

ANNUAL TOWN REPORT

TOWN OF NEW MILFORD CONNECTICUT

FISCAL YEAR ENDING
June 30, 2023

RECEIVED
TOWN CLERK
2024 APR -4 P 12: 50
NEW MILFORD, CT

[Handwritten signature]

ANNUAL REPORT

TOWN OF NEW MILFORD,
CONNECTICUT
Fiscal Year Ending June 30, 2023

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.....	20
Commission on the Arts.....	21
Conservation.....	22
Film Commission.....	24
Fire Marshal.....	25
Land Use Boards and Commissions	27
Library.....	32
Parks and Recreation	35
Personnel.....	41
Police	42
Public Works.....	44
Registrar of Voters.....	52
Senior Center.....	55
Social Services.....	58
Sullivan Farm	66
Tax Assessor.....	67
Tax Collector.....	68
Town Clerk.....	69
Water Pollution Control Authority	71
Youth Agency.....	72
Message from the Director of Finance	76
Management’s Discussion and Analysis.....	77
Basic Financial Statements.....	93

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:

JANET PARLATO, 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

ANDREA MILADINOV, 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

KATHERINE REILLY, 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, 2023**

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, 2022 – June 30, 2023 (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 8 years. We continue to move our wonderful Town forward with the work of our Municipal and Educational employees and volunteers.

We are still living with the after effects of the Covid-19 pandemic, from issues such as mental health, higher living costs and student achievement gaps, we continue to invest in services to help those in need. Helping those less fortunate shows the compassion and care that our community exemplifies.

I am proud to report on the status of our continuing road program. We have now completed over 142 miles of roads for 2022-2023 including Big Bear Hill Rd, Little Bear, Bear Hill Rd, Buckingham Rd, Old Northville Rd, Candlewood Lake Rd North, Burnett Rd, Patriot's Way, South Main St, Bostwick Place, High St, Middle St, Edgewood Dr, Ledge Ln. Additionally we have finished Bridge renovations on the Upland Rd Bridge. More bridge repairs are in the planning stages! The Town's pothole machine continues to 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! From scraping and painting the NMHS Gyms and the E. Paul Martin Room at Town Hall to our investments in Parks and trails, including Lynn Deming Park on Candlewood Lake!

Additional capital investments have been made to harden/modernize our IT infrastructure against cyber-attacks as well as investment in technology to make our interactions with the public more efficient. We have partnered with the Board of Education on a joint purchases of Copier equipment that lower the cost of printing for both the Town and the School District! In the coming year we will be looking at more opportunities to leverage our partnership for the benefit of the taxpayers.

We 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. New Milford was the first Town to become a "Bee City!" We have expanded our Pollinator Gardens and created a new 9-11 monument area. In addition we have expanded our community gardens (thank you to the NM Garden Club and contractors) and have improved our parks as well as walking and hiking trails - which are some of the best in New England!

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, library, as well as additional programming at our 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! Our Municipal workers have done an amazing job as well!

I would once again like to acknowledge and Honor 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 prosper. Our wonderful Town would not be complete without the nonprofit community that provides additional services which further enhances our quality of life. A big thank you goes out to them.

This past year has shown that by working together and pulling in the same direction for the benefit of our community “the possibilities are limitless! A special 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
2022 – 2023

The New Milford Public Schools served 3,663 students in PreK through grade 12 during the 2022-23 academic year with a staff of 345.31 teachers, 17.15 building administrators, and 250.1 support staff (non-certified staff). The operating budget for the New Milford Public Schools for 2022-23 totaled \$67,767,289.

July 2022

- At a special meeting on July 12, 2022 the Board heard updates on the NMHS roof damage and strategies for moving forward. They also met in executive session to discuss the Superintendent’s resignation and next steps. Following the executive session, the Board voted unanimously to accept the resignation of Superintendent Alisha DiCorpo, submitted to the Board on July 6, 2022.
- At its special meeting of July 19, 2022 the Board approved PTO Gifts and Donations in the amount of \$9,500.00; Special Education staffing requests of 2.5 FTEs; and an increase in the Armed School Security Officers hourly rate of pay from \$25.00 to \$27.50. Items of information shared included a transportation credit, 2022-23 legal rates, 2021-22 fiscal year end balance update and NMHS remediation update. The Board approved the employment and salary of the Board Certified Behavior Analyst.
- On July 28, 2022, the Board held special meetings at which they moved to place Superintendent DiCorpo on a non-disciplinary leave of absence from September 3, 2022 through October 4, 2022 and designated the full Board as a personnel search committee for the purpose of selecting an Interim Superintendent of Schools. The Board later appointed Dr. JeanAnn C. Paddyfote as Interim Superintendent effective August 15, 2022 and authorized the Board Chair to negotiate a contract with Dr. Paddyfote pursuant to the general terms and conditions discussed by the Board in executive session and with the assistance of legal counsel.

August 2022

- At a special meeting on August 9, 2022, the Board approved the contract of Interim Superintendent Dr. JeanAnn C. Paddyfote.
- At a special meeting on August 16, 2022, the Board congratulated NMPS retirees **Judith Larkin and Michael Tremmel**.
- The Board approved \$30,000 to be used to outfit each school with exterior public address speakers.
- The Board approved the following curricula:
 - Astronomy College Prep
 - Advanced Placement Biology
 - College Prep Biology
 - Freshman Seminar
 - General Woodworking
- The bid for the Superintendent Search Consultant was awarded to CUBE Executive Search Services.

- The Board approved the Authorized Signatures Change Form for the ED-099 Agreement for Child Nutrition Programs.
- The Board heard an update on the NMHS remediation and restoration work.

September 2022

- At a special meeting on September 1, 2022, the Board moved to appoint the Board of Education in its entirety as the Superintendent Search Committee.
- At its regular meeting on September 20, 2022 the Board congratulated **Ms. Jenna Giudice**, New Milford's Teacher of the Year for 2022-23 and **Mrs. Susan Harris**, retiring paraeducator.
- The Board moved to make a request of the Town Council and Board of Finance to take up to \$20,000.00 from the BOE Capital Reserve account for the Wastewater Management Plan for SMS Septic.
- The Board deleted policy 3453.1 Unexpended Class Funds, and approved the following policies:
 - 3453 School Activity Funds
 - 4111.1/4211.1 Equal Employment Opportunity
 - 4118.25/4218.25 Reporting Child Abuse and Neglect
 - 5113 Truancy
 - 5141.21 Administration of Medication
- The Honors Biology curriculum revision was approved.
- The Board approved the Five-Year Curriculum Plan (2022-2027)
- The Board approved the Teacher and Administrator Evaluation Waiver.
- The Board approved Tuition Rates for 2022-2023 as follows:
 - New Milford High School: \$13,877.00
 - Schaghticoke Middle School: \$12,020.00
 - Sarah Noble Intermediate School and Elementary Schools: \$11,862.00
- The Board approved the Twin Lakes contract for PowerSchool support and the contract with Myke Foo Media for 2022-23.
- Theater stipends totaling \$34,077 were approved by the Board.
- The bid for District Security Services was awarded to Securitas for a period of one year.
- The Board approved \$3,500 for Shipman and Goodwin policy services.
- The Board discussed a graduation date for the Class of 2023, NMHS woodshop code compliance costs, and relocation of the administrative offices to SNIS.
- The Board ratified the proposed collective bargaining agreement between the New Milford Board of Education and the New Milford School Administrators Association and authorized the Chairperson of the Board to sign the agreement subject to any necessary further legal review.
- The Board agreed to execute the proposed memorandum of understanding between the New Milford Board of Education and the New Milford School Administrators Association pursuant to the general terms discussed by the Board in executive session and to authorize the Chairperson of the Board to sign the memorandum of understanding pending further legal review.

October 2022

- At its regular meeting on October 18, 2022 the Board recognized:

- NMPS Retirees: **Betsey Thibodeau and Laurie Thornton**
- NMPS Stars of the Month: **Claudia DeMoura, Gina Fabiano, Jaimee Keppel, and Chantel Kitzke**
- The Board of Education accepted the New Milford Public Schools 2022 Superintendent Search Leadership Profile Report as presented.
- The Board accepted PTO Gifts and Donations in the amount of \$1,595.00.
- The Board approved the following policies:
 - 5158 Policy to Improve Completion Rates of the Free Application for Federal Student Aid (FAFSA)
 - 6142.1 Curricular Exemptions
 - 6144 Policy for the Equitable Identification of Gifted and Talented Students
- The New Milford High School Graduation Date for 2023 was approved by the Board for Saturday, June 24, 2023 at 4:00 p.m.
- The Board discussed the NMHS Woodshop HVAC Grant, the Lillis Building, the Employment Report, 5158 Administrative Regulation Addressing Improving the Completion Rates of FAFSA, and the 2021-22 Annual Report.
- The Board moved to authorize the Chairperson of the Board to enter into a post-retirement agreement on behalf of the Board with the Administrative Assistant to the Superintendent of Schools in accordance with the terms and conditions discussed by the Board in executive session and pending further legal review.
- The Board discussed review and consideration of attorney-client privileged communication relating to student transportation contract and potential issuance of request for proposals during Executive Session.

November 2022

- At its regular meeting on November 15, 2022, the Board recognized NMPS Stars of the Month: **Alicia Hanelt, Nina Money, Diane Smith**
- The Board approved the following policies:
 - 2500 Retention of Electronic Records and Information
 - 4115.2 Emergency Action Plan for Interscholastic and Intramural Athletic Events
 - 4115.3 Exertional Heat Illness Awareness for Intramural and Interscholastic Athletics
 - 5115 Physical Activity, Undirected Play and Student Discipline
 - 5134 Meal Charging
 - 6141.7 Policy Addressing Enrollment in an Advanced Course or Program and Challenging Curriculum
- The Board approved the following new courses:
 - Grade 6 Accelerated Math
 - Grade 7 Accelerated Math
 - Statistics Honors
- The Board approved the Grade 6 Math curriculum.
- The Board moved to make a request that the Town Council and Board of Finance remove \$233,980.00 from the BOE Capital Reserve Account to fund the proposed NMHS Woodshop HVAC recommendations.
- The Board moved to make a request that the Town Council and Board of Finance remove \$100,000.00 from the BOE Capital Reserve Account to fund expenses, not to exceed that amount related to the Central Office move to SNIS.

December 2022

- The Board held its Annual meeting on December 20, 2022 and elected the following officers:
 - Chairperson – **Mr. Pete Helmus**
 - Vice Chairperson – **Mrs. Wendy Faulenbach**
 - Secretary – **Mrs. Leslie Sarich**
 - Assistant Secretary – **Mrs. Tammy McInerney**
- At its regular meeting on December 20th, the Board reviewed the following policies:
 - 5132 Student Dress Policy
 - 4118.6 Employee Use of the District’s Computer Systems and Electronic Communications
 - 5131.9 Student Use of the District’s Computer Systems and Internet Safety
- The Board discussed the Central Office Move to SNIS, the Lillis Building, the Employment Report, Field Trips and the following administrative regulations:
 - 4118.6R Administrative Regulation Regarding Employee Use of the District’s Computer Systems and Electronic Communications
 - 5131.9R Administrative Regulation Regarding Student Use of the District’s Computer Systems and Internet Safety
- The Board approved an amendment to the terms and conditions of employment with the Assistant Superintendent of Schools, Director of Facilities, and Accounting Manager as discussed in Executive Session.

January 2023

- At a special meeting on January 5, 2023, the Board moved to elect Dr. Janet Parlato to the position of Superintendent of Schools, with her initial term starting on February 21, 2023.
- The Board moved to authorize the Board Chairman to negotiate and enter into a contract of employment with the Superintendent-elect pursuant to the terms and conditions discussed by the Board in executive session and subject to any necessary further legal review.
- On January 17, 18, 24 and 26, 2023, the Board of Education conducted three evenings of hearings and adopted a budget on the fourth night for the 2023-2024 school year in the amount of \$71,075,051.

February 2023

- At a special meeting on February 6, 2023, the Board moved to appoint Mrs. Teresa Kavanagh as Human Resources Director effective on or before March 7, 2023.
- The Board moved to enter into a student transportation contract with All-Star Transportation, LLC pursuant to the terms and conditions discussed by the Board in executive session and subject to any necessary further legal review.
- At its regular meeting on February 21, 2023, Chairman, Mr. Helmus welcomed Dr. Janet Parlato as Superintendent.
 - Mrs. Sarah Herring joined the Board and will serve on the Policy and Committee on Learning Subcommittees.
 - Mr. Helmus thanked Dr. JeanAnn Paddyfote for her work as Interim Superintendent.
- The Board approved the Revision of Policy 5118.1 Homeless Students in accordance with Policy 9311, and deleted these policies:
 - 5010 Concepts and Roles in Student Policies

- 5112.4 Student Enrollment Data
- 5113.1 Work Permits
- 5113.14 Senior Privileges
- 5114.12 Student Due Process
- 5116 School Census
- 5117 School Attendance Areas
- 5118 Nonresident Students
- 5121 Examination/Grading/Rating
- 5121.2 Eligibility for Honor Rolls
- 5122 Student Placement
- The Board moved to approve the Bid Award for student care workers.
- The Board discussed the February 2023 Employment Report, the Field Trip Report, the 2023-2024 Calendar, E-rate Funding, PURA Pegpetia Technology Grant, Town of New Milford Audit Report dated June 30, 2022, Fundraising, and the following Administrative Regulations:
 - 5118.1 R - Administrative Regulation Regarding Homeless Children and Youth
 - 5113.14 R - Administrative Regulation — Junior/Senior Privileges
 - 5121.2 R - Administrative Regulation - Eligibility for Honor Rolls

March 2023

- At its regular meeting on March 21, 2023, in honor of Board Appreciation Month, Superintendent Parlato made a donation on her own to the New Milford Food Bank on behalf of the Board members.
- The Board moved to approve obtaining authorized signatories on the Connecticut State Department of Education School Health, Nutrition and Family Services Child Nutrition Programs Authorized Signatures Change Form.
- The Board moved to approve adding one additional seat for incoming ninth grade students for 2023–2024 for Shepaug Agri-Science.
- The Board awarded the bid for the New Milford High School Woodshop to A&E.
- The Board approved the following policies:
 - 4118.6 Employee Use of the District’s Computer Systems and Electronic Communications
 - 5131.9 Student Use of the District’s Computer Systems and Internet Safety
 - 1151 Green Cleaning Programs
 - 1152 Pesticide Application on School Property
 - 1153 Automatic External Defibrillators
 - 5131.911 Bullying Prevention and Intervention Policy and Safe School Climate Plan
- The Board deleted these policies:
 - Communication Green Cleaning Program
 - 3524.1 Hazardous Materials in Schools Pest Management/Pesticide Application
 - 5141.27 First Aid/Emergency Medical Care/Illness/Use of Automatic External Defibrillators
- The Board discussed Competitive Bid Waiver, Security Enhancements, Retired Employees/Teachers, Central Office Update, New Milford High School Woodshop HVAC

Update and Roof Updates, Student Enrichment Update, Science of Reading Update, and the following Administrative Regulations:

- 1152 R Administrative Regulations Regarding Pesticide Application on School Property
- 1153 R Administrative Regulations Regarding Automatic External Defibrillators
- 5131.911 R Administrative Regulations Regarding Bullying Prevention and Intervention and Safe School Climate Plan

April 2023

- At its regular meeting on April 25, 2023, Superintendent Parlato welcomed **Lauren Ellard**, new BOE Clerk.
- The Board moved to approve obtaining authorized signatories on the Connecticut State Department of Education School Health, Nutrition and Family Services Child Nutrition Programs Authorized Signatures Change Form.
- The Board approved the Healthy Food Certification, Food Certification Exemptions for School Fundraisers and Beverage Certification Exemptions.
- The Board moved to approve the BOE Capital Reserve Account withdrawal in the amount of \$750,000 for the construction of a permanent Central Office at Sarah Noble Intermediate School.
- The Board moved to approve the BOE Capital Reserve Account withdrawal for the Security Grant in the amount of \$139,800.
- The Board moved to approve the BOE Capital Reserve Account withdrawal for the New Milford High School gym floor in the amount of \$40,000.
- The Board approved grant ED 244 in the amount of \$161,972.
- The Board heard updates on Central Office, the Projected End of Year Balance, Programming and Support for Multi-Language Learners (ELL), and the following New Milford High School Updates: Woodshop HVAC, Roof, and Batting Cages.

May 2023

- At a special meeting on May 16, 2023, the New Milford High School Career Pathways shared a presentation with members of New Milford High School's administration, teachers and students discussing the Career Pathways.
- The Board approved the Healthy Food Certification, Food Certification Exemptions for School Fundraisers and Beverage Certification Exemptions.
- The Board moved to approve the proposed collective bargaining agreement between the New Milford Board of Education and Teamsters Local 443 – Custodians/Maintainers as discussed by the Board in Executive Session.
- The Board moved to approve the Board to authorize the Chairperson of the Board to sign the successor collective bargaining agreement between the New Milford Board of Education and Teamsters Local 443 – Custodians/Maintainers subject to any necessary further legal review as discussed by the Board in Executive Session.
- The Board moved to approve the Board ratify the proposed collective bargaining agreement between the New Milford Board of Education and Teamsters Local 667 – Food and Nutrition Services Employees as discussed by the Board in Executive Session.
- The Board moved to approve the Board of Education relinquish all statutory rights to the 50 East Street Building (Lillis Building) and property effective June 30, 2023.

- The Board heard updates on IDEA Grant 2023-2025, Central Office, and the New Milford High School Roof.
- At a Special Ad Hoc Meeting on May 17, 2023, the Board discussed the guidelines for the Superintendent Evaluation Process.
- At a Special Ad Hoc Meeting on May 24, 2023, the Board discussed the guidelines for the Superintendent Evaluation Process.

June 2023

- At its regular meeting on June 20, 2023, the Board recognized retirees: **Jennifer Andrea, John Bailey, Tammy Bass, Lia Bauso, Jodi Beckett, Gloria Capone, Vahid Ceric, Susan Comito, Elizabeth Curtis, Elaine Donahue, Jean Ficke, John Green, Judy Grossenbacher, Angela Herdter, Yvonne Lynch, Annette Marcus, Jennifer Morrison, Lisa Mosey, Janice Perrone, Keli Solomon, Susan Sullivan, Joie Tauber, Susan Waldman, Nanci Zimmerman.**
- Superintendent Parlato thanked Ms. Hollander for attending the Adult Education Graduation for her. Superintendent Parlato attended the Schaghticoke Middle School promotion ceremony and the Litchfield Hills Transition Center graduation. Superintendent Parlato acknowledged her 4-month commemoration in the Superintendent position, and thanked the Board, community, faculty and staff.
- The Board moved to approve a \$100,000 deposit to the Turf Field Fund from the year-end balance, pending final audit.
- The Board moved to request that the Town Council and the Board of Finance transfer the 2022/23 end of year balance pending final audit to the Capital Reserve Fund Account.
- The Board approved the following Policies:
 - 5000 Non-discrimination (Students)
 - 5111 Student Attendance, Truancy and Chronic Absenteeism
 - 5125 Confidentiality and Access to Education Records
 - 5131 Student Discipline
 - 5131.6 Drug and Alcohol Use by Students
 - 5135 Chemical Health of Student Athletes
 - 5145.12 Policy Regarding Search and Seizure
 - 5145.45 Policy Regarding Students and Section 504 of the Rehabilitation Act of 1973 and the American with Disabilities Act of 1990
 - 5145.7 Policy Regarding Title IX of the Education Amendments of 1972— Prohibition of Sex Discrimination and Sexual Harassment (Students)
 - 5146 Child Sexual Abuse and Assault Response Policy and Reporting
 - 5156 Student Privacy (PPRA)
 - 5116 Pledge of Allegiance
 - 5131.81 Use of Private Technology by Students
 - 5141.23 Management Plan for Food Allergies and/or Glycogen Storage Disease
 - 5141.5 Suicide Prevention and Intervention
 - 5143 Policy Concerning Sunscreen Application in School
 - 5157 Physical Restraint and Seclusion and Exclusionary Time Out
 - 5159 Education Stability Procedures
 - 2110 Uniform Treatment of Recruiters

- 4119 Prohibition on Recommendations for Psychotropic Drugs
- 5142 Administration of Medication
- 5160 Wellness
- 5161 Field Trips
- 6147 Parental Access to Instructional Materials
- 6148 Parent-Teacher Communication
- 6149 Promotion and Retention
- 6159 IDEA—Alternate Assessments
- 6151 Weighted Grading for Honors Classes
- 6154 Homework
- 6155 Credit for Online Courses
- 5000 Non-Discrimination (Students)
- 5131 Student Discipline
- 5131.911 Bullying Prevention and Intervention
- 5163 Transportation
- 5164 School Fundraisers

- The Board moved to repeal the following policies at the conclusion of the 2023 school year:

- 5000 Equal Educational Opportunity
- 5111 Admission, Placement, Age of Entrance
- 5111.1 Foreign Exchange Students
- 5112.3 School Attendance, Admission, Placement, Age of Entrance
- 5113 Truancy
- 5131 Student Conduct
- 5131.1 Student Behavior on School Transportation
- 5131.92 Corporal Punishment
- 5141.27 First Aid/Emergency Medical Care
- 5145.45 Section 504 Procedural Safeguards
- 5145.5 Sexual and Other Unlawful Harassment of Students
- 5145.7 Title IX Sexual Harassment of Students
- 5131.6 Drugs, Alcohol and Tobacco
- 5131.61 Inhalant Abuse
- 5141.5 Suicide Prevention and Intervention
- 5145.12 Student Search and Seizure
- 5145.122 Search and Seizure: Use of Dogs to Search School Property
- 5145.123 Search and Seizure: Use of Metal Detectors
- 5145.2 Freedom of Speech/Expression
- 5156 Research Involving Students
- 5131.81 Electronic Devices
- 5133 Behavior of Participants in Athletic Events
- 5141 Student Health Services
- 5141.22 Students with Chronic Infectious Diseases
- 5141.23 Students with Special Health Care Needs
- 5141.231 Psychotropic Drug Use

- 5141.25 Students with Special Health Care Needs, Accommodating
Students with Special Dietary Needs
- 5141.3 Health Assessments and Immunizations
- 5144 Discipline
- 5144.3 Discipline of Students with Disabilities
- 5145.14 Students—On Campus Recruitment
- 5145.6 Student Grievance Procedures
- 5157 Use of Physical Force and Seclusion
- 6000 Concept & Roles in Instruction
- 6010 Goals & Objectives
- 6113 Released Time
- 6114.1 Fire and Crisis Response Drills
- 6114.3 Emergencies & Disaster Preparedness: Bomb Threats
- 6115 School Ceremonies & Observations
- 5131.1 Student Driving & Parking
- 5141.21 Administration of Medication
- 5145.111 Student/Probation/Police/Courts
- 6111 School Calendar
- 6121.1 Educational Opportunities to Promote Diversity Awareness
- 6140 Curriculum
- 6141.11 Curriculum Research/Experimental Projects
- 6141.312 Migrant Students
- 6141.322 Computers: Websites/Pages
- 6141.324 Posting of Student Work
- 6141.4 Independent Study
- 6141.42 Student Volunteers & Community Service
- 6141.5 Advanced College Placement
- 6141.6 Weighted Grading for Advanced High School Courses
- 6142.2 Student Nutrition and Physical Activity (Student Wellness)
- 6145.2 Interscholastic/Intramural Activities
- 6145.22 Sportsmanship
- 6145.3 Development of Expansion of New Athletic Programs
- 6145.5 Organizations/Associations
- 6146 Graduation Requirements
- 6146.2 Statewide Mastery Examinations
- 6152 Grouping Policy
- 6153 Field Trips
- 6153.1 Educational Tours
- 6154 Homework
- 6156 Use of Technology in Instruction
- 6159 Special Education
- 6161 Textbooks and Other Learning Resource Materials Selection and
Adoption
- 6161.21 Fees, Fines & Charges
- 6161.7 Use of Proprietary Software Products

- 6162.51 Protection of Student Privacy Surveys, Certain Physical Examinations, and Parental Access to Information
- 6162.6 Use of Copying Devices
- 6164.12 Acquired Immune Deficiency Syndrome (AIDS)
- 6172.6 Virtual/Online Courses/College/University Courses
- 6173 Homebound Instruction
- 6174 Summer School
- 6176 Career & Vocational Education
- 6177 Use of Community Produced Video Recordings
- 6180 Evaluation of the Instructional Program
- 6200 Adult Education
- 3281/1324 School Fundraising
- 3541 Transportation Services
- The Board moved to approve the following Curriculum:
 - AP Microeconomics
 - CP Chemistry
 - Honors Chemistry
 - Advanced Algebra and Trigonometry
 - Honors Statistics
 - CP Geometry
 - Honors Geometry
 - Business and Personal Law
 - Algebra III
 - Modern America
 - CP Economics
 - Chorus Grade 6
 - Chorus Grade 7
 - Chorus Grade 8
- The Board moved to approve the hiring of Mr. Anthony Blake for the New Milford High School Assistant Principal Position.
- The Board moved to approve the employment and salaries of the Non-Bargaining Employees as discussed in executive session.
- The Board discussed the following: End-of-Year Projects Phase 2, Energy Program Update, Excess Cost Update, Projected End of Year Balance Update, Central Office Update, i-Ready Data Share, and the McCarthy Observatory Annual Report.
- The Board discussed the following NMHS Updates/projects:
 - Woodshop HVAC
 - Roof Project
 - Gym
- At a special meeting on June 26, 2023, the Board discussed the following with Attorney Zachary Schurin of Pullman and Comley.
 - Board of Education Member Roles and Responsibilities
 - 2023-24 District Areas of Focus
 - Initial Thinking about Board of Education Goals

**New Milford Building Department
ANNUAL TOWN REPORT
2022/2023**

Growth continues in the area of construction as New Milford has seen an increase of commercial projects and well as multi family dwellings. Permits for single family residences remain strong, as does solar panel installation. This past year also marked the introduction of the 2022 Connecticut State Building Code which aligns with the latest energy, plumbing, HVAC, electric and construction codes used throughout the United States.

Number of permits issued: 2,723

Number of inspections performed: 2,830

Total amount of fees collected: \$745,338.67

Total amount of construction value: \$59,605,404.00

NEW MILFORD COMMISSION ON THE ARTS
ANNUAL REPORT
July 1, 2022 – June 30, 2023

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 2022-2023 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, 2022.
- The annual Carol Sing on the Green on December 17, 2022.
- Support for Merwinsville Hotel programs including their fall and spring shows 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.
- Support for a Hunt Hill program that sent local students to a Carnegie Hall event on May 1, 2022.
- Support for music at the Apple Festival on the Green.
- Support for music for Riverfest on October 1 and 2, 2022.
- Participating in promotion of area arts programs through membership in the Cultural Alliance of Western Connecticut and the Northwest Connecticut Arts Council.
- Adopting a new logo for the Commission on the Arts.
- Coordinating with New Milford's Poet Laureate on a Poetry Contest and subsequent Poetry Reading on May 13, 2023.
- Supporting a concert to benefit the New Milford Refugee Assistance Program.
- Supporting two made-in-New Milford films: "Candlewood" by Lillinonah, LLC and "Timber Lake" by Jessica Granger.
- Nominating artist Susan Grisell for the annual DaVinci Award.
- Working with local businesses that support the arts through commerce including participation in Sip n Stroll by Gallery 25.
- Fostering an active social media presence on Facebook, website and Instagram.

The Arts Commission thanks those who give their time, expertise, and energy serving the Commission on the Arts during 2022 and 2023. They are Joanne Lillis, Lou Mandler, Jeremy Ruman, Mary Kimball, Julie Learson, Susan Randel, Marc Vanasse, Maureen Henriques, Robert Coppola, Rachael McCord, Ali Psomas, Carolyn Hyde, Terry Tougas, Ellen Reynolds, and Ella Newman.

Conservation Commission Annual Report 2022/2023

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.

The main need that was addressed, was the ongoing 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.

An ongoing 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. 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 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. This project was done and the commission spread these informational posters around to town.

Continuing in the rich tradition of the conservation of historical landmarks and the preservation of New Milford's rich and diverse historical population that was the corner stone of both Adam Halasi-Kun and the late Michael-John Cavallaro contribution to New Milford, a new project was undertaken by members of the Conservation Commission.

Working under the banner of the upcoming 250th Anniversary of America's Independence, Michael H. Bird, a member of the Connecticut Sons of the American Revolution and of this Commission has entered into a project to fully clean and restore and official recognize the over 100 American Revolutionary War patriots that lay at rest within the boundaries of New Milford.

To date he has located, identified, and cleaned 170 headstones of the Patriots, their wives, and a number of the very young members of these families during the current season of March to October 2023.

The LARF began the year on 1 July 2022 with \$349,732.69 and ended the year 30 June 2023 with \$98,007.59. In DEC 2022 the Town withdrew \$255,000.00 for a purchase associated with Hunt Hill Farm. A total of \$3274.90 in interest was added.

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 2023, 7,794.22 acres, representing some 20.46% of developable Town land.

**New Milford Film Commission
Annual Report
2022-2023**

This year “Candlewood”, a thriller based on a local urban myth was filmed here in New Milford. Many locals were involved as crew members and actors. We were also able to include several area locations, both publicly and privately held.

“Founder’s Day: was filmed immediately after “Candlewood wrapped up’. “Founder’s Day” is a murder mystery that was filmed in downtown New Milford. Several shots were on the Green, Bank Street and in the Town Hall. Again, several locals were involved in the crew and as actors.

Both movies benefited area businesses by utilizing catering services, venues, and other services and goods needed by the crews and management.

We plan on showing both of these movies in the spring of 2024.

Fire Marshal's Office Annual Report 2022-2023

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 residential open burning, 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 also attend classes 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 of this department's responsibility and we work jointly with other town departments, the state's 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.

FY23 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: FY23 Operating Budget: **\$208,897.50**
Revenue FY23 - **\$75,488.00** up from **\$58,650**

Office Activities: Apartment/Condo Unit Inspections: **1729**
Commercial/Industrial Unit Inspections: **188**
Liquor License Inspections: **42**
Open Burn Permit & Inspection: **41**
Food Truck Inspections: **36**
Hot Work Permits & Inspections: **11**
Building Permit Inspections: **92**
Lockbox Consultations: **24**
Blasting Permits: **6**
Building Plan Reviews: **269**
Smoke Alarm Installations: **14**

Fires Investigations: Vehicle Fire Investigations: **11**
Structure Fire Investigations: **12**
Illegal/Brush Fire Investigations: **30**
Chimney Fire Investigations: **3**
Misc Fire Investigations: **10**
Total Investigations: **66**

Total Fire Marshal Dispatches: **133**

LAND USE BOARDS AND COMMISSIONS ANNUAL REPORT 2022-2023

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.

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 2022-2023 fiscal year, 237 zoning permits were issued with a total of \$64,272.60 in permit fees collected. An additional 65 applications for activities not requiring individual permits were processed. Additional revenue of \$27,180.00 was generated through fees for site plan and special permit applications, zone change and regulation amendment applications, Zoning compliance letters and copies. A total of 36 site plan applications, 24 special permit applications, and 3 zone change and regulation applications were received and reviewed. Gross engineering fees for review totaled \$11,000.00.

Over 52 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 applicants, which 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 2022-2023 fiscal year, the Inland Wetlands Commission received for review 44 Schedule-A applications and conducted 6 public hearings. Two additional Schedule-B applications for as-of-right activities were also received for review. There were 21 applications reviewed by the Wetlands Enforcement Officer as the Duly Authorized Agent. 163 applications, not requiring individual permits, were reviewed by the Wetlands Enforcement Officer or the Assistant Land Use Enforcement Officer for compliance. A total of \$15,860.00 in permit fees, \$8,778.75 in significant activity fees, and \$3,380.00 in applications not requiring individual permits fees, permit modifications, permit transfers and copies were collected. Three notice of violations 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 2022–2023 fiscal year the Zoning Board of Appeals heard 28 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 \$4,680.00 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 a C.G.S. Sec. 8-24 Referral and revisions to the Zoning Regulations (text amendment) or a zone boundary (map amendment) known as a C.G.S. Sec. 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 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 2022-2023 fiscal year the Planning Commission agenda did not include any subdivision applications or subdivision modifications, 5 C.G.S. Sec. 8-24 referrals, 8 C.G.S. Sec. 8-3a referrals, and a Scenic Road Ordinance referral request. In addition to subdivision applications, re-subdivisions applications, C.G.S. Sec. 8-24 and C.G.S. Sec. 8-3a referrals, the Planning Commission hears requests for road acceptances, bond releases, 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 2022-2023 fiscal year the Aquifer Protection Agency received for review one application for the registration of an existing regulated activity and no applications for the addition of a regulated activity to a registered facility.

New Milford Public Library
Annual Report
Fiscal Year 2022/2023
Katherine Reilly, Library Director

Mission:

The Mission of the New Milford Public Library is to provide library resources and services to meet the evolving educational and recreational needs of the community. The Library supplies free, open, equal access to ideas and information to all members of the community.

Modernization and Renovation:

The modernization and renovation project for the Library began with the groundbreaking ceremony on June 26, 2020. The Library remained closed throughout the renovation and provided library services on a limited basis. The project finished in February of 2023, and the Library reopened to the public. There were delays in opening due to supply chain disruptions and the impacts of the Covid-19 pandemic. The completion of the project was the result of the hard work, planning, and dedication of the Library Board of Trustees, Town Departments, community members, Building Committee members, volunteers, Library staff, and Friends of the New Milford Library, along with many others. The Grand Opening and ribbon cutting took place on February 18th, 2023. A total of 1,383 community members visited to see the new Library space. From July 1st, 2022, until February 18th, 2023, library programs were offered off-site at the Marsh Parish House, the Maxx, on the Green, and virtually via Zoom and Facebook. The Friends of the New Milford Library generously rented out the space at the Marsh Parish House so staff could offer in-person programs to the public. The Pettibone Community Center provided temporary storage areas for library books and furniture. The time leading up to the opening process required planning and organization to ensure the most efficient movement of items and supplies back to the library. Each area required the development of new workflows. Staff received training in the use of the catalog and basic library procedures. It was a huge undertaking to complete with many new staff and a new building.

Library Use

During the construction process, the Library utilized the front vestibule in the 1897 building for patrons to browse a limited portion of the physical collection. Patrons could arrange for pick-up of items via curbside services. Program staff offered online and in-person programs off-site. Digital resources remained available and were accessible to patrons throughout the project. After the building opened, all library services resumed, including programming, circulation, meeting room availability, and computer use. There were 40,187 patron visits to the Library and 6,601 library card holders in FY22/23. The library website was re-constructed and updated. The library ARTSPACE opened for monthly art displays featuring local artists from March through June.

Staffing

Sue Ford became acting Director after Lorna Rhyins left her position in March 2023 in addition to being the Children's Services Librarian. Peggy Ganong left her job in late 2022. The Technology Coordinator title changed to Technical and Reference Librarian. Heather Hafer took on this position in January of 2023. A total of 5 part-time staff were hired and trained before the library

opening, and another three were hired and trained during the Spring of 2023 to meet the needs of all the Library Departments.

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

In FY 22/23, the Children's/YA Department consisted of Department Head Sue Ford and the YA Librarian, Amy Berkun, along with the addition of part-timer Jeanette Brod in August of 2022.

Three part-timers started in January 2023, and 1 started at the end of June 2023.

The Children's Department circulated 25,770 items to children and teens and had 998 participants in self-directed craft activities. During FY 22/23, the Children's Department offered 230 in-person programs for ages 0-11, with 3,649 in attendance, and 16 online programs with 112 participants. Sue Ford read "Winnie the Pooh" for ten weeks on Facebook, one chapter a week. There were 138 programs with attendance of 1,577 for ages 12-18. The summer reading program, offered was called "Find Your Voice." Sue Ford, Amy Berkun, and Gail Copple put together a Story Walk featuring the book "Giraffes Can't Dance" at Carlson's Grove for the summer of 2023.

During the summer of 2022, there was a 6-week Science/Nature program developed by Sue Ford and Amy Berkun; Crazy 8's Math Club for six weeks; a Magic Show; Ferncroft Possum Program; Animal Embassy; and Riverside Reptiles.

Sue was on the Green for the 2nd Apple Festival in September, and in October 2022 Sue Ford and Lorna Rhyins participated in the 2nd "Halloween on the Green." Sue continued reading to 3 groups of children from the Children's Center on Friday mornings.

Amy Berkun offered monthly programs, including Dungeons & Dragons, Graphic Novels Book Club, Write Stuff, Game On, Chess & Games Club, and YA Activists. She continued collaborating with the New Milford Youth Agency on several programs and offered programs with the Teens and Seniors at the Senior Center and Senior Housing Complexes. Special summer programs were a Balloon Show, and Ukuleles R Us. There were 1,171 teen attendees, ages 12-18 for in-person, off-site, and virtual programs in FY 22/23.

Technical Services Department - Peggy Ganong, Technology Coordinator

Peggy Ganong worked closely with Bibliomation in setting up the technical aspects of the Library, including catalog access, checkout, and patron printing services. After Peggy Ganong left her position in late 2022, Heather Hafer became the Technical Services and Reference Librarian. The Technology Coordinator position was eliminated. The Town of New Milford IT department began to take on a more significant role regarding library technical technology and coordinated with Bibliomation on many aspects to meet the needs necessary for the Library to open to the public. The technology included phones, staff workstations, patron computers, envisionware printing software, data storage, ethernet connections, switches, and more.

Technical and Reference Services: Heather Hafer, Technical and Reference Services Librarian

This department is responsible for the processing and cataloging of all new material, reference services, and technology, which includes database management, patron and staff training of

various software and database use, technology for patron printing and office services, and technology assistance to patrons and staff. They also manage the numerous study and conference room reservations. In addition to Heather Hafer, 5 additional staff members were hired for this department. Two staff were hired to provide reference services in the adult fiction and non-fiction areas and to assist with patron computer issues. One staff member was hired to develop technology programs for patrons and to assist with digital literacy training as well as update the website and digital displays. Two staff members visit off-site Senior housing centers in the area to offer technology assistance and a pop-up library. These are outreach services to seniors who otherwise would be unable to travel to the Library. Technical Services is responsible for maintaining as well as training staff and patrons in the use of library databases and online services. They manage the Library of Things collection, which has many tech items like Wi-Fi hotspots. A Chat GPT program was offered in June 2023 and was well received. The technical services and reference department implemented the change in program calendar software from Eventkeeper to Libcal. During FY 22.23, there were 1109 computer use sessions and 9,379 Wi-Fi access sessions. Patrons used the meeting rooms for a total of 576 times after the Library opened. Patrons printed 807 pages from mobile devices, 921 pages from library computers, and faxed 196 pages. There was a total of 3,257 reference interactions during the FY22/23 . The total number of digital items circulated was 40,117. This includes eBooks, eAudiobooks, eMagazines, and streamed movies.

Public Services – Denise Martens, Public Services Librarian

The Public Services Department manages four major aspects of operations within the Library: Circulation, Adult Collection Development, Adult Programming, and Social Media.

After the Library opened, the public could access the building for 49 hours per week. This included two evenings until 8 PM and Saturday from 9AM until 5PM. The total circulation of physical materials was 53,701. Staff selected thousands of well-reviewed, popular, and patron-requested items for adult fiction, non-fiction, large print, and audiovisual collections. Two areas were placed on the first floor to increase accessibility for patrons seeking new books and large print books. The fiction and non-fiction collections were organized on the 2nd floor and were promoted via theme-based book displays. Many book clubs rely on the services of the Public Services Department for book recommendations and to obtain their book club titles to use at monthly meetings. The Library offered 127 online and in-person programs with a total attendance of 2,126. The programs offered include an ongoing Knit and Stitch, a Genealogy Club, Weekly movies, a Make Your Own Hummingbird feeder, a business partnerships program, and several book clubs. Some single event programs included Arm Chair Travel to Ireland, Writer’s Salon, Ode to Housatonic Railroad, and Tai Chi. There was also a Winter Reading Program. Social media was utilized to promote programs and services as well as to update the public on the status of the renovation. The Public Services Department was implemental in creating signage throughout the Library to guide patrons to various areas. They also created marketing material and developed enewsletters.

PARKS & RECREATION ANNUAL REPORT 2022-2023

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, The MAXX, 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, East Street School lawn, 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 (7,153 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 113 employees). Some programs offered this year include:

- 213 campers at our Rec-On summer playground program (summer 22').
- 273 participants in our soccer programs (fall 22') (spring 23').

- 174 participants in our summer Swim Lessons at Lynn Deming Park (Summer 2022).
- We had 35 teams (635 players) participate in our Men's, Women's, and Co-Ed Adult Softball Leagues (fall 2022-Summer 2023).
- We had 387 participants in the 8 Mile and 5k Road Races in 2022.
- The Annual Easter Egg Scavenger Hunt on the Town Green was a huge success based on attendance and public comment (2023).
- Pickleball Drop In continues to be popular with 2,360 participant, throughout the season.
- We estimated that we had over 4,000 participants at our Halloween Trunk or Treat Event (2022).
- Led a trip to Radio City Music Hall Christmas Spectacular (53 registrants).

During the fiscal year, 2022-2023, 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 was a record breaker in regards to sticker sales.
- We have participated in ongoing training on our MyRec software, Novatime time keeping system, Munis Financial Software, Cartegraph, KnowBe4 Trainings, and CIRMA Vector trainings.
- The Director of Parks & Recreation, the Director of Programs and Events, and the Park Foreman attended the Connecticut Recreation & Park Associations Annual Conference (Fall 2022).
- The maintainers will begin to use Cartegraph software in the near future.
- All park reservation requests are completed on-line now.
- We have implemented the use of Credit Card Readers at the Office, Lynn Deming and Addis Parks.
- We have implemented many exciting programs and event offerings such as a Town-wide Tag Sale, 8 Mile & 5K Road Races, Trunk or Treat, Easter Egg Scavenger Hunt, Adaptive Water Skiing, NM Kind Event, Movie Nights, Santa Calls, Holiday Coloring Contest, Pickleball Lessons, Drop in Pickleball, Ice Skating Lessons, Fishing Derby, Pre-K Music Class, Badminton, Ballet Princesses, Golf League, Golf Lessons, Basketball Camp, Meditation, Resting Warrior Yoga, Track & Field, Karate, Tennis Lessons, Cricket, Horseback Riding, Yoga, Crochet, Knitting, Pom Pom Workshops, Crafty Art, Color Me Creative, Scare Crow Contest, Tumblin Tikes, For Tikes Only, Volleyball, Boot Camp, Warrior Kids, Piano Lessons, Family Fun Day, Earth Day Event at Clatter Valley Park, Over 30 Basketball, Adult and Co-Ed Softball Leagues, Dog Obedience, and Summer Day Camp at three sites.
- Budgeted funding in order to hire a security firm to enforce rules and to sell park stickers at Addis Park.
- Made repairs to fencing and gates at Young's Field Park, Pickett District Road Little League Fields & Lynn Deming Park.
- Wi-Fi will be installed at Clatter Valley in the near future.
- Installed an A/C unit in the security building at Lynn Deming Park.
- Installed playground safety mulch at Young's Field, Emanuel Williamson Park, Carlson's Grove, Lynn Deming and the Creative Playground.

- We added and spread 92 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, Gaylordsville School House, 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, JPCC, Addis Park, Police Department, Town Hall, the Old Boardman Bridge, and Young' Field.
- Used the town's new remote controlled hillside mower to mow steep embankments at the Police Department, Hulton's Meadow, and Young's 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.
- Completed turf repairs at Young's Field and the Town Green.
- Treated Canterbury Pond for weed growth.
- Repaired washouts and flooding caused by heavy rains at Helen Marx, Carlson's Grove, Lynn Deming, Young's Field, Chappuis, Clatter Valley, Addis and Sega Meadows Parks.
- Treated the embankment for invasive species on the Young's Field Rivetrail embankment.
- Made repairs to the irrigation systems on the Town Green and Young's Field.
- Installed a new irrigation control unit at the Town Green so that we can control it remotely.
- Applied fertilizer, weed control, 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, 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.
- Installed a 9 hole disc golf course at Clatter Valley Park.
- Purchased 10 kayaks, paddles and life jackets for a kayak program.
- The Department of Public Works repaved the Addis Park driveway and parking lot.
- Purchased a new Scag zero turn mower.
- Purchased a new Ventrac multipurpose tractor with an aerovator, plow, brush mower and sander attachments.
- Purchased a new ice maker.
- We completed the new cricket pitch and batting cage at Clatter Valley Park.

- Complete removal and reinstallation of a new fence at Emanuel Williamson Park.
- We had all boat slip docks power washed and re-stained.
- Completed request for quotes, bid packages and purchase orders for the cricket pitch and batting cage for Clatter Valley Park, the kayak package, zero turn mower, multipurpose tractor, power washing and re-staining of boat slip docks, ice machine, fencing repair and replacement, race timing, softballs and softball equipment, 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 54th Running of the 8 Mile Road Race & Village Fair Days 5K Road Race (summer 2022) totaled \$8,750.00 with sponsorship and support from Emmons Tree & Landscaping, O’Keiff Orthodontics, Matson Financial Advisors, Circle Asphalt, Roberts Auto, Women’s Healthcare, Union Savings Bank, Physical Therapy & Sports Medicine Centers, Congregational Church of New Milford, Bakewell & Mulhare, LLC, Candlewood Valley Pediatrics, Yardscapes, Nuvance Health, Lasco Roofing, Candlewood Animal Hospital, Frontier, Dental Associates, 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 BD Provisions, Comforts of OM, 98Q the Bull, Woodbridge Running Club, The Market, Bob Duggan’s Premier Golf, Bagel Barn, Culligan Water, BJ’s , Big Y, Stop & Shop, Webster Bank, Stew Leonard’s, and Northville Market, Costco, Kimberly Clark Corporation, HH Taylor & Son True Value, & Wal-Mart.
- The Town received a Summer Youth Employment Grant.
- Received donations from Candlewood Valley Motors, Stop & Shop, Meadowbrook Gardens, Mulvaney Mechanical, New Milford Septic Services,, Nutmeg Olive Oil Company, O&G Industries, Stone Construction, Swank on Bank, Union Savings Bank, and M&O Construction for the Easter Egg Hunt.
- Received a Christmas tree donation for the front of Town Hall from Christopher and Mary Prause.
- Received donations from New Milford Septic, the Savings Bank of Danbury, Meadowbrook Gardens, Aquarion Water, and M&O Construction for the Annual Trunk or Treat event.
- 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, Fire Marshal’s Office, Building Department, Personnel Department, Mayor’s Office, Planning Commission, Youth Agency, Health Department, Village Center Organization, CERT, United Way, Social Services Department, Ousatonic Fish & Game, Garden Club of New Milford,

NMYBBSB, New Milford Youth Lacrosse, New Milford Bulls, New Milford Cricket Team, New Milford River Trail, Housatonic River Trail, Litchfield County Irish American Club, Autism Awareness, Alzheimer’s Association, Overdose Awareness 5K & Recovery Festival, Women’s Club, MVP-SOS, CT DEEP, Etc.

- The Parks & Recreation Department has received numerous contributions in the form of volunteerism from the citizens of New Milford.

Sticker sales for Lynn Deming Park (Summer 2022) totaled 967 resident vehicles passes, 169 vehicle sticker for additional sticker same family, 344 senior vehicle stickers, 79 resident day passes, 55 non-resident day passes, 81 boat launch passes, 9 one-time launch passes, and 82 boat slip rentals. Park revenue including sticker sales, permit filing fees, concessions and vending showed a large increase totaling \$244,805.59 for 2022-2023. We also had a significant increase in revenues brought in from recreation programs and summer camp totaled \$447,014.11 for 2022-2023.

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), a swimming pool, 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.

2022 - 2023 Park and Recreation Staff

Daniel Calhoun	Director of Parks & Recreation
Laura Murphy	Director of Programs & Special Events (7/1/23-1/13/23)
Graham Musson	Director of Programs & Special Events (2/27/23-present)
Jeanne Radcliff	Secretary II
Victoria Weimann	Secretary I
Blaze Tuz	Park Working Foreman
Patrick Archierre	Park Maintainer I

Kevin Swanson
John Moniz
Joseph Cole
Gordon Newkirk

Park Maintainer II
Park Maintainer II
Park Maintainer II
Park Maintainer II (6 month)

2022-2023 Parks and Recreation Commission Members

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

**Personnel Department
Annual Report
2022/2023**

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 911 Dispatchers, Library, Public Works, Parks & Recreation, Police Department, Senior Center, Social Services, Sullivan Farm, Town Hall, WPCA, 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 – **202**
07/01/2022-06/30/2023 Total Part-Time Employees – **26**
Full Time Hires – **20**
Part-Time Hires – **26**
Part-Time Seasonal Hires – **99**
Full & Part Time Terminations – **36**
Retirees – **5**
Applications Received – **639**
Grievances – **0**
Commenced Pensions – **2**
Negotiated Union Contracts – **2**
Full-Time Employee Files Digitized – **31**
Part-Time Employee Files Digitized – **26**
Seasonal Employee Files Digitized – **90**

This year our office was able to successfully negotiate the NUTMEG union & Teamsters union contracts. Both contracts were negotiated without entering arbitration and resulted in a fair agreement for the unions and the Town of New Milford. The Personnel Department recently purchased an employee ID badge printer as well. We previously relied on an outside supplier for these badges but can now produce them in house for employees.

We are also proud to announce that we have 100% compliance for our annual Vector Solutions trainings which include topics related to ethics, sexual harassment, and preventing violence in the workplace, among others. Our office continues to digitize all processes and record keeping to the extent possible. This project began in 2021 and our entire recruitment process, a majority of the employee onboarding process, insurance enrollment, 401(a) enrollment 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
2022-2023
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 2022-2023 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 allows the New Milford Police Department to address the issue of illegal drugs and addiction from a different perspective, to include 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 and Instagram.

The New Milford Police Department statistics show a reduction in areas such as assaults, domestic violence, criminal mischief and theft. Notably, officers made 1,668 motor vehicle stops, which has helped to reduce the number of motor vehicle crashes. New Milford’s finest work hard every day to keep our community safe and we are proud to have been recently ranked as the 7th safest town in the state.

Statistics:

CALLS FOR SERVICE	2021	2022	2023
HOMICIDE	0	0	1
ALARMS	1730	1620	952
ASSAULT	149	52	22
BURGLARY	6	14	14
ROBBERY	2	2	0
MOTOR VEHICLE CRASHES	882	1049	897

CRIMINAL MISCHIEF	90	71	61
DOMESTIC VIOLENCE	156	142	133
DUI	41	36	22
LARCENY	199	160	116
MOTOR VEHICLE STOPS	1404	1724	1668
NARCOTIC INVESTIGATIONS	50	6	10
SUSPICIOUS ACTIVITY	529	468	449
CALLS FOR SERVICE	17,067	17,930	15486

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 and civil aviation. 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 2022-2023

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 236 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, 2022 to June 30, 2023. 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

Public Works receives many requests from the public. The requests this year approximately numbered 648 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 –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.

Service:

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 154 Right of Way permits were issued, subsequently inspected, and processed by the department in the FY 2022/23. 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,

LOTICIP, 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 2022/2023 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.
- The Gaylord Road bridge was completed this FY.

A summary of the completed road projects are as follows:

- Tamarack Road, Round Table Road, River Road, Dodd Road, Taylor Street, Creamery Road, Twin Brooks, Lovers Leap Road, Bonnie Vu Lane, Squash Hollow Road, Elena Drive, Cedar Vale Road, Violet Hill Lane, Bostwick Place, South Main Street, Middle Street, Chapin Road, Mine Hill Road, and Twin Ridge Road
- Several roads, including Mockingbird Lane and Candlewood Lake Road North, had a substantial amount of work completed in FY 22/23 and are on track to be completed in FY 23/24.

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 26.21 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 [648 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 2520 of the total labor hours at a cost of \$196,716 for both labor and equipment.

The Highway department had to contend with a winter consisting of 13 storm events that consisted of a lot of icing and drifting conditions. Many of these storms were ice storms requiring the use of heavy amounts of salt treatments to keep the roads safe and open. Below is a FY summary for the cost of the winter operations.

Labor Cost	Equipment Cost	Material Cost	Total Winter Storms
\$130,566	\$148,469	\$371,126	\$650,161
3456 hours		3252 tn treated road salt, 580 tn rock salt, 146 tn salt/sand, 59 tn ice chip	

Cost of Tasks Performed by Highway for FY 22/23 of annual Work Orders. There were 20 annual work orders.

ID	Description	Tasks	Total Cost
4777	22-23 Yard	233	\$203,183.38
4769	22-23 Winter Storms	13	\$650,161.05
4765	22-23 Vegetation Management/Sightline/Easement Clearing	64	\$81,560.18
4793	22-23 Town wide Sweeping	428	\$175,205.99
4758	22-23 Town wide Mowing	760	\$147,402.31
4766	22-23 Signs/CSR/DA Removal(Truck 42)	233	\$43,975.39
4762	22-23 Roadside Ditch Maintenance/Clean Runoffs	33	\$53,120.01
4767	22-23 Rainy Day catch Basin Cleaning/Check runs	15	\$16,229.31
4771	22-23 Pothole Repair/Durapatcher Truck 164	16	\$14,398.25
4768	22-23 Other than Winter Storm/Community Service/Property Damage Repair	23	\$70,425.04
4791	22-23 MS-4 Work	14	\$80,628.24
4770	22-23 In House Paving/Driveway Aprons/Curbing	53	\$432,265.14
4776	22-23 Guard Rail Repair/Replace	16	\$25,203.00
4761	22-23 Gravel Road Maintenance	76	\$140,531.86
4772	22-23 Crack Seal In House	0	\$0.00
4773	22-23 Crack Seal Contractor	0	\$0.00
4774	22-23 Crack Seal Contractor	1	\$458.32
4775	22-23 Contractor Chip Seal	1	\$650.88
4759	22-23 Catch Basin Cleaning/Pipe Flushing	42	\$15,988.50

4760	22-23 Catch Basin and Drainage Repair	153	\$508,527.64
		2174	\$2,659,914.49

Highway cost breakdown for some of the work:

- Graded and repaired the 26 miles of gravel road multiple times, especially after storms with about 1252 tons of surface gravel, 16 tons of stone, and 200 gallons of calcium chloride to firm up the roads for 967 labor hours at a cost of \$27,315.
- Paving crew repaired multiple areas around town for 2818 labor hours at a cost of \$432,265 labor, material, and equipment.
- Pothole truck completed 16 tasks for \$14,398.
- Drainage repairs used 5156 labor hours for a total cost of \$508,528.
- Crews completed 64 vegetation/sightline tasks at 1165 hours and a cost of \$81,560.
- CSR and signs, garbage etc. was 836 hours for \$43,975.
- Guard rail repair was 300 hours for a cost of \$25,203.
- Street sweeping took 2022 labor hours for all the town roads
- Our contractor chip sealed town roads for a total of \$298,023.85. This year we did double chip sealing, for the first time, on Grove Street.



Repaving Mockingbird Lane



Repaving Lillis and McMahon



Bostwick Place Drainage



Double Chip seal on Grove Street

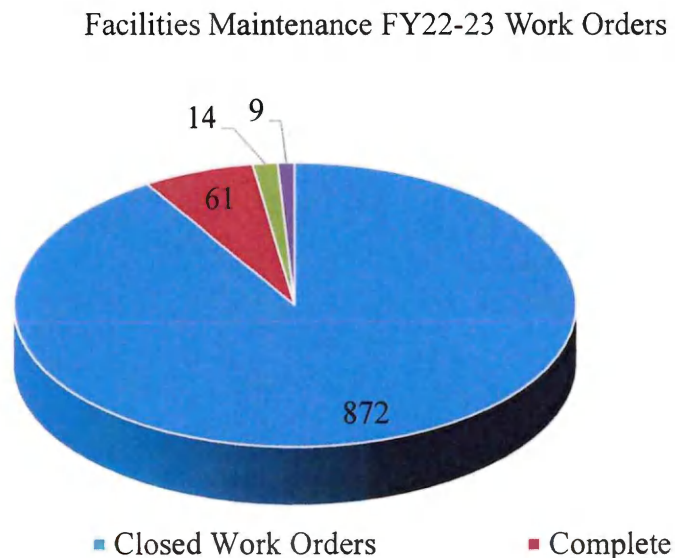
FACILITIES MAINTENANCE / CUSTODIAL

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 933 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:

- Painted Red Barn
- Re-carpeted Town Hall
- Installed gutter and roof heat tamp at Town Hall
- Moved and redesigned 9/11 Memorial
- New AC for Police Dept. server room
- Redid flooring for top floor of Police Dept.
- Removed and replaced all boiler sections at 47 Bridge St.
- Painted south end stairwell on the 3rd floor of the Senior Center
- Removed insulation and installed spray foam to the children's section bathroom at the library
- Upgraded Gaylordsville and Chapin radio towers
- Made Pre-K classroom at JPCC
- Installed new emergency generator at DPW
- Install a new industrial freezer and dishwasher

This is just a small sample of the work done FY 22/23 by our facilities technicians.





9/11 Memorial Redesign



Repainting of the Red Barn



Re-carpeting in Town Hall

Registrar of Voters Annual Town Report 2022/2023

The Registrar of Voters Office (ROV) is located on the lower level of Town Hall. There is a Republican Registrar, Deputy Republican Registrar, and a Democratic Registrar and Deputy Democratic Registrar. Although each major party is represented, the ROVs help all New Milford citizens, regardless of party affiliation or non-affiliation. The office is officially open every Thursday afternoon and by appointment. The town's page handles most general inquiries, such as online registration and downloadable printable forms.

The Registrars maintain a list of all the Town of New Milford voters. They constantly update the voter records in the Secretary of the State's (SOTS) Election Division computer system, including 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 who have changed their address within New Milford or 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 convicted of a felony AND committed to the custody of the Department of Correction on or before Election Day are removed from the voter lists until they have been paroled or put on probation.

Registrars also work with the Town Clerk's office regarding Absentee Voters. They order the necessary election materials (ballots, etc.) and keep all the required documentation and recording. The Registrar's Office would like to recognize and thank the Town Clerk's office for the help and professionalism they constantly offer.

To maintain up-to-date registration lists, Registrars conduct an annual canvass. The canvass 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 who 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 is taken. They attend Spring and Fall conferences sponsored by the Secretary of State (and county seminars when requested) and attend courses to learn and teach others about the new practices or procedures SOTS has implemented, including laws enacted by the State legislature this year. Registrars are available to the public when required to accept petitions.

They conduct Poll Worker training sessions before Primary and General Elections. Registrars conduct tests to ensure the integrity of all voting machines and telecommunications before each referendum and election. They prepare an annual budget.

Registrars must complete a certification program by the end of their first full term.

This program consists of eight 2 to 4-hour courses and a final examination.

Long-time Democratic Registrar of Voters Marcel Grenier has retired, and the Democratic Town Committee nominated Chris Ludwig as his replacement. He will take the Registrar Certification Program, which will be available again in January 2024. Sandro Carvalho is in the process of applying for and completing certification in the next 24 months.

A Registrar will make regular yearly visits, typically in May, to New Milford High School.

Over 70 students were registered to vote as of October 2023 in the November election.

The presidential primary may be moved to an earlier date, so we may visit the school a little earlier in 2024.

Students are made aware of the State's online and DMV registration availability online as well.

Registrar's records show a total voting population (active) of 18,118 as of 11/15/2023. The breakdown of active voters is as follows:

DEMOCRATS = 4,969 REPUBLICANS = 5,104
UNAFFILIATED = 7,726 OTHER = 319

The Registrars conduct a Budget Referendum, a Primary (if necessary), and a General Election every fiscal year. They are prepared to conduct other referendums. After each election/referendum, the Registrars update their records, which are linked to the Secretary of the State's Election Division computers with every resident who voted. They file their report and accompanying documentation with the Town Clerk. To conduct these elections, the ROV's office prepares Master Voting lists (for each political party if a primary) and voting lists for each voting district, hires approximately Ninety (90) people as Poll Workers, prepares pay slips, and arranges for the polling places to be clean and available.

Due to various building safety concerns and the closing of the Catherine Lillis Building-East Street School, we have temporarily moved the District 2 polling to the New Milford Senior Center on 40 Main St. An official Registrar of Voters notification letter was sent to all District 2 registered voters both active and inactive in early October. The Registrar's office did the legally required notice in the paper.

The Mayor's office made multiple Social media posts about the move and sent a second letter with the notification in mid-October. There was a large lighted sign with a police presence at the old East St School polling location to point people to the new polling location.

We need to work with the town and the Senior Center to improve signage and outdoor lighting during elections on the Main entrance.

The Registrar of Voters will have a very busy 2024.

We must revisit our equipment needs as the SOTS is replacing our tabulators at some point in 2024. There may be a need to replace their storage containers. The Registrar's Office is reviewing new equipment and procedures as well.

We cooperate with the University of Connecticut to computerize the election audit process. As part of this cooperation, we may need to purchase Apple iPads or similar devices in the next couple of years to make it easier and more accurate for our checkers, assistant registrars, and moderators during elections, recounts, and audits.

We will have the budget referendum, the Presidential Primary, and the State's first Early Voting.

The Presidential election 2024 will be our first year for early voting and possibly using a new, much-improved voter registration management platform. There will be a need for expanded training, labor costs, and materials required for all Registrars and Poll workers during the roll-out of these changes.

As of November 2023, we have not received clear guidance from the Secretary of State's office about the personnel and material requirements for early voting. We will need to consider that during the budget season.

The Registrar of Voters office has ever-increasing responsibilities and complexity; an increase in compensation and benefits package to attract and retain people in the future to serve in this critical role should be considered going forward.

Christopher Ludwig, Democratic Registrar
Sandro Carvalho, Republican Registrar
Nina Mack, Democratic Deputy Registrar
Cliff LoDolce, Republican Deputy Registrar

NEW MILFORD SENIOR CENTER ANNUAL REPORT 2022-2023

SENIOR CENTER STAFF - Jasmin Marie J. Ducusin-Jara, *Director of Senior Services*; Janette Ireland, *Program Coordinator/Asst. Director*); Amanda Caldwell and Marisa Levine, *Municipal Agents / Elder Advisors*; Kim Fitch, *Office Coordinator*; Tom Williams and Erin Baldwick, *Senior Center Bus Operators*; Susan Desgro and Rufus deRham, *Per Diem Senior Center Bus OperatoSr*; John DeLaura, *Chore Services Coordinator*; and Lori McNamara, *Part-Time Seasonal Office Coordinator for the Municipal Agents*

COMMISSION ON AGING MEMBERS Gretchen O'Shea Reynolds, *Chairperson*; Robert Bennett, *Vice Chairperson*; and members Atty. Cecilia Buck-Taylor, Atty. Michelle Liguori, Geraldine Rodda, Jane Rush, and Bonnie Weed
Alternates: Mary-Ellen Foster, Holly Mullins, Cecile Rooney

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 4,500 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 statistics for the 2022-2023 fiscal year indicate that the Municipal Agents served approximately **1,000** seniors, providing over **5,500 units of service (UOS)**. This year **Energy Assistance** continues to be the most demanded assistance with **1,500 UOS**. The **Department of Social Services (DSS)** category produced **over 400 UOS**, indicative of the increase of issues related to income eligible programs. **Medical Insurance** inquiries consisted of over **600 UOS** and **SNAP/Food Pantry and Famer's Market Coupons totaled over 350 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 **200 UOS**. The **New Milford Chore Services Program** is also seeing an increase in chore requests, producing **over 400 UOS** as we transitioned in the new Chore Services Coordinator.

TRANSPORTATION

Bus Transportation Service is provided Monday through Friday for Seniors and Individuals with ADA Certification within the Town of New Milford. Bus Transportation services assists with rides to gainful employment, necessities (e.g. grocery, banking, pharmacy, 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 **7,000 rides**. 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, Chez J, LLC provided **over 6,000** to **over 400 diners** with congregate dining and **over 1,500** meals for **40** participants for meal pickup that ended in March 2022. 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 **over 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.

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. To expand beyond our four walls, our “Movers and Shakers” continues offering opportunities for outdoor physical activity such as walks, hikes, excursions, and cornhole to name a few. Overall, **over 350** participants took part in a duplicated figure of **over 4,000** 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 language classes, cultural presentations, a current events group, and other special interest learning presentations. On highlight included the conclusion of our *Cultural Connections - Celebrating Diversity Around the World* series that was made possible by a grant award from the CT Community Foundation. Overall, **over 450** participants took part in a count in a duplicated figure of **over 3,000** 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 and other local community program partners, 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 **150** returns though their tax season as well.

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 **20,000** for Social/Recreational Programs and Activities.

Helping Hands of the New Milford Senior Center - 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 for volunteer service (\$34.56 per hour) to calculate the value of over **7,000** volunteer hours during the year, the Center was the recipient of volunteer assistance valued at over **\$250,000**. The reopening of in-person programs and activities allowed us to reintroduce additional volunteer opportunities once again.

New Milford Social Services Annual Report 2022-2023

Social Services Department Staff: Ivana Butera, LMSW- Director; Monika Roberts, Office Coordinator; Alyssa Cole, LCSW- Social Worker & Post-Crisis Navigator; Maria DeOliveira, LMSW-Social Worker & Diverse Community Advocate; Wanda Fyler, Program and Volunteer Coordinator.

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. We are in a post-pandemic era and our economy continues to be impacted by a residual aftermath of the COVID-19 pandemic. Inflation and interest rates continue to rise. Low and middle income households in New Milford are being impacted by this economic flux. COVID related benefits instituted by the State and Federal governments have expired or their funds are near exhaustion. Prices for basic needs such as food, gas/transportation, childcare, heating, utilities and housing (rent/mortgage rates) have risen substantially this year, plateauing at much higher costs or wavering frequently. In addition, as we have seen prices increase, what we are not seeing is an exponential rise in wages and salaries making it difficult to manage an already constrained budget. New Milford Social Services remains committed to our mission and to linking residents to resources to help offset these economic hardship. New Milford Social Services is steadfast in supporting our residents-in-need through empowerment, advocacy, compassion and connection to opportunities aimed at building resilience and self-sufficiency.

Our 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 each year.

In fiscal year 2022-2023, the work of the Social Services department was carried out by five people: a full-time Director, a full-time Office Coordinator, a full-time Social Worker & Crisis Navigator, a 32-hour Social Worker/Diverse Community Advocate and our new full-time position, dedicated: Program & Volunteer Coordinator. 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 opportunities to ease their 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 to positively impact various crises.

As mentioned in a previous paragraph, the national economy has taken a toll, creating a post-pandemic era of higher costs to consumers. State and Federal responses aimed at reducing financial burdens pressed upon families during the COVID pandemic subsided. Many programs such as SNAP fluctuated to lower benefit levels while expanded for some households with children as we saw an end to free/reduce lunch for all Connecticut children. This also has greatly impacted our low-income seniors and disabled adults. As the State launched the MyHomeCT program to assist homeowners financially impacted by COVID-19, renters saw the UniteCT program end, remaining open only for those the midst of active eviction court cases. For renters facing a monthly increase in the hundreds and not yet threatened with eviction, help was scarce. Many families struggled with shifting budgets, seeking additional jobs and sources of income, trying to reduce expenses as much as possible to secure housing and the basics for their families. In light of all these changes, New Milford Social Services was determined and diligent in our attempts to connect people to resources that would ease these financial burden.

ENERGY ASSISTANCE: Heating assistance is one of the most sought after needs we address, impacting hundreds of households year-round. These programs help residents offset their heating burdens- fuel based or electric. Social Services is the local intake/application site for residents under the age of 60. **The Connecticut Energy Assistance Program (CEAP)** is the most expansive of the heating assistance programs. Its application period is essentially from September to June. In FY 22-23, **we saw a 7.6% increase in utilization of CEAP where our office processed 315 applications, leading to \$303,655.00 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. 31 of our local residents were helped through this office with \$21,621.80 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 of 60% to 75% SMI. 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 37 Social Services households were helped with \$16,276.07.** This is a significant increase from FY 21-22 (70% higher application rate and over \$12,600 more in grant awards) for this local fund which is a crucial safety net for many vulnerable households; especially as we saw oil prices in 2022 jump to approximately \$7.00/gallon. Local vendors continue to work with us to provide the best cost to help the Community Fuel Bank. **In total, 383 applicants were helped with \$341,552.87 in financial aid for their heat related home expenses.**

FOOD: *Every day, many Americans, including New Milford residents, are pressured to make difficult decisions between paying rent/mortgage and utilities over food.* There are approximately 1411 New Milford residents receive SNAP benefits (food stamps) but many more who are above those guidelines. **The latest Map the Meal Gap report lists Litchfield County at 10% food insecurity rate, with 44% of food insecure households above the income guidelines for most nutrition programs such as SNAP.** There continues to be a disparaging gap between income and the cost for many basic goods and services needed to sustain one's household. According to the ALICE report by the United Way of Connecticut, 30% of New Milford households are struggling to make ends meet because they make less than the basic cost of living in our area. This percentage

is higher than previous years. 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 continues its response to combating the lingering food insecurity many residents face. With the help of many community partners, donors, volunteers and staff, we saw 9109 weekly visits to the food bank (up 13%), offering food that helped to prepare over 82,000 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. 42% of users were families with children and 32% were seniors. Each month the food bank program fed an average of 249 children (up 30%) and 130 seniors (up 17%). An average of 300 unduplicated households utilized the food bank every month. Emergency food vouchers to local grocers were given to 26 households for a total value of \$975.00. In addition, we were able to provide over \$11,000 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 CT FoodShare.

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.* **This year we were also able to increase access to the food pantry through appointments, early and late, five days a week, thanks to our devoted new Program Coordinator, Wanda Fyler. Her ability to manage the operations and 20+volunteers was greatly needed to improve access of services to the 749 registered families for the food bank. This equates to 2059 enrolled persons, a 34% increase in registration and the highest number of registrants we have seen in a very long time.** 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, Northville, CT FoodShare, Fort Hill Farm of New Milford, Washington's Judea Community Garden, Riverbank Farm of Roxbury, Sullivan Farm, Food Rescue US-Northwest CT,** and many others, who partner with us to provide bakery, fresh produce, meat, food rescue items as well as hosts to many community food drives. **Mountain High Organics, a new supporter of the food bank, provided so much in a short period of time. We thank them greatly for this new partnership.** We also owe a special thank you to **Kent School for continuing to provide 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"), 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 held 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!

To round off our connection to food assistance is the **New Milford Farmers Market Collaborative**. This is the seventh 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. 67 people covered 230 weekly visits producing coin sales as high as \$7,952. Another successful year of sale growth 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, St John's Episcopal Church and other individual anonymous donors dedicated to increasing food security with fresh healthy foods.**

HOUSING: Inquires for housing assistance and access 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. Many rents continued to pursue the uptick in the housing market and monthly tenancy charges continued to increase by hundreds of dollars. A family of four looking for a 3-bedroom home would find it challenging to pay less than \$2500 plus heat and utilities. **That household of four would need an annual income of at least \$82,406 to afford it, 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 would need an income as high as \$117,000 to meet their survival budget in a modern economy. And they project an additional increase due to inflation in the next year or so for a household to continue to meet their basic 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 goal of preventing an eviction or stabilizing a new tenancy. For homeowners, we connected many to CHFA and the MyHomeCT program created to help struggling homeowners financially impacted by COVID. MyHomeCT offered a significant relief to those struggling to keep up with their mortgages, real estate taxes, common charges, and HOA or lot fees. This program continued into FY 23-24.

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 through rent assistance, mortgage payments, or even possibly, 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 12 residents with \$6211.00 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, St John's Episcopal Church and many other individual donors.** We are extremely grateful to all our supporters!

We were also able to **assist 5 residents with \$1950 in funds from the Salvation Army for rent, and an additional \$2360.66 in gasoline and utility vouchers to 20 local households.**

This office also assisted **59 disabled households with the Renter's Rebate program totaling \$28,311.18 in grants** from the State of Connecticut.

FINANCIAL ASSISTANCE: We are the responding agency when New Milford residents, under the age of 60, experience financial hardships. We assess their presenting financial needs, including consultation and budget guidance, and work to connect individuals to programs to try to help manage their limited funds. Within critical times, we are fortunate to assist with financial aid grants through our charitable **Good Samaritan Fund**. This year, we issued **93 grants and vouchers totaling \$16,127.31 (an 18% 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 expenses, as well as for children like childcare costs, enrichment programs, camperships, school expenses and holidays. As with our other programs like the Food Bank and 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 Family Foundation, and to the Martha and Mary Fund of St Francis Xavier Roman Catholic Church and New Milford United Methodist 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 coaching and with **The Giving Fund where they helped vulnerable New Milford families with \$2784 in donations.**

ARPA FINANCIAL ASSISTANCE: In late spring of 2022, we received ARPA emergency funds. This was a new resource rewarded to us by the Town of New Milford as part of the American Rescue Plan Act. These funds were created to offset a financial burden put on local households during the COVID-19 pandemic. By end of FY 22-23, we were able to grant 65 requests with \$53,441.49 to 59 households. These funds assisted with payment for rent, mortgage, utility and telephone, car-related, home expenses, medical care, and child related expenses. Without an income restriction placed upon these funds, it gave us an opportunity to help several households who had very limited traditional options of assistance. The fund is still available and we continue to utilize them into the next fiscal year.

Additionally, ARPA funds also created the opportunity for us to gain a new position for one of our social workers; that of a post Crisis Navigator. In FY 22-23, that position was first undertaken by Lauren Haire, MSW who did a wonderful job with this inaugural role of in-depth service management for cases involving individuals and/or family units experiencing a high level of distress in an unhealthy environment and high-risk situations that may lead to life altering events. COVID brought forth added financial stressors, isolation and other pressures adding a higher risk to intimate partner and family violence in some households. CT Coalition Against Domestic Violence saw a 13% increase in sought-out services among their partner organizations. This position gives our social workers an opportunity to work closely with people and family units experiencing high risk challenges such as intimate partner or family violence, separation and isolation. From August 2022- June 2023, our social workers provided over 1000 hours of engagement and intervention to 716 households. In addition, Maria DeOliveira as our Diverse Community Advocate has matched those hours working with our Spanish and Portuguese residents providing in-depth service management and system navigation. Her work has increased exponentially as we have seen an increase in engagement from our diverse community by 30-40%.

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.

SPECIAL THANK YOU to a longtime supporter and vital asset to our community: The Community Culinary School of Northwestern CT. They has been an outstanding agency for improving the self-sufficiency in New Milford for over a decade, but COVID brought their efforts to a halt by end of 2022, ending their amazing efforts to teach hundreds of students in the culinary field and prepare them for new careers! Their job retention rate was consistently over 95%. Each week they prepared meals for our food bank patrons totally in the hundreds of thousands over the years. Even when COVID stopped their in-person classes and trainings, they pivoted to provide hot meals not only to our food bank, but to seniors in our community and to our most vulnerable during the holidays. They will be missed but their valiant efforts will not be forgotten and we are forever grateful for their tremendous contribution, endless compassion and steadfast devotion to the town of New Milford.

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 our department. We continue to be part of the CT Local Administrators of Social Services, the regional Housing Solutions Committee, NM Housing Partnership Commission, and NMCAN (our local prevention council). We are also part of New Milford Community Response Team (NMCRT), a collaborative effort of our human services departments, first and second responders, and the Mayor’s Office and the New Milford Food Insecurity Team (NMFIT).

VOLUNTEERING: Social Services continues to provide opportunities for many generous adults and students looking to give back to their community and gain valuable life skills. For many high school and college students this experience provides exposure into the field of human services and the impact economic systems have on many communities. **Our volunteer team is our greatest point of pride. Many volunteers** for years have devoted hundreds of hours and days to ensure the success of our programs. Within **FY 22-23, 268 volunteers contributed 4792.5 hours with over 1085 visits to assist us with various programs, including the food bank, seasonal programs 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 Coastal & Western CT, the Santa Fund committee, our Faith community NM Youth Agency and Parks & Recreation department, 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 equitable advantages as their neighbors and classmates:

Program	Participants
• Back to School Clothes	235 children
• Bike Day	42 children
• Youth Agency scholarship	11 children
• S.A. Camp CONNRI	10 campers
• Parks & Rec Scholarship	35 children*
• Thanksgiving Baskets	259 families
• Santa Fund Children	443 children
• Special Toy/Santa Event	168 children

- | | |
|----------------------------|-----------|
| • Gifts to Disabled Adults | 72 adults |
|----------------------------|-----------|

**Special mention to New Milford Refugee Resettlement Committee and MVPSOS for their donations for summer camp. Despite rising camp tuition, we were able to help as many children as last year in an equitable manner. Thank you friends!*

In closing, we remain steadfast to assisting those in financial crisis. We are committed to our mission of impacting the well-being and sustainability of New Milford residents in need. 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. Some are dealing with compounded crises, making it even more difficult to navigate these added challenges on their own. 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 resolute to helping those who reach out to us for support.

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 among a strained economy in the midst of righting itself in this post-pandemic time.

Sullivan Farm Annual Report 2022/2023

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 18 college and high school students with supervision provided by an adult volunteer. Students from 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 \$47,500 from the town and makes up the remainder of its financial needs from the sale of products produced on the farm with revenue of \$52,258 this past year.

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 which is operated on the property.

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 384 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. During the sugaring season 609 students from pre-schools to colleges visited the program.

EDUCATIONAL PROGRAMMING- The farm offers several educational programs throughout the year to a variety of school aged groups. Each season the focus of the programs vary and change. In the spring it focuses on maple syrup production, seed starting, and bee keeping. During the summer months on planting, gardening, soil health and nutrition. While the fall program provides lessons in harvesting, transplanting, forestry, overwintering. The farm has a presence on Facebook, Instagram and a website at www.SullivanFarm.org which acts as a constant dissemination of information.

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, 2022 – June 30, 2023**

The Gross Grand List Increased from 3,258,781,355 to 3,296,225,458

The Net Taxable Grand List Increased from 3,170,152,482 to 3,205,963,888

A total of 492 Real Estate Accounts were transferred by Warranty Deed.

A total of 361 Real Estate Accounts increased as a result of Building Permits and Certificate of Occupancy.

The number of Motor Vehicles increased from 27,074 to 27,839.

Personal Property Accounts increased from 2,757 to 2,760.

A total of 412 Elderly Tax Credit Accounts and 89 Firefighter/Emergency Medical Responder abatements were processed.

The Grand List was signed and submitted to the Town Clerk on January 31, 2023.

**New Milford Top 10 Taxpayers
2022 Grand List**

Rank	Taxpayer	Total Taxable Assessed Value	Location	Property
1	Eversource Kimberly Clark Corporation	104,246,330	Various Locations 58 Pickett District Rd	Manufacturing
2	Firstlight Hydro Generating Company	24,062,300	Various Locations	
3	Litchfield Crossing LLC	15,132,790	Various Locations	
4	LLC	15,859,270	164 Danbury Rd	Stop&Shop Plaza
5	UB Litchfield LLC	15,401,460	169 Danbury Rd	Kohls/Home Goods etal
6	Aquarion Water	13,759,300	Various Locations	
7	Home Depot USA Inc	9,781,420	104 Danbury Rd	Home Depot Plaza
8	U B New Milford LLC	5,452,900	1 Kent Rd	Big Y Plaza Candlewood Valley Health
9	NMHC Realty LLC FEM Danbury Road	5,429,750	30 Park Lane E	Health
10	LLC	4,342,410	204 Danbury Rd	Tractor Supply
Top 10 Totals		215,505,740		

Tax Collector's Annual Report 2022-2023

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 newspaper 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 2021 Grand List Gross Tax Collected for year ending 6/30/23: \$89,058,868.43

The Annual Suspense List approved by Board of Finance: \$298,306.10

The total amount of Refunds: \$225,843.71

**Office of the Town Clerk
ANNUAL REPORT
JULY 1, 2022 - JUNE 30, 2023**

Statistics of the Town Clerk's office

Vital Statistics	Births	Marriages	Deaths	Fetal Deaths
	239	216	286	3
	Number Issued	State Fees	Town Fees	
Fish & Games Licenses	282	\$4,975.00	\$282.00	
Dog licenses	1596	\$13,571.00	\$1,604.00	
Marriage Licenses	148	\$5,032.00	\$2,368.00	
Recording, copies, etc. fees			\$172,852.07	
Historic Doc Sur-charge fees		\$26,896.00	\$6,724.00	
MERS Documents	689	\$81,145.00	\$50,391.00	
Farmland PA 09-229		\$121,032.00		
LOCIP			\$10,086.00	
Conveyance tax		\$1,612,572.40	\$537,524.14	
Maps Recorded -	27		\$540.00	
Trade Names Recorded –	106		\$1060.00	
Postage –	63,444 pieces	Cost - \$47,813.17		
Land Recordings –	4,339 (1137 are e-Recordings)			
Total Operating Budget		\$ 236,947.00		
Town Revenue		\$ 783,431.21		
Fees Forwarded to State		\$ 1,865,223.40		
Grants Received		\$ 7,500.00		

Projects and Accomplishments started and/or completed in Fiscal year 2022-2023

- 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 1959, can now be viewed online.
- 1918-1954 Images can be viewed if the Volume & Page is entered in Record hub.
- Received a \$ 7,500.00 grant for the preservation and restoration of land records.
- Applied for competitive Grant from the Connecticut State Library.
- 48 more companies signed up for eRecording (electronic recording) in 2022-2023 fiscal year, totaling 412 companies signing up since we started in March 2015.

New Projects for fiscal year 2023-2024

- Continue to make the office more efficient, expanding shelving in vault with Historic Grant money.
- 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 1960, allowing access online.

Ordinance: Cannabis Use on Town Property: Chapter 2C, Adopted, 12/30/2022

Ordinance: Hot Work Permits : Chapter 5B, Adopted, 12/30/2022

Ordinance: Moratorium on Cannabis: Chapter 3, Adopted 05/08/2023

Ordinance: Fair Rent Commission: Chapter 9, Article II, Adopted 08/11/2023

Special Town Meeting: 09/26/2022 ARPA Funds, Butterbrook, Approved

Special Town Meeting: 10/24/2022 ARPA Funds, Veterans Medical Equipment, Approved

Special Town Meeting: 02/13/2023 Town Surplus Monies, Approved

Special Town Meeting: 04/10/2023 ARPA Funds, The Silo, Approved

Special Town Meeting: 04/10/2023 Roof & Roads Repair, Bonding, Approved

Special Town Meeting: 05/08/2023 ARPA Funds, Camila's Cupboard

Governor Democrat Primary: 08/09/2022

Governor Republican Primary: 08/09/2022

Governor State Election: 11/08/2022

Annual Town Meeting, Budget Discussion - 2023-2024, 5/2/2023

Referendum, Town Budget- 2023-2024, 5/16/2023, Passed

**New Milford Sewer Commission
Water Pollution Control Authority
Annual Report FY 2022-2023**

The annual operating budget for 2022-2023 was \$2,811,301. 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 4,114 sewer units and 2,808 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 96% removal of Suspended Solids and 97% removal of BOD, within the $\geq 85\%$ removal limit set by our NPDES discharge permit. The phosphorous average pounds per day was 2.69 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 \$171.00 from the CT DEEP Nitrogen Exchange.

The facility and staff achieved those results while receiving 6.0 million gallons of septage and grease waste, which generated \$563,647 in revenue. In addition, more than 1,995 wet tons of dewatered sludge was processed and shipped to Synagro in Waterbury for disposal by incineration at a cost of \$258,575. The staff also operated and maintained over 42 miles of collection system piping with its fourteen pump stations.

NEW MILFORD YOUTH AGENCY
Annual Report
2022-2023
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 of approximately 55 people. The Agency offered 11 different programs serving 364 individual youth who registered and an additional 811 youth and parents for a total of 1175 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, CREC, DMHAS, DCF, United Way, and others. Below is a summary of the services provided for 2022-2023 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 and advocacy, 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 NMCAN, NMPS Wellness Committee, NM Childcare, NM Opioid Committee, NM Anti-Bullying, NM Kindness, 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, Danbury Youth Services, Housatonic 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, Western Connecticut University, Naugatuck Community College, 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 25 referrals for court diversion/youth offenses from New Milford Police Department, 2 from Waterbury Juvenile Court, and 1 parent referral. The JRB and its members follow best practices as established by CYSA and Juvenile Justice Policy and Oversight Committee (JJPOC). We collaborated with police, schools, DCF and Juvenile Court, mental health providers, and other local services in order to provide each youth with appropriate and individualized services. YA’s JRB with support from Danbury Local Interagency Service Team (LIST) grant hosted an advanced-restorative practice for area JRB’s and juvenile justice workers and service providers.

COMMUNITY EDUCATION-

- **Cyber Safety and Cyber Bullying** – Public screening and Q&A of the film “Like” on social media and online safety
- **Danbury LIST-** CYSA and JJPOC regional support group for Danbury juvenile court catchment area regarding juvenile justice and JRB support, coloration and data,
- **Career and College Readiness:** Fieldtrips to colleges e.g. Naugatuck Community College, Westconn, career field trips e.g. Fire fighter and Touch a Trade, student and parent presentations e.g. Paying for College, Lowering the Cost of a College Degree,
- **Support for Neurodiversity and Special Needs Families:** Presentations including CT DDS, Autism and Building Skills for College, Special Need’s Trusts

LOCAL PREVENTION COUNCIL MEMBERSHIP – The Youth Agency continues its active membership with our local prevention council NMCAN. 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.

COUNSELING CENTER – The 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 2022, the program began June 21st and was planned to be an 8 week summer. However, due to the delayed school start because of the NMHS fire, our summer childcare was extended two weeks for a total of 10 weeks. The program took 49 field trips to places such as local Aquariums, Amusement Parks, Arcades, State and Local Parks,

museums, ball parks, and indoor rec centers. We provided care for a total of 143 individual children during the summer of 2022. We also employed 27 part-time staff, of which, 23 were 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.

BEFORE & AFTER SCHOOL CARE: The program operated under normal circumstances at NES, HPS, SNIS, and SMS which allowed us to return to traditional morning and afternoon care. Students, staff, and families had a great year with the enrollment full at all sites aside from SMS. 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 153 kids in our 4 site locations. We were also able to partially scholarship 6 families with 8 kids to help reduce the cost of care.

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 art, dance, robotics, and farm tours. We had 365 registrants which generated \$5,925.00 in revenue.

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 and Pride Picnic
- Local Hiking opportunities
- Social emotional support at childcare
- Summer “Nature Unplugged” designed for youth to foster positive relationships and self-esteem building
- Seasonal movies on SEL topics e.g. *Like, Elemental, Upstanders*
- “Brave Enough to Fail” leadership group
- Family Picnic Nights
- “Girls who Code,” program to help underserved girls getting into STEM
- SMS Health Fair
- LGBTQIA+ Allies support and social group
- “All Pro Dads” social/rec group for fathers/guardians and their children
- College readiness and career planning e.g. College Student for a Day, career firefighting trip, tuition and scholarships planning presentations,

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, food bank fundraisers, holiday programming and fundraisers, toy-drives, blood drives, and volunteering with special needs populations, community events and organizations and many others. SAB students also

mentored and provided leadership and homework help to younger SMS and SNIS students. Leadership opportunities are offered through YA BOD membership and attendance and reporting to Town Council.

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, and teen center employees. Additionally, the YA again participated in the NWRIB summer program and hired one supervisor and six students to work at our summer child care program and video crew. All staff participate in preemployment trainings as well as mid-year evaluations and support so they can grow within the workforce as successful teens.

THE MAXX – Rentals and events are the Maxx were successful with an expansion into the genre of offering live music for teens and young adults in college. 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. The Maxx is used weekly for teen groups including LGBTQIA+ and allies, Student Advisory Board as well as family meetings and events e.g. All Pro Dads, My Safe Place.

VIDEO AND PRODUCTION - “YA Media” offered employment, volunteering and training to students who created public service announcements, monthly podcasts and educational videos. The media program was offered a Grant through CREC to fund student created media projects on the topic of underage youth gambling prevention. Our video crew created a gambling podcast and promo 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 '23 saw the Town pass a budget for fiscal year '24 with a modest increase in the mill rate of 1.85%. The Town ended fiscal year '23 with a sizeable surplus that was dedicated towards the Town's Capital Reserve Fund. This move was 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. The unassigned fund balance increased by one million dollars and is enough to fund 2.5 months of general fund expenditures which is at the upper limit of our fund balance policy. Inflation has persisted into fiscal year '23. The cost of borrowing in the capital markets remains high. The obverse of that coin is that investment income has risen significantly. The audit was again clean with no material weaknesses or deficiencies.

We went to the capital markets and borrowed funds at rates lower than AAA rated communities while maintaining our AA+ rating and providing for improvements to the infrastructure of the Town.

The future looks bright for New Milford and the residents can be confident that their finances are in good standing and their assets are managed efficiently.

**Management's Discussion and Analysis
Fiscal Year Ending June 30, 2023
Taken from the 2022/2023 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, 2023.

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 \$170,805,717 (net position). Of this amount, \$19,042,493 represents the Town's unrestricted net position.
- The Town's total net position increased by \$2,808,972 during the current fiscal year, which consisted of an increase of \$1,707,503 relating to the Town's governmental activities and an increase of \$1,101,469 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 \$79,495,978, a current year increase of \$3,473,581 in comparison with the prior year.
- At the close of the current fiscal year, unassigned fund balance of the General Fund was \$23,503,630 or 20.4% of the Town's fiscal year 2024 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.

Overview of the Financial Statements (Continued)

Government-wide Financial Statements (Continued)

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

The government-wide financial statements can be found on pages 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, the Special Grants Fund and the Capital Reserve 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 nonmajor governmental funds is provided in the form of combining statements elsewhere in the full audit report.

The basic governmental fund financial statements can be found on pages 20 through 24 of the full audit report.

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.

Overview of the Financial Statements (Continued)

Fund Financial Statements (Continued)

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 70 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 71 through 81 and 82 through 100 of the full audit report, respectively. Other supplementary information can be found on pages 101 through 105 of the full audit report.

Government-wide Financial Analysis

Net Position

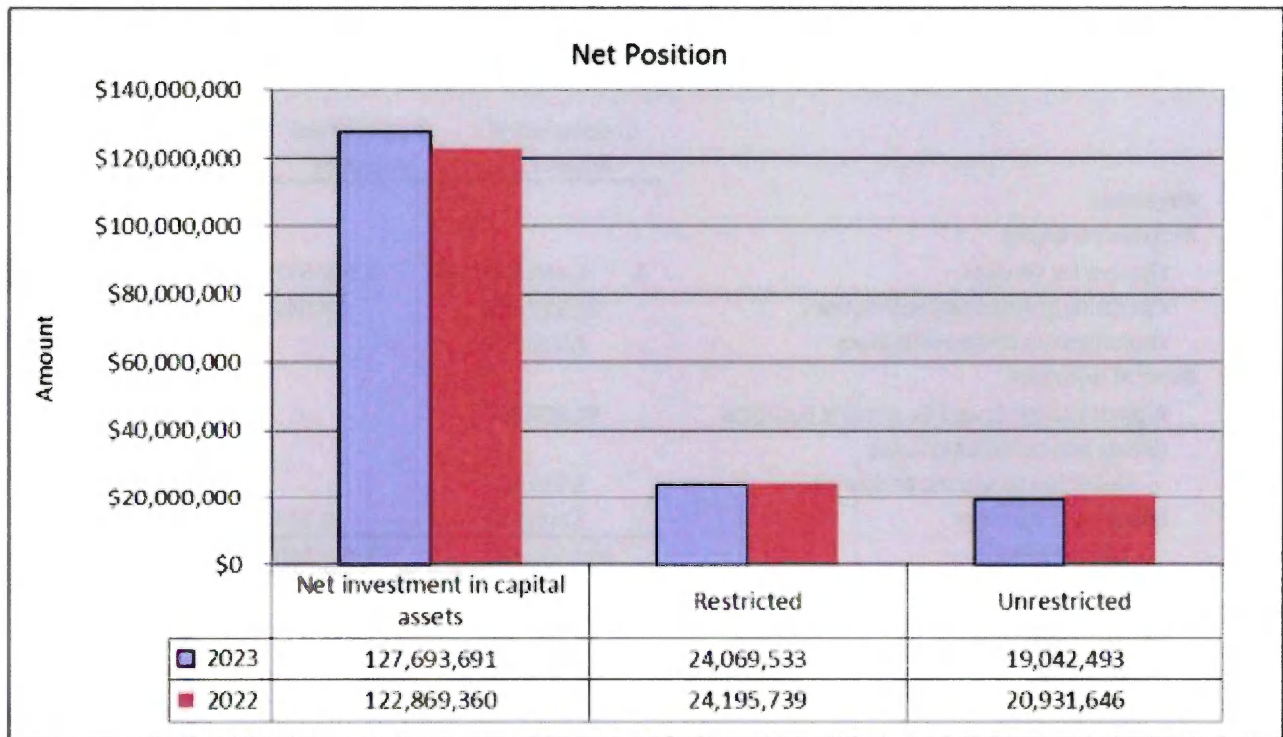
Over time, net position may serve as one measure of a government’s financial position. The Town’s total net position (governmental and business-type activities combined) totaled \$170,805,717 as of June 30, 2023 and \$167,996,745 as of June 30, 2022 and are summarized as follows:

As of June 30, 2023			
	Governmental	Business-type	
	Activities	Activities	Total
Current and other assets	\$ 97,221,803	\$ 6,428,695	\$ 103,650,498
Capital assets	167,708,062	34,033,761	201,741,823
Total assets	<u>264,929,865</u>	<u>40,462,456</u>	<u>305,392,321</u>
Deferred outflows of resources	15,976,519	345,116	16,321,635
Other liabilities	18,226,844	398,168	18,625,012
Long-term liabilities	103,002,558	14,721,584	117,724,142
Total liabilities	<u>121,229,402</u>	<u>15,119,752</u>	<u>136,349,154</u>
Deferred inflows of resources	14,555,426	3,659	14,559,085
Net position:			
Net investment in capital assets	107,399,709	20,293,982	127,693,691
Restricted	24,069,533	-	24,069,533
Unrestricted	13,652,314	5,390,179	19,042,493
Total net position	<u>\$ 145,121,556</u>	<u>\$ 25,684,161</u>	<u>\$ 170,805,717</u>

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	<u>257,562,274</u>	<u>40,958,701</u>	<u>298,520,975</u>
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	<u>122,035,645</u>	<u>16,821,323</u>	<u>138,856,968</u>
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	<u>\$ 143,414,053</u>	<u>\$ 24,582,692</u>	<u>\$ 167,996,745</u>

Government-wide Financial Analysis (Continued)

Net Position (Continued)



As of June 30, 2023, 74.8% 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.

14.1% 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, \$20,491,260 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 \$19,042,493.

Overall, net position increased by \$2,808,972 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, 2023 and 2022 are as follows.

For The Year Ended June 30, 2023			
	Governmental Activities	Business-type Activities	Total
Revenues			
Program revenues:			
Charges for services	\$ 6,494,803	\$ 3,342,537	\$ 9,837,340
Operating grants and contributions	36,917,538	39,948	36,957,486
Capital grants and contributions	2,010,680	-	2,010,680
General revenues:			
Property taxes, levied for general purposes	91,300,352	-	91,300,352
Grants and contributions not restricted to specific programs	1,019,337	-	1,019,337
Investment earnings	2,808,871	9,365	2,818,236
Total revenues	140,551,581	3,391,850	143,943,431
Expenses			
General government	14,247,200	-	14,247,200
Public safety	10,963,870	-	10,963,870
Public works	11,373,829	-	11,373,829
Health and welfare	4,815,434	-	4,815,434
Library	1,109,085	-	1,109,085
Culture and recreation	2,007,638	-	2,007,638
Education	91,377,252	-	91,377,252
Interest expense	1,567,919	-	1,567,919
Sewer	-	3,672,232	3,672,232
Total expenses	137,462,227	3,672,232	141,134,459
Change in net position before transfers	3,089,354	(280,382)	2,808,972
Transfers	(1,381,851)	1,381,851	-
Change in net position	\$ 1,707,503	\$ 1,101,469	\$ 2,808,972

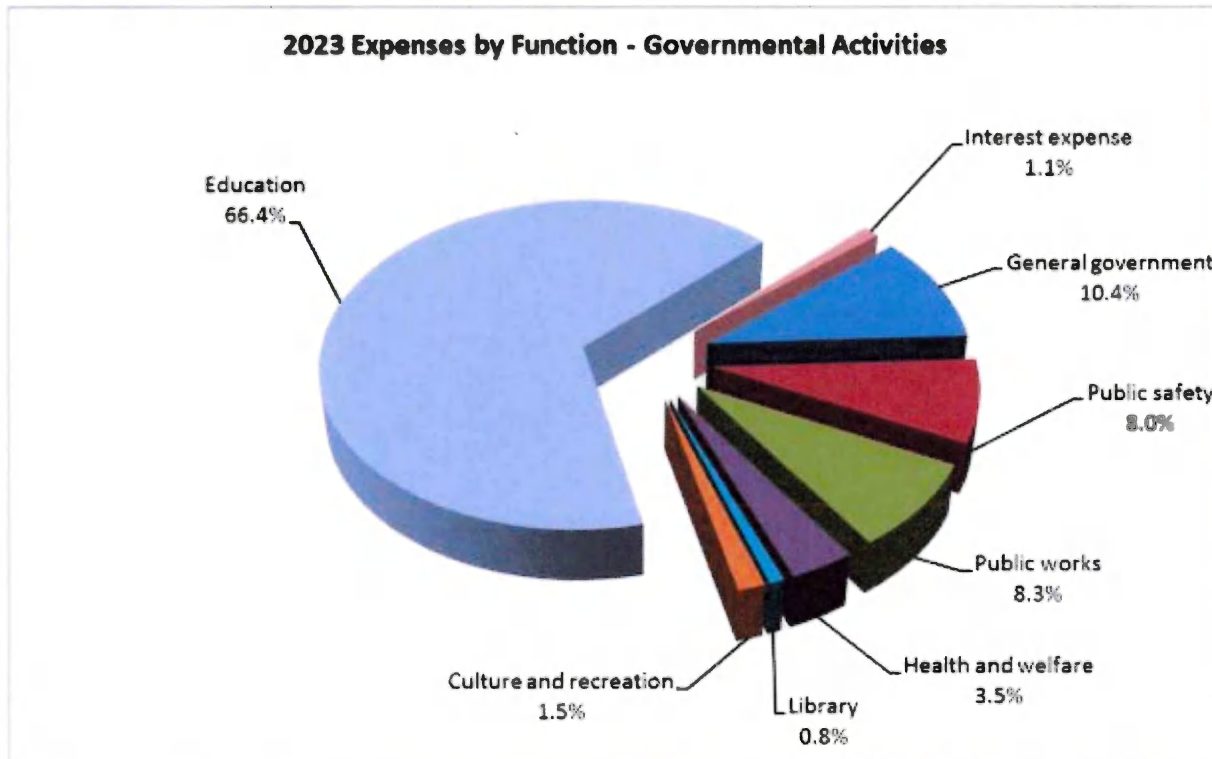
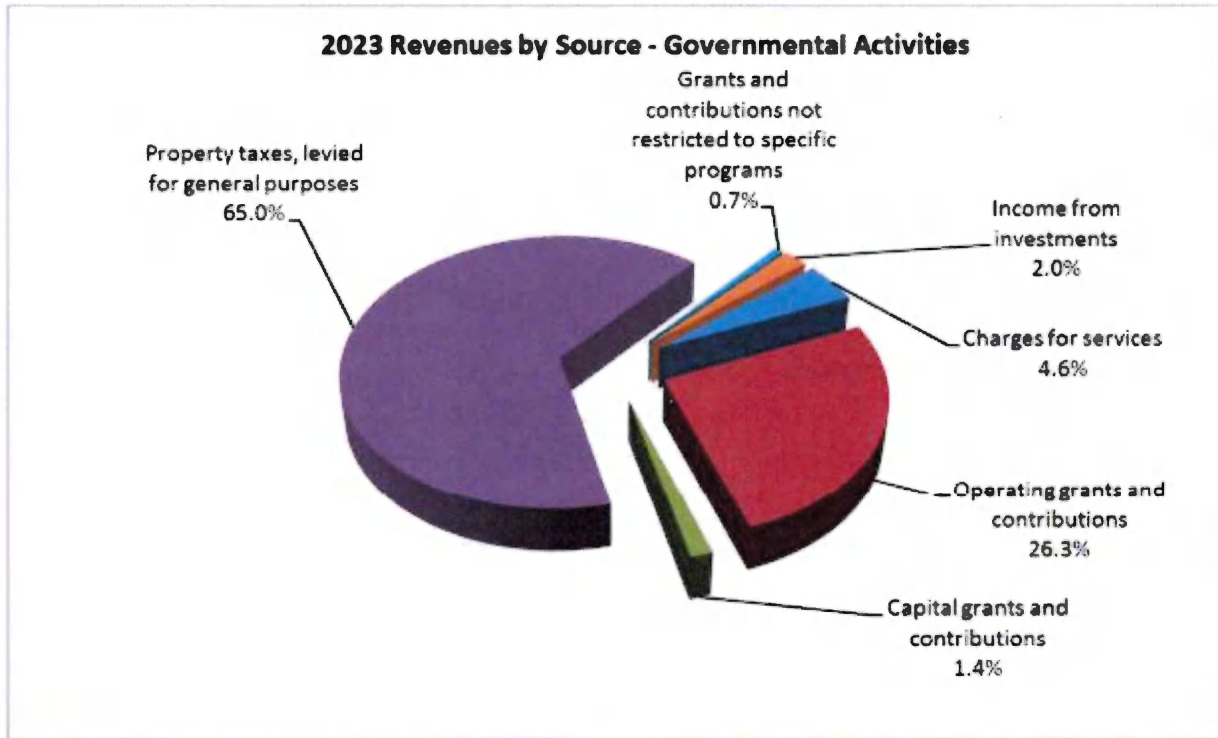
Government-wide Financial Analysis (Continued)

Change in Net Position (Continued)

	For The Year Ended June 30, 2022		
	Governmental Activities	Business-type Activities	Total
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)



Government-wide Financial Analysis (Continued)

Change in Net Position (Continued)

Governmental Activities

Governmental activities increased the Town's net position by a current year change of \$1,707,503 compared to a prior year decrease of \$1,570,084. Revenues increased over the prior year by \$17,230,234 or 14.0%. Expenses and transfers out increased over the prior year by \$13,952,647 or 11.2%.

Significant fluctuations over the prior year consisted of the following:

- An increase in property taxes levied of \$3.9 million or 4.6% to fund an increase in the Town's General Fund budgetary appropriations.
- An increase in operating grants and contributions of \$8.9 million or 31.8%. This increase was driven by a \$6.4 million increase in the amount recognized by the Town for non-cash pension and OPEB expenses relating to the Town's participation in the Connecticut State Teachers' Retirement System.
- An increase in investment earnings of \$2.8 million driven by historic increases in interest rates.
- An increase in public safety expenses of \$1.0 million or 11.0% driven by an increase of \$570 thousand in pension related expenses.
- An increase in health and welfare expenses of \$1.2 million or 34.8% driven by an increase in grant related expenses funded by the American Rescue Plan Act.
- An increase in education expenses of \$11.1 million or 13.8%. This increase was driven by a \$6.4 million increase in the amount recognized by the Town for non-cash pension and OPEB expenses relating to the Town's participation in the Connecticut State Teachers' Retirement System. In addition, education expenses increased in part due to contractual increases in operating costs.

Business-type Activities

Business-type activities increased the Town's net position by a current year change of \$1,101,469 compared to a prior year increase of \$861,124. Revenues and transfers in increased over the prior year by \$293,599 or 6.6%. Expenses increased over the prior year by \$53,254 or 1.5%.

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.

Financial Analysis of the Town's Funds (Continued)

Governmental Funds (Continued)

As of the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$79,495,978, an increase of \$3,473,581 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 \$23,503,630. 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 20.4% of the Town's fiscal year 2024 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 increased by \$1,002,981 during the current fiscal year.

Waste Management Ordinance Fund

The fund balance of the Waste Management Ordinance Fund increased by \$3,476,503. This increase was due to proceeds received from a prior year settlement and interest earned on short-term investments.

Capital Projects Fund

The fund balance reported in the Capital Projects Fund decreased by \$6,410,557. The decrease in fund balance reflects current year capital outlays primarily funded by debt proceeds received in the prior year.

Special Grants Fund

The fund balance reported in the Special Grants Fund decreased by \$263,022. The Special Grants Fund is being used to account for grant funds provided by the American Rescue Plan Act. As of June 30, 2023, \$5,064,673 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 \$3,290,679. 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 \$4,764,414, resulting in a planned use of fund balance in the amount of \$5,539,414. The actual net change in fund balance on a budgetary basis was an increase of \$1,000,000, resulting in an overall favorable budgetary variance of \$6,539,414.

General Fund Budgetary Highlights (Continued)

Revenues and other financing sources were \$3,993,312 more than budgeted. The revenue surplus was driven by favorable collections on property taxes in the amount of \$1,164,418 and investment earnings in the amount of \$1,609,750. Expenditures and other financing uses were \$2,546,102 less than budgeted, with favorable budgetary variances recognized across all departments. The expenditure surplus for the Board of Education totaled \$1,668,696 and was subsequently authorized to be transferred to the Board of Education Capital Fund.

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, 2023 totaled \$201,741,823 (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 \$7,850,236 or 4.0%.

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

- outlays pertaining to the high school roof in the amount of \$1.3 million,
- outlays pertaining to the construction of the library in the amount of \$1.2 million,
- outlays pertaining to the energy efficiency upgrades in the amount of \$6.2 million,
- outlays pertaining to road and bridge improvements in the amount of \$3.5 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, 2023**

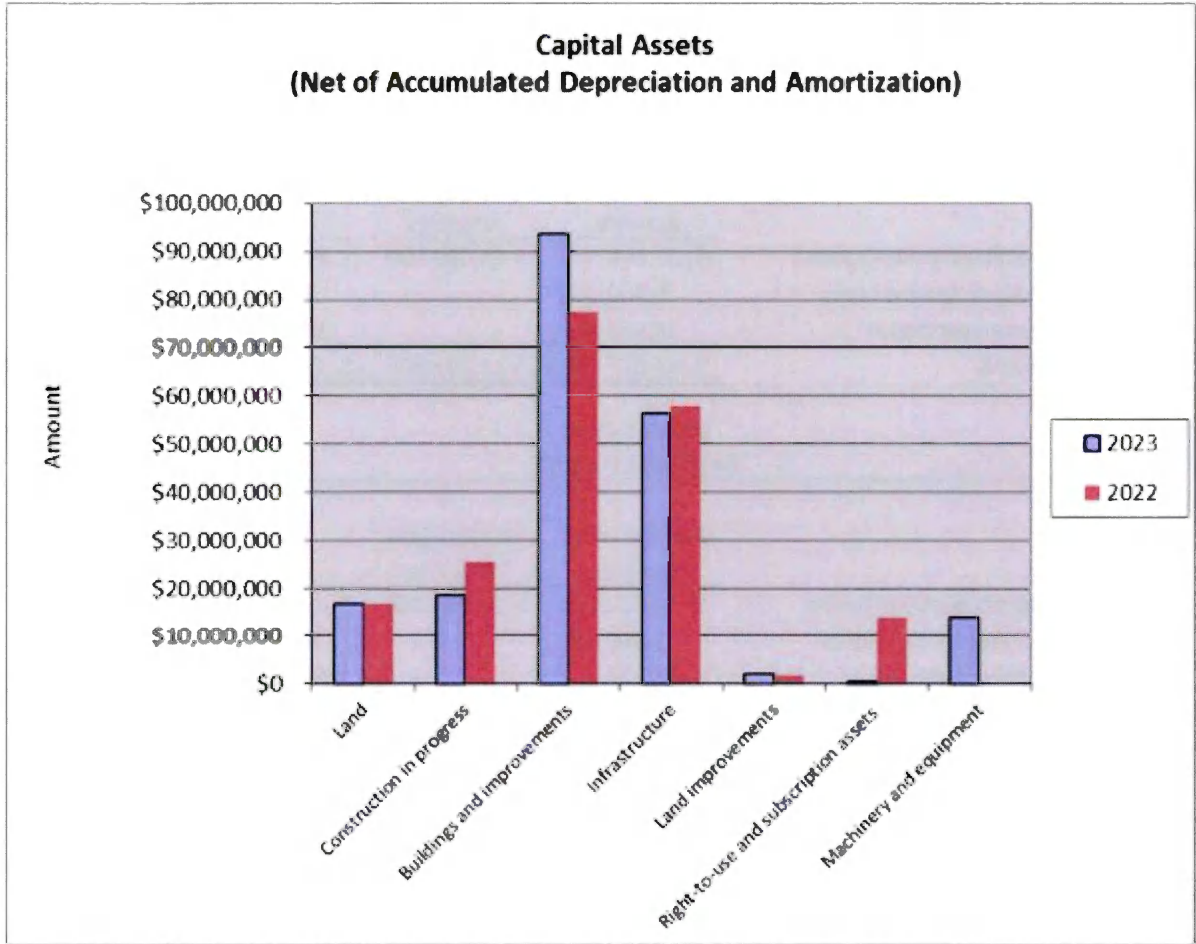
	Governmental Activities	Business-type Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	18,529,071	203,159	18,732,230
Buildings and improvements	70,414,092	23,141,558	93,555,650
Infrastructure	49,999,337	6,286,528	56,285,865
Land improvements	1,893,608	-	1,893,608
Right-to-use and subscription assets	368,410	-	368,410
Machinery and equipment	9,597,309	4,397,516	13,994,825
Totals	<u>\$ 167,708,062</u>	<u>\$ 34,033,761</u>	<u>\$ 201,741,823</u>

**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 Asset and Debt Administration (Continued)

Capital Assets (Continued)



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

Debt Administration

At the end of the current fiscal year, the Town had debt of \$73,778,659 consisting of general obligation bonds, bond anticipation notes and financed purchase arrangements. This entire amount is comprised of debt backed by the full faith and credit of the Town. The Town’s total debt increased by \$1,202,528 or 1.6% during the current fiscal year. Current year debt activity included the issuance of \$9,300,000 in general obligation bonds, the proceeds of which were used to retire previously outstanding bond anticipation notes. In addition, the Town issued \$5,500,000 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.

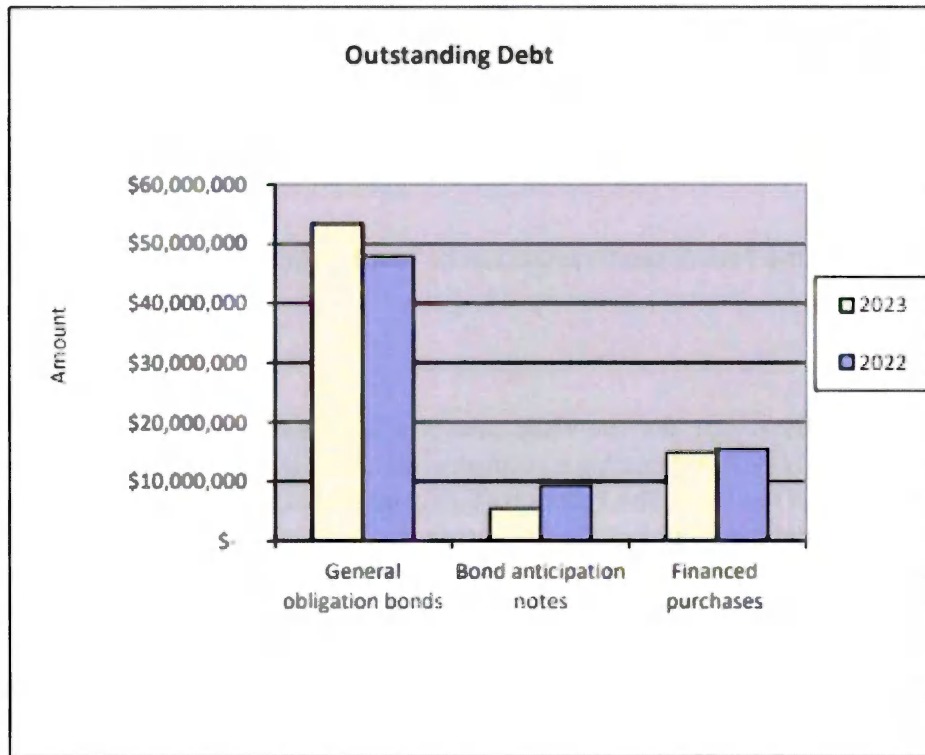
Capital Asset and Debt Administration (Continued)

Debt Administration (Continued)

The following are tables of debt outstanding as of June 30, 2023 and 2022:

Debt			
As of June 30, 2023			
	Governmental	Business-type	
	Activities	Activities	Total
General obligation bonds	\$ 41,668,500	\$ 11,701,500	\$ 53,370,000
Bond anticipation notes	5,500,000	-	5,500,000
Financed purchases	14,908,659	-	14,908,659
Totals	\$ 62,077,159	\$ 11,701,500	\$ 73,778,659

Bonded Debt			
As of June 30, 2022			
	Governmental	Business-type	
	Activities	Activities	Total
General obligation bonds	\$ 35,012,000	\$ 12,843,000	\$ 47,855,000
Bond anticipation notes	9,300,000	-	9,300,000
Financed purchases	15,421,131	-	15,421,131
Totals	\$ 59,733,131	\$ 12,843,000	\$ 72,576,131



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

Economic Factors and Next Year's Budget and Rates

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

- 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 2024, 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 2024 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 2024.

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: general government, public safety, public works, health and welfare, library, culture and recreation, education, and sewers.

Accounting principles generally accepted in the United States of America require that the reporting entity include the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A government is financially accountable for a legally separate organization if it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the government. These criteria have been considered and have resulted in the inclusion of the following component units as detailed below.

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.

Fiduciary Component Units - The Town has established a single-employer defined benefit pension plan and an other post-employment benefit (OPEB) plan to provide retirement and health care benefits to employees and their beneficiaries. The Town performs the duties of a governing board for the pension and OPEB plans and makes contributions to the plans. The financial statements of the fiduciary component units are reported as Pension and OPEB Trust Funds in the fiduciary fund financial statements. Separate financial statements have not been prepared for the fiduciary component units.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (Continued)

Government-wide Financial Statements (Continued)

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

Fund Financial Statements

The fund financial statements provide information about the Town's funds, including its fiduciary funds. Separate statements for each fund category - governmental, proprietary and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds, 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, \$20,491,260 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (Continued)

Fund Financial Statements (Continued)

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.

Firefighters Reward Program (Custodial) – This fund accounts for monies held on behalf of the volunteer firefighters and ambulance organizations that serve the Town, which is related to a defined contribution service award program.

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.

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, leases and subscription based information technology arrangements, 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 and subscription based information technology arrangements are reported as other financing sources.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

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

Implementation of Accounting Standards

Effective July 1, 2022, the Town implemented the provisions of GASB Statement No. 96, *Subscription Based Information Technology Arrangements* (Statement No. 96). This Statement provides guidance on the accounting and financial reporting for subscription based information technology arrangements. The implementation of Statement No. 96 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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, 2023 of \$118,000 and \$102,000, respectively.

Upon completion of projects, sewer assessments are levied to users. Once levied, annual assessments are made to users periodically throughout the year, based on the start date of the levy. Usage charges are billed semi-annually. Assessments and user charges are due and payable within 30 days and delinquent amounts are subject to interest at prevailing rates. Liens are filed on all properties until the assessments and usage charges are paid in full. Based on historical collection experience and other factors, an allowance for uncollectible assessments as of June 30, 2023 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Leases (as Lessor) (Continued)

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/Major Building & Land Improvements:	50-100
Roads, Catch Basins	75

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities, Deferred Outflows and Inflows of Resources and Net Position/Fund Balance (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 and 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 for noncancellable leases in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of \$20,000 or more. Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities in the government-wide financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Subscription Based Information Technology

The Town recognizes a subscription liability and a subscription asset for noncancellable subscription based information technology arrangements in the government-wide financial statements. The Town recognizes subscription liabilities with an initial, individual value of \$20,000 or more. Subscription assets are reported with other capital assets and subscription liabilities are reported with long-term liabilities in the government-wide financial statements.

Compensated Absences

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Interfund Activity (Continued)

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, 2023 is as follows

Government-wide statement of net position:	
Cash and cash equivalents	\$ 91,947,801
Restricted cash	<u>780,750</u>
	92,728,551
Statement of fiduciary net position:	
Cash and cash equivalents	<u>93,965</u>
	92,822,516
Less: cash equivalents considered investments for disclosure purposes	<u>(50,790,299)</u>
	<u>\$ 42,032,217</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, 2023, \$42,378,688 of the Town's bank balance of \$44,074,473 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 38,140,819
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the Town's name	<u>4,237,869</u>
	<u>\$ 42,378,688</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, 2023 is as follows:

NOTE 2 - CASH DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Government-wide statement of net position:	
Investments	\$ 2,372,950
Statement of fiduciary net position:	
Investments	<u>67,781,120</u>
	70,154,070
Add: cash equivalents considered investments for disclosure purposes	<u>50,790,299</u>
	<u>\$ 120,944,369</u>

As of June 30, 2023, 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:					
<i>Governmental Activities:</i>					
Short-Term Investment Fund	Amortized cost	\$ 49,611,981	\$ 49,611,981	\$ -	\$ -
U.S. Treasury securities	Amortized cost	528,770	528,770	-	-
Municipal bonds	Fair value	249,988	249,988	-	-
<i>Business-Type Activities:</i>					
Short-Term Investment Fund	Amortized cost	898,845	898,845	-	-
<i>Fiduciary:</i>					
Money market mutual funds	Amortized cost	63,775	63,775	-	-
U.S. Treasury securities	Amortized cost	822,662	822,662	-	-
Corporate bonds	Fair value	<u>26,029</u>	-	<u>26,029</u>	-
		52,202,050	<u>\$ 52,176,021</u>	<u>\$ 26,029</u>	<u>\$ -</u>
Other investments:					
<i>Governmental Activities:</i>					
Mutual funds	Fair value	1,771,216			
Equity securities	Fair value	38,674			
<i>Fiduciary:</i>					
Mutual Funds	Fair value	1,233,561			
Insurance contracts	Contract value	<u>65,698,868</u>			
		<u>\$ 120,944,369</u>			

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

NOTE 2 - CASH DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

	<u>AAA</u>	<u>AA</u>	<u>BBB</u>	<u>Unrated</u>	<u>Total</u>
Debt Securities:					
Governmental Activities:					
Short-Term Investment Fund	\$ 49,611,981	\$ -	\$ -	\$ -	\$ 49,611,981
Municipal bonds	-	249,988	-	-	249,988
Business Type Activities					
Short-Term Investment Fund	898,845	-	-	-	898,845
Fiduciary Funds:					
Money market mutual funds	-	-	-	63,775	63,775
Corporate Bonds	-	-	26,029	-	26,029
	<u>\$ 50,510,826</u>	<u>\$ 249,988</u>	<u>\$ 26,029</u>	<u>\$ 63,775</u>	50,850,618
			Add: U.S. Treasury securities		<u>1,351,432</u>
					<u>\$ 52,202,050</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.

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.

NOTE 2 - CASH DEPOSITS AND INVESTMENTS *(Continued)*

Investments *(Continued)*

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, 2023, 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.

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, 2023, 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	-	249,988	-	249,988
Mutual funds	1,771,216	-	-	1,771,216
Equity securities	38,674	-	-	38,674
Fiduciary Funds:				
Corporate bonds	-	26,029	-	26,029
Mutual funds	1,233,561	-	-	1,233,561
	<u>\$ 3,043,451</u>	<u>\$ 276,017</u>	<u>\$ -</u>	<u>3,319,468</u>
		Add: Investments not reported at fair value		<u>117,624,901</u>
				<u>\$ 120,944,369</u>

U.S. Treasury securities, 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, 2023 consisted of the following:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 16,906,235	\$ -	\$ -	\$ -	\$ 16,906,235
Construction in progress	25,606,321	12,817,001	(215,824)	(19,678,427)	18,529,071
Total capital assets, not being depreciated	<u>42,512,556</u>	<u>12,817,001</u>	<u>(215,824)</u>	<u>(19,678,427)</u>	<u>35,435,306</u>
Capital assets, being depreciated:					
Buildings and improvements	103,450,584	196,370	-	19,184,181	122,831,135
Infrastructure	134,671,907	1,210,491	-	290,530	136,172,928
Land improvements	2,711,659	68,675	-	203,716	2,984,050
Right-to-use and subscription assets	-	418,314	-	-	418,314
Machinery and equipment	24,097,907	992,469	(245,931)	-	24,844,445
Total capital assets, being depreciated	<u>264,932,057</u>	<u>2,886,319</u>	<u>(245,931)</u>	<u>19,678,427</u>	<u>287,250,872</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	50,012,615	2,404,428	-	-	52,417,043
Infrastructure	83,152,851	3,020,740	-	-	86,173,591
Land improvements	934,892	155,550	-	-	1,090,442
Right-to-use and subscription assets	-	49,904	-	-	49,904
Machinery and equipment	14,417,999	1,072,794	(243,657)	-	15,247,136
Total accumulated depreciation and amortization	<u>148,518,357</u>	<u>6,703,416</u>	<u>(243,657)</u>	<u>-</u>	<u>154,978,116</u>
Total capital assets, being depreciated, net	<u>116,413,700</u>	<u>(3,817,097)</u>	<u>(2,274)</u>	<u>19,678,427</u>	<u>132,272,756</u>
Governmental activities capital assets, net	<u>\$ 158,926,256</u>	<u>\$ 8,999,904</u>	<u>\$ (218,098)</u>	<u>\$ -</u>	<u>\$ 167,708,062</u>

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

Governmental Activities:	
General government	\$ 338,299
Public safety	344,512
Public works	3,783,351
Health and welfare	47,499
Culture and recreation	153,197
Education	<u>2,036,558</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 6,703,416</u>

Capital asset activity for business-type activities for the year ended June 30, 2023 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	13,840	189,319	-	-	203,159
Total capital assets, not being depreciated	18,840	189,319	-	-	208,159
Capital assets, being depreciated:					
Buildings and improvements	29,930,090	32,477	-	-	29,962,567
Infrastructure	10,705,867	-	-	-	10,705,867
Machinery and equipment	9,764,779	169,150	-	-	9,933,929
Total capital assets, being depreciated	50,400,736	201,627	-	-	50,602,363
Less accumulated depreciation and amortization for:					
Buildings and improvements	6,176,153	644,856	-	-	6,821,009
Infrastructure	4,183,319	236,020	-	-	4,419,339
Machinery and equipment	5,094,773	441,640	-	-	5,536,413
Total accumulated depreciation and amortization	15,454,245	1,322,516	-	-	16,776,761
Total capital assets, being depreciated, net	34,946,491	(1,120,889)	-	-	33,825,602
Business-type activities capital assets, net	\$ 34,965,331	\$ (931,570)	\$ -	\$ -	\$ 34,033,761

NOTE 5 - RECEIVABLES

Leases (as Lessor)

The Town is a lessor for a noncancellable lease of a building through June 30, 2023. The Town recognized \$24,000 in lease related revenue during the current fiscal year. As of June 30, 2023, the Town's receivable for lease payments was \$186,504. 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.

Future payments to be received on the lease receivable are as follows:

Year ending	Principal	Interest	Total
June 30:			
2024	\$ 18,327	\$ 5,673	\$ 24,000
2025	18,885	5,115	24,000
2026	19,459	4,541	24,000
2027	20,051	3,949	24,000
2028	20,661	3,339	24,000
Thereafter	89,121	6,878	95,999
	<u>\$ 186,504</u>	<u>\$ 29,495</u>	<u>\$ 215,999</u>

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2023 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental Funds:		
General Fund	Water Pollution Control Authority	\$ 1,373,836
	Special Grants Fund	454,910
	Other Governmental Funds	<u>104,950</u>
		<u>1,933,696</u>
Capital Reserve Fund	General Fund	<u>6,186,900</u>
Other Governmental Funds	Other Governmental Funds	<u>746</u>
		<u>\$ 8,121,342</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 \$1,373,836 has been presented as an advance as of June 30, 2023.

NOTE 7 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2023 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Governmental Funds:		
General Fund	Capital Reserve Fund	<u>\$ 50,000</u>
Capital Reserve Fund	General Fund	6,186,900
	Other Governmental Funds	<u>201,876</u>
		<u>6,388,776</u>
Other Governmental Funds	General Fund	1,149,176
	Capital Reserve Fund	1,453,810
	Other Governmental Funds	<u>4,184</u>
		<u>2,607,170</u>
		<u>\$ 9,045,946</u>
Proprietary Funds:		
Water Pollution Control Authority	General Fund	<u>\$ 1,381,851</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, 2023:

	<u>Coupon Rates</u>	<u>Maturity Date</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities						
Bond anticipation notes	1.00%	July 2022	\$ 9,300,000	\$ -	\$ (9,300,000)	\$ -
Bond anticipation notes	2.25%	July 2023	-	5,500,000	-	5,500,000
			<u>\$ 9,300,000</u>	<u>\$ 5,500,000</u>	<u>\$ (9,300,000)</u>	<u>\$ 5,500,000</u>

The purpose of all short-time borrowings is to provide resources for various capital construction and improvement projects. As discussed more fully in Note 9, the Town issued \$9,300,000 of general obligation bonds in July 2022. The proceeds from the issuance were used to retire the \$9,300,000 in bond anticipation notes that matured in July 2022. In addition, as discussed more fully in Note 16, the \$5,500,000 in bond anticipation notes outstanding as of June 30, 2023 were subsequently retired through proceeds from the issuance of general obligation bonds. As such, proceeds from these notes have been recognized as an other 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, 2023, are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
<i>Long-term debt:</i>					
<i>Bonds payable:</i>					
General obligation bonds	\$ 35,012,000	\$ 9,300,000	\$ (2,643,500)	\$ 41,668,500	\$ 2,598,500
Unamortized premium	3,483,297	780,561	(615,673)	3,648,185	-
Total bonds payable	38,495,297	10,080,561	(3,259,173)	45,316,685	2,598,500
Financed purchases	15,421,131	-	(512,472)	14,908,659	508,829
<i>Other long-term liabilities:</i>					
Leases	-	268,603	(31,643)	236,960	49,419
Subscriptions	-	149,711	(50,666)	99,045	46,865
Compensated absences	1,250,149	200,709	(70,394)	1,380,464	138,000
Heart and hypertension	63,121	-	(1,485)	61,636	6,100
Net pension liability (see Note 10)	25,738,371	2,811,276	-	28,549,647	-
Net OPEB liability (see Note 12)	17,596,590	-	(5,147,128)	12,449,462	-
	<u>\$ 98,564,659</u>	<u>\$ 13,510,860</u>	<u>\$ (9,072,961)</u>	<u>\$ 103,002,558</u>	<u>\$ 3,347,713</u>
Business-type Activities					
<i>Long-term debt:</i>					
<i>Bonds payable:</i>					
General obligation bonds	\$ 12,843,000	\$ -	\$ (1,141,500)	\$ 11,701,500	\$ 1,181,500
Unamortized premium	2,452,422	-	(414,142)	2,038,280	-
Total bonds payable	15,295,422	-	(1,555,642)	13,739,780	1,181,500
<i>Other long-term liabilities:</i>					
Net pension liability (see Note 10)	1,072,432	-	(90,627)	981,805	-
	<u>\$ 16,367,854</u>	<u>\$ -</u>	<u>\$ (1,646,269)</u>	<u>\$ 14,721,585</u>	<u>\$ 1,181,500</u>

NOTE 9 - LONG-TERM LIABILITIES (Continued)

Changes in Long-term Liabilities (Continued)

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.

General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations of the Town for which full faith and credit are pledged and payable from taxes levied on all taxable properties located within the Town. General obligation bonds currently outstanding are as follows:

Purpose of Bonds	Date of Issue	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
Governmental Activities					
Bonds Payable					
General Obligation Bonds	2/2004	\$ 1,170,000	2.0% - 5.0%	1/2024	\$ 58,500
General Obligation Bonds	4/2017	11,840,000	3.0% - 5.0%	4/2037	6,115,000
General Obligation Bonds	7/2019	8,835,000	2.125% - 5.0%	7/2039	6,165,000
General Obligation Bonds	7/2019	2,270,000	5.0%	7/2030	1,560,000
General Obligation Bonds	7/2020	10,000,000	2.0% - 5.0%	7/2040	9,470,000
General Obligation Bonds	7/2021	9,000,000	2.0% - 5.0%	7/2041	9,000,000
General Obligation Bonds	7/2022	9,300,000	4.0% - 5.0%	7/2042	9,300,000
					<u>\$ 41,668,500</u>
Business-type Activities					
Bonds Payable					
General Obligation Bonds	2/2004	\$ 4,630,000	2.0% - 5.0%	1/2024	\$ 231,500
General Obligation Bonds	4/2017	2,100,000	3.0% - 5.0%	4/2037	1,465,000
General Obligation Bonds	7/2020	12,400,000	5.0%	12/2032	10,005,000
					<u>\$ 11,701,500</u>

Financed Purchases

The Town has entered into financed purchase contracts for the acquisition of capital assets. The contracts include non-appropriation clauses and provide the obligors with security interests in the underlying assets in the event of default. Ownership of the underlying assets are transferred to the Town at the end of the contract. The Town makes periodic principal and interest payments at an interest rates ranging from 2.3% to 4.8% through various maturity dates.

Legal Debt Limit

Connecticut General Statutes Section 7-374(b) provides that authorized debt of the Town shall not exceed seven times base receipts, as defined in the statute. Further, the statute limits the amount of debt that may be authorized by the Town for general purposes, schools, sewers, urban renewal and pension deficit. The statute does exclude from the Town's aggregate debt calculation any debt issued (a) in anticipation of taxes; (b) for water, gas, or electricity supply, electric demand response, conservation and load management, distributed generation, renewable energy projects, cable, wire, and pipe subway construction, underground cable, wire, and pipe conduit construction, constructing and operating a municipal community antenna television system, or a combination of

NOTE 9 - LONG-TERM LIABILITIES (Continued)

Legal Debt Limit (Continued)

such projects; (c) in anticipation of public improvement benefit assessment revenue; (d) in anticipation of state or federal grant funding; (e) for water pollution control projects in order to meet the energy and environmental protection commissioner’s abatement order requirements; and debt issued (f) for which funds have been placed in escrow (from the proceeds of refunding bonds, notes, or other obligations or other municipal funds) in an amount sufficient, together with investment earnings, to provide for the payment when due of the principal of and interest on such debt. The Town did not exceed this statutory debt limitation as of June 30, 2023.

Authorized/Unissued Debt

At June 30, 2023, the Town had authorized unissued debt as follows:

Bridge Improvements	\$ 1,160,000
Synthetic Turf Field at High School	450,000
2023 Roof Repairs & Improvement:	5,000,000
2023 Road Improvements	<u>10,000,000</u>
	<u>\$ 16,610,000</u>

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
2024	\$ 2,598,500	\$ 1,479,522	\$ 508,829	\$ 298,076
2025	3,025,000	1,337,714	523,375	287,844
2026	3,025,000	1,205,337	633,715	277,320
2027	3,020,000	1,072,989	548,389	264,590
2028	2,415,000	942,737	584,593	253,633
2029-2033	11,225,000	3,284,880	3,524,970	1,077,336
2034-2038	9,745,000	1,612,955	4,649,582	680,168
2039-2043	6,615,000	387,450	3,935,206	179,584
	<u>\$ 41,668,500</u>	<u>\$ 11,323,584</u>	<u>\$ 14,908,659</u>	<u>\$ 3,318,551</u>
	Business-type Activities			
Year ending June 30:	General Obligation Bonds			
	Principal	Interest		
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	1,180,000	322,075		
2029-2033	6,040,000	709,625		
2034	145,000	4,350		
	<u>\$ 11,701,500</u>	<u>\$ 2,851,703</u>		

NOTE 9 - LONG-TERM LIABILITIES (Continued)

Heart and Hypertension Obligations

The Town's future obligations for heart and hypertension claims as of June 30, 2023 is estimated to be \$61,636. 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.

Leases

The Town is a lessee for noncancellable leases of equipment. The terms of the leases are 5 years. The Town makes fixed monthly or annual payments with interest rates of 6.00%. The net book value of the right-to-use leased equipment totaled \$268,603 as of the end of June 30, 2023. The amount of the related lease liability was \$236,960 as of June 30, 2023. The future principal and interest lease payments as of June 30, 2023, are as follows:

Year ending June 30:	Principal	Interest	Total
2024	\$ 49,419	\$ 12,873	\$ 62,292
2025	52,466	9,826	62,292
2026	55,702	6,590	62,292
2027	59,138	3,154	62,292
2028	20,235	328	20,563
	<u>\$ 236,960</u>	<u>\$ 32,771</u>	<u>\$ 269,731</u>

Subscription Based Information Technology

The Town has entered into a subscription based information technology arrangement. The term of this arrangement is 3 years. The Town makes fixed annual payments with an assumed interest rate of 6.00%. The net book value of the subscription asset totaled \$99,807 as of the end of June 30, 2023. The amount of the related liability was \$99,807 as of June 30, 2023. The future principal and interest payments as of June 30, 2023, are as follows:

Year ending June 30:	Principal	Interest	Total
2024	\$ 46,865	\$ 6,109	\$ 52,974
2025	52,180	3,218	55,398
	<u>\$ 99,045</u>	<u>\$ 9,327</u>	<u>\$ 108,372</u>

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, 2023, 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	\$ 28,549,647	\$ 10,035,531	\$ 106,394	\$ -	\$ 6,545,306
Connecticut Teachers’ Retirement System (proportionate share)	-	-	-	11,933,348	11,933,348
	<u>28,549,647</u>	<u>10,035,531</u>	<u>106,394</u>	<u>11,933,348</u>	<u>18,478,654</u>
Business-type Activities					
Town of New Milford Pension Plan	981,805	345,116	3,659	-	202,432
	<u>\$ 29,531,452</u>	<u>\$ 10,380,647</u>	<u>\$ 110,053</u>	<u>\$ 11,933,348</u>	<u>\$ 18,681,086</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, 2022:

Retirees and beneficiaries receiving benefits	312
Terminated plan members entitled to but not yet receiving benefits	119
Active plan members	<u>393</u>
	<u>824</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 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 for each month that the early retirement date precedes the normal retirement date.

NOTE 10 - PENSION PLANS (Continued)

Town of New Milford Pension Plan (Continued)

Plan Description (Continued)

The normal retirement benefit is calculated as follows:

General Government and Library: 2.0% of average annual compensation multiplied by years of service. Effective July 1, 2017, the maximum annual retirement benefit may not exceed 70% of the employees average annual compensation.

Sewer: 2.0% of average annual compensation multiplied by years of service.

Board of Education: 1.33% of average annual compensation multiplied by years of service for non-teamsters and 1.50% of average annual compensation multiplied by years of service for teamsters.

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 2.1% 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 for each month that the early retirement date precedes the normal retirement date.

NUTMEG/UPSEU: 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 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 for the first 30 years of service, 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 in excess of 30 years, up to a maximum of 80% of average annual compensation. If hired on or after January 1, 2013, the maximum benefit was reduced to 75% of average annual compensation. If hired on or after July 1, 2018, the maximum benefit was reduced to 70% of average annual compensation. The normal retirement age is the earlier of age 55 with 5 years of service or the completion of 25 years of service. If hired on or after January 1, 2013, the normal retirement age is the later of age 55 or 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:

NOTE 10 - PENSION PLANS (Continued)

Town of New Milford Pension Plan (Continued)

Plan Description (Continued)

Non-union employees: Effective July 1, 2022, employees are required to contribute 2.0% of annual earnings, up to 30 years of service, except those who elected to remain under the prior plan provisions. Prior to July 1, 2022, employees were not required to contribute to the plan.

Teamsters/NUTMEG/UPSEU: 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

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

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

Concentrations - As of June 30, 2023, 100% of the Plan's investments were invested in insurance contracts with Principal Financial Group.

Rate of return - For the year ended June 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was approximately 5.84%. 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, 2023, were as follows:

Total pension liability	\$ 95,230,320
Plan fiduciary net position	<u>65,698,868</u>
Net pension liability	<u>\$ 29,531,452</u>

Plan fiduciary net position as a percentage of the total pension liability	68.99%
---	--------

NOTE 10 - PENSION PLANS (Continued)

Town of New Milford Pension Plan (Continued)

Net Pension Liability (Continued)

The components of the change in the net pension liability of the Plan for the year ended June 30, 2023, were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of June 30, 2022	\$ 89,812,191	\$ 63,001,388	\$ 26,810,803
Changes for the year:			
Service cost	1,857,558	-	1,857,558
Interest	5,956,324	-	5,956,324
Differences between expected and actual experience	2,066,581	-	2,066,581
Change in assumption	-	-	-
Change in benefit terms	147,006	-	147,006
Contributions - employer	-	3,290,169	(3,290,169)
Contributions - employee	-	432,228	(432,228)
Net investment income	-	3,611,418	(3,611,418)
Benefit payments, including refunds	(4,609,340)	(4,609,340)	-
Administrative expense	-	(26,995)	26,995
Net changes	5,418,129	2,697,480	2,720,649
Balance as of June 30, 2023	<u>\$ 95,230,320</u>	<u>\$ 65,698,868</u>	<u>\$ 29,531,452</u>

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

Actuarial assumptions - The total pension liability for the Plan was determined by an actuarial valuation as of July 1, 2022, 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.

NOTE 10 - PENSION PLANS (Continued)

Town of New Milford Pension Plan (Continued)

Net Pension Liability (Continued)

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, 2023 are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic Equity	29.99%	27.30%	7.20%
International Equity	12.62%	14.70%	5.25%
Fixed Income	49.91%	50.00%	4.98%
Real Estate / Other	7.48%	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:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Net pension liability	\$ 40,242,960	\$ 29,531,452	\$ 20,505,879

Pension Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, the Town recognized pension expense related to the Plan of \$6,545,306. At June 30, 2023, 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	\$ 2,859,690	\$ 110,053	\$ 2,749,637
Changes of assumptions and demographics	1,594,949	-	1,594,949
Difference between projected and actual earnings on plan investments	5,926,008	-	5,926,008
Total	<u>\$ 10,380,647</u>	<u>\$ 110,053</u>	<u>\$ 10,270,594</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>
2024	\$ 3,262,798
2025	2,796,664
2026	3,700,362
2027	510,770
	<u>\$ 10,270,594</u>

Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the Town's defined benefit plan as of and for the year ended June 30, 2023.

	<u>Pension Trust Fund</u>
ASSET	
Investments:	
Insurance contracts	<u>\$ 65,698,868</u>
Total assets	<u>65,698,868</u>
NET POSITION	
Restricted for pension benefits	<u>\$ 65,698,868</u>

NOTE 10 - PENSION PLANS (Continued)

Town of New Milford Pension Plan (Continued)

Plan Financial Statements (Continued)

	<u>Pension Trust Fund</u>
ADDITIONS	
Contributions:	
Employers	\$ 3,290,169
Plan members	<u>432,228</u>
Total contributions	<u>3,722,397</u>
Investment earnings:	
Net change in the fair value of investments, net of fees	<u>3,611,418</u>
Total investment earnings	<u>3,611,418</u>
Total additions	<u>7,333,815</u>
DEDUCTIONS	
Benefit payments	4,609,340
Administrative expenses	<u>26,995</u>
Total deductions	<u>4,636,335</u>
Change in net position	2,697,480
Net position - beginning	<u>63,001,388</u>
Net position - ending	<u>\$ 65,698,868</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)

Connecticut Teachers' Retirement System (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.

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Contributions (Continued)

Employees - Effective January 1, 2018, each teacher is required to contribute 7.0% of pensionable salary for the pension benefit.

Administrative Expenses

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

Basis of Presentation

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Annual Comprehensive Financial Report as of and for the year ended June 30, 2022. The net pension liability 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 0.674% 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, 2022, 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:

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Collective Net Pension Liability (Continued)

Collective Net Pension Liability of the State for the TRS		<u>\$ 18,310,559,000</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	0.674%	<u>\$ 123,468,000</u>

Collective Pension Expense

The Town's expected contribution effort for allocation purposes totaled \$9,734,582 or 0.674% 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, 2023.

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 \$11,933,348 or 0.674% 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, 2023.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2022, 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

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Actuarial Assumptions (Continued)

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

Long-Term Rate of Return

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity Fund	20.0%	5.4%
Developed Market Intl. Stock Fund	11.0%	6.4%
Emerging Market Intl. Stock Fund	9.0%	8.6%
Core Fixed Income Fund	13.0%	0.8%
Emerging Market Debt Fund	5.0%	3.8%
High Yield Bond Fund	3.0%	3.4%
Real Estate Fund	19.0%	5.2%
Private Equity	10.0%	9.4%
Private Credit	5.0%	6.5%
Alternative Investments	3.0%	3.1%
Liquidity Fund	2.0%	-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

Length of Service Award Program - The Town, in collaboration with the volunteer firefighters and ambulance organizations that serve the Town, has established a revocable trust fund (the Firefighters Reward Program Fund) to accumulate awards for the benefit of the organizations’ members. Members generally become eligible to participate in the awards program upon completion of one year of continuous service. The contribution requirements of the Town are established and may be amended by the Boards governing each organization, with approval by the Town Council. The Town generally contributes \$300 annually to the fund on-behalf of each active participant. Participants become fully vested in the awards program upon completion of 10 years of service, upon death or upon becoming disabled. The Town finance director serves as the administrator of the awards program and, accordingly, the Town has reported the Firefighters Reward Program Fund as a custodial fund in the accompanying financial statements. During the year ended June 30, 2023, the Town contributed \$97,300 to the fund for awards earned by participants for the fiscal 2022 service year.

Defined Contribution Plan - The Town established a defined contribution (401A) plan for all nonunion employees, excluding the board of education, hired after July 1, 2022. The Town has also negotiated with both the Teamsters and Nutmeg Unions to adopt this plan for all new hires after July 1, 2023. The employee contributes 2% pretax and the Town contributes 5% to this plan. The Town contributed \$7,633 to the plan during the year ended June 30, 2023.

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, 2023, the two plans had the following balances reported in the Town’s government-wide financial statements:

	<u>Net OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>On-Behalf Revenues</u>	<u>OPEB Expense</u>
Governmental Activities					
Town and Board of Education	\$ 12,449,462	\$ 5,940,988	\$ 14,262,528	\$ -	\$ 698,809
Other Post-employment Benefit Plan					
Connecticut Teachers' Retirement System (proportionate share)				651,779	651,779
	<u>\$ 12,449,462</u>	<u>\$ 5,940,988</u>	<u>\$ 14,262,528</u>	<u>\$ 651,779</u>	<u>\$ 1,350,588</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

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

Town and Board of Education Other Post-employment Benefit Plan

Plan Description (Continued)

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, 2023, plan membership consisted of the following:

Retirees and beneficiaries receiving benefits	46
Active plan members	<u>359</u>
	<u>405</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, net of any subsidies paid by the Connecticut Teachers’ Retirement System.

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 if they retired before July 1, 2013 and 17.5% if they retire after.

Funding Policy

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

Net OPEB Liability

The components of the Town’s net OPEB liability of the OPEB Plan at June 30, 2023, were as follows:

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

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

Net OPEB Liability (Continued)

Total OPEB liability	\$ 13,274,865
Plan fiduciary net position	<u>825,403</u>
Town's net OPEB liability	<u>\$ 12,449,462</u>
Plan fiduciary net position as a percentage of the total OPEB liability	6.22%

The components of the change in the net pension liability of the Plan for the year ended June 30, 2023, were as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of June 30, 2022	<u>\$ 18,397,516</u>	<u>\$ 800,926</u>	<u>\$ 17,596,590</u>
Changes for the year:			
Service cost	759,182	-	759,182
Interest	664,839	-	664,839
Differences between expected and actual experience	(5,912,480)	-	(5,912,480)
Change in assumption	(513,975)	-	(513,975)
Contributions - employer	-	120,217	(120,217)
Net investment income	-	24,477	(24,477)
Benefit payments, including refunds	<u>(120,217)</u>	<u>(120,217)</u>	<u>-</u>
Net changes	<u>(5,122,651)</u>	<u>24,477</u>	<u>(5,147,128)</u>
Balance as of June 30, 2023	<u>\$ 13,274,865</u>	<u>\$ 825,403</u>	<u>\$ 12,449,462</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:

Salary increases	4.50%
Investment rate of return, including inflation	4.00%
Discount rate	3.86%

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.

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 3.86%, 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:

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

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

Net OPEB Liability (Continued)

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Net OPEB liability	\$ 14,035,216	\$ 12,449,462	\$ 11,101,872

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	\$ 9,701,454	\$ 12,449,462	\$ 15,847,934

OPEB Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2023, the Town recognized OPEB expense of \$698,809. As of June 30, 2023, 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	\$ 1,845,289	\$ 10,372,125	\$ (8,526,836)
Changes of assumptions and demographics	4,071,477	3,890,403	181,074
Difference between projected and actual earnings on plan investments	24,222	-	24,222
Total	<u>\$ 5,940,988</u>	<u>\$ 14,262,528</u>	<u>\$ (8,321,540)</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>
2024	\$ (709,683)
2025	(714,089)
2026	(720,044)
2027	(724,022)
2028	(723,015)
Thereafter	(4,730,687)
	<u>\$ (8,321,540)</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 the Town’s OPEB plan as of and for the year ended June 30, 2023.

	Other Post- Employment Benefits Trust Fund
ASSET	
Cash and cash equivalents	\$ 2,741
Investments:	
U.S. Treasury securities	822,662
Total assets	825,403
NET POSITION	
Restricted for OPEB benefits	\$ 825,403
ADDITIONS	
Investment earnings:	
Interest and dividends	13,060
Net change in the fair value of investments, net of fees	11,417
Total investment earnings	24,477
Total additions	24,477
Change in net position	24,477
Net position - beginning	800,926
Net position - ending	\$ 825,403

Connecticut Teachers’ Retirement System

Plan Description

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

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System - a cost sharing multi- employer defined benefit pension plan administered by the TRB. Chapter 167a of the State

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

Connecticut Teachers' Retirement System (Continued)

Plan Description (Continued)

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 \$220 per month for a retired member plus an additional \$220 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. A subsidy amount of \$440 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 \$440 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 the other postemployment benefits (OPEB) expense and deferred outflows and inflows of resources have been determined using the unrecognized portions of each year's experience and assumption changes as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Annual Comprehensive Financial Report as of and for the year ended June 30, 2022. The net OPEB liability has been calculated using the audited amounts. The OPEB trust fund is included in the TRS, and the TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's 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 OPEB liability, deferred outflows and inflows of resources and OPEB expense. Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

Allocation Methodology

The allocations for participating employers are based on the expected contribution effort as of the date of the latest biennial valuation. The employer allocations were then applied to the net OPEB liability and OPEB expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to Town totaled 0.674% 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, 2022, 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>\$ 1,603,585,000</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	0.674%	<u>\$ 10,813,000</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 \$137,685 or 0.674% 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, 2023.

The collective OPEB expense includes certain current period changes in the collective net OPEB liability, projected earnings on OPEB plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective OPEB expense attributed to the Town totaled \$651,779 or 0.674% 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, 2023.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022 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
Discount rate	3.53%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates:	
Medicare	Known increases until calendar year 2024, then general trend decreasing to an ultimate rate of 4.50% by 2031

Mortality rates were based on the PubT-2010 Healthy Retiree Table, adjusted 105% for males and 103% for females 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 evaluating 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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Treasuries (Cash Equivalents)	100.0%	-0.98%

Discount Rate

The discount rate used to measure the total OPEB liability was 3.53%. 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, 2022. In addition to the actuarial methods and assumptions of the June 30, 2022 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 in 2027, 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 2023 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. However, during July 2022, a fire incident occurred at New Milford High School, causing extensive damages to the roof and interior of the building. The School District filed an insurance claim with the Connecticut Interlocal Risk Management Agency, and subsequent assessments have estimated the losses covered by insurance to be approximately \$17.5 million. There have been no significant reductions in any insurance coverage from amounts in the prior year.

NOTE 13 - RISK MANAGEMENT (Continued)

Risk Management - Insurance (Continued)

Self-Insurance

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

The Town retains the risk of loss under for dental benefits. The Town establishes claims liabilities based on estimates of claims that have been incurred but not reported at June 30, 2023. 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.

Liability-Automobile-Property Pool

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 Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

Workers Compensation

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, 2023, 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	\$ 1,373,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,373,836
Prepaid expenses	925	-	-	-	-	1,475	2,400
Inventories	-	-	-	-	-	18,496	18,496
	<u>1,374,761</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,971</u>	<u>1,394,732</u>
Restricted for:							
Health and Welfare programs	-	-	-	-	-	575,545	575,545
Library activities	-	-	-	-	-	104,330	104,330
Culture and Recreation:							
Senior center activities	-	-	-	-	-	26,336	26,336
Farmers market	-	-	-	-	-	24,203	24,203
Education:							
School lunch program	-	-	-	-	-	2,195,480	2,195,480
Student activities	-	-	-	-	-	547,230	547,230
Education programs	-	-	-	-	-	53,008	53,008
Capital purposes:							
Enabling legislation	-	20,491,260	-	-	-	-	20,491,260
Unspent bond proceeds	-	-	2,960,460	-	-	2,300,000	5,260,460
Unspent financing proceeds	-	-	780,750	-	-	-	780,750
Housing rehabilitation loans	-	-	-	-	-	52,141	52,141
	<u>-</u>	<u>20,491,260</u>	<u>3,741,210</u>	<u>-</u>	<u>-</u>	<u>5,878,273</u>	<u>30,110,743</u>
Committed to:							
Public safety programs	-	-	-	-	-	83,973	83,973
Library programs	-	-	-	-	-	1,914,964	1,914,964
Culture and recreation programs	-	-	-	-	-	32,279	32,279
Education programs	-	-	-	-	-	79,984	79,984
Capital purposes	-	-	181,663	-	13,444,482	1,724,938	15,351,083
Property tax stabilization	1,000,000	-	-	-	-	-	1,000,000
Volunteer fire activities	501,590	-	-	-	-	-	501,590
	<u>1,501,590</u>	<u>-</u>	<u>181,663</u>	<u>-</u>	<u>13,444,482</u>	<u>3,836,138</u>	<u>18,963,873</u>
Assigned to:							
Use in fiscal year 2024:							
Original appropriation	1,788,755	-	-	-	-	-	1,788,755
Supplemental appropriations	215,313	-	-	-	-	-	215,313
Carried in force appropriations	1,217,633	-	-	-	-	-	1,217,633
Capital purposes	-	2,276,807	-	-	-	-	2,276,807
Other purposes	78,057	-	-	-	-	-	78,057
	<u>3,299,758</u>	<u>2,276,807</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,576,565</u>
Unassigned							
	<u>23,503,630</u>	<u>-</u>	<u>-</u>	<u>(13,393)</u>	<u>-</u>	<u>(40,172)</u>	<u>23,450,065</u>
	<u>\$ 29,679,739</u>	<u>\$ 22,768,067</u>	<u>\$ 3,922,873</u>	<u>\$ (13,393)</u>	<u>\$ 13,444,482</u>	<u>\$ 9,694,210</u>	<u>\$ 79,495,978</u>

Fund Balance Deficits

The following funds have deficit fund balances as of June 30, 2023, which does not constitute a violation of statutory provisions:

Fund	Amount
Century Brass Clean Up Fund	\$ (39,942)
Special Education Grants Fund	(230)
Special Grants Fund	(13,393)

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 2023, the Town issued \$5,500,000 of general obligation bonds. The proceeds from the issuance were used to retire the \$5,500,000 in bond anticipation notes outstanding as of June 30, 2023. The general obligation bonds bear coupon rates ranging from 4.0% to 5.0% and mature in July 2043. Interest is payable beginning on January 15, 2024 and semiannually thereafter on July 15 and January 15, in each year until maturity. Principal is payable serially July 15, 2025 through July 15, 2043.

In July 2023, the Town issued \$2,500,000 in bond anticipation notes, which bear a coupon rate of 4.25% and mature on July 19, 2024. The purpose of the notes is to provide interim financing for authorized capital projects.