

ANNUAL TOWN REPORT

TOWN OF NEW MILFORD CONNECTICUT

FISCAL YEAR ENDING
June 30, 2024

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ANNUAL REPORT

TOWN OF NEW MILFORD,
CONNECTICUT
Fiscal Year Ending June 30, 2024

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SPECIAL SERVICES/PERMITS/LICENSES

Absentee Ballots.....	Town Clerk
Abatement Orders/Violations of Public Health Code.....	Housatonic Valley Health District
Alzheimer's Support Group.....	Commission on Aging
Bazaar Permits.....	Police Department
Birth Certificates.....	Town Clerk
Blasting Permits.....	Fire Marshal
Boat Stickers.....	Parks & Recreation
Building Permits.....	Building Department
Caregiver Support Group.....	Commission on Aging
Certificate of Compliance (Inland Wetlands).....	Inland Wetlands
Certificate of Occupancy.....	Building Department
Certificate of Review (Inland Wetlands).....	Inland Wetlands
Certificate of Use & Compliance.....	Zoning Commission
Day Care License.....	Housatonic Valley Health District
Dog Licenses.....	Town Clerk
Driveway Permits.....	Public Works
Elderly Health Screening.....	Commission on Aging
Elderly Nutrition Site.....	Commission on Aging
Elderly Tax Benefits.....	Assessor
Emergency Shelter.....	Social Services
Energy Assistance.....	Commission on Aging/Social Services
Excavation Permits.....	Zoning

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

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

MUNICIPAL AGENCY HOURS AND PHONE NUMBERS

TAX ASSESSOR

BRIAN LASTRA, TAX ASSESSOR

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

860-355-6070

HIGHWAY DEPARTMENT

MICHAEL BOUCHER, HIGHWAY FOREMAN

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

860-355-6045

BOARD OF EDUCATION:

JANET PARLATO, SUPERINTENDENT

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

860-355-8406

INLAND WETLANDS

JAMES FERLOW, ENFORCEMENT OFFICER

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

860-355-6083

BOE BUSINESS MANAGER

ANTHONY GIOVANNONE

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

860-354-8726

NEW MILFORD PUBLIC LIBRARY

KATHERINE REILLY, DIRECTOR

860-355-1191

BUILDING INSPECTOR

JEFF RONDINI, BUILDING OFFICIAL

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

860-355-6090

MAYOR'S OFFICE

PETE BASS, MAYOR

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

860-355-6010

CHILDREN'S CENTER

ANDREA MILADINOV, DIRECTOR

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

860-354-1883

PARKS AND RECREATION

DANIEL CALHOUN, DIRECTOR

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

860-355-6050

COMMISSION ON AGING (SENIOR CENTER)

JASMIN-MARIE DUCUSIN-JARA, DIRECTOR

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

860-355-6075

PERSONNEL

GREG BOLLARO, DIRECTOR

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

860-355-6089

FINANCE

OLGA MELNIKOV, DIRECTOR

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

860-355-6060

PLANNING COMMISSION

LAURA REGAN, PLANNER

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

860-355-6080

FIRE MARSHAL

KEVIN REYNOLDS, FIRE MARSHAL

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

860-355-6099

POLICE DEPARTMENT

SPENCER CERRUTO, CHIEF OF POLICE

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

860-355-3133

HEALTH DEPARTMENT

HOUSATONIC VALLEY HEALTH DISTRICT

203-264-9616

PROBATE COURT

MARTIN LANDGREBE, PROBATE JUDGE

860-355-6029

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

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

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

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

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

WATER POLLUTION CONTROL AUTHORITY
JOHN WITTMAN, CHAIRMAN
7:30 A.M. TO 4:00 P.M.
860-355-1049

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

Report of the Board of Finance Fiscal Year Ending June 30, 2024

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, 2023 – June 30, 2024 (including both dates).

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

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

Walter O'Connor,
Board of Finance Chairman

A Message from Mayor Pete Bass

It has been an honor to serve New Milford for the past 9 years. We continue to move our wonderful Town forward with the work of our Municipal and Educational employees and volunteers who help make New Milford the “Best Town in the USA!”

Helping those less fortunate shows the compassion and care that our community exemplifies. This can be seen in the Town’s youth mental health clinic, the Town Pre-K club and our New Milford Food Bank.

New Milford continues to invest in infrastructure that keeps our town vibrant, encouraging businesses and people to invest and move to our wonderful town! From paving our roads, repairing/replacing our bridges and maintaining our Town buildings, parks, and trails.

We continue with capital investments such as our plans to modernize and protect our IT infrastructure against cyber-attacks, as well as investment in technology to make our interactions with the public more efficient.

New Milford is a wonderful community and we continue to invest in the beautification of New Milford. This can be seen in the pollinator gardens, the beautiful plants and gardens that adorn our Downtown and along our New Milford welcome signs, as well as keeping our Town road sides clean.

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

I would once again like to acknowledge and Honor our Veterans who are an important component of our community. They epitomize the true spirit of our community with their spirit and selfless sacrifice for the protection of our community and nation.

In closing I would like to thank our Town employees who provide the Town services we all use each and every day. Without these dedicated employees the Town would not run in the efficient manner that we have all come to enjoy. Additionally, I would like to acknowledge and thank all of the volunteers who serve on our boards and commissions that make our town government prosper. Our wonderful Town would not be complete without the nonprofit community that provides additional services which further enhances our quality of life. A big thank you goes out to them.

This past year has shown that by working together and pulling in the same direction for the benefit of our community “the future of New Milford is Bright!” New Milford Proud & Strong!

God Bless,

Pete Bass
Mayor

Board of Education Annual Report 2023 – 2024

The New Milford Public Schools served 3594 students in PreK through grade 12 during the 2023-2024 academic year with a staff of 348.31 teachers, 17.15 building administrators, and 250.6 support staff (non-certified staff). The operating budget for the New Milford Public Schools for 2023-24 totaled \$71,075,051

July 2023

- At the regular BOE meeting on July 18, 2023, Superintendent Parlato discussed her presentation: 2023-24 District Areas of Focus. Dr. Parlato stated this will provide direction for the upcoming school year. Focus, Heart, Collaboration and Creativity will drive the culture of the district. The next steps are to work with administration and the Board on defining these words and create a common language. Dr. Parlato stated there are three main areas to the district's planning: Vision of our District, Vision of our Practices, and Vision of our Learners/ Graduates.
- The Board heard updates on the turf field replacement and CIRMA high school fire claims reimbursement.
- The Board approved the hiring of **Lauren Bergner** for the Supervisor of Special Education Position as discussed in executive session.
- The Board discussed the Employment Report, the Enrollment Report, Central Office Update, as well as the following NMHS Updates: woodshop HVAC, roof project, gym ceilings, and end of year projects.
- The Board authorized the Board Chairman to negotiate and enter into a new contract of employment with the Superintendent of Schools pursuant to the terms and conditions discussed by the Board in executive session and subject to any necessary further legal review.
- The Board approved the Superintendent Evaluation Tool.

August 2023

- At the regular BOE meeting on August 15, 2023, the Board discussed the School Security update in Executive Session.
- **Mr. Pete Helmus** announced his resignation because he can no longer devote the time to fulfill his obligations of the Chairman position. Vice Chairman, **Mrs. Wendy Faulenbach** assumed the Chairman position.
- The Board approved the 2023-2024 Phase of the Five Year Capital Plan.
- The Board approved the following policies:
 - 1005 Smoking
 - 4111 Hiring of Certified Staff
 - 4111.1 / 4211.1 Non-Discrimination (Personnel)

- 4112.5 / 4212.5 Employment and Student Teacher Background Checks
- 4115.1 / 4215.1 Evaluation, Termination, and Non-Renewal of Athletic Coaches
- 4116 Plan for Minority Educator Recruitment
 - 4118.112 / 4218.112 Policy Regarding Employees and Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990
 - 4118.113 / 4218.113 Policy Regarding Sexual Harassment and Sexual Discrimination in the Workplace (Personnel)
 - 4118.23 / 4218.23 Code of Ethics and Professional Responsibility for Personnel
 - 4118.231 / 4218.231 Alcohol, Tobacco, and Drug-free Workplace
 - 4118.234 / 4218.234 Prohibition on Recommendations for Psychotropic Drugs
 - 4118.25 / 4218.25 Reports of Suspected Child Abuse and Neglect or Reports of Sexual Assault of Students by School Employees
 - 4120 Reports of Suspected Abuse or Neglect of Adults with an Intellectual Disability or Autism Spectrum Disorder
 - 4131 / 4231 Social Media
 - 4132 / 4232 Sudden Cardiac Arrest Awareness for Intramural and Interscholastic Athletics
 - 4152.6 / 4252.6 Family and Medical Leave
 - 4211 Hiring of Non-Certified Staff
- The Board deleted the following policies upon approval of the above Policies:
 - 4000 Concepts & Roles in Personnel
 - 4111 / 4211 Recruitment and Selection
 - 4111.1 / 4211.1 Non-Discrimination Employees
 - 4111.1 / 4211.1 Equal Employment Opportunity (EEO) Regulation
 - 4112.2 Certification
 - 4112.5 / 4212.5 Security Check Fingerprinting Regulation
 - 4112.5 / 4212.5 Criminal History Inquiries & Employment Reference Checks
 - 4112.4 / 4212.4 Physical Examinations
 - 4112.8 / 4212.8 Nepotism
 - 4112.9 / 4212.9 Outside Employment
 - 4115 Evaluations
 - 4115.1 Athletic Coaches Evaluations and Termination
 - 4116 Employment at Will
 - 4117.41 Employee Discipline
 - 4118.112 / 4218.112 Sexual and Other Unlawful Harassment
 - 4118.113 / 4218.113 Title IX Sexual Harassment
 - 4118.13 / 4218.13 Conflict of Interest
 - 4118.21 Academic Freedom
 - 4118.23 / 4218.23 Conduct
 - 4118.231 / 4218.231 Drug and Alcohol Use Policy and Regulation
 - 4118.232 / 4218.232 Smoking

- 4118.233 / 4218.233 Weapons and Dangerous Instruments
- 4118.234 / 4218.234 Psychotropic Drug Use
- 4118.25 / 4218.25 Reporting Child Abuse and Neglect
- 4118.5 / 4218.5 Electronic Monitoring
- 4120 Employee Classifications
- 4121 Substitute Teachers
- 4131 Professional Development
- 4132 Publication or Creation of Materials
- 4133 / 4233 Travel; Reimbursement
- 4135.1 / 4234.1 Agreement
- 4135.4 / 4234.4 Grievances/Complaints
- 4141 Salary Guides
- 4147 / 4247 Employee Safety
- 4147.1 / 4247.1 Occupational Exposure to Bloodborne Pathogens
- 4148 / 4248 Employee Protection
- 4152.6 / 4252.6 Personal Family and Medical Leave Policy and Regulation
- 4155 / 4255 Military Leave
- 4212.42 Drug and Alcohol Testing for School Bus Drivers
- 4215 Evaluations (Non-Certified)
- The Board approved the following curriculum:
 - CP Children's Literature
 - Honors Children's Literature
 - Accelerated Math
- The Board discussed the following administrative regulations:
 - 4111 R / 4211 R Administrative Regulations Regarding Discrimination Complaints (Personnel)
 - 4118.112 R / 4218.112 R Administrative Regulations Regarding Employees and Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990
 - 4118.113 R / 4218.113 R Administrative Regulations Regarding Sexual Discrimination and Sexual Harassment in the Workplace (Personnel)
 - 4121 R / 4221 R Administrative Regulations Regarding Concussion Management and Training for Athletic Coaches
 - 4131 R / 4231 R Administrative Regulations Regarding Social Media
 - 4147.1 R / 4247.1 R Administrative Regulations Regarding Bloodborne Pathogens
- The Board discussed the August 2023 Employment Report, August 2023 Enrollment Report, Central Office Update, NMHS Woodshop HVAC, NMHS Roof Project, NMHS Gym Ceilings, NMHS NV5/ESG Update, End of Year Projects, Summer School, Early College Experience/Dual Enrollment, and the Pegpetia/PURA Grant.

September 2023

- At the regular BOE meeting on September 19, 2023, Superintendent Parlato recognized the **2023-2024 Teachers of the Year**. Dr. Parlato personally thanked each teacher and

presented each of them with an award. Teachers included **Angela Tufts** from Northville, **Rebecca Regan** from Hill and Plain, **Shannon Arcano** from Sarah Noble, **Charles Lynch**, who could not be present, from New Milford High School. Teacher of the Year for the district overall, representing New Milford at the state level, **Theresa McGuinness** from Schaghticoke Middle School.

- Elections were held for vacant officer positions:
 - **Mrs. Leslie Sarich** was elected **Vice-Chairperson** of the New Milford Board of Education by a unanimous vote.
 - **Mrs. Tammy McInerney** was elected **Secretary** of the New Milford Board of Education. The vote passed 6-2.
 - **Mrs. Sarah Herring** was elected **Assistant Secretary** of the New Milford Board of Education. The vote was unanimous.
- The Board heard updates on the PTO, and all the BOE Subcommittees: Policy, Committee on Learning, Facilities and Operations.
- Dr. Parlato welcomed the district's two student representatives **Naomi Post** and **Antonio Caldareri**. Superintendent Parlato discussed her yearly goals with the board members. The district continues to work with the bus company due to not having enough drivers, and understands the delays and frustration.
- Dr. Parlato spoke about school lunch, stating, by board policy and by practice, every student is provided a lunch whether or not the student has funds in their account. The school district, through its general fund, covers any student's lunch debt at the end of the school year. All student accounts are reset to zero at the end of the school year and the Board of Education's General Fund covers any lunch debt.
- Dr. Parlato discussed communication– the most reliable place to get information about the school or district and have questions answered is through the Office of the Principal or from the Superintendent's Office. The district exists to serve the community and part of that service is answering questions and providing accurate information, if those questions are presented.
- The district's **Ideas to Live By** are **Focus, Collaboration & Creativity**, and **Heart**. The schools will adopt these ideas and grow the district through them. This year's district goals are:
 1. Have pre-K to 12 students meeting academic growth targets.
 2. Build strong relationships with students, families and community.
 3. Foster a safe, welcoming and respectful school climate to support teachers and students.
- Dr. Parlato also discussed Visions of Practice, attracting and retaining high quality staff members, and Vision of the Graduate.

- The Board approved the following Policies:
 - 1111 School Security and Safety
 - 1212 School Volunteers, Student Interns and Other Non-Employees
 - 1250 Policy Regarding Visitors and Observations in Schools
 - 1700 Policy Regarding Possession of Deadly Weapons or Firearms
 - 5165 Graduation Requirements
- The Board approved the following Policies be deleted upon approval of the above policies:
 - 1212 School Volunteers
 - 1250 Visits to the Schools
 - 1700 Possession of Firearms on School Property Prohibited
- The Board approved Tuition Rates for 2023-2024.
- The Board approved the Bid Award for Custodial Supplies.
- The Board approved the following curriculum:
 - Ceramics
 - AP Art & Design
 - Traditional Crafts
- The Board approved the Five Year Curriculum Plan.
- The Board approved the amended Turf Field Roster Fees as presented, effective as of July 1, 2023 with modification of 91+ threshold presented to the Board of Education.
- The Board discussed the Fire Claim Reimbursement, the August 2023 Employment Report, NMHS Woodshop HVAC and roof project, the Sarah Noble oil tank, ESG/NV5 Update, and the Schaghticoke Middle School World Language Program 2023-2024 Update, Tuition Student and the Field Trip Report
- The Board discussed pending claims involving the New Milford High School roof and 50 East Street Building in Executive Session.
- At the BOE Special Meeting on September 28, 2023, the Board approved the hiring of **Mrs. Catherine O. Calabrese** for the Principal of Hill and Plain School position.
- At the BOE Special Meeting on September 28, 2023, the Board approved the hiring of **Mr. Nicholas Manciero** for the Interim Assistant Principal of Schaghticoke Middle School position.

October 2023

- On October 19, 2023, at the Special Meeting of the Board of Education, Mr. Anthony Giovannone presented a guide of accounts and an overview of the three monthly reports.
- On October 19, 2023 at the Regular Meeting of the Board of Education, Mrs. Eileen Gillette was recognized for 36 years of service.
- The Board of Education recognized students from the High School who have demonstrated the principles driving the school year: focus, collaboration, heart and creativity. This month's award recipients are **Lais Maia, Rachel Waight** (not present), **Finlay Savoir, Riley Tierney, and Charlie Vaughey**.
- A presentation and update from Energy Systems Group and NV5 was provided. For the presentation, Dr. Wells from NV5 was available via phone. Doreen Hamilton and Steve Richmond from ESG, (Energy Systems Group), were present.

- The Board heard updates on the PTO, the Student Representatives report, the Superintendent's Report which included the Kindness in Motion Mini Grant, chain in command, transportation challenges, and student lunches.
- BOE Chairman Wendy Faulenbach provided updates on the 2024 BOE meetings, 2024 Budget Meetings, and PTO meetings as well as joint meetings with the Board of Finance, Board of Education, and Town Council.
- Assistant Superintendent, Ms. Holly Hollander and Mr. Jason O'Connor of the New Milford Youth Agency discussed an internet safety grant. It will be a joint effort between the district, town, Police Department, and Youth Agency.
- The Board approved the following Bid Awards:
 - RFP E-2324-002 NMHS Theater Equipment
 - RFP E-2324-003 SNIS Streaming Studio Proposal
 - RFP E-2324-001 NMHS Wood Shop Upgrade
- The Board approved the following policies:
 - 1105 Non-Discrimination
 - 5163 Transportation
 - 4112.8 Nepotism (Certified)
 - 4212.8 Nepotism (Non-Certified)
- The Board approved deleting the recommended policies:
 - 1000 Concepts and Roles in Community Relations
 - 1110 Administration and School Relation with Board
 - 1112 News Media Relationships
 - 1112.5 Media Access to Students
 - 1120 Public Participation at BOE Meetings
 - 1140 Distribution of Materials to and by Students
 - 1146 Recognition of Students, Citizens, Staff Members
 - 1150.116 Communications with the Public
 - 1251 Loitering or Causing a Disturbance
 - 1312 Public Complaints
 - 1321 Public Performances by Students
 - 1322 Contests for Students
 - 1323 Gifts to Students
 - 1326 Solicitations by Staff Members
 - 1331 Smoking
 - 1350 Senior Citizens' Benefits
 - 1411 Relations with Police Authorities
 - 1412 Fire Department
 - 1430 State and Federal Aid
 - 1620 Relations with Private Schools, Colleges, and Universities
 - 1800 Animals on School Property

- The Board approved the following Curricula: Communications Arts I, Communications Arts 2, Computer Science I, Computer Science II, Introduction to Acting, STEM 6, 6th Grade Introduction to Digital Media, Criminal Justice, English 9 for MLL Students, ESL 1, ESL 2, and Art Appreciation.
- The Board approved the request from Capital Reserve in the amount of \$28,538.34 for the NMHS Fire Claim Reimbursement.
- On October 19, 2023 at the Regular Meeting of the Board of Education, the Board discussed the East Street Building, HVAC Reports and Grants, Kindergarten Entry Age, Employment Report September 2023, Enrollment Report October 2, 2023, Central Office Update, and the SNIS oil tank.

November 2023

- At the regular BOE meeting on November 21, 2023, Superintendent Parlato recognized Schaghticoke Middle School students based on the four ideas we live by: focus, collaboration, heart, and creativity. The students recognized were **Chase Moran, Collin Duncan, Janae Rodriguez-Reid, Gunner Kilton, and Ryann Ramery.**
- The Board heard updates on the PTO, the Student Representatives Report, and all the BOE Subcommittees: Policy, Committee on Learning, Facilities and Operations, the Superintendent's Report which included an Update on School Culture and Climate Efforts. There are anonymous alerts at the high school and in January 2024, SMS will also have anonymous alerts.
- Chairman Wendy Faulenbach thanked outgoing board member, Mr. Pete Helmus, for all his hard work. Mrs. Faulenbach welcomed new BOE member, **Mr. Dean Barile.**
- The Board approved the following policies:
 - 4116 Increasing Educator Diversity Plan
 - 4118.25 & 4218.25 Reports of Suspected Abuse and Neglect of Children or Reports of Sexual Assault of Students by School Employees
 - 5141.5 Policy and Administrative Regulations Regarding Suicide Prevention and Intervention
 - 5142 Administration of Student Medications in Schools
 - 6147 Parental Access to Instructional Material
- The Board approved deleting the recommended policies upon approval of the above policies:
 - 2000 Concepts and Roles in Administration
 - 2000.1 Board-Superintendent Relations
 - 2100 Administrative Organization
 - 2112 Professional Development Opportunities
 - 2120 Administrative Assignments
 - 2130 Job Descriptions
 - 2131 Superintendent of Schools
 - 2132 Assistant Superintendent of Schools
 - 2133 Principal
 - 2141 Recruitment and Appointment of Superintendent
 - 2151 Appointment of Administrative and Supervisory Personnel
 - 2152 Assignment of Supervisory Personnel
 - 2210 Administrative Leeway in Absence of Board of Education Policy
 - 2231 Policy and Regulation System
 - 2240 Educational Research in District Schools
 - 2250 Monitoring of Product and Process Goals
 - 2400 Evaluation of the Superintendent

- The Board approved the HVAC Evaluation Bid Award.
- The Board heard updates on the Employment Report, Enrollment report, NMHS Roof Update, Central Office update.
- The Board discussed the NMHS graduation date (June 15, 2023), Parent/Teacher Conference Data, Professional Services Expenses Examples, Food Service Fund Balance Towards Free Meals and Community Eligibility Provisions, Transportation Update, District Data, and the ESG/NV5 December 2023 Billing Status.

December 2023

- The Board held its Annual Meeting on December 19, 2023 and elected the following officers:
 - Chairperson - **Mrs. Wendy Faulenbach**
 - Vice Chairperson - **Mrs. Leslie Sarich**
 - Secretary - **Mrs. Tammy McInerney**
 - Assistant Secretary - **Tom O'Brien**
- At the regular BOE meeting on December 19, 2023, Dr. Parlato recognized the following employees who are members of the Science of Reading Master Class team: **Kathryn Banko, Karen Bosco, Sarah Filogomo, Kelly Harding, Nicole Heering, Holly Hollander, Michelle Klee, Megan Lago, Daniel Miller, Shannon Surreira, Megan Sylvester and Connie Williams**. Dr. Parlato stated these employees exemplify all four of the Ideas We Live By: Focus, Collaboration, Creativity and Heart.
- The Board heard updates on the PTO, the Student Representatives report, all the BOE Subcommittees: Policy, Committee on Learning, Facilities and Operations, the Superintendent's Report, which included an acknowledgement for the hard work of the three administrators in relation to the Science of Reading: **Mrs. Calabrese, Mrs. Gallagher, and Mrs. Surreira**.
- The Board approved the following policies:
 - 1105 Non-Discrimination (Community)
 - 3440 Individuals with Disabilities Education Act Fiscal Compliance
 - 3514 Code of Conduct Governing Procurements Under a Federal Award
 - 4111.1 4211.1 Non-Discrimination (Personnel)
 - 5000 Non-Discrimination (Students)
 - 5165 Graduation Requirements
- The Board approved deleting the recommended policies upon approval of the above policies:
 - 3440 Inventories
 - 3514 Equipment

- The Board approved the proposed memorandum of agreement between the New Milford Board of Education and the New Milford Secretaries Association and to authorize the Chairperson of the Board to sign the memorandum of agreement pending any necessary further legal review.
- The Board heard updates on the Employment Report, Enrollment Report, NMHS Roof Update, Belfor Restorations, Central Office, BOE Annual Report 2022-2023, 2024-2025 and 2025-2026 School Calendars, Field Trip Report, Gifts and Donations, December Fundraising Report and the Kindergarten Entry Age update.

January 2024

- On January 17, 18, 24 and 25, 2024, the Board of Education conducted three evenings of hearings and adopted a budget on the fourth night for the 2024-2025 school year in the amount of \$73,462,509.

February 2024

- On February 20, 2024, at the Special Meeting of the Board of Education, Superintendent Dr. Parlato conducted a workshop and Presentation: Review of Student Performance Topics. Dr. Parlato gave her presentation on student achievement, looking at specific data points, potential causes for achievement challenges, planned action steps, impact of those initiatives and accountability for student growth and achievement. Following are some of the topics the Board of Education discussed: Four-Year Cohort Graduation Rate, Two or Four Year College Entrance, Percentage of Chronically Absent Students in the District, Teacher Attendance, High Needs Students Over Time, Smarter Balanced English/Language Arts Achievement, and Smarter Balanced Mathematics Achievement.
- On February 20, 2024, at the Regular Meeting of the Board of Education, Superintendent, Dr. Parlato recognized Ideal Employee **Christy Martin**, Adult Education Department. Superintendent, Dr. Parlato recognized **Mr. Joseph Neff**, retiree after 43 years of service. He began as the Industrial Arts teacher in 1980 and eventually went on to be part of the Adult Education program as well. Mr. Neff taught woodworking as well as computer aided design. He also served as the football and wrestling coach.
- The Board heard updates on the PTO, the Student Representatives report, all the BOE Subcommittees: Policy, Committee on Learning, Facilities and Operations, the Superintendent's Report, which included a reference the "Review of Student Performance Topics" presented earlier in the evening at the BOE Special Meeting/Workshop.
- Chairman Faulenbach provided updates on the Budget and BOE Subcommittees. Mrs. Faulenbach thanked the BOE Negotiations Subcommittee including **Mr. Eric Hansell** and **Mrs. Leslie Sarich**, for their hard work with three bargaining units.

- The Board approved bid awards for 2324-006 -NMHS Stadium Speakers; RFP E-2324-007 -NMHS Theatre Speakers.
- The Board approved policy 6160 Parent and Family Engagement Policy for Title I Students.
- The Board approved these Policies Recommended for Deletion:
 - 6171.41 Title I Programs
 - 6141.7 Policy Addressing Enrollment in Advanced Course or Program and Challenging Curriculum
- The Board approved the following Curricula:
 - Art Appreciation
 - Basic Life Support in CPR/AED/First Aid
 - Explorations in Science
 - French IV/V College Prep
 - Concert Chorus
 - Exercise Physiology
 - Nutrition and Wellness
 - PE Boot Camp
- The Board heard updates on the Employment Report, Enrollment Report, Audit Report - June 30, 2023, New Milford High School Roof and Belfor restoration, Central Office, Sarah Noble Oil Tank, OSHA 10 Training for Facilities staff, February Fundraising Report, Schaghticoke Middle School Course Selection, Science of Reading Update.
- The Board discussed the mid-year review of Superintendent performance goals in Executive Session.

March 2024

- At the regular BOE meeting on March 19, 2024, Superintendent Dr. Parlato recognized Ideal Students from Hill and Plain and Northville Elementary Schools.
 - NES Students: **Milo Austin**, Mrs. Knowlen's kindergarten class, **Nora Lathrop**, Mr. Mackessy's 1st grade class, and **Hudson Breidster**, Mrs. Pilla's 2nd grade class.
 - HPS Students: **Carter Lewis**, Mrs. Mackey's kindergarten class, **Luke Benson**, Mrs. Kelly's 1st grade class and **Lily Drew**, Mrs. Regan's 2nd grade class.
- March is national Board of Education (BOE) Appreciation Month. At the regular BOE meeting on March 19, 2024, Superintendent Dr. Parlato thanked the BOE members for all their hard work and volunteer hours on subcommittees, school events, and more.
- The Board heard updates on the Student Representatives report, all the BOE Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Chairman's Report.
- On March 19, 2024, at the Regular Meeting of the Board of Education, the Board approved the Capital Reserve Withdrawal - Additional HVAC Evaluation Funds.
- The Board approved the following Policies Recommended for Deletion:

- 3300 Concepts and Roles in Business and Non Instructional Operations
- 3110 Budget Planning
- 3152 Spending Public Funds for Advocacy
- 3160 Budget and Transfer of Funds
- 3230 State and Federal Funds
- 3231 Medical Reimbursement for Special Education Students
- 3240 Tuition Fees
- 3313 Relations with Vendors
- 3432 Budget and Expense Report/Annual Financial Statement
- 3450 Monies in School Buildings
- 3451 Petty Cash Funds
- 3513.1 Energy Conservation
- 3516.11 Hazardous Materials Communications
- 3516.3 Safety
- 3516.4 Sex Offender Notification
- 3520 Student Data Privacy
- 3524.11 Hazardous Material in School
- 3532.1 Liability Insurance
- 3541.23 Bus Contractor
- 3541.313 Routes and Services/Transportation
- 3541.44 Transportation/Use of Private Automobiles on School Trips
- 3542.31 Free or Reduced Price Lunches
- 3542.42 Cafeterias—Handling of School Lunch Funds
- 3542.45 Vending Machines
- The Board heard updates on the Employment Report, the New Milford High School roof and gym floor, Central Office, Sarah Noble Intermediate School oil tank, the field trip report, and New Milford High School/Schaghticoke Middle School Pathways.
- The Board discussed a proposed new cooperative agreement concept with Sherman Board of Education and consideration of attorney-client privileged communication regarding same in Executive Session.

April 2024

- On April 30, 2024, at the Regular Meeting of the Board of Education, Superintendent Dr. Parlato recognized Litchfield Hills Transition Center (LHTC) students for their efforts on recycling and converting recycled materials to a bench. After their presentation, Dr. Parlato gave Ideal Award certificates to LHTC students, **Joshua, Samuel, and Abigail** for efforts in Focus and Collaboration. To date they have collected 361.86 pounds.
- Superintendent Dr. Parlato updated the Board during her report that she is doing instructional rounds with a focus on students' tasks, which will be completed at all five schools in the fall.
- The Board heard updates on the PTO report, all the BOE Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Chairman's Report.

- The Board approved the contract of employment of each non-tenured teacher listed on the Exhibit A reviewed by the Board be non-renewed upon the expiration of the 2023-24 school year and further moved that the Superintendent of Schools advise such impacted individuals of such action.
- The Board heard updates on Policies and Regulations, Employment Report, Enrollment Report, Field Trip Report, April Fundraising Report, and Excess Cost.
- The Board unanimously approved the Sherman High School tuition agreement, effective July 1, 2024.
- The Board approved the hiring of **Jennifer Powers**, Assistant Principal for Schaghticoke Middle School, with a start date of July 1, 2024.

May 2024

On May 21, 2024, at the Regular Meeting of the Board of Education, Superintendent Dr. Parlato recognized Sarah Noble Intermediate School Advanced Band and Advanced Chorus members: **Nolan Bernardi, Lucinda Chapman, Olivia Chhay, Joseph Ciralo, Christopher Cossuto, Annabella Davis, Anna Harvey, Matthew Howard, Nora Jewell, Grayson Kamp, Nick Liu, Connor Mclean, Victoria Montgomery, Alyssa Morais, Douglas Muckerman, Julian Obijiski, Joseph Panepento, Izabella Serrano-Santiago, Molly Strasser, Evan Symington, Parker Tunick, Mary Valverde, Charles Vengrove, Henry Vermillion, Hailey Walling and Isabella Xavier.**

- Superintendent Dr. Parlato recognized retirees, representing 222 years of service to New Milford Public Schools.
 - **Susan Baerny**, 18 years of service
 - **Michael Fitzgerald**, 28 years of service
 - **Viola Gorman**, 42 years of service
 - **Darryl Gregory**, 12 years of service
 - **Susan Holland**, 24 years of service
 - **Caroline Holub**, 19 years of service
 - **Kathy Miller**, 18 years of service
 - **Heliett Sanchez**, 17 years of service
 - **Donna Urban**, 8 years of service
 - **Connie Williams**, 24 years of service
 - **Jean Wiltshire**, 12 years of service
- The Board heard updates on the PTO report, Student Representatives report, the Superintendent's report, all the BOE Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman's Report.
- The Board discussed the Projected Year End Balance and End of Year Projects.
- The Board approved the Bid Award — RFP E-2324-008 Special Education Opportunity Review.
- The Board approved a motion made that pursuant to C.G.S. Section 10-215f, the New Milford Board of Education certifies that all food items offered for sale to students in the schools under its jurisdiction, and not exempted from the Connecticut Nutrition Standards published by the Connecticut State Department of Education, will comply with the Connecticut Nutrition Standards during the period of July 1, 2024 through June 30, 2025.

This certification shall include all food offered for sale to students separately from reimbursable meals at all times and from all sources, including but not limited to school stores, vending machines, school cafeterias, culinary programs, and any fundraising activities on school premises sponsored by the school or non-school organizations and groups.

- The New Milford Board of Education will allow the sale to students of food items that do not meet the Connecticut Nutrition Standards and beverages not listed in Section 10-221q of the Connecticut General Statutes provided that the following conditions are met: 1) the sale is in connection with an event occurring after the end of the regular school day or on the weekend; 2) the sale is at the location of the event; and 3) the food and beverage items are not sold from a vending machine or school store. An “event” is an occurrence that involves more than just a regularly scheduled practice, meeting, or extracurricular activity. For example, soccer games, school plays, and interscholastic debates are events but soccer practices, play rehearsals, and debate team meetings are not. The “regular school day” is the period from midnight before to 30 minutes after the end of the official school day. “Location” means where the event is being held and must be the same place as the food and beverage sales.
- The Board approved the following curricula:
 - Computer Science 1
 - Computer Science II
 - Communication Arts I
 - Communication Arts II
 - General Music 6
 - General Music 7
 - General Music 8
 - Introduction to Acting
 - Introduction to Digital Media
- The Board heard updates on the Employment Report, the Enrollment report, the NMHS roof, Central Office Update, Field Trip Report, IDEA FY 2025 Grant, and the PEP Grant.
- The Board discussed written attorney-client privileged communication relating to student transportation contract in Executive Session.
- The Board authorized the Board Chairperson to prepare and issue to the Superintendent a written annual evaluation for 2023-24 pursuant to the terms of the Board’s discussion in executive session and subject to any necessary legal review. Vote passed unanimously.
- On May 28, 2024 at the Special Meeting of the Board of Education, the Board authorized the Board Chairperson to offer the Superintendent a new three year employment agreement pursuant to the terms of the Board’s discussion in executive session and subject to any necessary legal review. Vote passed unanimously.

June 2024

- On June 18, 2024 at the Regular Meeting of the Board of Education, the Board heard updates on the Superintendent’s report including the end of the year events and

celebrations, all the BOE Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman's Report.

- The Board approved to submit the application for the Two Percent Education Cost Sharing (ECS) Program Grant Set-Aside.
- The Board approved a \$100,000 deposit into the Turf Field Fund from the year-end balance, pending final audit.
- The Board approved a withdrawal from the 2023-24 year-end balance, pending final audit, in the amount of \$231,092 to submit to the Town of New Milford to replace the 2% educational cost sharing set-aside to be held by the Board of Education.
- The Board approved moving the remaining 2023-24 end of year balance, pending final audit, to the capital reserve fund and to make that request to the Town Council and Board of Finance.
- The Board approved a capital reserve withdrawal in the amount of \$895,443 for the 2023 and 2024 Energy Systems Group/Bank of America lease payments.
- The Board heard updates on the Employment Report, the Enrollment report, the NMHS roof, NMHS Woodshop HVAC, HS gym floor, and Sarah Noble oil tank.
 - The Board authorized the Board Chairperson to execute on behalf of the Board the proposed contract of employment with the Superintendent as discussed in executive session, subject to any necessary legal review.

NEW MILFORD BUILDING DEPARTMENT ANNUAL TOWN REPORT 2023/2024

Construction in New Milford remains strong in both the residential and commercial sectors. Thirteen permits were issued for new single family homes with a construction value of over \$10,760,000.00. Permits for solar electric panels remain steady with one hundred sixty three applications submitted. There were four stand-alone permits issued for new commercial construction and one permit for multi-family housing. Commercial work in general is busy with alterations and fit-ups of existing spaces. The trend in multi-family housing continues to move forward as well. In addition, the Building Department is always aware of on-going changes and adaptations to the current Building Code as it applies to project plan reviews and on-site inspections. Building Inspectors are required to have ninety hours of continuing education classes every three years.

Number of permits issued: 2,728

Number of inspections performed: 2,474

Total amount of fees collected: \$698,014.84

Total amount of construction value: \$60,289,708.00

NEW MILFORD COMMISSION ON THE ARTS
ANNUAL REPORT
July 1, 2023 – June 30, 2024

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

During the 2023-2024 fiscal year, our activities included:

- Four free to the public concerts on the Town green on August 2023 Saturdays (the Edwin Kinkade Concert Series). Several were rained out.
- Sponsoring the New Milford Art Festival on New Milford's Green on July 29, 2023 and June 29, 2024.
- Sponsoring the annual Carol Sing on the Green on December 16, 2023.
- Support for Merwinsville Hotel programs including their fall and spring shows, and the Glass Orb Hunt.
- Support for ongoing various public programs and events at Gallery 25 including open shows and exhibits, workshops, and featured local artists.
- Support for a Hunt Hill program—Kids in the Balcony-- that sent local students to a Carnegie Hall event on April 29, 2023.
- Agreed to support music at the Apple Festival in September 2023 on the Green but it was rained out.
- Agreed to support music for Riverfest on Young's Field on October 2 and 3, 2023 but it was rained out.
- Supporting the production of "Merryall Tales" on June 16, 2024 at the Merryall Center.
- Sponsoring a talk by Derek Piotr at New Milford Library on folk music on April 16, 2024.
- Participating in promotion of area arts programs through membership in the Cultural Alliance of Western Connecticut and the Northwest Connecticut Arts Council.
- Participating in Community Day at the New Milford Public Library.
- Supporting a talk by Peter Vermilyea at the New Milford Historical Society on March 10, 2024.
- Coordinating with New Milford's Poet Laureate on a Poetry Contest and subsequent Poetry Reading on May 11, 2024.
- Nominating artist Michael Fitzgerald for the annual DaVinci Award.
- Working with local businesses that support the arts through commerce including participation in Sip n Stroll by Gallery 25.
- Fostering an active social media presence on Facebook, website, and Instagram.
- Initiating a redesign of the Commission's website to be launched in the fall of 2024.

- Supporting programs at Studio D, New Milford High Band Program, and TheatreWorks by purchasing ads in their programs.

The Arts Commission thanks those who give their time, expertise, and energy serving the Commission on the Arts during part or all of 2023 and 2024. They are Joanne Lillis, Lou Mandler, Jeremy Ruman, Mary Kimball, Julie Learson, Susan Randel, Marc Vanasse, Maureen Henriques, Rachael McCord, Ali Psomas, Carolyn Hyde, McAdory Lipscomb, Jr., Terry Tougas, Ellen Reynolds, Ryan Rebstock, Joan Ivler, Alice Schuette, and Ella Newman.

Conservation Commission Annual Report 2023/2024

During this period, the Conservation Commission held ten of the twenty-four scheduled meetings. Meetings were canceled due for weather, quorum, or lack of agenda items.

The past year for the Conservation Commission has continued to look to the future in both its mission and the physical makeup of the Commission.

The main need that is still being addressed, is the ongoing search for new members who are of the younger generation, the feeling being that the average age of the present members was 73 years, and it is time for a new generation to come aboard and be able to learn the ropes from the veterans.

Election of Commission Officers:

Lynn Webster was nominated as Chairperson. (Lillis moved, Russock seconded), passed 4-0-0; Michael Bird was nominated as Vice-Chairperson (Webster moved, Russock seconded), passed 4-0-0.

Howard Russock was nominated as Secretary (Webster moved, Bird seconded), passed 4-0-0

An ongoing concern was the ever-encroaching invasion of invasive species, both plant and insect. To this end, The Commission began investigating how it can help mitigate the problem of invasive plant species in New Milford. Presentations described how unchecked invasive species could lead to lost forestation, emphasized the need for public education on the issue, and shared relevant publications and resources.

Members Michael H Bird and Howard Russock represented the Commission at a presentation concerning invasive species by Pete Picone of the DEEP and then reported back to the entire Commission.

The Commission contacted the Tree Warden to inform him that the Bradford Pear ornamental tree had been recently added to the Connecticut invasive species list.

The Commission decided to create a series of posters alerting the public to some of the most destructive species locally, to be posted at area nurseries and hiking trails. This project was done, and the commission spread these informational posters around the town.

An invasive species information display and general conservation information display was mounted to the walls outside of the Commission office.

We responded to the Housatonic Management Plan Survey by rating the importance of proposed issues on a 1-10 scale.

The LARF began the year on 1 July 2023 with \$98,203.98 and ended the year 30 June 2024 with \$100,461.51. A total of \$ 2,257.53 in interest was added.

Concerning the Open Space Program, using the criteria set forth and used in the Sustainable CT program, the total amount of open space within the town of New Milford remains the same as last year. The total amount of open space in New Milford, as of the end of fiscal year 2023, 7,794.22 acres, representing some 20.46% of developable Town land.

It was decided that due to the massive amount of work need to update the open space inventory, approx. 8,800 data entries, the physical re-inventory would take place during the 2024-2025 annual timespan.

New Milford Film Commission Annual Report 2023-2024

This year “BloodSuckas”, a vampire thriller was filmed here in New Milford. Many locals were involved as crew members and actors. We were also able to include several area locations, both publicly and privately held, including Hunt Hill Farm and the local quarry.

“Summer House” was filmed in the spring and was filmed in New Milford. Several shots were on the Green, Bank Street and River Rd, as well as Harrybrooke Park. . Again, several locals were involved in the crew and as actors. Both movies benefited area businesses by utilizing catering services, venues, and other services and goods needed by the crews and management.

This year the Film commission participated in two local festivals held on the Green – the Apple Festival and the Art Festival, with the intention of interacting with and educating the community on what the film commission's purpose and goals are.

We are currently working on creating reuseable sets at Pettibone community center to attract a greater community of film makers and to provide a solution to a need in said film community. We also put together a film competition for the local students with the Youth Agency. The students are to submit short films to compete for cash prizes.

We also put together a compilation of filmed interviews of local talent to be shown on YouTube in the near future. In appreciation of the use of Hunt Hill Farm allowing us to film there, we put together a fundraiser featuring the film “Fanatic Heart”, followed by a q and a with Joe Burcaw.

Fire Marshal's Office Annual Report 2023-2024

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

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

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

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

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

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

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

FY24 Office Statistics

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

Operating Budget: FY24 Operating Budget: **\$212,947.00**
Revenue FY24 - **\$61,570.00**

Office Activities: Apartment/Condo Unit Inspections: **1635**
Commercial/Industrial Unit Inspections: **144**
Liquor License Inspections: **15**
Open Burn Permit & Inspection: **40**
Food Truck Inspections: **17**
Hot Work Permits & Inspections: **4**
Building Permit Inspections: **43**
Complaint Inspection: **36**
Lockbox Consultations: **17**
Blasting Permits: **3**
Building Plan Reviews: **218**
Violation Follow-Up Inspections: **63**
Presentations & Events: **27**
Smoke Alarm Installations: **10**

Fires Investigations: Vehicle Fire Investigations: **4**
Structure Fire Investigations: **15**
Illegal Burning: **32**
Brush Fire Investigations: **4**
Electrical Fires: **4**
Chimney Fire Investigations: **3**
Misc. Fire Investigations: **8**
Total Investigations: **70**

Other Dispatches: Alarm – CO, Fire, and Other: **21**
Hazmat Conditions: **2**
Smoke Investigation: **8**
Ambulance Assist - Hoarding: **3**
Public Assist: **13**
Motor Vehicle Accident/Disabled: **7**
Disturbance Fireworks: **1**

Total Fire Marshal Dispatches: 125

LAND USE BOARDS AND COMMISSIONS ANNUAL REPORT 2023-2024

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. The Assistant Land Use Enforcement Officer and the Land Use Administrator split their time between the Zoning, Inland Wetlands, Zoning Board of Appeals, Planning and Aquifer Protection Offices. There are also paid recording secretaries who are responsible for taking the minutes of the various Land Use Commission and Board meetings.

Zoning Commission

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

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

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, 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 2023-2024 fiscal year, 239 zoning permits were issued for a total of \$79,163.60 in permit fees collected. A total of 25 special permit and site plan application and 1 regulation amendment application were received and reviewed. An additional 53 applications for activities

not requiring individual permits were processed. Gross engineering fees for review totaled \$30,366.25.

Over 52 complaints and/or violations dealing with issues such as prohibited uses, unregistered motor vehicles, livestock nuisances, dangerous trees, illegal apartments, non-permitted signs, grading and filling activities, and improper erosion controls were received and investigated. Inspections, often multiple inspections, were made of these complaints and the appropriate follow-up action taken to bring properties into compliance.

Inland Wetlands Commission

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

The Inland Wetlands Commission consists of seven appointed members and three appointed alternates. Inland Wetlands Commission meetings are held the second Thursday of each month. Special meetings are scheduled accordingly. The Inland Wetlands Commission reviews all applications for subdivisions and any application that proposes work within the regulated and upland review areas.

The Wetlands Enforcement Officer represents the Inland Wetlands Commission and is responsible for the enforcement of the Inland Wetlands Regulations and for the 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, bond release requests, and works with the public to resolve wetlands violations. The Wetlands Enforcement Officer and Assistant Land Use Enforcement Officer are appointed as the Inland Wetlands Commissions Duly Authorized Agent for applications proposing minor projects with minimal impact to the regulated and upland review areas. The Wetlands Enforcement Officer, in conjunction with the Assistant Land Use Enforcement Officer, have been able to expedite signoffs for applicants, which has also allowed for more prompt inspections and better service to the members of our community. The Land Use Administrator manages the daily office operations, assists the public with information regarding regulations, procedures, questions and preparation of applications, receives and processes applications that have been submitted, as well as assists with the preparation and follow up of the Inland Wetlands Commission meetings.

During the 2023-2024 fiscal year, the Inland Wetlands Commission received for review 26 Schedule A applications and conducted 5 public hearings. Four additional Schedule B applications for as-of-right activities were also received for review. There were 11 applications reviewed by the Wetlands Enforcement Officer as the Duly Authorized Agent. 86 applications, not requiring individual permits, were reviewed by the Wetlands Enforcement Officer or the Assistant Land Use Enforcement Officer for compliance. There were 6 permit modifications and 2 permit transfers. A total of \$11,756.00 in permit fees, \$500 in significant activity fees, and \$150.00 in applications not requiring individual permits fees, permit modifications, permit transfers and copies were collected. Five notice of violations were issued and the violations corrected. As always, the Inland Wetlands Commission will continue to 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 and hearing requests to appeal the decision of the Zoning Enforcement Officer. The Board is made up of five elected members and three appointed alternates. Regular Zoning Board of Appeals meetings are held the third Wednesday of each month. Special meetings are scheduled accordingly. The Zoning Board of Appeals has the power to grant variances under Section 8-6(3) of the Connecticut General Statutes. The concurring vote of four members of the Zoning Board of Appeals is necessary to reverse any order, requirement, decisions of the Zoning Enforcement Officer, or to vary the Zoning Regulations.

Currently, the Assistant Land Use Enforcement Officer manages the daily office operations for the Zoning Board of Appeals, assists the public with information regarding regulations, procedures, processes, and reviews the variance applications, questions and preparation of applications, and follow-up of Board meetings.

During the 2023–2024 fiscal year the Zoning Board of Appeals heard 15 appeals for variance requests and no appeals for a decision made by the Zoning Enforcement Officer. The Zoning Board of Appeals collected \$1,780.00 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 or the general welfare of the Town. The New Milford Planning Commission consists of five elected members and three appointed alternates. Regular meetings are held on the first Thursday of each month. Special meetings are scheduled accordingly.

The purpose of the Planning Commission is to consider the subdivision or re-subdivision of land as presented by an applicant pursuant to Connecticut General Statutes, New Milford's Plan of Conservation and Development, and New Milford Subdivision Regulations. In accordance with State Statute, the Planning Commission also provides recommendations on referrals for Municipal

improvements known as a C.G.S. Sec. 8-24 Referral and revisions to the Zoning Regulations (text amendment) or a zone boundary (map amendment) known as a C.G.S. Sec. 8-3a Referral.

The Planning Commission is also responsible for updating the Town's Plan of Conservation and Development (POCD) at least once every ten years and regularly reviewing and maintaining the POCD following the adoption of an update. The most recent update was completed in 2021.

The Planning Office is staffed by the Town Planner/Zoning Enforcement Officer, the Assistant Land Use Enforcement Officer and the Land Use Administrator. The Town Planner/Zoning Enforcement Officer reviews and prepares staff reports for subdivision applications, works with the Planning Commission on subdivision regulations amendments, and aids with the update of the POCD. The Town Planner/Zoning Enforcement Officer or the Assistant Land Use Enforcement Officer attends the monthly meetings of the Planning Commission. The Town Planner/Zoning Enforcement Officer splits her time between the Zoning and Planning Offices. Currently, the Assistant Land Use Enforcement Officer is handling the preparation and follow-up of Commission meetings, as well as the daily office operations for the Planning Commission.

During the 2023-2024 fiscal year the Planning Commission agenda did not include any subdivision applications or subdivision modifications. There were 7 C.G.S. Sec. 8-24 referrals, 1 C.G.S. Sec. 8-3a referrals, and 1 Scenic Road Ordinance referral request. In addition to subdivision applications, re-subdivisions applications, C.G.S. Sec. 8-24 and C.G.S. Sec. 8-3a referrals, the Planning Commission hears requests for road acceptances, bond releases, and extensions of subdivision and re-subdivision approvals.

Aquifer Protection Agency

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

The New Milford Aquifer Protection Agency is comprised of the seven appointed members and three appointed alternates of the Inland Wetlands Commission. Appointment to the Aquifer Protection Agency runs concurrent with the Inland Wetlands terms. Regular meetings are held on the second Thursday of each month following the Inland Wetlands Commission meeting. Special meetings are scheduled accordingly.

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

During the 2023-2024 fiscal year, the Aquifer Protection Agency received for review one application for the registration of a new regulated activity and one application for the addition of a regulated activity to a registered facility.

**New Milford Public Library
Annual Report
Fiscal Year 2023/2024
Katherine Reilly, Library Director**

Mission:

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

Library Use

The 2023/2024 fiscal year was the first full year of operation since the completion of the Renovation and Modernization project. Over the course of the year many members of the community returned to the library to use the space, attend programs, search for information, connect with others, and access physical and digital resources. Many visitors complimented the new building and its spaces including the views, natural lighting, and the historical reading room in the 1897 building. Programs were offered primarily in-person except for an online book club, which was offered via Zoom. There were 802 programs offered and 9,174 participants. The number of visitors that entered through the doors reached 84,041. At the end of the year there were 7,905 library card holders. There were 3,457 public internet computer sessions and the public Wi-Fi was accessed 37,239 times. Off-site access via a homebound delivery service was provided as well as a monthly pop-up library in collaboration with the New Milford Senior Center. Many community members use the library's digital services by accessing digital resources and informational databases. This is a growing segment of the total circulation.

In June of 2024, the library changed its hours to allow for one additional evening by remaining open until 8 PM on Thursdays. The library is currently open for 52 hours per week and keeps regular hours throughout the Summer months.

Building

The garden beds that were not included in the Renovation project were updated along the side of the Goodman House as well as the garden bed adjacent to the rear parking lot. Elevator and HVAC services were transferred to the Facilities department. The patio area which overlooks the Town Green was opened up as an additional space with seating and Wi-Fi access. Magnetic door holders were installed to keep several doors open while meeting fire safety requirements to improve patron access and flow throughout the building. A glass door was installed leading into the Connecticut room for safety and increased visibility of the local history resources. Historic paintings and sketches were received from the New Milford Historic Trust and are being placed throughout the library for the community to experience. The library was awarded a cornerstone plaque from the New Milford Historic Trust for maintaining and restoring the integrity of two historical buildings. The plaque was placed on the corner of the Goodman House foundation.

Technology

Staff emails were transitioned to reflect the newmilfordlibrary.org domain with the assistance of New Milford IT and Bibliotech. Library staff are now able to participate in cybersecurity training as part of the Town of New Milford annual training. An additional ten Wi-Fi hotspots were

purchased to meet the increasing demand from patrons. Ten laptops obtained through ARPA funding have been placed into use for patron technology training.

Staffing

Sue Ford was the acting Library Director and Children's Services Librarian until Katherine Reilly was hired as the Library Director in late July of 2023. At that time Sue Ford returned to her primary role as Children's Services Librarian. Amy Berkun was hired as the Public Services Librarian and left her previous position as Teen Librarian in July of 2023. Ryan Rebstock was hired as the Teen Librarian in August of 2023. Gail Copple retired from her position as Public Services Assistant in October of 2023 and Hannah Albright was hired as her replacement. At the end of FY 2023-2024 the Library had eight full-time employees and fifteen part-time employees.

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

In FY 23/24, the Children's/Teen Department consisted of Department Head Sue Ford and the Teen Librarian, Ryan Rebstock, along with five additional part-time employees. Sue Ford received a Conservation Partner Award on September 26 from the Northwest Conservation District for her "dedication to conservation-focused library programs, teaching the next generation environmental stewardship."

The Children's Department circulated 37,681 physical items to children and the Teen area circulated 3,612 physical items. The demand for children's digital resources is growing much like the adult digital resources. Several new successful programs were introduced this year including a Spanish story time, Curious kids club and a Teen knit and Crochet club. The Children's department received 100 coloring book reprints of the 1976 "Color Me New Milford" coloring books to pass out to the children from Arthur Palmer.

There were several theme days offered throughout the year. The Children's department participated in Renaissance Fair day and had 45 children attend the Renaissance craft program. The May the Fourth programs were a big success. Brian Jackson spoke about his work with Industrial Light and Magic/Disney. Children participated in a scavenger hunt, making masks, and Star Wars Puppets. Several schools visited the library as a class trip including the second grade from the New Milford Public Schools.

A "Tiny Art Show" was presented in the glass display case and included the artwork of 46 children who had participated by painting on tiny easels. The Summer Reading program featured the theme of "Read, Renew, and Repeat." The final count for sign-ups as of the end of the Summer was 306 participants. The promotion of early literacy remains a primary focus in all children's story times and programs. A small play area including a play stove was added to the Children's room to promote language development, socialization, and play skills.--all foundational skills for early literacy.

The Teen department added Switch games to their collection and re-organized shelving to increase access to various materials including bilingual books and graphic novels. The teen department has offered several successful ongoing programs including Teen Write Stuff, Dungeons & Dragons, S.T.E.A.M Saturdays, and Team Gaming Night. They also offered an SAT Prep class for Math

and English, Pizza from Scratch, and Henna designs. Countdown Crafts for Neurodiverse Youth and Their Families was offered in collaboration with the Youth Agency.

Two new digital resources were added particularly for children and teens. These include Comics Plus and Hive Class. Comics Plus allows instant borrows for graphic novels and Hive Class offers online videos on how to improve various sports skills.

Technical and Reference Services: Heather Hafer, Technical and Reference Services Librarian
In FY 23/24 the Technical and Reference Services Department had two full-time employees including Heather Hafer and Leslie Schlemmer and five part-time employees. The Technical services aspect of the department is responsible for database management and cataloging of all new material. It is also responsible for acquisitions, tracking orders, receiving, and the care of the physical and digital collection. In FY 23/24 all New Milford library eBooks and eAudiobooks were transferred from Boundless to the Hoopla platform to increase the ease of access for patrons while eliminating platform hosting fees. The Evergreen catalog was updated in coordination with Bibliomation to allow for auto-renewals and the correct fine and loan time for resources based on modifiers. An extensive formal inventory of nonfiction materials was completed to ensure more accurate catalog information for our patrons ultimately enhancing their browsing and borrowing experience. The transition from Mango language to Transparent Language online service resulted in significant cost savings, and increased engagement. All programs and meeting room schedules were transitioned to Springshare's LibCal software for better access and ease of use for patrons to sign up for programs and use study and meeting room spaces. Staff scheduling software was transferred to Springshare's LibStaffer.

The reference aspect of the department is responsible for patron and staff training of various software and database use, technology for patron printing and office services, and technology assistance to patrons and staff. It includes providing information services at the reference desk as well as managing the numerous study and conference room reservations and setting up technology for the meeting rooms. In FY 23/24, the reference area created informational brochures on many topics and answered over 7000 reference, non-reference, and tech related questions. Themed book displays were created throughout the library to encourage interest and increase circulation. The digital literacy associate provided off-site technology assistance on a bi-monthly basis to two assisted living apartments and tech help consultations at the library.

Public Services – Amy Berkun, Public Services Librarian

The Public Services Department manages three major aspects of operations within the library: circulation, adult collection development, and adult programming. It shares marketing responsibilities including the monthly e-newsletter and the development of other promotional material about library resources with the other departments. There are two full-time staff members including Amy Berkun and Hannah Albright and five part-time employees.

During the 2023-2024 year, The Public Services Department created 1,026 new library cards. The new patrons were greeted to NMPL with Welcome Packets, which include helpful bookmarks with circulation procedures, brochures listing all the library resources, Friends of the Library member information, and a map of the library. In addition, 105,365 physical items were circulated. This is a significant increase from the previous year. Staff selected thousands of well-reviewed, popular,

and patron-requested items for adult fiction, large print, and audiovisual collections. The public services department managed library volunteers who assist with shelving books and other tasks. The amount of volunteer hours averages approximately 40 hours per month.

The Public Services staff was instrumental in increasing programming for patrons. For example, the number of book clubs increased from 4 to 10, with staff facilitating some of the clubs. Many book clubs rely on the services of the Public Services Department for book recommendations and to obtain their book club titles to use at monthly meetings. These programs include monthly programs, for example the Cookbook Club, Sit & Stitch, and the Genealogy Club. Educational/instructional programs were well attended, too, like the New Milford Observatory program, the Understanding Medicare event, and the Estate Planning program. In addition, there were author talks, concerts, actor performances, and artist receptions to appeal to the cultural audience. The New Milford High School offered an Art Show in the R1 Lobby and the Art Space. There were several musical presentations and a Holiday Train display in the R1 Lobby for all patrons to enjoy. The entire Public Services staff created a Book Tasting program for New Milford patrons in February. The biggest attendance draws were the crafting programs, like Holiday Card-Making, Pour Painting, and Fabric Beads. Three big events from the past year, Renaissance Day, Global Community Engagement Day, and Star Wars Day, were all well received by New Milford's townspeople. In April, 47 patrons gathered to watch the amazing eclipse outside the library and eclipse glasses were distributed to the community. The Chess Tournament in June was attended by players from ages 8 to 80—a real intergenerational event. Collaboration with other town agencies was key to the success of the library programs. The library partnered with the NM Youth Agency, the NM Commission on the Arts, the NM Senior Center, the New Milford High School, the WatchForMeCT group, the Sierra Club, and the NM Garden Club, among others.

PARKS & RECREATION ANNUAL REPORT 2023-2024

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-one 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/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, The MAXX, Canterbury School, and summer camp programs are held at Northville School, Schaghticoke Middle School and the John Pettibone Community Center. In addition, areas maintained by this Department include: the New Milford Police Department lawns, Building Maintenance lawn, the Town Hall, the New Milford Library grounds, East Street School lawn, Lanesville Fire Department lawns, John Pettibone Community Center grounds and softball fields, 47 Bridge Street, the Richmond Center grounds, the Railroad Street parking lot, Patriot's Way, Rotary Park lawn, the New Milford Historical Society's lawn, Young's Field Road Riverwalk, Gaylordsville School grounds, and downtown traffic islands, as well as garbage removal and snow removal along Bank Street, Church Street, Bridge Street, Main Street, the sidewalks on Grove Street, Railroad Street, the Public Works Department, the former Community Center lot, The Maxx and all town parks.

The Department also schedules year-round recreational programs and events for all ages (7,480 people participated in programs and leagues, with thousands more participating in our special events offered by the Department last year), controls the park use permit system, issues vehicle stickers, boat launch stickers, boat slip leasing, day passes, performs revenue collections, and manages one of the largest seasonal staff in New Milford (approximately 119 employees). Some programs offered this year include:

- 515 campers at our Rec-On summer camp program (94 for the entire 6 week session and 421 for the weekly sessions) (summer 23').
- 324 participants in our soccer programs (fall 23') (spring 24').
- 170 participants in our summer Swim Lessons at Lynn Deming Park (Summer 2023).
- We had 32 teams (577 players) participate in our Men's, Women's, and Co-Ed Adult Softball Leagues (fall 2023-Summer 2024).
- We had 427 participants in the 8 Mile and 5k Road Races in 2023.
- We held our 2nd Annual Adaptive Water Skiing Program (Summer 2024)
- The Annual Easter Egg Scavenger Hunt on the Town Green was a huge success based on attendance and public comment (2024).
- Pickleball Drop In continues to be popular with 2,986 participants throughout the season.
- We estimated that we had well over 4,000 participants at our Halloween Trunk or Treat Event (2023).
- Led a trip to Radio City Music Hall Christmas Spectacular (53 registrants).

During the fiscal year, 2023-2024, the department experienced continued growth in program offerings. The following recreation programs and improvements were offered and obtained:

- Since the completion of Lynn Deming Park improvement project in 2017, we have seen greater numbers of visitors to this park. The summer of 2023 was prosperous with 2024 looking like it will be a record breaker in regards to sticker sales.
- We have participated in ongoing training on our MyRec software, Novatime time keeping system, Munis Financial Software, Cartegraph, KnowBe4 Trainings, and CIRMA Vector trainings.
- The Director of Parks & Recreation attended the National Recreation and Park Associations Annual Conference in Dallas, Texas (Fall 2023).
- The Director of Programs and Events, and the Parks & Recreation Administrator attended the Connecticut Recreation & Park Associations Annual Conference (Fall 2023).
- The Director of Parks & Recreation and three Park Maintainers attended CRPA's Annual Parks Field Day (Summer 2023)
- The parks and recreation department staff has been receiving training on the new Cartegraph software and will begin using it in 2024-2025.
- All park reservation requests are completed on-line now.
- The use of Credit Card Readers at the Office, Lynn Deming and Addis Parks continues to be very accommodating to patrons.
- We have implemented many exciting programs and event offerings such as a Town-wide Tag Sale, 8 Mile & 5K Road Races, Trunk or Treat, Easter Egg Scavenger Hunt, Adaptive Water Skiing, NM Kind Event, Movie Nights, Santa Calls, Holiday Lights & Display Contest, Holiday Coloring Contest, Odyssey of the Mind, Open Gyms, Pickleball Lessons, Drop in Pickleball, Ice Skating Lessons, Fishing Derby, Badminton, Ballet Princesses, 9 Hole Golf League, Basketball Camp, Meditation, Track & Field, Karate, Tennis Lessons, Cricket, Yoga, Crochet, Knitting, Floral Design Workshops, Pom Pom Workshops, Crafty Art, Color Me Creative, Scare Crow Contest, Tumblin Tikes, For Tikes Only, Boot Camp, Warrior Kids, Piano Lessons, Family Fun Day, Over 30 Basketball, Adult and Co-Ed Softball Leagues, Dog Obedience, Pickleball at Emanuel Williamson Park, and Summer Day Camp at three sites.

- Budgeted funding in order to hire a security firm to enforce rules and to sell park stickers at Addis and Lynn Deming Park.
- Made repairs to fencing and gates at Young's Field Park, Pickett District Road Little League Fields & Lynn Deming Park.
- The town is investigating the installation of Wi-Fi at Clatter Valley.
- Installed a new A/C unit in the security building at Lynn Deming Park.
- Installed playground safety mulch at Young's Field, Emanuel Williamson Park, Carlson's Grove, Lynn Deming and the Creative Playground.
- We added and spread 115 tons of new beach sand at Lynn Deming Park.
- Repaired gravel driveways at Clatter Valley, Canterbury Pond, Helen Marx Park, Sega Meadows Park, Carlson's Grove, Pickett District Fields, Baldwin Park & at the John Pettibone Community Center.
- Removed dead trees, branches and stumps at Carlson's Grove, John Pettibone Community Center, Hulton Meadow, Town Green, Lynn Deming, Sega Meadows, Addis Park, Clatter Valley Park, Gaylordsville School House, and Helen Marx Park.
- Completed brush removal at the Richmond Center, Sega Meadows, Clatter Valley, Ray Ramsey, Emmanuel Williamson Park, Still Meadows, New Milford Library, Patriots Way, Pickett District Road Fields, JPCC, Addis Park, Police Department, Town Hall, the Old Boardman Bridge, and Young's Field.
- Used the town's new remote controlled hillside mower to mow steep embankments at the Police Department, Hulton's Meadow, and Young's Field.
- Installed new signage and plaques at Lynn Deming, Addis, Sega Meadows, and Clatter Valley 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 YAKport at Young's Field Rivertrail.
- Completed turf repairs at Young's Field, the Town Green, and Clatter Valley Parks.
- Treated Canterbury Pond for weed growth.
- Repaired washouts and flooding caused by heavy rains at Helen Marx, Carlson's Grove, Lynn Deming, Young's Field, Chappuis, Clatter Valley, Addis and Sega Meadows Parks.
- Treated the embankment for invasive species on the Young's Field Rivetrail embankment.
- Made repairs to the irrigation systems on the Town Green and Young's Field.
- Applied fertilizer, weed control, and aerated Young's Field and the Town Green.
- Aerated Young's Field, Helen Marx, Northville Soccer Fields, Sarah Noble Soccer Field, Pickett District Little League Fields, Carlson's Grove, and Clatter Valley.
- Prepared the two Little League Fields at Helen Marx Park, four at Pickett District Road and the softball fields at Young's Field and John Pettibone Community Center for the start of the spring season.
- Completed vandalism repairs and clean-ups at Young's Field, Clatter Valley, Town Green, Pickett District Fields and John Pettibone Community Center, Helen Marx, Carlson's Grove, and Patriots Way.
- Painted and repaired picnic tables, garbage receptacles and park benches.
- Made electrical repairs to Lynn Deming and Young's Field.
- Began the installation of the back 9 at the disc golf course at Clatter Valley Park.

- Fog sealed and line striped Lynn Deming Park.
- Power washed all roofs at Lynn Deming Park.
- Replaced siding and repainted portions of the Lynn Deming bathhouse.
- Replaced two cold water tanks and one hot water heater at Lynn Deming Park.
- Purchased a new Toro wide area mower.
- Purchased a new Ford F350 with plow.
- Purchase a stand on snowplow.
- Purchased new lifeguard equipment.
- Made basketball court repairs at Young's Field and Emanuel Williamson Parks.
- Installed pickleball lines and a storage bin at Emanuel Williamson Park.
- Installed two new backboards at Young's Field Park.
- Made repairs to the fishing and kayak dock at the Young's Field Riverwalk.
- Purchased two sets of bleachers for Clatter Valley Park.
- We continued with turf renovations around the new cricket pitch at Clatter Valley Park.
- We completed property line cleanup and brush removal and at Emanuel Williamson Park.
- Completed request for quotes, bid packages and requisitions for turf renovations at Clatter Valley Park, wide area mower, $\frac{3}{4}$ ton truck, stand on snow plow, lifeguard equipment, well tank and water heater replacement at Lynn Deming Park, fog sealing and line striping at Lynn Deming Park, basketball court repairs at Emanuel Williamson Park and Young's Field, repairs to the fishing/kayak dock at Young's Field Rivertrail, bleachers for Clatter Valley Park, power washing of asphalt roofs at Lynn Deming Park, fencing & gate repairs, road race timing, softballs and softball equipment, Lynn Deming security, portable restrooms, beach sand, infield clay, calcium chloride, t-shirts & uniforms, custodial supplies, concessions, playground mulch, fertilization and weed treatments, and aquatic weed treatment at the Rivertrail and Canterbury Pond.

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

- Monetary donations for the 55th Running of the 8-Mile & 5K Road Races (summer 2023) totaled \$9,435.00 with sponsorship and support from Dawn Hough Caldwell Banker Real Estate, Emmons Tree & Landscaping, O'Keiff Orthodontics, Matson Financial Advisors, Union Savings Bank, Candlewood Valley Pediatrics, Yardscapes, Physical Therapy & Sports Medicine Center, Nuvance Health, Lasco Roofing, Candlewood Animal Hospital, Dental Associates, Nejaime's Wine & Spirits, Barkery Boutique, Savings Bank of Danbury, The Pina Group, New Milford Fitness & Aquatics Club, All American Waste, Candlewood Valley Rehabilitation, O'Brien Insurance Agency, Midway Market and Deli, Mountain High Organics, and Living Stone's Community Church.
- Non-monetary donations for the 8 Mile and 5K Road Races were made by Tasty Waves, Lesser Evil, Berkshire Broadcasting, Iron Rail Restaurant, Good Eats Restaurant, Primo/Crystal Rock Water Company, Fat City Screen Printing, BD Provisions, Costco, Woodbridge Running Club, BJ's, Stop & Shop, Wal-Mart.
- The Town received a Summer Youth Employment Grant.
- Received donations from Gentile Tree Care, Candlewood Valley Motors, Stop & Shop, Mulvaney Mechanical, New Milford Septic Services, Union Savings Bank, M&O Construction, Coldwell banker Realty, Nordica Toys, Tasty Waves, Big Y, Housatonic

Valley Insurance, All American Waste, Candlewood Valley Pediatrics, and Home Depot for the Annual Easter Egg Hunt and Trunk or Treat Events.

- Received a Christmas tree donation for the front of Town Hall from Christopher and Mary Prause.
- Evan Lovejoy of Troop 58 completed his Eagle Scout Project at Clatter Valley Park by constructing a kiosk and signage for the disc golf course.
- Hannah Seo of Troop 252 completed her Eagle Scout Project at JPCC by designing and constructing a Gaga Ball Pit.
- Tyler Cossari of Troop 158 completed a pickleball storage bin at Emanuel Williamson Park for his Eagle Scout Project.
- We collaborated and received assistance from many Town of New Milford departments, commissions, agencies, clubs and groups on many projects including, but not limited to: New Milford Chamber of Commerce, New Milford Fire Departments, Candlewood Lake Authority, New Milford Hospital, New Milford Ambulance, Commission on the Arts, Lions Club, Police Department, Board of Education, Senior Center, IT Department, Public Works Department, New Milford Library, Zoning Department, Inland Wetlands Department, Fire Marshal's Office, Building Department, Personnel Department, Mayor's Office, Planning Commission, Youth Agency, Health Department, CERT, Social Services Department, Ousatonic Fish & Game, New Milford Fish & Game Association, Garden Club of New Milford, NMYBBSB, New Milford Bulls, New Milford Cricket Team, New Milford River Trail, Housatonic River Trail, Litchfield County Irish American Club, Autism Awareness, Alzheimer's Association, Overdose Awareness 5K & Recovery Festival, Women's Club, MVP-SOS, Candlewood Lake Authority, 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 2023) totaled 812 resident vehicles passes, 175 vehicle sticker for additional sticker same family, 277 senior vehicle stickers, 31 resident day passes, 44 non-resident day passes, 82 boat launch passes, 8 one-time launch passes, and 82 boat slip rentals. Park revenue including sticker sales, permit filing fees, concessions and vending showed an increase totaling \$264,417.94 for 2023-2024. We also had a significant increase in revenues brought in from recreation programs and summer camp totaling \$449,546.36 for 2023-2024.

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

The importance of recreation and leisure activities in the lives of the citizens of New Milford places an ever-increasing responsibility on the Department to maintain a high standard of program offerings and park sites maintained and developed in accordance with the needs of the people. As

a Department, we foresee the need for quality playing fields for multi-sport purposes, including centralized playing fields (including lighted areas), a swimming pool, and a maintenance facility.

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

2023 - 2024 Park and Recreation Staff

Daniel Calhoun

Graham Musson
Victoria Weimann
Denise Del Mastro
Blaze Tuz
Patrick Archierre
Kevin Swanson
John Moniz
Joseph Cole
Gordon Newkirk/Treavor Williams

Director of Parks & Recreation

Director of Programs & Special Events
Parks & Recreation Administrator
Secretary I
Park Working Foreman
Park Maintainer I
Park Maintainer II
Park Maintainer II
Park Maintainer II
Park Maintainer II (shared position)

2023-2024 Parks and Recreation Commission Members

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

Personnel Department Annual Report 2023/2024

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

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

Office Statistics: Total Full-Time Employees – **199**
07/01/2023-06/30/2024 Total Part-Time Employees – **28**
 Full Time Hires – **31**
 Part-Time Hires – **7**
 Part-Time Seasonal Hires – **113**
 Full & Part Time Terminations – **27**
 Retirements – **7**
 Applications Received – **928**
 Grievances – **0**
 Full-Time Employee Files Digitized (TOTAL) – **69**
 Part-Time Employee Files Digitized (TOTAL) – **32**
 Seasonal Employee Files Digitized (TOTAL) – **153**
 Overall Digitized Employee Files (Total) – 288
 Includes volunteers, interns and contractors

This last year we have successfully implemented a new town badge system. These new badges are created in house and have been issued to all incoming employees. We continue to work towards updating badges for existing employees. Additionally, we are in the process of implementing a new timekeeping software, UKG, which shows promise to be an upgrade from our existing system. Furthermore, we are expanding our employee training programs to include topics such as customer service workshops, NARCAN use training, and presentations from our many benefit providers.

We are also proud to announce that we have continue to have 100% compliance for our annual Vector Solutions trainings which include topics related to ethics, sexual harassment, and preventing violence in the workplace, among others. Our office continues to digitize all processes and record keeping to the extent possible. This project began in 2021 and our entire recruitment process, a majority of the employee onboarding process, insurance enrollment, 401(a) enrollment and pension related forms and processes have been digitized. We look forward to the year to come, providing continued excellence in service for residents and employees.

**New Milford Police Department
Annual Report
2023-2024
Chief of Police Spencer S. Cerruto**

On behalf of the men and women of the New Milford Police Department, I am pleased to present to you our 2023-2024 Annual Report. I would like to extend our appreciation to Mayor Bass, the members of the Town Council, the Board of Finance and importantly, the citizens of our community, for your continued support of our department. We are all in this together and by working together we can accomplish our common goal of public safety.

On November 14, 2018 I was sworn in as New Milford's 7th Chief of Police and I am proud to be Chief of such a dedicated and talented team. We are driven to work hard in an effort to provide the highest level of professional police services to the Town of New Milford. We are continuing to move forward with a community policing philosophy and vision. The department has made great strides in connecting with the community with various ongoing initiatives to include the Citizen Police Academy, Child Safety Seat Program, School Resource Officers, Coffee with a Cop, the Community Outreach Officer and the Police Cadets.

The Community Outreach Officer is a position that allows the New Milford Police Department to address the issue of illegal drugs and addiction from a different perspective, to include providing services to addicts. This is a very unique, multidisciplinary approach and part of a comprehensive plan to address the issue of drugs in our community, to include rooting out and arresting the drug dealers. This position also focuses on developing closer police/citizen communications and relationships. This officer works with local social services, is at community events, various parks and is the coordinator of the Citizen Police Academy.

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

The New Milford Police Department statistics show a reduction in areas such as assaults, domestic violence, criminal mischief and theft. Notably, officers made approximately 3,000 motor vehicle stops, which has helped to reduce the number of fatal motor vehicle crashes. New Milford's finest work hard every day to keep our community safe and we are proud to have been recently ranked as the 5th safest town in the state.

Statistics:

CALLS FOR SERVICE	2022	2023	2024 (To Date 10/23/24)
HOMICIDE	0	1	0
ALARMS	1,530	1,485	978
ASSAULT	17	25	18
BURGLARY	17	9	13
ROBBERY	2	0	1
MOTOR VEHICLE CRASHES	938	920	740
CRIMINAL MISCHIEF	75	60	35
DOMESTIC VIOLENCE	135	131	131
DUI	39	22	52
LARCENY	132	98	57
MOTOR VEHICLE STOPS	1,533	2,330	2,978
NARCOTIC INVESTIGATIONS	6	10	7
SUSPICIOUS ACTIVITY	465	513	490
CALLS FOR SERVICE	17,930	16,015	14,393

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, Eagle 2, a Bell OH-58a Kiowa, is a New Milford PD asset and is operated at no cost to the public. The program is supported/funded by the Nelson D'Ancona Foundation, a registered 501c (3) non-profit organization that uses private and corporate donations to maintain and operate the helicopter. The foundation is made up of a diverse leadership background ranging from law enforcement, military and civil aviation. The foundation provides the funding for the fuel, maintenance, repairs and insurance.

The helicopter provides many important options to include, search and rescue of missing persons, for example missing children, drowning victims, lost hikers, missing elderly citizens who may have Alzheimer's or children with Autism who may have wandered away. In addition, it is 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. Recently, Eagle 2 responded to North

Carolina to assist those effected by a major hurricane. The Aviation Unit delivered necessary medical supplies to those in need.

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

The majority of the department's resources are comprised of the men and women assigned to the Patrol Division. The primary role of the Patrol Division is to keep our community safe by responding to and investigating incidents, traffic safety, deterring and preventing crimes by proactive patrol, and developing community trust by engaging the public throughout their daily activities.

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

Spencer S. Cerruto Chief of Police New Milford Police Department

NEW MILFORD PUBLIC WORKS DEPARTMENT ANNUAL REPORT 2023-2024

INTRODUCTION

The Public Works Department is responsible for providing the Town of New Milford with a safe, sustainable and environmentally sound infrastructure and facilities. The Department performs infrastructure maintenance, conducts road construction and repair, tree trimming and removal, snow removal on New Milford's more than 236 miles paved and gravel roads, maintains the Town's 60 Bridges (37 of which are over 20 feet), emergency services related to storm events, specifies and replaces the storm sewers, sweeps streets consistent with the MS4 requirements, provides the upkeep of all town buildings, conducts energy management projects, maintains over 200 decorative streetlights, performs maintenance of two Town owned dams, several pollinator gardens, the Native Meadows property, 9-11 Memorial, former Century Brass property, and manages the recycling and transfer station operations. Our facilities staff and highway crew services include custodial duties, managing and performing building renovation projects which may include carpentry, plumbing, and electrical trade services. The highway crew is responsible for paving roads, building sidewalks, installing drainage systems plowing snow and administering ice control; performing routine vehicle maintenance with welding and fabrication capabilities. The administrative and engineering staff performs plan reviews, engineering design project administration, budgeting, bid preparation, and long term planning. The Department's customers include the residents of New Milford, town departments and staff, land use commissions, the Local Traffic Authority, the Municipal Road Committee, the Municipal Building Committee, local volunteer organizations, and other elected and/or appointed committees.

Our Mission:

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

The following report details work done by the various departments, for the fiscal year from July 1, 2023 to June 30, 2024. Public Works has the following five departments:

1. Administrative
2. Engineering
3. Highway and Vehicle Maintenance

4. Facility Maintenance
5. Recycling (The Recycling Center was outsourced in October 2020 and continues to report in through the Department of Public Works)

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

GENERAL

Administrative:

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

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

Engineering:

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

Highway & Vehicle Maintenance:

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

Facility Maintenance:

This department consists of a staff of eleven and is responsible for routine and custodial maintenance as well as preventative work to all Town buildings that include: Police Station, Town Hall, Library, Railroad station, Maxx Center, Richmond Center, 533 Danbury Road, seven Public Works buildings and the JPCC site. FM also handles the Town's communication towers, emergency generators, and all downtown decorative streetlights that now number more than 200.

Customer Service:

Public Works receives many requests from the public. The requests this year approximately numbered 172 and are not fully representative of all phone calls received at Public Works, but the ones that merit logging into the Customer Service Request (CSR) database –SeeClickFix. This is also an app that can be used to enter any issues the resident encounters and follow the resulting task and closure of each request. Frequently the department receives “informational” calls that do not merit logging into the database but do, however, require time from the administrative personnel. The decrease in calls is one metric in measuring the quality and efficiency of work this department performs.

ENGINEERING

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

The engineering staff performs customer service tasks daily. They processes all permits for Town right-of-way use, including driveways, road use, and excavation permits that impact the flow of traffic in town. A total of 154 Right of Way permits were issued, subsequently inspected, and processed by the department in the FY 2023/24. The Engineering Department responded to hundreds of customer service requests including review or issuance of 23 - 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 2023/2024 the investment in New Milford Road segments were selected collaboratively with the Municipal Road Committee, the Highway department and Engineering staff utilizing our Cartegraph Asset Management Software, staff inspections and a weighted benefit analysis utilizing road condition, length and average daily traffic

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

- The State continues to complete their scheduled inspections of bridges greater than 20'. Based on the results of their inspections the Town added two more bridges to the project list. DPW subsequently applied for and received grants covering up to 100% of the project cost.
- The Upland Road Bridge was completed this FY.

A summary of the completed/substantially completed road projects are as follows:

- South Main St., Middle St., Bostwick Place, High St., Edgewood Dr., Ledge Ln., Big Bear Hill Rd., Little Bear Hill Rd., Bear Hill Rd., Burnett Rd., Buckingham Rd., Old Northville Rd. #1, Main St., Poplar St., Greenview Rd., April Dr., Morey Rd.

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

HIGHWAY

The Highway Department is responsible for the maintenance, drainage and snow plowing for all 200+ miles of paved roads and 26.21 miles of gravel roads throughout Town. Besides the routine paving and plowing tasks the Highway department also clean catch basins, trims around guide rails for weed control, repairs guide rails, sweeps streets, grades gravel roads, maintains and installs drainage, plants trees, clears downed trees and branches, repairs and conducts preventative maintenance on Town vehicles, installs flags, manages beaver dams, installs and replaces signs, paints lines, patches potholes, fixes and installs curbing, responds to CSR's [648 this year], rakes, seeds and mulches new drainage installations, and mows and maintains roadsides. The department responds to off hour emergencies resulting from fallen trees, downed wires, flooding, and winter related incidences.

A new addition to the highway equipment was the bucket truck used for removing trees. Between our current tree contractor and our new in house tree crew, we have been able to keep up with the Emerald Ash Borer, which is killing our Ash trees at a very high rate. The tree crew removed approximately 300-350 trees including multiple Ash trees and helped Park & Rec and BOE with tree removal at their locations. The tree crew utilized 3448 of the total labor hours at a cost of \$100,429 for both labor and equipment.

The Highway department had to contend with a winter consisting of 10 storm events that consisted of a lot of icing and drifting conditions. Many of these storms were ice storms requiring the use of heavy amounts of salt treatments to keep the roads safe and open. Below is a FY summary for the cost of the winter operations.

Labor Cost	Equipment Cost	Material Cost	Total Winter Storms
\$138,926	\$134,736	\$360,111	\$633,776
3371 hours		1470 tn treated road salt, 580 tn rock salt, 467 tn salt/sand	

Cost of Tasks Performed by Highway for FY 23/24 of annual Work Orders. There were 18 annual work orders.

Description	Tasks	Total Cost
Yard	221	\$ 165,286.68
Winter Storms	15	\$ 633,775.71
Vegetation Management/Sightline/Easement Clearing	128	\$ 125,940.78
Town wide Sweeping	488	\$ 173,424.46
Town wide Mowing	291	\$ 104,471.07
Signs/CSR/DA Removal	172	\$ 20,439.26
Property Damage Repair	14	\$ 16,238.04
Pothole Repair	117	\$ 37,016.78
Other than Winter Storm/Community Service/Property Damage Repair	58	\$ 78,902.30
Moving material in trucks	17	\$ 54,831.46
In House Paving/Driveway Aprons/Curbing	41	\$ 410,886.16
Guard Rail Repair/Replace	11	\$ 13,013.85
Gravel Road Maintenance	320	\$ 601,122.67
Crack Seal In House	0	\$ -
Crack Seal Contractor	0	\$ -
Catch Basin Cleaning/Pipe Flushing	227	\$ 86,478.86

Catch Basin and Drainage Repair	116	\$ 333,596.71
Tree Removal-In House	124	\$ 290,404.70
	2360	\$ 3,145,829.49

Highway cost breakdown for some of the work:

- Graded and repaired the 26 miles of gravel road multiple times, especially after storms with about 4,613 tons of surface gravel, 1,015 tons of stone, and 1,400 gallons of calcium chloride to firm up the roads for 6114 labor hours at a cost of \$175,565.
- Paving crew repaired multiple areas around town for 486 labor hours at a cost of \$13,599 labor, material, and equipment.
- Pothole truck completed 117 tasks for \$37,017.
- Drainage repairs used 3271 labor hours for a total cost with labor and materials of \$333,597.
- Crews completed 128 vegetation/sightline tasks at 2072 hours and a cost of \$125,941.
- CSR and signs, garbage etc. was 429 hours for \$20,439.
- Guard rail repair was 168 hours for a cost of \$13,014.
- Street sweeping took 2022 labor hours for all the town roads
- Our contractor chip sealed town roads for a total of \$12,282.



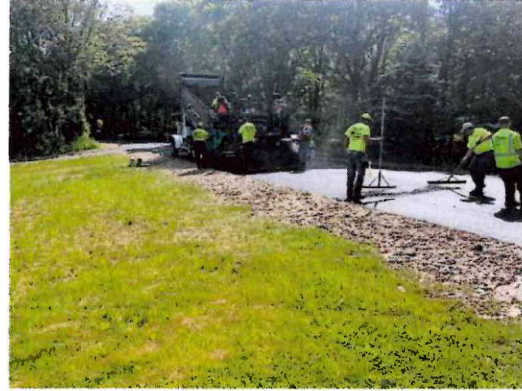
ARS completing drainage on Malletts Ln.



Morey Rd. Reclaiming



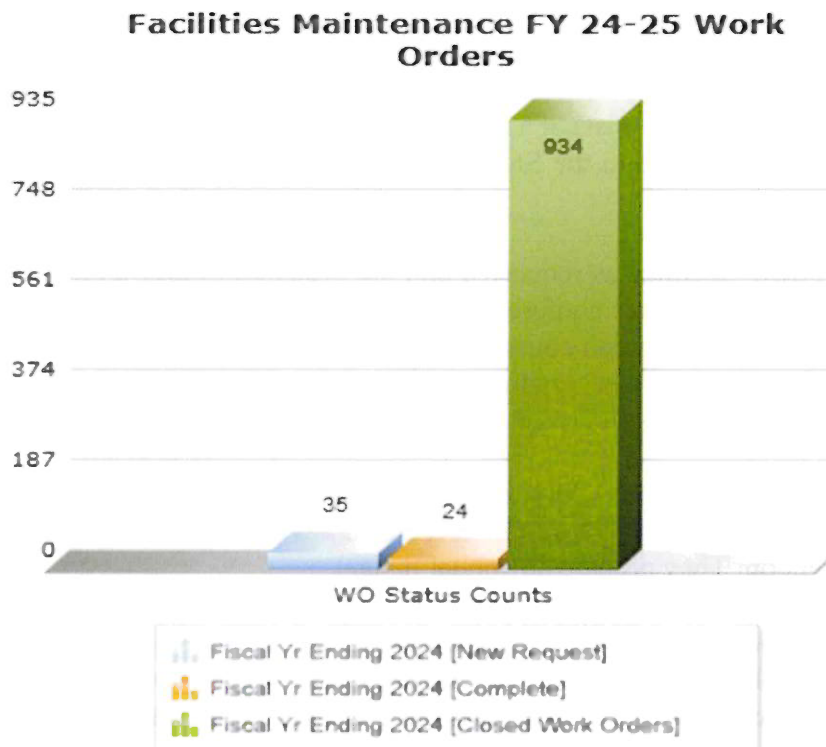
April Dr. drainage pipe replacement



April Dr. top layer

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 934 work orders logged into the Facility Dude software. The total man labor hours for this year were 1932.41 that were logged at a cost for the buildings of \$ 149,976.92. Many of the technical projects are ongoing and are scheduled accordingly as manpower allows.



Registrar of Voters Annual Town Report 2023/2024

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

The Registrars maintain a list of all the Town of New Milford voters. They consistently update the voter records in the Secretary of the State's (SOTS) Election Division computer system, including the individual voter registration cards filled out by the resident voters. With the help of the State Department of Motor Vehicles, the office is informed of voters who have changed their address within New Milford or have moved out of New Milford, as well as notifications from other states for those who have relocated. The ROV office also removes voters from the voter rolls who are deceased. Upon notification from the State, individuals convicted of a felony AND committed to the custody of the Department of Correction on or before Election Day are removed from the voter lists until they have been paroled or put on probation.

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

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

Registrars attend Town meetings as requested and are prepared to take a count in case a vote is taken. They attend spring and fall conferences sponsored by the Secretary of State (and county seminars when requested) and attend courses to learn and teach others about the new practices or procedures SOTS has implemented, including laws enacted by the State legislature this year. Registrars are available to the public when required to accept petitions.

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

Registrars must complete a certification program by the end of their first full term. This program consists of eight 2 to 4-hour courses and a final examination. Sandro Carvalho, the Republican Registrar is in the process of applying and completing this program. Chris Ludwig, the Democratic Registrar is in the process of training.

A Registrar will make regular yearly visits, typically in May, to New Milford High School. Over 40 students were registered to vote as of October 2024 in the November election. Students are made aware of the State's online and DMV registration availability online as well.

Registrar's records show a total voting population (active) of 19,747 as of 10/31/2024. The breakdown of active voters is as follows:

REPUBLICANS = 5,585
DEMOCRATS = 5,318
UNAFFILIATED = 8,496

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

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

The Registrar of Voters will have a very busy 2024. We must revisit our equipment needs as the SOTS is replacing our tabulators at some point in 2025. There may be a need to replace their storage containers. The Registrar's Office is reviewing new equipment and procedures as well. We cooperate with the University of Connecticut to computerize the election audit process. As part of this cooperation, we may need to purchase Apple iPads or similar devices in the next couple of years to make it easier and more accurate for our checkers, assistant registrars, and moderators during elections, recounts, and audits.

We will have the budget referendum, the Presidential Primary, and the State's first Early Voting. The Presidential election 2024 will be our first year for early voting there will be a need for expanded training, labor costs, and materials required for all Registrars and poll workers during the roll-out of these changes.

As of November 2024, we have received guidance from the Secretary of State's office about the personnel and material requirements for Early Voting.

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

Sandro Carvalho, Republican Registrar
Christopher Ludwig, Democratic Registrar

Cliff LoDolce, Republican Deputy Registrar
Bruce Wingate, Democratic Deputy Registrar

NEW MILFORD SENIOR CENTER ANNUAL REPORT 2023-2024

SENIOR CENTER STAFF - Jasmin Marie J. Ducusin-Jara, *Director of Senior Services*; Janette Ireland, *Program Coordinator/Asst. Director*; Amanda Caldwell (until July 2023), Marisa Levine, and Rebecca “RJ” Yarrish (as of September 2023), *Municipal Agents / Elder Advisors*; Kim Fitch, *Office Coordinator*; Tom Williams and Erin Baldwick, *Senior Center Bus Operators*; Susan Desgro and Rufus deRham, *Per Diem Senior Center Bus Operators*; John DeLaura, *Chore Services Coordinator*; and Lori McNamara, *Part-Time Seasonal Office Coordinator for the Municipal Agents*

COMMISSION ON AGING MEMBERS Gretchen O’Shea Reynolds, *Chairperson*; Robert Bennett, *Vice Chairperson*; and members Atty. Cecilia Buck-Taylor (until January 2024), Atty. Michelle Liguori, Geraldine Rodda, Jane Rush, and Bonnie Weed
Alternates: Mary-Ellen Foster, Holly Mullins, and Cecile Rooney

The Commission on Aging: Established in 1973 to study the local needs of the aged and to create, coordinate and foster programs to promote the health, education, welfare, independence and the wellbeing of Seniors in the Town of New Milford. There are over 7,500 individuals 60 years of age and older living in New Milford; and over 4,500 individuals were served by the New Milford Senior Center this past fiscal year.

MUNICIPAL AGENT SERVICES

Municipal Agents (MA) offer seniors in the community information, advocacy and support pertaining to available programs, benefits and providing options in problem resolution. The statistics for the 2023-2024 fiscal year indicate that the Municipal Agents served approximately **1,500** seniors, providing over **5,500 units of service (UOS)**. This year **Energy Assistance** continues to be the most demanded assistance with **1,500 UOS**. The **Department of Social Services (DSS)** category produced over **400 UOS**, indicative of the increase of issues related to income eligible programs. **Medical Insurance** inquiries consisted of over **600 UOS** and **SNAP/Food Pantry and Farmer’s Market Coupons totaled over 350 UOS**, speaking to the food insecurity that exists in the senior population. Renter’s Rebate and Home Owner’s Tax Credit produced over **300 UOS**, illustrating the aging of the New Milford community. Finally, **Housing (affordable/senior)** continues to be a growing issue as that category produced **200 UOS**. The **New Milford Chore Services Program** is also seeing an increase in chore requests, producing over **400 UOS** as we transitioned in the new Chore Services Coordinator. In addition we have seen a significant increase in “At Risk” cases, defined as clients with immediate needs related to health/safety. These cases fall under the following categories: At Risk Navigator Officer referrals, Protective services referrals and Health and Safety. This Fiscal year we had **26 clients with 66 UOS for At Risk Navigator referrals, 34 clients 54 UOS Health and Safety cases, and 13 Protective Service referrals and 55 UOS. A total of 123 At Risk cases that received Municipal Agent support.** The Municipal Agents continue to work collaboratively within the municipal departments, as well as state and local community partners to ensure those in urgent need have access to the services available to them.

TRANSPORTATION

Bus Transportation Service is provided Monday through Friday for Seniors and Individuals with ADA Certification within the Town of New Milford. Bus Transportation services assists with rides to gainful employment, necessities (e.g. grocery, banking, pharmacy, and basic needs/hygiene purposes), occasional non-emergency medical appointments in New Milford town boundaries, and rides for Senior Center Programs and Activities. Service is provided to **over 200 riders** resulting in over **7,000 rides**. Partnership with the Volunteer-based ***WHEELS Program of Greater New Milford*** provided over **1,500 additional rides** to non-emergency medical appointments in the greater New Milford area.

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. Until mid-February 2024, our meals were provided by meal provider, Chez J, LLC who provided **over 4,000 meals to over 200 diners** with congregate dining and we welcomed in our new food provider, C & C Delicatessen New Milford in March 2024 who provided **over 3,000 meals to over 200 diners**. The *Meals on Wheels Program*, delivery of two meals with a snack to **75** homebound recipients, totaled over **25,000** meals. We have **12** volunteers who contributed over **800** hours and drove their own vehicles over **10,000** miles in the course of the year. A Registered Dietitian also provides quarterly Nutrition Education programs throughout the year with over **50** participants.

PROGRAMS AND ACTIVITIES

The Senior Center provides a full range of programs which are designed to respond to a broad spectrum of needs and interests. They include, but are not limited to the following listed below.

Health and Wellness

Our “For Your Health” and “Wellness Wednesday” promotion programs, classes, screenings, education, relaxation station, were developed in collaboration with the Housatonic Valley Health District, RVNA and Hospice, Nuvance Health, Alzheimer’s Association, Western CT Area Agency on Aging, and many other health and wellness community partners. Participants are able to enjoy various exercise opportunities such as Strength & Balance Chair Exercise, Tai Chi, Yoga, Chair Yoga, Boogie Shoes – Toning and Dance Exercise, Dancin’ Through the Decades – Dance Exercise, and Zumba Gold. Participants were also able to take part in holistic Health and Wellness Opportunities and Education with regular uplift seminars to combat mental health concerns and Reiki Healing. To expand beyond our four walls, our “Movers and Shakers” continues offering opportunities for outdoor physical activity such as walks, hikes, excursions, bocce, and cornhole to name a few. Overall, over **350** participants took part in a duplicated figure of over **6,900** for Health and Wellness programs and activities - a significant increase from the duplicated figure of 4,000 from the previous fiscal year.

Education

The “Never Stop Learning” initiative, information and public affair programs, and special interest classes presented throughout the year were offered in partnership with the NM Library, Historical

Society, and other NM Town Agencies, TRIAD for Senior Safety, AARP, local attorneys and varied community professionals, civic organizations, and area volunteers. Lunch and Learn opportunities were a popular education outlet that enabled the partnership with many Community Program Partners. We also introduced new educational opportunities including language classes, cultural presentations, a current events group, and other special interest learning presentations. Of these we started a “Tuesday Talks” series as part of our “Never Stop Learning” Initiative Overall, over **500** participants took part in a count in a duplicated figure of over **3,200** for Educational programs and activities.

Computer Lab

The Senior Center Computer Lab is available for Senior use, Monday – Friday with the exception of scheduled programming. In partnership with the New Milford Public Library and other local community program partners, we have been able to offer computer classes with a variety of special interest topics as well as have the space available for Tech Device Tutorials as needed. The AARP Tax Aide program submitted over **150** returns though their tax season as well.

Social/Recreation

Activities offered at the Center, include occasion and theme parties, musical events, dances and monthly birthday parties. Hobby groups include: Handwork, Quilting, Senior Singers, Mah Jongg, Scrabble, BINGO, Bridge, Arts and Crafts, Wii Bowling, Pool/Billiards. There are also Cards and Puzzles, Book Exchange, Book Discussions, Reading with children from the Children’s Center, Midweek Matinee, Inter-generational activities, Day Trips, and over-night excursions. Overall, over **1,000** participants took part in a duplicated figure of over **29,000** for Social/Recreational Programs and Activities – a significant increase from the duplicated figure of 20,000 from the previous fiscal year.

Helping Hands of the New Milford Senior Center - Volunteers

The New Milford Senior Center is most fortunate to have over **75** individuals who volunteer their time and talents and their ongoing contributions are so appreciated. Using the current dollar amount for volunteer service (\$36.44/hour for 2024) to calculate the value of over **7,000** volunteer hours during the year, the Senior Center was the recipient of volunteer assistance valued at over **\$255,000**.

New Milford Senior Center Enrichment Fund

Monetary donations to benefit the New Milford Senior Center are now being accepted through the newly established *New Milford Senior Center Enrichment Fund* which provides financial support for services, uplift, compassion, and scholarship for senior citizen services, programs, and activities. Contributions are deductible for Income Tax purposes to the extent allowed by law.

New Milford Social Services Annual Report 2023-2024

The mission of the Social Services department is to offer resources and programs to enhance the well-being and sustainability of Town residents experiencing financial hardship by addressing basic needs including food and household self-sufficiency. As the national economy continues to fluctuate, our community continues to feel the after effects of inflation and high interest rates that have stressed our country for the last couple of years. Low and middle income households in New Milford continue to work on budget management, trying to balance family and basic household needs on a stretched income and a more constrained ability to save for the future or those unexpected emergencies. COVID related benefits instituted by the State and Federal governments have expired and encumbered funds that are still available are near exhaustion. Prices for basic needs such as food, gas/transportation, childcare, heating, utilities and housing (rent/mortgage rates) are still higher than pre-pandemic. Cost of housing, especially in the rental market continues to challenge the average household. In addition, what we are not seeing is an exponential rise in wages and salaries to meet the cost of living. New Milford Social Services remains committed to our goal of linking residents to resources to help offset these economic hardships. New Milford Social Services is committed to supporting our residents in financial need through empowerment, advocacy, compassion and connections aimed at building resilience and financial independence.

Our department continues to see an increasing number of people facing employment, health, and financial roadblocks that continue to test their independence and ability to support themselves and their families without some kind of assistance. We continue to see a high volume of people at Social Services. Over 1200 households of diverse characteristics including working families with children, single disabled households, and mixed generation households seek out services and resources through this office each year.

In fiscal year 2023-2024, the work of the Social Services department was carried out by five professionals: a full-time Director, a full-time Office Coordinator, a full-time Social Worker & Post-Crisis Navigator, a 32-hour Social Worker/Diverse Community Advocate and full-time Program & Volunteer Coordinator. We also could not fully function without the outstanding contributions of our devoted volunteers and compassionate community partners.

The core of this department's purpose is to assist residents (individual and family units) by connecting them to opportunities to ease their financial distress, to assist with social-emotional obstacles and also to work towards wider system changes that can positively affect our community's social cohesion. This report details our activities and main assistance programs of heating and utility assistance, food, housing, financial assistance, seasonal programs, and coordination with other community agencies and initiatives to positively impact various crises.

ENERGY ASSISTANCE: Heating assistance is one of the most sought after needs we address, impacting hundreds of households year-round. These programs help residents offset their heating burdens- fuel based or electric. Social Services is the local intake and application site for residents

under the age of 60. **The Connecticut Energy Assistance Program (CEAP)** is the most expansive of the heating assistance programs. Its application period is essentially from September to June. In FY 23-24, **we processed 284 applications, returning \$251,905.00 in federal energy aid to residential households and local vendors (53% Renters/ 47% Homeowners).** **Operation Fuel**, a non-profit energy assistance organization mainly funded by private and corporate contributions was also applied to help residents experiencing emergency heating situations. **41 of our local residents were helped through this office with \$22,187.56 of combined winter and summer aid for heat and utilities.** One important factor of Operation Fuel is that it helps to assist households whose income is just above State guidelines of 60% SMI; up to 75% SMI. These moderate income households still face financial constraints but opportunities for assistance are limited. Additionally, generous contributions from our greater New Milford supporters help 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 **assisted 44 Social Service households with \$14,013.62.** Local vendors continue to work with us to provide the best cost to help the Community Fuel Bank. **In total, 369 households were helped with \$288,106.18 in financial aid for their heat related home expenses.**

FOOD: *Every day, many Americans, including New Milford residents, are pressured to make difficult choices between paying rent/mortgage and utilities over food.* According to the Office of Legislative Research 2022 report, 1411 New Milford residents receive SNAP benefits (food stamps). And CT Voices for Children report the overall poverty rate jumped up to 12.1% (11.6% for children) in 2022, across CT. New Milford is not excluded from these statistical increases and there continues to be a disparaging gap between income and the cost for many basic goods and services needed to sustain one's household. According to the ALICE 2024 update by the United Way of Connecticut, 44% of New Milford households are struggling to make ends meet because they make less than the basic cost of living in our area. This percentage is higher than previous years and it includes those at poverty level and well above. Struggling with food insecurity is not restricted to families. Many seniors and disabled in our town struggle with not enough food. Living on a fixed income leaves little room to accommodate the extra cost of food and personal care items. **The New Milford Food Bank** is our primary program to help those combating food insecurity. We serve individuals, couples, and families with children, senior households and those with disabilities. With the help of many community partners, donors, volunteers and staff, **we were able to provide over 344,000 pounds of food (<100,000 meals) to 825 local households. Our weekly patron visits were up by 18% (11,110 total visits).** Our pantry provides many nutritional choices from shelf stable food options, fresh and frozen foods as well as weekend bag lunches for children. **2342 adults, children and seniors utilized the pantry. We've seen a consist increase in utilization this year, creating a new level of constant use. 45% of users were families with children and 30% were senior households. Each month the food bank program fed an average of 360 children (up by 31%) and 166 seniors (up 22%). An average of 378 unduplicated households utilized the food bank every month. This year's average is a 21% increase in regular utilization from last year. Emergency vouchers to local grocers were given to 37 households for a total value of \$1635.00. In addition, we were able to provide over \$11,875 in gift cards through the food bank to over 320 households during the holiday months. Food bank operation costs and inventory come solely from donations, monetary as well as in-kind goods. Donated funds are used to pay for emergency vouchers and to purchase food from local businesses as well as from CT Foodshare.**

When budgets are restricted, choices of what to buy favor cheaper and less nutritious food items. Many families struggle to buy higher quality protein rich foods, whole grains, fresh fruits and vegetables. We continue to operate as a full-choice pantry with many nutritional options under the SWAP (Supporting Wellness At Pantries) guidelines. *We continue to provide a safe-space that allows us to offer a dignified and respectful operation for participants to shop, and also provide them access to our other services and to our social workers.* **We continue to increase access to the food pantry through special appointments throughout the week, thanks to our dedicated Program Coordinator, Wanda Fyler. Her ability to manage the operations and the 20+ weekly volunteers, is essential to feeding over 1000 persons each week.** To all these recipients, we were able to offer a wide assortment of meat, dairy, fresh vegetables and fruits, as well as low sodium, low sugar, gluten free, and organic items. In addition, a variety of non-food items such as personal care products, household cleaners, and home paper products were available. We are very appreciative to our charitable vendors and grocers, **Big Y, Stop & Shop, Aldi, Northville, CT FoodShare, Fort Hill Farm of New Milford, Washington's Judea Community Garden, Riverbank Farm of Roxbury, Sullivan Farm, Food Rescue US- Northwest CT, Centerbrook Farm** and many others, who partner with us to provide bakery, fresh produce, meat, food rescue items as well as hosts to many community food drives. An outstanding mention to **Mountain High Organics for the continued support and most generous donations. We thank them greatly for their partnership.** We also owe a special thank you to **Kent School for continuing to provide hundreds of weekend lunch bags**, enhancing the ability for families to feed their children when not at school. The New Milford Food Bank relies solely on community donations. We continue to see an impressive response from our community partners. For our food and financial donations we would like to thank: **The Silo, NM Lions Club, the Woman's Club of Greater New Milford, United Way of Western CT, New Milford Animal Welfare, Kimberly Clark, Paradise Classic Cruisers, the Rotary Club, AARP (New Milford and Brookfield chapters), the VFW Auxiliary, The Odd Fellows and Palm Rebekah Lodge, The NM Police Dept., NM Hospital, Candlewood Lake Club, Northville Baptist Church, St. Paul's Anglican Church (Brookfield), Temple Shalom, Our Lady of the Lakes RC Church, Housatonic Council #40 of the Knights of Columbus, First Congregational Churches of New Milford and Bridgewater, Washington Council of Churches, Trinity Lutheran, NM Church of Christ, and the United Methodist Church (for its pantry "Our Daily Bread"), Affordable Automotive, NM Fitness & Aquatics Club, Barkery Boo'tigue and many other local businesses. Kimberly Clark, the NM Board of Realtors and local banks have also helped to keep the Food Bank going and to St John's Episcopal Church of New Milford for continuing their monthly food drive. In the schools, Northville, Hill & Plain, Sarah Noble, Canterbury, and Kent School, deserve an extra big shout-out for their on-going efforts. Schaghticoke and NMHS clubs and teams also held successful food drives and participated in "Walk a Mile for a Meal". The Youth Agency, Mayor's Office and Town employees, also chipped in throughout the year. In addition, many warm thanks to the childcare centers, Girl and Boy Scout troops and other youth groups and businesses that held events or food drives and our loyal individual donors. Special shout out to Jenn Arnau and the downtown businesses for stepping up their efforts to support us! Amazing! 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 do appreciate and rely on all of you!**

To round off our connection to food assistance is the **New Milford Farmers Market Collaborative**. This is the eighth year of this program, which has given SNAP recipients more purchasing power by doubling their SNAP (food stamps) dollars to buy fresh fruits, vegetables, meats and bread from our local farmers. **59 people visited the market 154 times and purchased and matched \$9658.00 in market coins. Another successful year of sale growth for our local farmers and participants.** We continue to have a strong and trusted relationship with our farmers and market vendors. We are very grateful to them for their continued support and acceptance of this important program. We are also extremely grateful to our fiduciary donors who have helped with our doubling incentives: **The Archbishop's Annual Appeal from the Archdiocese of Hartford, St John's Episcopal Church and other individual anonymous donors dedicated to increasing food security with fresh healthy foods. A thank you to the Town for ARPA funds which allowed first time New Milford visitors received free coins to use at the market. Additional thanks to our new partner, Berkshire Agricultural Ventures for helping us increase matching funds to make it even more beneficial for our market SNAP patrons!**

HOUSING: Housing assistance inquiries are numerous throughout the year at Social Services. It is the largest expense that poses the most daunting challenge to many people facing budgetary constraints. Many renters have been faced with hundreds of dollar increases per month. New rentals are scarce and more competitive. A family of four looking for a 3-bedroom home would find it challenging to pay less than \$2,500 plus heat and utilities. **According to the Out of Reach report from the National Low Income Housing Coalition, someone working minimum wage would have to work 71 hours a week to afford a one bedroom rental.**

For those searching for help with housing, this office can provide a starting point. We provide resources and referrals to housing agencies and advocacy with the goal of preventing an eviction or stabilizing a new tenancy. We continue to work to uncover any resources available to the families we work with to help them maintain their housing.

Our office assisted many with housing grants to offset a month of rent, security deposit, or mortgage. **The Hope Fund**, supported by community donations, helps to prevent evictions by assisting with rent, with mortgage payments, or supporting new housing with security deposits. **Last year, we assisted 26 residents with \$26,252.00.** We received substantial donations from the **Archbishop's Annual Appeal, the Thrift Mart of New Milford, St John's Episcopal Church and many other individual donors to which we are extremely grateful!** Through the Renter's Rebate program we assisted **44 disabled households receive \$23,299.23 in grants** from the State of Connecticut. In addition, we were able to **assist 19 residents with \$6331.88 in funds from the Salvation Army for rent, gasoline and utility.**

FINANCIAL ASSISTANCE: We are the responding agency when New Milford residents, under the age of 60, experience financial hardships. We assess their presenting financial needs, including consultation and budget guidance, and work to connect individuals to programs to try to help manage their limited funds. Within critical times, we are fortunate to assist with financial aid grants through our **Good Samaritan Fund**. This year, we issued **83 grants and vouchers totaling \$18,539** to households in financial distress. Many of the crises involved utility shut offs, medical needs, critical car or home repairs/expenses, job or education related expenses, as well as for children like childcare costs, enrichment programs, camperships, school expenses and holidays.

As with our other programs like the Food Bank and Hope Fund, the Good Samaritan Fund operates solely on donations from private and community gifts. **We extend our gratitude to our dear supporters: the ThriftMart of New Milford, Bank Street Investments and Village Green Events, to the Martha and Mary Fund of St Francis Xavier Roman Catholic Church and New Milford United Methodist Church for providing matching funds for some of our most vulnerable requests. Many more community groups and individuals have been so very generous. We are extremely grateful to all our donors.**

ARPA FINANCIAL ASSISTANCE: We continue to be able to offer access to these special funds provided to the Town of New Milford as part of the American Rescue Plan Act, to offset a financial burden put upon local households during and post the COVID-19 pandemic. **By end of FY 23-24, our efforts grew to assist 138 applicants with \$145,157.76 in grants.** These funds helped pay rent, mortgage, utility and telephone, car-related and other home expenses, as well as medical care and child related expenses. Without an income restriction placed upon these funds, it gave us an opportunity to help several households, otherwise ineligible for most State and local assistance.

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

This year, we want to acknowledge the extraordinary efforts of Jenn Arnau, the Mayor and the businesses of New Milford. Over the past year we have seen an outstanding support with more businesses downtown and around town, lending space for donations that are helping our neighbors. These efforts are unsolicited by us but our town just knew this year was a year to help a bit more and offer more of ourselves to keep our community strong. We are grateful to receive much business support but we need to take this moment to shout out to the managers, employees and customers of Big Lots. At the time this report is being written, Big Lots has unfortunately closed, but the ongoing support we have received from them over the years was wonderful. Thank you!

This department also participates in regional and statewide organizations that advocate for or follow related topics of poverty, healthcare, mental health care, housing, heating, food insecurity and hunger, financial fitness and literacy, and homelessness. This department follows State legislators and legislating topics relevant to our focus. New Milford Social Services participates and collaborates with other town offices, boards and commissions to share information and advocate for the mission of our department. We continue to be part of the CT Local Administrators of Social Services, the regional Housing Solutions Committee, NM Housing Partnership Commission, NMCAN (our local prevention council) and Region 5 Suicide Prevention committee. We are also part of New Milford Community Response Team (NMCRT), a collaborative effort of our human services departments, first and second responders, and the

Mayor's Office and the New Milford Food Insecurity Team (NMFIT). This year we also became a member of the executive housing council for ODFC.

VOLUNTEERING: Social Services continues to provide opportunities for many generous adults and students looking to give back to their community and gain valuable life skills. For many high school and college students this experience provides exposure into the field of human services and the impact economic systems have on many communities. **Our volunteer team is our greatest point of pride. Many volunteers** for years have devoted hundreds of hours and days to ensure the success of our programs. Within **FY 23-24, 418 volunteers contributed 5594.5 hours with over 1525 visits to assist us with various programs, including the food bank, seasonal programs and in-office help.** These volunteer hours represent more than two full-time employees. These extraordinary volunteers work endlessly towards the success of all our programs. We cannot thank these generous and dedicated individuals enough for helping us with our very vital programs.

SEASONAL PROGRAMS: When families are struggling to save for emergencies and unforeseen challenges it leaves even less for special events and holidays, therefore adding to their struggle and stress. For our families, these programs have been key to warding off any further financial crises. Our department takes a lead role in verifying residency, income means-testing, and registration for many seasonal and holiday programs. We work closely with many community partners to coordinate these seasonal programs. The Woman's Club of Greater New Milford, the United Way of Coastal & Western CT, Santa Fund committee, our local Faith community, NM Youth Agency and Parks & Recreation department have been stellar partners in executing these programs to optimize the benefit to our local families.

The following programs represent those community efforts to help these struggling families and offer them equitable advantages among their peers:

Program	Participants
• Back to School Clothes	268 children
• Youth Agency scholarship	21 children
• S.A. Camp CONNRI	10 campers
• Parks & Rec Scholarship	34 children*
• Thanksgiving Baskets	355 families
• Santa Fund Children	531 children
• Special Toy/Santa Event	165 children
• Gifts to Disabled Adults	55 adults

****Another special mention this year to New Milford Refugee Resettlement Committee and MVPSOS for their donations for summer camp. Despite rising camp tuition, we were able to provide \$16,200 in scholarships for summer camp! Thank you friends!***

In closing, we remain steadfast to assisting those in financial crisis. We are committed to our mission of impacting the well-being and sustainability of New Milford residents in need. The people we see face frequent challenges, economically and emotionally, facing the harsh reality of financial insecurity that leads them to make tough decisions for themselves and their families. Some are dealing with compounded crises, making it even more difficult to navigate these added challenges on their own. **Our social workers, Alyssa Cole and Maria DeOliveira have spent**

thousands of hours working with our most vulnerable families and individuals whose additional life crises and challenges add further risk to their well-being and slowdown their journey towards self-sufficiency. 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. Our entire staff is focused on addressing the needs of these residents with compassion and professionalism, doing our very best to help them maintain their financial independence with self-assurance, and advocate for change to ease their burden.

We continue to pursue our goal to be a safe place for those in need. To offer resources and provide the basic safety nets necessary for self-sufficiency. Even in the midst of the obstacles and limits we face, we will continue to uncover resources and information to help those entering through our doors.

We are grateful to be in the position to try to answer the call to help residents with even the basic of assistance as they try to rebuild and maintain their financial security and independence among an economy that is still trying to find its balance.

Sullivan Farm Annual Report 2023/2024

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

Sullivan Farm is the longest continuously operating farm in New Milford, with its creation in 1841. The Farm is owned by the Town of New Milford, and is operated by 14 seasonal college and high school students with supervision provided by an adult volunteer. Students from Shepaug High Schools participate as part of their school curriculum under the guidance of the farm staff in a supervised agricultural experience. Staff act as technical advisors to students senior projects, which constitutes 1/5 of their academic grade for the year. As a department of the Town of New Milford, the farm receives \$49,754 from the town. Revenue in the amount of \$54,710 offsets other expenses. The friends of Sullivan Farm a non-profit 501-C3 donated an additional \$59,586 to offset the cost of staffing at the farm.

OPERATION- The farm utilizes a natural farming model, no chemicals. It produces a wide range of vegetables, berries, herbs and hay. Produce grown at the farm is marketed through the Northville and Bantam markets, several local restaurants, the Danbury farmers market and a farm stand which is operated on the property. This past year an additional farm located in New Preston was added to the operation. Millstone Farm consisting of 215 blueberry bushes, 42 fruit trees and current bushes is now under the operation of Sullivan Farm, Students learned how to organically maintain the bushes and trees and such skills as pruning and organic maintenance.

SUGARHOUSE- The Great Brook Sugarhouse is a part of the Sullivan Farm campus. Over the past 36 years, the sugarhouse which taps 1,600 trees, produces some of New England's best maple products. During the course of the season, January-March hundreds of visitors are shown the skills and methods that are utilized to produce maple syrup. This past spring 398 individuals visited during the sugarhouses annual maple fest weekend. In addition numerous school groups are shown the various methods for making syrup, beginning with the indigenous tribes that frequented northwestern Connecticut and ending with a tour of the current sugarhouse and its operation. During the sugaring season 609 students from pre-schools to colleges visited the program.

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

NEW BUILDING CONSTRUCTION- Plans are developing for the construction of a new post and beam barn. The building will include classroom space, a commercial kitchen and a new area for the farm stand. The building will be available 12 months out of the year which will allow for an increase in the number

of individual who participate in programming. Currently over 1,000 students participate in activities at the farm

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

**Tax Assessor
Annual Report
July 1, 2023 – June 30, 2024**

The Gross Grand List Increased from 3,296,225,458 to 3,313,968,744
The Net Taxable Grand List Increased from 3,205,963,888 to 3,213,137,060
A total of 462 Real Estate Accounts were transferred by Warranty Deed.
A total of 390 Real Estate Accounts increased as a result of Building Permits and Certificate of Occupancy.
The number of Motor Vehicles increased from 27,839 to 28,264.
Personal Property Accounts increased from 2,760 to 2,830.
A total of 432 Elderly Tax Credit Accounts and 89 Firefighter/Emergency Medical Responder abatements were processed.
The Grand List was signed and submitted to the Town Clerk on January 30, 2024.

**New Milford Top 10 Taxpayers
2023 Grand List**

Rank	Taxpayer	Total Taxable Assessed Value	Location	Property
1	Eversource Kimberly Clark	105,297,590	Various Locations 58 Pickett District	Electric Distribution
2	Corporation Litchfield Crossing	25,603,810	Rd	Manufacturing
3	LLC	15,859,270	169 Danbury Rd	Kohls/Home Goods etal
4	Aquarion Water	15,674,150	Various Locations	Water Supply/Distr.
5	UB Litchfield LLC Firstlight Hydro	15,401,460	164 Danbury Rd	Stop & Shop Plaza
6	Generating Company	13,042,740	Various Locations	Electric Generation
7	Home Depot USA Inc	9,608,630	104 Danbury Rd	Home Depot Plaza Candlewood Valley
8	NMHC Realty LLC	5,873,850	30 Park Lane E	Health
9	UB New Milford LLC FEM Danbury Road	5,452,900	1 Kent Rd	Big Y Plaza
10	LLC	4,330,020	204 Danbury Rd	Tractor Supply
Top 10 Totals		216,144,420		

Tax Collector's Annual Report 2023-2024

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

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

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

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

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

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

The 2022 Grand List Gross Tax Collected for year ending 6/30/24: \$91,501,586.70

The Annual Suspense List approved by Board of Finance: \$268,874.13

The total amount of Refunds: \$176,792.12.

OFFICE OF THE TOWN CLERK

ANNUAL REPORT

JULY 1, 2023 - JUNE 30, 2024

Statistics of the Town Clerk's office

Vital Statistics	Births 247	Marriages 216	Deaths 310	Fetal Deaths 4
	Number Issued	State Fees	Town Fees	
Fish & Games Licenses	305	\$5,083.00	\$305.00	
Dog licenses	1445	\$11,830.50	\$1,903.00	
Marriage Licenses	158	\$5,372.00	\$2,528.00	
Recording, copies, etc. fees			\$217,170.70	
Historic Doc Sur-charge fees		\$23,952.00	\$5,988.00	
MERS Documents	538	\$63,175.00	\$43,847.00	
Farmland PA 09-229		\$107,784.00		
LOCIP			\$8,982.00	
Conveyance tax		\$1,454,342.16	\$484,780.72	
Maps Recorded -	29		\$580.00	
Trade Names Recorded –	93		\$930.00	
Postage – All mail run thru T.C office		60,968 pieces	Cost - \$47,787.98	
Land Recordings –	3,875 (923 are e-Recordings)			
Total Operating Budget	\$	248,068.00		
Town Revenue	\$	767,014.42		
Fees Forwarded to State	\$	1,671,502.66		
Grants Received	\$	8,000.00		

Projects and Accomplishments started and/or completed in Fiscal year 2023-2024

- 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 1956, can now be viewed online.
- 1918-1954 Images can be viewed if the Volume & Page is entered in Record hub.
- Received a \$ 8,000.00 grant for the preservation and restoration of land records.
- Applied for competitive Grant from the Connecticut State Library.
- 35 more companies signed up for eRecording (electronic recording) in 2022-2023 fiscal year, totaling 447 companies signing up since we started in March 2015.

New Projects for fiscal year 2024-2025

- Continue to make the office more efficient, expanding shelving in vault with Historic Grant money.
- Applied for \$7,500 grant with the State Library to continue preserving out records.

- Continue efforts to have more companies sign up for eRecording.
- Continue scanning land record deeds earlier than 1958, allowing access online.

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

Ordinance: Waiver of Tax Assessment Penalty: Chapter 19, Article XI, Adopted, 05/28/2024

Special Town Meeting: 02/20/2024 Capital Reserve Funds, Approved

Municipal Election: 11/04/2023

Primary Election: Democratic & Republican Presidential Primary – 4/4/2024

Annual Town Meeting, Budget Discussion - 2024-2025 - 5/7/2024

Referendum, Town Budget- 2024-2025, - 5/21/2024, Passed

New Milford Sewer Commission Water Pollution Control Authority Annual Report FY 2023-2024

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

The New Milford WPCA staffs 11 employees and one consultant; the Business and Employee Development Manager, Chief Operator and Process Manager, Operations Director, two office staff, 4 Wastewater O&M Operators, 1 CMOM & FOG Coordinator, and 1 Operator in Training.

The annual operating budget for 2023-2024 was \$3,014,680. Sewer Use Rates for Residential users was \$205 Per Unit and \$7.50 per thousand gallons of water use.

Commercial users was \$305 Per Unit and \$7.50 per thousand gallons of water use.

Septage fees changed to \$75 per thousand gallons plus an additional charge for outside the Greater New Milford District of \$115 per thousand gallons. Connection fees for a one-bedroom dwelling unit was \$2,000 plus each additional bedroom \$750.

Commercial Connection fee from Daily Flow was estimated using Ct Public Health Code with NMSC multiplier of (0.7) daily flow @ \$11.00.

The office staff generated and processed Sewer Use, Benefit Assessment, and Connection Fees bills this fiscal year, as well as the administration of 4,114 sewer units and 2,595 septage permits.

During the year, the Class IV Waste Water Treatment Plant processed over 262 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 2.77 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 31 lbs./day, 3lbs. above our 28lb/day limit. We purchased credits for \$2,448.00 from the CT DEEP Nitrogen Exchange.

The facility and staff achieved those results while receiving 6.1 million gallons of septage and grease waste, which generated \$531,897 in revenue. In addition, more than 2,002 wet tons of dewatered sludge was processed and shipped to Synagro in Waterbury for disposal by incineration at a cost of \$326,683. The staff also operated and maintained over 42 miles of collection system piping with its fourteen pump stations.

The Sewer Commission completed the following noteworthy projects this fiscal year:

- Still River Lift Station boiler replacement. The original boiler had outlived the ability to be repaired.
- Plant Belt Filter Press major repair. This apparatus prepares the plant's sludge for offsite, contracted incineration at the least cost.
- Purchased 8, Motorola Intrinsically Safe VHF Radios for use by the NMWPCA operators to maintain communications when working as a team.
- Purchased and installed two Manhole Smart Cover Systems to monitor the sewer collection system's flow at strategic locations throughout the year.
- Purchased and installed a Bubbler Mixing System to aid in lift station wet well maintenance.

The WPCA continues to generate sufficient revenue to operate its plant and to fund its Fixed Asset Replacement Capital Reserves.

NEW MILFORD YOUTH AGENCY

Annual Report

2023-2024

Jason O'Connor, Executive Director

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

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

The Agency is staffed by 11 full time professionals with 3 contracted part-time consultants and staff members. The Agency also provided employment for a seasonal/part time staff of approximately 89 people. The Agency offered 25 different programs serving 482 individual youth who registered and an additional 1,725 youth and parents for a total of 2207 people. Many of these youth and teens participate in more than one event throughout the year, giving us a unique opportunity to develop relationships with them as they grow. For example, many youth who attend childcare, grow to become volunteers and even employees as teens. The Youth Agency was able to benefit from outside financial support through grants from CSDE, CCF, CREC, DMHAS, DCF, WYS, SAMHSA, United Way, and others. Below is a summary of the services provided for 2023-2024 fiscal year:

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

COMMUNITY COLLABORATION - Frequent collaboration with our local public schools, civic groups, non-profits, businesses, youth serving professionals, social services, parks and recreation, police department, the town's grant writer, and other town departments. Our staff takes active roles on many local committees including the local prevention council NMCAN, NMPS Wellness Committee, NM Childcare, NM Anti-Bullying, NM Kindness, Region 5 Problem Gambling, Region 5 SPIN, Western CT leadership team, LIST/FFP (Local Interagency Service Team/Family Focus Partnership), CYSA Northwest Group and leadership (Connecticut Youth Service Association). This past year, we collaborated with Newtown Youth and Family services, Housatonic Youth and Family Services, New Milford Social Services, Waterbury Youth Services, Northwest Regional Workforce Investment Board (NRWIB), Bank Street Theater, NM Library, NM Senior Center, Western CT Coalition, Western Connecticut University, Naugatuck Community College, Waterbury Court System, Education without Walls and many more.

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

JUVENILE REVIEW BOARD- The Juvenile Review Board received a total of 78 referrals for court diversion/youth offenses; 76 from New Milford Police Department, 2 from Waterbury Juvenile Court. The JRB and its members follow best practices as established by CYSA and Juvenile Justice Policy and Oversight Committee (JJPOC). We collaborated with police, schools, DCF and Juvenile Court, mental health providers, and other local services in order to provide each youth with appropriate and individualized services resulting in 73 cases closed successfully.

COMMUNITY EDUCATION-

- **Cyber Safety and Cyber Bullying** – Internet Safety Concepts Collaboration with school presentations, curricula, and parent conversations
 - screening and Q&A of the film “Screenagers”
- **Career and College Readiness:** Field Trips to colleges e.g. Naugatuck Community College, Westconn, Sacred Heart, Career Fair at NMHS
 - Student and parent presentations e.g. Paying for College, Lowering the Cost of a College Degree,
- **Support for Neurodivergent and Special Needs Families:** Presentations including CT DDS, Autism and Building Skills for College, Special Needs Trusts, Autism and Parenting
- **Grief Support Services:** YA staff assisted NMHS students/staff and parents with counseling services and psychoeducation after car crash with teen death

LOCAL PREVENTION COUNCIL MEMBERSHIP – The Youth Agency continues its active membership with our local prevention council NMCAN. Within NMCAN, the Youth Agency provides leadership and programming for youth prevention and education regarding topics of mental health and wellness and issues regarding behavioral health and substance use disorders. The Youth Agency has teamed up with NMCAN to secure funding for various community programs covering topics including mental health and wellness, vaping, underage drinking, suicide prevention, opioid education and overdose prevention, youth problem gambling, and developmental assets. This includes a QPR/Narcan community training held in collaboration with Greenwoods Referrals.

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

14 youth in individual counseling and provided 216 direct clinical service hours for the youth served. All counseling services are no cost.

SUMMER CHILD CARE PROGRAM- The summer child care camp ran from June 26th through August 11th for a total of 7 weeks. The program took 49 field trips to places such as local Aquariums, Amusement Parks, Arcades, State and Local Parks, museums, ball parks, and indoor rec centers. We provided care for a total of 143 individual children during the summer of 2023. We also employed 28 part-time staff, of which, 23 were college and high school age staff. The Youth Agency also participated in the State Department of Education Summer Enrichment program that allowed us to receive additional funding to hire on designated 1 on 1 staff and allowed us to provide full scholarship funding for 10 children to attend camp at no cost.

BEFORE & AFTER SCHOOL CARE: The Youth Agency ran before and after school care at NES, HPS, SNIS, and SMS providing care for families with students in grades K-8. Students, staff, and families had a great year with the enrollment full at all sites aside from SMS. The goal of this program is to provide children a safe and engaging environment while their parents work. This program also allows students to work on their social skills and make lasting connections with both peers and with our staff members. Our program employed 25 part time staff and 4 full time staff and oversaw the care of 145 kids in our 4 site locations. We were also able to partially scholarship 6 families with 8 kids to help reduce the cost of care.

PK CLUB- The Youth Agency launched our PK Club. The goal of PK Club is to provide quality pre-school education along with social emotional development for children ages 3-4. This program is geared towards families that do not need full week child care but would like to prepare their children for Kindergarten. PK club is staffed by 3 staff members and had 11 kids enrolled through the first year of the program.

ENRICHMENT CLASSES AND ACTIVITIES – This past year, we offered Enrichment Activities and Farm Tours for the general public. Youth in Pre-K through 8th grade participated in a variety of classes and activities including culinary, robotics, and farm tours. We had 69 registrants, many of whom were repeat registrants over 26 culinary classes, 2 rounds of robotics (5 classes each) and 3 trips to Sullivan Farm. This generated \$6,360.00 in revenue which was supplemented by \$1,800 in United Way grant funding. .

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

- Events for youth with special needs including socials and seasonal events
- “Parent’s Night Out” events
- Pride Prom and Pride Picnic
- Local Hiking opportunities
- Social emotional support at childcare
- Summer “Nature Unplugged” designed for youth to foster positive relationships and self-esteem building
- Seasonal movies
- “Brave Enough to Fail” leadership group
- Family Picnic Nights
- “Girls who Code,” program to help underserved girls getting into STEM

- NMHS Health Fair
- LGBTQIA+ Allies support and social group
- “All Pro Dads” social/rec group for fathers/guardians and their children
- College readiness and career planning e.g. College Student for a Day, career firefighting trip, tuition and scholarships planning presentations,
- Health trainings such as QPR and NARCAN

YOUTH LEADERSHIP –Teen volunteers in our community continued to make many activities possible. Our active Student Advisory Board met monthly to plan events and discuss local teen issues. These students provided input to the Youth Agency on our programming needs and how we can better serve the Youth of New Milford. Additionally, the SAB acts as a platform and a voice for local student issues and a safe place for NM Youth to discuss present and pertinent topics in their community. Aside from helping with our Youth Agency programming, these student volunteers help out tremendously in the community, volunteering for countless local organizations, groups, and nonprofits to better our community and help those populations in need. Events include Summer Thursdays, food bank fundraisers, holiday programming and fundraisers, toy-drives, blood drives, and volunteering with special needs populations, community events and organizations and many others. SAB students also mentored and provided leadership and homework help to younger SMS and SNIS students. Leadership opportunities are offered through YA BOD membership and attendance and reporting to the Town Council. Our Student Advisory Board also planned and executed two very successful local events- a Multicultural Fair and a Teen Movie Night.

YOUTH EMPLOYMENT - Youth 16 and over work in all areas of the Youth Agency. Students apply and pass a background check and complete training suitable for the work they perform. Our employees are childcare providers, videographers, and teen center employees. Additionally, the YA again participated in the NWRIB summer program and hired one supervisor and six students to work at our summer child care program and video crew. All staff participate in pre-employment trainings as well as mid-year evaluations and support so they can grow within the workforce as successful teens.

THE MAXX – The Maxx was utilized for a variety of rentals, classes, events and activities over the past year. Private Chefs and our culinary classes utilized our kitchen and Litchfield Hills Transition Center utilized the building every school day. Events included the Mayor’s annual breakfast, blood drives, parent workshops such as Narcan training and sensory friendly movies. Other community events included Boss Academy, Livingstone’s Church, Women’s Club, NMPD Cadets and Pride Prom. We offered teen dances partnered with our SMS PTO association and local band nights. Additionally, small youth events were held as well as our Student Advisory Board Meetings. The Maxx was used weekly for teen groups including LGBTQIA+ and allies, Student Advisory Board as well as family meetings and events e.g. All Pro Dads and Safe Place.

VIDEO AND PRODUCTION - “YA Media” offered employment, volunteering and training to students who created public service announcements, monthly podcasts and educational videos. A highlight for this year was participation in the CREC gambling prevention grant project once again which resulted in an educational YouTube video which was showcased statewide.

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

A Message from Finance Director Melnikov

The Town passed a budget for the fiscal year '24 with a modest increase in the mill rate of 1.85%. The Town ended fiscal year '24 with a sizeable surplus that was dedicated towards the Town's Capital Reserve Fund. This move was endorsed by both the Town Council as well as the Board of Finance. Funds were also earmarked towards budgetary tax relief. The majority of the surplus was revenue driven along with some positive variances on the expenditure side as well. This resulted in the increase of unassigned fund balance, the level of which is enough to fund 2.4 months of general fund expenditures. Inflation has persisted into fiscal year '24. The cost of borrowing in the capital markets remains high. The obverse of that coin is that investment income has risen significantly. The audit did not identify any material weaknesses or deficiencies.

The Town underwent a rating review during the latest issuance. As a result, New Milford's general obligation debt rating was upgraded from AA+ to AAA. "The upgrade reflects our expectation that the town's economic metrics will improve following its 2025 revaluation, and will continue to support its historically strong financial performance, very strong flexibility and low debt burden," said S&P Global Ratings credit analyst Kaiti Vartholomaïos.

The Town maintains a conservative budgeting approach, which allows to maintain strong financial position and address any unforeseen challenges. This resilience helps to minimize the impact on residents.

We are committed to provide strong oversight over Town's operations and assets.

**Management's Discussion and Analysis
Fiscal Year Ending June 30, 2024
Taken from the 2023/2024 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, 2024.

Financial Highlights

- The assets and deferred outflows of resources of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$170,828,119 (net position). Of this amount, \$20,261,846 represents the Town's unrestricted net position.
- The Town's total net position increased by \$22,402 during the current fiscal year, which consisted of a decrease of \$1,273,078 relating to the Town's governmental activities and an increase of \$1,295,480 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 \$77,584,499, a current year decrease of \$1,911,479 in comparison with the prior year.
- At the close of the current fiscal year, unassigned fund balance of the General Fund was \$24,182,427 or 20.2% of the Town's fiscal year 2025 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.

Overview of the Financial Statements (Continued)

Government-wide Financial Statements (Continued)

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

The government-wide financial statements can be found on pages 18 and 19 of the full audit report.

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Proprietary Funds

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

Overview of the Financial Statements (Continued)

Fund Financial Statements (Continued)

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

The basic proprietary fund financial statements can be found on pages 25 through 27 of the full audit report.

Fiduciary Funds

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

The basic fiduciary fund financial statements can be found on pages 28 and 29 of the full audit report.

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 30 through 71 of the full audit report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also contains required supplementary information and combining and individual fund statements and schedules which can be found on pages 72 through 82 and 83 through 101 of this report, respectively. Other supplementary information can be found on pages 102 through 106 of the full audit report.

Government-wide Financial Analysis

Net Position

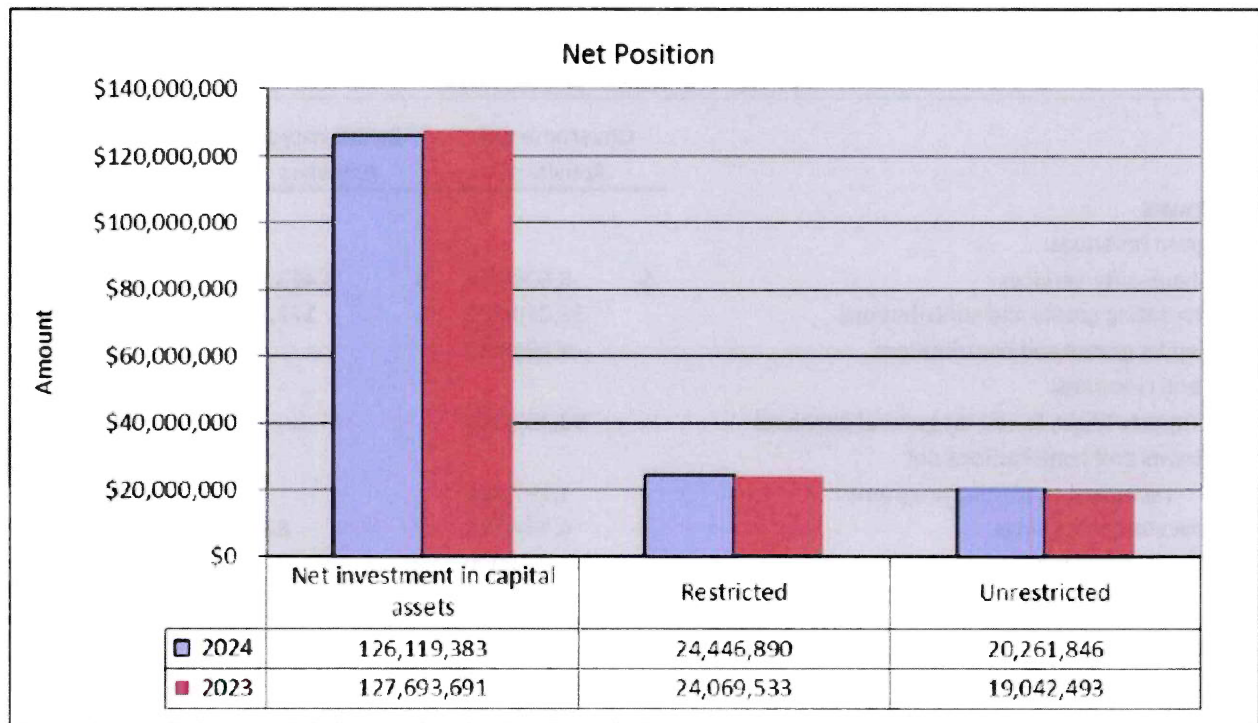
Over time, net position may serve as one measure of a government's financial position. The Town's total net position (governmental and business-type activities combined) totaled \$170,828,119 as of June 30, 2024 and \$170,805,717 as of June 30, 2023 and are summarized as follows:

As of June 30, 2024			
	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 97,569,458	\$ 7,254,006	\$ 104,823,464
Capital assets	171,613,389	32,987,895	204,601,284
Total assets	269,182,847	40,241,901	309,424,748
Deferred outflows of resources	10,098,962	147,062	10,246,024
Other liabilities	18,847,891	437,461	19,285,352
Long-term liabilities	103,020,039	12,968,083	115,988,122
Total liabilities	121,867,930	13,405,544	135,273,474
Deferred inflows of resources	13,565,401	3,778	13,569,179
Net position:			
Net investment in capital assets	105,308,454	20,810,929	126,119,383
Restricted	24,446,890	-	24,446,890
Unrestricted	14,093,134	6,168,712	20,261,846
Total net position	\$ 143,848,478	\$ 26,979,641	\$ 170,828,119

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

Government-wide Financial Analysis (Continued)

Net Position (Continued)



As of June 30, 2024, 73.8% of the Town's net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

14.3% of the Town's net position is subject to restrictions on how it may be used and are, therefore, presented as restricted net position. Of this amount, \$20,814,382 represents the portion of the Town's net position relating to a long-term settlement that has been restricted by enabling legislation for the acquisition of land and building for public recreation, public education, or public library facilities.

The remainder of the Town's net position represents an unrestricted net position of \$20,261,846.

Overall, net position increased by \$22,402 in comparison with the prior year.

Government-wide Financial Analysis (Continued)

Changes in Net Position

Changes in net position for the years ended June 30, 2024 and 2023 are as follows.

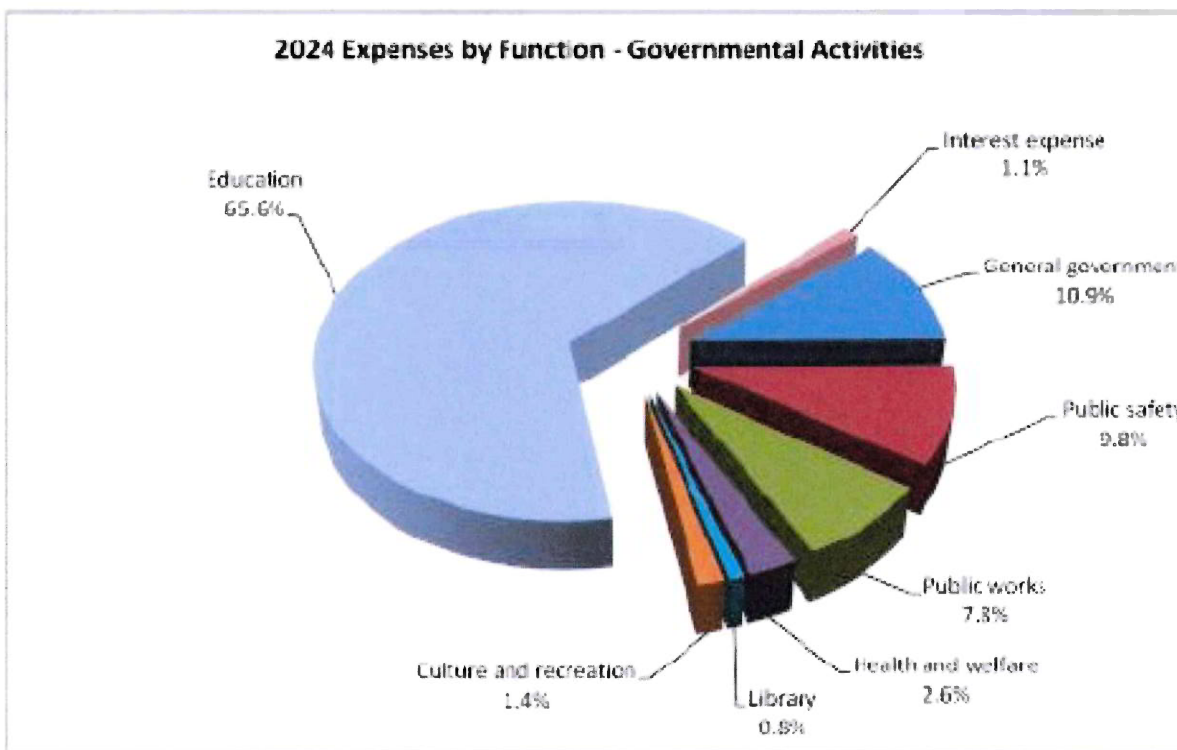
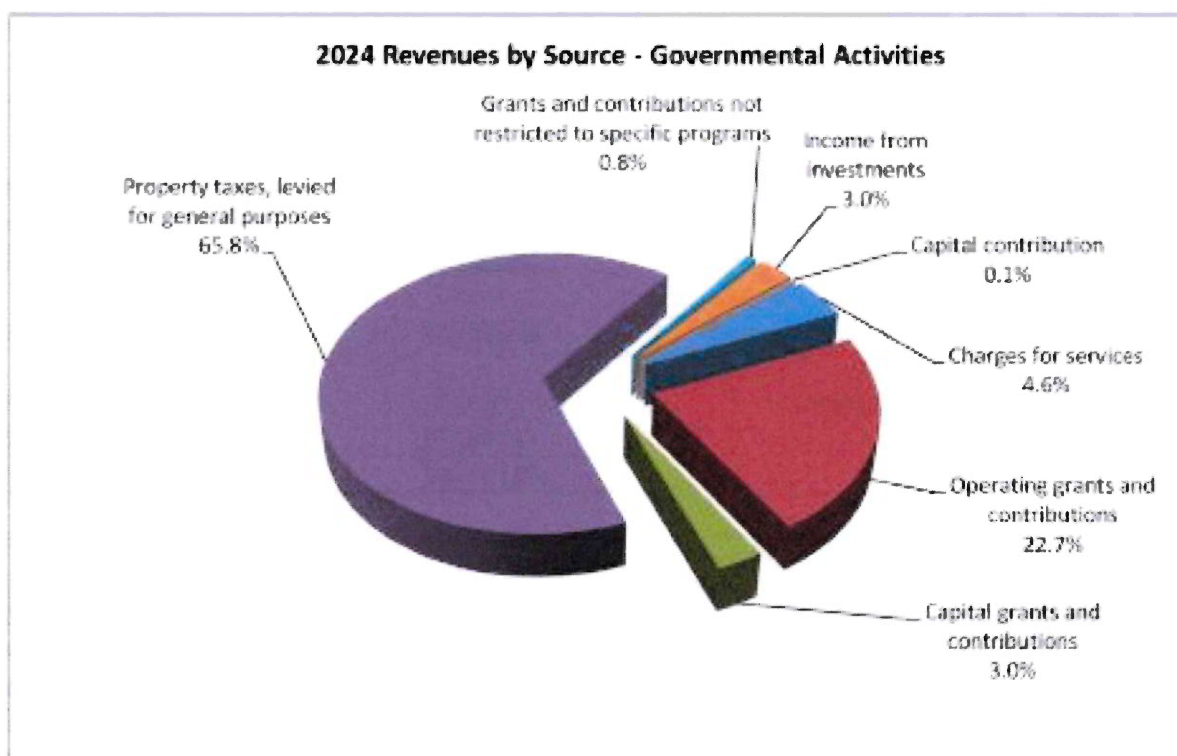
For The Year Ended June 30, 2024			
	Governmental Activities	Business-type Activities	Total
Revenues			
Program revenues:			
Charges for services	\$ 6,604,104	\$ 3,469,700	\$ 10,073,804
Operating grants and contributions	32,220,832	172,595	32,393,427
Capital grants and contributions	4,201,853	-	4,201,853
General revenues:			
Property taxes, levied for general purposes	93,452,087	-	93,452,087
Grants and contributions not restricted to specific programs	1,197,985	-	1,197,985
Investment earnings	4,267,713	8,623	4,276,336
Capital contribution	200,000	-	200,000
Total revenues	<u>142,144,574</u>	<u>3,650,918</u>	<u>145,795,492</u>
Expenses			
General government	15,533,697	-	15,533,697
Public safety	13,866,042	-	13,866,042
Public works	11,080,354	-	11,080,354
Health and welfare	3,716,165	-	3,716,165
Library	1,149,713	-	1,149,713
Culture and recreation	2,031,732	-	2,031,732
Education	92,966,567	-	92,966,567
Interest expense	1,607,986	-	1,607,986
Sewer	-	3,820,834	3,820,834
Total expenses	<u>141,952,256</u>	<u>3,820,834</u>	<u>145,773,090</u>
Change in net position before transfers	192,318	(169,916)	22,402
Transfers	<u>(1,465,396)</u>	<u>1,465,396</u>	<u>-</u>
Change in net position	<u>\$ (1,273,078)</u>	<u>\$ 1,295,480</u>	<u>\$ 22,402</u>

Government-wide Financial Analysis (Continued)**Change in Net Position (Continued)**

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

Government-wide Financial Analysis (Continued)

Change in Net Position (Continued)



Government-wide Financial Analysis (Continued)

Change in Net Position (Continued)

Governmental Activities

Governmental activities decreased the Town's net position by a current year change of \$1,273,078 compared to a prior year increase of \$1,707,503. Revenues increased over the prior year by \$1,592,993 or 1.1%. Expenses and transfers out increased over the prior year by \$4,573,574 or 3.3%.

Significant fluctuations over the prior year consisted of the following:

- A decrease in operating grants and contributions of \$4.7 million or 12.7%. This decrease was driven by a \$2.7 million decrease in the amount recognized by the Town for non-cash pension and OPEB expenses relating to the Town's participation in the Connecticut State Teachers' Retirement System.
- An increase in capital grants and contributions of \$2.2 million or 109.0%. These grants and contributions are used to fund the acquisition, construction, or improvement of capital assets (such as infrastructure, buildings, or equipment), and their variability can result from changes in funding availability and project timelines.
- An increase in property taxes levied of \$2.2 million or 2.4% to fund an increase in the Town's General Fund budgetary appropriations.
- An increase in investment earnings of \$1.5 million driven by increased returns on short-term investments.
- An increase in public safety expenses of \$2.9 million or 26.5% driven by the recognition of a \$2.4 million legal settlement.
- A decrease in health and welfare expenses of \$1.1 million or 22.8% driven by a decrease in grant related expenses funded by Coronavirus State and Local Fiscal Recovery funds pursuant to the American Rescue Plan Act.
- An increase in education expenses of \$1.6 million or 1.7%. This increase was driven by two factors; 1) a decrease in education expenses of \$2.7 million in the amount of pension and other post-employment benefit expenses recognized by the Town for its participation in the Connecticut Teachers' Retirement System, offset by 2) increases in contractual wages and benefits, utilities, outplaced tuition, transportation, and programmatic supplies. in part due to contractual increases in operating costs.

Business-type Activities

Business-type activities increased the Town's net position by a current year change of \$1,295,480 compared to a prior year increase of \$1,101,469. Revenues and transfers in increased over the prior year by \$342,613 or 7.2%. Expenses increased over the prior year by \$148,602 or 4.0%.

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.

Financial Analysis of the Town's Funds (Continues)

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 \$77,584,499, a decrease of \$1,911,479 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 \$24,182,427. 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 20.2% of the Town's fiscal year 2025 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 \$1,623,732 during the current fiscal year.

Waste Management Ordinance Fund

The fund balance of the Waste Management Ordinance Fund increased by \$359,024. This increase was due to interest earned on short-term investments, offset by current year transfers out.

Capital Projects Fund

The fund balance reported in the Capital Projects Fund decreased by \$3,110,263. The decrease in fund balance reflects current year capital outlays primarily funded by debt proceeds.

Special Grants Fund

The fund balance reported in the Special Grants Fund increased by \$789,197. The Special Grants Fund is being used to account for grant funds provided by the American Rescue Plan Act. As of June 30, 2024, \$4,078,650 in unexpended grant proceeds reported as unearned revenue is expected to be recognized as revenue in future periods as allowable expenditures are incurred.

Capital Reserve Fund

The fund balance reported in the Capital Reserve Fund decreased by \$1,659,183. The decrease in fund balance is driven by the recognition of a \$2.4 million legal settlement in the current year.

General Fund Budgetary Highlights

The original budget for the General Fund planned for the use of fund balance in the amount of \$1,788,755. Supplemental appropriations, including appropriations carried forward for capital purposes and the use of current year surplus, totaled \$3,943,593, resulting in a planned use of fund balance in the amount of \$5,732,348.

General Fund Budgetary Highlights (Continued)

The actual net change in fund balance on a budgetary basis was an increase of \$1,792,818, resulting in an overall favorable budgetary variance of \$7,525,166.

Revenues and other financing sources were \$4,795,834 more than budgeted. The revenue surplus was driven by favorable collections on property taxes in the amount of \$1,334,699 and investment earnings in the amount of \$1,623,029. Expenditures and other financing uses were \$2,729,332 less than budgeted, with favorable budgetary variances recognized across all departments. The expenditure surplus for the Board of Education totaled \$1,751,792 and \$1,520,700 of this amount was subsequently authorized to be transferred to the Capital Reserve Fund.

Capital Asset and Debt Administration

Capital Assets

The Town's investment in capital assets for its governmental and business type activities as of June 30, 2024 totaled \$204,601,284 (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 \$2,859,461 or 1.4%.

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

- outlays pertaining to the high school roof in the amount of \$792 thousand,
- outlays pertaining to the purchase of public safety and public works vehicles in the amount of \$1.8 million,
- outlays pertaining to energy efficiency improvements in the amount of \$781 thousand, and
- outlays pertaining to road and bridge improvements in the amount of \$7.6 million.

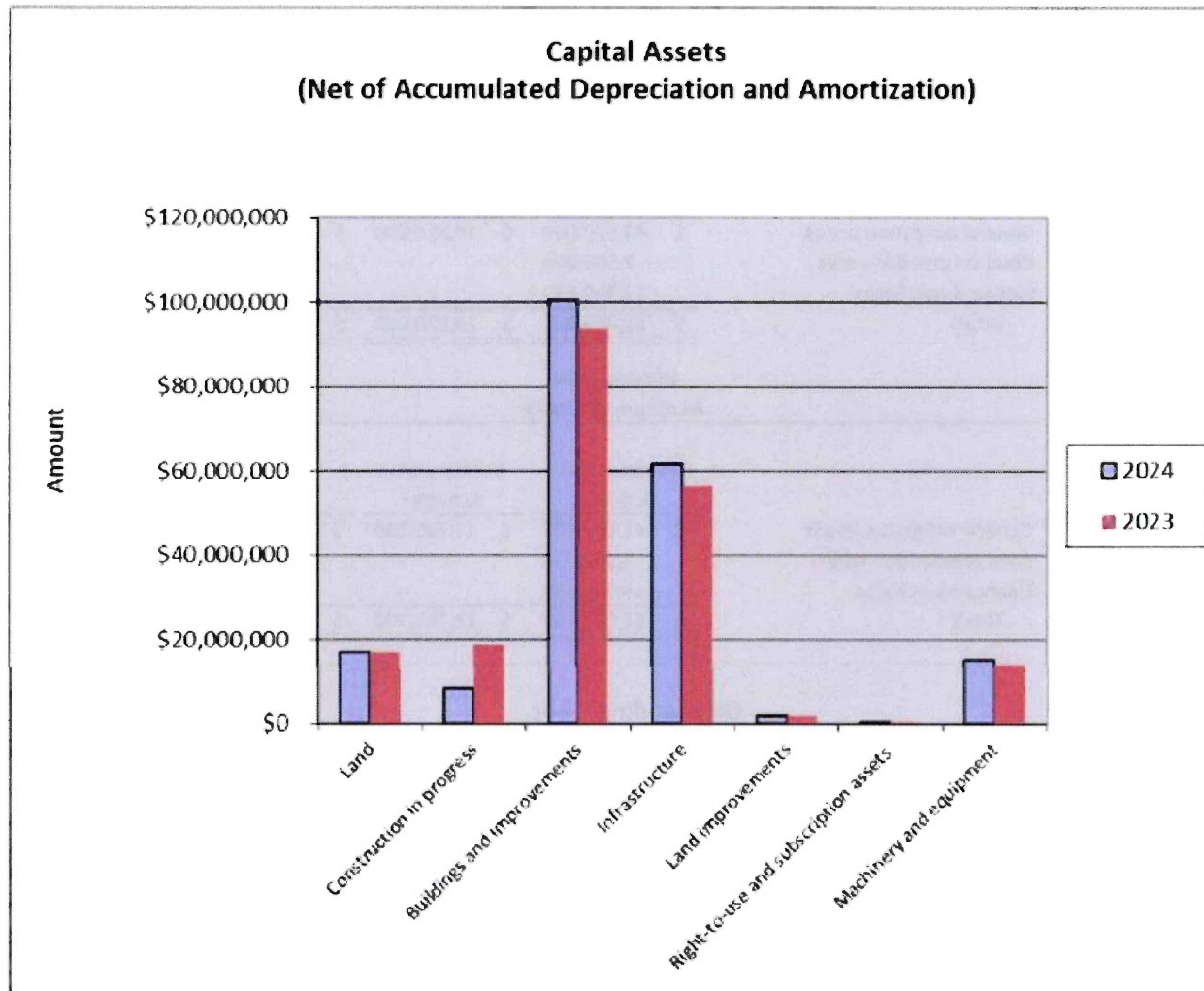
The following are tables of the investment in capital assets presented for both governmental and business-type activities:

Capital Assets, Net As of June 30, 2024			
	Governmental Activities	Business-type Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	8,142,871	85,891	8,228,762
Buildings and improvements	78,064,145	22,496,823	100,560,968
Infrastructure	55,645,817	6,051,008	61,696,825
Land improvements	1,745,017	-	1,745,017
Right-to-use and subscription assets	264,786	-	264,786
Machinery and equipment	10,844,518	4,349,173	15,193,691
Totals	<u>\$ 171,613,389</u>	<u>\$ 32,987,895</u>	<u>\$ 204,601,284</u>

Capital Assets, Net As of June 30, 2023			
	Governmental Activities	Business-type Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	18,529,071	203,159	18,732,230
Buildings and improvements	70,414,092	23,141,558	93,555,650
Infrastructure	49,999,337	6,286,528	56,285,865
Land improvements	1,893,608	-	1,893,608
Right-to-use and subscription assets	368,410	-	368,410
Machinery and equipment	9,597,309	4,397,516	13,994,825
Totals	<u>\$ 167,708,062</u>	<u>\$ 34,033,761</u>	<u>\$ 201,741,823</u>

Capital Asset and Debt Administration (Continued)

Capital Assets (Continued)



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

Debt Administration

At the end of the current fiscal year, the Town had debt outstanding of \$71,989,830 consisting of general obligation bonds, bond anticipation notes and financed purchases. This entire amount is comprised of debt backed by the full faith and credit of the Town. The Town's total debt decreased by \$1,788,829 or 2.5% during the current fiscal year. Current year debt activity included the issuance of \$5,500,000 in general obligation bonds, the proceeds of which were used to retire previously outstanding bond anticipation notes. In addition, the Town issued \$2,500,000 in new bond anticipation notes for the purposes of funding authorized capital projects.

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

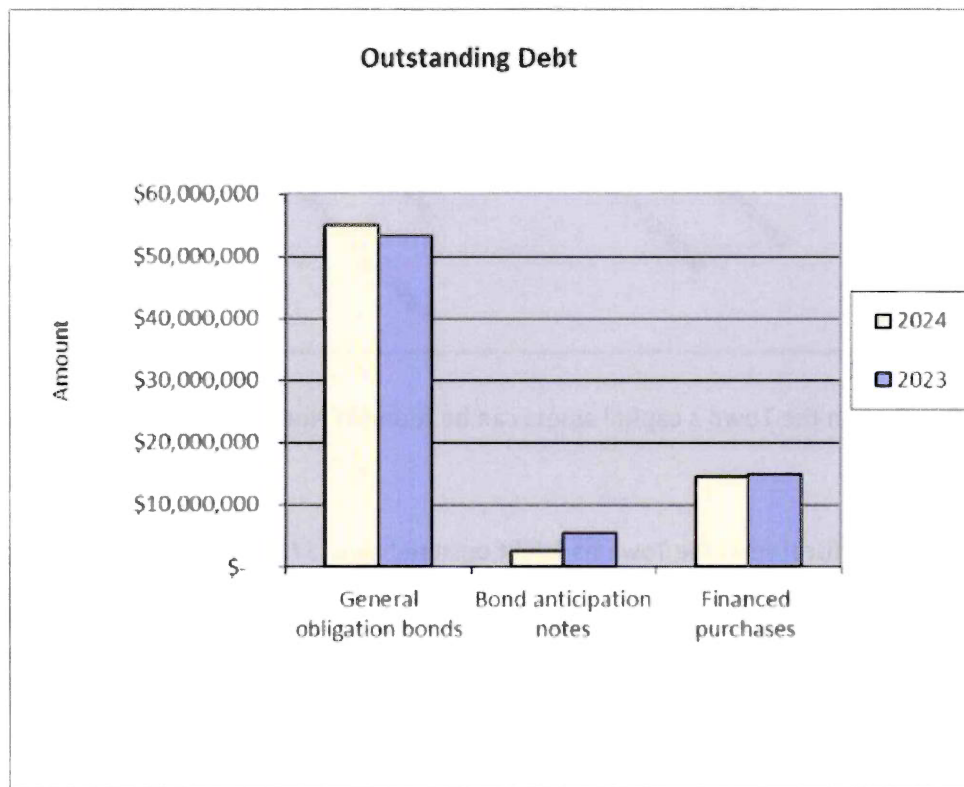
Capital Asset and Debt Administration (Continued)

Debt Administration (Continued)

The following are tables of debt outstanding as of June 30, 2024 and 2023:

Debt			
As of June 30, 2024			
	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 44,570,000	\$ 10,520,000	\$ 55,090,000
Bond anticipation notes	2,500,000	-	2,500,000
Financed purchases	14,399,830	-	14,399,830
Totals	<u>\$ 61,469,830</u>	<u>\$ 10,520,000</u>	<u>\$ 71,989,830</u>

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



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

Economic Factors and Next Year's Budget and Rates

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

- Significant estimates affecting next year's budget that are subject to change in the near term consist of the following:
 - For purposes of calculating property tax revenues for fiscal year 2025, 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 2025 and thereafter.
 - It is unknown how changes in market interest rates will impact real estate activity and related revenues collected by the Town Clerk and the amount of conveyance taxes and interest income.

All of these factors were considered in preparing the Town's budget for fiscal year 2025.

Requests for Information

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

Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

The Town of New Milford, Connecticut, was originally settled in 1706 and was granted the powers and privileges of a township by the General Assembly of Connecticut in 1712. The current charter in use was approved and has been amended as recently as 2018. The Town operates under a Town Council and Board of Finance form of government and provides the following services as authorized by its charter: general government, public safety, public works, health and welfare, library, culture and recreation, education, and sewers.

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

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

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

Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (Continued)

Government-wide Financial Statements (Continued)

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

Fund Financial Statements

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

The Town reports the following major governmental funds:

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

Waste Management Ordinance Fund - This fund is used to account for monies set aside pursuant to a Town ordinance for the acquisition of land and building for public recreation, public education, or public library facilities. In addition, the Town may apply an amount not to exceed 10.0% of the total fund balance available as of July 1 of each fiscal year towards the Town's annual General Fund budget. As such, \$20,814,382 has been presented as restricted for capital purposes pursuant to enabling legislation enacted by the Town. The major source of revenue for this fund is settlement proceeds from certain zoning violations relating to a municipal solid waste facility.

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements (Continued)

Fund Financial Statements (Continued)

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

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

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

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

Measurement Focus and Basis of Accounting

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

The government-wide, proprietary, and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they have been earned and they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, leases and subscription based information technology arrangements, as well as expenditures related to compensated absences, claims and judgments, and post-employment benefits are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the Town the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases and subscription based information technology arrangements are reported as other financing sources.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus and Basis of Accounting (Continued)

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

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

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

Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For purposes of the statement of cash flows, the Town's proprietary funds consider their demand deposits and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Donor-restricted Funds

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

Inventories

Inventories are valued at cost using the first-in/first-out (FIFO) method, except for USDA donated commodities, which are recorded at fair value. The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Property Taxes, Sewer Usage Charges and Sewer Assessment Fees

Property taxes are assessed as of October 1. Real estate and personal property taxes are billed in the following July and are due in two installments, July 1 and January 1. Motor vehicle taxes are billed in July and are due in one installment, July 1, and supplemental motor vehicle taxes are due in full January 1. Taxes become delinquent thirty days after the installment is due. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date. Interest is charged on delinquent amounts at a statutory rate of 1.5% per month. Based on historical collection experience and other factors, the Town has established an allowance for uncollectible taxes and interest as of June 30, 2024 of \$132,000 and \$124,000, 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, 2024 is not considered necessary.

Leases (as Lessor)

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Leases (as Lessor) (Continued)

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

Capital Assets

Capital assets, which include land, buildings and improvements, improvements other than buildings, machinery and equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and proprietary fund financial statements.

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

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

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

Land and construction in progress are not depreciated. Other tangible and intangible property and equipment are depreciated/amortized using the straight-line method over the following estimated useful lives:

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Unearned Revenue

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

Deferred Outflows and Inflows of Resources

Deferred outflows and inflows of resources represent an acquisition or consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow or inflow of resources until that time. Deferred outflows and inflows of resources consists of deferred pension and OPEB expenses reported in the government-wide statement of net position. Deferred pension and OPEB expenses resulted from changes in the components of the Town's net pension and OPEB liabilities and are being amortized as a component of pension and OPEB expenses on a systematic and rational basis. Deferred inflows of resources also include unavailable revenues from property taxes and related interest in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Long-term Obligations

Long-term Debt

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

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

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

Leases (as Lessee)

The Town recognizes a lease liability and an intangible right-to-use lease asset for noncancellable leases in the government-wide financial statements. The Town recognizes lease liabilities with an initial, individual value of \$20,000 or more. Lease assets are reported with other capital assets and lease liabilities are reported with long-term liabilities in the government-wide financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Subscription Based Information Technology

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

Compensated Absences

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

Net Position

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

Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation and amortization and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction or improvement of those assets. Deferred outflows and inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related are also included in this component of net position.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Fund Balance

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

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

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

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

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

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

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

Sometimes the Town will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the Town's practice to use restricted resources first, then unrestricted resources as needed. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Interfund Activity

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Interfund Activity (Continued)

is included as internal balances in the business-type activities column. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

Use of Estimates

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

NOTE 2 - CASH DEPOSITS AND INVESTMENTS

Cash Deposits

A reconciliation of the Town's cash deposits as of June 30, 2024 is as follows:

Government-wide statement of net position:	
Cash and cash equivalents	\$ 92,960,775
Statement of fiduciary net position:	
Cash and cash equivalents	19,119
	<hr/>
	92,979,894
Plus: Certificates of deposit considered cash for disclosure purposes	51,522
Less: cash equivalents considered investments for disclosure purposes	(47,942,496)
	<hr/>
	\$ 45,088,920
	<hr/>

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, 2024, \$44,754,359 of the Town's bank balance of \$46,520,291 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 40,278,923
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the Town's name	4,475,436
	<hr/>
	\$ 44,754,359
	<hr/>

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, 2024 is as follows:

NOTE 2 - CASH DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Government-wide statement of net position:

Investments \$ 2,386,468

Statement of fiduciary net position:

Investments 74,046,697
76,433,165

Plus: cash equivalents considered investments
for disclosure purposes

47,942,496

Less: Certificates of deposit considered cash
for disclosure purposes

(51,522)

\$ 124,324,139

As of June 30, 2024, the Town's investments consist of the following:

Investment type	Valuation Basis	Value	Investment Maturities (In Years)	
			Less Than 1	1 to 5
Debt securities:				
Governmental Activities:				
Short-Term Investment Fund	Amortized cost	\$ 46,993,866	\$ 46,993,866	\$ -
U.S. Treasury securities	Amortized cost	225,738	225,738	-
Business-Type Activities:				
Short-Term Investment Fund	Amortized cost	948,630	948,630	-
Fiduciary:				
U.S. Treasury securities	Amortized cost	864,675	864,675	
Corporate bonds	Fair value	26,609	-	26,609
		49,059,518	\$ 49,032,909	\$ 26,609
Other investments:				
Governmental Activities:				
Mutual funds	Fair value	2,055,598		
Equity securities	Fair value	53,610		
Fiduciary:				
Mutual Funds	Fair value	1,340,506		
Insurance contracts	Contract value	71,814,907		
		\$ 124,324,139		

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

NOTE 2 - CASH DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

	AAA	BBB	BB	Total
Debt Securities:				
Governmental Activities:				
Short-Term Investment Fund	\$ 46,993,866	\$ -	\$ -	\$ 46,993,866
Business Type Activities				
Short-Term Investment Fund	948,630	-	-	948,630
Fiduciary Funds:				
Corporate Bonds	-	11,815	14,794	26,609
	<u>\$ 47,942,496</u>	<u>\$ 11,815</u>	<u>\$ 14,794</u>	<u>47,969,105</u>
		U.S. Treasury securities		1,090,413
				<u>\$ 49,059,518</u>

Interest Rate Risk

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

Credit Risk

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

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

NOTE 2 - CASH DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Custodial Credit Risk

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

Concentrations of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Town's investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from concentration of credit risk disclosures. The Town places no limit on the amount of investment in any one issuer. As of June 30, 2024, none of the Town's investments, in any one issuer that is subject to concentration of credit risk disclosures, exceeded 5% or more of the total investments reported for the Town's governmental, business-type or fiduciary activities

NOTE 3 - FAIR VALUE MEASUREMENTS

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

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

Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Town's financial assets that are accounted for at fair value on a recurring basis as of June 30, 2024, 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>				
Mutual funds	\$ 2,055,598	\$ -	\$ -	\$ 2,055,598
Equity securities	53,610	-	-	53,610
<i>Fiduciary Funds:</i>				
Corporate bonds	-	26,609	-	26,609
Mutual funds	1,340,506	-	-	1,340,506
	<u>\$ 3,449,714</u>	<u>\$ 26,609</u>	<u>\$ -</u>	<u>3,476,323</u>
	Add: Investments not reported at fair value			120,847,816
				<u>\$ 124,324,139</u>

Mutual funds and equity securities 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, 2024 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	18,529,071	6,422,353	(146,859)	(16,661,694)	8,142,871
Total capital assets, not being depreciated	35,435,306	6,422,353	(146,859)	(16,661,694)	25,049,106
Capital assets, being depreciated:					
Buildings and improvements	122,831,135	1,967,440	(153,000)	9,289,213	133,934,788
Infrastructure	136,172,928	1,449,099	-	7,372,481	144,994,508
Land improvements	2,984,050	34,030	-	-	3,018,080
Right-to-use and subscription assets	418,314	-	-	-	418,314
Machinery and equipment	24,844,445	2,461,239	(309,137)	-	26,996,547
Total capital assets, being depreciated	287,250,872	5,911,808	(462,137)	16,661,694	309,362,237
Less accumulated depreciation and amortization for:					
Buildings and improvements	52,417,043	3,459,720	(6,120)	-	55,870,643
Infrastructure	86,173,591	3,175,100	-	-	89,348,691
Land improvements	1,090,442	182,621	-	-	1,273,063
Right-to-use and subscription assets	49,904	103,624	-	-	153,528
Machinery and equipment	15,247,136	1,214,030	(309,137)	-	16,152,029
Total accumulated depreciation and amortization	154,978,116	8,135,095	(315,257)	-	162,797,954
Total capital assets, being depreciated, net	132,272,756	(2,223,287)	(146,880)	16,661,694	146,564,283
Governmental activities capital assets, net	\$ 167,708,062	\$ 4,199,066	\$ (293,739)	\$ -	\$ 171,613,389

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

Governmental Activities:	
General government	\$ 826,069
Public safety	382,506
Public works	3,923,783
Health and welfare	35,753
Culture and recreation	224,901
Education	2,742,083
Total depreciation and amortization expense - governmental activities	<u>\$ 8,135,095</u>

NOTE 4 - CAPITAL ASSETS (Continued)

Capital asset activity for business-type activities for the year ended June 30, 2024 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	203,159	100,732	-	(218,000)	85,891
Total capital assets, not being depreciated	208,159	100,732	-	(218,000)	90,891
Capital assets, being depreciated:					
Buildings and improvements	29,962,567	-	-	-	29,962,567
Infrastructure	10,705,867	-	-	-	10,705,867
Machinery and equipment	9,933,929	206,599	-	218,000	10,358,528
Total capital assets, being depreciated	50,602,363	206,599	-	218,000	51,026,962
Less accumulated depreciation and amortization for:					
Buildings and improvements	6,821,009	644,735	-	-	7,465,744
Infrastructure	4,419,339	235,520	-	-	4,654,859
Machinery and equipment	5,536,413	472,942	-	-	6,009,355
Total accumulated depreciation and amortization	16,776,761	1,353,197	-	-	18,129,958
Total capital assets, being depreciated, net	33,825,602	(1,146,598)	-	218,000	32,897,004
Business-type activities capital assets, net	\$ 34,033,761	\$ (1,045,866)	\$ -	\$ -	\$ 32,987,895

NOTE 5 - RECEIVABLES

Leases (as Lessor)

The Town is a lessor for a noncancellable lease of a building through June 30, 2024. The Town recognized \$24,000 in lease related revenue during the current fiscal year. As of June 30, 2024, the Town's receivable for lease payments was \$168,177. In addition, the Town has recognized deferred inflows of resources associated with this lease that will be recognized as revenue over the lease term.

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

Year ending June 30:	Principal	Interest	Total
2025	\$ 18,885	\$ 5,115	\$ 24,000
2026	19,459	4,541	24,000
2027	20,051	3,949	24,000
2028	20,661	3,339	24,000
2029	21,289	2,711	24,000
Thereafter	67,832	4,168	72,000
	<u>\$ 168,177</u>	<u>\$ 23,823</u>	<u>\$ 192,000</u>

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2024 are as follows:

Receivable Fund	Payable Fund	Amount
Governmental Funds:		
General Fund	Water Pollution Control Authority	\$ 1,275,243
	Waste Management Ordinance Fund	850,000
	Special Grants Fund	697,529
	Capital Reserve Fund	14,300
	Other Governmental Funds	724,380
		<u>3,561,452</u>
Special Grants Fund	General Fund	405,954
	Capital Reserve Fund	424,456
		<u>830,410</u>
Capital Reserve Fund	General Fund	<u>5,361,740</u>
Other Governmental Funds	General Fund	129,727
	Special Grants Fund	80
	Other Governmental Funds	746
		<u>130,553</u>
		<u>\$ 9,884,155</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 \$1,275,243 has been presented as an advance as of June 30, 2024.

NOTE 7 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2024 consisted of the following:

Transfers In	Transfers Out	Amount
Governmental Funds:		
General Fund	Waste Management Fund	\$ 850,000
Special Grants Fund	General Fund	120,000
	Capital Reserve Fund	460,000
		580,000
Capital Reserve Fund	General Fund	5,361,740
Other Governmental Funds	General Fund	1,266,388
	Capital Reserve Fund	2,108,151
	Other Governmental Funds	10,728
		3,385,267
		\$ 10,177,007
Proprietary Funds:		
Water Pollution Control Authority	General Fund	\$ 1,465,396

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

NOTE 8 - SHORT-TERM DEBT

The following is a summary of terms and changes in short-term capital borrowings for the year ended June 30, 2024:

	Coupon Rates	Maturity Date	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities						
Bond anticipation notes	4.25%	July 2024	\$ -	\$ 2,500,000	\$ -	\$ 2,500,000
Bond anticipation notes	2.25%	July 2023	5,500,000	-	(5,500,000)	-
			\$ 5,500,000	\$ 2,500,000	\$ (5,500,000)	\$ 2,500,000

The purpose of all short-time borrowings is to provide resources for various capital construction and improvement projects. In July 2023, the Town issued \$5,500,000 of general obligation bonds (see *Note 9*) and \$2,500,000 in bond anticipation notes. The general obligation bonds were issued to retire the \$5,500,000 of bond anticipation notes previously outstanding. As discussed more fully in *Note 16*, the \$2,500,000 in bond anticipation notes outstanding as of June 30, 2024 were subsequently retired through the issuance of general obligation bonds. As such, the Town has accounted for the proceeds from the bond anticipation notes on a long-term basis and recognized the proceeds as other financing sources in the governmental funds statement of revenues, expenditures, and changes in fund balances.

NOTE 9 - LONG-TERM LIABILITIES

Changes in Long-term Liabilities

Changes in the Town's long-term liabilities for the year ended June 30, 2024 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
<i>Long-term debt:</i>					
<i>Bonds payable:</i>					
General obligation bonds	\$ 41,668,500	\$ 5,500,000	\$ (2,598,500)	\$ 44,570,000	\$ 3,025,000
Unamortized premium	<u>3,648,185</u>	<u>359,314</u>	<u>(578,365)</u>	<u>3,429,134</u>	<u>-</u>
Total bonds payable	45,316,685	5,859,314	(3,176,865)	47,999,134	3,025,000
Financed purchases	14,908,659	-	(508,829)	14,399,830	523,375
<i>Other long-term liabilities:</i>					
Leases	236,960	-	(49,419)	187,541	52,466
Subscriptions	99,045	-	(46,865)	52,180	52,180
Compensated absences	1,380,464	11,736	(74,749)	1,317,451	131,000
Heart and hypertension	61,636	-	(594)	61,042	6,100
Net pension liability (see Note 10)	28,549,647	-	(2,591,883)	25,957,764	-
Net OPEB liability (see Note 12)	<u>12,449,462</u>	<u>595,635</u>	<u>-</u>	<u>13,045,097</u>	<u>-</u>
	<u>\$ 103,002,558</u>	<u>\$ 6,466,685</u>	<u>\$ (6,449,204)</u>	<u>\$ 103,020,039</u>	<u>\$ 3,790,121</u>
Business-type Activities					
<i>Long-term debt:</i>					
<i>Bonds payable:</i>					
General obligation bonds	\$ 11,701,500	\$ -	\$ (1,181,500)	\$ 10,520,000	\$ 1,000,000
Unamortized premium	<u>2,038,280</u>	<u>-</u>	<u>(381,314)</u>	<u>1,656,966</u>	<u>-</u>
Total bonds payable	13,739,780	-	(1,562,814)	12,176,966	1,000,000
<i>Other long-term liabilities:</i>					
Net pension liability (see Note 10)	<u>981,805</u>	<u>-</u>	<u>(190,688)</u>	<u>791,117</u>	<u>-</u>
	<u>\$ 14,721,585</u>	<u>\$ -</u>	<u>\$ (1,753,502)</u>	<u>\$ 12,968,083</u>	<u>\$ 1,000,000</u>

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

NOTE 9 - LONG-TERM LIABILITIES (Continued)

General Obligation Bonds

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

<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	4/2017	11,840,000	3.0% - 5.0%	4/2037	\$ 5,160,000
General Obligation Bonds	7/2019	8,835,000	2.125% - 5.0%	7/2039	5,800,000
General Obligation Bonds	7/2019	2,270,000	5.0%	7/2030	1,345,000
General Obligation Bonds	7/2020	10,000,000	2.0% - 5.0%	7/2040	8,940,000
General Obligation Bonds	7/2021	9,000,000	2.0% - 5.0%	7/2041	8,525,000
General Obligation Bonds	7/2022	9,300,000	4.0% - 5.0%	7/2042	9,300,000
General Obligation Bonds	7/2023	5,500,000	4.0% - 5.0%	7/2043	5,500,000
					<u>\$ 44,570,000</u>
Business-type Activities					
Bonds Payable					
General Obligation Bonds	4/2017	2,100,000	3.0% - 5.0%	4/2037	\$ 1,360,000
General Obligation Bonds	7/2020	12,400,000	5.0%	12/2032	9,160,000
					<u>\$ 10,520,000</u>

Financed Purchases

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

Legal Debt Limit

Connecticut General Statutes Section 7-374(b) provides that authorized debt of the Town shall not exceed seven times base receipts, as defined in the statute. Further, the statute limits the amount of debt that may be authorized by the Town for general purposes, schools, sewers, urban renewal and pension deficit. The statute does exclude from the Town's aggregate debt calculation any debt issued (a) in anticipation of taxes; (b) for water, gas, or electricity supply, electric demand response, conservation and load management, distributed generation, renewable energy projects, cable, wire, and pipe subway construction, underground cable, wire, and pipe conduit construction, constructing and operating a municipal community antenna television system, or a combination of such projects; (c) in anticipation of public improvement benefit assessment revenue; (d) in anticipation of state or federal grant funding; (e) for water pollution control projects in order to meet the energy and environmental protection commissioner's abatement order requirements; and debt issued (f) for which funds have been placed in escrow (from the proceeds of refunding bonds, notes, or other obligations or other municipal funds) in an amount sufficient, together with investment earnings, to provide for the payment when due of the principal of and interest on such debt. The Town did not exceed this statutory debt limitation as of June 30, 2024.

NOTE 9 - LONG-TERM LIABILITIES (Continued)

Authorized/Unissued Debt

At June 30, 2024, the Town had authorized unissued debt as follows:

Bridge Improvements	\$ 1,160,000
Synthetic Turf Field at High School	450,000
2023 Roof Repairs & Improvements	5,000,000
2023 Road Improvements	7,500,000
	<u>\$ 14,110,000</u>

Long-term Debt Service Requirements

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

Year ending June 30:	Governmental Activities			
	General Obligation Bonds		Financed Purchases	
	Principal	Interest	Principal	Interest
2025	\$ 3,025,000	\$ 1,578,014	\$ 523,375	\$ 287,844
2026	3,315,000	1,438,387	633,715	277,320
2027	3,310,000	1,291,539	548,389	264,590
2028	2,705,000	1,146,787	584,593	253,633
2029	2,705,000	1,021,987	622,416	241,953
2030-2034	12,235,000	3,621,492	3,740,682	1,006,907
2035-2039	11,065,000	1,776,106	4,863,479	587,269
2040-2044	6,210,000	367,700	2,883,181	100,959
	<u>\$ 44,570,000</u>	<u>\$ 12,242,012</u>	<u>\$ 14,399,830</u>	<u>\$ 3,020,475</u>

Year ending June 30:	Business-type Activities	
	General Obligation Bonds	
	Principal	Interest
2025	\$ 1,000,000	\$ 476,550
2026	1,050,000	427,625
2027	1,105,000	376,175
2028	1,180,000	322,075
2029	1,235,000	264,600
2030-2034	4,950,000	449,375
	<u>\$ 10,520,000</u>	<u>\$ 2,316,400</u>

NOTE 9 - LONG-TERM LIABILITIES (Continued)

Heart and Hypertension Obligations

The Town's future obligations for heart and hypertension claims as of June 30, 2024 is estimated to be \$61,042. Currently, the beneficiaries receive weekly benefit payments that are subject to annual COLA adjustments. The total liability increased due to cost of living adjustments, offset by current year payouts. The total estimated liability has been established based upon a life expectancy assumption for each individual receiving weekly benefit payments.

Leases

The Town is a lessee for noncancellable leases of equipment. The terms of the leases are 5 years. The Town makes fixed monthly or annual payments with interest rates of 6.00%. The net book value of the right-to-use leased equipment totaled \$214,883 as of the end of June 30, 2024. The amount of the related lease liability was \$187,541 as of June 30, 2024. The future principal and interest lease payments as of June 30, 2024 are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$ 52,466	\$ 9,826	\$ 62,292
2026	55,702	6,590	62,292
2027	59,138	3,154	62,292
2028	20,235	328	20,563
	<u>\$ 187,541</u>	<u>\$ 19,898</u>	<u>\$ 207,439</u>

Subscription Based Information Technology

The Town has entered into a subscription based information technology arrangement. The term of this arrangement is 3 years. The Town makes fixed annual payments with an assumed interest rate of 6.00%. The net book value of the subscription asset totaled \$49,903 as of the end of June 30, 2024. The amount of the related liability was \$52,180 as of June 30, 2024. The future principal and interest payments as of June 30, 2024 are as follows:

Year ending June 30:	Principal	Interest	Total
2025	\$ 52,180	\$ 3,218	\$ 55,398
	<u>\$ 52,180</u>	<u>\$ 3,218</u>	<u>\$ 55,398</u>

NOTE 10 - PENSION PLANS

The Town accounts for activity relating to two defined benefit pension plans, (1) the Town of New Milford Pension Plan and (2) the Connecticut Teachers' Retirement System. As of and for the year ended June 30, 2024, the two plans had the following balances reported in the Town's government-wide financial statements:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	On-Behalf Revenues	Pension Expense
Governmental Activities					
Town of New Milford Pension Plan	\$ 25,957,764	\$ 4,825,327	\$ 123,961	\$ -	\$ 6,270,897
Connecticut Teachers' Retirement System (proportionate share)	-	-	-	11,174,438	11,174,438
	<u>25,957,764</u>	<u>4,825,327</u>	<u>123,961</u>	<u>11,174,438</u>	<u>17,445,335</u>
Business-type Activities					
Town of New Milford Pension Plan	791,117	147,062	3,778	-	191,119
	<u>\$ 26,748,881</u>	<u>\$ 4,972,389</u>	<u>\$ 127,739</u>	<u>\$ 11,174,438</u>	<u>\$ 17,636,454</u>

Detailed disclosures for each plan follow.

Town of New Milford Pension Plan

Plan Description

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

Plan membership - All full time employees eligible to participate in the plan become a plan participant with their date of hire. Membership of the Plan consisted of the following as of July 1, 2023:

Retirees and beneficiaries receiving benefits	327
Terminated plan members entitled to but not yet receiving benefits	126
Active plan members	<u>374</u>
	<u>827</u>

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

Non-union employees: All full time regular employees are eligible for participation in the Plan and become fully vested in the Plan upon completion of 10 years of service. The normal retirement age is the earlier of age 65 with 5 years of service or the attainment of age 60 and age plus service equals or exceeds 85. Employees are eligible for early retirement (within ten years of the normal retirement date but not earlier than age 55). Benefits are reduced for each month that the early retirement date precedes the normal retirement date.

NOTE 10 - PENSION PLANS (Continued)

Town of New Milford Pension Plan (Continued)

Plan Description (Continued)

The normal retirement benefit is calculated as follows:

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

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

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

Teamsters: All full time regular employees are eligible for participation in the Plan and become fully vested in the Plan upon completion of 10 years of service. The normal retirement benefit is calculated as 2.1% of the participant's highest average annual compensation in the three years during the last ten years of service, multiplied by the number of years of service. The normal retirement age is the earlier of age 65 with 5 years of service or age plus service equals or exceeds 84, regardless of age. Employees are eligible for early retirement (within ten years of the normal retirement date but not earlier than age 55). Benefits are reduced for each month that the early retirement date precedes the normal retirement date.

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

Police: All full time regular employees are eligible for participation in the Plan and become fully vested in the Plan upon the completion of 10 years of service. The normal retirement benefit is calculated as 2.5% of the participant's highest average annual compensation in the three years during the last five years of service, multiplied by the number of years of service for the first 30 years of service, plus 1.0% of the participant's highest average annual compensation in the three years during the last five years of service, multiplied by the number of years of service in excess of 30 years, up to a maximum of 80% of average annual compensation. If hired on or after January 1, 2013, the maximum benefit was reduced to 75% of average annual compensation. If hired on or after July 1, 2018, the maximum benefit was reduced to 70% of average annual compensation. The normal retirement age is the earlier of age 55 with 5 years of service or the completion of 25 years of service. If hired on or after January 1, 2013, the normal retirement age is the later of age 55 or completion of 25 years of service.

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

NOTE 10 - PENSION PLANS (Continued)

Town of New Milford Pension Plan (Continued)

Plan Description (Continued)

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

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

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

Summary of Significant Accounting Policies

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

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

Concentrations - As of June 30, 2024, 100% of the Plan's investments were invested in insurance contracts with Principal Financial Group.

Rate of return - For the year ended June 30, 2024, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was approximately 10.47%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability

The components of the Town's net pension liability of the Plan at June 30, 2024 were as follows:

Total pension liability	\$ 98,563,788
Plan fiduciary net position	71,814,907
Net pension liability	<u>\$ 26,748,881</u>
Plan fiduciary net position as a percentage of the total pension liability	72.86%

NOTE 10 - PENSION PLANS (Continued)**Town of New Milford Pension Plan (Continued)****Net Pension Liability (Continued)**

The components of the change in the net pension liability of the Plan for the year ended June 30, 2024 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of June 30, 2023	\$ 95,230,320	\$ 65,698,868	\$ 29,531,452
Changes for the year:			
Service cost	2,000,252	-	2,000,252
Interest	6,331,659	-	6,331,659
Differences between expected and actual experience	(145,440)	-	(145,440)
Change in assumption	-	-	-
Change in benefit terms	260,096	-	260,096
Contributions - employer	-	3,786,338	(3,786,338)
Contributions - employee	-	485,681	(485,681)
Net investment income	-	6,985,360	(6,985,360)
Benefit payments, including refunds	(5,113,099)	(5,113,099)	-
Administrative expense	-	(28,241)	28,241
Net changes	3,333,468	6,116,039	(2,782,571)
Balance as of June 30, 2024	\$ 98,563,788	\$ 71,814,907	\$ 26,748,881

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

Actuarial assumptions - The total pension liability for the Plan was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	2.50%
Investment rate of return, including inflation	6.75%
Discount rate	6.75%

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

NOTE 10 - PENSION PLANS (Continued)

Town of New Milford Pension Plan (Continued)

Net Pension Liability (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the Plan's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Asset Allocation	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	37.33%	36.40%	8.57%
International Equity	16.01%	15.60%	8.35%
Fixed Income	39.98%	40.00%	5.05%
Real Estate / Other	6.68%	8.00%	6.20%

Discount rate - The discount rate used to measure the total pension liability of the Plan was 6.75%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that the Town contributes at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate - The following presents the net pension liability of the Plan, calculated using the discount rate of 6.75% as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current	1% Increase
Net pension liability	\$ 37,636,582	\$ 26,748,881	\$ 17,563,259

Pension Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, the Town recognized pension expense related to the Plan of \$6,462,016. At June 30, 2024, the Town reported deferred outflows and inflows of resources related to the Plan from the following sources:

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferrals
Difference between expected and actual experience	\$ 1,923,628	\$ 127,739	\$ 1,795,889
Changes of assumptions and demographics	836,751	-	836,751
Difference between projected and actual earnings on plan investments	2,212,010	-	2,212,010
Total	<u>\$ 4,972,389</u>	<u>\$ 127,739</u>	<u>\$ 4,844,650</u>

Amounts reported as deferred outflows and inflows of resources related to the Plan will be recognized as an increase (decrease) in pension expense in future years as follows:

Year ended June 30,

2025	\$ 2,254,653
2026	3,158,351
2027	(31,241)
2028	(537,113)
	<u>\$ 4,844,650</u>

Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the Town's defined benefit plan as of and for the year ended June 30, 2024.

	Pension Trust Fund
ASSET	
Investments:	
Insurance contracts	\$ 71,814,907
Total assets	<u>71,814,907</u>
NET POSITION	
Restricted for pension benefits	<u>\$ 71,814,907</u>

NOTE 10 - PENSION PLANS (Continued)**Town of New Milford Pension Plan (Continued)****Plan Financial Statements (Continued)**

	Pension Trust Fund
ADDITIONS	
Contributions:	
Employers	\$ 3,786,338
Plan members	485,681
Total contributions	<u>4,272,019</u>
Investment earnings:	
Net change in the fair value of investments, net of fees	<u>6,985,360</u>
Total investment earnings	<u>6,985,360</u>
Total additions	<u>11,257,379</u>
DEDUCTIONS	
Benefit payments	5,113,099
Administrative expenses	28,241
Total deductions	<u>5,141,340</u>
Change in net position	6,116,039
Net position - beginning	<u>65,698,868</u>
Net position - ending	<u>\$ 71,814,907</u>

Connecticut Teachers' Retirement System**Plan Description**

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

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

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Benefit Provisions

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

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

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

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

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

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

Contributions

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

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

NOTE 10 - PENSION PLANS *(Continued)*

Connecticut Teachers' Retirement System (Continued)

Contributions (Continued)

Employees - Each teacher is required to contribute 7.0% of pensionable salary for the pension benefit.

Administrative Expenses

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

Basis of Presentation

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Annual Comprehensive Financial Report as of and for the year ended June 30, 2023. The net pension liability has been calculated using the audited amounts. TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Annual Comprehensive Financial Report can be obtained at www.ct.gov.

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

Allocation Methodology

The allocations for participating employers are based on the expected contribution effort for each participating employer. The employer allocations were then applied to the net pension liability and pension expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to Town totaled 0.686% 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, 2023, the measurement date, in addition to the Town's and State's proportionate shares of the collective net pension liability that is attributed to the Town:

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Collective Net Pension Liability (Continued)

Collective Net Pension Liability of the State for the TRS		<u>\$ 17,007,295,000</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	0.686%	<u>\$ 116,711,000</u>

Collective Pension Expense

The Town's expected contribution effort for allocation purposes totaled \$10,829,176 or 0.686% 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, 2024.

The collective pension expense includes certain current period changes in the collective net pension liability, projected earnings on pension plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the collective pension expense attributed to the Town totaled \$11,174,438 or 0.686% 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, 2024.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2023, 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.

NOTE 10 - PENSION PLANS (Continued)

Connecticut Teachers' Retirement System (Continued)

Actuarial Assumptions (Continued)

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
Global Equity	37.0%	6.8%
Public Credit	2.0%	2.9%
Core Fixed Income	13.0%	0.4%
Liquidity Fund	1.0%	-0.4%
Risk Mitigation	5.0%	0.1%
Private Equity	15.0%	11.2%
Private Credit	10.0%	6.1%
Real Estate	10.0%	6.2%
Infrastructure and Natural Resources	7.0%	7.7%
	<u>100%</u>	

Discount Rate

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

NOTE 11 - OTHER RETIREMENT PLANS

Length of Service Award Program - The Town, in collaboration with the volunteer firefighters and ambulance organizations that serve the Town, has established a revocable trust fund (the Firefighters Reward Program Fund) to accumulate awards for the benefit of the organizations' members. Members generally become eligible to participate in the awards program upon completion of one year of continuous service. The contribution requirements of the Town are established and may be amended by the Boards governing each organization, with approval by the Town Council. The Town contributes \$700 annually to the fund on-behalf of each eligible participant. Participants become fully vested in the awards program upon completion of 10 years of service, upon death or upon becoming disabled, with partial vesting between 6 and 10 years of service. Investment earnings and losses are apportioned to participant accounts at the end of the program year and any forfeitures are reallocated to active participants at the same time contributions are allocated. The Town finance director serves as the administrator of the awards program and the assets of the program are held in a revocable trust and are accessible to the creditors of the participating organizations. Accordingly, the Town has reported the Firefighters Reward Program Fund as a custodial fund in the accompanying financial statements.

During the year ended June 30, 2024, the Town contributed \$98,700 to the fund for awards earned by participants for the fiscal 2024 service year.

Defined Contribution Plan - The Town established a defined contribution (401A) plan for all nonunion employees, excluding the board of education, hired after July 1, 2022. The Town has also negotiated with both the Teamsters and Nutmeg Unions to adopt this plan for all new hires after July 1, 2023. The employee contributes 2% pretax and the Town contributes 5% to this plan. The Town contributed \$36,957 to the plan during the year ended June 30, 2024.

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The Town accounts for activity relating to two other post-employment benefits plans, (1) the Town and Board of Education Other Post-employment Benefit Plan and (2) the Connecticut Teachers' Retirement System. As of and for the year ended June 30, 2024, the two plans had the following balances reported in the Town's government-wide financial statements:

	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	On-Behalf Revenues	OPEB Expense
Governmental Activities					
Town and Board of Education	\$ 13,045,097	\$ 5,273,635	\$ 13,273,263	\$ -	\$ 415,806
Other Post-employment Benefit Plan					
Connecticut Teachers' Retirement System (proportionate share)	-	-	-	(1,288,126)	(1,288,126)
	<u>\$ 13,045,097</u>	<u>\$ 5,273,635</u>	<u>\$ 13,273,263</u>	<u>\$ (1,288,126)</u>	<u>\$ (872,320)</u>

Detailed disclosures for each plan follow.

Town and Board of Education Other Post-employment Benefit Plan

Plan Description

The Town administers an Other Post-Employment Benefits Plan (the OPEB Plan), which is a single-employer defined benefit healthcare plan. The OPEB Plan provides healthcare insurance benefits for eligible retirees and

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

Town and Board of Education Other Post-employment Benefit Plan

Plan Description (Continued)

their spouses through the Town's group health insurance plan, which covers both active and retired members, as well as certain life insurance benefits. Benefit provisions are established through negotiations between the Town and the unions representing Town employees and are renegotiated each bargaining period. The OPEB Plan is considered to be part of the Town's financial reporting entity. The OPEB Plan does not issue a publicly available financial report and is not included in the financial statements of another entity.

Plan Membership

At July 1, 2023, plan membership consisted of the following:

Retirees and beneficiaries receiving benefits	46
Active plan members	359
	<hr/>
	405

Plan Provisions

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

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

Police: Police Officers who retire under the Town's pension plan with at least 25 years of service, shall be eligible to continue receiving health benefits for self and spouse. All retirees under the age of 65 are required to contribute 100% of their premium costs. Individuals receiving benefits contribute 10% of their premium costs if they retired before July 1, 2013 and 17.5% if they retire after.

Funding Policy

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

NOTE 12 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)**Town and Board of Education Other Post-employment Benefit Plan (Continued)****Net OPEB Liability**

The components of the Town's net OPEB liability of the OPEB Plan at June 30, 2024 were as follows:

Total OPEB liability	\$ 13,912,262
Plan fiduciary net position	<u>867,165</u>
Town's net OPEB liability	<u><u>\$ 13,045,097</u></u>

Plan fiduciary net position as a percentage of the total OPEB liability	6.23%
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The components of the change in the net pension liability of the Plan for the year ended June 30, 2024 were as follows:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of June 30, 2023	\$ 13,274,865	\$ 825,403	\$ 12,449,462
Changes for the year:			
Service cost	690,840	-	690,840
Interest	503,065	-	503,065
Differences between expected and actual experience	(312,759)	-	(312,759)
Change in assumption	(101,674)	-	(101,674)
Contributions - employer	-	142,075	(142,075)
Net investment income	-	41,762	(41,762)
Benefit payments, including refunds	(142,075)	(142,075)	-
Net changes	<u>637,397</u>	<u>41,762</u>	<u>595,635</u>
Balance as of June 30, 2024	<u><u>\$ 13,912,262</u></u>	<u><u>\$ 867,165</u></u>	<u><u>\$ 13,045,097</u></u>

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

Salary increases	4.50%
Investment rate of return, including inflation	4.00%
Discount rate	3.97%

The discount rate was based on the Bond Buyer 20 (GO 20 Index) as of the measurement date, which represents municipal bond trends based on a portfolio of 20 general obligation bonds that mature in 20 years. Mortality rates were based on the RP-2014 Mortality Tables for Males and Females projected forward with Scale MP-2021.

Sensitivity of the net OPEB liability to changes in the discount rate - The following presents the Town's net OPEB liability for the OPEB Plan, calculated using the discount rate of 3.97%, as well as what the Town's net OPEB liability would be for the OPEB Plan if it were calculated using a discount rate that is 1-percentage-point lower or 1- percentage-point higher than the current rate:

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

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

Net OPEB Liability (Continued)

	1% Decrease	Current	1% Increase
Net OPEB liability	\$ 10,072,618	\$ 13,045,097	\$ 16,712,533

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	1% Increase
Net OPEB liability	\$ 10,072,618	\$ 13,045,097	\$ 16,712,533

OPEB Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2024, the Town recognized OPEB expense of \$415,806. As of June 30, 2024, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferrals
Difference between expected and actual experience	\$ 1,608,653	\$ 9,684,974	\$ (8,076,321)
Changes of assumptions and demographics	3,664,982	3,586,898	78,084
Difference between projected and actual earnings on plan investments	-	1,391	(1,391)
Total	\$ 5,273,635	\$ 13,273,263	\$ (7,999,628)

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as an increase (decrease) in OPEB expense as follows:

Year ended June 30,	
2025	\$ (756,095)
2026	(762,050)
2027	(766,028)
2028	(765,022)
2029	(761,951)
Thereafter	(4,188,482)
	<u>\$ (7,999,628)</u>

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

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

Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for the Town's OPEB plan as of and for the year ended June 30, 2024.

	Other Post- Employment Benefits Trust Fund
ASSET	
Cash and cash equivalents	\$ 2,490
Investments:	
U.S. Treasury securities	864,675
Total assets	<u>867,165</u>
NET POSITION	
Restricted for OPEB benefits	<u>\$ 867,165</u>
ADDITIONS	
Investment earnings:	
Interest and dividends	30,276
Net change in the fair value of investments, net of fees	<u>11,486</u>
Total investment earnings	<u>41,762</u>
Total additions	<u>41,762</u>
Change in net position	41,762
Net position - beginning	<u>825,403</u>
Net position - ending	<u>\$ 867,165</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.

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

Connecticut Teachers' Retirement System (Continued)

Benefit Provisions

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

Any member that is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$220 per month for a retired member plus an additional \$220 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by statute. A subsidy amount of \$440 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost, and contributes at least \$440 per month towards coverage under a local school district plan.

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

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

Contributions

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

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

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

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

Connecticut Teachers' Retirement System (Continued)

Administrative Expenses

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

Basis of Presentation

The components associated with the other postemployment benefits (OPEB) expense and deferred outflows and inflows of resources have been determined using the unrecognized portions of each year's experience and assumption changes as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Annual Comprehensive Financial Report as of and for the year ended June 30, 2023. The net OPEB liability has been calculated using the audited amounts. The OPEB trust fund is included in the TRS, and the TRS is included in the State of Connecticut audit as a pension trust fund. The State of Connecticut's Annual Comprehensive Financial Report can be obtained at www.ct.gov.

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

Allocation Methodology

The allocations for participating employers are based on the expected contribution effort as of the date of the latest biennial valuation. The employer allocations were then applied to the net OPEB liability and OPEB expense to determine the amount applicable to each employer. Based upon the employee contributions made by the employees of each employer, as compared to the total employee contributions, an employer allocation percentage is calculated to six decimal places and is used to allocate the elements noted above. The employer allocation applied to Town totaled 0.686% 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, 2024, the measurement date, in addition to the Town's and State's proportionate shares of the collective net OPEB liability that is attributed to the Town:

Collective Net OPEB Liability of the State for the TRS		<u>\$ 1,593,350,000</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	0.686%	<u>\$ 10,934,000</u>

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

Connecticut Teachers' Retirement System (Continued)

Collective OPEB Expense

The Town's expected contribution effort for allocation purposes totaled \$147,364 or 0.686% 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, 2024.

The collective OPEB expense includes certain current period changes in the collective net OPEB liability, projected earnings on OPEB plan investments and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The portion of the negative collective OPEB expense attributed to the Town totaled (\$1,288,126) or 0.686% of the total negative 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, 2024.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023 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	Known increases until calendar year 2024, then general trend decreasing to an ultimate rate of 4.50% by 2031

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

Long-Term Rate of Return

The long-term expected rate of return on plan assets is reviewed as part of the actuarial valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class. The long-term expected rate of return was determined by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

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

Connecticut Teachers' Retirement System (Continued)

Long-Term Rate of Return (Continued)

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

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return
U.S. Treasuries (Cash Equivalents)	100.0%	0.77%

Discount Rate

The discount rate used to measure the total OPEB liability was 3.64%. 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, 2023. In addition to the actuarial methods and assumptions of the June 30, 2023 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 2028 and, as a result, the Municipal Bond Index Rate of 3.65% was used in the determination of the single equivalent rate of 3.64%.

NOTE 13 - RISK MANAGEMENT

Risk Management - Insurance

The Town is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God for which the Town carries commercial insurance, except as disclosed below. There have been no significant reductions in any insurance coverage from amounts in the prior year.

NOTE 13 - RISK MANAGEMENT (Continued)

Risk Management - Insurance (Continued)

Self-Insurance

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

The Town retains the risk of loss under for dental benefits. The Town establishes claims liabilities based on estimates of claims that have been incurred but not reported at June 30, 2024. Claims liabilities are recorded if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of possible loss can be reasonably estimated. The amount of the claims accrual is based on the ultimate costs of settling the claims, which include past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries.

Liability-Automobile-Property Pool

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies, which was formed in 1980 by the Connecticut Conference of Municipalities (CCM) for the purpose of establishing and administering an interlocal risk management program pursuant to the provisions of Section 7-479a et. seq. of the Connecticut General Statutes. The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

Workers Compensation

The Town is a member of CIRMA's worker's compensation pool, a risk sharing pool, which commenced operations on July 1, 1980. The workers' compensation pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The Town has workers compensation coverage at statutory required limits with CIRMA and carries \$1,000,000 employer's liability through CIRMA.

NOTE 14 - FUND BALANCE

As of June 30, 2024, fund balances have been classified based on the following purposes:

	General Fund	Waste Management Ordinance Fund	Capital Projects Fund	Special Grants Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Advances to other funds	\$ 1,275,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,275,243
Prepays	-	-	-	-	-	1,475	1,475
Inventories	-	-	-	-	-	18,496	18,496
	1,275,243	-	-	-	-	19,971	1,295,214
Restricted for:							
Health and Welfare programs	-	-	-	265,521	-	632,896	898,417
Library activities	-	-	-	-	-	116,159	116,159
Culture and Recreation:							
Senior center activities	-	-	-	-	-	29,450	29,450
Farmers market	-	-	-	-	-	22,532	22,532
Education:							
School lunch program	-	-	-	-	-	1,851,750	1,851,750
Student activities	-	-	-	-	-	603,130	603,130
Education programs	-	-	-	-	-	57,979	57,979
Capital purposes:							
Enabling legislation	-	20,814,382	-	-	-	-	20,814,382
Unspent bond proceeds	-	-	630,948	-	-	-	630,948
Housing rehabilitation loans	-	-	-	-	-	53,091	53,091
	-	20,814,382	630,948	265,521	-	3,366,987	25,077,838
Committed to:							
Public safety programs	-	-	-	-	-	68,766	68,766
Library programs	-	-	-	-	-	2,195,907	2,195,907
Culture and recreation programs	-	-	-	-	-	31,377	31,377
Education programs	231,092	-	-	-	-	103,446	334,538
Capital purposes	-	-	181,662	510,283	11,785,299	4,026,571	16,503,815
Debt service	-	-	-	-	-	8,173	8,173
Property tax stabilization	1,500,000	-	-	-	-	-	1,500,000
Volunteer fire activities	332,504	-	-	-	-	-	332,504
	2,063,596	-	181,662	510,283	11,785,299	6,434,240	20,975,080
Assigned to:							
Use in fiscal year 2025:							
Original appropriation	2,288,755	-	-	-	-	-	2,288,755
Carried in force appropriations	1,200,080	-	-	-	-	-	1,200,080
Capital purposes	69,866	2,312,709	-	-	-	-	2,382,575
Debt service	78,057	-	-	-	-	-	78,057
Other purposes	145,447	-	-	-	-	-	145,447
	3,782,205	2,312,709	-	-	-	-	6,094,914
Unassigned	24,182,427	-	-	-	-	(40,974)	24,141,453
	\$ 31,303,471	\$ 23,127,091	\$ 812,610	\$ 775,804	\$ 11,785,299	\$ 9,780,224	\$ 77,584,499

Fund Balance Deficits

The following funds have deficit fund balances as of June 30, 2024, which do not constitute a violation of statutory provisions:

Fund	Amount
Century Brass Clean Up Fund	\$ (39,942)
Special Education Grants Fund	(1,032)

The following funds have deficit fund balances as of June 30, 2024, which do not constitute a violation of statutory provisions:

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Federal Awards and State Financial Assistance

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

Litigation, Claims and Assessments

The Town, in the normal course of operations, is named as defendants in lawsuits, tax appeals, administrative proceedings and other miscellaneous claims. The Town's management, based upon consultation with legal counsel, estimates that potential claims against the Town, not covered by insurance, resulting from such matters would not materially affect the financial position of the Town, except for two cases in which the Town has been named as a defendant relating to claims of wrongful conviction and incarceration. Subsequent to June 30, 2024, the Town authorized and entered into a settlement agreement with one of the plaintiffs for \$2,500,000. The portion of the settlement to be paid by the Town in excess of amounts covered by insurance is \$2,400,000. This amount will be paid from the Town's Capital Reserve Fund and has been accrued for as of June 30, 2024 in both the governmental activities statement of net position and the balance sheet of the Capital Reserve Fund. The second case is scheduled for trial. Although the Town is vigorously defending this case, management is unable to reasonably estimate any potential loss arising from the trial at this time. However, it is possible that the outcome of this case could result in a material adverse effect on the Town's financial statements.

Arbitrage Rebates

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

NOTE 16 - SUBSEQUENT EVENT

In July 2024, the Town issued \$6,160,000 of general obligation bonds. The proceeds from the issuance were used to retire the \$2,500,000 in bond anticipation notes outstanding as of June 30, 2024. The general obligation bonds bear coupon rates ranging from 4.0% to 5.0% and mature in July 2044. Interest is payable beginning on January 15, 2025 and semiannually thereafter on July 15 and January 15, in each year until maturity. Principal is payable annually beginning on July 15, 2026 through July 15, 2044.

In July 2024, the Town issued \$6,160,000 in bond anticipation notes, which bear a coupon rate of 4.25% and mature on July 18, 2025. The purpose of the notes is to provide interim financing for authorized capital projects.