

ANNUAL TOWN REPORT

**TOWN OF NEW MILFORD
CONNECTICUT**

**FISCAL YEAR ENDING
June 30, 2021**

ANNUAL REPORT

TOWN OF NEW MILFORD,
CONNECTICUT
Fiscal Year Ending June 30, 2021

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Well Drilling Permits.....	Health Department
Youth & Families Services/Resources.....	Youth Agency
Zoning Permits.....	Zoning

MUNICIPAL AGENCY HOURS AND PHONE NUMBERS

TAX ASSESSOR

BRIAN LASTRA, TAX ASSESSOR

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

860-355-6070

BOARD OF EDUCATION:

ALISHA DICORPO, SUPERINTENDENT

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

860-355-8406

ANTHONY GIOVANNONE,

BOE BUSINESS MANAGER

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

860-354-8726

BUILDING INSPECTOR

WILLIAM MURPHY, BUILDING INSPECTOR

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

860-355-6090

CHILDREN'S CENTER

SUSAN JOHNSTON, DIRECTOR

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

860-354-1883

COMMISSION ON AGING (SENIOR CENTER)

JASMIN-MARIE DUCUSIN-JARA, DIRECTOR

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

860-355-6075

FINANCE

GREGORY OSIPOW, DIRECTOR

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

860-355-6060

FIRE MARSHAL

KEVIN REYNOLDS, FIRE MARSHAL

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

860-355-6099

HEALTH DEPARTMENT

LISA MORRISSEY, DIRECTOR

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

860-355-6035

HIGHWAY DEPARTMENT

MICHAEL BOUCHER HIGHWAY FOREMAN

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

860-355-6045

INLAND WETLANDS

JAMES FERLOW, ENFORCEMENT OFFICER

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

860-355-6083

NEW MILFORD PUBLIC LIBRARY

LORNA RHYNS, DIRECTOR

860-355-1191

MAYOR'S OFFICE

PETE BASS, MAYOR

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

860-355-6010

PARKS AND RECREATION

DANIEL CALHOUN, DIRECTOR

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

860-355-6050

PERSONNEL

GREG BOLLARO, DIRECTOR

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

860-355-6089

PLANNING COMMISSION

LAURA REGAN, PLANNER

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

860-355-6080

POLICE DEPARTMENT

SPENCER CERRUTO, CHIEF OF POLICE

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

860-355-3133

PROBATE COURT

MARTIN LANDGREBE, PROBATE JUDGE

860-355-6029

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

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

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

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

YOUTH AGENCY
JASON O'CONNOR, DIRECTOR
8:30 A.M. - 5:00 P.M.
860-354-0047

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

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

In compliance with the Town Charter of the Town of New Milford, this Board is publishing the Annual Report of the Town of New Milford, covering the period July 1, 2020 – June 30, 2021 (including both dates).

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

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

Walter O'Connor,
Board of Finance Chairman

Message from Mayor Bass

It has been an honor and a privilege to serve the residents of New Milford for the past 4 years. By working together I am proud to say that we have accomplished many of our goals.

As the Covid-19 pandemic continued we, as a Town, were able to set up our own vaccine clinic that not only vaccinated New Milford residents, but residents of surrounding towns as well. Our combined effort and in partnership with town employees, Nuvance Health, and an army of volunteers succeeded in vaccinating thousands of people.

The 2020-2021 fiscal year saw our road program continue having completed over 62 miles of roads since the inception of the program. The roads completed this year were: West Street, Burnham Road, Station Road, River Road (partial), Long Mountain Road #6, Browns Forge Road, Riverview Road, Old State Road, Jotham Road, Fox Ridge Road, Cedar Vale Drive, Dorset Drive, North Valley Road, Vista Drive, Gregory Drive, White Swan Drive, Wood Ridge Drive, Sawyer Hill Road, New Preston Hill Road, Cobbler Lane, Charterhouse Road, Brentwood Road, Twin Ridge Road, New Bridge Road, Popular Street and Early View Lane. The Town's new pothole repair machine continues provide an efficient way of filling potholes and is an integral part of our road maintenance program.

New Milford continues to be the "Best Town in the USA!" as we continue to update infrastructure which keeps our town vibrant and businesses and people wanting to invest and move to our wonderful town. From the \$8.5M Library renovation project to the New Milford High School and Town Hall Roof projects we continue to invest in New Milford. We have also taken steps toward hardening/modernizing our IT infrastructure against cyber-attacks. We have also partnered with the Board of Education on a joint energy program that will allow the Town and Board of Education to participate in a \$15M program of new energy equipment to be paid for with savings in energy costs in addition to reducing the Town's carbon footprint. These are just a few examples of our strategic efforts of capital investment.

We continue to devote funding for the beautification and recreational enjoyment of our wonderful town. These projects include the Riverwalk up Patriots Way into the downtown. The creation and linkage of the Riverwalk with Native Meadows Park and Sega Meadows Park, upgrading over a mile of river trails in the park. We continue with cleanups of our town right of ways, new expanded community gardens, our parks and local walking/hiking trails which are some of the best in New England!

The Town continues with opportunities to redevelop the riverfront, adaptively reusing some of our town-owned properties for the benefit of our tax payers and residents. This year, even in the grip of Covid we saw growth and appreciation in our Grand List and home values.

We continue to make investments in education, exploring new resources for educating our children. Thank you to our school administration, teachers, para-educators, administrators, school staff and bus drivers, for all their work during this challenging time!

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

Thank you to our Town Employees who provide the Town services we all use each and every day. Thank you to our volunteers who serve on our Boards and commissions that make our Town Government thrive. Thank you to our nonprofit community that provide additional services and enhance our quality of life in our Great Town.

This past year has shown that by pulling together as a community we can accomplish much as the Best Town in the USA!

God Bless,
Pete Bass
Mayor

Board of Education Annual Report 2020 – 2021

The New Milford Public Schools served 3,905 students in PreK through grade 12 during the 2020-21 academic year with a staff of 359 teachers, 17.6 building administrators, and 254.5 support staff (non-certified staff). The operating budget for the New Milford Public Schools for 2020-21 totaled \$64,464,776.

July 2020

- The Board held a special meeting on July 2, where they agreed to waive the ninety-day notice requirement for the Superintendent's unilateral termination, effective July 31, of the current Contract of Employment between the Board and Superintendent Kerry Parker. At the meeting, the Board authorized the Board Chair to form an Ad Hoc Search Committee for the purpose of considering possible candidates for the Interim Superintendent position.
- On July 14 and 21, the Board held special meetings to interview and discuss candidates for the position of Interim Superintendent of Schools.
- At its Regular Meeting of July 21, the Board awarded the bid for the Student Information System to PowerSchool for services for a period of three years; approved the 2019-20 Capital Projects as recommended; approved COVID-19 Related Expenses as proposed; and approved the NMPS Path to Reopening 2020-21 Draft.
- On July 28, the Board held a special meeting to appoint Dr. Paul Smotas as Interim Superintendent of New Milford Public Schools.

August 2020

- At a special meeting on August 6, the Board approve the proposed New Milford Public Schools 2020-21 School Calendar as presented, with a student start date of September 8, 2020. Dr. Smotas said it was his intention to open schools under the Hybrid Model of instruction.
- At its Regular Meeting of August 18, the Board approved policies 6141.321-4118.4-4218.4 Responsible Use of Technology, Social Media, District Network Systems, 4118.113/4218.113 Title IX Sexual Harassment, and 5145.7 Title IX Sexual Harassment of Students. The Board authorized signatories on school district accounts and approved flexible spending account amendments. The Board suspended the NMHS Student Parking Fee for the first semester of the 2020-21 school year.
- At the August 18 meeting, the Board approved COVID-19 related materials requested not to exceed \$200,000. The Board also approved COVID-19 related staffing requests not to exceed \$750,000.
- The Board held an executive session on August 18 to discuss security strategy, as well as the deployment of security personnel, and/or devices affecting security, as well as emergency plans in the New Milford Public Schools. New Milford Police Chief Spencer Cerruto, Lieutenant Wheeler and Captain Wilcoxson attended. Following the executive session, the Board approved the MOU regarding School Safety and Security Initiatives Jointly Enacted by the New Milford Board of Education and the New Milford Police Department.

September 2020

- At a Special Meeting on September 15, the Board discussed Restorative Practices and approved the Title IV grant which will be used to fund the program.
- At its Regular Meeting on September 15, the Board congratulated **Mrs. Susan Brofford**, New Milford's Teacher of the Year for 2020-21. The Board recognized retiring paraeducators Mrs. Merete Bonacci, Mrs. Nancy Mowrey and Mrs. Christianne Urbanowski and thanked them for their many years of service.
- Building principals gave reports regarding reopening of schools.
- The Board approved policies 9320 Meetings of the Board and 9325 Meeting Conduct and the Computer Science curriculum for Schaghticoke Middle School. The Board also approved the Teacher Evaluation Flexibility Waiver. A substitute differential for retired teachers was also approved.
- On September 15, the Board held an executive session to discuss a possible agreement with CEA-New Milford and extracurricular stipends.
- At a Special Meeting on September 23, the Board ratified the proposed successor collective bargaining agreement between the New Milford Board of Education and CEA-New Milford, pending CEA-New Milford ratification.
- On September 29, at a Special Meeting, the Board held an executive session to discuss the superintendent search.

October 2020

- On October 7, at a Special Meeting, the Board held an executive session to review the superintendent's performance.
- On October 20, at a Special Meeting, the Board held an executive session to discuss the superintendent search.
- At its regular meeting on October 20, the Board recognized:
 - NMPS Retirees Mary Maloney and Ellamae Baldelli
- The Board discussed the NMPS Continuum for Learning and the continued use of the Hybrid model.
- Interim Superintendent Smotas provided an enrollment report.
- The Board accepted the following donations of masks:
 - Love Woolies in the amount of \$4,500.00
 - FEMA in the amount of \$9,000.00
 - Mask America's Kids in the amount of \$7,452.80
- The Board approved the Authorized Signatures Change Form for ED-099 Agreement for Child Nutrition Programs.
- New policy 1900/4900/5900/6900 Wearing Masks and Face Coverings During the COVID-19 Pandemic and revised policy 6159 Special Education were approved.
- Tuition Rates for 2020-21 were set as follows:
 - New Milford High School: \$13,404.00
 - Schaghticoke Middle School: \$11,565.00
 - Sarah Noble Intermediate School and Elementary Schools: \$11,519.00
- The New Milford High School Graduation Date for the Class of 2021 was approved for Saturday, June 19, 2021 at 2:00 p.m.
- The Board approved a part-time hourly COVID Liaison position and a proposed Administrator Evaluation Contracted Service.

- The Board reviews the BOE Annual Report for 2019-20.
- The East Street Roof/Cupola issues were discussed.
- The Board met in executive session to discuss an MOU regarding the Human Resources Reorganization.
- At a Special Meeting on October 22, the Board met in executive session to discuss interim superintendent candidates.
- On October 26, the Board held a Special Meeting discuss the Interim Superintendent search; the Board was appointed in its entirety as the Interim Superintendent Search Committee.
- At a Special Meeting on October 29, Ms. Alisha DiCorpo was appointed as Interim Superintendent of New Milford Public Schools and the Board authorized the Board Chair and/or the Board's legal counsel to negotiate the contract on behalf of the Board.

November 2020

- At a Special Meeting on November 4, the Board discussed potential learning models for the time frame of November 25, 2020 through January 3, 2021. Interim Superintendent Alisha DiCorpo said it is her intention to switch to remote learning for the district for the week of November 30-December 4 so as to allow for COVID testing results following the Thanksgiving holiday. At the meeting, the Board also approved the Interim Superintendent Contract as discussed in executive session.
- On November 16, the Board held a Special Meeting to interview and discuss candidates for the position of Human Resources Director.
- At its Regular Meeting of November 17, the Board recognized retiring paraeducator Patricia Shanahan.
- The Board approved the appointment of Mrs. Catherine Gabianelli as Director of Human Resources.
- A request by Camella's Cupboard regarding the East Street Gym was approved.
- NMHS Activities Stipends were approved as recommended to run.
- The Board approved an additional part time COVID Liaison.
- A reimbursement to the Food Service fund in the amount of \$295,172 from the 2019-20 Year End Balance was approved.
- The Board reviewed and discussed the current Five Year Plan.

December 2020

- At a Special Meeting on December 3, the Board approved appointing the Board of Education in its entirety as the Superintendent Search Committee.
- At Special Meetings on December 8, the Board approved a proposed memorandum of understanding between the Board and the New Milford School Administrators Association and authorized the Chair to sign the memorandum pending further legal review; the Board appointed **Catherine Calabrese** as Interim Assistant Superintendent of Schools and authorized the Board Chair and/or Board's legal counsel to negotiate the contract; the Board held a workshop on the 2021-22 budget topics of enrollment projections and COVID budget.
- The Board held a second budget workshop on December 15 regarding the topics of ODP placements/excess cost and a capital update.
- The Board held its Annual meeting on December 15, and elected the following officers:

- Chairperson – **Mrs. Wendy Faulenbach**
- Vice Chairperson – **Mr. Joseph Failla**
- Secretary – **Mrs. Wendy Faulenbach**
- Assistant Secretary – **Mrs. Eileen P. Monaghan**
- At its regular meeting, the Board recognized: NMPS Retirees **Marshia King, Irene Miller and Diane Taylor**
- The Board recognized NMPS Stars of the Month: **Sarah E. Herring, Dianne Johnson, Yvonne Lynch, Henry Marshall, Keith Nold and Jennifer Titus**
- The Board approved the following grants:
 - No Kid Hungry grant in the amount of \$70,200.00
 - Perkins grant in the amount of \$35,604.00
- The Board approved the Educational Specifications for the NMHS Roof Project and the SNIS Oil Tank Project.
- The Board discussed the temporary suspension of the waiver request process for substitutes without a Bachelor’s Degree.
- The Board discussed the status of the Lillis Building and a possible relocation of administrative offices.

January 2021

- The Board of Education conducted three evenings of hearings and adopted a budget on the fourth night for the 2020-2021 school year in the amount of \$65,846,024.

February 2021

- At a special meeting on February 10, the Board elected **Alisha DiCorpo** as Superintendent of New Milford Public Schools.
- At its regular meeting on February 23, the Board recognized NMPS Stars of the Month: **Carol Couch, Stacey Haleks, Donna Molinaro, Daisy Norlander, Adam Radday, Candice Schiesel and Stephanie Wilson**
- The Board of Education accepted the following Gifts:
 - New Milford PTO in the amount of \$4,799.95
 - Scholastic Books in the amount of \$4,900.00
 - Anonymous Donor in the amount of \$1,000.00
- The Board approved a revision to Policy 4118.112/4218.112 Sexual and Other Unlawful Harassment.
- The Board approved the following curricula:
 - English III CP & Honors
 - Journalism I CP
 - Journalism II CP
 - Grade 6 Social Studies
 - Grade 7 Social Studies
 - Grade 8 Social Studies
 - Spanish III CP & Honors
 - French III CP & Honors
- The Board approved a Staff Laptop COVID-19 Equipment Request in the amount of \$225,186.00 and a COVID-19 Related Materials Request in the amount of \$15,868.00.
- The Board approved a Human Resources Support Proposal in the amount of \$16,500.00

- The Board approved funding in the amount of \$6,500.00 for a Relocation Feasibility Study to explore moving administrative offices to Sarah Noble Intermediate School.
- Under items of information, the Board reviewed regulation revisions, previewed textbooks, discussed the Town of New Milford Audit Report dated June 30, 2020, the NMPS 2021-2022 School Calendar, and ESSER II Funding.
- The Board approved the proposed draft contract of employment for the Superintendent of Schools, authorized the Board counsel to finalize the contract and for the Board Chair to sign the contract on behalf of the Board.

March 2021

- At a Special Meeting on March 9, the Board approved the appointment of Michael Rafferty as Interim Schaghticoke Middle School Principal.
- At its regular meeting on March 16, the Board recognized NMPS Stars of the Month: **Cindy Cotter, Todd Miltimore, Jennifer Morrison, Nicole Orletski and Giles Vaughan**
- In honor of Board Appreciation Month, Superintendent DiCorpo thanked the Board for their countless hours, tireless effort and commitment to help the district achieve goals, align funding in the local budget to support the schools and adopt policies in support of the district.
- According to policy 3300, the Board authorized up to \$12,000 for NMHS tennis court repairs.
- The Board of Education accepted the following Gifts:
 - New Milford PTO in the amount of \$8,939.40
- Superintendent Alisha DiCorpo was approved as an authorized signatory on district accounts.
- The Board approved the following curricula:
 - Introduction to Video Productions
 - Kindergarten General Music
 - Grade 1 General Music
 - Grade 2 General Music
 - Grade 3 General Music
 - Health Grade 1
 - Health Grade 2
 - Health Grade 3
 - Health Grade 4
 - Health Grade 5
- The Board approved COVID-19 Related Materials and Staffing Requests in the amount of \$160,894.20
- Textbooks Ways of the World and Updated Myers' Psychology for the AP Course were approved by the Board.
- The Board certified the NMHS Roof Replacement Project for bidding.
- The Board authorized its legal counsel to take the appropriate steps discussed in Executive Session, up to and including litigation, to seek reimbursement of tuition paid to a subsequently closed, out-of-district educational program; and to further move that the Board authorize its Chair, Superintendent DiCorpo, and its legal counsel to negotiate and otherwise amend the terms and conditions of the Agriscience agreement currently in

place with Regional School District No. 12 as discussed in Executive Session, with the understanding that any final agreement will be subject to Board approval.

- On March 23, the Board held a Special Meeting to approve the proposed Director of Information Technology temporary staffing agreement and to authorize the Board Chair to sign the agreement on its behalf.

April 2021

- On April 6, the Board held a Special Meeting to approve the MOU between the New Milford Board of Education and the New Milford School Administrators Association and authorize the Board Chair to sign it on its behalf; and to approve the appointment of Nestor Aparicio as Interim Facilities Director.
- At its Regular Meeting on April 27, the Board recognized NMPS Stars of the Month: **Alessandro Amenta, Donna Difabbio, Amy D’Orio, Danielle Kiser, Tammy Siegle, and Christine Zona**
- The Board of Education accepted the following Gifts:
 - New Milford PTO in the amount of \$6,452.00
 - Anonymous Donor in the amount of \$1,000.00
 - Kimberly Clark in the amount of \$7,477.00
- The Board approved Adult Education ED-244 in the amount of \$147,436.00
- The Board approved the annual Healthy Food Certification Statement, Food Certification Exemptions for School Fundraisers and Beverage Certification Exemptions.
- Maxx Facilities Upgrades not to exceed \$25,000.00 were approved by the Board.
- The Board approved \$45,229.00 to replace the NMHS electronic sign.
- Following executive session, the Board approved the Superintendent’s request regarding her employment contract’s carryover provision; approved the appointment of James Matranga as Interim Schaghticoke Middle School/Northville Elementary School Assistant Principal; and approved the Agreement between the New Milford Board of Education and the Sherman Board of Education and authorized the Board Chair to sign the Agreement on its behalf.

May 2021

- At its Regular Meeting on May 18, the Board recognized NMPS Stars of the Month: **Tori Backer, Toni Bentley, Ashley Kivela, Jennifer LaCava and Karen Matthews**
- The Board of Education accepted the following Gifts:
 - New Milford PTO in the amount of \$4,000.00
- The Board approved the following grants:
 - Adult Education PEP Grant in the amount of \$40,000.00
 - IDEA Section 611 grant in the amount of \$923,834.00 and the IDEA Section 619 grant in the amount of \$33,714.00.
- The Board awarded the following bids:
 - Boiler Cleaning: to Penn Marr Boiler Cleaning for a period of one year
 - Septic Cleaning: to New Milford Septic for a period of one year
- The Board approved the following policies:
 - 3000 Concept and Roles in Business and Non-Instructional Operations
 - 3110 Budget Planning

- 3160 Budget and Transfer of Funds
- 3230 Federal Funds
- 3231 Medical Reimbursement for Special Education Students
- 6200 Adult Education
- The Board approved the New Milford Fire Facility Usage Agreement and authorized the Board Chair to sign on its behalf.

June 2021

- At a Special Meeting on June 2, 2021, the Board heard a presentation from Energy Systems Group (ESG) regarding a town-wide plan for energy efficiencies.
- At a Special Meeting on June 10, 2021, the Board heard a presentation on School-Based Health Centers.
- At a Special Meeting on June 14, 2021, the Board heard a presentation on Strategic Coherence Planning and then moved into executive session for discussion and evaluation of Board members' roles and performance.
- At its Regular Meeting on June 15, 2021, the Board approved the appointment of **Raymond Manka** as NMHS Principal.
- The Board of Education accepted the following Gifts:
 - New Milford PTO in the amount of \$6,959.30
- The Board awarded the following bid:
 - NMHS Electronic Sign to Herkimer Industries in the amount of \$45,829.00
- The Board approved the following policies:
 - 3152 Spending Public Funds for Advocacy
 - 3300 Purchasing
- The Board approved the following new courses:
 - Sports Literature
 - Graphic Novels
 - World History
 - Modern World History
 - African American/Black and Puerto Rican/Latino Course of Studies
- The Board approved ten curricula:
 - Instrumental Music - Grades 6 and 7
 - Instrumental Music - Grade 8
 - Public Speaking
 - English I College Prep
 - English I Honors
 - English II College Prep
 - English II Honors
 - Grade 4 Social Studies
 - Grade 5 Social Studies
 - Forensic Science
- The Board approved the Memorandum of Understanding by and between the Town of New Milford and the New Milford Board of Education Pertaining to Energy Conservation Services and authorized the Board Chair to sign on its behalf.

- The Board approved the Architecture and Engineering Services Proposal from Silver/Petrucci and Associates in the amount of \$6,600.00.
- The Board approved the MBC's recommendation to disconnect the SNIS boiler and generator from the UST and remove the existing UST.
- The Board approved \$200,000.00 from NMHS Roof Replacement from the roof insurance account and end of year balance.
- The Board agreed to make a request to the Town Council and Board of Finance to allocate the end of year balance for 2020-21 (subject to final audit) to the following: \$200,000.00 to the already established COVID account; \$100,000.00 to the Turf Field Replacement account; and the remaining balance to the Capital Reserve account.
- The Board approved the local COVID budget for fiscal year 2021/22 totaling \$280,107.00 from the already established COVID account.
- The Board agreed to make a request to the Town Council and Board of Finance to remove \$282,889.73 from the Capital Reserve account to fund the following projects:
 - NMHS Electronic Sign - \$45,829.00
 - NMHS Gym Floor Dry Scrub and Resurface - \$8,675.00
 - Architecture and Engineering Services Proposal from Silver/Petrucci and Associates - \$6,600.00
 - Local portion of funding required for the forthcoming State of CT Security Grant - \$201,785.73
 - Maxx renovations - \$20,000.00
- The Board approved the appointment of the Assistant Superintendent, and in his/her absence, the Director of Human Resources, as the Designee for the Superintendent of Schools from July 1, 2021 through June 30, 2022.
- The Board approved authorization for the Superintendent to accept resignations and make appointments, excluding administrative appointments, from June 16, 2021 through September 21, 2021.
- The Board approved authorization for the Superintendent to purchase budgeted instructional materials, COVID-19 related materials, and other supplies, equipment and services from June 16, 2021 through September 21, 2021.
- The Board approved the employment and salary of the Assistant Superintendent, Director of Human Resources, Director of Fiscal Services and Operations, Director of Technology, Director of Food Services, Systems Analyst, Account Data Specialist, Network Administrator, Accounting Manager, Facilities Director, Assistant Facilities Director, Administrative Assistant to the Superintendent, Adult Education Facilitator, Board Certified Behavior Analyst, and Substance Abuse Counselor as discussed in executive session.
- The Board approved the Superintendent of Schools' evaluation protocols, the Superintendent's new, three-year contract of employment and authorized the Board Chair to sign the contract on behalf of the Board.
- The Board approved the appointment of **Holly Hollander** as Assistant Superintendent.
- The Board received the following annual reports:
 - Annual Emergency Preparedness Report
 - Annual Wellness Report
 - Annual Report of the John J. McCarthy Observatory

Building Department Annual Report 2020-2021

As this past year has given us unique challenges due to the constant changing protocols of the pandemic, the Building Department has changed and adapted along the way to meet the needs of the community. We now use complete online permitting, online file reviews and FaceTime/video conferencing. On-site inspections, when necessary, are done following health and safety guidelines.

Building Department Statistics:

Number of permits issued:	2879
Number of inspections performed:	3036
Total building permit fees collected:	\$595,129.31
Total amount of construction values:	\$50,339,452.50

NEW MILFORD COMMISSION ON THE ARTS
ANNUAL REPORT
Fiscal Year July 1, 2020 – June 30, 2021

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

During the 2020-2021 year, our activities included:

- Four free-to-the-public summer concerts (Saturday evenings) on the town green (the Edwin Kinkade Concert Series).
- Support for the New Milford Art Walk in downtown New Milford on the second Saturday in August.
- Support for the Merwinsville Hotel Restoration programs including support for their 50th anniversary arts-related events in the second half of 2021.
- Support for ongoing development and holding of various public programs and events at Gallery25 including: Open Shows, free exhibits and public receptions, workshops, featured local artists.
- Support for the New Milford Barn Quilt Trail.
- Working with local businesses that support the arts through commerce.
- Support towards the film “Candlewood Trails”, being filmed in New Milford.
- Support for the “My Heart Beats” Youth Art Project which was open to all New Milford youth.
- Support for the Annual Carol Sing was completed prior to COVID cancellation including design and printing of carol sing books that can be used at a later date.
- Participation in promotion of area arts programs through memberships in the Cultural Alliance of Western Connecticut and the Northwest Connecticut Arts Council.
- Maintain a social media presence on Facebook and websites. Added Instagram account.
- Ongoing discussion and encouragement of developing various art venues in New Milford.

The Arts Commission thanks those who give their time, expertise, and energy serving the Commission on the Arts during 2020-2021. They are: Joanne Lillis, Lou Mandler, Jeremy Ruman, Mary Kimball, Mary Tanenbaum, Steve Tanenbaum, Julie Learson, Bob Coppola, Linda McMillan, Marc Vanesse, Alessandro Piovezahn.

New Milford Conservation Commission Annual Report 2020/2021

During this period the Conservation Commission held 4 of the scheduled 12 meeting. When held, they were conducted at the Gazebo on the Green. The Conservation Commission decided not to hold any “Zoom” meetings. While the Commission elected to hold its meeting at the Gazebo in response to the COVID crisis, weather and the availability of daylight precluded holding any meetings over the winter months. The Commission had the pleasure of welcoming Andrew McPhee to in the Commission in December 2020.

Fortunately subdivisions to review were few and for the most part required no comments from the Commission. The two subdivisions reviewed were: Peaceful Hollow Way (a 2 lot subdivision) on Route 55 and Melatti Meadows (a 2 lot industrial application) on Route 7.

The effort that consumed most of the Commission’s time was its role in helping to complete the Sustainable CT Application. Of particular note were the efforts of Michael Bird in developing a comprehensive list of open spaces in New Milford and Dr. Howard Russock for his efforts in consulting, editing and writing for the wildlife chapters of the NRWI part of the application.

During this fiscal year the Town’s open space grew from 7,448.75 acres (19.5% of developable Town land) which has been adjusted to 7,493.75 acres (19.7% of developable Town land) to make areas identified as open space more consistent with definitions provided under Sustainable CT Program, by 300.47 thus making the total amount of open space in New Milford, as of the end of fiscal year 2021, 7,794.22 acres, representing some 20.46% of developable Town land.

During the same time period the Land Acquisition Reserve Fund grew from \$317,534.61 to \$349,539.98. Of the \$32,005.37 increase \$153.87 was in interest with the rest coming from Moots Pellegrini (\$451.50), McA Investments (\$13,830) and Ellana Baldelli (17,570).

Open space in Town is now over the State goal of 20 percent. And unlike in the past where the Conservation Commission was the voice of open space, at the present time there are several organizations in Town focused on acquiring and maintaining open space, including the Planning Commission, Farmland Preservation, Park & Rec, Town Council and others. In light of all these entities involved in the open space effort, what is the role of the Conservation Commission? Is it to be primarily a record keeping organization tracking open space and the Land Acquisition Reserve Fund (LARF)? If so, do we still need a full blown commission to fill this very narrow area of responsibility?

The Conservation Commission was created by Ms. Helen Marx, the then Town Sanitarian, over 45 years ago, has evolved over time to address the changing needs of the Town. During its history, the Conservation Commission had been an adjunct to the Sanitarian’s Office, part of the Inland Wetlands Commission, and independent stand-alone Commission and most recently an adjunct of the Planning Commission. Its mission, fortunes and influence reflected both Town needs and politics. The Conservation Commission believes the time has come to once again look at its role as well as its placement among the various land use organizations operating in the Town.

Questions to be answered:

1. Do we go on 'as is' after defining the Commission's role?
2. Do we change into a small task group?
3. Do we merge with another land use group (Inland Wetlands, Planning)?
4. Other?

Once these questions are answered the Commission can move forward with its defined mission.

New Milford Film Commission
Annual Report
2020/2021

The global pandemic Covid-19 presented many challenges to the film industry this year. Because of this, the New Milford Film Commission cancelled all social events and held its regular meetings virtually.

The Commission decided to take its 20/21 funds and redesign its web page, using Myke Foo Studios here in town. His design/work improved the Commission's professional image and made the website easier to navigate. He also set the site up to be self-managed, saving the film commission over \$300 annually. The Commission has since received several positive comments on the new webpage.

New Milford played host to "A Stage of Twilight" in the spring of 2021. That project brought \$400,000 into our local economy, as well as giving employment to local professionals and publicity to several locations that were used to film. The Commission is looking forward to a premiere event sometime in 2022.

Several projects were cancelled or postponed due to Covid 19; kudos to the local film makers that were able to work around this challenge! The fruit of those labors will show results in the coming year.

Fire Marshal's Office Annual Report 2020-2021

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

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

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

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

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

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

Knox Box key lock-up

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

Resource for Juvenile Firesetter Program

Revenue for fiscal year 2020/2021: \$46,103.67

Department of Health Annual Town Report 2020 - 2021

The New Milford Department of Health is responsible for regulating and/or providing for the environmental and public health needs of residents of the Town of New Milford. The office hours for the Health Department are Monday – Friday 8:00am to 4:30pm.

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

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

The number of permits issued for subsurface sewage disposal systems during fiscal year 2020–2021 was 94. There were 38 private well construction permits reviewed and approved for individual drinking water supplies. For the purpose of determining minimum separation distance requirements and soil suitability, there were 288 building additions reviewed and approved for private dwellings. Most of these were for open decks or swimming pools.

All public health and nuisance complaints received during the year were followed up with an investigation. There were 66 complaints received. Most of the complaints were related to conditions involving housing defects, environmental pollution or improper garbage disposal.

There were also 82 routine inspections conducted of food service establishments.

Again this year, the Health Department organized a regional household hazardous waste collection day for seven participating towns. The waste collection day was held on October 03, 2020. There were 905 households that disposed of a record amount of waste collected during the day. The other towns that participated in the event were Bridgewater, Kent, Roxbury, Sherman, Warren and Washington. Each town paid their proportionate share.

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

Concerning seasonal influenza vaccinations, the New Milford Health Department worked cooperatively with the New Milford CVS to promote and support influenza prevention and vaccination clinics. Between October 2020 and January 2021.

Concerning COVID-19, the New Milford Health Department provided contact tracing and guidance to the community during the pandemic. The Health Department also provided covid-19 vaccine clinics and continually provided businesses with any guidance or executive orders from the CT State Department of Health.

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

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

The Town of New Milford and the Town of Washington continued to carry out a health services agreement during the fiscal year (2020–2021). As specified by this cooperative agreement, the Health Department performs environmental and public health services for the Town of Washington and the Town of Washington pays the Town of New Milford for these services.

During the year, the Health Department was also involved in activities related to public health emergency and response preparedness. New Milford has been designated as one of 41 public health mass dispensing regions in the State of Connecticut. Some of the activities performed by the Health Department included continued development of local public health preparedness and response plans, development of a local health alert network (HAN), conducting local drills and exercises, participation in regional planning activities and attendance at emergency response training programs.

The Health Department budget for 2020–2021, excluding grant and other programs offset by income, was \$395,286.00. Also, **\$27,475.00** was collected in fees during the year.

LAND USE BOARDS AND COMMISSIONS ANNUAL REPORT 2020-2021

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

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

Zoning Commission

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

The Zoning Commission consists of five elected members and three appointed alternates. Zoning Commission meetings are held on the second and fourth Tuesday of each month. Special meetings are scheduled accordingly. The Zoning Commission and Zoning office staff review all applications for land development through the site plan, special permit, and/or Zoning permit application processes. The Zoning Commission also reviews all requests for amendments to the Zoning map and Zoning regulations.

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

The Zoning Enforcement Officer/Town Planner represents the Zoning Commission and is responsible for enforcement of the regulations, review and preparation of staff reports for all site plan, special permit, zone change and regulation amendment applications brought before the Zoning Commission, as well as the review and preparation of staff reports for subdivision applications brought before the Planning Commission. The Zoning Enforcement Officer/Town Planner also works closely with the Zoning Commission on regulation amendments initiated by the Commission and attends monthly Zoning Commission meetings. The Zoning Enforcement Officer/Town Planner or Assistant Land Use Enforcement Officer also reviews all residential and sign permit applications to determine conformity with the regulations, as well as performs site inspections for compliance and bond release requests and works with the public to resolve zoning violations. The Land Use Administrator manages the daily office operations, assists the public

with information regarding regulations, procedures, questions and preparation of applications, receives and processes applications that have been submitted, as well as assists with the preparation and follow up of the Zoning Commission meetings.

During the 2020-2021 fiscal year, 319 zoning permits were issued with a total of \$79,101.70 in permit fees collected. An additional 79 applications for activities not requiring individual permits were processed. Additional revenue of \$22,597.50 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 43 site plan applications, 29 special permit applications, and 3 zone change and regulation applications were received and reviewed. Gross engineering fees for review totaled \$15,701.00.

Over 34 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 well being 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 Commission's Duly Authorized Agent for applications proposing minor projects with minimal impact to the regulated and upland review areas. The Assistant Land Use Enforcement Officer, in conjunction with the Wetlands Enforcement Officer, have been able to expedite signoffs for patrons and has also allowed for more prompt inspections and better service to the members of our community. The Land Use Administrator manages the daily office operations, assists the public with information regarding regulations, procedures, questions and preparation of applications, receives and processes applications that have been submitted, as well as assists with the preparation and follow up of the Inland Wetlands Commission meetings.

During the 2020-2021 fiscal year, the Inland Wetlands Commission received for review 53 schedule A applications and conducted 2 public hearings. 3 additional schedule B applications for as-of-right activities were also received for review. There were 18 applications reviewed by the Wetlands Enforcement Officer as the Duly Authorized Agent. 198 applications, not requiring individual permits, were reviewed by the Wetlands Enforcement Officer or the Assistant Land Use Enforcement Officer for compliance. A total of \$29,800.00 in permit fees, \$7,720.00 in significant activity fees, and \$4,575.00 in applications not requiring individual permits fees, permit modifications, permit transfers and copies were collected. 2 notices of violations and no corrective orders were issued and the violations corrected. As always, the Inland Wetlands Commission will serve the community to the best of its ability.

Zoning Board of Appeals

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

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

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

During the 2020–2021 fiscal year the Zoning Board of Appeals heard 24 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 \$3,990.00 in application fees.

Planning Commission

The New Milford Planning Commission and its Regulations became effective in September, 1958. The Regulations were adopted to promote and ensure the orderly development of land within the Town of New Milford so that land, when subdivided, can be used for building purposes without danger to health and safety and the general welfare of the Town. The New Milford Planning Commission consists of five elected members and three appointed alternates. Regular meetings are held on the first Thursday of each month. Special meetings are scheduled accordingly.

The purpose of the Planning Commission is to consider the subdivision or re-subdivision of land as presented by an applicant pursuant to Connecticut General Statutes, New Milford's Plan of Conservation and Development, and New Milford Subdivision Regulations. In accordance with State Statute, the Planning Commission also provides recommendations on referrals for Municipal improvements known as an 8-24 Referral and revisions to the Zoning Regulations (text amendment) or a zone boundary (map amendment) known as an 8-3a Referral.

During the 2020-2021 fiscal year the Planning Commission agenda included 2 subdivision applications, no subdivision modifications, 2 8-24 referrals, 1 8-3a referrals and 1 extension request. In addition to subdivision applications, re-subdivisions applications, 8-24 referrals and 8-3a referrals, the Planning Commissions hears discussion for road acceptances, bond releases, bond reductions and extensions of subdivision and re-subdivision approvals.

The Planning Commission is also responsible for updating the Town's Plan of Conservation and Development (POCD) at least once every ten years and regularly reviewing and maintaining the POCD following the adoption of an update. The most recent update was completed in 2010. The POCD is currently in the final stages of review in preparation for the adoption of an update in August of 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 and attends monthly meetings of the Planning Commission. The Town Planner/Zoning Enforcement Officer splits his/her time between the Zoning and Planning offices. The Assistant Land Use Enforcement Officer and the Land Use Administrator share the responsibility for the preparation and follow-up of Commission meetings as well as the daily office operations for the Planning Commission. The Assistant Land Use Enforcement Officer and the Land Use Administrator split their time between the Zoning, Inland Wetlands, Zoning Board of Appeals, Planning and Aquifer Protection offices.

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.

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

**New Milford Public Library
Annual Report
Fiscal Year 2020/2021**

Mission

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

Overview of FY 2020/21

The library was managed by full-time staff under the direction of the Board of Trustees for the entire fiscal year. A new Library Director, Lorna Rhyins was hired and began work on June 21, 2021.

Modernization and Renovation

The modernization project was in constant progress for the entire FY20-21 year. With staff now located in the 1897 building, the interior and the roof of the 1977 building were demolished. The first story was completely rebuilt and a second story was constructed along with a newly located mezzanine. By the end of June 2021, walls and concrete floors were in place, windows were framed in, and work had begun on the exterior of the 1977 addition. Ramps were built to connect the addition to the upper levels of the 1897 House and the Goodman House. Modernization work was also taking place in the Goodman House. The majority of the library's collections were stored in the Pettibone Community Center. A small part of the collection remained in the 1897 House where it continued to be circulated to the community. The library is scheduled to open at the end of January 2022.

Library Use

Because all staff and remaining materials were consolidated into the 1897 House and the rest of the building was under construction, the library was operating on a skeleton crew with no public access to the building for the entire year. Despite cramped quarters, a greatly reduced work force, a limited collection, and an on-going Covid threat, the remaining staff members continued to provide the exceptional service for which they are known. They found new ways to meet the community at the door, at off-site locations, and in peoples' homes. Patrons were able to call in to request books and DVDs or browse carts and check items out from the lobby. To make up for limited physical collections, funds were shifted into downloadable materials. Library staff was available via phone to provide regular reference assistance and to help people who were new to electronic materials.

Programming continued, but took place in new and creative ways. Patrons were able to connect to some lectures and story times synchronously via Zoom. Some clubs met outdoors on the Town

green and yoga was recorded weekly and broadcast to the public on Facebook. In addition, the library created self-directed programs: kits for patrons to pick up and complete on their own at home. As Covid numbers came down, the Friends of the Library rented out space in the Marsh Parish House that allowed for small, masked and socially distanced programs for both adults and children. Through it all, library staff found ways to meet the needs of the community. We expect that many of the services that were initiated because of limited access will continue on as regular services in the future.

Departments

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

During Covid19, the Children’s/YA Department consisted of Department Head Sue Ford and the YA Librarian, Amy Berkun. It has been a difficult year due to COVID 19 and the building being closed, but we found new ways to keep library service available to the children of New Milford.

We found different ways to connect with our patrons – Sue read about twice a week on Facebook and held Zoom story times. We had craft kits, handouts, and jigsaw puzzles to check out. We circulated 8,986 items to children. Materials were picked up using curbside pickup. During FY 20/21, we offered 65 synchronous programs and 18 offsite programs for ages 0-11, plus 72 prerecorded programs with 34,732 views on Facebook. We offered 34 in-person programs and 85 virtual programs for ages 12-18. We held a summer reading program, “Tails and Tales” that engaged young readers. Sue and Amy also created Library Scavenger Hunts to promote the businesses in the downtown area. They had a Garden to Go kit and several other take-and-make kits for patrons.

Throughout the pandemic, Amy has kept monthly programs going strong, sometimes meeting on Zoom and sometimes in person at the Marsh Parish House or on the green. These programs include Dungeons & Dragons, Graphic Novels Book Club, Write Stuff, and Game On: Chess & Games Club. Amy’s YA Activists group created a puppet show which they presented live and earned donations for the World Land Trust. Additionally, the special programs each month from cartooning to cooking to virtual escape rooms have excited both kids and parents. Amy also collaborated with the New Milford Youth Agency on several programs. Amy created an hour-long PowerPoint program on the library’s e-resources and presented it to Schaghticoke Middle School teachers and instructional coaches with Leslie Schlemmer.

Public Services – Val Fisher, Public Services Librarian

The Public Services Department encompassed several aspects of operation within the Library: Circulation, Collection Development, and Adult Programming. A dedicated staff beginning in August of two full-time and one part-time employee served our increased number of registered patrons, totaling 14,651. The library was “open” for virtual and curbside for a total of 46 hours. Serving our patrons virtually and through curbside, charging items in and out was its most familiar function (21036) items checked out in 2020-21. Public Services staff also answered

most phone calls, registered new patrons, answered readers' advisory questions, processed requests, sent notices, managed the volunteers, created displays, assisted with technology questions, and oversaw the development of the adult fiction, audiovisual material, and large print collections. We continued to purchase well-reviewed, popular, and newly requested fiction, large print, audiobooks, e-books and DVDs for the use of our adult patrons increasing our stock of the e-content to accommodate the increased demand. We increased our patron base by 600 and served our public by purchasing more ebooks, eaudio and adding to Hoopla. Circulation increased to 5,943 for ebooks, 3,694 for eaudio and 11,265 for Hoopla, offering downloadable and streaming movies, audiobooks, music, and eBooks. We also had an increase in Kanopy use which offers streaming services. New Milford Library collaborated with Shepaug Libraries Marketing for virtual programming increasing our reach and our programming statistics

Public Services also maintained the Adult Services Facebook page which continued to grow as an online location for social interaction and information for our patrons, especially important during Covid. We offered 294 programs both in person and online, with 11,887 participants. We continued offering programs on ZOOM, including our many book groups and writing groups. Programming was an important part of Public Services because it offered instruction, entertainment, and the opportunity for community building. Our programs covered an array of topics, including author talks, Medicare, health, history, handicrafts, cultural education, book clubs, writing groups and music, among many others. These included many how to programs including playwriting, creative writing, crafts including calligraphy, painting on canvas, lotus lanterns and gardening, Our information programs included Lyme information, Covid Series, Social Security and Medicare information programs, Genealogy, Stockmarket Game, Women and Money, Homeschooling and many more. Cultural programs included Christmas Traditions, Fall of the Berlin Wall, Transportation with Jim Cameron, Broadway Music, Abraham Lincoln and Thanksgiving, History of Mt. Rushmore, History of New York Public Library, and Ct. Landmarks just to name a few. Our Poetry Writing Group led by New Milford Poet Laureate, Jim Scrimgeour continued to meet online through Covid, as has our many Book Clubs and Creative Writing Groups. We continued our weekly Yoga series both in person and online, adding a pop up Yoga this summer highlighting many of the New Milford Parks. We also added a Storywalk at Harrybrooke and a Sidewalk Obstacle Course in front of the library.

Reference/Information Services

The Adult Reference/Information Services Department was temporarily eliminated due to staff reductions related to Covid and construction. Jody Hyman was responsible for the ILL requests to and from NMPL. Patron inquiries related digital literacy and ebook and audiobook access were referred to Library Technology Coordinator, Peggy Ganong and her assistant, Leslie Schlemmer.

Technical Services – Peggy Ganong, Head of Tech Services Department/Library Technology Coordinator

As well as the other departments the Technical Services Department was greatly impacted by the both Covid and the construction of the new library. The Technical Services Department of the Library was reduced to only 1 staff member, Leslie Schlemmer, in addition to Peggy Ganong as Head of Tech Services. In the Tech Services Department, Leslie is responsible for a variety of tasks that are required in order to manage a growing collection of new print and non-print materials while maintaining the physical integrity and the computer records of the current collection.

With the resignation of the Library Bookkeeper in April, Leslie volunteered to take on those responsibilities in addition to her full-time duties as Tech Services Assistant, Acquisitions. She also took up the duties previously performed by the Tech Services Assistant, Serials. Leslie has done an exceptional job with all these added responsibilities while still ordering, receiving cataloguing and processing thousands of new items, repairing hundreds of damaged items, and performing maintenance tasks on the integrated library system.

Technology – Peggy Ganong, Head of Tech Services Department/Library Technology Coordinator

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

With the vacancy in the Director position and the reduction in staff, Peggy assumed the responsibility of managing the personnel aspects of the library staff as well as assisting the Library Board to keep the operation of the library running smoothly.

With the construction of the library, Peggy worked extensively with our Clerk of the Works, and the different technical subcontractors in designing the new network, hardware and software requirements for the new expanded library.

Peggy also worked extensively on the web site in an effort to afford our patrons access to the many resources that supplement our limited print collection. With the advent of Covid, many vendors generously offered free, additional e-resources for patrons. Peggy added all these new options to the web site for patron access.

Peggy also attended several Zoom meetings, webinars and workshops.

PARKS & RECREATION ANNUAL REPORT 2020-2021

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

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

The Department also schedules year-round recreational programs and events for all ages (well over 7,000 people participated in programs, leagues, and special events offered by the Department last fiscal 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 127 employees).

- 217 campers at our Rec-On summer playground program (Summer 21')
- 237 participants in our soccer programs (Fall 20')(Spring 21')
- 274 participants in our Irish Dance Camp
- 24 participants in our summer basketball camp and 28 in our spring youth basketball program
- The Annual Dodgeball Fundraising Tournament was cancelled in 2020 due to Covid-19. All profits raised from this event would have been used as scholarships for children to attend summer camp
- 185 participants in our summer Swim Lessons at Lynn Deming Park
- We had 25 participants in our Cornhole Tournament.
- We had 39 teams participate in our Men's, Women's, and Co-Ed Adult Softball Leagues (Fall 2020-Summer 2021)
- We were forced to cancel our Winter/Summer swim teams due to Covid-19
- The 2020 8 Mile & 5 K Road Races were cancelled in 2020 due to Covid-19. So far, we have 366 runners registered for the 2021 Races.
- Due to Covid-19 we held an Easter Egg Scavenger Hunt on the Town Green instead of the annual Easter Egg Hunt (2021)
- Over 3,500 participants at our drive-thru Halloween Trunk or Treat Event (2020)
- Due to Covid-19 Ice Skating Lessons were cancelled (2020-2021)
- 161 registrants in all sessions of our Karate Program (2020-2021)(Spring & Summer sessions were cancelled due to Covid-19)

During the fiscal year, 2020-2021, 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.
- We have participated in ongoing training on the Munis accounting system, Employee Self-Serve, MyRec software, and Novatime keeping system. We recently had the Towns phone system upgraded and we are being trained on this.
- All Parks & Recreation staff members have completed their mandatory CIRMA Trainings for 2020-2021.
- Some staff members attended a Tick Prevention as well as Defensive Driving trainings.
- Implemented new programs and event offerings such as Floral Arranging Workshops, Guitar Lessons, Family Fun Day at Lynn Deming Park, Pop-up Sledding Event at Clatter Valley Park, Crime Solvers and What's Inside Science Programs, the Wonders of Birds, Persian Language Class, Earth Day Event at Clatter Valley Park, Star Puppy, Tweener and Basic Obedience Dog Training Classes, Sole Survivor Running Class, Tai Chi Qi Gong, Warrior Kids, Unplugged, Virtual Science Adventurer Workshops, Virtual Backyard Composting Class and Pen Pal Club.
- Due to Covid-19, we have had to come up with safe alternatives for residents to recreate. These programs included Earth Day Game Challenge, Memorial Day Flag

- Display, Virtual; Chess, Jukebox Bingo, Virtual Coding, Hiking Challenge, Drive-in Trivia Night, Decorating and Egg Hunt Contest, Drive-in Movie Night, Scavenger Hunts, and a Photography Challenge.
- Due to Covid-19, we have not offered any bus trips in 2020-2021.
 - Made repairs to fencing and gates at Young's Field Park, Pickett District Road Little League Fields & Lynn Deming Park.
 - Installed playground safety mulch at Young's Field, Emanuel Williamson Park, Carlson's Grove, Lynn Deming and the Creative Playground.
 - We yolk-raked the beach during the lake draw down to remove Eurasian Milfoil. We also added and spread 115 tons of new beach sand at Lynn Deming Park.
 - Repaired gravel driveways at Clatter Valley, Canterbury Pond, Helen Marx Park, Sega Meadows Park, Carlson's Grove, Pickett District Fields, Baldwin Park & Creative Playground.
 - Removed dead trees, branches and stumps at Carlson's Grove, John Pettibone Community Center, Hulton Meadow, Town Green, Lynn Deming, Sega Meadows, Addis Park, Clatter Valley Park, and Helen Marx Park.
 - Completed brush removal at the Richmond Center, Sega Meadows, Clatter Valley, Ray Ramsey, Emmanuel Williamson Park, Still Meadows, New Milford Library, Patriots Way, Pickett District Road Fields, Addis Park, Police Department, Town Hall, the Old Boardman Bridge, and Young' Field.
 - Installed new signs, Covid-19 signage and plaques at John Pettibone Community Center, Lynn Deming, Addis, Sega Meadows, Andrew Gaylord Barnes, Clatter Valley, Emmanuel Williamson, the Town Green, 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. We will need to make repairs to this dock in 2021 due to damage caused by the flooding of the Housatonic River.
 - Continued with turf and infield repairs at Young's Field, Town Green, Helen Marx, Picket District Fields and John Pettibone Softball Fields.
 - Treated Canterbury Pond for weed growth.
 - Treated the embankment for invasive species on the Young's Field Rivetrail embankment.
 - Purchased and installed three additional trash receptacles and six recycling bins in the downtown area.
 - Repaired irrigation system on the Town Green and Young's Field.
 - Applied fertilizer, weed control, dethatched and aerated Young's Field and the Town Green.
 - Prepared the two Little League Fields at Helen Marx Park and the softball fields at Young's Field and John Pettibone Community Center for the start of the spring season.
 - Completed vandalism repairs and clean-ups at Young's Field, Clatter Valley, Sega Meadows, Town Green, Pickett District Fields and John Pettibone Community Center, Carlson's Grove, and Patriots Way.
 - Power washed, sanded, primed and painted the floor and steps on the Bandstand.

- Power washed, sanded, primed and painted the three kiosks in the downtown area.
- Completed the window replacement and painting of the Clatter Valley barn.
- Power washed and painted the Clatter Valley Pavilion.
- Completed the Sega Meadows renovation project. We cut brush, removed trees, mulch/mowed and spread and rolled over 600 tons of process gravel to the 1.6 mile trail/access road.
- Painted and repaired picnic tables, garbage receptacles and park benches.
- Installed a new electrical panel box at Young's Field and upgraded the electrical service on the Town Green.
- Purchased a 2021 Ford Transit Connect van and a Ford F150 pickup truck.
- Completed request for quotes, bid packages and purchase orders for the Sega Meadow Improvement Project, installation of a sidewalk at the Rivertrail, window replacement, barn and pavilion painting, kiosk painting, hand held weed trimmers, back pack blowers, seasonal brochure, road race timing, photography, softballs and softball equipment, Lynn Deming security, portable restrooms, beach sand, infield clay, calcium chloride, t-shirts & uniforms, custodial supplies, concessions, playground mulch, and milfoil removal.

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

- Monetary donations for the 53rd Annual 8 Mile Road Race & Village Fair Days 5K Road Race (summer 2021) totaled \$4,500.00 with sponsorship and support from Circle Asphalt, Union Savings Bank, Savings Bank of Danbury, Bakewell & Mulhare, LLC, Candlewood Valley Pediatrics, Yardscapes, Nuvance Health, Dawn Hough Caldwell Banker Real Estate, and Livingstone's Community Church.
- Non-monetary donations for the 8 Mile and 5K Road Races were made by Berkshire Broadcast, New Milford Fitness & Aquatics, Stew Leonard's, Stop & Shop, Northville Market, Costco, Kimberly Clark Corporation, Wal-Mart, BJ's and Big Y.
- The Town received a grant in order to hire three youths for our Rec-On Summer Camp.
- Mr. and Mrs. Randal DiBella donated \$350 to give New Milford youth the opportunity to participate in swim lessons.
- Received a donation of \$1,100 from Village Crest Center for Health & Rehabilitation for the purchase and planting of a tree and plaque for the Town Green.
- Received a donation of \$1,100 from Cathy Reynolds for the purchase of a picnic table and plaque for Helen Marx Park.
- Received a donation of \$1,100.00 from Robert and Alice Druckreier for the purchase and planting of a tree and plaque for the Town Green.
- Received a donation of \$800 from Byron Windsor for the purchase of a bench and plaque in memory of Michael-John Cavallaro for Sega Meadows Park.
- Received a donation of a plaque from the New Milford Rotary in memory of Bonnie Blackman for Rotary Park.
- Received a donation from the New Milford Cricket Team for the Cricket Pitch Project at Clatter Valley Park.
- Received a donation of \$66 from Goat Boy Soap from their Earth Day sales.

- We have received donations in the amount of \$5,875 for the purchase of garland, bows and lights for the downtown holiday display. These generous donations came from: from Bakewell & Mulhare, LLC, Nordica Toys, Joe's Salon, Grabel Business Services/H&R Block, Cramer & Anderson, La Piccolina, Housatonic Valley Insurance, Play, Gentile Tree, Dr. Adler, Robertson's Jewelers, All American Waste, Modzelewski's Auto Body Works, Northville Market, Hantsch Electric, Dobson Pools, B&D Controlled Air, Nejaime's Wine & Spirit, Levine's Paint & Auto Supply, Affordable Automotive, Collins & Hannafin Attorneys at Law, Michael Collins Realty, Cecilia Buck-Taylor, DeLeo and Company, Stone Construction, West Street Power, Marandola Fuel, J.C. Nota Septic, and Geron Nursing.
- Received a donation \$750 from the United Way for recreational program offerings.
- Received donations from M&O Construction, Savings Bank of Danbury, New Milford Septic Services, Emmons Tree and Landscaping, Gregory James Gallery, Walmart, and Stop & Shop for the purchase of candy, etc.
- Received a Christmas Tree donation for the front of Town Hall from Christopher and Mary Prause
- Collaborated and received assistance from many Town of New Milford departments, commissions, agencies, clubs and groups on many projects including, but not limited to: New Milford Chamber of Commerce, New Milford Fire Departments, Candlewood Lake Authority, New Milford Hospital, New Milford Ambulance, Commission on the Arts, Lions Club, Police Department, Board of Education, Senior Center, IT Department, Public Works Department, New Milford Library, Zoning Department, Inland Wetlands Department, Building Department, Personnel Department, Mayor's Office, Planning Commission, Youth Agency, Health Department, Economic Development Department, Village Center Organization, CERT, American Red Cross, United Way, Social Services Department, Animal Welfare, Relay for Life, Ousatonic Fish & Game, Garden Club of New Milford, NMYBBSB, New Milford Youth Lacrosse, New Milford Bulls, New Milford Saints, New Milford Cricket Team, New Milford River Trail, Housatonic River Trail, Autism Awareness, Alzheimer's Association, Women's Club, MVP-SOS, CT DEEP, 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 2020) totaled 901 resident vehicles passes, 42 resident day passes, 27 non-resident day passes, 83 boat launch passes and 82 boat slip rentals. Park Revenue including sticker sales, permit filing fees, concessions and vending totaled \$225,848 for 2020. Due to Covid-19 we did not sell day passes and limited numbers were allowed into the park. Park reservations were down in 2020-2021 due to Covid-19. However, we are seeing an upswing during the summer of 2021. Land acquisition has resulted in greater responsibilities and planning for the next year. Revenues brought in from recreation programs and summer camp totaled \$327,855.88 for 2020-2021. Our recreation revenues are rebounding nicely.

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 and additional hours for the part-time secretary are needed.

The importance of recreation and leisure activities in the lives of the citizens of New Milford places an ever-increasing responsibility on the Department to maintain a high standard of program offerings and park sites maintained and developed in accordance with the needs of the people. As a Department, we foresee the need for quality playing fields for multi-sport purposes, including centralized playing fields (including lighted areas), and a maintenance facility. We also hope to share in conjunction with another department a small bus for trips and other recreation programs.

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

PERSONNEL DEPARTMENT

Annual Report 2020-2021

During 2020-2021, the world faced a global pandemic, COVID-19 which caused municipal buildings to be closed to the public for nearly a year. During this time, the only personnel impact other than implementing safety policies and additional reporting, the Town maintained 189 full time employees. This includes 32 total separations (2 retirements, 16 terminations and 13 resignations) and 21 hires, leaving the Town with a net loss of 11 employees. Our employee list includes Police, 911 Dispatchers, Public Works, Park & Recreation, Senior Center, Sewer, Social Services, Library, Town Hall, and Youth Services. The Personnel Department is responsible for all facets of Human Resource Management. This includes employee benefits, contract negotiation/administration, recruiting, performance appraisals and record keeping, just naming a few. We provide counsel to managers in resolving employee disputes, complaints, training, discipline issues, and enforcement of town policy and procedures.

This year we continued our significant progress. The Personnel Department has saved the Town of New Milford Employees and Tax Payers hundreds of thousands of dollars through our Training and Safety initiatives, Health and Life insurance audits, and a transition of our Health Insurance Plan and Prescription Costs. Our Health Insurance Benefits Consultant assisted us in realizing savings of over \$700,000 in 18/19, and is still being saved today. In 2021 we received a prestigious reward from our Risk Insurer, CIRMA for sustained excellence in risk management. We successfully followed all bargaining contracts that went into effect in July of 2019 and will be in effect until June of 2023, realizing zero grievances for the fiscal year. As noted in our last annual report, an immediate focus under the new Personnel Director has been ensuring compliance within our health insurance, this continues. We also manage the relationship with our Life Insurance provider which was transferred this year Minnesota Life, saving the Town Tax Payers over \$17,000 per year. Another focus is automating payroll and providing resources online. We rolled out Munis Employee Self Service and eliminated paper pay stubs, saving our tax payers over \$10,000 in labor and supply costs. We have begun our transition from a weekly payroll to a bi-weekly payroll which now includes, Police, Dispatch, and Teamsters. We have also implemented a new attendance system (Novatime) which provides a time-clock for employees. We also worked with our Risk Insurance broker CIRMA to continue the training policy that requires all employees to take a minimum of 6 e-Learning courses related to safety and risk compliance, this went into effect July, 1 2018 and had 100% compliance in its first three years. We also rolled out a new Social Media policy, Ethics Policy and ensured everyone is registered for our public notification system, Everbridge. Due to the COVID-19 pandemic, many of the onsite trainings were not scheduled, however the Personnel Department worked very closely with the Mayor and Facilities to ensure all employees were able to continue to serve the public while remaining safe. The Personnel Department ensured that all employees are compliant with the State mandates regarding sexual harassment prevention training. Even with the pandemic, our focus on employee wellness remained. One of our Wellness programs initiatives includes our bike program that allows employees to rent bicycles with no cost.

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

**New Milford Police Department
Annual Report 2020-2021
Chief of Police
Spencer S. Cerruto**

On behalf of the men and women of the New Milford Police Department, I am honored to present to you our 2020-2021 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 moving forward with a community policing philosophy and vision. The department has made great strides in connecting with the community with various ongoing initiatives to include the Citizen Police Academy, the Good Citizen Program, Child Safety Seat Program, School Resource Officers, Bike and Foot Patrols, Coffee with a Cop, the Community Care Coordinator and with the addition of a Police Youth Cadet Program.

In April of 2021, the Department implemented a Community Police Officer position. This Community Policing Officer works out of the police sub-station on Railroad St. and has a primary patrol of the downtown district. This position was implemented to allow for closer police/citizen communications and interaction. This officer is at community events, various parks and is the coordinator of the Citizen Police Academy.

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

In all that we do, we recognize the importance of collaborating and working with the community. The New Milford Police Department has partnered with veterans, Board of Education, youth, social services, businesses, community groups and our citizens, to keep our community safe. We have also introduced a new and improved website (www.newmilfordpolice.org) and we have improved our social media footprint by increasing our utilization of Twitter and Facebook. We regularly communicate with the public through these means and would appreciate it if you would follow us on Facebook, where you can see our recruitment/community policing video, which has garnered over 16,000 views.

During this reporting period, the New Milford Police Department reports a reduction in many areas with a 18.7% overall reduction in crime in the first Qtr. 2021. Notably, there was a decrease in robbery, burglary and assaults. New Milford's finest work hard every day to keep our community safe and we are proud to have been recently ranked as the 8th safest town in the state.

Service Call Comparison 2018/2020 to 2020/2021

CALLS FOR SERVICE	2019-2020	2020-2021
HOMICIDE	3	0
ALARMS	1807	1730
ASSAULT	180	149
BURGLARY	16	6
ROBBERY	4	2
MOTOR VEHICLE ACCIDENTS	875	882
CRIMINAL MISCHIEF	68	90
VANDALISM	70	76
DISTURBANCES	461	598
DOMESTIC VIOLENCE	161	156
DUI	141	91
FOLLOW UP INVESTIGATIONS	1457	1163
LARCENY	180	199
MEDICAL ASSISTS	788	796
MOTOR VEHICLE COMPLAINTS	728	947
MOTOR VEHICLE STOPS	2350	1404
NARCOTIC INVESTIGATIONS	140	50
SUSPICIOUS ACTIVITY	628	529
MISCELLANEOUS SERVICES	14,487	17,067

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

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

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

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

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

The majority of the department's resources are comprised of the men and women assigned to the Patrol Division. The primary role of the Patrol Division is to keep our community safe by responding to and investigating incidents, traffic safety, deterring and preventing crimes by proactive patrol, and developing community trust by engaging the public throughout their daily activities. In the last few years we have promoted several members of the department to the ranks of Lieutenant, Sergeant and Senior Dispatcher, instilling in our members the idea that fairness, hard work, commitment, and perseverance will lead to achievement.

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"!

PUBLIC WORKS DEPARTMENT ANNUAL REPORT 2020-2021

The Public Works Department is responsible for providing the Town of New Milford with a safe, sustainable and environmentally sound infrastructure and facilities. The Department performs infrastructure maintenance, conducts road construction and repair, tree trimming and removal, snow removal on New Milford's more than 226 miles paved and gravel roads, maintains the Town's 60 Bridges (37 of which are over 20 feet), emergency services related to storm events, specifies and replaces the storm sewers, sweeps streets consistent with the MS4 requirements, provides the upkeep of all town buildings, conducts energy management projects, maintains over 200 decorative streetlights, 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, 2020 to June 30, 2021. 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, Facilities Maintenance, and Recycling operations. Public Works maintains a website pages that has links to required forms, permits, Town notices and up to date road information..

Engineering:

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

The engineering staff was aided in 2021 by four engineering interns. The students assisted with road projects, permit inspections, facility plans, drainage designs and assisted the administrative staff when requested.

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.

Recycling:

The Town of New Milford opened the first Recycling Center in the area more than 25 years ago, and is now run by a private contractor, Three Veterans LLC Recycling. This is the first Public/Private partnership for the Town of New Milford. Services have expanded to include acceptance of all mandatory recyclables as well as bulky waste, household trash, metal, tires, office paper and E-Waste which includes computers, televisions, VCRs, radios, cell phones, and

small appliances. The recycling center reports to the Town through the Public Works Department.

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 and all downtown decorative streetlights that now number more than 200. In 2020/2021 they continued updating and implementing best management practices for cleaning buildings to prevent exposure to COVID 19.

Customer Service: Public Works receives many requests from the public. The requests this year approximately numbered 371 and are not fully representative of all phone calls received at Public Works, but the ones that merit logging into the Customer Service Request (CSR) database. Frequently the department receives “informational” calls that do not merit logging into the database but do, however, require time from the administrative personnel. The decrease in calls is one metric in measuring the quality and efficiency of work this department performs.

ENGINEERING

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

The engineering staff performs customer service tasks daily. They processes all permits for Town right-of-way use, including driveways, road use, and excavation permits that impact the flow of traffic in Town. A total of 188 Right of Way permits were issued, subsequently inspected, and processed by the department in the FY 2020/21. The Engineering Department responded to hundreds of customer service requests including review or issuance of 40 - 911 street addresses. We also are the consultant for the Traffic Authority and advise them on regulatory signs and markings particularly for downtown New Milford’s safety and parking enforcement. The staff signs-off on many building permits through the Town’s View Permit Software.

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

There continues to be emphasis placed on pavement preservation and in 2020/2021 the investment in New Milford Road segments were selected collaboratively with the Municipal Road Committee, the Highway department and Engineering staff utilizing our Cartograph 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 Town repaired Van Car Rd Bridge and Mud Pond and Gaylord Rd bridges were awarded to M&O Construction and work began on both bridges with completion dates of December 2021 and spring 2022.
- Cherniske Rd Bridge was closed to traffic due to its condition. Replacement of this bridge and Tamarack Rd Bridge are scheduled for 2022.
- DPW using a consulting engineer completed inspections of twenty small Town bridges and have incorporated the results into its ongoing capital plan.

A summary of the completed road projects are as follows:

- Completed road projects included: Mist Hill, Geiger, Heacock-Crossbrook, Grandview Lane, Burnham, Dorset, West St, Poplar St #2, North Valley, Sawyer Hill #2, #3and #4.

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

HIGHWAY

The Highway Department is responsible for the maintenance, drainage and snow plowing for all 200+ miles of paved roads and 26.71 miles of gravel roads throughout Town. Besides the routine paving and plowing tasks the Highway department also clean catch basins, trims around guide rails for weed control, repairs guide rails, sweeps streets, grades gravel roads, maintains and installs drainage, plants trees, clears downed trees and branches, , repairs and

conducts preventative maintenance on Town vehicles, installs flags, manages beaver dams, installs and replaces signs, paints lines, patches potholes, fixes and installs curbing, responds to CSR's [371 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. We have been able to cut back roadsides and trim back trees we normally would need a contractor to do and have been able to concentrate on areas that are normally hit hard by storms and power outages. By using storm data from previous storms, we have located trouble areas in our town that have a high rate of trees coming down. We can now send our truck to one of those areas and make it safer by removing dying and hazardous trees before they fall.

The Highway department had to contend with a winter consisting of 11 major storm events and many smaller winter weather events such as icing and drifting conditions. . Many of these storms were slow moving, requiring the overnight presence of the highway department to keep the roads open. Below is a FY summary for the cost of the winter operations.

Labor Cost	Equipment Cost	Material Cost	Total Winter Storms
\$ 210,041	\$206,552	\$384,007	\$800,600

Cost of Tasks Performed by Highway for FY 20/21 of annual Work orders. There were 26 annual work orders.

ID	Description	Status	Tasks	Total Cost
4717	20-21 Yard	Completed	308	\$ 214,017.58
4718	20-21 Winter Storms	Completed	75	\$ 800,600.04
4701	20-21 Vegetation Management/Sightline/Easment Clearing	Completed	179	\$ 187,835.87
4723	20-21 Tropical Storm Isaias	In Progress	131	\$ 354,191.40
4719	20-21 Storm Damage Repair-Any Season	Completed	50	\$ 51,219.03
4703	20-21 Signs/CSR/DA Removal(Truck 42)	Completed	876	\$ 90,555.61
4712	20-21 Roadside Ditch Maintenance/Clean Runoffs	Completed	96	\$ 109,087.88
4720	20-21 Recycling Center	Completed	1	\$ 140.61
4721	20-21 Raint Day catch Basin Cleaaning/Check runs	Completed	55	\$ 33,677.53
4704	20-21 Property Damage Repair	Completed	28	\$ 24,908.12
4714	20-21 Pothole Repair/Patch Truck(Trucks 82/122)	Completed	15	\$ 6,570.33
4713	20-21 Pothole Repair/Durapatcher Truck 164	Completed	337	\$ 112,036.23
4722	20-21 Mud Pond Beaver dam	Completed	8	\$ 3,804.42
4705	20-21 In House Paving/Driveway Aprons/Curbing	Completed	12	\$ 12,567.77

4710	20-21 Guard Rail In House Repair/Replace	Completed	54	\$	55,284.46
4711	20-21 Guard Rail Contractor Repair/Replace	Completed	0	\$	0
4700	20-21 Gravel Road Maintenance	Completed	158	\$	188,741.18
4707	20-21 Crack Seal In House	Completed	4	\$	10,988.82
4708	20-21 Crack Seal Contractor	In Progress	0	\$	0
4715	20-21 Contractor Management	Completed	34	\$	9,406.17
4709	20-21 Contractor Chip Seal	Completed	25	\$	2,939.51
4724	20-21 Contractor Catch Basin Cleaning	Completed	771	\$	28,510.44
4699	20-21 Catch Basin Cleaning/Pipe Flushing	Completed	409	\$	67,315.43
4706	20-21 Catch Basin and Drainage Repair	Completed	88	\$	203,152.65
	Total				\$ 2,567,551.08

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~1421 work orders logged into the Facility Dude software. The total man labor hours for this year were 3053 that were logged at a cost for the buildings of \$ 133,125.42. Many of the technical projects are ongoing and are scheduled accordingly as manpower allows. In 2020 the facilities staff continued to respond to the COVID 19. They installed Plexiglas shields, built a vaccine storage room, new windows, doors, implemented best management cleaning practices and maintained buildings so the staff and public were safe.

Sum of Labor Costs	
Location	Total
25 Church Street	\$ 154.18
47 Bridge Street	\$ 1,739.68
533 Danbury Road	\$ 260.41
All Bldgs	\$ 2,898.14
EV Charging Station- Kiosk on Green	\$ 20.44
Facilities Maintenance Shop	\$ 2,177.21
Fueling Station	\$ 170.92
Goodman House	\$ 4.98
JPCC	\$ 9,920.22
JPCC Social Services	\$ 1,362.12
JPCC Youth Agency	\$ 450.44
Library	\$ 670.17
Maxx	\$ 5,131.35
Northville school house	\$ 933.13
Patriots Way	\$ 526.68

Police Department	\$15,143.79
Public Works (All Buildings)	\$ 925.89
Public Works Bldg # 1	\$ 885.54
Public Works Bldg # 2	\$ 2,760.72
Public Works Bldg # 3	\$ 225.67
Public Works Bldg # 4	\$ 463.61
Public Works Bldg # 5	\$ 1,359.56
Public Works Bldg Braden	\$ 334.75
Radio Tower Gaylord	\$ 191.70
Radio Tower Geiger	\$ 160.71
Radio Tower New Milford High School	\$ 165.82
Railroad Station	\$ 8,623.32
Recycling Center	\$ 82.77
Research Project	\$ 144.72
Richmond Center	\$ 8,257.72
Street Light	\$ 90.87
Street Light 013	\$ 27.55
Street Light 014	\$ 27.09
Street Light 022	\$ 27.09
Street Light 023	\$ 27.09
Street Light 024	\$ 14.35
Street Light 035	\$ 159.09
Street Light 038	\$ 7.29
Street Light 039	\$ 24.07
Street Light 040	\$ 13.89
Street Light 055	\$ 27.09
Street Light 059R	\$ 27.09
Street Light 066	\$ 64.68
Street Light 073	\$ 261.83
Street Light 074	\$ 106.75
Street Light 075	\$ 27.09
Street Light 078	\$ 27.09
Street Light 088L	\$ 48.55
Street Light 091R	\$ 47.54
Street Light 092L	\$ 55.15
Street Light 104	\$ 32.13
Street Light 127	\$ 27.09
Street Light 128	\$ 27.55
Street Light 157	\$ 27.09
Street Lights 160-169	\$ 58.53
Street Lights 40-49	\$ 13.89
The Barn	\$ 2,301.29
The Green	\$ 882.34
Town Hall	\$13,601.74
Wash Bay # 1	\$ 432.15
Wash Bay # 2	\$ 27.09
Grand Total	\$84,688.42

Registrar of Voters Annual Town Report 2020/2021

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

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

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

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

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

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

Registrar attendance at New Milford High School was suspended again this past year due to COVID. Students are aware of the registration availability on line. We hope to start regular visits again in May 2022.

Registrar's records show a total voting population (active and inactive) of 19830 as of 10/29/21. The breakdown of active voters is as follows:

DEMOCRATS = 5458	REPUBLICANS = 5352
UNAFFILIATED = 8644	OTHER = 376

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

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

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

Finally, we were able to conduct a budget referendum with in person voting. It was marked by a low turnout in sharp contrast to the excellent turnout for the Presidential election. In fact, the Secretary of the State cited New Milford for excellent results.

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

Marcel Grenier, Democratic Registrar
Christine Grenier, Democratic Deputy Registrar

John Gaiser, Republican Registrar
Cliff LoDolce, Republican Deputy Registrar

**NEW MILFORD SENIOR CENTER
ANNUAL REPORT
2020-2021**

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 7,000 individuals 60 years of age and older living in New Milford; and over 4,000 individuals were served by the New Milford Senior Center this past fiscal year.

MUNICIPAL AGENT SERVICES

Municipal Agents (MA) offer seniors in the community information, advocacy and support pertaining to available programs, benefits and providing options in problem resolution. The COVID-19 pandemic continued to have a tremendous impact on our community particularly for our most vulnerable population, our senior citizens. Wellness calls and other forms of remote contact were utilized for needs assessment and to connect them to resources that could help. The statistics for the 2020-2021 fiscal year indicate that the MA's served approximately 2,000 seniors, providing over 7,400 units of service (UOS). This year Energy Assistance continues to be the most demanded assistance with 1,300 UOS. The Department of Social Services (DSS) category produced 753 UOS, indicative of the increase of issues related to income eligible programs. Medical Insurance category came in third with 747 UOS, a significant increase from last year. SNAP/Food Pantry and Farmer's Market Coupons totaled 640 UOS, speaking to the food insecurity that exists in the senior population. Renter's Rebate and Home Owner's Tax Credit produced 317 UOS, illustrating the aging of the New Milford community. Finally, Housing (affordable/senior) continues to be a growing issue as that category produced 299 UOS. The New Milford Chore Services Program also saw an increase in chore requests, producing 592 UOS following the hiatus due to COVID-19 restrictions.

TRANSPORTATION

Bus Transportation Service is provided Monday through Friday for seniors and Individuals with ADA Certification within the Town of New Milford. The COVID-19 Pandemic still implemented some limitations for our Senior Transportation services as we continued with deliveries of Congregate Meals and Food Pantry Supplies with limited capacity for gainful employment, necessities (e.g. grocery, banking, pharmacy, and hygiene purposes), occasional non-emergency medical appointments in New Milford town boundaries, and rides for Senior Center Programs and Activities. Service is provided to 378 riders resulting in over 21,800 rides either in person or through delivery services. Partnership with the Volunteer-based *WHEELS Program of Greater New Milford* provided an extra 1,219 rides.

NUTRITION

The Elderly Nutrition Program is overseen by the Western CT Area Agency on Aging along with CW Resources for clerical purposes. Congregate Meals are provided Monday through Thursday with occasional special events on themed/holiday celebrations on Fridays. Our meal provider, the Community Culinary School of Northwest CT provided over 14,000 for 162 participants that were

distributed as congregate meals converted to a delivery service to continue to provide elderly nutrition safely because of COVID-19 precautions and an additional 610 meals to 65 participants when we opened our doors for in-house dining. Two Chefs from the Community Culinary School prepare and package each individually packed meal and 5 rotating Senior Center volunteers ride along with our Senior Busses to ensure proper handling and delivery to each individuals' homes. The *Meals on Wheels Program*, delivery of two meals with a snack to 75 homebound recipients, totaled over 25,000 meals. We have 12 volunteers who contributed 800 hours and drove their own vehicles over 10,000 miles in the course of the year. A Registered Dietitian also provides quarterly Nutrition Education programs throughout the year with over 100 participants.

PROGRAM ACTIVITIES 2020-2021

The Senior Center provides a full range of programs which are designed to respond to a broad spectrum of needs and interests. They include, but are not limited to the following listed below. The New Milford Senior Center officially re-opened our doors in April 2021 to allow for in-person programs and activities while still following COVID-19 Guidelines in line with the Town of New Milford.

Health and Wellness Center

Our “For Your Health” and “Wellness Wednesday” promotion programs, classes, screenings, education, relaxation station, were developed in collaboration with the NM Health Department, RVNA and Hospice, Western Connecticut Health Network, Alzheimer’s Association, Western CT Area Agency on Aging, and the Senior Center staff. Participants can enjoy various exercise opportunities such as Strength & Balance Chair Exercise, Tai Chi, Yoga/Gentle Yoga, Chair Yoga, Connecting with Balance (Pilobolus Movement), 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 Relaxation Stations of Chair Massage and Reiki Healing. Overall, participants in all these activities were over 300 starting with our soft re-opening in April 2021.

Education

The “Never Stop Learning Series”, information and public affair programs, and special interest classes presented throughout the year were offered in partnership with the NM Library, Historical Society, and other NM Town Agencies, TRIAD, AARP, local attorneys and varied community professionals and civic organizations and area volunteers. Lunch and Learn opportunities were a popular education outlet that enabled the partnership with many Community Program Partners. Following the precautions of COVID-19, participants were able to take part in Education opportunities in a virtual setting online utilizing social media and other affiliated websites which reached a range of 100-1500 views per day.

Computer Lab

The Senior Center Computer Lab is available for senior use, Monday – Friday with the exception of scheduled programming. In partnership with the New Milford Public Library, we have been able to offer computer classes with a variety of special interest topics as well as have the space available for Tech Device Tutorials as needed. The AARP Tax Aide program submitted over **60**

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

Support Groups

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

Social/Recreation

Activities offered at the Center, include occasion and theme parties, musical events, dances and monthly birthday parties. Hobby groups include: Handwork, Quilting, Senior Singers, Mah Jongg, Scrabble, BINGO, Bridge, Arts and Crafts, Wii Bowling, Pool/Billiards. There are also Cards and Puzzles, Book Exchange, Book Discussions, Reading with children from the Children's Center, Midweek Matinee, Inter-generational activities, Day Trips, and over-night excursions. Sponsored events by local businesses, Center Staff & Volunteers, collectively had over 18,200 participants. Following the shutdown due to the COVID-19 precautions, many program partners with local area businesses and community members provided Social/Recreation activities in the form of deliverable uplift items such as care packages, craft supplies, books, puzzles, games, and other assortments that were distributed along with the meal and food pantry deliveries and home visits. Throughout the shutdown, all Senior Center staff regularly made numerous wellness phone calls daily to homebound seniors to assess needs or to simply check in and say hello. In-person programs and activities were gradually reintroduced starting in April 2021 with programs with limited capacity and following all the current-at-the-time COVID-19 guidelines and restrictions.

Volunteers

The New Milford Senior Center is most fortunate to have over 75 individuals who volunteer their time and talents. Everyone at the Center appreciates the ongoing contribution of all our volunteers. Using the current dollar amount (\$25.00 per hour) to calculate the value of 7,000 volunteer hours during the year, the Center was the recipient of volunteer assistance valued at \$175,000.00. The COVID-19 pandemic continued to alter the traditional roles of our volunteers who still assisted us mostly for off-site tasks such as delivery runners or virtually for the majority of the fiscal year. The reopening of in-person programs and activities allowed us to reintroduce additional volunteer opportunities once again.

**New Milford Sewer Commission
Water Pollution Control Authority
Annual Report FY 2020-2021**

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

The New Milford WPCA staffs eight employees and one contractor; the Office Manager, Chief Operator, Operations Supervisor, two office staff, three wastewater O&M operators, and a part-time, contracted, wastewater superintendent.

The annual operating budget for 2021-2022 was \$2,817,761. Sewer Use Rates for Residential users was \$200 Per Unit and \$7.25 per thousand gallons of water use. Commercial users was \$295 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 4,034 sewer units and 3,128 septage permits.

During the year, the Class IV Waste Water Treatment Plant processed over 205 million gallons of raw waste water to a high standard of 98% removal of Suspended Solids and 96% removal of BOD, within the $\geq 85\%$ removal limit set by our NPDES discharge permit. The phosphorous average pounds per day was 2.53 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 24 lbs/day, 4lbs. below our 28lb/day limit. We received credits for \$914.00 from the CT DEEP Nitrogen Exchange.

The facility and staff achieved those results while receiving 5.6 million gallons of septage and grease waste, which generated \$443,916 in revenue. In addition, more than 2,162 wet tons of dewatered sludge was processed and shipped to Synagro in Waterbury for disposal by incineration at a cost of \$235,952. The staff also operated and maintained over 42 miles of collection system piping with its fourteen pump stations.

The Sewer Commission completed several Capital Improvement Projects this year:

- Diffuser Replacement and cleaning of the West Side Aeration Tank.
- Refurbished the Lakeside grit receiving unit.
- Installed a new plant-wide security camera system.
- Purchased a new utility truck with a crane, a new commercial riding mower, and a snow blower.
- Installed fall arrest devices on both aeration tanks for enhanced safety.
- Purchased and installed odor control units for the septage area and sludge storage tank.

- Built a structure and removed an overhanging hazard at the West Street railroad trestle to protect the collection system pipe that traverses underneath.
- Expedited the construction of a new control system and replacement of the pumps and VFD's at the West Side Pump Station. The remaining improvements to upgrade the West Side pump Station should be completed in 2022.

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

New Milford Social Services Annual Report 2020-2021

The mission of the Social Services department is to offer resources and programs to enhance the well-being and self-sustainability of New Milford residents experiencing financial hardship by addressing basic needs including food and household self-sufficiency. Over the past year and a half, the New Milford community has been challenged in a way not seen by our nation in an extremely long time: that of the COVID pandemic. The impact of the pandemic on the hardship of many New Milford residents has yet to fully unfold. There has been an unprecedented State and Federal response to attempt to mitigate health and financial crises. New Milford Social Services has remained committed to inform and assist residents with connection to these resources, as well as offering our own programs to help offset their hardship. New Milford Social Services remains steadfast to supporting our residents in need through empowerment, advocacy, compassion and connection to opportunities to build resilience and sustainability.

The Social Services department continues to see an increasing number of people facing employment, health, and financial roadblocks that continue to test their independence and ability to support themselves and their families without some kind of assistance. We continue to see a high volume of people at Social Services. Over, 1000 households made of diverse characteristics including working families with children, single disabled households, and mixed generation households seek out services and resources through this office.

The work of the Social Services department is carried out by four people: a full-time Director, a full-time Office Coordinator, a full-time Social Worker/Volunteer Coordinator, and 32 hour Social Worker/Diverse Community Advocate. We also could not fully function without outstanding contributions from our devoted volunteers and compassionate community partners. The focal point of this department is to assist residents (individual and family units) and ease financial distress but also to work towards wider system changes that can positively affect our community's social cohesion. This report details our activities and main assistance programs of energy/utility assistance, food, housing, financial assistance, seasonal programs, and coordination with other community agencies and initiatives. As another year passed with our nation in the midst of the COVID pandemic, The State of CT and Federal Government continued their response to the lingering needs of our residents by extending executive orders and passing aid bills that offered financial relief. These temporary safety nets continued to help people grapple with the changes of their financial profiles. Aid for food, rent/mortgage, utility bills were some of the main basic needs addressed, and throughout this entire time of crisis and transition, New Milford Social Services remained diligent to connect people to resources that would help ease their financial burden.

ENERGY ASSISTANCE: Heating assistance is one of our most significant and largest programs that typically runs from September to May. This program helps residents offset their heating burdens- fuel based or electric. Social Services is the local intake site for residents under the age of 60 who apply for any of these forms of energy assistance. This year, our numbers are more reflective of an uptick of

Federal support that kept people protected from shutoffs and from other economic mediations that, for the moment, kept cost increases at bay. In FY20-21, we saw a 23% decrease in utilization of the Connecticut Energy Assistance Program where our office took 254 applications, leading to \$157,903.10 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. Thirty-three (33) of our local residents were helped with \$15,201.98 of combined winter and summer aid for heat and utilities. One important factor of Operation Fuel is that it helps us assist households whose income is just above State guidelines. These households still face financial constraints but opportunities for assistance are limited. Additionally, generous contributions from our greater New Milford supporters helped fill in gaps in Federal and State funding through the local efforts of The Community Fuel Bank. This local charitable fund is shared with the New Milford Senior Center. This year 22 Social Services households were helped with \$4461.44. Local vendors continue to work with us to provide the best cost to help the Community Fuel Bank. In total, 309 applicants were helped with \$177,566.52 in financial aid for their heat related home expenses.

FOOD: In 2020, 13.9% (1 in 7) of our country were projected to be food insecure (according to Feeding America). Every day, many Americans, including in New Milford, were forced to make difficult decisions between paying rent/mortgage and utilities over food. Over 1900 New Milford residents were receiving SNAP benefits (food stamps) in 2020. This Federal program did extend its eligibility through the P-EBT(pandemic) program, offering more opportunities to families with school-aged children, and, many saw an increase in monthly stipends, however, generally, this program continues to be a very income restrictive program, leaving many working families and struggling seniors and disabled with very little-to-no State help to combat food insecurity. Even before COVID-19, 53% of Litchfield County households (Map the Meal Gap) who are experiencing food insecurity are over the guidelines to receive SNAP benefits. For most participants, weekly access to a food pantry is part of a regular routine to manage tight budgets. Even before we saw a spike in unemployment after the onset of the pandemic, wages remained stagnant and not keeping pace with increases to living expenses such as rent, utilities, transportation, childcare, and food. According to the ALICE report by the United Way of Connecticut, 29% of New Milford households are struggling to make ends meet. Struggling with hunger is not restricted to families. Many seniors and disabled in our town struggle with food as living on a fixed income leaves little room to accommodate any increase in living expenses. The New Milford Food Bank is our main tool to helping those combat food insecurity. We serve households with or without children, senior households and those with disabilities. The New Milford Food Bank continued its response to combating the lingering food insecurity many residents are facing despite being back to work and school. With the help of many community partners, donors, volunteers and staff, we distributed 9170 of food totaling over 102,000 meals. These “bags” actually consisted of many bags of shelf stable food, fresh produce, dairy and meat, and weekend bag lunches for children. 36% of users were families with children and 43% were seniors. Each month the food bank program fed an average of 191 children and 141 seniors. An average of 283 unduplicated households utilized the food bank every month. Emergency food vouchers to local grocers were given to 54 households for a total value of \$2629. In addition, we were able to provide food gift cards through the food bank to over 200 households totaling \$9000. All food products received came from donations, but many were monetary instead of in-kind goods, which are used to pay for emergency vouchers and purchase food at local grocers or through the CT Food Bank.

When budgets are restricted, choices of what to buy lean towards cheaper less nutritionally valued food items. Many families struggle to buy higher quality protein rich foods, whole grains, fresh fruits and vegetables. This year we were able to return to operating as a full-choice pantry with many nutritional

options. To mitigate the risks of COVID and maintain safety protocols, we spent this past year in a larger than usual space. We were able to continue to provide space that allowed us to offer a dignified and respectful operation for participants to shop for a variety of healthy food options and maintain our commitment to SWAP (Supporting Wellness At Pantries). This year we saw a 2.4% increase in registration, totaling 1824 registered recipients. This was actually a 19.5% increase compared to pre-pandemic fiscal years. 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 vendors and grocers, Big Y, Stop & Shop, Aldi, The Connecticut Food Bank, Fort Hill Farm of New Milford, Washington's Judea Community Garden, Litchfield Food Rescue and many others, who partner with us to provide bakery, fresh produce, meat, rescue items as well as hosts of many community food drives. We also benefited from the receipt of hundreds of USDA Farmers to Families food boxes filled with fresh meat, produce, and dairy. A very special thank you to Litchfield Food Rescue, the New Milford Lions and the Town of New Milford Fire Marshall, Public Works and Community Care Coordinator for helping with coordination and transportation. We also owe an incredible thank you to the Community Culinary School of Northwest CT for donating 7878 of homemade meals to our food bank families. Even without their students in session during the pandemic, the chefs stepped up to continue to supply weekly meals to our food bank patrons. Kent School was able to resume weekend lunch bags, enhancing the ability for families to feed their children and through a special donation, Bonni Manning Catering was able to provide hundreds of meals over several months. The New Milford Food Bank relies solely on community donations. Throughout the pandemic, we have seen an overwhelming generosity 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 Sholom, Our Lady of the Lakes RC Church, the local Knights of Columbus, First Congregational Churches of New Milford and Bridgewater, Washington Council of Churches, Trinity Lutheran, NM Church of Christ, and the United Methodist Church (for its pantry "Our Daily Bread"). Tori & Howard Co., Affordable Automotive, and many other local businesses. Kimberly Clark, the NM Board of Realtors and local banks have also helped to keep the Food Bank going. Also to St John's Episcopal Church of New Milford for continuing their monthly food drive, to Bravo Pizza for continuing their delivery of meals through the end of summer, and to De Hoek Farm, . In the schools, Northville, Hill & Plain, Sarah Noble, Canterbury, and Kent School, deserve an extra big shout-out for their on-going efforts. Schaghticoke and NMHS clubs and teams also held successful food drives and participated in "Walk a Mile for a Meal". The Youth Agency, Mayor's Office and Town employees, also chipped in throughout the year. In addition, many warm thanks to the childcare centers, Girl and Boy Scout troops and other youth groups and businesses that hold events or food drives and our loyal individual donors. New Milford as a whole shined brightly through the multitude of generosity from so many individuals, groups and businesses that may go unnamed but, truly, not unappreciated. We appreciate and rely on all of you! The consequences of the pandemic outreached in many ways, even effecting our staff. We unfortunately spent several months without a designated staff coordinator for our food bank. Our reliance on volunteer support was even more crucial this past year than in prior years. Two volunteers, Diane D'Isadori and Kelli Sopko, were able to step up in a critical way to take on significant leadership roles. We owe many thanks to the both of them. They devoted endless hours to the success of this program; in addition, we had an additional ten to fifteen volunteers, some returning and others new, who dedicated each week to preparing and assisting our participants with their food choices. Throughout the week many helping

hands came together to pick up food donations, sort contributions and re-stock shelves, freezers and refrigerators, culminating in assisting our food bank clients on distribution day. Preparing for distribution is not an easy task and our volunteers worked with fortitude day after day to ensure food outreach to so many households in need.

To round off our connection to food assistance is the New Milford Farmers Market Collaborative. This is the fifth year of this program, which has given SNAP more purchasing power by doubling their SNAP (food stamps) dollars to buy fresh fruits and vegetables from our local farmers. We once again built on our growth of this program with an increase from the previous year in utilization by almost 47% with farmers' sales exceeding \$6000.00. We continue to build a strong and trusted relationship with our farm vendors and we are very grateful to them for their continued support and acceptance of this valuable program. We are also extremely grateful to our fiduciary donors who have helped with our doubling incentives: The Harcourt Foundation, St John's Episcopal Church and the First Congregational Church of New Milford and other individual anonymous donors dedicated to increasing food security with fresh healthy foods.

HOUSING: Phone calls and inquires for housing are numerous at Social Services throughout the year. It is the largest expense that poses the most daunting and frustrating challenge to many people facing budgetary constraints. Local rents remain high. A family of four looking for a 3-bedroom apartment will find it challenging to pay less than \$1500 plus heat and utilities. A household of four would have to earn at least \$4743.00 a month and without paying much more than 30% towards housing to get by, according to the Out of Reach report from the National Low Income Housing Coalition. The United Way, through their ALICE report, states that a family of four with two small children would need a survival budget of \$7,374-\$9,548 to meet their needs of housing, transportation, child care, food and other home needs.

For those searching for help with housing, this office can provide a starting point. We provide resources and referrals to housing agencies and advocacy with the landlord with the goal of preventing an eviction or stabilizing a new tenancy. Sometimes this office is able to respond with housing grants to offset a month of rent, security deposit, or mortgage. The Hope Fund is our way to assist with grants to help prevent evictions, back mortgage payments, or security deposits as residents deal with several hardships such as job loss, illness, home/car repair, or childcare cost increases. This year, residents saw an unprecedented response from our Federal Government and CT used this support to create UniteCT. This program was able to offer up to \$15,000 for each household to help with back or future rent to help those effected by COVID avoid eviction and stabilize their housing. With this opportunity and with the extension of eviction and mortgage, many people had a chance to regain employment, stabilize income, and find assistance without losing their home.

Last year we assisted 29 residents with \$14,018.69 through the Hope Fund, which is supported by private community donations and grants. Last year we received substantial donations from the Archbishop's Annual Appeal thanks to Our Lady of the Lakes Roman Catholic Church, the Thrift Mart of New Milford, The United Way of Western CT, and many other individual donors. We are extremely grateful to all our supporters! We were also able to assist 10 residents with \$2737 in funds from the Salvation Army for rent and shelter, and an additional \$210 in gasoline vouchers to assist with transportation. This office also assisted 59 disabled households with the Renter's Rebate program totaling \$36,831.64 in grants from the State of Connecticut.

FINANCIAL ASSISTANCE: As our mission states, we become the referred agency when New Milford residents experience financial hardships. We assess the presenting financial needs, including

counseling and budget guidance, and work to connect individuals to programs to try to help manage limited budgets. Within critical times, we are also able to assist with financial aid grants through our charitable Good Samaritan Fund. This year, we issued 59 grants and vouchers totaling \$10,947.31 to households in financial distress. Many of the crises we have helped to relieve were utility shut offs, medical needs, critical car or home repairs/expenses, job or education, as well as expenses for children like child care costs, activities, programs, and holidays. As with our other programs like the Food Bank and the Hope Fund, the Good Samaritan Fund operates solely on donations from private and community gifts. We extend our gratitude to our dear supporters like Faith Church, the ThriftMart of New Milford, Goldring Foundation, as well as the Martha and Mary Fund of St Francis Xavier Roman Catholic Church who has matched many grants for the more critical situations. Many groups and individuals have been so generous. We are extremely grateful to all our donors.

One of most valued agency partnerships is with the United Way of Western CT. They continued their response to helping people in financial crisis by offering virtual gift cards, Healthy Savings program, savings and financial advice programs; and they continue to grow with platforms to aid in easing the burden of income constraint residents.

FINANCIAL FITNESS EDUCATION: Helping residents with their financial situations by connecting them to skill-building tools that can better their budget management, increase savings, and improve mindful spending is imperative to our work. We see it as a principal focus to help people have a better relationship with their money and to set goals that can lead to financial security. Financial Education is shared directly with clients through our newsletter and website. Our staff utilizes learning tools provided by the Consumer Financial Protection Bureau and the Center for Financial Social Work to assist clients. The pandemic did prevent us from doing in-person financial workshops but we plan to bring back financial education classes, soon, to continue these opportunities for self-sustainability.

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 so many of our neighbors.

A special mention this year to a couple of new partners in service: A Little Help From My Friends for their amazing coat distribution, Mother's day gift bags for our food bank moms, and awesome food drives. A thank you to the New Milford Day of Caring group who offered holiday and home help to a critical family in raising money for fuel assistance. They hope to continue to help our community for a long while.

This department also participates in regional and statewide organizations that advocate for or follow related topics of poverty, healthcare, mental health care, housing, heating, food insecurity and hunger, financial fitness and literacy, and homelessness. This department follows State legislators and legislating topics relevant to our focus. New Milford Social Services participates and collaborates with other town offices, boards and commissions to share information and advocate for the mission of this department. We continue to be part of the CT Local Administrators of Social Services, the regional Housing Solutions Committee, Housing Partnership Commission, and NMCAN (the local substance use and prevention

council). This year we actively participated in the Town’s Opioid Response Task Force and Coronavirus Task Force as well as the Long-term Recovery Committee.

VOLUNTEERING: Social Services continues to provide opportunities for students in need of community service for their school or church or to gain valuable life skills. We keep the door open for college students seeking experience and exposure in the human service field and many others who have a desire to give back to their community. Our greatest point of pride is our volunteer team who have devoted an enormous amount of hours to ensure the success of many of our programs, seasonal and food bank. Last year, our volunteers contributed 5864 hours with over 1200 visits to assist us with various programs, including the food bank an office help. These volunteer hours represents more than two full-time employees. As we ventured from closed doors to open doors with safety protocols in place, our very special volunteers worked endlessly through each transition to assist us in getting back to “normal”. We cannot thank these brave and dedicated individuals enough for helping us with our biggest and most vital program.

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

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

Program	Participants
• Back to School Clothes	207 children
• Youth Agency scholarship	24 children
• S.A. Camp CONNRI	cancelled-COVID
• Parks & Rec Camp	31 children
• Bike Day	32 children
• Thanksgiving Baskets	289 families
• Santa Fund Children	444 children
• Special Toy distribution	125 children
• Gifts to Disabled Adults	77 adults

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

As the COVID-19 pandemic continues to linger, our department continues to be thrust into a vital role to maintain a safety net for basic needs for those impacted so greatly by our nation's health crisis and everyday financial challenges. Even in the midst of the obstacles and limits we faced as we gathered resources and information, we continued to persist to help those in need. Our Social Workers and support staff remain steadfast to helping those who reach out to us for support.

We believe that we have yet to see the long-term consequences of the impact the COVID pandemic has had on our economy and what local families will be facing as it continues. 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 their financial security.

**Assessor
Annual Report
July 1, 2020 – June 30, 2021**

The Gross Grand List Increased from 3,041,117,936 to 3,178,757,559
 The Net Taxable Grand List Increased from 2,946,641,998 to 3,086,335,594

A total of 758 Real Estate Accounts were transferred by Warranty Deed.

A total of 552 Real Estate Accounts increased as a result of Building Permits and Certificate of Occupancy.

Due to the pandemic and related supply chain issues, the number of Motor Vehicles decreased from 27,449 to 26,676.

Personal Property Accounts increased from 2,471 to 2,475.

A total of 396 Elderly Tax Credit Accounts and 96 Firefighter/Emergency Medical Responder abatements were processed.

The Grand List was signed and submitted to the Town Clerk on January 27, 2021.

**New Milford Top 10 Taxpayers
2020 Grand List**

Rank	Taxpayer	Total Taxable Assessed Value	Location	Property
1	Eversource Kimberly Clark	102,959,190	Various Locations	
2	Corporation Firstlight Hydro	24,235,890	58 Pickett District Rd	Manufacturing
3	Generating Company	14,865,040	Various Locations	
4	UB Litchfield LLC Litchfield Crossing	15,401,460	164 Danbury Rd	Stop&Shop Plaza Kohls/Home Goods
5	LLC	15,308,580	169 Danbury Rd	etal
6	Aquarion Water	14,448,250	Various Locations	
7	Home Depot USA Inc UB NM Fairfield Plaza	9,722,360	104 Danbury Rd	Home Depot Plaza
8	LLC	5,596,090	116 Danbury Rd	Staples Plaza
9	U B New Milford LLC	5,452,900	1 Kent Rd	Big Y Plaza Candlewood Valley
10	NMHC Realty LLC	5,429,750	30 Park Lane E	Health
Top 10 Totals		213,419,510		

Tax Collector's Annual Report 2020-2021

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

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

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

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

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

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

The 2019 Grand List Gross Tax Collected for year ending 6/30/21: \$83,181,885.49

The Annual Suspense List approved by Board of Finance: \$129,665.65

The total amount of Refunds: \$245,912.59

Respectfully submitted,
Nancy E McGavic, CCMC
N.M. Tax Collector

**TOWN CLERK
ANNUAL REPORT
2020-2021**

Statistics of the Town Clerk's office

Vital Statistics	Births	Marriages	Deaths	Fetal Deaths
	221	172	300	1
	<u>Number Issued</u>	<u>State Fees</u>	<u>Town Fees</u>	
Fish & Games Licenses	217	\$3,952.00	\$217.00	
Dog licenses	1726	\$14,486.00	\$1,730.00	
Marriage Licenses	130	\$4,420.00	\$2,080.00	
Recycling Fees			\$64.00	
Recording, copies, etc. fees			\$216,393.41	
Historic Doc Sur-charge fees		\$32,664.00	\$8,166.00	
MERS Documents	2245	\$264,630.00	\$156,900.00	
Farmland PA 09-229		\$146,988.00		
LOCIP			\$12,249.00	
Conveyance tax		\$2,204,011.10	\$734,670.37	
Maps Recorded -	35		\$710.00	
Trade Names Recorded –	121		\$1,210.00	
Postage –	48,680 pieces	Cost - \$30,026.07		
Land Recordings –	6,400 (2067 are e-Recordings)			
Total Operating Budget		\$ 251,637.00		
Town Revenue		\$ 1,134,389.78		
Fees Forwarded to State		\$ 2,204,011.10		
Grants Received		\$ 7,500.00		

Projects and Accomplishments started and/or completed in

Fiscal year 2020-2021

- 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 1966, can now be viewed online.
- Received a \$ 7,500.00 grant for the preservation and restoration of land records.

- Applied for competitive Grant from the Connecticut State Library.
- Signed up 59 more companies for eRecording (electronic recording) in 2020-2021 fiscal year, totaling 309 companies signing up since we started in March 2015.

New Projects for fiscal year 2021-2022.

- Continue to make the office more efficient, to accommodate computers & scanners.
- Applied for \$7,500 grant with the State Library to continue preserving out records.
- Continue efforts to have more companies sign up for eRecording.
- Continue scanning land record deeds earlier than 1966, allowing access online.

Ordinance: Tax Deferral: Chapter 19, Article IX, 7/13/2020

Ordinance: Riverfront Revitalization Committee: Chapter 2, Article XV, 9/22/2020

Special Town Meeting: Cancelled – Sale of 25 Church St. property

Per Governor Lamont Executive order - Town Council approved 9/14/2020

Special Town Meeting: 5/24/2021 \$10 Million bonding for roads, approved

Presidential Election: 11-3-2020, Joe Biden elected US President

Town Meeting, Budget Discussion - 2021-2022, 5/4/2021

Referendum, Town Budget- 2021-2022, 5/18/2021 Passed

Justice of the Peace: 29 JP's appointed for term January 2021- January 6, 2025

YOUTH AGENCY ANNUAL REPORT 2020-2021

Executive Director, Jason O'Connor

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

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

The Agency is staffed by 11 full time professionals. The Agency also provided employment for a seasonal/part time staff to approximately 75 people. The Town of New Milford funded the Agency's fiscal year 2020-21 in the amount of \$1,041,881.00 of which \$575,527.00 was returned in the form of revenue. The Agency offered 33 different programs serving 361 individual youth who registered and an additional 574 youth and parents for a total of 935 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. Below is a summary of the services provided for 2020-2021 fiscal year:

COVID-19 Response: Like all other Departments of the Town, the Youth Agency's programming was influenced by the COVID-19 pandemic including mandated COVID-19 Health Guidelines and local Health Department protocols. The YA offered programs either in-person or via remote depending on and with prioritizing the safety of our participants. Our Childcare team ensured the program was available throughout the year and the YA offered middle of the day coverage for those students participating in remote learning. The YA's ability to offer support to truancy and JRB was uninterrupted and the YA supported youth, families, and NMPS through case management support. Additionally, the YA offered resources, programs, and assistance looking to target social and emotional concerns coming out of the pandemic including youth anxiety and depression, as well as supporting resilience and fortitude within students and families.

- **Food Deliveries:** Continuing into the fall of 2020, YA staff worked with Social Services and Camilia's Cupboard to deliver food for youth and families, as well as Food Bank clients who were unable to access in-person services. Food was also stored at The Maxx for distribution purposes for Camilia's Cupboard.
- **COVID-19 Town Meetings:** The YA participated in weekly meetings throughout the fiscal year to ensure area stakeholders were updated on current youth trends and concerns as well as child care practices and needs at the YA and town providers.
- **Child Care Centers Meeting:** The YA hosted weekly meetings throughout the pandemic with town childcare providers and school and town representatives to ensure the centers were informed on best practices regarding health, covid, transportation, etc.

- **NMPS support team meetings:** YA hosted monthly meetings with YA support team and NMPS SMS and NMHS counterparts in conjunction with the Mayor’s office to offer solutions and support collaborative efforts targeting adolescent depression and anxiety related to pandemic influences.
- **Farm/Baking Initiative:** Sponsoring student employees at Sullivan Farm, the Youth Agency provided baked goods and produce to the NM Food Bank.

YOUTH & FAMILY ADVOCACY – The Youth Agency staff helped promote healthy family relationships throughout the year through outreach, crisis intervention, referral and advocacy services. Our professional staff helped connect families with services ranging from drug and alcohol screenings and counseling, special education support, family therapy, individual counseling and school resources. Staff meet with numerous youth and families throughout the year to troubleshoot issues within school, home, and the community and looked to use the youth’s strengths to provide useful solutions and opportunities to become involved at the Youth Agency. Positive peer to peer relationships were prioritized additionally with peer mentoring established to help those students referred to the agency.

COMMUNITY COLLABORATION - Frequent collaboration with our local public schools, civic groups, non-profits, businesses, youth serving professionals, social services, parks and recreation, police department, the town’s grant writer, and other town departments. Our staff takes active roles on many local committees including the local prevention council NM CAN, NMPS Wellness Committee, NM Childcare, NM Opioid Committee, Region 5 Problem Gambling, Western CT leadership team, LIST/FFP (Local Interagency Service Team/Family Focus Partnership), CYSA Region V Group and leadership (Connecticut Youth Service Association), and more. This past year, we collaborated with Newtown Youth And Family services, Camilla’s Cupboard, New Milford Social Services, NMPS Local needs Assessment team, Northwest Regional Workforce Investment Board (NRWIB), NM Sustainability Committee, Western CT Coalition, SADD and many more.

TRUANCY PREVENTION AND INTERVENTION - The Youth Agency collaborated with New Milford Public School administration and have established a referral system for students and parents who could benefit from academic support, community based intervention services and advocacy.

JUVENILE REVIEW BOARD– Run in cooperation with the New Milford Police Department, NMPS, Waterbury Court System, and DCF. Our JRB has transitioned over the last year and implemented modern restorative practices and incorporated face-to-face interactions with involved youth and families. The JRB continued to offer local youthful offenders the opportunity to receive local counseling, support and advocacy, substance abuse and mental health referrals, restitution and other programming designed to offer an alternative to contact with the court system. The Juvenile Review Board received 13 referrals for court diversion/youth offenses from and 11 truancy referrals. We continued to adapt to changing juvenile laws and collaborating with police, schools, DCF and Juvenile Court. YA staff, JRB members, and YA BOD members participated in contemporary restorative practices through CYSA.

COMMUNITY EDUCATION-

- **Cyber Safety** - A collaboration with NMPD and offered parents a virtual workshop on cyber safety for their children and current trends to look out for
- **Parenting in a Pandemic:** Virtual Workshop offered to parents on tips and tricks to help their children and family’s mental wellness and understanding the effects on COVID-19 on youth mental wellness.

- **Mental Health Parenting Workshop** w/ CONFIDANT HEALTH
- **Underage Drinking Campaign:** Billboard and student campaign against underage drinking. Students helped to create billboard and NMPS school campaign bringing awareness to the dangers of underage drinking
- **JRB Capacity Building:** Support and training for Housatonic Youth Services JRB and enhancing the incorporation of restorative justice best practices.
- **Meet the Provider Series:** Monthly meeting offered to NMPS and local agency staff to learn about local and area providers for youth. Providers were selected on a monthly schedule and presented to the group about programs, ages served, and other relevant information.
- **QPR Training:** (Question, Persuade, Refer) Suicide Prevention Training offered with Western CT Coalition and Certification to learn an evidence based program to recognize signs, offer help, and connect to suicide prevention resources

LOCAL PREVENTION COUNCIL MEMBERSHIP – The Youth Agency continues its active membership with our local prevention council NM CAN. Within NMCAN, the Youth Agency provides leadership and programming for youth prevention and education regarding topics of mental health and wellness and issues regarding behavioral health and substance use disorders. The Youth Agency has teamed up with NMCAN to secure funding for various community programs covering topics including mental health and wellness, vaping, underage drinking, suicide prevention, opioid education and overdose prevention, and developmental assets. YA spearheaded underage drinking campaign sponsored by SAMHSA with NMPS students and provided support to the NMHS grad party.

SUMMER CHILD CARE PROGRAM- During the Summer of 2020, from July 1st on we held the remaining 7 weeks of our program. This summer program looked very different from our previous summers. We provided full day summer care for 82 children. We were unable to take field trips due to Covid restrictions and were forced to run our summer program in very small 8-10 child groups with dedicated staff to care for them each day. We had enhanced cleaning regiments and were fully masked all summer. Our staff did a wonderful job of adjusting and still providing a fun and safe environment for this very different summer. With the help of Social Services we were for the first time able to provide some partial scholarships to help families during the pandemic.

BEFORE & AFTER SCHOOL/FULL DAY CARE: With the New Milford Schools opening in a Hybrid Model the Youth Agency Before and After School Program took on the task of providing both full day/distance learning care along with before and after school care. We were responsible for the care and educational assistance of 125 students in grades K-8. When the school shifted over to the fully in school model our program shifted again and returned to our normal before and after school care for 100 students for the remainder of the 2020-21 year. We also worked hard to be able to provide over \$30,000 worth of scholarship funding to help struggling families pay for the increased cost of child care.

ENRICHMENT CLASSES AND ACTIVITIES – Youth grades 1-12 were offered a wide range of opportunities to explore new things. This past year students participated in culinary classes, we offered educational field trips to our farm, introduction to robotics, blacksmithing and yoga. We had 45 registrants which generated \$2,510 in revenue. The Enrichment Scholarship fund supplemented \$1,150 in scholarship money giving the opportunity for 7 of the 45 registrants a chance to participate in various programming. Enrichment was slowed and registrations were not as full due to concerns with Covid-19. In addition, we started working with students from LHTC in order to create a catering staff for

various events held at the Maxx in the future. Students went through vital training classes in order for them to succeed in a catering environment.

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

- Events for youth with special needs including socials and seasonal events
- Seasonal and holiday crafts and activities including the Fall Family Picnic
- Parent’s Night Out events
- Walking Project
- Pride Picnic and games
- Game Club at The Maxx
- Local Hiking opportunities
- Refurbishing Bikes and providing them to youth in need
- Wingman Wednesdays and social emotional support at childcare
- “My Heart Beats For…” NM art and culture campaign for students
- Snacks at the Maxx and Open Teen Center
- Summer “Nature Unplugged” designed for youth to foster positive relationships and self-esteem building
- New Milford Cares Kindness group
- Who Am I Group- self-esteem workshop and vision boards
- Girl Power Group- High School girls group to promote female empowerment
- Mindful Mondays- workshops to learn calming techniques, work on breathing exercises, and engage in mindful crafts
- LGBTQ GROUP: workshop designed for High School students to promote inclusion, diversity, friendship, team building, and kindness

YOUTH LEADERSHIP –Teen volunteers in our community continued to make many activities possible. Our active Student Advisory Board met monthly to plan events and discuss local teen issues. These students provided input to the Youth Agency on our programming needs and how we can better serve the Youth of New Milford. Additionally, the SAB acts as a platform and a voice for local student issues and a safe place for NM Youth to discuss present and pertinent topics in their community. Aside from helping with our Youth Agency programming, these student volunteers help out tremendously in the community, volunteering for countless local organizations, groups, and nonprofits to better our community and help those populations in need. Events include Summer Thursdays, Student Newsletter Crew, food bank fundraisers, holiday programming and fundraisers, toy-drives, blood drives, and volunteering with special needs populations. SAB students also mentored and provided leadership to younger SMS students. Many more students participate throughout the year as well.

YOUTH EMPLOYMENT - Youth 16 and over work in all areas of the Youth Agency. Students apply and pass a background check and complete training suitable for the work they perform. Our employees are childcare providers, videographers, teen center employees, Sullivan Farm crew workers, and much more. Additionally, the YA again participated in the NWRIB summer program and hired one supervisor and six students to work at our summer child care program and Sullivan Farm. Four of these students continued working with us in before and after school day care throughout the school year as NWRIB extended their program.

THE MAXX – With the pandemic all but halting large gatherings and parties for a good portion of the year, events at the Maxx were limited. We began to open back up slowly around April and began to book events again. The Maxx also underwent a full renovation with the help of the New Milford Public School System to make the space better fit the needs of the Litchfield Hills Transitional School that utilizes the space during the year. Small youth events were held as well as our Student Advisory Board Meetings. The Maxx also began renting out the kitchen as another source of revenue for the town.

SULLIVAN FARM - Sullivan Farm split from the Youth Agency during the 2020-2021 Fiscal Year. The Youth Agency continued to sponsor student employment at Sullivan Farm and its Maple Syrup operations.

VIDEO PRODUCTION -High school youth learn the art and technical aspects of video production and are supervised and trained on various media. The students produce PSA's that promote Agency activities, community events and positive teen programs as well as educational programs. Our Podcast Series is available on Spotify, Apple Podcasts, Pandora and the Youth Agency's Facebook and website. This past year, some of the accomplishments include a three part series during Pride Month talking about LGBTQIA issues, a three part series on toxic relationships, a vaping PSA, and podcasts providing help and resources on substance use issues, mental health, domestic violence and much more.

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.

MESSAGE FROM FINANCE DIRECTOR OSIPOW

Fiscal year 2021 saw the Town pass a budget for fiscal year 2022 with a modest reduction in the mill rate. This was a revaluation year and this was the first time in decades that the Town experienced consecutive years with a reduction in the mill rate. Congratulations to Mayor Bass, Town Council and Board of Finance for their roles in this accomplishment.

The Town ended fiscal year 2021 with a sizeable surplus that was ultimately dedicated towards one-time non-recurring capital expenditures which included the installation of a standing seam roof on the High School that will have a 50 year life expectancy. Covid-19 is still an issue and some of the collateral damage it inflicted was for the Ambulance to experience a dramatic decrease in the number of Volunteers it would normally count on for providing these essential services. Consequently, the Town has committed additional resources to support this critical service.

The Town's annual audit was again clean with no material weakness or deficiencies. We went to the capital markets and borrowed funds at rates lower than AAA rated communities while maintaining our AA+ rating. Additionally, the Town refinanced their Clean Water Funds that had previously been at 2% to an unheard of rate of approximately 1%. New Milford was among the first in the State to take advantage of this opportunity. I would like to thank my staff for all of their dedication as none of this would be possible without their contributions.

I look forward to the future with optimism that sooner rather than later COVID-19 will be in our rear view mirror and that the future will be bright indeed.

**Management's Discussion and Analysis
Fiscal Year Ending June 30, 2021
Taken from the 2020/2021 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, 2021.

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 \$168,705,705 (net position). Of this amount, \$18,630,443 represents the Town’s unrestricted net position.
- The Town’s total net position increased by \$2,496,397 during the current fiscal year, which consisted of a current year increase of \$1,549,379 relating to the Town’s governmental activities and an increase of \$947,018 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 \$61,987,159, a current year increase of \$10,086,799 in comparison with the prior year.
- At the close of the current fiscal year, unassigned fund balance of the General Fund was \$21,406,372 or 20.4% of the Town’s fiscal year 2022 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.4 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.

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

public works, health and welfare, library, culture and recreation, and education. The business-type activities of the Town include the activities of the Water Pollution Control Authority.

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

Fund Financial Statements

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

Governmental Funds

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

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

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

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 through 71 of this 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 72 through 82 and 83 through 103 of this report, respectively. Other supplementary information can be found on pages 104 through 108 of the full audit report.

Government-wide Financial Analysis

Net Position

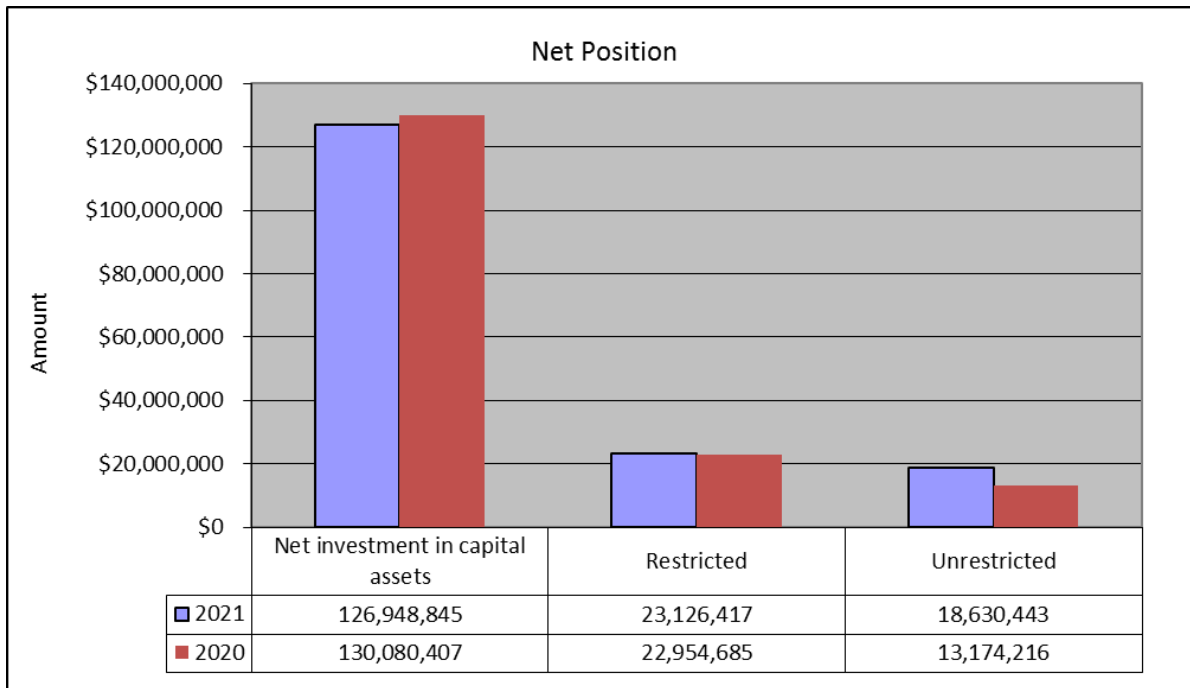
Over time, net position may serve as one measure of a government's financial position. The Town's net position as of June 30, 2020 has been restated for the implementation of GASB Statement No. 84, *Fiduciary Activities*. The effect of implementing GASB Statement No. 84 resulted in an increase to the Town's net position of \$888,488. The Town's total net position (governmental and business-type activities combined) totaled \$168,705,705 as of June 30, 2021 and \$166,209,308 as of June 30, 2020, as restated, and are summarized as follows:

As of June 30, 2021			
	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 84,488,081	\$ 5,511,108	\$ 89,999,189
Capital assets	145,772,584	35,898,398	181,670,982
Total assets	<u>230,260,665</u>	<u>41,409,506</u>	<u>271,670,171</u>
Deferred outflows of resources	<u>10,436,032</u>	<u>132,676</u>	<u>10,568,708</u>
Other liabilities	19,864,564	374,063	20,238,627
Long-term liabilities	64,770,028	17,231,874	82,001,902
Total liabilities	<u>84,634,592</u>	<u>17,605,937</u>	<u>102,240,529</u>
Deferred inflows of resources	<u>11,077,968</u>	<u>214,677</u>	<u>11,292,645</u>
Net position:			
Net investment in capital assets	107,811,157	19,137,688	126,948,845
Restricted	23,126,417	-	23,126,417
Unrestricted	14,046,563	4,583,880	18,630,443
Total net position	<u>\$ 144,984,137</u>	<u>\$ 23,721,568</u>	<u>\$ 168,705,705</u>

As of June 30, 2020 (As Restated)			
	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 74,067,854	\$ 5,280,877	\$ 79,348,731
Capital assets	143,752,959	36,667,827	180,420,786
Total assets	<u>217,820,813</u>	<u>41,948,704</u>	<u>259,769,517</u>
Deferred outflows of resources	<u>10,308,029</u>	<u>146,235</u>	<u>10,454,264</u>
Other liabilities	17,772,219	368,812	18,141,031
Long-term liabilities	61,071,983	18,878,555	79,950,538
Total liabilities	<u>78,844,202</u>	<u>19,247,367</u>	<u>98,091,569</u>
Deferred inflows of resources	<u>5,849,882</u>	<u>73,022</u>	<u>5,922,904</u>
Net position:			
Net investment in capital assets	111,626,773	18,453,634	130,080,407
Restricted	22,954,685	-	22,954,685
Unrestricted	8,853,300	4,320,916	13,174,216
Total net position	<u>\$ 143,434,758</u>	<u>\$ 22,774,550</u>	<u>\$ 166,209,308</u>

Government-wide Financial Analysis (Continued)

Net Position (Continued)



As of June 30, 2021, 75.2% of the Town’s net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

13.7% 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, \$20,320,887 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 \$18,630,443.

Overall, net position increased during the current year by \$2,496,397 in comparison with the prior year.

Government-wide Financial Analysis (Continued)

Changes in Net Position

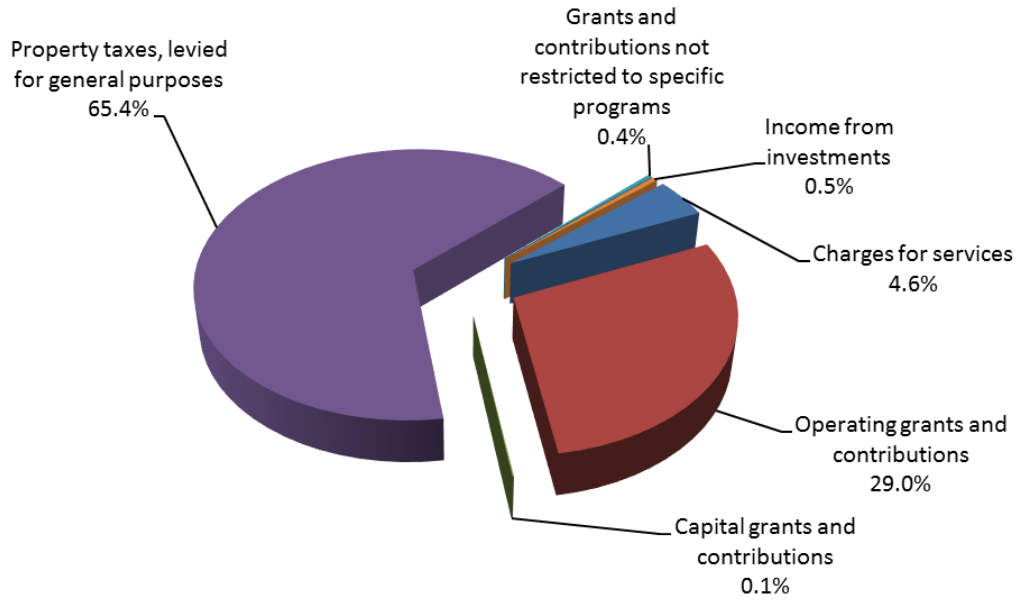
The change in net position for the year ended June 30, 2020 has also been restated for the implementing GASB Statement No. 84, *Fiduciary Activities*. The effect of implementing GASB Statement No. 84 resulted in an increase to the Town's change in net position of \$98,502 for the year ended June 30, 2020. Changes in net position for the years ended June 30, 2021 and 2020 are as follows.

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

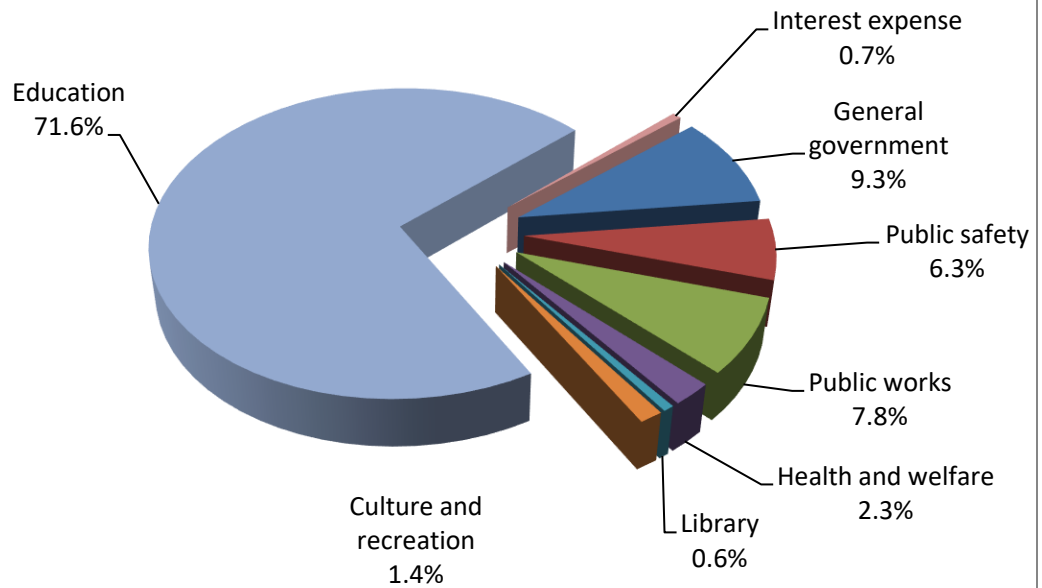
For The Year Ended June 30, 2020 (As Restated)

	Governmental Activities	Business-type Activities	Total
Revenues			
Program revenues:			
Charges for services	\$ 6,088,636	\$ 3,052,875	\$ 9,141,511
Operating grants and contributions	29,851,325	-	29,851,325
Capital grants and contributions	639,490	-	639,490
General revenues:			
Property taxes, levied for general purposes	84,056,453	-	84,056,453
Grants and contributions not restricted to specific programs	489,244	-	489,244
Investment earnings	1,101,758	76,412	1,178,170
Other	296,206	-	296,206
Total revenues	<u>122,523,112</u>	<u>3,129,287</u>	<u>125,652,399</u>
Expenses			
General government	11,923,943	-	11,923,943
Public safety	8,660,799	-	8,660,799
Public works	9,843,354	-	9,843,354
Health and welfare	2,667,277	-	2,667,277
Library	977,542	-	977,542
Culture and recreation	1,731,453	-	1,731,453
Education	83,068,060	-	83,068,060
Interest expense	933,197	-	933,197
Sewer	-	3,893,446	3,893,446
Total expenses	<u>119,805,625</u>	<u>3,893,446</u>	<u>123,699,071</u>
Change in net position before transfers	2,717,487	(764,159)	1,953,328
Transfers	<u>(1,414,500)</u>	<u>1,414,500</u>	<u>-</u>
Change in net position	<u>\$ 1,302,987</u>	<u>\$ 650,341</u>	<u>\$ 1,953,328</u>

2021 Revenues by Source - Governmental Activities



2021 Expenses by Function - Governmental Activities



Governmental Activities

Governmental activities increased the Town's net position by a current year change of \$1,549,379. Revenues increased over the prior year by \$7,279,877 or 5.9%. Expenses increased over the prior year by \$7,060,684 or 5.9%.

Increases in revenues and expenses were driven by an increase of \$4,981,409 recognized for non-cash pension and OPEB expenses relating to the Town's participation in the Connecticut State Teachers' Retirement System. This had a direct impact on the increase in operating grants and education expenses reported by the Town for the current fiscal year.

Business-type Activities

Business-type activities increased the Town's net position by a current year change of \$947,018. Revenues increased over the prior year by \$59,201 or 1.9%. Expenses decreased over the prior year by \$264,675 or 6.8%.

Financial Analysis of the Town's Funds

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

Governmental Funds

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

As of the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$61,987,159, an increase of \$10,086,799 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 \$21,406,372. 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 2022 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.4 months of General Fund operating expenditures.

The fund balance of the Town's General Fund increased by \$1,781,046 during the current fiscal year.

Waste Management Ordinance Fund

The fund balance of the Waste Management Ordinance Fund increased by \$2,743,650. This increase was primarily due to proceeds received related to a long-term settlement receivable.

Capital Projects Fund

The fund balance reported in the Capital Projects Fund increased by \$2,887,052. The increase in fund balance reflects the recognition of short-term financing subsequently retired on a long-term basis to permanently fund capital projects. This increase was due to the recognition of debt proceeds that are restricted for authorized capital outlays. Current year capital outlays totaled \$6,122,948 and included \$2,777,484 expended for the library construction project.

Special Grants Fund

The Special Grants Fund increased by \$135,601. The Special Grants Fund is considered a major fund in the current year due to the receipt of \$3,966,478 in grant funds provided by the American Rescue Plan Act. The Town received the initial funding under the Act during June 2021. This amount has been reported as unearned revenue as of June 30, 2021. The Town is currently developing a statutory eligible use plan for the funding and will recognize revenue as allowable expenditures are incurred.

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 \$2,272,465, resulting in a planned use of fund balance in the amount of \$3,047,465. The actual net change in fund balance of the General Fund on a budgetary basis was an increase of \$1,754,735, resulting in a favorable budgetary variance of \$4,802,200.

Revenues were \$1,679,212 more than budgeted. The revenue surplus was driven by favorable collections on property taxes (+\$630,633), building permits (+\$165,118), town clerk fees (+\$474,610), police private-duty (+334,388) and proceeds from the sale of Town assets (+298,236). Expenditures were \$2,728,050 less than budgeted, with favorable budgetary variances recognized across all departments. The expenditure surplus for the Board of Education totaled \$3,098,775 and was subsequently authorized to be transferred to the Board of Education Capital Fund. Transfers in and other financing sources were \$203,007 more than budgeted. This favorable variance was due to unbudgeted proceeds from premiums on the issuance of debt for capital purposes (+\$1,243,007), offset by a shortfall in funds transferred in from the Waste Management Ordinance Fund. Due to the revenue surplus recognized by the Town, the annual budgeted transfer in from the Waste Management Ordinance Fund was not needed and will be available to offset taxes in future fiscal years. Transfers out were \$191,931 less than budgeted.

Capital Asset and Debt Administration

Capital Assets

The Town's investment in capital assets for its governmental and business type activities as of June 30, 2021 totaled \$181,670,982 (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 \$1,250,196 or 0.7%.

Major capital events during the current fiscal year included approximately \$3.1 million in costs incurred in connection with the library construction project and approximately \$3.3 million in road and related infrastructure improvements.

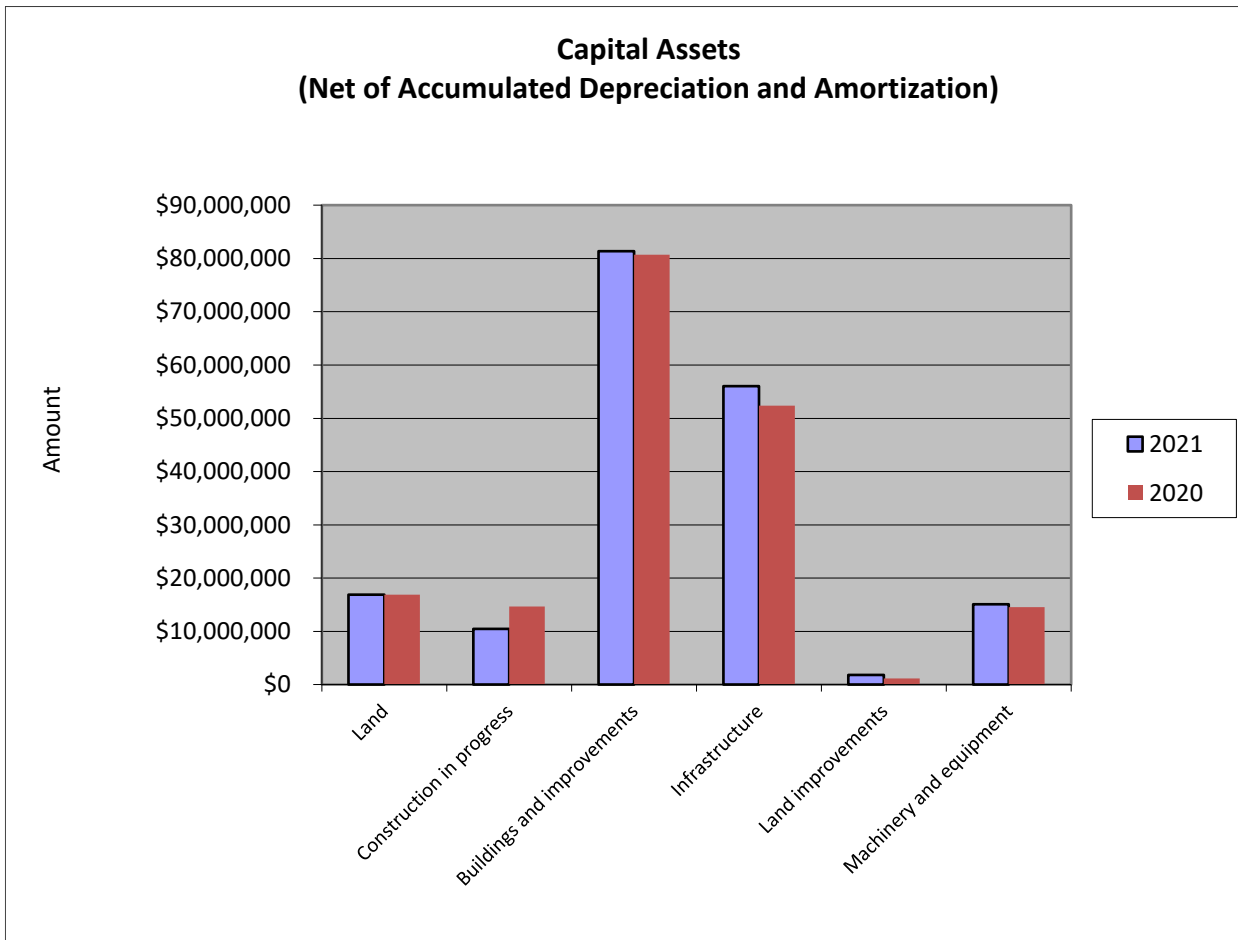
The following are tables of the investment in capital assets presented for both governmental and business-type activities:

**Capital Assets, Net
As of June 30, 2021**

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

**Capital Assets, Net
As of June 30, 2020**

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



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 total long-term and short-term bonds and notes payable of \$50,990,000. This entire amount is comprised of debt backed by the full faith and credit of the Town. The Town’s total debt increased by \$1,456,807 or 2.9% during the current fiscal year. Current year debt activity included the issuance of \$10,000,000 in general obligation bonds, the proceeds of which were used to retire previously bond anticipation notes. The Town issued \$9,000,000 in new bond anticipation notes for the purposes of funding authorized capital projects. In addition, the Town refunded the previously outstanding clean water note through proceeds from the issuance of \$12,400,000 in general obligation refunding bonds and a premium received of \$3,290,765 on the issuance.

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.

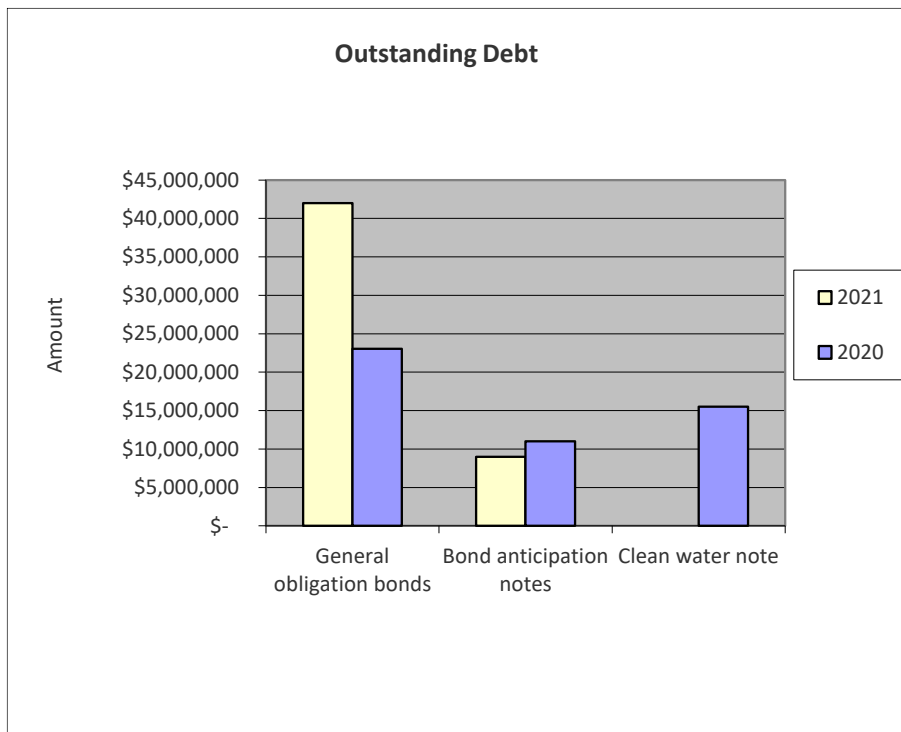
The following are tables of bonded debt as of June 30, 2021 and 2020:

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

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

**Bonded Debt
As of June 30, 2020**

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



Additional information on the Town's 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:

Unassigned fund balance of the General Fund totaled \$21,406,372 at June 30, 2021.

- 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 2022, 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 2022 and thereafter.
 - It is unknown how changes in market interest rates will impact real estate activity and related revenues collected by the Town Clerk and the amount of conveyance taxes and interest income.
 - In early March 2020, there was a global outbreak of COVID-19 that was declared a Public Health Emergency of International Concern by the World Health Organization and was subsequently declared a state of emergency by the Governor of Connecticut and a national emergency by the President of the United States. The outbreak of the virus has affected travel, commerce and financial markets globally, and is widely expected to affect economic growth worldwide. The extent to which COVID-19 will impact the Town's tax base, operations and its financial condition will ultimately depend on future developments that are uncertain and cannot be fully predicted with confidence at this time.

All of these factors were considered in preparing the Town's budget for fiscal year 2022.

Requests for Information

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

Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

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

Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

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

Fund Financial Statements

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

The Town reports the following major governmental funds:

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

Waste Management Ordinance Fund - This fund is used to account for monies set aside pursuant to a Town ordinance for the acquisition of land and building for public recreation, public education, or public library facilities. In addition, the Town may apply an amount not to exceed 10.0% of the total fund balance available as of July 1 of each fiscal year towards the Town's annual General Fund budget. As such, \$14,920,887 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.

The Town reports the following major proprietary funds:

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

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

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

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

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for

which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital lease are reported as other financing sources.

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

The proprietary, pension trust, other post-employment benefits trust, and custodial funds are reported using the economic resources measurement focus and the accrual basis of accounting.

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 non-operating revenues and expenses.

Effective July 1, 2020, the Town implemented the provisions of GASB Statement No. 84, *Fiduciary Activities* ("Statement No. 84"). The objective of this statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Based on the application of Statement No. 84, the Town has re-characterized certain activities previously reported as fiduciary activities. The Town has reported the cumulative effect of applying Statement No. 84 as a restatement of its beginning net position and fund balances as follows:

	Governmental Activities	Governmental Funds	Custodial Funds
Net Position/Fund balance - beginning, as originally reported	\$ 142,546,270	\$ 51,011,872	\$ -
Recharacterization of certain activities previously reported as fiduciary activities	<u>888,488</u>	<u>888,488</u>	<u>1,409,213</u>
Net Position/Fund balance - beginning, as adjusted	<u>\$ 143,434,758</u>	<u>\$ 51,900,360</u>	<u>\$ 1,409,213</u>

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

Cash and Cash Equivalents

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

Investments

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

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

Inventories

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

Property Taxes, Sewer Usage Charges and Sewer Assessment Fees

Property taxes are assessed as of October 1. Real estate and personal property taxes are billed in the following July and are due in two installments, July 1 and January 1. Motor vehicle taxes are billed in July and are due in one installment, July 1, and supplemental motor vehicle taxes are due in full January 1. Taxes become delinquent thirty days after the installment is due. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date. Based on historical collection experience and other factors, the Town has established an allowance for uncollectible taxes and interest as of June 30, 2021 of \$149,000 and \$101,000, 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, 2021 is not considered necessary.

Capital Assets

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

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

assets constructed.

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

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

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

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

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

Unearned Revenue

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

Deferred Outflows and Inflows of Resources

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

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

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

Compensated Absences

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

Long-term Obligations

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

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

Net Position and Fund Balance

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

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

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

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

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

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

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

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

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

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

Net Position Flow Assumption

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

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

Fund Balance Flow Assumption

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

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

Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables

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

Interfund Services Provided and Used

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

Interfund Transfers

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

Interfund Reimbursements

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

NOTE 2 - CASH DEPOSITS AND INVESTMENTS

Cash Deposits

A reconciliation of the Town's cash deposits as of June 30, 2021 is as follows:

Government-wide statement of net position:	
Cash and cash equivalents	\$ 73,130,938
Statement of fiduciary net position:	
Cash and cash equivalents	<u>868,353</u>
	73,999,291
Less: cash equivalents considered investments for disclosure purposes	<u>(25,610,167)</u>
	<u><u>\$ 48,389,124</u></u>

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2021, \$47,396,529 of the Town's bank balance of \$48,757,409 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 42,656,876
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the Town's name	<u>4,739,653</u>
	<u><u>\$ 47,396,529</u></u>

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

Investments

A reconciliation of the Town's investments as of June 30, 2021 is as follows:

Government-wide statement of net position:	
Investments	\$ 3,464,350
Statement of fiduciary net position:	
Investments	73,670,684
	<u>77,135,034</u>
 Add: cash equivalents considered investments for disclosure purposes	 25,610,167
	<u><u>\$ 102,745,201</u></u>

As of June 30, 2021, the Town's investments consist of the following:

Investment type	Valuation Basis	Value	Investment Maturities (In Years)		
			Less Than 1	1 to 5	6 to 10
Debt securities:					
Governmental Activities:					
Short-Term Investment Fund	Net asset value	\$ 24,682,280	\$ 24,682,280	\$ -	\$ -
Municipal bonds	Fair value	1,547,579	508,323	1,039,256	-
Money market mutual funds	Net asset value	5,301	5,301	-	-
Business-Type Activities:					
Short-Term Investment Fund	Net asset value	862,333	862,333	-	-
Fiduciary:					
Money market mutual funds	Net asset value	60,253	60,253	-	-
Corporate bonds	Fair value	110,450	42,742	67,708	-
		<u>27,268,196</u>	<u>\$ 26,161,232</u>	<u>\$ 1,106,964</u>	<u>\$ -</u>
Other investments:					
Governmental Activities:					
Mutual funds	Fair value	1,861,193			
Common stock	Fair value	55,578			
Fiduciary:					
Mutual Funds	Fair value	1,092,766			
Insurance contracts	Contract value	72,467,468			
		<u>\$ 102,745,201</u>			

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

	AAA	AA	A	BBB	Unrated	Total
Debt Securities:						
<i>Governmental Activities:</i>						
Short-Term Investment Fund	\$ 24,682,280	\$ -	\$ -	\$ -	\$ -	\$ 24,682,280
Municipal bonds	-	1,325,022	100,000	-	122,557	1,547,579
Money market mutual funds	-	-	-	-	5,301	5,301
<i>Business Type Activities</i>						
Short-Term Investment Fund	862,333	-	-	-	-	862,333
<i>Fiduciary Funds:</i>						
Money market mutual funds	-	-	-	-	60,253	60,253
Corporate Bonds	-	-	20,286	90,164	-	110,450
	<u>\$ 25,544,613</u>	<u>\$ 1,325,022</u>	<u>\$ 120,286</u>	<u>\$ 90,164</u>	<u>\$ 188,111</u>	<u>\$ 27,268,196</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 limited by Connecticut state statutes. Connecticut state statutes permit the Town to invest in obligations of the United States, including its instrumentalities and agencies; in obligations of any state or of any political subdivision, authority or agency thereof, provided such obligations are rated within one of the top two rating categories of any recognized rating service; or in obligations of the State of Connecticut or of any political subdivision thereof, provided such obligations are rated within one of the top three rating categories of any recognized rating service.

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

Custodial Credit Risk

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

Concentrations of Credit Risk

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, 2021, 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

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

The Town’s financial assets that are accounted for at fair value on a recurring basis as of June 30, 2021, 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
<i>Governmental Activities:</i>				
Municipal bonds	\$ -	\$ 1,547,579	\$ -	\$ 1,547,579
Mutual funds	1,861,193	-	-	1,861,193
Common stock	55,578	-	-	55,578
<i>Fiduciary Funds:</i>				
Corporate bonds	-	110,450	-	110,450
Mutual funds	1,092,766	-	-	1,092,766
	<u>\$ 3,009,537</u>	<u>\$ 1,658,029</u>	<u>\$ -</u>	<u>\$ 4,667,566</u>

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

NOTE 4 - CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2021 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 16,906,235	\$ -	\$ -	\$ -	\$ 16,906,235
Construction in progress	14,652,145	6,573,937	-	(10,916,288)	10,309,794
Total capital assets, not being depreciated	<u>31,558,380</u>	<u>6,573,937</u>	<u>-</u>	<u>(10,916,288)</u>	<u>27,216,029</u>
Capital assets, being depreciated:					
Buildings and improvements	102,140,076	394,138	-	3,349,396	105,883,610
Infrastructure	122,383,529	-	-	6,821,820	129,205,349
Land improvements	1,918,587	-	-	745,072	2,663,659
Machinery and equipment	22,688,850	1,883,967	(1,048,648)	-	23,524,169
Total capital assets, being depreciated	<u>249,131,042</u>	<u>2,278,105</u>	<u>(1,048,648)</u>	<u>10,916,288</u>	<u>261,276,787</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	46,018,894	2,499,222	-	-	48,518,116
Infrastructure	76,923,329	2,991,338	-	-	79,914,667
Land improvements	726,204	112,530	-	-	838,734
Machinery and equipment	13,268,036	1,229,327	(1,048,648)	-	13,448,715
Total accumulated depreciation and amortization	<u>136,936,463</u>	<u>6,832,417</u>	<u>(1,048,648)</u>	<u>-</u>	<u>142,720,232</u>
Total capital assets, being depreciated, net	<u>112,194,579</u>	<u>(4,554,312)</u>	<u>-</u>	<u>10,916,288</u>	<u>118,556,555</u>
Governmental activities capital assets, net	<u>\$ 143,752,959</u>	<u>\$ 2,019,625</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,772,584</u>

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

Governmental Activities:	
General government	\$ 255,977
Public safety	396,117
Public works	3,725,030
Health and welfare	43,349
Culture and recreation	200,353
Education	<u>2,211,591</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 6,832,417</u>

Capital asset activity for business-type activities for the year ended June 30, 2021 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type Activities					
Capital assets, not being depreciated:					
Land	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Construction in progress	-	136,151	-	-	136,151
Total capital assets, not being depreciated	<u>5,000</u>	<u>136,151</u>	<u>-</u>	<u>-</u>	<u>141,151</u>
Capital assets, being depreciated:					
Buildings and improvements	29,571,666	-	-	-	29,571,666
Infrastructure	10,656,634	49,233	-	-	10,705,867
Machinery and equipment	9,408,753	288,810	(26,168)	-	9,671,395
Total capital assets, being depreciated	<u>49,637,053</u>	<u>338,043</u>	<u>(26,168)</u>	<u>-</u>	<u>49,948,928</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	4,963,751	605,776	-	-	5,569,527
Infrastructure	3,722,197	230,851	-	-	3,953,048
Machinery and equipment	4,288,278	406,996	(26,168)	-	4,669,106
Total accumulated depreciation and amortization	<u>12,974,226</u>	<u>1,243,623</u>	<u>(26,168)</u>	<u>-</u>	<u>14,191,681</u>
Total capital assets, being depreciated, net	<u>36,662,827</u>	<u>(905,580)</u>	<u>-</u>	<u>-</u>	<u>35,757,247</u>
Business-type activities capital assets, net	<u>\$ 36,667,827</u>	<u>\$ (769,429)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,898,398</u>

NOTE 5 - SETTLEMENT RECEIVABLE

The Town executed a twenty-four year settlement agreement dated September 21, 1998 in the amount of \$43,100,000 in connection with certain zoning violations relating to a municipal solid waste facility. Annual installments are due to the Town in various amounts, as stipulated in the settlement agreement. The balance of the settlement receivable as of June 30, 2021 totaled \$5,400,000. Future annual installments collectible under the settlement agreement are as follows as of June 30, 2021:

Year ending	Amount
June 30:	Amount
2022	\$ 2,700,000
2023	2,700,000
	<u>\$ 5,400,000</u>

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2021 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Governmental Funds:		
General Fund	Water Pollution Control Authority	\$ 1,571,022
	Special Grants Fund	259,855
	Other Governmental Funds	61,208
		<u>1,892,085</u>
Other Governmental Funds	General Fund	3,154,048
	Other Governmental Funds	167,443
		<u>3,321,491</u>
		<u>\$ 5,213,576</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 \$1,571,022 has been presented as an advance as of June 30, 2021.

NOTE 7 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2021 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Governmental Funds:		
Special Grants Fund	General Fund	\$ 161,480
	Other Governmental Funds	500,000
		<u>661,480</u>
Other Governmental Funds	General Fund	5,447,132
	Other Governmental Funds	1,764
		<u>5,448,896</u>
		<u>\$ 6,110,376</u>
Business-Type Activities Funds:		
Water Pollution Control Authority	General Fund	<u>\$ 1,387,301</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 - BOND ANTICIPATION NOTES PAYABLE

The following is a summary of terms and changes in short-term capital borrowings for the year ended June 30, 2021:

	<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	1.50%	July 2020	\$ 11,000,000	\$ -	\$ (11,000,000)	\$ -
Bond anticipation notes	2.75%	July 2021	-	9,000,000	-	9,000,000
			<u>\$ 11,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ (11,000,000)</u>	<u>\$ 9,000,000</u>

The purpose of all of the short-time borrowings was to provide resources for various capital construction or improvement projects. As discussed more fully in Note 17, the \$9,000,000 in bond anticipation notes outstanding as of June 30, 2021 were subsequently retired through proceeds from the issuance of general obligation bonds. As such, proceeds from the notes have been recognized as another financing source in the governmental funds statement of revenues, expenditures, and changes in fund balances.

NOTE 9 - LONG-TERM DEBT

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

The following is a summary of changes in long-term debt for the year ended June 30, 2021:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Bonds payable:					
General obligation bonds	\$ 20,319,000	10,000,000	\$ (2,193,500)	\$ 28,125,500	\$ 2,113,500
Unamortized premium	<u>2,277,285</u>	<u>1,073,264</u>	<u>(261,069)</u>	<u>3,089,480</u>	<u>-</u>
Total bonds payable	22,596,285	11,073,264	(2,454,569)	31,214,980	2,113,500
Leases (as lessee)	<u>718,561</u>	<u>394,138</u>	<u>(485,818)</u>	<u>626,881</u>	<u>264,998</u>
	<u>\$ 23,314,846</u>	<u>\$ 11,467,402</u>	<u>\$ (2,940,387)</u>	<u>\$ 31,841,861</u>	<u>\$ 2,378,498</u>
Business-type Activities					
Bonds payable:					
General obligation bonds	\$ 2,706,000	\$ 12,400,000	\$ (1,241,500)	\$ 13,864,500	\$ 1,021,500
Unamortized premium	<u>-</u>	<u>3,290,765</u>	<u>(394,555)</u>	<u>2,896,210</u>	<u>-</u>
Total bonds payable	2,706,000	15,690,765	(1,636,055)	16,760,710	1,021,500
Notes payable	<u>15,508,193</u>	<u>-</u>	<u>(15,508,193)</u>	<u>-</u>	<u>-</u>
	<u>\$ 18,214,193</u>	<u>\$ 15,690,765</u>	<u>\$ (17,144,248)</u>	<u>\$ 16,760,710</u>	<u>\$ 1,021,500</u>

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

General Obligation Bonds

A summary of general obligation bonds outstanding at June 30, 2021 is as follows:

<u>Purpose of Bonds</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
Governmental Activities					
Bonds Payable					
General Obligation Bonds	2004	\$ 6,472,120	2.0% - 5.0%	2020	\$ 175,500
General Obligation Bonds	2017	11,840,000	3.0% - 5.0%	2037	8,025,000
General Obligation Bonds	2019	8,835,000	2.125% - 5.0%	2039	7,945,000
General Obligation Bonds	2019	2,270,000	5.0%	2030	1,980,000
General Obligation Bonds	2020	10,000,000	2.0% - 5.0%	2041	10,000,000
					<u>\$ 28,125,500</u>
Business-type Activities					
Bonds Payable					
General Obligation Bonds	2004	4,630,000	2.0% - 5.0%	2024	\$ 694,500
General Obligation Bonds	2017	2,100,000	3.0% - 5.0%	2034	1,675,000
General Obligation Bonds	2020	12,400,000	2.0%	2032	11,495,000
					<u>\$ 13,864,500</u>

Annual debt service requirements to maturity on general obligation bonds are as follows as of June 30, 2021:

<u>Year ending June 30:</u>	<u>Governmental Activities</u>		
	<u>Bonds Payable</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 2,113,500	\$ 1,013,800	\$ 3,127,300
2023	2,643,500	895,313	3,538,813
2024	2,123,500	776,547	2,900,047
2025	2,060,000	670,739	2,730,739
2026	2,060,000	586,612	2,646,612
2027-2031	7,665,000	1,856,454	9,521,454
2032-2036	5,270,000	839,745	6,109,745
2037-2041	4,190,000	221,712	4,411,712
	<u>\$ 28,125,500</u>	<u>\$ 6,860,922</u>	<u>\$ 34,986,422</u>
<u>Year ending June 30:</u>	<u>Business-type Activities</u>		
	<u>Bonds Payable</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 1,021,500	\$ 644,096	\$ 1,665,596
2023	1,141,500	591,758	1,733,258
2024	1,181,500	535,303	1,716,803
2025	1,000,000	476,550	1,476,550
2026	1,050,000	427,625	1,477,625
2027-2031	6,160,000	1,308,750	7,468,750
2032-2034	2,310,000	103,475	2,413,475
	<u>\$ 13,864,500</u>	<u>\$ 4,087,557</u>	<u>\$ 17,952,057</u>

General Obligation Bonds

Legal Debt Limit

Connecticut General Statutes Section 7-374(b) provides that debt of the Town shall not exceed seven times base receipts, as defined in the Statute. Further, the Statute limits the amount of debt that may be authorized by the Town for general purposes, schools, sewers, urban renewal and pension deficit. The Town did not exceed any of the statutory debt limitations at June 30, 2021.

Capital Leases from Direct Borrowings

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

A summary of assets acquired through capital leases is as follows as of June 30, 2021:

	Governmental Activities
Equipment	\$ 2,994,060
Less: accumulated amortization	<u>1,206,634</u>
	<u><u>\$ 1,787,427</u></u>

Amortization expense relative to leased property under capital leases totaled \$251,692 for the year ended June 30, 2021 and is included in depreciation and amortization expense disclosed in Note 4.

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

Year Ending June 30:	Governmental Activities
2022	\$ 275,340
2023	207,527
2024	82,364
2025	<u>82,362</u>
Total minimum lease payments	647,593
Less: amount representing interest	<u>20,712</u>
Present value of minimum lease payments	<u><u>\$ 626,881</u></u>

NOTE 10 - OTHER LONG-TERM LIABILITIES

Changes in other long-term liabilities for the year ended June 30, 2021 are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Other liabilities:					
Compensated absences	\$ 1,208,514	\$ 41,982	\$ (32,605)	\$ 1,217,891	\$ 121,000
Heart and Hypertension	65,672	-	(1,198)	64,474	6,400
Net pension liability (see Note 11)	15,944,688	-	(4,636,752)	11,307,936	-
Net OPEB liability (see Note 13)	20,538,262	-	(200,396)	20,337,866	-
	<u>\$ 37,757,136</u>	<u>\$ 41,982</u>	<u>\$ (4,870,951)</u>	<u>\$ 32,928,167</u>	<u>\$ 127,400</u>
Business-type Activities					
Other liabilities:					
Net pension liability (see Note 11)	\$ 664,362	\$ -	\$ (193,198)	\$ 471,164	\$ -

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

Heart and Hypertension Obligations

The Town’s future obligations for heart and hypertension claims as of June 30, 2021 is estimated to be \$64,474. Currently, the beneficiaries receive weekly benefit payments that are subject to annual COLA adjustments. The total liability increased due to cost of living adjustments, offset by current year payouts. The total estimated liability has been established based upon a life expectancy assumption for each individual receiving weekly benefit payments.

NOTE 11 - EMPLOYEE RETIREMENT PLANS

Pension Trust Fund

Plan Description

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

Plan membership - All full time employees eligible to participate in the plan become a plan participant with their date of hire. Membership of the Plan consisted of the following as of June 30, 2021:

Retirees and beneficiaries receiving benefits	386
Terminated plan members entitled to but not yet receiving benefits	121
Active plan members	286
	<u>793</u>

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

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

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

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

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

Contributions - The contribution requirements of plan members and the Town are established and may be amended by the Town Council. The employer's contributions were based on normal cost and an amortization of the unfunded actuarial accrued liability. The Town's actuary determines annual employer contributions to the plan. Employee contribution requirements vary by class of employees covered, per terms of the Plan agreement. The following is a summary of the contribution requirements for each type of class covered:

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

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

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

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

Summary of Significant Accounting Policies

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

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

Concentrations - As of June 30, 2021, 100% of the Town Plan's investments were invested in insurance contracts with Principal Financial Group.

Rate of return - For the year ended June 30, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was approximately 18.38%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability

The components of the Town's net pension liability of the Town Plan at June 30, 2021, were as follows:

Total pension liability	\$ 84,246,568
Plan fiduciary net position	<u>72,467,468</u>
Net pension liability	<u>\$ 11,779,100</u>
Plan fiduciary net position as a percentage of the total pension liability	86.02%

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

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balance as of June 30, 2020	\$ 78,776,735	\$ 62,167,685	\$ 16,609,050
Changes for the year:			
Service cost	1,626,861	-	1,626,861
Interest	5,458,707	-	5,458,707
Differences between expected and actual experience	1,579,218	-	1,579,218
Change in assumption	1,063,021	-	1,063,021
Change in benefit terms	30,622	-	30,622
Contributions - employer	-	2,757,783	(2,757,783)
Contributions - employee	-	350,882	(350,882)
Net investment income	-	11,511,591	(11,511,591)
Benefit payments, including refunds	(4,288,596)	(4,288,596)	-
Administrative expense	-	(31,877)	31,877
Net changes	<u>5,469,833</u>	<u>10,299,783</u>	<u>(4,829,950)</u>
Balance as of June 30, 2021	<u>\$ 84,246,568</u>	<u>\$ 72,467,468</u>	<u>\$ 11,779,100</u>

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

Actuarial assumptions - The total pension liability for the Town Plan was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	2.50%
Investment rate of return, including inflation	6.90%
Discount rate	6.90%

The long-term expected rate of return on the Town Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Town Plan's target asset allocation as of June 30, 2021 are summarized in the following table:

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

Discount rate - The discount rate used to measure the total pension liability of the Town Plan was 6.90%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that the Town contributes at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Town Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate - The following presents the net pension liability of the Town Plan, calculated using the discount rate of 6.90% as well as what the Town Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90%) or 1-percentage-point higher (7.90%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Net pension liability	\$ 21,307,123	\$ 11,779,100	\$ 3,745,324

Pension Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2021, the Town recognized pension expense related to the Town Plan of \$1,822,305. At June 30, 2021, the Town reported deferred outflows and inflows of resources related to the Town Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferrals</u>
Difference between expected and actual experience	\$ 1,261,098	\$ (896,275)	\$ 364,823
Changes of assumptions and demographics	2,055,805	(45,590)	2,010,215
Difference between projected and actual earnings on plan investments	-	(4,425,056)	(4,425,056)
Total	<u>\$ 3,316,903</u>	<u>\$ (5,366,921)</u>	<u>\$ (2,050,018)</u>

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

Year ended June 30,	<u>Amortization Expense</u>
2022	\$ (377,595)
2023	(294,377)
2024	(455,956)
2025	(922,090)
	<u>\$ (2,050,018)</u>

Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for each of the Town's defined benefit plans as of and for the year ended June 30, 2021.

	<u>Pension Trust Fund</u>
ASSET	
Investments:	
Insurance contracts	\$ 72,467,468
Total assets	<u>72,467,468</u>
NET POSITION	
Restricted for pension benefits	<u>\$ 72,467,468</u>

	<u>Pension Trust Fund</u>
ADDITIONS	
Contributions:	
Employers	\$ 2,757,783
Plan members	350,882
Total contributions	<u>3,108,665</u>
Investment earnings:	
Net change in the fair value of investments, net of fees	<u>11,511,591</u>
Total investment earnings	<u>11,511,591</u>
Total additions	<u>14,620,256</u>
DEDUCTIONS	
Benefit payments	4,288,596
Administrative expenses	31,877
Total deductions	<u>4,320,473</u>
Change in net position	10,299,783
Net position - beginning	<u>62,167,685</u>
Net position - ending	<u>\$ 72,467,468</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.

Benefit Provisions

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

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

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

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

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

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

Contributions

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

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

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

Administrative Expenses

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

Basis of Presentation

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2020. The net pension liability at June 30, 2020 has been calculated using the audited amounts. TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Comprehensive Annual Financial Report can be obtained at www.ct.gov.

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 2020 expected contribution effort for each participating employer. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to Town totaled 0.679% as of the most recent measurement date.

Collective Net Pension Liability

The following summarizes the collective net pension liability of the State for the TRS as of June 30, 2020, the measurement date, in addition to the Town's and State's proportionate shares of the collective net pension liability that is attributed to the Town:

Collective Net Pension Liability of the State for the TRS		<u>\$ 18,846,090,000</u>
	<u>Proportion</u>	<u>Proportionate Share</u>
Town's proportionate share of the Collective Net Pension Liability	0.000%	<u>\$ -</u>
State's proportionate share of the Collective Net Pension Liability attributed to the Town	0.679%	<u>\$ 127,998,000</u>

Collective Pension Expense

The Town's expected contribution effort for allocation purposes totaled \$8,210,038 or 0.679% of the total expected contribution effort. The Town has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures in the General Fund for the year ended June 30, 2021

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 \$18,335,178 or 0.679% of the total collective pension expense and has been recognized as an operating contribution and related education expenses in the statement of activities for the year ended June 30, 2021.

Actuarial Assumptions

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

Inflation	2.50%
Salary increases	3.00% - 6.50%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation
Administrative expenses	\$0 assumption as expenses are paid for by the General Assembly

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

Future cost-of-living increases for teachers who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5.0% per annum. For teachers who were members of the Teachers’ Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6.0% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers’ Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5.0% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3.0%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

Long-Term Rate of Return

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

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

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

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 12 - AWARDS PROGRAM

The Town, in collaboration with the volunteer firefighters and ambulance organizations that serve the Town, has established a revocable trust fund (the “Firefighters Reward Program Fund”) to accumulate awards for the benefit of the organizations’ members. Members generally become eligible to participate in the awards program upon completion of one year of continuous service. The contribution requirements of the Town are established and may be amended by the Boards governing each organization, with approval by the Town Council. The Town generally contributes \$300 annually to the fund on-behalf of each active participant. Participants become fully vested in the awards program upon completion of 10 years of service, upon death or upon becoming disabled. The Town finance director serves as the administrator of the awards program and, accordingly, the Town has reported the Firefighters Reward Program Fund as an agency fund in the accompanying financial statements. During the year ended June 30, 2021, the Town contributed \$70,582 to the fund for awards earned by participants for the fiscal 2020 service year.

NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Town and Board of Education Plan

Plan Description

The Town administers an Other Post-Employment Benefits Plan (the “OPEB Plan”), which is a single-employer defined benefit healthcare plan. The OPEB Plan provides healthcare insurance benefits for eligible retirees and their spouses through the Town’s group health insurance plan, which covers both active and retired members, as well as certain life insurance benefits. Benefit provisions are established through negotiations between the Town and the unions

representing Town employees and are renegotiated each bargaining period. The OPEB Plan is considered to be part of the Town’s financial reporting entity. The OPEB Plan does not issue a publicly available financial report and is not included in the financial statements of another entity.

Plan Membership

At June 30, 2021, plan membership consisted of the following:

Retirees and beneficiaries receiving benefits	55
Active plan members	364
	419
	419

Plan Provisions

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

Board of Education Teachers: Teachers retiring under the Connecticut State Teachers Retirement system are eligible to receive health benefits for self and spouse. Normal retirement for teachers is the earlier of age 60 with 20 years of services, or completion of 35 years of service regardless of age. Individuals receiving benefits contribute 100% of their premium costs.

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

Funding Policy

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

Net OPEB Liability

The Town’s net OPEB liability reported as of June 30, 2021 totaled \$20,337,866. The total OPEB liability was measured as of June 30, 2021 using an actuarial valuation performed as of July 1, 2020.

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

Inflation	3.00%
Salary increases	4.50%
Investment rate of return, including inflation	4.00%
Discount rate	1.92%

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-2020 generational improvements from 2006.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of June 30, 2020	\$ 21,338,244	\$ 799,982	\$ 20,538,262
Changes for the year:			
Service cost	1,007,308	-	1,007,308
Interest	514,797	-	514,797
Differences between expected and actual experience	(2,297,940)	-	(2,297,940)
Change in assumption	1,095,703	-	1,095,703
Contributions - employer	-	519,830	(519,830)
Net investment income	-	434	(434)
Benefit payments, including refunds	(519,830)	(519,830)	-
Net changes	<u>(199,962)</u>	<u>434</u>	<u>(200,396)</u>
Balance as of June 30, 2021	<u>\$ 21,138,282</u>	<u>\$ 800,416</u>	<u>\$ 20,337,866</u>

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 1.92%, 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 (0.92%) or 1-percentage-point higher (2.92%) than the current rate:

	1% Decrease	Current Discount	1% Increase
Net OPEB liability	\$ 17,255,428	\$ 20,337,866	\$ 24,215,090

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:

	1% Decrease	Current Discount	1% Increase
Net OPEB liability	\$ 23,031,514	\$ 20,337,866	\$ 18,063,040

OPEB Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2021, the Town recognized OPEB expense of \$1,694,375. As of June 30, 2021, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferrals</u>
Difference between expected and actual experience	\$ 2,318,561	\$ (5,346,548)	\$ (3,027,987)
Changes of assumptions and demographics	4,884,481	(579,176)	4,305,305
Difference between projected and actual earnings on plan investments	48,763	-	48,763
Total	<u>\$ 7,251,805</u>	<u>\$ (5,925,724)</u>	<u>\$ 1,326,081</u>

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

Year ended June 30,	<u>Amortization Pension Expense</u>
2022	\$ 191,744
2023	187,829
2024	183,924
2025	179,518
2026	173,563
Thereafter	409,503
	<u>\$ 1,326,081</u>

Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for each of the Town's defined benefit plans as of and for the year ended June 30, 2021.

	<u>Other Post- Employment Benefits Trust Fund</u>
ASSET	
Cash and cash equivalents	\$ 800,416
Total assets	<u>800,416</u>
NET POSITION	
Restricted for OPEB benefits	<u>\$ 800,416</u>

Plan Financial Statements (Continued)

	Other Post- Employment Benefits Trust Fund
ADDITIONS	
Contributions:	
Employers	\$ -
Total contributions	<u>-</u>
Investment earnings:	
Interest and dividends	434
Total additions	<u>434</u>
DEDUCTIONS	
Benefit payments	-
Administrative expenses	<u>-</u>
Total deductions	<u>-</u>
Change in net position	434
Net position - beginning	<u>799,982</u>
Net position - ending	<u>\$ 800,416</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 service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System - a cost sharing multi employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions

The Plan covers retired teachers and administrators of public schools in the State who are receiving benefits from the Plan. The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member that is currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

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

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

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

Contributions

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

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

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

Administrative Expenses

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

Basis of Presentation

The components associated with other postemployment benefits (OPEB) expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Comprehensive Annual Financial Report as of and for the year ended June 30, 2020. The net pension liability at June 30, 2020 has been calculated using the audited amounts. TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Comprehensive Annual Financial Report can be obtained at www.ct.gov.

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 2020 expected contribution effort for each participating employer. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to Town totaled 0.679% as of the most recent measurement date.

Collective Net OPEB Liability

The following summarizes the collective net OPEB liability of the State for the TRS as of June 30, 2020, the measurement date, in addition to the Town's and State's proportionate shares of the collective net OPEB liability that is attributed to the Town:

Collective Net OPEB Liability of the State for the TRS		<u>\$ 2,810,895,000</u>
	<u>Proportion</u>	<u>Proportionate Share</u>
Town's proportionate share of the Collective Net OPEB Liability	0.000%	<u>\$ -</u>
State's proportionate share of the Collective Net OPEB Liability attributed to the Town	0.679%	<u>\$ 19,091,000</u>

Collective OPEB Expense

The Town's expected contribution effort for allocation purposes totaled \$198,137 or 0.679% of the total expected contribution effort. The Town has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures in the General Fund for the year ended June 30, 2021.

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 \$881,858 or 0.679% of the total collective OPEB expense and has been recognized as a reduction in operating contributions and related education expenses in the statement of activities for the year ended June 30, 2021.

Actuarial Assumptions

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

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

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

Long-Term Rate of Return

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

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

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

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

Discount Rate

The discount rate used to measure the total OPEB liability was 2.21%. The projection of cash flows used to determine the discount rate was performed in accordance with the applicable standards. The projection's basis was an actuarial valuation performed as of June 30, 2020.

In addition to the actuarial methods and assumptions of the June 30, 2020 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annual at a rate of 3.00%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2021 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

NOTE 14 - RISK MANAGEMENT AND UNCERTAINTIES

Risk Management - Insurance

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

Self-Insurance

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

The Town retains the risk of loss under for dental benefits. The Town establishes claims liabilities based on estimates of claims that have been incurred but not reported at June 30, 2021. Claims liabilities are recorded if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of possible loss can be reasonably estimated. The amount of the claims accrual is based on the ultimate costs of settling the claims, which include past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claims accrual does not include other allocated or unallocated claims adjustment expenses.

A summary of claims activity for the years ended June 30, 2021 and 2020 are as follows:

Year Ended June 30	Claims Payable, Beginning of Year	Claims and Changes in Estimates	Claims Paid	Claims Payable, End of Year
2021	\$ 13,800	\$ 466,958	\$ 465,658	\$ 15,100
2020	760,685	718,075	1,464,960	13,800

Workers Compensation

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

Uncertainties - Pandemic

In early March 2020, there was a global outbreak of COVID-19 that was declared a Public Health Emergency of International Concern by the World Health Organization and was subsequently declared a state of emergency by the Governor of Connecticut and a national emergency by the President of the United States. The outbreak of the virus

has affected travel, commerce and financial markets globally, and is widely expected to affect economic growth worldwide. The extent to which COVID-19 will impact the Town's tax base, operations and its financial condition will ultimately depend on future developments that are uncertain and cannot be fully predicted with confidence at this time.

NOTE 15 - FUND BALANCE

As of June 30, 2021, fund balances have been classified based on the following purposes:

	General Fund	Waste Management Ordinance Fund	Capital Projects Fund	Special Grants Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Advances to other funds	\$ 1,571,022	\$ -	\$ -	\$ -	\$ -	\$ 1,571,022
Prepaid expenses	33,396	-	-	-	1,475	34,871
Inventories	-	-	-	-	18,496	18,496
	<u>1,604,418</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,971</u>	<u>1,624,389</u>
Restricted for:						
Health and Welfare programs	-	-	-	-	464,810	464,810
Library activities	-	-	-	-	104,777	104,777
Culture and Recreation:						
Senior center activities	-	-	-	-	22,239	22,239
Farmers market	-	-	-	-	15,149	15,149
Education:						
School lunch program	-	-	-	-	834,157	834,157
Student activities	-	-	-	-	494,917	494,917
Education programs	-	-	-	-	48,355	48,355
Capital purposes:						
Enabling legislation	-	14,920,887	-	-	-	14,920,887
Unspent bond proceeds	-	-	2,880,434	-	-	2,880,434
Grant programs	-	-	-	-	769,229	769,229
Housing rehabilitation loans	-	-	-	-	51,897	51,897
	<u>-</u>	<u>14,920,887</u>	<u>2,880,434</u>	<u>-</u>	<u>2,805,530</u>	<u>20,606,851</u>
Committed to:						
Public safety programs	-	-	-	-	68,106	68,106
Library programs	-	-	-	213,678	2,168,905	2,382,583
Culture and recreation programs	-	-	-	-	19,304	19,304
Education programs	-	-	-	-	96,815	96,815
Capital purposes	-	-	181,662	-	6,547,403	6,729,065
Volunteer fire activities	437,698	-	-	-	-	437,698
	<u>437,698</u>	<u>-</u>	<u>181,662</u>	<u>213,678</u>	<u>8,900,533</u>	<u>9,733,571</u>
Assigned to:						
Property tax stabilization	-	1,657,876	-	-	-	1,657,876
Use in fiscal year 2022:						
Original appropriation	775,000	-	-	-	-	775,000
Supplemental appropriations	4,333,122	-	-	-	-	4,333,122
Carried in force appropriations	1,614,034	-	-	-	-	1,614,034
Other purposes	276,422	-	-	-	-	276,422
	<u>6,998,578</u>	<u>1,657,876</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,656,454</u>
Unassigned						
	21,406,372	-	-	-	(40,478)	21,365,894
	<u>\$ 30,447,066</u>	<u>\$ 16,578,763</u>	<u>\$ 3,062,096</u>	<u>\$ 213,678</u>	<u>\$ 11,685,556</u>	<u>\$ 61,987,159</u>

Deficit Fund Balances

The following fund has a deficit fund balance as of June 30, 2021, which does not constitute a violation of statutory provisions:

<u>Fund</u>	<u>Amount</u>
Century Brass Clean Up Fund	\$ (39,942)
Special Education Grants Fund	(536)

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

NOTE 16 - COMMITMENTS AND CONTINGENCIES

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

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

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

NOTE 17 - SUBSEQUENT EVENT

In July 2021, the Town issued \$9,000,000 of general obligation bonds. The proceeds from the issuance were used to retire the \$9,000,000 in bond anticipation notes outstanding as of June 30, 2021. The general obligation bonds bear coupon rates ranging from 2.0% to 5.0% and mature in July 2041. Interest is payable beginning on January 15, 2022 and semiannually thereafter on July 15 and January 15, in each year until maturity. Principal is payable serially July 15, 2023 through July 15, 2041.

In July 2021, the Town issued \$9,300,000 in bond anticipation notes, which bear a coupon rate of 1.0% and mature on July 22, 2022. The purpose of the notes is to provide interim financing for authorized capital projects.

NOTE 18 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2021. The Town is currently evaluating the potential impact of adopting this Statement on its financial statements.

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

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

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

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022. The Town is currently evaluating the potential impact of adopting this Statement on its financial statements.

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

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