enforcement Officer as the Duly Authorized Agent. 165 applications, not requiring individual permits, were reviewed by the Wetlands Enforcement Officer or the Assistant Land Use Enforcement Officer for compliance. A total of \$15,880.00 in permit fees, \$500.00 in significant activity fees, and \$3,523.00 in applications not requiring individual permits fees, permit modifications, permit transfers and copies were collected. 9 notice of violations and 2 corrective orders were issued and the violations corrected. As always, the Inland Wetlands Commission will serve the community to the best of its ability.

Zoning Board of Appeals

The Zoning Board of Appeals is charged with hearing appeals for relief from any requirement of the Zoning Regulations, hearing requests to appeal the decision of the Zoning Enforcement Officer, as well as hearing applications for motor vehicle dealer and/or repairer license locations. The Board is made up of five elected members and three appointed alternates. Regular Zoning Board of Appeals meetings are held the third Wednesday of each month and are held in the Loretta Brickley Room located on the lower level of Town Hall. Special meetings are scheduled accordingly. The Zoning Board of Appeals 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.

The Land Use Administrator manages the daily office operations for the Zoning Board of Appeals, assists the public with information regarding regulations, procedures, questions and preparation of applications, processes the variance applications, and the preparation and follow-up of Board meetings. 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 2021–2022 fiscal year the Zoning Board of Appeals heard 18 appeals for variance requests and motor vehicle dealer and/or repairer license locations and no appeals for a decision made by the Zoning Enforcement Officer. The Zoning Board of Appeals collected \$2,930.00 in application fees.

Planning Commission

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. Regular meetings are held 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.

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 2021.

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. The Town Planner/Zoning Enforcement Officer or the Assistant Land Use Enforcement Officer attends monthly 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.

During the 2021-2022 fiscal year the Planning Commission agenda included no subdivision applications, 2 subdivision modifications, 1 8-24 referrals, 14 8-3a referrals and no extension request. In addition to subdivision applications, re-subdivisions applications, 8-24 referrals and 8-3a referrals, the Planning Commissions hears discussion for road acceptances, bond releases, bond reductions and extensions of subdivision and re-subdivision approvals.

Aquifer Protection Agency

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. Regular meetings are held 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.

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.

During the 2021-2022 fiscal year the Aquifer Protection Agency received for review 4 applications for the registration of an existing regulated activity and 1 application for the addition of a regulated activity to a registered facility.

**New Milford Public Library
Annual Report
Fiscal Year 2021/2022**

Mission

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

Overview of FY 21-22

Library Use

The library building was closed to the public for construction for the entire 21-22 fiscal year. Patrons continued to be served via lobby browsing, curbside service, streaming and downloadable services, as well as off-site and online programming and outreach.

Modernization and Renovation

The library was under construction for the entire 2021-2022 fiscal year. Many thanks are owed to the volunteers whose dedication has kept the project moving forward: the Library Board of Trustees; the Building Committee; and the Friends of the Library who have rented the Marsh Parish House out for programming during entire project as well as subsidizing programs and museum passes. Originally scheduled to open at the end of January 2022, the project was delayed by construction by crew shortages and supply chain disruptions related to Covid-19. Staff worked out of the 1897 Building for a second year while construction progressed on the rest of the structure. By the end of June 2022, a modern HVAC system was in place along with a new elevator and stairs. The majority of the interior and exterior of the building was complete, excluding the 1897 House. The updated area includes a new Teen Space, modern study and meeting rooms, and an expanded Children's Room with a dedicated story room and replica of the Town Bandstand. The preponderance of the library's collections remained at Pettibone Community Center awaiting the arrival of shelving.

In November, longtime Public Services Librarian, Val Fisher retired after 25 years of service. In anticipation of re-opening and to fill open positions, an extensive search took place to find three full time and a dozen part-time employees. Department Supervisors assisted the Director with in excess of 50 interviews. Two new full time people were hired: Business Administrator, Kathryn Deliktas in December and Public Services Librarian, Denise Martens at the end of January. Hiring of additional staff was delayed along with the completion of the building project. The library continued to operate with only full time staff plus one part-time employee.

Library Use

As in the prior year, there was no public access to the building. Minimal staff and a limited collection were consolidated into the 1897 House while the rest of the building was under construction. Despite reduced circumstances, our librarians continued to provide the exceptional service for which they are known. They found new ways to meet the community: at the door, at off-site locations, and through homebound services. Books and other materials were ordered regularly, ensuring that the browsing collection stayed current with bestsellers. Patrons were able to place holds, call in to request books and DVDs, or browse carts and check items out from the

lobby. To make up for limited access to physical collections, staff provided add-on “Book Bonus” suggestions as well as topic-focused book bags for kids. Upon request, staff would selected curated book sets for checkout. Funds were shifted into downloadable materials to improve availability of bestsellers. Library staff was available via phone to answer reference questions and to assist in the use of electronic materials.

Staff members from every library department travelled out into the community to offer services. Monthly book exchanges were reinstated at the Senior Center and for the first time, library staff went to the Glen Ayre and Butter Brook senior apartments to offer on-site services. Residents were able to check out books and get one-on-one training in the use of library apps.

In the Teen Department, the YA Activists group went to all three senior locations to participate in youth & senior book discussions and board game events. The Activists also went to local businesses to interview the owners for an *Our Town* video. The Children’s Department reached out with weekly storytimes on location at the Children’s Center. They also set up booths at local fairs and events to promote literacy and engage families.

Adult patrons were invited to participate in a 2-part collaborative Black History series with the New Milford Museum and Historical Society that culminated in a visit to the museum. Finally, the library partnered with the Senior Center to take library books directly to homebound residents’ homes.

Despite the fact that the building remained closed to the public for a second consecutive year, the library contributed actively to the community. We expect that many of the services that were initiated because of limited access will continue in the future. Anticipation of the re-opening remains high and we expect that the library will once again be a hub of community activity when that takes place.

Departments

Children’s Services

During FY 21/22, the Children’s/YA Department consisted of Department Head Sue Ford and YA Librarian, Amy Berkun who continued to find new ways to keep library service available to the children of New Milford.

Sue held Zoom story times. They circulated 9,190 craft kits, handouts, jigsaw puzzles, books and DVDs to children and teens via curbside pickup. During FY 21/22, Children’s Services offered 132 in-person offsite programs for ages 0-11 with 3,457 in attendance, plus 49 Zoom story times with 1,959 participants. 2,109 patrons participated in self-directed craft activities. Teen Services offered 98 in-person programs with an attendance of 1,144 and 35 virtual programs for ages 12-18 with 202 participants. This year’s Summer Reading program theme was “Read Beyond the Beaten Path”. In conjunction with this theme, Sue and Amy offered nature related programs and created a “Library Park Quest” to get patrons outdoors and investigating our local parks.

Throughout the pandemic, Amy kept monthly programs going strong for teens, sometimes meeting on Zoom and sometimes in person at the Marsh Parish House or on the Green. Teen programs included Dungeons & Dragons, Graphic Novels Book Club, Write Stuff, Game On: Chess & Games Club and YA Activists. Amy collaborated with the New Milford Youth Agency on several programs, and has been doing programs with the Teens and Seniors at the Senior Center and Senior Housing Complexes.

Special programs during the year excited both kids and parents. Sue and Amy participated in the first Apple Festival on the Green in September 2021 and created the “Crack the Case” program. In October, Sue and Lorna participated in “Halloween on the Green”. Sue offered “Take the Library to Your Child” in February 2022. She continued reading to children from the Children’s Center and has met with Literacy Volunteers on the Green and New Milford Social Services to plan joint programming that will take place once the library opens.

Public Services

The Public Services Department manages four major aspects of operations within the Library: Circulation, Adult Collection Development, Adult Programming, and Social Media Platforms. Denise Martens joined the library as the new Public Services Librarian in February, replacing Val Fisher, who retired in November. Consequently, there was a short lull in adult programming between supervisors, but department staff kept all other services going.

Circulation:

The Library was open for curbside service and lobby browsing for a total of 46 hours per week. 10,302 patrons visited the Library to take advantage of these services and a total of 63,060 print and digital materials were circulated. Visits to the website increased by 35.9% to 86,881. In addition to helping people at the door, Public Services staff also answered phone calls, registered new patrons, processed requests, provided readers’ advisory and Bonus Book suggestions, and fielded 410 reference questions.

Adult Collection Development:

Staff selected thousands of well-reviewed, popular, and patron-requested items for adult fiction, non-fiction, large print, and audiovisual collections. They created book displays to promote seasonal and newsworthy topics, and maintained the most current titles in the lobby browsing space.

Adult Programming:

The library offered 250 programs for adults, both in person and online, with 11,079 participants. Programs continued to happen on ZOOM, in person, and in hybrid format. Programming is an important part of Public Services because it offers instruction, entertainment, and the opportunity for community building. Some of the new programs offered this year were: introductory Tai Chi on The New Milford Green, partner programming with the New Milford Historical Society and Museum for Juneteenth, foreign film Fridays, and a History of Pride event. In addition, staff members created take home crafts, and offered take-home incentives for special days to encourage people to come to the library.

The library initiated a new group business partnership to plan a series of Seminars and Networking sessions for small businesses and entrepreneurs that will take place next year. Partners include The Corporation for New Milford Economic Development, Western CT SCORE, and The Greater New Milford Chamber of Commerce.

Social Media:

Public Services maintained the Library Facebook and Instagram pages which continued to grow as an online location for social interaction and information for patrons. Social media platforms were an important way of communicating building progress and construction updates during the remodeling project.

Reference/Information Services

The Adult Reference/Information Services Department was temporarily eliminated due to staff reductions related to Covid and construction. Interlibrary loan request were relegated to the Public Services Department for the interim Patron inquiries related to digital literacy and ebook and audiobook access were referred to the Library Technology Department.

Online database usage continued to increase. The 2 highest used databases were Ancestry.com, which went from 851 to 2,906 uses this year, and A-Z databases, which went from 972 to 1,741 individual uses.

Technical Services

This past year has been a time of great activity and organization in Technical Services. The Technical Services Assistant was responsible for all tasks required to manage a growing collection of new print and non-print materials: ordering, receiving, cataloging, and processing thousands of new items.

In addition to her regular duties, the Tech Assistant took on all of the bookkeeping responsibilities and Board packet preparation during the first half of the year until a Business Administrator was hired. This was a big undertaking and was very much appreciated by the Library Board and the Director. After she relinquished her bookkeeping responsibilities, the Tech Assistant offered to spearhead the book exchange and one-on-one tech assistance programs in the senior communities.

In preparation for the move to the new space, a major deaccessioning project was started, but had to be curtailed after one month due to lack of access to the collection stored in Pettibone Community Center.

Technology

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.

Peggy Ganong did a tremendous amount of organization and coordination to prepare for the implementation of technology in the new library. She began by designing the new network, as well as technology aspects of public spaces and staff offices. She then determined the hardware and software requirements for each area in the new expanded library. Peggy worked extensively with the Clerk of the Works and the different technical subcontractors in construction and IT to ensure that all the library functions would be available for staff and patrons. She was also in charge of planning for the implementation of a new phone system.

Peggy managed daily maintenance of the web page and designed the library's monthly e-newsletter. This year, she also researched library web designers. A professional web designer was hired to develop an updated webpage that would meet the needs of the new library. Both the Technology Coordinator and the Director worked with the designer to determine layout and content.

PARKS & RECREATION ANNUAL REPORT 2021-2022

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, and summer playground programs are 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 Society's 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 town parks.

The Department also schedules year-round recreational programs and events for all ages (6,546 people participated in programs and leagues, with thousands more participating in our special events offered by the Department last year), controls the park use permit system, issues vehicle stickers, boat launch stickers, boat slip leasing, day passes, performs revenue collections, and manages one the largest seasonal staff in New Milford (approximately 100 employees). Some programs offered this year include:

- 213 campers at our Rec-On summer playground program (Summer 22')
- 231 participants in our soccer programs (Fall 21')(Spring 22')
- 282 participants in our summer Swim Lessons at Lynn Deming Park (2021-2022)
- We had 39 teams participate in our Men's, Women's, and Co-Ed Adult Softball Leagues (Fall 2021-Summer 2022)
- We had 388 participants in the 8 Mile and 5k Road Races in 2021.
- The Annual Easter Egg Scavenger Hunt on the Town Green was a huge success based on attendance and public comment (2022).
- Pickleball Drop In continues to be popular with 619 participant, throughout the season.
- We estimated that we had close to 4,000 participants at our Halloween Trunk or Treat Event (2021)
- Went on a bus trip to the Legacy Theatre to see A Christmas Carol.

During the fiscal year, 2021-2022, 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 in 2017, we have seen greater numbers of visitors to this park. The summer of 2022 will be a record breaker in regards to sticker sales.
- We have participated in ongoing training on our MyRec software, Novatime time keeping system, KnowBe4 Trainings, and CIRMA Vector trainings.
- The Director of Parks & Recreation and the Director of Programs and Events attended the Connecticut Recreation & Park Associations Annual Conference.
- The maintainers will begin to use Cartegraph software in the Fall of 2022.
- We have begun to take park reservation requests on-line.
- We have implemented the use of Credit Card Readers.
- We have implemented many exciting programs and event offerings such as a Town-wide Tag Sale, Holiday Light Contest, Drive-In Movie Night, Drive-In Trivia, Plant Swap, Santa Calls, Science Classes, Coding, Holiday Coloring Contest, Pickleball Lessons, Ice Skating Lessons, Paint & Sip, Fishing Derby, Pre-K Music Class, Games-Unplugged, Family Fishing Class, Badminton, Irish Dancing, Archery, DEEP Safe Boating, Ballet Princesses, Golf League, Golf Lessons, Basketball Camp, Dodgeball League, Meditation, Resting Warrior Yoga, Tai Chi, Qui Gong, Track & Field, Persian Language for Beginners, Karate, Cornhole Leagues, Tennis Lessons, Cricket, Horseback Riding, Zumba, Yoga, Pound, Pilates, Crochet, Knitting, Pom Pom Workshop, Crafty Art, Color Me Creative, Tumblin Tikes, For Tikes Only, Volleyball, Warrior Kids, Winter Break Camp, Floral Arranging Workshops, Guitar Lessons, Piano Lessons, Family Fun Day, Crime Solvers Class, Earth Day Event at Clatter Valley Park, and Dog Obedience,
- We are participating in the NM Kind program with other town departments.
- We co-sponsored a bus trip to a holiday dinner theatre with the Senior Center.
- Made repairs to fencing and gates at Young's Field Park, Pickett District Road Little League Fields & Lynn Deming Park.
- Wi-Fi was installed on the Town Green and Lynn Deming Park and will be installed at Clatter Valley in the future.

- Installed an exhaust fan in the security building at Lynn Deming Park.
- We completed the access road/trail renovations at Sega Meadows Park.
- We planted four new trees on the Town Green.
- Installed playground safety mulch at Young's Field, Emanuel Williamson Park, Carlson's Grove, Lynn Deming and the Creative Playground.
- We yolk-raked the beach during the lake draw down to remove Eurasian Milfoil. We also added and spread 115 tons of new beach sand at Lynn Deming Park.
- Repaired gravel driveways at Clatter Valley, Canterbury Pond, Helen Marx Park, Sega Meadows Park, Carlson's Grove, Pickett District Fields, Baldwin Park & at the John Pettibone Community Center.
- Removed dead trees, branches and stumps at Carlson's Grove, John Pettibone Community Center, Hulton Meadow, Town Green, Lynn Deming, Sega Meadows, Addis Park, Clatter Valley Park, and Helen Marx Park.
- Completed brush removal at the Richmond Center, Sega Meadows, Clatter Valley, Ray Ramsey, Emmanuel Williamson Park, Still Meadows, New Milford Library, Patriots Way, Pickett District Road Fields, Addis Park, Police Department, Town Hall, the Old Boardman Bridge, and Young' Field.
- Installed new signage and plaques at Lynn Deming, Addis, Sega Meadows, and Young's Field parks.
- 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.
- Continued with turf repairs at Young's Field and the Town Green.
- Treated Canterbury Pond for weed growth.
- Treated the embankment for invasive species on the Young's Field Rivetrail embankment.
- Repaired irrigation system on the Town Green and Young's Field.
- Applied fertilizer, weed control, dethatched and aerated Young's Field and the Town Green.
- Prepared the two Little League Fields at Helen Marx Park, four at Pickett District Road and the softball fields at Young's Field and John Pettibone Community Center for the start of the spring season.
- Completed vandalism repairs and clean-ups at Young's Field, Clatter Valley, Sega Meadows, Town Green, Pickett District Fields and John Pettibone Community Center, Helen Marx, Carlson's Grove, and Patriots Way.
- Painted and repaired picnic tables, garbage receptacles and park benches.
- Made electrical repairs to Lynn Deming and Young's Field.
- Purchased a drive-in movie package with funds from the American Rescue Plan Act.
- Purchased equipment for a disc golf course with American Rescue Plan Act funding.
- We purchased new garland, lights and bows for the downtown holiday display.
- We purchased a new 12' aluminum landscape trailer and traded in a 2009 18' trailer.
- We replace our 2007 Ford F150 with a 2022 F150.
- We purchased a 2022 Ford F350 dump truck with a plow and sander to replace our 2009 Ford F350 dump truck.

- We purchased a new leaf collection system, brush hog attachment, backpack blowers, and weed trimmers
- Completed request for quotes, bid packages and purchase orders for the cricket pitch and batting cage for Clatter Valley Park, the Sega Meadows access road /trail renovation, tree replacement, Christmas garland, lights and bows, a landscape trailer, a leaf collection system, brush hog attachment, hand held weed trimmers, back pack blowers, road race timing, softballs and softball equipment, trucks, Lynn Deming security, portable restrooms, beach sand, infield clay, calcium chloride, t-shirts & uniforms, custodial supplies, concessions, playground mulch, and weed treatment at the Rivertrail and Canterbury Pond.

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 53rd Running of the 8 Mile Road Race & Village Fair Days 5K Road Race (summer 2021) totaled \$4,500.00 with sponsorship and support from Circle Asphalt, Union Savings Bank, Savings Bank of Danbury, Bakewell & Mulhare, LLC, Candlewood Valley Pediatrics, Yardscapes, Nuvance Health, Dawn Hough Caldwell Banker Real Estate, and Livingstone's Community Church.
- Non-monetary donations for the 8 Mile and 5K Road Races were made by Berkshire Broadcast, New Milford Fitness & Aquatics, Stew Leonard's, Stop & Shop, Northville Market, Costco, Kimberly Clark Corporation, Wal-Mart, BJ's and Big Y.
- The Town received a Summer Youth Employment Grant.
- The Town also received A Summer Youth Enrichment Grant.
- Received a donation of \$1,300 from Bruce and Laura Allen for the purchase and planting of a memorial tree and plaque for the Town Green.
- Received numerous donation in memory of Robert Farrell in the amount of \$875.00.
- Received a \$4,500.00 donation from the New Milford Cricket Team for the Cricket Pitch Project at Clatter Valley Park.
- Received a donation of a shed from the New Milford Cricket Club valued at \$5,100.00
- Received donations from Asphalt Repair Solution, Candlewood Valley Pediatrics, Cramer and Anderson, Geron Nursing, Nutek Aerospace Corporation, Stop & Shop and Aiello Roofing for the Easter Egg Hunt.
- Received a Christmas Tree donation for the front of Town Hall from Christopher and Mary Prause
- Received a donation of a piano from Mr. and Mrs. Ron Arden.
- 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, 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 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, 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.

- 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 2021) totaled 934 resident vehicles passes, 130 vehicle sticker for additional sticker same family, 301 senior vehicle stickers, 9 vehicle stickers for additional sticker same family, 47 senior vehicle stickers purchased through donations, 32 resident day passes, 33 non-resident day passes, 80 boat launch passes and 82 boat slip rentals. Park revenue including sticker sales, permit filing fees, concessions and vending showed a large increase totaling 231,028.05 for 2021-2022. We also had a significant increase in revenues brought in from recreation programs and summer camp totaled \$395,620.05 for 2021-2022.

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 is needed.

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 quality playing fields for multi-sport purposes, including centralized playing fields (including lighted areas), and a maintenance facility.

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.

2021-2022 Parks and Recreation Commission Members

Alfred Esposito	William Kamp
Thomas Beecher	Paul Szymanski
Lisa Lawson	Lisa Gallik
Thomas Saunders	

**Personnel Department
Annual Report
2021/2022**

The Town of New Milford is committed to providing its employees with an enriched working environment with competitive benefits. The Personnel Department is responsible for all human resources activities within all Town departments with the exception of the Board of Education. This includes the Police Department, 911 Dispatchers, Public Works, Park & Recreation, Senior Center, Sewer, Social Services, Sullivan Farm, Library, Town Hall and Youth Agency. Together our office negotiates and administers all union contracts, pensions, insurance, health benefits, workers compensation, wellness programs, file retention, reporting, labor relations, recruitment, training and addresses employee conflict.

Current Staff Members: Director of Personnel, Gregory Bollaro
Personnel Assistant, Diane Cunningham
Part-Time Floating Office Coordinator, Marcin Stankevitch

Office Statistics:

Total Full-Time Employees - 197	Terminations - 25
Total Part-Time Employees - 15	Retirees - 7
Full Time Hires - 28	Applications Received – 626
Part-Time Hires - 11	Grievances – 0
Part-Time Seasonal Hires - 96	Commenced Pensions - 5

In December of 2021, we welcomed a new addition to our office with the floating office coordinator position. This not only provides support within the personnel office but allows other offices to utilize this position if they have an absence. Our office also successfully negotiated two labor contracts during FY22, including the Police and Police Dispatchers. These negotiations resulted in fair terms that benefitted the Town and Town Employees. In the Police contract specifically, a measure related to specialty pay was removed, saving the Town \$20,000 annually.

We have recently changed our care provider to PhysicianOne in Brookfield who will now conduct our pre-employment physicals and evaluate work related injuries. This change has already proven to be more efficient, allowing our employees to be seen quicker and for our office to receive results sooner. The Personnel office also successfully managed the transition for the non-union pension, handling the paperwork and administrative duties associated with that change.

Going forward, our office plans to digitize all processes and record keeping to the extent possible. This project has already begun as a majority of our recruitment, employee onboarding, insurance, and pension related forms and processes have been digitized. We look forward to the year to come, providing continued excellence in service for residents and employees.

**New Milford Police Department
Annual Report 2021-2022
Chief of Police
Spencer S. Cerruto**

On behalf of the men and women of the New Milford Police Department, I am pleased to present to you our 2021-2022 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 7th 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 continuing to move 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 Citizen Police Academy, Child Safety Seat Program, School Resource Officers, Coffee with a Cop, the Community Outreach Officer and the Police Cadets.

The Community Outreach Officer is a position that 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. This position also focuses on developing closer police/citizen communications and relationships. This officer works with local social services, is at community events, various parks and is the coordinator of the Citizen Police Academy.

In all that we do, we recognize the importance of collaborating and working with the community. The New Milford Police Department has developed partnerships with veterans, the Board of Education, youth agency, social services, businesses, community groups and our citizens, to keep our community safe. We continue to improve our social media footprint to increase our ability to communicate with the public. We regularly communicate with the public through these means and would appreciate it if you would follow us on Facebook.

The New Milford Police Department had an increase of 862 calls for service yet shows a reduction in areas such as assaults, domestic violence, criminal mischief and theft. Notably, officers made 1,724 motor vehicle stops compared to 1,404 in the previous year. New Milford's finest work hard every day to keep our community safe and we are proud to have been recently ranked as the 8th safest town in the state.

Statistics	2020-2021	2021-2022
HOMICIDE	0	0
ALARMS	1730	1620
ASSAULT	149	52
BURGLARY	6	14
ROBBERY	2	2
CRIMINAL MISCHIEF	90	71
DISTURBANCES	598	560
DOMESTIC VIOLENCE	156	142
DUI	91	59
LARCENY	199	160
MOTOR VEHICLE COMPLAINTS	947	720
MOTOR VEHICLE STOPS	1404	1724
SUSPICIOUS ACTIVITY	529	468
CALLS FOR SERVICE	17,067	17,929

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: Motorcycles, K-9, SCUBA, Boat Patrol, Bike Patrol, Firearms Tactics, School Resource Officers, Crash Reconstruction and the Aviation Unit.

The addition of a police helicopter adds an important dimension to the operational capabilities of our department. The 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 provides many important options to include, search and rescue of 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 provides 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 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.

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"!

Spencer S. Cerruto
Chief of Police
New Milford Police Department

NEW MILFORD PUBLIC WORKS DEPARTMENT
ANNUAL REPORT
2021-2022

INTRODUCTION

The Public Works Department is responsible for providing the Town of New Milford with a safe, sustainable and environmentally sound infrastructure and facilities. The Department performs infrastructure maintenance, conducts road construction and repair, tree trimming and removal, snow removal on New Milford's more than 226 miles paved and gravel roads, maintains the Town's 60 Bridges (37 of which are over 20 feet), emergency services related to storm events, specifies and replaces the storm sewers, sweeps streets consistent with the MS4 requirements, provides the upkeep of all town buildings, conducts energy management projects, maintains over 200 decorative streetlights, performs maintenance of two Town owned dams, several pollinator gardens, the Native Meadows property, 9-11 Memorial, former Century Brass property, 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, 2021 to June 30, 2022. Public Works has the following five departments:

1. Administrative
2. Engineering
3. Highway and Vehicle Maintenance
4. Facility Maintenance
5. Recycling (The Recycling Center was outsourced in October 2020 and continues to report in through the Department of Public Works)

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 one office coordinator. 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, and Facilities Maintenance. Public Works maintains a website pages that has links to required forms, permits, Town notices and up to date road information.

Administration is also responsible for any and all FEMA declarations and the paperwork for reimbursement for the Town of New Milford. Checks were received for TS Isaias DR-4580-CT of \$394,545.86 which is 75% of the total disaster amount submitted of \$527,588.62. In addition another check was received for another 20% placing the reimbursement over \$400,000.

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 repair machine and a bucket truck for tree maintenance.

Facility Maintenance:

This department consists of a staff of eleven 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, seven Public Works buildings and the JPCC site. FM also handles the Town’s communication towers, emergency generators, and all downtown decorative streetlights that now number more than 200.

Customer Service: Public Works receives many requests from the public. The requests this year approximately numbered 434 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. Of the 434 requests, 299 were entered through our new Customer Request computer system – SeeClickFix. This is also an app that can be used to enter any issues the resident encounters and follow the resulting task and closure of each request. 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 189 Right of Way permits were issued, subsequently inspected, and processed by the department in the FY 2021/22.

The Engineering Department responded to hundreds of customer service requests including review or issuance of 49 - 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 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 continues to be emphasis placed on pavement preservation and in 2021/2022 the investment in New Milford Road segments were selected collaboratively with the Municipal Road Committee, the Highway department and Engineering staff utilizing our Cartegraph Asset Management Software, staff inspections and a weighted benefit analysis utilizing road condition, length and average daily traffic

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

- The State continues to complete their scheduled inspections of bridges greater than 20'. Based on the results of their inspections the Town added two more bridges to the project list. DPW subsequently applied for and received grants covering 80% of the construction cost and 100% of the engineering costs.
- Bridges completed this FY are Mud Pond Rd and Tamarack Rd with a sizable beginning on Gaylord Rd as well.

A summary of the completed road projects are as follows:

- Station Rd, River Rd 4, Long Mountain 6, Brown's Forge, Riverview, Jotham, Fox Ridge, New Bridge, Vista, Gregory, White Swan, Woodridge, Sawyer Hill, New Preston Hill.
- Six roads in addition were started in FY 21/22 and finished in FY 22/23.

The Engineering division continues to partner with the Connecticut DOT, T2 Technology Transfer Center, CASHO, ASCE and APWA for continuing education and implementation of best management practices in Public Works.

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 [434 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 bucket truck used for removing trees. Between our current tree contractor and our new in house tree crew, we have been able to keep up with the Emerald Ash Borer, which is killing our Ash trees at a very high rate. The tree crew removed approximately 300-350 trees including multiple Ash trees and helped Park & Rec and BOE with tree removal at their locations. The tree crew utilized 3136 of the total labor hours at a cost of \$208,793 for both labor and equipment.

The Highway department had to contend with a winter consisting of 17 major storm events and many smaller winter weather events such as icing and drifting conditions. . 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
\$206,275	\$180,861	\$529,279	\$916,415
6073 hours		6378 tns treated road salt, 352 tns rock salt, 424 tns salt/sand	

Cost of Tasks Performed by Highway for FY 21/22 of annual Work Orders. There were 22 annual work orders.

ID	Description	Tasks	Total Cost
4751	21-22 Yard	266	\$ 224,492.72
4743	21-22 Winter Storms	22	\$ 847,587.22
4739	21-22 Vegetation Management/Sightline/Easement Clearing	141	\$ 86,455.76
4753	21-22 Town wide Mowing	159	\$ 36,704.37
4757	21-22 Town wide Mowing	4	\$ 269.36
4740	21-22 Signs/CSR/DA Removal(Truck 42)	409	\$ 76,953.69
4736	21-22 Roadside Ditch Maintenance/Clean Runoffs	48	\$ 76,369.34
4741	21-22 Rainy Day catch Basin Cleaning/Check runs	443	\$ 44,277.72
4746	21-22 Pothole Repair/Durapatcher Truck 164	37	\$ 17,184.69
4742	21-22 Other Than Winter Storm/Property Damage Repair	72	\$ 70,183.64
4754	21-22 Mud Pond Beaver Dam	4	\$ 962.15
4745	21-22 In House Paving/Driveway Aprons/Curbing	36	\$ 116,732.63
4756	21-22 In House Paving	17	\$ 388,120.91
4750	21-22 Guard Rail Repair/Replace	14	\$ 17,018.02
4735	21-22 Gravel Road Maintenance	279	\$ 311,279.54
4747	21-22 Crack Seal In House	5	\$ 26,978.33
4748	21-22 Crack Seal Contractor	0	\$ -
4749	21-22 Contractor Chip Seal	0	\$ -
4733	21-22 Contractor Catch Basin Cleaning	0	\$ -

4732	21-22 Catch Basin Cleaning/Pipe Flushing	167	\$ 38,725.60
4734	21-22 Catch Basin and Drainage Repair	122	\$ 295,192.41
4752	21-22 - 22-23 Sweeping Town wide	615	\$ 171,066.39
			\$ 2,846,554.49

Highway cost breakdown for some of the work:

- Graded and repaired the 26 miles of gravel road multiple times, especially after storms with about 1985 tons of surface gravel, 1791 tons of stone and 2355 gallons of calcium chloride to firm up the roads for 2735 labor hours at a cost of \$311, 280.
- Paving crew repaired multiple areas around town for 3888 labor hours at a cost of \$504,854 labor, material and equipment.
- Pothole truck completed 159 tasks for \$28,588
- Drainage repairs used 1196 labor hours for a total cost of \$76,369
- Crews completed 140 vegetation/sightline tasks at 1342 hours and a cost of \$86,456
- CSR and signs, garbage etc. was 1570 hours for \$76,954
- Crack sealing was 343 hours for \$26,978 and the contractor completed another 24 roads (12.4 miles) at a cost of \$18,451
- Guard rail repair was 278 hours for a cost of \$17,018
- Street sweeping took 2112 labor hours for all the town roads

Our contractor chip sealed 11.58 miles of town roads for a total of \$444,136.28.



Catch Basin repair



Mowing roadsides



Pothole truck



Tree Crew



Dirt road grading

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~949 work orders logged into the Facility Dude software. The total man labor hours for this year were 2096.56

that were logged at a cost for the buildings of \$ 116,157.83. Many of the technical projects are ongoing and are scheduled accordingly as manpower allows.

Some of Facilities Maintenance projects and costs besides the daily building maintenance were:

- Wash Bay new regulators etc. \$1,500
- O&G Radio tower-new ac compressor \$1,417
- JPCC roof repairs \$20,810, asbestos testing roof \$ 2,275
- Town Hall window shades \$2,074
- 47 Bridge St boiler repairs \$1,912
- Lanesville FD emergency oil tank replacement \$4,658

This is just a small sample of the work done FY 21/22 by our facilities technicians.

The Maxx renovations by Facilities Maintenance –approximately \$5200 for kitchen \$8,639 for bathroom and laundry renovation, \$12,290 for painting.



Registrar of Voters Annual Town Report 2021/2022

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 full term. This is a program of eight 2 to 4 hours courses and a final examination. Registrar Marcel Grenier has completed the course and received certification. Sandro Carvalho is in the process of applying for and completion of certification in the next 24 months.

Registrar attended New Milford High School this past year. Over 70 students were registered to vote in the November election. Students are aware of the registration availability on line as well. We hope to continue regular visits again in May 2023.

Registrar's records show a total voting population (active) of 18018 as of 12/19/22. The breakdown of active voters is as follows:

DEMOCRATS = 4986	REPUBLICANS = 5058
UNAFFILIATED = 7654	OTHER = 320

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 (and for each political party if a primary), and prepare voting lists for each voting district, hire approximately Ninety (90) people as Poll Workers, prepare pay slips, and arrange for the polling places to be clean and available.

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

That said, we are cooperating with the University of Connecticut in the computerization of the election audit process. Every election requires the Secretary of the state to select a number of districts to audit the accuracy of the tabulators. This involved the purchase of a Macintosh laptop, a high speed scanner (100 pages per minute), and a printer. Most of this was helped by grant money awarded during the peak of the Covid pandemic.

Finally, we have a new voting district located on 19 Dorwin Hill. Voters cast their ballots for the first time in this district and offered many positive comments on its location. On the other hand, redistricting produced negative feedback with respect to district 3. This district includes voters for the 108th assembly district and this district no longer includes voters on the east side of the Housatonic. Prior this change, many Gaylordsville voters on the West of the River voted at Gaylordsville fire house. The change requires that these voters travel to Odd Fellows polling station, which is a significant distance for individuals used to casting ballots at the fire house.

This job continues to be busier and more complex, and spending 30 or more hours per week in the office is becoming the norm. Compensation should be reviewed annually to continue to attract people in the future to serve.

Marcel Grenier, Democratic Registrar
Christine Grenier, Democratic Deputy Registrar

Sandro Carvalho, Republican Registrar
Cliff LoDolce, Republican Deputy Registrar

**NEW MILFORD SENIOR CENTER
ANNUAL REPORT
2021-2022**

SENIOR CENTER STAFF - Jasmin Marie J. Ducusin-Jara, *Director of Senior Services*; Janette Ireland, *Program Coordinator/Asst. Director*; Leonardo Ghio (until January 2022), Amanda Caldwell, and Marisa Levine (as of May 2022), *Municipal Agents / Elder Advisors*; Kim Fitch *Office Coordinator*; Tom Williams and Erin Baldwick, *Senior Center Bus Operators*; Susan Desgro, *Per Diem Senior Center Bus Operator*; Rufus deRham, *Chore Services Coordinator*; and Clarence J. Pacete, *Part-Time Seasonal Office Coordinator for the Municipal Agents*

COMMISSION ON AGING MEMBERS Gretchen O’Shea Reynolds, *Chairperson*
Members: Robert Bennett, Cecilia Buck-Taylor, Michelle Liguori, Bonnie Weed, Debbie Wilcox
Alternates: Mary-Ellen Foster, Holly Mullins, Daniel Sullivan

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 7,500 individuals 60 years of age and older living in New Milford; and over 4,000 individuals were served by the New Milford Senior Center this past fiscal 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. The COVID-19 pandemic continued to have a tremendous impact on our community particularly for our most vulnerable population, our senior citizens. Wellness calls and other forms of remote contact were utilized for needs assessment and to connect them to resources that could help. During this time, the New Milford Senior Center officially re-opened our doors and allowed for in-person consultations, but still offered the option of remote access for safety and comfort by request. The statistics for the 2021-2022 fiscal year indicate that the Municipal Agents served approximately **1,000** seniors, providing over **5,000 units of service (UOS)**. This year **Energy Assistance** continues to be the most demanded assistance with **1,000 UOS**. The **Department of Social Services (DSS)** category produced **over 700 UOS**, indicative of the increase of issues related to income eligible programs. **Medical Insurance** inquiries consisted of over **750 UOS** and **SNAP/Food Pantry and Farmer’s Market Coupons totaled over 300 UOS**, speaking to the food insecurity that exists in the senior population. Renter’s Rebate and Home Owner’s Tax Credit produced **over 300 UOS**, illustrating the aging of the New Milford community. Finally, **Housing (affordable/senior)** continues to be a growing issue as that category produced **300 UOS**. The **New Milford Chore Services Program** also saw an increase in chore requests, producing **over 600 UOS** following the hiatus due to COVID-19 restrictions.

TRANSPORTATION

Bus Transportation Service is provided Monday through Friday for seniors and individuals with ADA Certification within the Town of New Milford. The COVID-19 Pandemic still implemented some limitations for our Senior Transportation services as we continued with deliveries of Congregate Meals and Food Pantry Supplies with limited capacity for gainful employment,

necessities (e.g. grocery, banking, pharmacy and hygiene purposes), occasional non-emergency medical appointments in New Milford town boundaries, and rides for Senior Center Programs and Activities. Service is provided to **over 200 riders** resulting in over **10,500 rides** either in person or through delivery services. Partnership with the Volunteer-based *WHEELS Program of Greater New Milford* provided over **1,500 additional rides**.

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 Thursday with occasional special events on themed/holiday celebrations on Fridays. Our meal provider, the **Community Culinary School of Northwest CT** provided **over 11,700** for **over 400 participants** that until March 2022, was distributed with the options of delivery, pickup, or in person dining. Following March 2022, in-person dining and pickup were the options available and those in need of meal deliveries were able to participate with Meals on Wheels. 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 **50** participants.

PROGRAMS AND ACTIVITIES

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. The New Milford Senior Center officially welcomed back many more of our in-person programs and activities starting in July 2021 while still following COVID-19 Guidelines in line with the Town of New Milford.

Health and Wellness

Our “For Your Health” and “Wellness Wednesday” promotion programs, classes, screenings, education, relaxation station, were developed in collaboration with the Housatonic Valley Health District (formerly known as the NM Health Department), RVNA and Hospice, Nuvance Health, Alzheimer’s Association, Western CT Area Agency on Aging, and many other health and wellness community partners. Participants are able to enjoy various exercise opportunities such as Strength & Balance Chair Exercise, Tai Chi, Yoga, Chair Yoga, Boogie Shoes – Toning and Dance Exercise, Dancin’ Through the Decades – Dance Exercise, and Zumba Gold. 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 Reiki Healing. A new group entitled “Movers and Shakers” began this fiscal year offering opportunities for outdoor physical activity such as walks, hikes, and corn hole to name a few. Overall, over **350** participants took part in a duplicated figure of over **3,000** for Health and Wellness programs and activities.

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 for Senior Safety, 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. We also introduced new educational opportunities including the Aging Mastery Program, Spanish Language Class, cultural presentations, a current events group, and other special interest learning presentations. Overall, over **300** participants took part in a count in a duplicated figure of over **1,500** for Educational programs and activities.

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 **60** returns though their tax season had limited capacity due to the COVID-19 precautions and shortage of volunteer tax preparers.

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. Overall, over **1,000** participants took part in a duplicated figure of over **23,000** for Social/Recreational Programs and Activities.

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 reopening of in-person programs and activities allowed us to reintroduce additional volunteer opportunities once again.

New Milford Social Services Annual Report 2021-2022

The mission of the Social Services department is to offer resources and programs to enhance the well-being and sustainability of New Milford residents experiencing financial hardship by addressing basic needs including food and household self-sufficiency. As our nation has turned the corner on the health impact of the COVID pandemic, we are now facing a challenging economy. Although the State and Federal governments continue to offer some financial relief programs, the economic markets have reacted with increased prices, higher interest rates, and expensive production costs causing many consumer markets to yield less than equitable returns for essential basic needs. Food, gasoline, heating and housing are a few examples of the basic needs that succumbed to the state of inflation that we are currently witnessing. New Milford Social Services is committed to linking residents to resources and programs to help offset their hardship. New Milford Social Services remains steadfast to supporting our residents-in-need through empowerment, advocacy, compassion and a connection to opportunities to build resilience and self-sufficiency.

The Social Services 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. We continue to see a high volume of people at Social Services. Over 1000 households made of diverse characteristics including working families with children, single disabled households, and mixed generation households seek out services and resources through this office.

In fiscal year 2021-2022, the work of the Social Services department was carried out by four people: a full-time Director, a full-time Office Coordinator, a full-time Social Worker/Volunteer Coordinator, and a 32 hour Social Worker/Diverse Community Advocate. 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) with easing 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 heating and utility assistance, food, housing, financial assistance, seasonal programs, and coordination with other community agencies and initiatives.

As we saw a transition from a severe health pandemic to an economical one, Connecticut and Federal governments continued their response to extend financial relief to offset the interruption of COVID-19 in our communities. Aid for food, rent/mortgage, heating and utility bills were some of the basic needs addressed, and aid to municipalities were also implemented to address specific impacts local communities experienced. This local aid came through the Americans Rescue Plan Act. Throughout this time of market inflation and constrained supplies, New Milford Social

Services remained diligent, connecting people to resources that would help ease their financial burden.

ENERGY ASSISTANCE: Heating assistance is one of our most significant and largest programs that typically runs from September to May. However, this past year, the State extended the program by one month to motivate more households to connect to this opportunity. 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. In FY 21-22 we saw a 14.6% increase in utilization of the Connecticut Energy Assistance Program where our office took 291 applications, leading to \$307,333.59 in federal energy aid awarded to residential households and local vendors. 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. 36 of our local residents were helped with \$17,013.19 of combined winter and summer aid for heat and utilities. One important factor of Operation Fuel is that it helps to assist households whose income is just above State guidelines. These households still face financial constraints but opportunities for assistance are limited. 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 local charitable fund is shared with the New Milford Senior Center. This year 11 Social Services households were helped with \$3,604.79. Local vendors continue to work with us to provide the best cost to help the Community Fuel Bank. In total, 338 applicants were helped with \$327,951.57 in financial aid for their heat related home expenses.

FOOD: Every day, many Americans, including New Milford residents, were forced to make difficult decisions between paying rent/mortgage and utilities over food. According to CT Foodshare, New Milford has just over a 9% food insecurity rate (equating to approximately 2,470 households). Currently there are approximately 1411 New Milford residents receive SNAP benefits (food stamps). This program continues to be a very income restrictive program, leaving many working families and struggling seniors and disabled with very little-to-no State help to combat food insecurity. 51% of Litchfield County households (Map the Meal Gap) who are experiencing food insecurity are over the guidelines (>185%FPL) to receive SNAP benefits. Area wages for many have not been able to keep up with the rate of cost for many goods and services needed to sustain one's household. According to the ALICE report by the United Way of Connecticut, 26% 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 tool to helping those combat food insecurity. We serve households with or without children, senior households and those with disabilities. The New Milford Food Bank continued its response to combating the lingering food insecurity many residents face. With the help of many community partners, donors, volunteers and staff, we saw 7928 weekly visits to the food bank, offering food that helped to prepare over 95,136 meals. The food offered at the New Milford Food Bank consists of many nutritional choices of shelf stable food, fresh produce, dairy and meat, and weekend bag lunches for children. 37% of users were families with children and 34% were seniors. Each month the food bank program fed an average of 176 children and 108 seniors. An average of 239 unduplicated households utilized the food bank every month. Emergency food vouchers to local grocers were given to 32 households for a

total value of \$1040. In addition, we were able to provide \$12,000 in gift cards through the food bank to over 300 households during the holiday months. All food products received came from donations, but many were monetary instead of in-kind goods, which are used to pay for emergency vouchers and purchase food at local grocers or through the CT Food Bank.

When budgets are restricted, choices of what to buy favor cheaper and less nutritious food items. Many families struggle to buy higher quality protein rich foods, whole grains, fresh fruits and vegetables. We continue to operate as a full-choice pantry with many nutritional options under the SWAP (Supporting Wellness At Pantries) guidelines. We continue to provide a supportive and safe-space that allows us to offer a dignified and respectful operation for participants to shop, and also provide them access to our other services and social workers. 1364 persons registered for the food bank this year, and each month we fed, on average, 637 of those persons. For 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. In addition, a variety of non-food items such as personal care products, household cleaners, and home paper products were available. We are very appreciative to our charitable vendors and grocers, Big Y, Stop & Shop, Aldi, Connecticut FoodShare, Fort Hill Farm of New Milford, Washington's Judea Community Garden, Litchfield Food Rescue, New Milford's Sullivan Farm and many others, who partner with us to provide bakery, fresh produce, meat, rescue items as well as hosts of many community food drives. We also owe an incredible thank you to the Community Culinary School of Northwest CT for donating thousands of homemade meals to our food bank families. Kent School provided hundreds of weekend lunch bags, enhancing the ability for families to feed their children when not at school. The New Milford Food Bank relies solely on community donations. We continue to see an impressive response from our community partners. For our food and financial donations we would like to thank: The Silo, NM Lions Club, the Woman's Club of Greater New Milford, United Way of Western CT, New Milford Animal Welfare, Kimberly Clark, Paradise Cruisers the Rotary Club, AARP (New Milford and Brookfield chapters), the VFW Auxiliary, The Odd Fellows and Palm Rebekah Lodge, The NM Police Dept., NM Hospital, Candlewood Lake Club, Northville Baptist Church, St. Paul's Anglican Church (Brookfield), Temple Shalom, Our Lady of the Lakes RC Church, Housatonic Council #40 of the Knights of Columbus, First Congregational Churches of New Milford and Bridgewater, Washington Council of Churches, Trinity Lutheran, NM Church of Christ, and the United Methodist Church (for its pantry "Our Daily Bread"). Tori & Howard Co., Affordable Automotive, NM Fitness & Aquatics Club, and many other local businesses. Kimberly Clark, the NM Board of Realtors and local banks have also helped to keep the Food Bank going and to St John's Episcopal Church of New Milford for continuing their monthly food drive and A Little Help From Our Friends. 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". The Youth Agency, Mayor's Office and Town employees, also chipped in throughout the year. 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!

Our Food Bank is coordinated this year by our very own Social Worker, Lauren Haire, who jumped valiantly into a dual role of Volunteer Coordinator and Social Worker. She skillfully toggled the duties of food bank and volunteer coordination as well as responding to the socio-economic needs of our social work clients. Throughout the week, we also have many helping hands come together to pick up food donations, sort contributions and re-stock shelves, freezers and refrigerators. Our volunteer base is back up to 15-20 generous individuals who also help on distribution day. This is not an easy task and our volunteers work with fortitude day after day to ensure food outreach to so many households in need.

To round off our connection to food assistance is the New Milford Farmers Market Collaborative. This is the sixth year of this program, which has given SNAP recipients more purchasing power by doubling their SNAP (food stamps) dollars to buy fresh fruits and vegetables from our local farmers. We had a record number of customers to the market this year. 61 people stopped by weekly and coin sales were \$7,593. That is an 18% growth of sales for our local farmers and participants. We continue to have a strong and trusted relationship with our farming 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 Ellen Knowles Harcourt Foundation, the Archbishop's Annual Appeal from the Archdiocese of Hartford, New Milford St John's Episcopal Church and the First Congregational Church of New Milford and other individual anonymous donors dedicated to increasing food security with fresh healthy foods.

HOUSING: Phone calls and inquires for housing are numerous at Social Services throughout the year, and this year is no exception. It is the largest expense that poses the most daunting and frustrating challenge to many people facing budgetary constraints. This year, many rents followed the housing market and increased by hundreds of dollars for some. A family of four looking for a 3-bedroom apartment will find it challenging to pay less than \$1800 plus heat and utilities. That household of four would have to earn at least \$6,978.00 a month to manage their housing needs, according to the Out of Reach report from the National Low Income Housing Coalition. The United Way, through their ALICE report, states that a family of four with two small children would need a survival budget of \$7,374-\$9,548 to meet their needs of housing, transportation, child care, food and other home needs.

For those searching for help with housing, this office can provide a starting point. We provide resources and referrals to housing agencies and advocacy with the landlord with the goal of preventing an eviction or stabilizing a new tenancy. This year we also helped over 60 households connect to UniteCT, a State program to help struggling families and landlords effected by COVID. UniteCT offered a significant relief to those struggling to keep up with their rent. New Milford saw at least 180 approved applications with a total award of over \$690,000 towards rent relief. Our office continued to respond with housing grants to offset a month of rent, security deposit, or mortgage. The Hope Fund is our way to assist with grants to help prevent evictions, back mortgage payments, or security deposits as residents deal with several other hardships such as job loss, illness, home/car repairs, or childcare cost increases. Last year, we assisted 18 residents with \$7,820 through the Hope 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, The Ellen Knowles Harcourt Foundation and many other individual donors. We are extremely grateful to all our

supporters! We were also able to assist 8 residents with \$2,950 in funds from the Salvation Army for rent and shelter, and an additional \$1,798 in gasoline and utility vouchers to 37 local households.

This office also assisted 63 disabled households with the Renter's Rebate program totaling \$36,221.58 in grants from the State of Connecticut.

FINANCIAL ASSISTANCE: As our mission states, we are the responding agency when New Milford residents experience financial hardships. We assess the presenting financial needs, including consulting and budget guidance, and work to connect individuals to programs to try to help manage their limited funds. Within critical times, we are also able to assist with financial aid grants through our charitable Good Samaritan Fund. This year, we issued 83 grants and vouchers totaling \$13,708.22 (a 25% increase from last year) to households in financial distress. Many of the crises involved utility shut offs, medical needs, critical car or home repairs/expenses, job or education related, as well as expenses for children like child care costs, activities, programs, and holidays. 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. We extend our gratitude to our dear supporters: the ThriftMart of New Milford, Goldring Foundation, the Housatonic Council #40 of the Knights of Columbus, as well as the Martha and Mary Fund of St Francis Xavier Roman Catholic Church for providing matching funds for some of our most vulnerable requests. Many more community groups and individuals have been so very generous. We are extremely grateful to all our donors.

One of our most longstanding partnerships is with the United Way of Western CT. They continued their response to helping people in financial crisis by offering Prosperi-Key and the Healthy Savings program, savings and financial advice programs and especially with The Giving Fund where they helped vulnerable New Milford families with \$7,800 in donations.

FINANCIAL 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 principal focus to help people have a better relationship with their money and to set goals that can lead to financial security. Financial Education is shared directly with clients through our newsletter and website. Our staff utilizes learning tools provided by the Consumer Financial Protection Bureau and the Center for Financial Social Work to assist clients. This year we were able to bring back financial education classes in a virtual format. We proved a 36-week course covering topics of budgeting, savings, checking, taxes, investing, insurance, credit types and management, and paying for college. We graduated 5 students. Each student earned a certificate of completion and savings incentives from our sponsors Savings Bank of Danbury and the United Way of Western CT.

COMMUNITY PARTNERSHIPS: Our ability to accomplish much of the work we do at New Milford Social Services is not without the essential partnership and support of the greater New Milford community. Our office becomes a point of first contact for our partners and supporters to gauge community needs. These service providers include local 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.

A special mention this year to two our longtime supporters: The Ellen Knowles Harcourt Foundation and The Archbishop's Annual Appeal of the Archdiocese of Hartford. Both of these foundations recognized the critical needs of local residents during the extended pandemic period and were able to enhance their giving to assist our emergency programs including the New Milford Farmers Market Collaborative (SNAP @ the farmers market), Community Fuel Bank, and the Hope Fund.

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 (our local prevention council). We continue with our participation in the Town's Opioid Response Task Force and Coronavirus Task Force.

VOLUNTEERING: Social Services continues to provide opportunities for students in need of community service for their school or church or to gain valuable life skills. We keep the door open for high school and college students seeking experience and exposure in the human service field and many others who have a desire to give back to their community. Our greatest point of pride is our volunteer team who has devoted an enormous amount of hours to ensure the success of many of our programs (seasonal and food bank). Last year, our volunteers contributed 5,823 hours with over 1,300 visits to assist us with various programs, including the food bank and in-office help. These volunteer hours represent more than two full-time employees. Our very special volunteers work endlessly towards the success of all our programs. We cannot thank these generous and dedicated individuals enough for helping us with our very vital programs.

SEASONAL PROGRAMS: When families are struggling to save for emergencies and unforeseen circumstances it leaves even less for special events and holidays, therefore adding to their struggle and stress. For our families, these programs have been key to warding off any further challenges on an already constrained budget. Our department takes a lead role in verifying residency, means-testing, and registration for many seasonal and holiday programs. We work closely with many community partners, like the Woman's Club of Greater New Milford, the United Way of Western CT, and the Santa Fund committee, NM First Congregational Church, NM Youth Agency, NM Parks and Rec, and the Salvation Army, to coordinate efforts to gather donations and distribute holiday goods to our participants.

The following programs represent those community efforts to help these struggling families and offer them the same advantages as their neighbors:

Program	Participants
• Back to School Clothes	214 children
• Youth Agency scholarship	24 children
• S.A. Camp CONNRI	cancelled-COVID
• Parks & Rec Scholarship	36 children
• Thanksgiving Baskets	233 families
• Santa Fund Children	439 children
• Special Toy distribution	105 children
• Gifts to Disabled Adults	62 adults

In closing, we remain steadfast to assisting those in financial crisis and we are committed to our mission of impacting the well-being and sustainability of New Milford residents. 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. The Social Service staff is focused on 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.

We continue to pursue our goal to be a safe place for those in need. To offer resources and provide the basic safety nets necessary for self-sufficiency. Even in the midst of obstacles and limits we face, we will continue to gather resources and information to help those entering through our doors. Our Social Workers and support staff remain steadfast to helping those who reach out to us for support.

We are in the midst of witnessing the long-term economic consequences brought on by the COVID 19 pandemic. How long it lasts has yet to be determined. We are grateful to be in the position to try to answer the call to help residents with even the basic of assistance as they try to rebuild and maintain their financial security and independence.

**Sullivan Farm
Annual Report
2021/2022**

MISSION STATEMENT- Sullivan Farm is a vocational and educational agricultural center that benefits local youth by providing marketable skills through hands on involvement in 21st century farming and agro-business practices. It also provides opportunities for school children to reconnect with New England's rich agricultural heritage and learn about the benefits of healthy, fresh, and locally grown produce. Sullivan Farm through its programs strives to provide a place to expand youth awareness of their relationship with the environment.

Sullivan Farm is the longest continuously operated farm in New Milford, with its creation in 1841. The Farm is owned by the Town of New Milford. It is operated by 14 college and high school students with supervision provided by an adult volunteer. Students from Nonnewaug and Shepaug High Schools participate as part of their school curriculum under the supervision of the school's agricultural program SAE(supervised agricultural experience). As a department of the Town of New Milford, the farm receives \$33,400 from the town and makes up the remainder of its financial needs from the sale of products produced on the farm.

OPERATION- The farm operates utilizing a natural model, no chemicals. It produces a wide range of vegetables, berries, herbs and hay. Produce grown at the farm is marketed through the Northville and Bantam markets, several local restaurants, the Danbury farmers market and a farm stand operated on the property. During the course of the growing season produce is donated to New Milford's food bank and the senior center.

SUGARHOUSE- The Great Brook Sugarhouse is a part of the Sullivan Farm campus. Over the past 35 years, the sugarhouse which taps 1,600 trees, produces some of New England's best maple products. During the course of the season, February-March hundreds of visitors are shown the skills and methods that are utilized to develop maple syrup. This past spring 347 individuals visited during the sugarhouses annual maple fest weekend. Numerous school groups are shown the various methods for making syrup, beginning with the indigenous tribes that frequented northwestern Connecticut and ending with a tour of the current sugarhouse and its operation.

EDUCATIONAL PROGRAMMING- The farm offers several educational programs throughout the year. Unfortunately, due to the pandemic, many of these programs have not been available for the past year and a half, but as of this past spring are once again being offered. In conjunction with the New Milford Youth Agency, school groups are able to participate in visits that include an overview of small farm production, maple sugaring, blacksmithing, and environmental science. Plans to expand these offerings as the pandemic ceases to impact these types of programming are in the works.

ADDITIONAL RESPONSIBILITIES- The farm's crew is also involved in the maintenance of local hiking trails, the Gallows Hill cemetery, the gardens at the Maxx and Nature Meadows. In addition they maintain the four buildings on the property and with assistance of Public Works maintain the equipment utilized at the farm.

**Tax Assessor
Annual Report
July 1, 2021 – June 30, 2022**

The Gross Grand List Increased from 3,178,757,559 to 3,258,781,355

The Net Taxable Grand List Increased from 3,086,335,594 to 3,170,152,482

A total of 768 Real Estate Accounts were transferred by Warranty Deed.

A total of 492 Real Estate Accounts increased as a result of Building Permits and Certificates of Occupancy.

The number of Motor Vehicles increased from 26,676 to 27,074.

Personal Property Accounts increased from 2,475 to 2,757.

A total of 392 Elderly Tax Credit Accounts and 98 Firefighter/Emergency Medical Responder abatements were processed.

The Grand List was signed and submitted to the Town Clerk on January 31, 2022.

New Milford Top 10 Taxpayers
2020 Grand List

Rank	Taxpayer	Total Taxable Assessed Value	Location	Property
1	Eversource Kimberly Clark Corporation	105,018,680	Various Locations 58 Pickett District Rd	Manufacturing
2	Firstlight Hydro Generating Company	24,550,670	Various Locations	
3	UB Litchfield LLC Litchfield Crossing LLC	14,603,620	164 Danbury Rd	Stop & Shop Plaza
4	LLC	15,859,270	169 Danbury Rd	Kohls/Home Goods etal
5	Aquarion Water	13,855,500	Various Locations	
6	Home Depot USA Inc. UB NM Fairfield Plaza LLC	9,737,800	104 Danbury Rd	Home Depot Plaza
7	LLC	5,596,090	116 Danbury Rd	Staples Plaza
8	U B New Milford LLC	5,452,900	1 Kent Rd	Big Y Plaza Candlewood Valley
9	NMHC Realty LLC	5,429,750	30 Park Lane E	Health
10	Top 10 Totals	215,505,740		

Tax Collector's Annual Report 2021-2022

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 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.mytaxbill.net/newmilford. 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 Attorney, Adam 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 2020 Grand List Gross Tax Collected for year ending 6/30/22: \$85,519,958.85

The Annual Suspense List approved by Board of Finance: \$141,927.80

The total amount of Refunds: \$264,413.94

**Office of the Town Clerk
ANNUAL REPORT**

JULY 1, 2021 - JUNE 30, 2022

Statistics of the Town Clerk's office

Vital Statistics	Births	Marriages	Deaths	Fetal Deaths
	214	199	323	3
	<u>Number Issued</u>	<u>State Fees</u>	<u>Town Fees</u>	
Fish & Games Licenses	329	\$5,760.00	\$329.00	
Dog licenses	1589	\$13,337.50	\$1,589.00	
Marriage Licenses	127	\$4,318.00	\$2,032.00	
Recording, copies, etc. fees			\$210,914.46	
Historic Doc Sur-charge fees		\$32,800.00	\$8,200.00	
MERS Documents	1526	\$179,641.00	\$108,588.00	
Farmland PA 09-229		\$147,600.00		
LOCIP			\$12,300.00	
Conveyance tax		\$2,094,929.30	\$698,309.79	
Maps Recorded -	35		\$710.00	
Trade Names Recorded –	87		\$870.00	
Postage –	65,720 pieces	Cost - \$44,634.03		
Land Recordings –	5,687 (1914 are e-Recordings)			
Total Operating Budget		\$ 230,492.00		
Town Revenue		\$ 1,043,842.25		
Fees Forwarded to State		\$ 2,094,929.30		
Grants Received		\$ 7,500.00		

Projects and Accomplishments started and/or completed in Fiscal year 2021-2022

- Continued to submit land records, maps and trade names online for public access outside the office.
- Scanned older land record deeds into the Cott computer indexing system, dating back to 1963, can now be viewed online.
- 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 55 more companies for eRecording (electronic recording) in 2021-2022 fiscal year, totaling 364 companies signing up since we started in March 2015.

New Projects for fiscal year 2021-2022.

- 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 1963, allowing access online.

Ordinance: Youth Agency: Chapter 2, 102-107, Article V, revision, 9/13/2021

Ordinance: Municipal Purchases: Chapter 2, 2-92 Article III, 04/20/2022

Ordinance: Gross Vehicle Weight Limitations: Chapter 20B, 5/23/2022

Ordinance: Officers & Employees Chapter 2, Article II, 06/13/2022

Special Town Meeting: 11/08/2021 American Relief Rescue Act Funds, Approved

Special Town Meeting: 01/10/2022 COVID Relief American Rescue Plan Act Funds, Approved

Special Town Meeting: 04/01/2022 ARPA Funds, Approved

Special Town Meeting: 05/23/2022 COVID Relief ARPA Funds, Approved

Municipal Election: 11-2-2021

Annual Town Meeting, Budget Discussion - 2022-2023, 5/3/2022

Referendum, Town Budget- 2022-2023, 5/17/2022, Passed

New Milford Sewer Commission Water Pollution Control Authority Annual Report FY 2021-2022

Members: John Wittmann, Chairman; Frank Bidetti, Vice Chairman
Alexander Carpp, Gary Hida, John Learson, Alt.

The New Milford WPCA staffs ten employees and one consultant; the Business and Employee Development Manager, Chief Operator and Process Manager, Operations Manager, two office staff, four Wastewater O&M Operators, Instrumentation Mechanic, and a part-time Wastewater Consultant.

The annual operating budget for 2021-2022 was \$2,817,761. Sewer Use Rates for Residential users was \$200 Per Unit and \$7.25 per thousand gallons of water use. Commercial users was \$300 Per Unit and \$7.25 per thousand gallons of water use. Septage fees changed to \$75 per thousand gallons plus an additional charge for outside the Greater New Milford District of \$115 per thousand gallons. Connection fees for a One-bedroom dwelling unit was \$2,000 plus each additional bedroom \$750. Commercial Connection fee from Daily Flow was 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 4,040 sewer units and 3,051 septage permits.

During the year, the Class IV Waste Water Treatment Plant processed over 218 million gallons of raw waste water to a high standard of 97% removal of Suspended Solids and 96% removal of BOD, within the $\geq 85\%$ removal limit set by our NPDES discharge permit. The phosphorous average pounds per day was 2.94 lbs/day, well under the Seasonal Cap Limit of 5.76 lbs/day allowable by permit. The nitrogen removal program finished with an average of 26 lbs/day, 2lbs. below our 28lb/day limit. We received credits for \$0.00 from the CT DEEP Nitrogen Exchange.

The facility and staff achieved those results while receiving 6.7 million gallons of septage and grease waste, which generated \$570,043 in revenue. In addition, more than 2,145 wet tons of dewatered sludge was processed and shipped to Synagro in Waterbury for disposal by incineration at a cost of \$261,116. The staff also operated and maintained over 42 miles of collection system piping with its fourteen pump stations.

The Sewer Commission completed several noteworthy projects this year:

- A complete plant operations heating system repair to include the installation of a filtration system.
- Chip sealing the entire asphalt driving area to mitigate deterioration and lengthen the time before repaving becomes necessary.
- Rebuild of influent pump #1
- Update to the SCADA firmware and operating system
- Sludge storage tank cleaning, inspection, and blower replacement
- Retrofit of the F350 pickup with an aluminum flatbed to better accommodate the sander
- Core and raise approximately 80 manholes covered over on the Route 7 repaving project (State of CT reimbursable)
- ArcGIS preliminary study of the WPCA wastewater collection system mapping

The WPCA continues to generate enough revenue to operate its plant and to fund its Fixed Asset Replacement Fund.

NEW MILFORD YOUTH AGENCY
2021-2022 Annual Report
Jason O'Connor, Executive Director

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 60 people. The Agency offered 23 different programs serving 576 individual youth who registered and an additional 1200 youth and parents for a total of 1776 people. Many of these youth and teens participate in more than one event throughout the year, giving us a unique opportunity to develop relationships with them as they grow. For example, many youth who attend childcare, grow to become volunteers and even employees as teens. The Youth Agency was able to benefit from outside financial support through grants from CSDE, CCF, DMHAS, DCF, United Way, and others. Below is a summary of the services provided for 2020-2021 fiscal year:

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 looked to use the youth's strengths to provide useful solutions and opportunities to become involved at the Youth Agency. Positive peer to peer relationships were prioritized additionally with peer mentoring to help those students referred to the 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 local prevention council NM CAN, NMPS Wellness Committee, NM Childcare, NM Opioid Committee, Region 5 Problem Gambling, Western CT leadership team, LIST/FFP (Local Interagency Service Team/Family Focus Partnership), CYSA Region V Group and leadership (Connecticut Youth Service Association), CYSA Anti-Racism and more. This past year, we collaborated with Newtown Youth And Family services, New Milford Social Services, NMPS Strategic Planning, Northwest Regional Workforce Investment Board (NRWIB), Bank Street Theater, NM Library, NM Senior Center, Western CT Coalition, SADD and many more.

TRUANCY PREVENTION AND INTERVENTION - Following Connecticut State Department of Education Guidelines, the New Milford Youth Agency offered services and support to individual youth and families who are referred by the New Milford Public School Administration for truancy issues that could not be resolved through school interventions. In addition, the Youth Agency provided prevention, education, mentoring and support to parents and youth to support school success.

JUVENILE REVIEW BOARD– The Juvenile Review Board received 19 referrals for court diversion/youth offenses from New Milford Police Department. The JRB and its members follow best practices as established by Connecticut Youth Services Association and Juvenile Justice Policy and Oversight Committee. We continued to adapt to changing juvenile laws and collaborated with police, schools, DCF and Juvenile Court in order to provide each youth with appropriate and individualized services.

COMMUNITY EDUCATION-

- **Cyber Safety and Cyber Bullying** - A collaboration with NMPD and The Center offered both teens and parents a safe space to meet to learn about current internet safety trends and cyberbullying prevention.
- **JRB Capacity Building:** Support and training for Housatonic Youth Services JRB and enhancing the incorporation of restorative justice best practices.
- **Meet the Provider Series:** Monthly meeting offered to NMPS and local agency staff to learn about local and area providers for youth. Providers were selected on a monthly schedule and presented to the group about programs, ages served, and other relevant information.

LOCAL PREVENTION COUNCIL MEMBERSHIP – The Youth Agency continues its active membership with our local prevention council NM CAN. 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, underage drinking, suicide prevention, opioid education and overdose prevention, youth problem gambling, and developmental assets. YA worked with NMCAN and NMPS to secure the 2022 administration of the Search Institute’s A&B survey for 8th, 10th, and 12th graders..

COUNSELING CENTER – The New Milford Youth Agency Counseling Center’s mission is to partner with individuals, families, and the community to foster hope, wellness, and recovery, and to restore quality of life. We address mental health needs, substance use, social and emotional issues, educational concerns, social skills training, motivation, and the positive modification of behaviors. Our mission is to provide the highest quality, professional and compassionate counseling services in a safe environment, to empower individuals, families, and youth. Some of the Treatment Services provided include: Depression and Anxiety, Anger Management/Conflict Resolution. ADHD and School Problems, Social Skills and Bullying, Conflict Resolution, Behavior Management/Modification, Self Esteem, Self-Worth, and Life Skills, Grief and Loss, Life Transitions, Family Relationship Issues, LGBTQIA+, etc.

SUMMER CHILD CARE PROGRAM- During the Summer of 2021, from July 1st on we held the remaining 5 weeks of our program. This summer was a welcome return to a more traditional summer program for us. With COVID more under control we were able to resume taking trips. Additionally, we were able to provide 25 field trips to places such as local Aquariums, Amusement Parks, Arcades and State Parks. We provided care for a total of 108 children during the summer of 2021. We also employed 18 part-time college and high school age staff. The Youth Agency also participated in the State Department of Education Summer Enrichment program that allowed us to receive additional funding to hire on designated 1 on 1 staff and allowed us to provide full scholarship funding for 10 children to attend camp at no cost. It was a wonderful summer.

BEFORE & AFTER SCHOOL CARE: With COVID seemingly under control, New Milford Public Schools opened up with a regular school year with students attending in person all five days of the week. This allowed us to return to our traditional morning and afternoon care. This was a welcome change that enabled us to focus on the social and emotional growth of our participants without the added stress of completing distance learning virtually. Our participants thrived this year. It was great watching them return to playing with friends and making lasting relationships. Our program employed 25 part time staff and 4 full time staff and oversaw the care of 145 kids in our 4 site locations. We were also able to partially scholarship 9 families to help reduce the cost of care. It was a great school year.

ENRICHMENT CLASSES AND ACTIVITIES – This past year, we offered Enrichment Activities and Farm Tours for the general public. Youth in Pre-K through 12th grade participated in a variety of classes and activities including culinary, blacksmithing, painting and farm tours. Participants learned about planting seeds, picking and handling vegetables, learning the basics of blacksmithing, painting and cooking. We had 94 (more than double than the previous year) registrants which generated \$2,310 in revenue. Enrichment saw an uptick in registrations due to the lifting of Covid-19 mandates. In addition, we created two cooking videos with middle school students with the help of the video crew.

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 this past year included:

- Events for youth with special needs including socials and seasonal events
- Parent’s Night Out events
- Pride Prom
- Local Hiking opportunities
- Bike Day
- Wingman Wednesdays and social emotional support at childcare
- Summer “Nature Unplugged” designed for youth to foster positive relationships and self-esteem building
- “It takes a Village” parent workshop
- Seasonal movies on SEL topics,
- “Brave Enough to Fail” leadership group
- Family Picnic Nights
- “Girls who Code”
- New Milford High School Health Fair
- Self-esteem workshops
- Middle school and high school girls groups
- LGBTQIA support and social group

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 Summer Thursdays, Student Newsletter Crew, food bank fundraisers, holiday programming and fundraisers, toy-drives, blood drives, and volunteering with special needs populations. SAB students also mentored and provided leadership

and homework help to younger SMS students. Additionally, we were able to incorporate SAB student leadership into monthly Town Council meetings for another source of student opinion and leadership.

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 childcare providers, videographers, teen center employees, Sullivan Farm crew workers, and much more. Additionally, the YA again participated in the NWRIB summer program and hired one supervisor and seven students to work at our summer child care program, video crew, and Sullivan Farm.

THE MAXX – Coming out of the pandemic, we looked to increase our rentals and programming at the Maxx. We offered teen dances partnered with our SMS PTO association and culinary enrichment opportunities. Additionally, small youth events were held as well as our Student Advisory Board Meetings and we begin to offer Teen Band nights again. The Maxx continues to expand and improve on its rental and building use.

VIDEO AND PRODUCTION - “YA Media” offered employment, volunteering and training to students who created public service announcements, monthly podcasts and educational videos. Topics from mental health, divorce and food insecurities are among the stories covered this past year. Our video crew entered a gambling PSA which was highlighted in a statewide showcase. Our productions can be found on YouTube and our podcast series is available on Spotify, Apple and other platforms.

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.

A Message from Finance Director Osipow

Fiscal year '22 saw the Town pass a budget for fiscal year '23 with a modest increase in the mill rate of 1.7%. I am pleased to report that the Town ended fiscal year '22 with a sizeable surplus that was ultimately dedicated towards one time non-recurring capital expenditures through a plan presented by the Mayor and endorsed by both the Town Council as well as the Board of Finance. Funds were also earmarked towards budgetary tax relief. The majority of the surplus was revenue driven. Covid-19 is still an issue and supply chain issues are still a concern. Inflation has emerged as a twofold challenge as it erodes the purchasing power of current dollars as well as increasing the cost of borrowing in the capital markets. The only silver lining is that investment income has risen significantly.

The audit was again 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 hard work as none of this would be possible without their contributions.

As we face the future with its challenges and opportunities, the residents can be confident that their finances are in good stewardship and their assets are managed with the utmost care.

**Management's Discussion and Analysis
Fiscal Year Ending June 30, 2022
Taken from the 2021/2022 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, 2022.

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 \$167,996,745 (net position). Of this amount, \$20,931,646 represents the Town's unrestricted net position.
- The Town's total net position decreased by \$708,960 during the current fiscal year, which consisted of a current year decrease of \$1,570,084 relating to the Town's governmental activities and an increase of \$861,124 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 \$76,022,397, a current year increase of \$14,035,238 in comparison with the prior year.
- At the close of the current fiscal year, unassigned fund balance of the General Fund was \$22,469,612 or 20.5% of the Town's fiscal year 2023 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.5 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.

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 18 and 19 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, the Capital Projects Fund, and the Special Grants 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 20 through 24 of the full audit report.

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 25 through 27 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 28 and 29 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 30 through 68 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 69 through 79 and 80 through 98 of the full audit report, respectively. Other supplementary information can be found on pages 99 through 103 of the full audit report.

Government-wide Financial Analysis

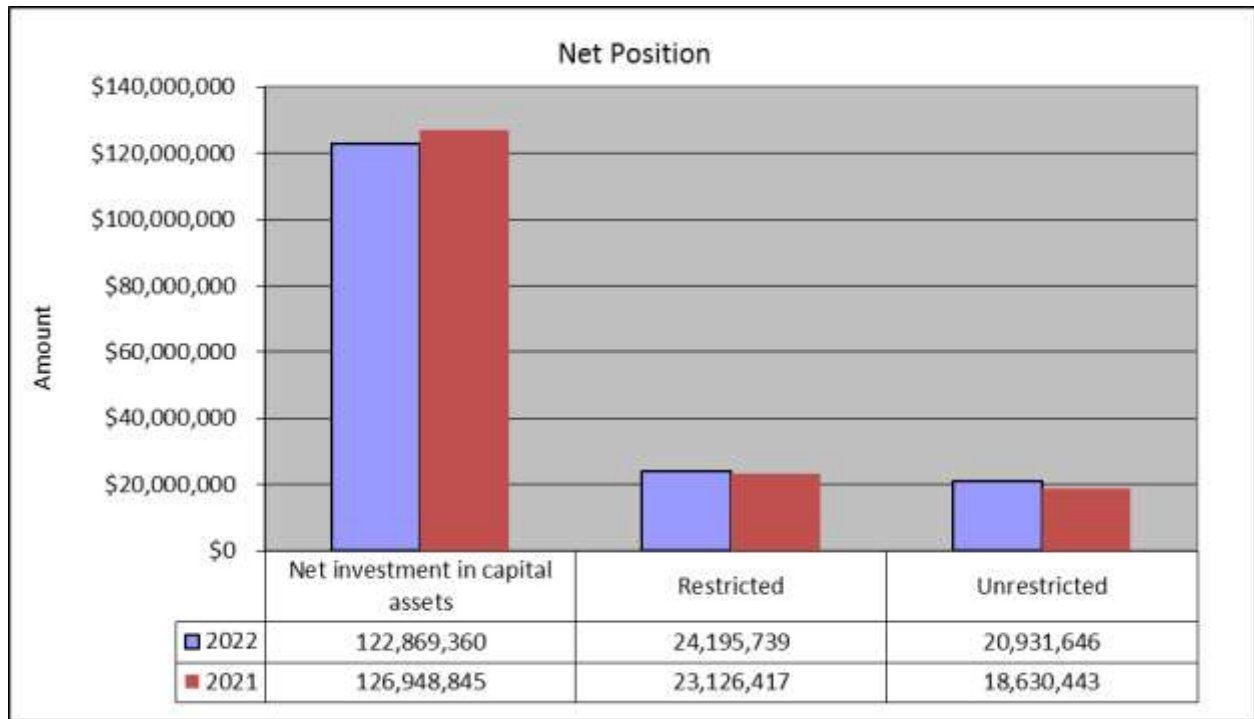
Net Position

Over time, net position may serve as one measure of a government's financial position. The Town has restated its statement of net position as of June 30, 2021 for the implementation of GASB Statement No. 87, *Leases*. The Town's total net position (governmental and business-type activities combined) totaled \$167,996,745 as of June 30, 2022 and \$168,705,705 as of June 30, 2021 and are summarized as follows:

As of June 30, 2022			
	Governmental	Business-type	
	Activities	Activities	Total
Current and other assets	\$ 98,636,018	\$ 5,993,370	\$ 104,629,388
Capital assets	158,926,256	34,965,331	193,891,587
Total assets	257,562,274	40,958,701	298,520,975
Deferred outflows of resources	17,647,556	460,048	18,107,604
Other liabilities	23,470,986	453,470	23,924,456
Long-term liabilities	98,564,659	16,367,853	114,932,512
Total liabilities	122,035,645	16,821,323	138,856,968
Deferred inflows of resources	9,760,132	14,734	9,774,866
Net position:			
Net investment in capital assets	103,199,450	19,669,910	122,869,360
Restricted	24,195,739	-	24,195,739
Unrestricted	16,018,864	4,912,782	20,931,646
Total net position	\$ 143,414,053	\$ 24,582,692	\$ 167,996,745
As of June 30, 2021 (As Restated)			
	Governmental	Business-type	
	Activities	Activities	Total
Current and other assets	\$ 84,709,633	\$ 5,511,108	\$ 90,220,741
Capital assets	145,772,584	35,898,398	181,670,982
Total assets	230,482,217	41,409,506	271,891,723
Deferred outflows of resources	10,436,032	132,676	10,568,708
Other liabilities	19,864,564	374,063	20,238,627
Long-term liabilities	64,770,028	17,231,874	82,001,902
Total liabilities	84,634,592	17,605,937	102,240,529
Deferred inflows of resources	11,299,520	214,677	11,514,197
Net position:			
Net investment in capital assets	107,811,157	19,137,688	126,948,845
Restricted	23,126,417	-	23,126,417
Unrestricted	14,046,563	4,583,880	18,630,443
Total net position	\$ 144,984,137	\$ 23,721,568	\$ 168,705,705

Government-wide Financial Analysis (Continued)

Net Position (Continued)



As of June 30, 2022, 73.1% 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.

14.4% 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, \$20,062,408 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 \$20,931,646.

Overall, net position decreased during the current year by \$708,960 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, 2022 and 2021 are as follows.

	For The Year Ended June 30, 2022		
	<u>Governmental</u>	<u>Business-type</u>	<u>Total</u>
	<u>Activities</u>	<u>Activities</u>	
Revenues			
Program revenues:			
Charges for services	\$ 6,448,258	\$ 3,055,774	\$ 9,504,032
Operating grants and contributions	28,005,874	-	28,005,874
Capital grants and contributions	1,134,385	-	1,134,385
General revenues:			
Property taxes, levied for general purposes	87,320,417	-	87,320,417
Grants and contributions not restricted to specific programs	486,352	-	486,352
Investment earnings	(73,939)	110,139	36,200
Total revenues	<u>123,321,347</u>	<u>3,165,913</u>	<u>126,487,260</u>
Expenses			
General government	14,135,760	-	14,135,760
Public safety	9,881,336	-	9,881,336
Public works	11,949,140	-	11,949,140
Health and welfare	3,572,660	-	3,572,660
Library	934,732	-	934,732
Culture and recreation	1,792,609	-	1,792,609
Education	80,268,309	-	80,268,309
Interest expense	1,042,696	-	1,042,696
Sewer	-	3,618,978	3,618,978
Total expenses	<u>123,577,242</u>	<u>3,618,978</u>	<u>127,196,220</u>
Change in net position before transfers	(255,895)	(453,065)	(708,960)
Transfers	<u>(1,314,189)</u>	<u>1,314,189</u>	<u>-</u>
Change in net position	<u>\$ (1,570,084)</u>	<u>\$ 861,124</u>	<u>\$ (708,960)</u>

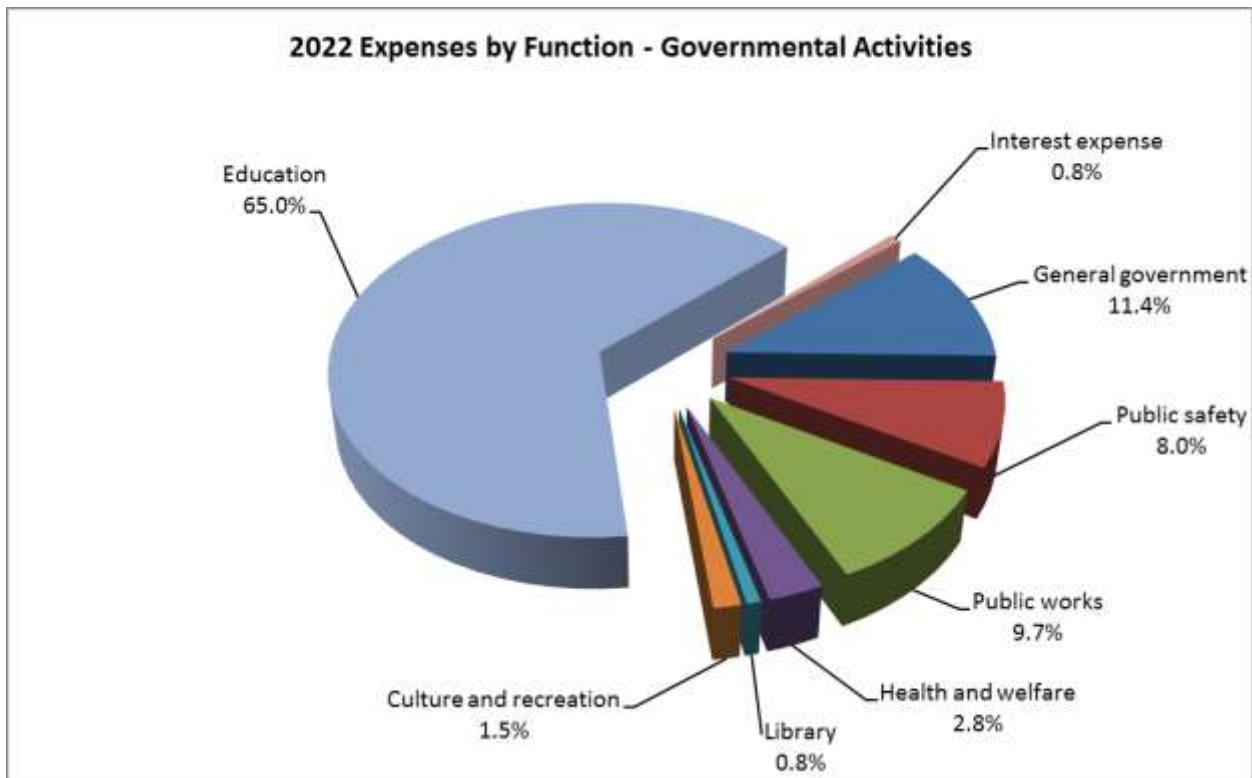
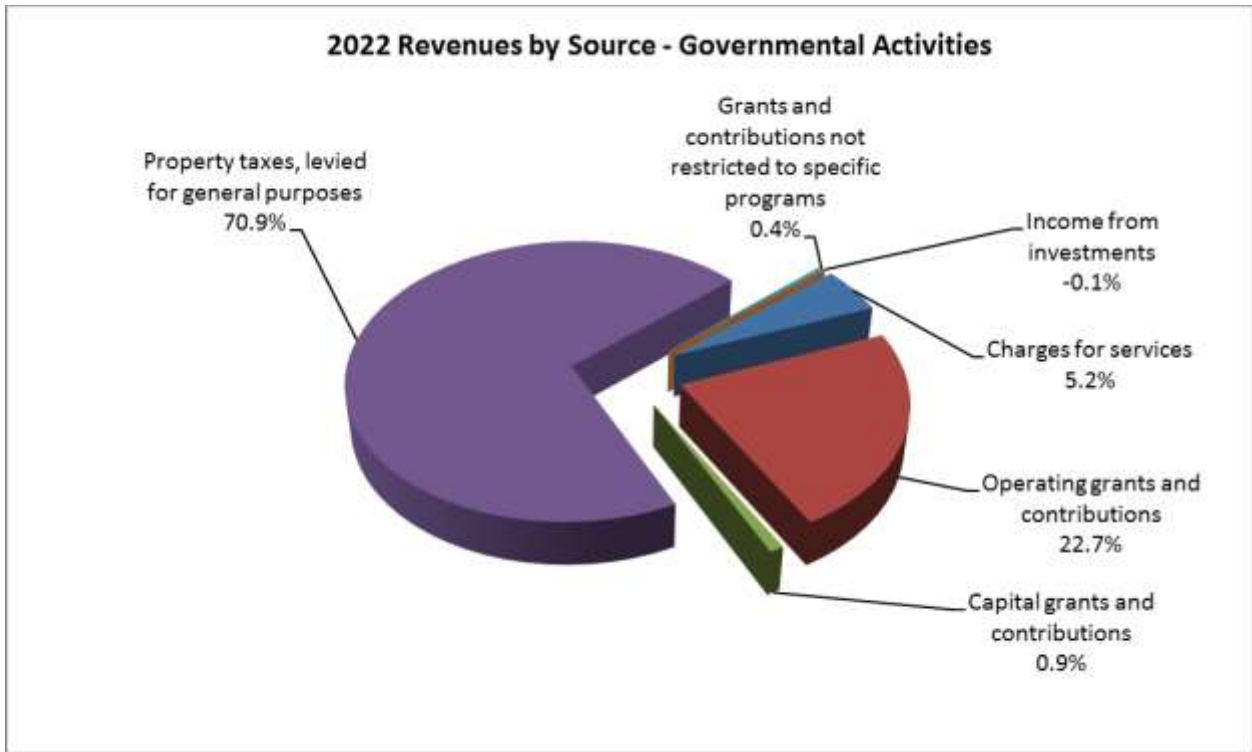
Government-wide Financial Analysis (Continued)

Change in Net Position (Continued)

	For The Year Ended June 30, 2021		
	Governmental Activities	Business-type Activities	Total
Revenues			
Program revenues:			
Charges for services	\$ 5,980,431	\$ 3,127,440	\$ 9,107,871
Operating grants and contributions	37,666,707	-	37,666,707
Capital grants and contributions	117,766	-	117,766
General revenues:			
Property taxes, levied for general purposes	84,912,749	-	84,912,749
Grants and contributions not restricted to specific programs	489,349	-	489,349
Investment earnings	635,987	61,048	697,035
Total revenues	<u>129,802,989</u>	<u>3,188,488</u>	<u>132,991,477</u>
Expenses			
General government	11,854,811	-	11,854,811
Public safety	7,931,521	-	7,931,521
Public works	9,926,227	-	9,926,227
Health and welfare	2,972,231	-	2,972,231
Library	818,493	-	818,493
Culture and recreation	1,743,155	-	1,743,155
Education	90,759,784	-	90,759,784
Interest expense	860,087	-	860,087
Sewer	-	3,628,771	3,628,771
Total expenses	<u>126,866,309</u>	<u>3,628,771</u>	<u>130,495,080</u>
Change in net position before transfers	2,936,680	(440,283)	2,496,397
Transfers	<u>(1,387,301)</u>	<u>1,387,301</u>	<u>-</u>
Change in net position	<u>\$ 1,549,379</u>	<u>\$ 947,018</u>	<u>\$ 2,496,397</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 decreased the Town's net position by a current year change of \$1,570,084. Revenues decreased over the prior year by \$6,481,642 or 5.0%. Expenses decreased over the prior year by \$3,289,067 or 2.6%.

Decreases in revenues and expenses were driven by a decrease of approximately \$13 million 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 decrease 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 \$861,124. Revenues decreased over the prior year by \$22,575 or 0.7%. Expenses decreased over the prior year by \$9,793 or 0.3%.

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 \$76,022,397, an increase of \$14,035,238 over the prior year.

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 \$22,469,612. 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 20.5% of the Town's fiscal year 2023 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.5 months of General Fund operating expenditures.

The fund balance of the Town's General Fund decreased by \$1,770,308 during the current fiscal year.

Financial Analysis of the Town's Funds (Continued)

Waste Management Ordinance Fund

The fund balance of the Waste Management Ordinance Fund increased by \$2,712,801. This increase was primarily due to proceeds received related to a long-term settlement receivable.

Capital Projects Fund

The fund balance reported in the Capital Projects Fund increased by \$7,271,334. The increase in fund balance reflects the recognition of a financed purchase arrangement in the amount of \$15,100,000 to fund energy improvements. Current year capital outlays related to the financed proceeds totaled \$8,140,198.

Special Grants Fund

The Special Grants Fund increased by \$35,951. The Special Grants Fund is considered a major fund in the current year due to the recognition of \$3,966,478 in grant funds provided by the American Rescue Plan Act. The Town received the initial funding under the Act during June 2021. As of June 30, 2022, \$3,647,822 remains as unearned revenue. The Town has developed a statutory eligible use plan for the funding and will recognize revenue as allowable expenditures are incurred.

Capital Reserve Fund

The fund balance reported in the Capital Reserve Fund increased by \$5,844,316. The increase in fund balance represents a transfer in of a portion of the current year budgetary surplus from the General Fund. These funds have been earmarked for future purposes.

General Fund Budgetary Highlights

The original budget for the General Fund planned for the use of fund balance in the amount of \$775,000. Supplemental appropriations, including appropriations carried forward for capital purposes, totaled \$7,282,713, resulting in a planned use of fund balance in the amount of \$8,057,713. The actual net change in fund balance on a budgetary basis was a decrease of \$1,846,359, resulting in an overall favorable budgetary variance of \$6,211,354.

Revenues were \$3,266,604 more than budgeted. The revenue surplus was driven by favorable collections on property taxes (+\$1,788,755), building permits (+\$182,477), town clerk fees (+\$379,314), and charges for police private-duty (+430,057). Expenditures were \$2,667,126 less than budgeted, with favorable budgetary variances recognized across all departments. The expenditure surplus for the Board of Education totaled \$3,017,825 and was subsequently authorized to be transferred to the Board of Education Capital Fund. Transfers in and other financing sources were \$130,363 more than budgeted. This favorable variance was due to unbudgeted proceeds from premiums on the issuance of debt for capital purposes (+\$1,080,363), offset by a shortfall in funds transferred in from the Waste Management Ordinance Fund. Due to the revenue surplus recognized by the Town, the annual budgeted transfer in from the Waste Management Ordinance Fund was not needed and will be available to offset taxes in future fiscal years. Transfers out were \$147,261 less than budgeted.

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, 2022 totaled \$193,891,587 (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 \$12,220,605 or 6.7%.

Major capital asset events during the current fiscal year included the following:

- outlays pertaining to the high school roof in the amount of \$2.4 million,
- outlays pertaining to the construction of the library in the amount of \$3.9 million,
- outlays pertaining to the energy efficiency upgrades in the amount of \$8.1 million,
- outlays pertaining to town hall roof in the amount of \$892 thousand,
- outlays pertaining to road improvements in the amount of \$5.5 million.

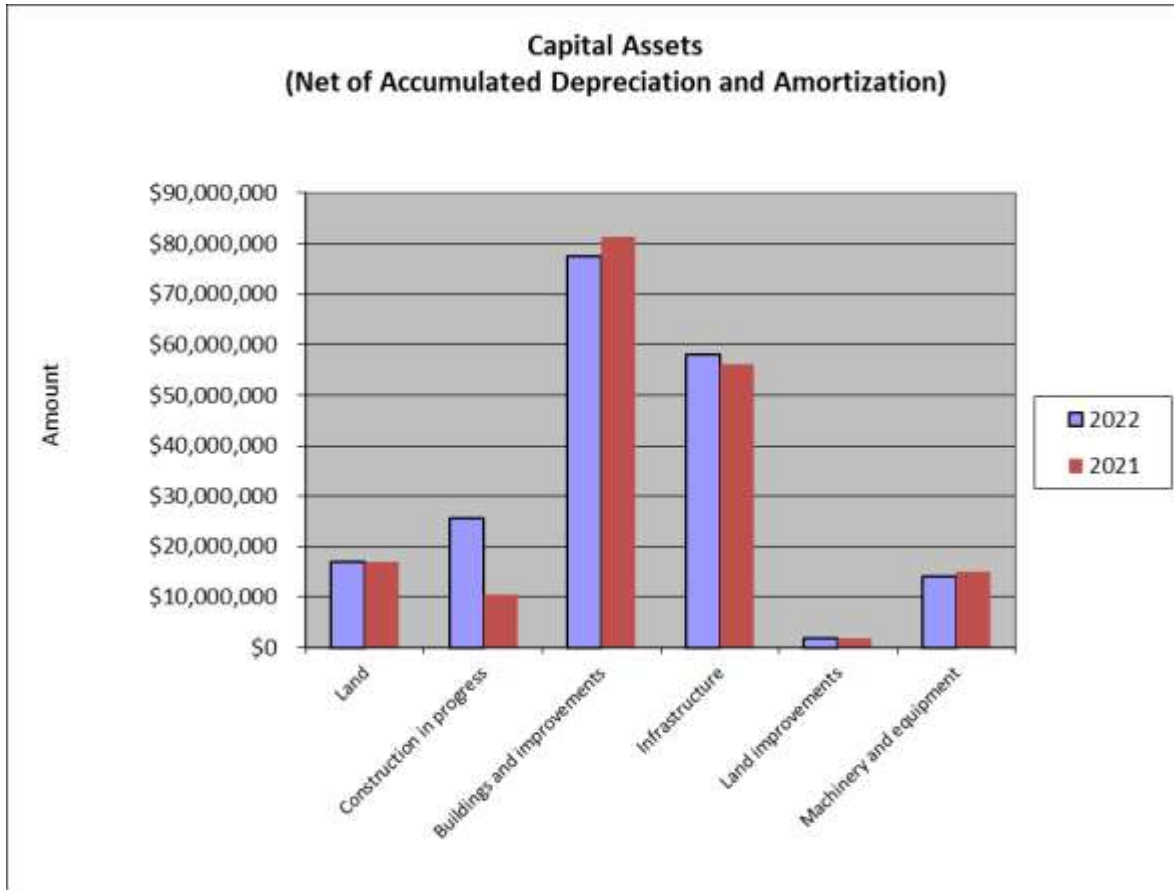
The following are tables of the investment in capital assets presented for both governmental and business-type activities:

Capital Assets, Net As of June 30, 2022			
	Governmental Activities	Business-type Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	25,606,321	13,840	25,620,161
Buildings and improvements	53,620,841	23,753,937	77,374,778
Infrastructure	51,519,056	6,522,548	58,041,604
Land improvements	1,776,767	-	1,776,767
Machinery and equipment	9,497,036	4,670,006	14,167,042
Totals	<u>\$ 158,926,256</u>	<u>\$ 34,965,331</u>	<u>\$ 193,891,587</u>

Capital Assets, Net As of June 30, 2021			
	Governmental Activities	Business-type Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	10,309,794	136,151	10,445,945
Buildings and improvements	57,365,494	24,002,139	81,367,633
Infrastructure	49,290,682	6,752,819	56,043,501
Land improvements	1,824,925	-	1,824,925
Machinery and equipment	10,075,454	5,002,289	15,077,743
Totals	<u>\$ 145,772,584</u>	<u>\$ 35,898,398</u>	<u>\$ 181,670,982</u>

Capital Asset and Debt Administration (Continued)

Capital Assets (Continued)



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

Debt Administration

At the end of the current fiscal year, the Town had total long-term and short-term bonds and notes payable of \$57,155,000. This entire amount is comprised of debt backed by the full faith and credit of the Town. The Town’s total debt increased by \$6,165,000 or 10.8% during the current fiscal year. Current year debt activity included the issuance of \$9,000,000 in general obligation bonds, the proceeds of which were used to retire previously outstanding bond anticipation notes. The Town issued \$9,300,000 in new bond anticipation notes for the purposes of funding authorized capital projects.

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)

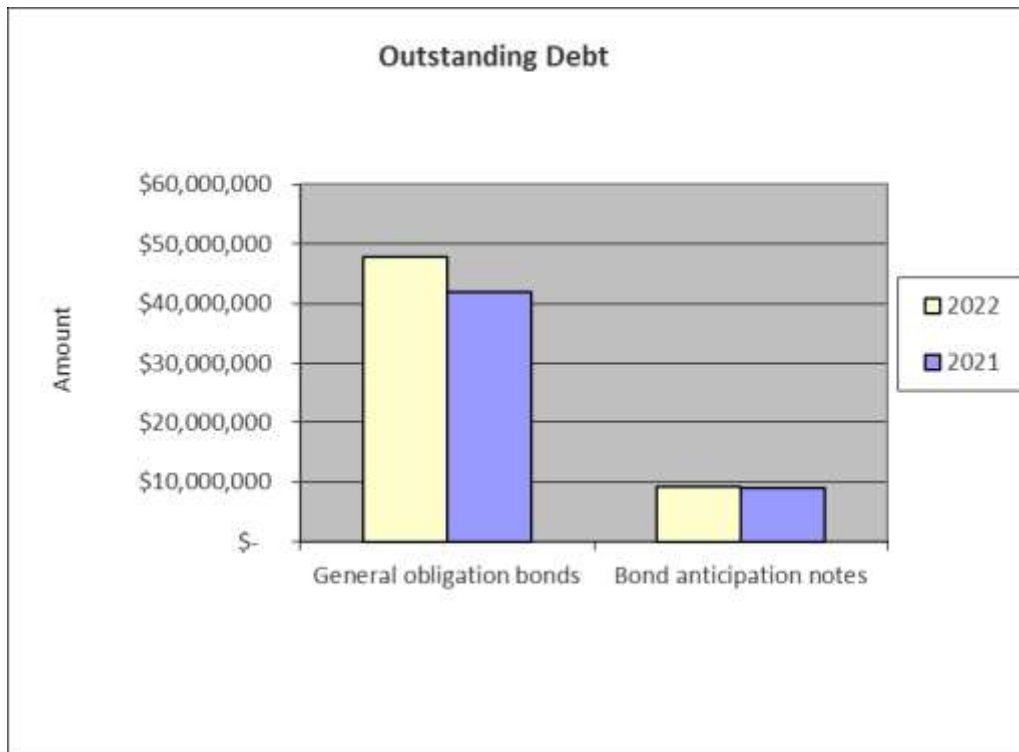
The following are tables of bonded debt as of June 30, 2022 and 2021:

**Bonded Debt
As of June 30, 2022**

	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 35,012,000	\$ 12,843,000	\$ 47,855,000
Bond anticipation notes	9,300,000	-	9,300,000
Totals	<u>\$ 44,312,000</u>	<u>\$ 12,843,000</u>	<u>\$ 57,155,000</u>

**Bonded Debt
As of June 30, 2021**

	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 28,125,500	\$ 13,864,500	\$ 41,990,000
Bond anticipation notes	9,000,000	-	9,000,000
Totals	<u>\$ 37,125,500</u>	<u>\$ 13,864,500</u>	<u>\$ 50,990,000</u>



Additional information on the Town’s bonded debt can be found in Note 8 and Note 9 of this report.

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 \$22,469,612 at June 30, 2022.

- 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 2023, 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 2023 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.

All of these factors were considered in preparing the Town's budget for fiscal year 2023.

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

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 2018. 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.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. 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 significant 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, however interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major 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, \$17,362,408 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.

Special Grants Fund - This fund is used to account for the financial activity relating to nonrecurring federal and state grants.

Capital Reserve Fund - This fund is used to account for financial resources to be used for the acquisition or construction of major capital assets. The primary source of revenues for this fund is annual transfers from the General Fund.

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.

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 recognition in the financial statements of various kinds of transactions or events.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The government-wide, proprietary, and fiduciary fund 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 when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, claims and judgments, and post-employment benefits are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the Town the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases 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 either received or available to be received during the period or within the availability period for this revenue source (within 60 days of yearend). 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 either received or available to be received during the period or within the availability period for this revenue source (within 60 days of yearend). All other revenue items are considered to be measurable and available only when the cash is received.

Proprietary funds distinguish operating revenues and expenses from non-operating 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 non-operating revenues and expenses.

Implementation of Accounting Standards

Effective July 1, 2021, the Town implemented the provisions of GASB Statement No. 87, *Leases* (Statement No. 87). This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Town has reported the following adjustments in connection with the implementation of Statement No. 87:

	<u>Governmental Activities</u>				<u>Net Position</u>
	<u>Assets</u>	<u>Deferred Outflows of Resources</u>	<u>Liabilities</u>	<u>Deferred Inflows of Resources</u>	
Beginning balances, as originally reported	\$ 230,260,665	\$ 10,436,032	\$ 84,634,592	\$ 11,077,968	\$ 144,984,137
Recognition of leases (as lessor)	221,552	-	-	221,552	-
Beginning balances, as adjusted	<u>\$ 230,482,217</u>	<u>\$ 10,436,032</u>	<u>\$ 84,634,592</u>	<u>\$ 11,299,520</u>	<u>\$ 144,984,137</u>

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The implementation of Statement No. 87 had no cumulative effect on the beginning net position of the Town.

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position/Fund Balance

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. For purposes of the statement of cash flows, the Town's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit, and other nonparticipating investments are reported at cost or amortized cost. Investments in certain external investment pools that meet specific criteria for measuring its investments at amortized cost are reported at amortized cost. Investments in insurance contracts are measured by the Town at contract value. All other investments in external investment pools and investments with maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an investment in an orderly transaction at year end.

Donor-restricted Funds

The Town allocates investment income of donor-restricted funds in accordance with donor restrictions and Connecticut law, which has adopted the provisions of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Under UPMIFA, investment income earned on donor-restricted endowment funds is considered to be unrestricted in the absence of explicit donor restrictions. Further, in the absence of explicit donor restrictions regarding investment appreciation, such appreciation is treated the same as the related investment income. Investment losses that reduce the value of endowment investments below the original principal amount serve to reduce restricted net position or unrestricted net position, depending on the applicable donor's stipulations regarding the treatment of investment income and appreciation.

Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method, except for USDA donated commodities, which are recorded at fair value. The cost of such inventories is recorded as expenditures/expenses 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. Interest is charged on delinquent amounts at a statutory rate of 1.5% per month. Based on historical collection experience and other factors, the Town has established an allowance for uncollectible taxes and interest as of June 30, 2022 of \$157,000 and \$132,000, 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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

historical collection experience and other factors, an allowance for uncollectible assessments as of June 30, 2022 is not considered necessary.

Leases (as Lessor)

The Town recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the Town initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Town determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The Town uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee. The Town monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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. 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

As the Town constructs or acquires capital assets each period, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs, which are amounts spent in relation to capital assets that do not increase the asset's capacity or efficiency or increase its estimated useful life. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential on the date of the donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate capital asset class.

Land and construction in progress are not depreciated. Other tangible and intangible property and equipment are depreciated/amortized 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
Intangible assets (copyrights, patents, etc.)	30-50
Buildings/Maj. Building & Land Improvements:	50-100
Roads, Catch Basins	75

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unearned Revenue

Unearned revenue represents resources that have been received but not yet earned.

Deferred Outflows and Inflows of Resources

Deferred outflows and inflows of resources represent an acquisition or consumption of net assets 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 and inflows of resources consists of deferred pension and OPEB expenses reported in the government-wide statement of net position. Deferred pension and OPEB expenses resulted from changes in the components of the Town's net pension and OPEB liabilities and are being amortized as a component of pension and OPEB expenses on a systematic and rational basis.

Deferred inflows of resources also include unavailable revenues from property taxes and related interest in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Long-term Obligations

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 assets.

In the government-wide financial statements, long-term debt is reported as liabilities in the statement of net position. Premiums and discounts on long-term debt are deferred and amortized over the life of the related debt using the effective interest rate method and the debt is reported net of any unamortized premium or discount. In the governmental fund financial statements, premiums and discounts are recognized in the current period.

In the governmental fund financial statements, debt premiums and discounts are recognized 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.

Leases (as Lessee)

The Town recognizes a lease liability and an intangible right-to-use lease asset (lease asset) for a noncancellable lease in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of \$20,000 or more.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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).

Net Position

For government-wide reporting as well as in proprietary funds, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

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 those assets. Deferred outflows and inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related are also included in this component of net position.

Restricted net position - This component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on the use of those assets either by external parties or by law through constitutional provision or enabling legislation.

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

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's practice to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called fund balance. The Town's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position/Fund Equity (Continued)

Fund Balance (Continued)

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.

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. It is the Town's practice to use restricted resources first, then unrestricted resources as needed. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Interfund Activity

During the course of operations the Town has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. Further, certain activity occurs during the year involving transfers of resources between funds reported at gross amounts as transfers in/out. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

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, 2022 is as follows:

Government-wide statement of net position:	
Cash and cash equivalents	\$ 82,635,554
Restricted cash	9,108,187
	<u>91,743,741</u>
Statement of fiduciary net position:	
Cash and cash equivalents	918,112
	<u>92,661,853</u>
Less: cash equivalents considered investments for disclosure purposes	<u>(31,047,067)</u>
	<u>\$ 61,614,786</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, 2022, \$61,489,661 of the Town's bank balance of \$63,095,866 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 55,340,695
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the Town's name	6,148,966
	<u>\$ 61,489,661</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, 2022 is as follows:

Government-wide statement of net position:	
Investments	\$ 2,486,412
Statement of fiduciary net position:	
Investments	64,021,914
	<u>66,508,326</u>
Add: cash equivalents considered investments for disclosure purposes	<u>31,047,067</u>
	<u>\$ 97,555,393</u>

NOTE 2 - CASH DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

As of June 30, 2022, 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
Debt securities:					
Governmental Activities:					
Short-Term Investment Fund	Amortized cost	\$ 30,115,192	\$ 30,115,192	\$ -	\$ -
Money market mutual funds	Amortized cost	5,301	5,301	-	-
Municipal bonds	Fair value	891,581	370,876	520,705	-
Business-Type Activities:					
Short-Term Investment Fund	Amortized cost	864,853	864,853	-	-
Fiduciary:					
Money market mutual funds	Amortized cost	61,721	61,721	-	-
Corporate bonds	Fair value	26,246	-	26,246	-
		<u>31,964,894</u>	<u>\$ 31,417,943</u>	<u>\$ 546,951</u>	<u>\$ -</u>
Other investments:					
Governmental Activities:					
Mutual funds	Fair value	1,552,868			
Common stock	Fair value	41,963			
Fiduciary:					
Mutual Funds	Fair value	994,280			
Insurance contracts	Contract value	63,001,388			
		<u>\$ 97,555,393</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	BBB	Unrated	Total
Debt Securities:					
Governmental Activities:					
Short-Term Investment Fund	\$ 30,115,192	\$ -	\$ -	\$ -	\$ 30,115,192
Municipal bonds	-	891,581	-	-	891,581
Money market mutual funds	-	-	-	5,301	5,301
Business Type Activities					
Short-Term Investment Fund	864,853	-	-	-	864,853
Fiduciary Funds:					
Money market mutual funds	-	-	-	61,721	61,721
Corporate Bonds	-	-	26,246	-	26,246
	<u>\$ 30,980,045</u>	<u>\$ 891,581</u>	<u>\$ 26,246</u>	<u>\$ 67,022</u>	<u>\$ 31,964,894</u>

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.

NOTE 2 - CASH DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Credit Risk

The Town has no investment policy that would further limit its investment choices beyond those already limited by Connecticut state statutes. Connecticut state statutes permit the Town to invest in: (1) obligations of the United States, including its instrumentalities and agencies; (2) 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; (3) in shares or other interests in custodial arrangements or pools maintaining constant net asset values and in highly rated no-load open end money market and mutual funds (with constant or fluctuating net asset values) whose portfolios are limited to obligations of the United States and its agencies, and repurchase agreements fully collateralized by such obligations; (4) 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. Other provisions of the statutes cover specific municipal funds with particular investment authority. The provisions of the statutes regarding the investment of municipal pension funds does not specify permitted investments. Therefore, the investment of such funds is generally controlled by the laws applicable to fiduciaries and the provisions of the applicable pension plan.

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

Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from concentration of credit risk disclosures. The Town places no limit on the amount of investment in any one issuer. As of June 30, 2022, none of the Town's investments, in any one issuer that is subject to concentration of credit risk disclosures, exceeded 5% or more of the total investments reported for the Town's governmental, business-type or fiduciary activities

NOTE 3 - FAIR VALUE MEASUREMENTS

The Town measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than those in Level 1; and
- Level 3: Unobservable inputs.

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

Investments 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, 2022, 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)	Total
Governmental Activities:				
Municipal bonds	\$ -	\$ 891,581	\$ -	\$ 891,581
Mutual funds	1,552,868	-	-	1,552,868
Common stock	41,963	-	-	41,963
Fiduciary Funds:				
Corporate bonds	-	26,246	-	26,246
Mutual funds	994,280	-	-	994,280
	<u>\$ 2,589,111</u>	<u>\$ 917,827</u>	<u>\$ -</u>	<u>\$ 3,506,938</u>

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, 2022 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 16,906,235	\$ -	\$ -	\$ -	\$ 16,906,235
Construction in progress	10,309,794	17,988,465	(1,884)	(2,690,054)	25,606,321
Total capital assets, not being depreciated	<u>27,216,029</u>	<u>17,988,465</u>	<u>(1,884)</u>	<u>(2,690,054)</u>	<u>42,512,556</u>
Capital assets, being depreciated:					
Buildings and improvements	105,883,610	266,300	(2,379,300)	-	103,770,610
Infrastructure	129,205,349	2,837,494	-	2,629,064	134,671,907
Land improvements	2,663,659	48,000	-	-	2,711,659
Machinery and equipment	23,524,169	799,483	(1,565,511)	60,990	22,819,131
Total capital assets, being depreciated	<u>261,276,787</u>	<u>3,951,277</u>	<u>(3,944,811)</u>	<u>2,690,054</u>	<u>263,973,307</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	48,518,116	2,678,545	(1,046,892)	-	50,149,769
Infrastructure	79,914,667	3,238,184	-	-	83,152,851
Land improvements	838,734	96,158	-	-	934,892
Machinery and equipment	13,448,715	1,189,061	(1,315,681)	-	13,322,095
Total accumulated depreciation and amortization	<u>142,720,232</u>	<u>7,201,948</u>	<u>(2,362,573)</u>	<u>-</u>	<u>147,559,607</u>
Total capital assets, being depreciated, net	<u>118,556,555</u>	<u>(3,250,671)</u>	<u>(1,582,238)</u>	<u>2,690,054</u>	<u>116,413,700</u>
Governmental activities capital assets, net	<u>\$ 145,772,584</u>	<u>\$ 14,737,794</u>	<u>\$ (1,584,122)</u>	<u>\$ -</u>	<u>\$ 158,926,256</u>

NOTE 4 - CAPITAL ASSETS (Continued)

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

Governmental Activities:	
General government	\$ 423,414
Public safety	334,614
Public works	3,987,764
Health and welfare	43,556
Culture and recreation	130,120
Education	2,282,480
Total depreciation and amortization expense - governmental activities	<u>\$ 7,201,948</u>

Capital asset activity for business-type activities for the year ended June 30, 2022 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type Activities					
Capital assets, not being depreciated:					
Land	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Construction in progress	136,151	226,846	-	(349,157)	13,840
Total capital assets, not being depreciated	<u>141,151</u>	<u>226,846</u>	<u>-</u>	<u>(349,157)</u>	<u>18,840</u>
Capital assets, being depreciated:					
Buildings and improvements	29,571,666	9,267	-	349,157	29,930,090
Infrastructure	10,705,867	-	-	-	10,705,867
Machinery and equipment	9,671,395	93,384	-	-	9,764,779
Total capital assets, being depreciated	<u>49,948,928</u>	<u>102,651</u>	<u>-</u>	<u>349,157</u>	<u>50,400,736</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	5,569,527	606,626	-	-	6,176,153
Infrastructure	3,953,048	230,271	-	-	4,183,319
Machinery and equipment	4,669,106	425,667	-	-	5,094,773
Total accumulated depreciation and amortization	<u>14,191,681</u>	<u>1,262,564</u>	<u>-</u>	<u>-</u>	<u>15,454,245</u>
Total capital assets, being depreciated, net	<u>35,757,247</u>	<u>(1,159,913)</u>	<u>-</u>	<u>349,157</u>	<u>34,946,491</u>
Business-type activities capital assets, net	<u>\$ 35,898,398</u>	<u>\$ (933,067)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,965,331</u>

NOTE 5 - RECEIVABLES

Settlement

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, 2022 totaled \$2,700,000 and was received by the Town subsequent to June 30, 2022.

Leases (as Lessor)

The Town is a lessor for a noncancellable lease of a building through June 30, 2032. The Town recognized \$24,000 in lease related revenue during the current fiscal year. As of June 30, 2022, the Town's receivable for lease payments was \$204,291. In addition the Town has recognized a deferred inflow of resources associated with this lease that will be recognized as revenue over the lease term.

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2022 are as follows:

Receivable Fund	Payable Fund	Amount
Governmental Funds:		
General Fund	Water Pollution Control Authority	\$ 1,472,429
	Special Grants Fund	256,005
	Other Governmental Funds	<u>226,337</u>
		1,954,771
Capital Reserve Fund	General Fund	<u>5,513,789</u>
		<u>\$ 7,468,560</u>
Proprietary Funds:		
Internal Service Fund	General Fund	<u>\$ 201,800</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 \$1,472,429 has been presented as an advance as of June 30, 2022.

NOTE 7 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2022 consisted of the following:

Transfers In	Transfers Out	Amount
Governmental Funds:		
Special Grants Fund	General Fund	\$ 228,725
	Other Governmental Funds	195,767
		<u>424,492</u>
Capital Reserve Fund	General Fund	<u>7,393,723</u>
Other Governmental Funds	General Fund	2,296,742
	Capital Reserve Fund	294,865
	Other Governmental Funds	72,994
		<u>2,664,601</u>
		<u>\$ 10,482,816</u>
Proprietary Funds:		
Internal Service Fund	General Fund	\$ 201,800
Water Pollution Control Authority	General Fund	1,314,189
		<u>\$ 1,515,989</u>

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 - SHORT-TERM DEBT

The following is a summary of terms and changes in short-term capital borrowings for the year ended June 30, 2022:

	Coupon Rates	Maturity Date	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities						
Bond anticipation notes	2.75%	July 2021	\$ 9,000,000	\$ -	\$ (9,000,000)	\$ -
Bond anticipation notes	1.00%	July 2022	-	9,300,000	-	9,300,000
			<u>\$ 9,000,000</u>	<u>\$ 9,300,000</u>	<u>\$ (9,000,000)</u>	<u>\$ 9,300,000</u>

The purpose of all short-time borrowings is to provide resources for various capital construction and improvement projects. In July 2021, the Town issued \$9,000,000 of general obligation bonds. The proceeds from the issuance were used to retire the \$9,000,000 in bond anticipation notes that matured in July 2021. As discussed more fully in Note 16, the \$9,300,000 in bond anticipation notes outstanding as of June 30, 2022 were subsequently retired through proceeds from the issuance of general obligation bonds. As such, proceeds from these notes have been recognized as another financing source in the governmental funds statement of revenues, expenditures, and changes in fund balances.

NOTE 9 - LONG-TERM LIABILITIES

Changes in Long-term Liabilities

Changes in the Town's long-term liabilities for the year ended June 30, 2022, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Bonds payable:					
General obligation bonds	\$ 28,125,500	\$ 9,000,000	\$ (2,113,500)	\$ 35,012,000	\$ 3,118,500
Unamortized premium	3,089,480	1,001,499	(607,682)	3,483,297	-
Total bonds payable	<u>31,214,980</u>	<u>10,001,499</u>	<u>(2,721,182)</u>	<u>38,495,297</u>	<u>3,118,500</u>
Financed purchases	626,881	15,100,000	(305,750)	15,421,131	512,472
Compensated absences	1,217,891	75,762	(43,504)	1,250,149	125,000
Heart and hypertension	64,474	-	(1,353)	63,121	6,300
Net pension liability (see Note 10)	11,307,936	14,430,435	-	25,738,371	-
Net OPEB liability (see Note 12)	20,337,866	-	(2,741,276)	17,596,590	-
	<u>\$ 64,770,028</u>	<u>\$ 39,607,696</u>	<u>\$ (5,813,065)</u>	<u>\$ 98,564,659</u>	<u>\$ 3,762,272</u>
Business-type Activities					
Bonds payable:					
General obligation bonds	\$ 13,864,500	\$ -	\$ (1,021,500)	\$ 12,843,000	\$ 1,141,500
Unamortized premium	2,896,210	-	(443,788)	2,452,422	-
Total bonds payable	<u>16,760,710</u>	<u>-</u>	<u>(1,465,288)</u>	<u>15,295,422</u>	<u>1,141,500</u>
Net pension liability (see Note 10)	471,164	601,268	-	1,072,432	-
	<u>\$ 17,231,874</u>	<u>\$ 601,268</u>	<u>\$ (1,465,288)</u>	<u>\$ 16,367,854</u>	<u>\$ 1,141,500</u>

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

NOTE 9 - LONG-TERM LIABILITIES (Continued)

Long-term Debt Service Requirements

The debt service requirements for the Town’s long-term debt are as follows:

Year ending June 30:	Governmental Activities			
	General Obligation Bonds		Financed Purchases	
	Principal	Interest	Principal	Interest
2023	\$ 3,118,500	\$ 1,194,063	\$ 512,472	\$ 395,491
2024	2,598,500	1,063,422	508,829	298,076
2025	2,535,000	933,864	523,375	287,844
2026	2,535,000	825,987	633,715	277,320
2027	2,530,000	718,139	548,389	264,590
2028-2032	9,215,000	2,323,891	3,318,355	1,143,637
2033-2037	7,420,000	1,063,031	4,446,014	768,999
2038-2042	5,060,000	250,100	4,929,982	278,085
	<u>\$ 35,012,000</u>	<u>\$ 8,372,497</u>	<u>\$ 15,421,131</u>	<u>\$ 3,714,042</u>

Year ending June 30:	Business-type Activities	
	General Obligation Bonds	
	Principal	Interest
2023	\$ 1,141,500	\$ 591,758
2024	1,181,500	535,303
2025	1,000,000	476,550
2026	1,050,000	427,625
2027	1,105,000	376,175
2028-2032	6,465,000	1,007,750
2033-2034	900,000	28,300
	<u>\$ 12,843,000</u>	<u>\$ 3,443,461</u>

Heart and Hypertension Obligations

The Town’s future obligations for heart and hypertension claims as of June 30, 2022 is estimated to be \$63,121. 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 10 - PENSION PLANS

The Town accounts for activity relating to two defined benefit pension plans, (1) the Town of New Milford Pension Plan and (2) the Connecticut Teachers' Retirement System. As of and for the year ended June 30, 2022, the two plans had the following balances reported in the Town's government-wide financial statements:

	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>On-Behalf Revenues</u>	<u>Pension Expense</u>
Governmental Activities					
Town of New Milford Pension Plan	\$ 25,738,371	\$ 11,041,150	\$ 353,615	\$ -	\$ 4,723,528
Connecticut Teachers' Retirement System (proportionate share)	-	-	-	6,544,050	6,544,050
	<u>25,738,371</u>	<u>11,041,150</u>	<u>353,615</u>	<u>6,544,050</u>	<u>11,267,578</u>
Business-type Activities					
Town of New Milford Pension Plan	<u>1,072,432</u>	<u>460,048</u>	<u>14,734</u>	<u>-</u>	<u>196,814</u>
	<u>\$ 26,810,803</u>	<u>\$ 11,501,198</u>	<u>\$ 368,349</u>	<u>\$ 6,544,050</u>	<u>\$ 11,464,392</u>

Detailed disclosures for each plan follow.

Town of New Milford Pension Plan

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 July 1, 2021:

Retirees and beneficiaries receiving benefits	397
Terminated plan members entitled to but not yet receiving benefits	115
Active plan members	<u>301</u>
	<u><u>813</u></u>

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.

NOTE 10 - PENSION PLANS (Continued)

Plan Description (Continued)

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% 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.

NOTE 10 - PENSION PLANS (Continued)

Summary of Significant Accounting Policies (Continued)

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

Concentrations - As of June 30, 2022, 100% of the Plan's investments were invested in insurance contracts with Principal Financial Group.

Rate of return - For the year ended June 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was approximately -11.62%. 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 Plan at June 30, 2022, were as follows:

Total pension liability	\$ 89,812,191
Plan fiduciary net position	<u>63,001,388</u>
Net pension liability	<u><u>\$ 26,810,803</u></u>
 Plan fiduciary net position as a percentage of the total pension liability	 70.15%

The components of the change in the net pension liability of the Plan for the year ended June 30, 2021, were as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (a) - (b)</u>
Balance as of June 30, 2021	<u>\$ 84,246,568</u>	<u>\$ 72,467,468</u>	<u>\$ 11,779,100</u>
Changes for the year:			
Service cost	1,697,521	-	1,697,521
Interest	5,715,074	-	5,715,074
Differences between expected and actual experience	994,312	-	994,312
Change in assumption	1,540,868	-	1,540,868
Change in benefit terms	-	-	-
Contributions - employer	-	3,071,507	(3,071,507)
Contributions - employee	-	358,488	(358,488)
Net investment income	-	(8,484,308)	8,484,308
Benefit payments, including refunds	(4,382,152)	(4,382,152)	-
Administrative expense	-	(29,615)	29,615
Net changes	<u>5,565,623</u>	<u>(9,466,080)</u>	<u>15,031,703</u>
Balance as of June 30, 2022	<u><u>\$ 89,812,191</u></u>	<u><u>\$ 63,001,388</u></u>	<u><u>\$ 26,810,803</u></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.

NOTE 10 - PENSION PLANS (Continued)

Net Pension Liability (Continued)

Actuarial assumptions - The total pension liability for the Plan was determined by an actuarial valuation as of July 1, 2021, 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	6.75%
Discount rate	6.75%

The long-term expected rate of return on the 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 Plan's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Asset Allocation	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	29.33%	27.30%	7.20%
International Equity	12.29%	14.70%	5.25%
Fixed Income	58.38%	50.00%	4.98%
Real Estate / Other	0.00%	8.00%	-

Discount rate - The discount rate used to measure the total pension liability of the Plan was 6.75%. 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 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 Plan, calculated using the discount rate of 6.75% as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Discount	1% Increase
Net pension liability	\$ 37,065,849	\$ 26,810,803	\$ 18,182,432

NOTE 10 - PENSION PLANS (Continued)**Pension Expense and Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2022, the Town recognized pension expense related to the Plan of \$4,920,342. At June 30, 2022, the Town reported deferred outflows and inflows of resources related to the Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferrals</u>
Difference between expected and actual experience	\$ 1,729,171	\$ (368,349)	\$ 1,360,822
Changes of assumptions and demographics	2,544,409	-	2,544,409
Difference between projected and actual earnings on plan investments	7,227,618	-	7,227,618
Total	<u>\$ 11,501,198</u>	<u>\$ (368,349)</u>	<u>\$ 11,132,849</u>

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

Year ended June 30,	<u>Amortization</u>
2023	\$ 2,911,539
2024	2,749,960
2025	2,283,826
2026	3,187,524
	<u>\$ 11,132,849</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, 2022.

	<u>Pension Trust Fund</u>
ASSET	
Investments:	
Insurance contracts	\$ 63,001,388
Total assets	<u>63,001,388</u>
NET POSITION	
Restricted for pension benefits	<u>\$ 63,001,388</u>

NOTE 10 - PENSION PLANS (Continued)

Plan Financial Statements (Continued)

	Pension Trust Fund
ADDITIONS	
Contributions:	
Employers	\$ 3,071,507
Plan members	358,488
Total contributions	<u>3,429,995</u>
Investment earnings:	
Net change in the fair value of investments, net of fees	<u>(8,484,308)</u>
Total investment earnings	<u>(8,484,308)</u>
Total additions	<u>(5,054,313)</u>
DEDUCTIONS	
Benefit payments	4,382,152
Administrative expenses	29,615
Total deductions	<u>4,411,767</u>
Change in net position	(9,466,080)
Net position - beginning	<u>72,467,468</u>
Net position - ending	<u>\$ 63,001,388</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.

NOTE 10 - PENSION PLANS (Continued)

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 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.

NOTE 10 - PENSION PLANS (Continued)

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 Annual Comprehensive Financial Report as of and for the year ended June 30, 2021. The net pension liability at June 30, 2021 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 Annual Comprehensive Financial Report can be obtained at 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 for each participating employer. 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, 2021, 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>\$ 14,926,263,000</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>\$ 101,376,000</u>

Collective Pension Expense

The Town’s expected contribution effort for allocation purposes totaled \$8,488,610 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, 2022.

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 \$6,544,050 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, 2022.

NOTE 10 - PENSION PLANS (Continued)

Collective Pension Expense (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increases	3.00% - 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 PubT-2010 Healthy Retiree Table, adjusted 105% for males and 103% for females as ages 82 and above, projected generationally with MP-2019 for the period after service retirement.

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.

NOTE 10 - PENSION PLANS (Continued)**Long-Term Rate of Return (Continued)**

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity Fund	20.0%	5.6%
Developed Market Intl. Stock Fund	11.0%	6.0%
Emerging Market Intl. Stock Fund	9.0%	7.9%
Core Fixed Income Fund	16.0%	2.1%
Inflation Linked Bond Fund	5.0%	1.1%
Emerging Market Debt Fund	5.0%	2.7%
High Yield Bond Fund	6.0%	4.0%
Real Estate Fund	10.0%	4.5%
Private Equity	10.0%	7.3%
Alternative Investments	7.0%	2.9%
Liquidity Fund	1.0%	0.4%
	100%	

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 11 - OTHER RETIREMENT PLANS

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 a custodial fund in the accompanying financial statements. During the year ended June 30, 2022, the Town contributed \$108,576 to the fund for awards earned by participants for the fiscal 2021 service year.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Town accounts for activity relating to two other post-employment benefits plans, (1) the Town and Board of Education Other Post-employment Benefit Plan and (2) the Connecticut Teachers' Retirement System. As of and for the year ended June 30, 2022, the two plans had the following balances reported in the Town's government-wide financial statements:

	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	On-Behalf Revenues	OPEB Expense
Governmental Activities					
Town and Board of Education Other Post-employment Benefit Plan	\$ 17,596,590	\$ 6,606,406	\$ 9,202,226	\$ -	\$ 1,292,039
Connecticut Teachers' Retirement System (proportionate share)	-	-	-	(407,846)	(407,846)
	<u>\$ 17,596,590</u>	<u>\$ 6,606,406</u>	<u>\$ 9,202,226</u>	<u>\$ (407,846)</u>	<u>\$ 884,193</u>

Detailed disclosures for each plan follow.

Town and Board of Education Other Post-employment Benefit 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 July 1, 2021, plan membership consisted of the following:

Retirees and beneficiaries receiving benefits	80
Active plan members	364
	<u>444</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.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Town and Board of Education Other Post-employment Benefit Plan (Continued)

Net OPEB Liability

The components of the Town's net OPEB liability of the OPEB Plan at June 30, 2022, were as follows:

Total OPEB liability	\$ 18,397,516
Plan fiduciary net position	<u>800,926</u>
Town's net OPEB liability	<u><u>\$ 17,596,590</u></u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 4.35%

The components of the change in the net pension liability of the Plan for the year ended June 30, 2022, were as follows:

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net OPEB Liability (a) - (b)</u>
Balance as of June 30, 2021	\$ 21,138,282	\$ 800,416	\$ 20,337,866
Changes for the year:			
Service cost	1,056,857	-	1,056,857
Interest	399,125	-	399,125
Differences between expected and actual experience	(541,402)	-	(541,402)
Change in assumption	(3,543,933)	-	(3,543,933)
Contributions - employer	-	111,413	(111,413)
Net investment income	-	510	(510)
Benefit payments, including refunds	<u>(111,413)</u>	<u>(111,413)</u>	<u>-</u>
Net changes	<u>(2,740,766)</u>	<u>510</u>	<u>(2,741,276)</u>
Balance as of June 30, 2022	<u><u>\$ 18,397,516</u></u>	<u><u>\$ 800,926</u></u>	<u><u>\$ 17,596,590</u></u>

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

Discount rate	3.69%
Investment rate of return	4.00%
Healthcare cost trend rate	6.00% initial 4.44% final

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 with Scale MP-2021.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Net OPEB Liability (Continued)

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 of 3.69%, 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:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Net OPEB liability	\$ 19,728,533	\$ 17,596,590	\$ 15,771,779

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:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Net OPEB liability	\$ 14,995,527	\$ 17,596,590	\$ 20,819,382

OPEB Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2022, the Town recognized OPEB expense of \$1,292,039. As of June 30, 2022, 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 Deferrals</u>
Difference between expected and actual experience	\$ 2,081,925	\$ (5,430,171)	\$ (3,348,246)
Changes of assumptions and demographics	4,477,978	(3,772,055)	705,923
Difference between projected and actual earnings on plan investments	46,503	-	46,503
Total	<u>\$ 6,606,406</u>	<u>\$ (9,202,226)</u>	<u>\$ (2,595,820)</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</u>
2023	\$ (147,449)
2024	(151,354)
2025	(155,760)
2026	(161,715)
2027	(165,695)
Thereafter	(1,813,847)
	<u>\$ (2,595,820)</u>

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Town and Board of Education Other Post-employment Benefit Plan (Continued)

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, 2022.

	Other Post- Employment Benefits Trust Fund
ASSET	
Cash and cash equivalents	\$ 800,926
Total assets	<u>800,926</u>
NET POSITION	
Restricted for OPEB benefits	<u>\$ 800,926</u>
ADDITIONS	
Contributions:	
Employers	\$ -
Total contributions	<u>-</u>
Investment earnings:	
Interest and dividends	510
Total additions	<u>510</u>
DEDUCTIONS	
Benefit payments	-
Administrative expenses	<u>-</u>
Total deductions	<u>-</u>
Change in net position	510
Net position - beginning	<u>800,416</u>
Net position - ending	<u>\$ 800,926</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.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Connecticut Teachers' Retirement System (Continued)

Plan Description (Continued)

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.

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.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Connecticut Teachers' Retirement System (Continued)

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 other postemployment benefits (OPEB) 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 Annual Comprehensive Financial Report as of and for the year ended June 30, 2021. The net pension liability at June 30, 2021 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 Annual Comprehensive Financial Report can be obtained at 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 for each participating employer. 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 OPEB Liability

The following summarizes the collective net OPEB liability of the State for the TRS as of June 30, 2021, 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>\$ 1,626,189,000</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>\$ 11,045,000</u>

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Connecticut Teachers' Retirement System (Continued)

Collective OPEB Expense

The Town's expected contribution effort for allocation purposes totaled \$199,753 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, 2022.

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 negative collective OPEB expense attributed to the Town totaled \$(407,846) 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, 2022.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.50%
Wage Inflation	3.00%
Salary increases	3.00% - 6.50%, including inflation
Investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates:	
Medicare	5.125% for 2020 decreasing to an ultimate rate of 4.50% by 2023

Mortality rates were based on the PubT-2010 Healthy Retiree Table, adjusted 105% for males and 103% for females as ages 82 and above, projected generationally with MP-2019 for the period after service retirement.

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.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

Connecticut Teachers' Retirement System (Continued)

Long-Term Rate of Return (Continued)

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected 10-Year Geometric Real Rate of Return</u>	<u>Standard Deviation</u>
U.S. Treasuries (Cash Equivalents)	100.0%	-0.42%	1.78%

Discount Rate

The discount rate used to measure the total OPEB liability was 2.21%. 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, 2020.

In addition to the actuarial methods and assumptions of the June 30, 2020 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 3.00%.
- 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.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

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

NOTE 13 - RISK MANAGEMENT

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 2022 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.

NOTE 13 - RISK MANAGEMENT (Continued)

Risk Management - Insurance (Continued)

Self-Insurance (Continued)

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, 2022. 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, 2022 and 2021 are as follows:

<u>Year Ended June 30</u>	<u>Claims Payable, Beginning of Year</u>	<u>Claims and Changes in Estimates</u>	<u>Claims Paid</u>	<u>Claims Payable, End of Year</u>
2022	\$ 15,100	\$ 590,422	\$ 582,522	\$ 23,000
2021	13,800	466,958	465,658	15,100

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.

NOTE 14 - FUND BALANCE

As of June 30, 2022, fund balances have been classified based on the following purposes:

	General Fund	Waste Management Ordinance Fund	Capital Projects Fund	Special Grants Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Advances to other funds	\$ 1,472,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,472,429
Prepaid expenses	-	-	-	-	-	1,475	1,475
Inventories	-	-	-	-	-	18,496	18,496
	<u>1,472,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,971</u>	<u>1,492,400</u>
Restricted for:							
Health and Welfare programs	-	-	-	-	-	517,639	517,639
Library activities	-	-	-	-	-	98,347	98,347
Culture and Recreation:							
Senior center activities	-	-	-	-	-	19,326	19,326
Farmers market	-	-	-	-	-	16,036	16,036
Education:							
School lunch program	-	-	-	-	-	1,612,526	1,612,526
Student activities	-	-	-	-	-	519,706	519,706
Education programs	-	-	-	-	-	53,669	53,669
Capital purposes:							
Enabling legislation	-	17,362,408	-	-	-	-	17,362,408
Unspent bond proceeds	-	-	3,191,966	-	-	-	3,191,966
Unspent financing proceeds	-	-	6,959,801	-	-	-	6,959,801
Grant programs	-	-	-	249,629	-	994,835	1,244,464
Housing rehabilitation loans	-	-	-	-	-	51,618	51,618
	<u>-</u>	<u>17,362,408</u>	<u>10,151,767</u>	<u>249,629</u>	<u>-</u>	<u>3,883,702</u>	<u>31,647,506</u>
Committed to:							
Public safety programs	-	-	-	-	-	83,270	83,270
Library programs	-	-	-	-	-	1,681,479	1,681,479
Culture and recreation programs	-	-	-	-	-	20,547	20,547
Education programs	-	-	-	-	-	126,047	126,047
Capital purposes	-	-	181,663	-	10,153,803	1,542,697	11,878,163
Property tax stabilization	1,788,755	-	-	-	-	-	1,788,755
Volunteer fire activities	513,749	-	-	-	-	-	513,749
	<u>2,302,504</u>	<u>-</u>	<u>181,663</u>	<u>-</u>	<u>10,153,803</u>	<u>3,454,040</u>	<u>16,092,010</u>
Assigned to:							
Use in fiscal year 2023:							
Original appropriation	775,000	-	-	-	-	-	775,000
Supplemental appropriations	302,938	-	-	-	-	-	302,938
Carried in force appropriations	1,276,218	-	-	-	-	-	1,276,218
Capital purposes	-	1,929,156	-	-	-	-	1,929,156
Other purposes	78,057	-	-	-	-	-	78,057
	<u>2,432,213</u>	<u>1,929,156</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,361,369</u>
Unassigned							
	<u>22,469,612</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(40,500)</u>	<u>22,429,112</u>
	<u>\$ 28,676,758</u>	<u>\$ 19,291,564</u>	<u>\$ 10,333,430</u>	<u>\$ 249,629</u>	<u>\$ 10,153,803</u>	<u>\$ 7,317,213</u>	<u>\$ 76,022,397</u>

Fund Balance Deficits

The following funds have deficit fund balances as of June 30, 2022, which does not constitute a violation of statutory provisions:

Fund	Amount
Century Brass Clean Up Fund	\$ (39,942)
Special Education Grants Fund	(558)

The deficits are expected to be eliminated through future revenues or transfers from the General Fund.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Federal Awards and State Financial Assistance

The Town has received state and federal funding 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, will not be material.

Litigation, Claims and Assessments

The Town, in the normal course of operations, is named as defendants in lawsuits, tax appeals, administrative proceedings and other miscellaneous claims. The outcome and eventual liability to the Town, if any, for such matters are not known at this time. The Town's management, based upon consultation with legal counsel, estimates that potential claims against the Town, not covered by insurance, resulting from such matters would not materially affect the financial position of the Town.

Arbitrage Rebates

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 16 - SUBSEQUENT EVENT

In July 2022, the Town issued \$9,300,000 of general obligation bonds. The proceeds from the issuance were used to retire the \$9,300,000 in bond anticipation notes outstanding as of June 30, 2022. The general obligation bonds bear coupon rates ranging from 4.0% to 5.0% and mature in July 2042. Interest is payable beginning on January 15, 2023 and semiannually thereafter on July 15 and January 15, in each year until maturity. Principal is payable serially July 15, 2024 through July 15, 2042.

In July 2022, the Town issued \$5,500,000 in bond anticipation notes, which bear a coupon rate of 2.25% and mature on July 21, 2023. The purpose of the notes is to provide interim financing for authorized capital projects.