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NEW MILFORD, CT

# ANNUAL TOWN REPORT

TOWN OF NEW MILFORD  
CONNECTICUT

FISCAL YEAR ENDING  
June 30, 2025

**ANNUAL REPORT**

TOWN OF NEW MILFORD,  
CONNECTICUT  
Fiscal Year Ending June 30, 2025

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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

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Flu Shot Clinic..... Housatonic Valley Health District

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

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

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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

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

Maps of New Milford.....Town Clerk

Maps of Reference.....Conservation Commission

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Notary Public.....Town Clerk/Probate

Nursing Home License Renewals.....Fire Marshal

Passports.....Mayor’s Office

Public Parks Permit.....Parks & Recreation

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Pistol Permits.....Police Department

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Subsurface Sewage Disposal Systems Permit.....Housatonic Valley Health District

Variances.....Zoning Board of Appeals

Vendor Permits.....Mayor’s Office

Visually Impaired Support Group.....Commission on Aging

Voter Registration Cards.....Town Clerk/ROV

Well Drilling Permits.....Housatonic Valley Health District

Youth & Families Services/Resources.....Youth Agency

Zoning Permits.....Zoning

## MUNICIPAL AGENCY HOURS AND PHONE NUMBERS

### TAX ASSESSOR

*BRIAN LASTRA, TAX ASSESSOR*

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

860-355-6070

### BOARD OF EDUCATION:

*JANET PARLATO, SUPERINTENDENT*

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

860-355-8406

### BOE BUSINESS MANAGER

*ANTHONY GIOVANNONE*

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

860-354-8726

### BUILDING INSPECTOR

*JEFF RONDINI, BUILDING OFFICIAL*

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

860-355-6090

### CHILDREN'S CENTER

*ANDREA MILADINOV, DIRECTOR*

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

860-354-1883

### COMMISSION ON AGING (SENIOR CENTER)

*JASMIN-MARIE DUCUSIN-JARA, DIRECTOR*

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

860-355-6075

### FINANCE

*OLGA MELNIKOV, DIRECTOR*

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

860-355-6060

### FIRE MARSHAL

*KEVIN REYNOLDS, FIRE MARSHAL*

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

860-355-6099

### HEALTH DEPARTMENT

*HOUSATONIC VALLEY HEALTH DISTRICT*

203-264-9616

### HIGHWAY DEPARTMENT

*MICHAEL BOUCHER, HIGHWAY FOREMAN*

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

860-355-6045

### INLAND WETLANDS

*JAMES FERLOW, ENFORCEMENT OFFICER*

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

860-355-6083

### NEW MILFORD PUBLIC LIBRARY

*KATHERINE REILLY, DIRECTOR*

860-355-1191

### MAYOR'S OFFICE

*PETE BASS, MAYOR*

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

860-355-6010

### PARKS AND RECREATION

*DANIEL CALHOUN, DIRECTOR*

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

860-355-6050

### PERSONNEL

*GREG BOLLARO, DIRECTOR*

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

860-355-6089

### PLANNING COMMISSION

*LAURA REGAN, PLANNER*

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

860-355-6080

### POLICE DEPARTMENT

*SPENCER CERRUTO, CHIEF OF POLICE*

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

860-355-3133

### PROBATE COURT

*MARTIN LANDGREBE, PROBATE JUDGE*

860-355-6029

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

SOCIAL SERVICES  
*IVANA BUTERA, DIRECTOR*  
8:00 A.M. - 4:30 P.M.  
860-355-6079

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

860-355-6020  
YOUTH AGENCY  
*JASON O'CONNOR, DIRECTOR*  
8:30 A.M. - 5:00 P.M.  
860-210-2030

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

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

**Report of the Board of Finance  
Fiscal Year Ending June 30, 2025**

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, 2024 – June 30, 2025 (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 10+ years. We continue to move our wonderful Town forward with the dedicated work of our Municipal and Educational employees, volunteers, and community partners who help make New Milford the “Best Town in the USA!”

Helping those less fortunate continues to highlight the compassion and care that define our community. This is evident in ongoing support for our youth mental health initiatives, the Town Pre-K programs, the New Milford Food Bank, and other essential services that strengthen our residents.

New Milford remains the “Best Town in the USA!” as we prioritize investments in infrastructure to keep our town vibrant and attractive for businesses and families. This includes continued road paving, bridge repairs and replacements, maintenance of Town buildings, parks, trails, and a significant push toward energy efficiency and infrastructure improvements at Town facilities and schools through innovative partnerships.

We are advancing capital investments to modernize and secure our IT infrastructure against cyber threats, while enhancing technology to streamline public interactions and services. Beautification efforts persist, with pollinator gardens, vibrant downtown plantings, welcome signs, and well-maintained roadsides that reflect our pride.

The Town and Board of Education remain committed to investing in education and resources for our children. New programs continue at our public schools, library, Park & Recreation Department, and Youth Agency, with strong emphasis on supporting both academic and emotional needs. I extend heartfelt thanks to our school administration, teachers, para-educators, staff, bus drivers, and all municipal workers for their outstanding efforts this past year! I once again honor our Veterans, whose selfless service and spirit embody the best of our community and nation.

In closing, I thank our Town employees for delivering the reliable services we all rely on daily, our volunteers on boards and commissions for their essential role in government, and our nonprofit partners for enhancing quality of life. Together, we continue to demonstrate that by working collaboratively and pulling in the same direction, the future of New Milford is indeed Bright!

New Milford Proud & Strong!

God Bless,

Mayor Pete Bass

## **Board of Education Annual Report 2024 – 2025**

The New Milford Public Schools served 3517 students in Pre K through grade 12 during the 2024-2025 academic year with a staff of 348.81 teachers, 17 building administrators, and 213.65 support staff (non-certified staff). The operating budget for the New Milford Public Schools for 2024-25 totaled \$73,462,509.

### **July 2024**

- At the Special Board of Education meeting on July 16, 2024, Dr. Parlato stated the purpose of the meeting was to consider the future of the school district. The evening included student performance information and samples of board goals from other towns. The intent of the meeting was to have a draft of 3-4 goals.
- Dr. Parlato concluded the Special meeting stating the board had come up with five goals:
  - Family Engagement
  - Improved Student Achievement
  - Responsible Budget Development
  - School Environment
  - Development of Workforce
- Dr. Parlato stated she would write up formal goals, and suggested presenting those goals at the August 20, 2024 board meeting for formal adoption.
- At the Regular Board of Education meeting on July 16, 2024, Dr. Parlato stated the summer provides opportunities for planning and facilities projects.
- The Board heard updates on the Superintendent's report, the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman's Report.
- Board of Education Chairman Mrs. Faulenbach thanked the community for the budget support. She also thanked the Board members for participating in a Board of Education Goals meeting today.
- The Board approved the Budget Position dated June 30, 2024; Purchase Resolution D-784; and Request for Budget Transfers.
- The Board approved the Bid Award - RFP E-2324-009 – Substitute Management Services.
- The Board heard updates on the Employment Report, Enrollment Report, NMHS Roof Update, NMHS Woodshop HVAC, and the NMHS Gym floor.
- The Board heard updates on the Sarah Noble Intermediate School oil tank, which was removed.

- The Board discussed Food Services Community Eligibility Provision (CEP) and meals in 2024-2025. This program would not use local funds, but state funds to provide low cost meals for all students.

### August 2024

- At the Regular Board of Education meeting on August 20, 2024, Dr. Parlato stated they are gearing up for a successful school year. Breakfast and lunch are being offered in all schools at no charge for 2024/2025. Dr. Parlato thanked Mrs. Sullivan for making this possible. Dr. Parlato said a main theme of the year is “*Being on Track*”, relating to A. Academics, B. Attendance, C. Community, and D. Doing the Right Thing.
- The Board heard updates on the Superintendent’s report, the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman’s Report.
- Board of Education Chairman Mrs. Faulenbach thanked the Board members who have been sitting in on the negotiations committee meetings.
- The Board approved the Budget Position dated July 31, 2024; Purchase Resolution D-785; and Request for Budget Transfers.
- The Board approved the 24/25 Phase of 5 Year Capital Plan.
- The Board approved the additional enrollment-driven position using general fund dollars: Excel Preschool.
- The Board approved the following policies:
  - 4118.113 Policy Regarding Prohibition of Sex Discrimination, Including Sex-Based
  - 4218.113 Harassment (Certified and Non-Certified Personnel)
  - 5145.7 Policy Regarding Prohibition of Sex Discrimination, Including Sex-Based Harassment (Students)
- The Board approved the following curriculum:
  1. Art Appreciation
  2. Basic Life Support
  3. Concert Chorus
  4. ESL1
  5. Exercise Physiology
  6. Explorations in Science
  7. French I CP
  8. French IV/V College Prep
  9. Integrated Science CP
  10. Integrated Science Honors
  11. Math Grade 7A
  12. Nutrition and Wellness
  13. PE Bootcamp
  14. Physics CP
  15. AP Physics 1

#### 16. Spanish 1 CP

- The Board adopted the 2024-25 Board of Education Goals.
- The Board approved the Potential Partial Use of 2% ECS set-aside funding.
- The Board heard updates on the Employment Report, Enrollment Report, NMHS updates: Roof Update, NMHS Woodshop HVAC, and the NMHS Gym floor, and Summer Projects.
- The Board discussed the following Regulation Updates:
  - 4118.113 R Administrative Regulations Regarding Prohibition of Sex Discrimination,
  - 4218.113 R Including Sex-Based Harassment (Certified and Non-Certified Personnel)
  - 5117 R Administrative Regulations Regarding School Attendance Areas
  - 5145.7 Administrative Regulations Regarding Prohibition of Sex Discrimination, Including Sex-Based Harassment (Students)
- The Board discussed racial imbalance. They also stressed the importance of informing stakeholders that state regulations do not necessarily reflect the Board's position.
- The Board heard updates on the Food Services Community Eligibility Provision (CEP) and meals in 2024-25. Dr. Parlato announced that we were able to apply for the community eligibility provision since the district has over 25% of free/reduced students and a healthy balance in the food budget. As a result, breakfast and lunch are free for all students in 2024-2025.
- The Board heard an update on the McCarthy Observatory Annual Report.

#### September 2024

- At the regular Board of Education Meeting on September 17, 2024, Dr. Parlato recognized the Paraprofessionals of the Year:
  - **Karin Dieterle (district winner)**
  - **Anne Marie Tozzi**
  - **Carol McKay**
  - **Tara McCabe**
  - **Lisa Reilly**
  - **Jessica Smith**
- Dr. Parlato recognized the Teachers of the Year:
  - **Stacey Haleks**
  - **Heliett Sanchez**
  - **Colleen Peterson (district winner)**
  - **Sara Filogomo**
  - **Ashley Kivela**
- Mrs. Faulenbach welcomed new Board of Education member, **Mr. Randall Scofield**.
- The Board heard updates on the PTO report, Superintendent's Report, the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman's Report.

- The Board approved the Budget Position dated August 31, 2024; Purchase Resolution D-786; and Request for Budget Transfers.
- The Board approved the Tuition Rates for 2024-2025.
- The Board approved the Tutor Rate of Pay.
- The Board approved the Potential Use of 2% Set-Aside Funding: STEM and Enrichment Items.
- The Board approved the Terms and Conditions of Employment of Non-Bargaining Unit Athletic Trainer Position.
- The Board heard updates on the Employment Report, Enrollment Report, Grading Overview, NMHS Graduation Date, NMHS Facilities Update, Northville Elementary School Roof, Security, Alternative Education Update, and the Field Trip Report.

### **October 2024**

- On October 15, 2024 at the Regular Meeting of the Board of Education, the meeting started with a Moment of Silence in memory of **Ana Aguirre**, World Language Teacher, New Milford High School.
- Dr. Parlato and members of the Schaghticoke Middle School staff presented certificates to the following students in recognition of being an ideal student:
  - **Erin Andreasen**, grade 7
  - **Abigail Bollaro**, grade 6
  - **Savannah Brown**, grade 8
  - **Rowan Cotter**, grade 8
  - **Igor De Castro**, grade 8
  - **Stella DeGregorio**, grade 6
  - **Nicholas Laughlin**, grade 8
  - **Douglas McCarthy**, grade 6
  - **Alexander Menconi**, grade 8
  - **Robert Mullen**, grade 8
  - **Grace Staller**, grade 8
  - **Olivia Taranto**, grade 7
  - **Shiloh Thompson**, grade 7
- The Board heard updates on the Student Representatives' Report, Superintendent's Report, and the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman's Report.
- The Board approved the Budget Position dated September 30, 2024; Purchase Resolution D-787; and Request for Budget Transfers.
- The Board approved the Bid Award - NES Roof Evaluation.
- The Board reviewed 5131.91 Connecticut School Climate Policy for a second time.
- The Board approved the following Course Proposals: Academic Reading/9th Grade Reading Academy, Introduction to Ceramics, Political Science, and Treble Chorus.

- The Board heard updates on the Employment Report, Enrollment Report, 5 Year Capital Projects, NMHS Roof, Grading, and Gifts and Donations.
- The Board approved the proposed collective bargaining agreement between the New Milford Board of Education and the New Milford Paraeducators - United Public Service Employees' Union - Local 424, Unit 107.

### **November 2024**

- At the Special Meeting of the Board of Education on November 19, 2024, Dr. Parlato began the presentation by reviewing the Board of Education goals and then gave an overview of the accountability indicators. Dr. Parlato stated every district in the state has an Overall Accountability Index (OAI) that is calculated by the Connecticut State Department of Education. The state's target for every school district is 85. The OAI is made up of 22 unique indicators. Dr. Parlato reviewed the district's previous OAI and reviewed New Milford's 22 unique indicators.
- At the Regular Meeting of the Board of Education on November 19, 2024, Dr. Parlato introduced and recognized New Milford High School Peer Mentors. Peer Mentors are 11th and 12th grade mentors for a 9th grade mentee. Mentors are there to discuss academics, communicate with peers and teachers, help with handling stress and emotions, and be a resource. Peer mentors for the 2024-25 school year are: **Ry Ambrose, Carter Brandel, Isabella Buffa, Barbara Cardenas, Anna Carvalho, Gabriella Esposito, Victoria Fonseca, Sebastian Gilbert, Kailey Hector, Kelsey Hector, Addison Hernandez, Kirra Hopp, Jaden McMullin, Madeline Merritt, Haley Piper, Caden Reynolds, Calley Thierfelder, Riley Tierney, Regan Williams, Emilia Alvarez, Mason Antonucci, Alyssa Creighton-Rullo, Lauren Gesualdi, Alyssa Gonch, Julia Hancock, Hannah Milot, Harley Pane, Isla Rocca, Lily Runyan, Ava Squeglia, Allyx-Kathryn Wilk, Meadow Hall, Elisabeth Joudy, and Taylor Lachance.**
- The Board heard updates on the PTO Report, Student Representatives' Report, and the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman's Report.

- Dr. Parlato stated the Board had a workshop to discuss action steps for the district regarding the Overall Performance Index. Dr. Parlato had her first meeting of the Superintendent's Advisory Council for high school students. Thirty six students attended and provided topics of interest, one being how the budget is developed.
- **Melanie Bonjour**, Program Manager for the Student-Based Health Centers (SBHC), and **Cheryl Panosian**, Licensed Professional Counselor, provided an update on the Student-Based Health Centers.
- The Board approved the Budget Position dated October 31, 2024; Purchase Resolution D-788; and Request for Budget Transfers.
- The Board approved the Textbook Approval.
- The Board approved policy 5131.91 Connecticut School Climate Policy.
- The Board approved the following Bylaws:
  - 9008 Reimbursement of Board Members' Expenses
  - 9009 Oath of Office
  - 9010 Formulation, Adoption, Amendment or Deletion of Bylaws
  - 9011 Formulation, Adoption, Amendment or Deletion of Policies
  - 9013 Suspension of Policies, Bylaws or Administrative Regulations
  - 9014 Board Committees
- The Board approved the Bylaw 9006 Removal of Board Officers with the change of the reading of removal of officers from a simple majority to a two-thirds majority.
- The Board approved the deletion of the Bylaws listed **below** upon the approval of Bylaws listed **above**:
  - 9000 Role of the Board and Member (Powers, Purposes, Duties)
  - 9010 Limits of Authority
  - 9012 Legal Responsibilities of Boards of Education
  - 9020 Public Statements
  - 9030 Commitment to Democratic Principles in Relation to Community, Staff, Students
  - 9040 Board-Related Responsibilities
  - 9110 Number of Members Terms of Office, Oath of Office
  - 9120 Term of Office for Board Officers
  - 9121 Role of the Chairperson
  - 9122 Office of the Vice Chairperson
  - 9123 Role of the Secretary
  - 9131 Committee of the Whole
  - 9140 Board Representatives
  - 9221 Filling Vacancies on the Board
  - 9222 Resignation/Removal from Office/Censure
  - 9250 Remuneration and Reimbursement
  - 9260 Board Member Protection

- 9311 Policies
- 9313 Formulation/Adoption/Amendment of Administrative Regulations
- 9314 Suspension of Policies, Bylaws, and Regulations
- The Board heard updates on the Employment Report, Enrollment Report, Transportation Requests, NES Roof Study, SNIS HVAC RFP, Capital Improvement Work, and a revised format 2023-2024 Annual Report, which includes the “*tell the story of the school district*” branding, designed by Jeannine Usher.

### **December 2024**

- The Board held its Annual Meeting on December 17, 2024 and elected the following officers:
  - Chairperson - **Mrs. Leslie Sarich**
  - Vice Chairperson – **Mr. Eric Hansell**
  - Secretary - **Mrs. Tammy McInerney**
  - Assistant Secretary – **Mrs. Sarah Herring**
- At the Regular Board of Education meeting on December 17, 2024, the Board heard updates on the PTO, the Student Representatives report, the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations.
- Dr. Parlato expressed her condolences to **Will Neeb’s** family, friends, staff and all who loved him.
- The Board approved the Budget Position dated November 30, 2024; Purchase Resolution D-789; and Request for Budget Transfers.
- The Board approved the Acceptance of New Milford High School Roof Project Completion.
- The Board approved the Adult Education Evaluation.
- The Board approved the 5 Year Education Plan.
- The Board heard updates on the Employment Report, Enrollment Report, NES Roof, SNIS HVAC RFP, District Wide HVAC Evaluations, Field Trips, and Gifts and Donations.
- The Board approved the memorandum of understanding between the New Milford Board of Education and the New Milford School Administrators Association regarding the Director of Special Services and Pupil Personnel bargaining-unit designation.

### **January 2025**

- On January 14, 15, 21 and 22, 2025, the Board of Education conducted three evenings of hearings and adopted a budget on the fourth night for the 2025-2026 school year in the amount of \$76,350,587.

### **February 2025**

- On February 18, 2025, at the Regular Meeting of the Board of Education, students from Litchfield Hills Transition Center were recognized for participating in the NexTrex recycling challenge. NexTrex is a program where the students collect stretchable plastic.

Once they have collected 1,000 pounds, they send it to NexTrex who convert it into a park bench. Dr. Parlato distributed certificates to LHTC students **Lucca Fabrizio-Garcia, Gina Galligan, Sammy Garcia, Tyler Hottes, and Donny Mazzella** recognizing each of them for being an Ideal Student.

- Dr. Parlato recognized New Milford High School students who were awarded National Letters of Accommodation for their performance on the PSAT in grade 11. **Isla Rocca, Phebe Seppa, Connor Wandeloski, and Adam Zimmitti** scored in the top 2% nationwide.
- Dr. Parlato recognized a group of heroic students who, on the night of the Super Bowl, noticed a chimney fire at a neighbor's house. The students alerted the homeowners of the fire and helped evacuate everyone to safety. Dr. Parlato stated **Brayden Cerra, Jackson Olmstead, and Christopher Setear** showed true heroism.
- The Board heard updates on the PTO, the Student Representatives report, the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations, the Superintendent's Report, and the Chairman's Report.
- The Board approved the Budget Position dated January 31, 2025; Purchase Resolution D-791; and Request for Budget Transfers.
- The Board approved the following policies:
  1. 5000 Non-Discrimination (Students)
  2. 5111 Student Attendance, Truancy and Chronic Absenteeism
  3. 5131 Student Discipline
  4. 5142 Administration of Student Medications in Schools
  5. 5145.45 Students and Section 504 of the Rehabilitation Act of 1973 and Title II of the Americans with Disabilities Act of 1990
  6. 5165 Graduation Requirements
- The Board approved the curricula listed below:
  1. ECE Calculus
  2. ECE Statistics
  3. ECE Microeconomics
  4. ECE Chinese Studies
  5. ECE Middle Eastern Studies
  6. ECE US History Since 1877
  7. ECE English
  8. ECE Intermediate Marketing
  9. ECE Exercise Physiology
- The Board approved the Bid Award - Theatre Audio Video Upgrades E-2425-003.
- The Board heard updates on the Employment Report, Enrollment Report, Fiscal Year 23/24 Audit Report, Busing, Pilot Course at SMS - Cultural Connection, Facilities 5 Year Capital Items for 24/25, Field Trip Report, Gifts and Donations, and the Planetarium upgrade at Sarah Noble Intermediate School.

- The Board approved entering into executive session for the purpose of review and consideration of the New Milford Educational Secretaries Association.
- The Board approved ratifying the successor collective bargaining agreement between the New Milford Board of Education and the New Milford Educational Secretaries Association and authorized the Board Chairperson to execute such collective bargaining in agreement, subject to any necessary legal review.
- The Board authorized the Board Chairperson to execute the Memorandum of Understanding discussed by the Board in executive session with the New Milford Educational Secretaries Association.
- The Board approved entering into executive session for the purpose of review and consideration of written attorney-client privileged communication regarding student transportation issues.

### March 2025

- On March 18, 2025, at the Regular Meeting of the Board of Education, Dr. Parlato, Mrs. Gallagher, and Mrs. Calabrese recognized students from Northville Elementary School (NES) and Hill & Plain School (HPS) for their writing. The students were chosen through a selection process that included teachers and staff. The students recognized were:
  - **Evelyn Johnson** (Kindergarten, NES, Mrs. Bouzakis' class)
  - **Barbara DeAlmeida Reis** (1st grade, NES, Mrs. Mooney's class)
  - **Lukenson Champe** (2nd grade, NES, Mrs. Pilla's class)
  - **Parker Bailey** (Kindergarten, HPS, Mrs. McCoy's class)
  - **Reinalise Urena** (1st grade, HPS, Mrs. Orletski's class)
  - **Santhiago "Tony" Cruz** (2nd grade, HPS, Mrs. Nash's class)
- The Board had a virtual presentation by **Dr. Nathan Levenson** from New Solutions K-12. Dr. Parlato stated the district embarked on a special education opportunity review in July 2024. The findings would have a cost neutral impact on the district through attrition. Dr. Levenson, New Solutions K-12, presented the findings.
- The Board heard updates on the PTO Report, Student Representatives report, the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations.
- March is National Board of Education (BOE) Appreciation Month. At the Regular Board of Education meeting on March 18, 2025, Superintendent Dr. Parlato thanked the Board of Education members for all their hard work and volunteer hours on subcommittees, school events, and more. Board members are involved in full board meetings, subcommittees, contract negotiations, and hearings. They attend and support school events. Dr. Parlato stated she has a deep gratitude for the dedication and success in the district.
- The Board approved the Budget Position dated February 28, 2025; Purchase Resolution D-792; and Request for Budget Transfers.
- The Board approved the following policies:
  - 2500 Retention and Disposition of Records and Information

- 4131/4231 Social Media
- 5112 Policy Regarding Admission to the Public Schools at or Before Age Five
- 5118.1 Homeless Children and Youth
- 5125 Confidentiality and Access to Education Records
- 5131.9 Student Use of the District's Computer Systems and Internet Safety
- 5141.5 Suicide Prevention and Intervention
- 5158 Policy to Improve the Completion Rates of the Free Application for Federal Financial Aid (FAFSA)
- 1330 Policy Regarding Use of School Facilities
- 3160 Board Budget Procedures and Line Item Transfers
- 3260 Disposal of Obsolete or Surplus Equipment/Materials
- 3280 Policy Regarding Gifts, Grants, and Bequests to the District
- 3300 Purchasing
- 3453 School Activity Funds
- The Board approved to retain the following bylaws for compliance:
  - 9005 Role of the Board and Its Members (Integrity) [*number changed to 9015*]
  - 9115 Annual Organizational Meeting of the Board
  - 9125 Attorney
  - 9132 Standing Committees
  - 9150 Board Consultants
  - 9160 Student Involvement in Decision Making
  - 9230 Orientation of New Board Members
  - 9240 Board Member Development
  - 9271 Code of Ethics
  - 9325.2 Order of Business
  - 9400 Monitoring Products and Processes (Self-Evaluation)
  - 9410 Public Announcements and Accomplishments
  - 9420 Recognition of Accomplishments by Citizens, Students, Staff Members or the Board
- The Board approved bylaw 9005 Official Duties – Assistant Secretary.
- The Board heard updates on the Employment Report, Enrollment Report, Ongoing Facilities Projects, Field Trip Report, and Gifts and Donations.

### **April 2025**

- On April 22, 2025, at the Regular Meeting of the Board of Education, many residents spoke about the Budget cuts by the Board of Finance.
- Chairman, Mrs. Sarich stated the Board of Finance has a meeting and people can still attend and speak in public. She also mentioned that, per the town charter, the current budget set by the Board of Finance (with the reductions) is going to move forward to referendum.

- Dr. Parlato stated the district was looking to move forward with the New England Association of Schools and College (NEASC) District Accreditation. **Fran Kennedy**, Associate Director, began his presentation by displaying the process of district accreditation. They are the oldest regional accreditors in the U.S. They work with a commission of volunteers that give their expertise and advice. The vision of the accreditation process emphasizes accountability for growth over time, while acknowledging growth throughout the growth continuum. The Commission on Public Schools (CPS) partners in that growth and improvement. Districts get to identify their own priority areas for growth. It is authentic, real and valuable, and serves as a navigational chart.
- The Board heard updates on the PTO report, and the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations.
- Dr. Parlato stated she wanted to emphasize the information regarding the 2025-26 budget. For 2025-26, the district needs \$2,481,672 (a 3.38% increase) to cover fixed, required costs, including contractual salaries, contractual benefits, transportation, and liability insurance. The district asked for \$406,406 (a 0.55% increase) on top of the fixed required costs for people and programs to assist with student growth and continue our district's progress. The reduction of \$1,975,140 leaves us with an increase of 1.24%. This 1.24% increase only covers 36% of what we need for required fixed costs. The current gap to cover required fixed costs is \$1,568,734.
- Between the 2024-25 and the 2025-26 Board adopted budgets, 21.5 staff positions have already been reduced through the Superintendent's proposals.
- The reputation of the school system is important in two essential ways: 1) maintaining homeowners' property values; and 2) during these years when SAT scores are optional for college applications, the perceived reputation of the school district makes a difference in the competitive university acceptance process. It is essential to provide our students with a competitive advantage.
- The Board approved discussion for the 2025-26 budget for comments and discussion only to immediately follow the Board Chairperson's Report.
- The Board approved the Budget Position dated March 31, 2025; Purchase Resolution D-793; and Request for Budget Transfers.
- The Board approved the following policies:
  - 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.
  - 4112.5/4212.5 Employment and Student Teacher Background Checks
- The Board approved 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, 2025, through June 30, 2026. 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 Board approved The New Milford Board of Education will allow the sale to students of food items that do not meet the Connecticut Nutrition Standards 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 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 sales.
- The Board approved New Milford Board of Education will allow the sale to students of 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 beverages 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. The “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 beverage sales.
- The Board approved the Bid Award RFP E-2425-005 - Special Education Transportation.
- The Board approved the Bid Award RFP E-2425-004 - NMHS Gutter Repairs.
- The Board approved the Bid Award RFP E-2425-008 - HPS Canopy Roof.
- The Board approved the Bid Award RFP E-2425-009 - SNIS Multi-Purpose Room.
- The Board approved the Leave of Absence Request for **Ms. Megan Moore**, for the purposes of childrearing for the 2025-26 school year.
- The Board heard updates on Regulations, K-12 Mathematics District Vision Statement, Employment Report, Enrollment Report, Excess Cost, Ongoing Facilities Projects, and Fundraising.
- The Board approved entering executive session for the purpose to interview a candidate for the Director of Student Services position. Invited into the executive session are Dr. Janet Parlato, Superintendent of New Milford Public Schools and the candidate.
- The Board approved appointing **Dr. Kimberly Culkin** to the position of Director of Student Services, effective July 1, 2025.

## May 2025

- On May 20, 2025, at the Regular Meeting of the Board of Education, Superintendent Dr. Parlato recognized Sarah Noble Intermediate School Advanced Band and Advanced Chorus members: **Isaac Van Vranken, Harper Allen, Adelle Rowe, Ania Lazzaro, Ian Ewers, Andrew Fodor, Owen Kennedy, Quinn Lewis, Henry Bates, Penelope Pietrantonio, Henry Vermillion, Matej Vaclavik, Doug Muckerman, Matthew Hernandez, Freya Jones, Annabelle Krasselt, and Ava Genualdi.**
- Dr. Parlato recognized retirees who represent over 350 years of service to the field of education. Retirees included **Ann Marie Barrett** from Schaghticoke Middle School (SMS) with 25 years of service, **Debbie Clark** from Central Office (CO) with 38 years of service, **Elvira Gillotti** from New Milford High School (NMHS) with 21 years of service, **Barbara Hayes** from Sarah Noble Intermediate School (SNIS) with 25 years of service, **Deborah Knipple** from NMHS with 22 years of service, **Roxanne Kraft** from Litchfield Hills Transition Center (LHTC) with 37 years of service, **Heather Morin** from SMS with 26 years of service, **Tracy Nevins** from SMS with 29 years of service, **Laura Olson** from CO with 30 years of service, **Linda Robinson** from Hill & Plain School (HPS) with 23 years of service, **Utina Ruggio** from SNIS with 16 years of service, and **Annetta Volinski** from SMS with 49 years of service.
- The Board heard updates on the PTO report, Student Representatives report, the Superintendent's report, the Board of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman's Report.
- The Board approved the Budget Position dated April 30, 2025; Purchase Resolution D-794; and Request for Budget Transfers.
- The Board approved the 2025-26 Educator Evaluation Plan.
- The Board heard updates on the Employment Report, the Enrollment Report, E-Rate Funding Notification, IDEA Grant Fiscal Year 2026, Ongoing Facilities Projects, Field Trip Report, and Fundraising Report.
- On May 29, 2025 at the Special Meeting of the Board of Education, the Board approved entering executive session for the purpose of evaluation of the Superintendent's annual performance and discussion of a new contract of employment with the Superintendent, and further moved that the Board invite Superintendent Janet Parlato into the executive session.
- On May 29, 2025 at the Special Meeting of the Board of Education, the Board authorized the Board Chairperson to prepare and issue to the Superintendent a written annual evaluation for 2024-25 pursuant to the terms of the Board's discussion in executive session and subject to any necessary legal review.
- On May 29, 2025 at the Special Meeting of the Board of Education, the Board authorized the Board Chairperson to negotiate a new three year agreement with the Superintendent, subject to final board approval and any necessary legal review.

## June 2025

- On June 17, 2025 at the Regular Meeting of the Board of Education, the Board heard updates on the PTO, the Superintendent's report including the end of the year events and celebrations, the 8<sup>th</sup> Grade Promotion, Class of 2025 graduation ceremony, and the Board

of Education Subcommittees: Policy, Committee on Learning, Facilities and Operations, and the Board Chairman's Report.

- The Board approved the Budget Position dated May 31, 2025; Revised Purchase Resolution D-795; and Request for Budget Transfers.
- The Board approved Bid Award RFP E-2425-006 - Occupational Therapy.
- The Board approved Bid Award RFP E-2425-007 - Physical Therapy Services.
- The Board approved a \$100,000 deposit into the Turf Field Fund from the year-end balance, pending final audit.
- The Board approved a capital reserve withdrawal in the amount of \$513,000 for the 2025 Energy Systems Group/Bank of America lease payments.
- The Board approved the remaining 2024-25 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 the 2025-2026 Budget in the amount of \$76,332,587, with the following adjustments: \$8,000 from BAZ25043 Object 52900, Workers Comp, and \$10,000 from BAZ25943 Object 55200, LAP Insurance, per CIRMA update.
- The Board approved the following new policy: 1340 Naming or Renaming School Buildings, Components of School Buildings and/or School Grounds.
- The Board approved revisions for the following policies: 1111 School Security and Safety, and policy 1250 Visitors and Observations in Schools.
- The Board approved to delete the following policies and administrative regulations: 4116 Increasing Educator Diversity Plan and Minority Hiring Recruitment Plan and 5131.911 Bullying Prevention and Intervention and Safe School Climate Plan and Administrative Regulations.
- The Board approved the curricula per the agenda: Introduction to Ceramics, Advertising Art and Design, Portfolio - Art, Sculpture, Chinese Studies Honors, Political Science, Sociology, Gr. 8 Social Studies, Gr. 7 Social Studies, Gr. 6 Social Studies, AP English Literature and Composition, Modern Voices, Academic Reading (Reading Academy), Journalism 1, English 1 for Multilingual Learners, Science Fiction, Honors Algebra, Introductory Algebra 1, French II CP, French II Honors, Spanish II CP, Spanish II Honors, German II CP, German II Honors, Computer Science III, Digital Media 1, 3-5 Library, K-2 Library, ECE Microeconomics, ECE Chinese Studies, ECE Intermediate Marketing, ECE UConn English, ECE Exercise Physiology, ECE U.S. History.
- The Board heard updates on the Employment Report, the Enrollment report, the CEN Wi-Fi Grant, Excess Cost Update, Ongoing Facilities Projects and Fundraising.
- The Board approved entering executive session for the purpose to interview a candidate for the PreK-5 Supervisor of Special Education position. Invited into executive session were Dr. Janet Parlato, Superintendent of New Milford Public Schools, Mrs. Teresa Kavanagh, Director of Human Services, Dr. Kim Culkin, incoming Director of Student Services, and the candidate (virtually).
- The Board approved the appointment of **Kristen Phillips** to the position of PreK-5 Supervisor of Special Education, effective July 1, 2025.
- The Board entered into executive session for the purpose of discussing the employment and salaries of Non-Bargaining Unit Employees. Further invited were Superintendent of Schools, Dr. Janet Parlato, and Director of Fiscal Services, Anthony Giovannone.

- The Board approved, as per the items discussed in executive session Non-Bargaining Unit Employees.
- The Board approved entering into executive session for the purpose of discussing a proposed contract of employment with the Superintendent of Schools. Further invited into Executive Session were Dr. Janet Parlato, Superintendent of Schools.
  - 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 and subject to any necessary legal review.

**NEW MILFORD BUILDING DEPARTMENT  
ANNUAL TOWN REPORT  
2024 – 2025**

New Milford continues to experience strong growth in the housing market as evidenced in the twenty two permits that were issued for single family dwellings in this time frame. Home improvements, such as additions, finished basements, interior renovations, decks, roof and window replacement and mechanical upgrades continue to be a priority for many homeowners and constitute for the majority of work in the residential sector. Utilizing an online system to apply for permits is an easy and convenient process for both applicants and Building Department staff. Software programs such as UpCodes and StruCalc assist the Building Officials with plan review and code compliance. Approval to purchase an interactive ViewBoard will further provide state-of-the-art technology from start to finish with building projects. Enhanced visualization, document comparison and overlay, and reduction of paper waste are just a few of the advantages that using a ViewBoard will provide. While good old-fashioned customer service never goes out of style, keeping current in an ever-changing world of new technology is just another way that the Building Department demonstrates its continued commitment of professional and knowledgeable service to the Town and its residents.

Number of permits issued: 2,973

Number of inspections performed: 2,377

Total amount of fees collected: \$686,769.55

Total amount of construction value: \$52,829,572.33

**NEW MILFORD COMMISSION ON THE ARTS  
ANNUAL REPORT  
2024 – 2025**

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 2024-2025 fiscal year, the Commission's activities included:

- Sponsoring five free to the public Concerts on the Green on August 2025 Saturdays.
- Sponsoring the New Milford Art Festival on New Milford's Green on June 28, 2025.
- Sponsoring the annual Carol Sing on the Green on December 14, 2024.
- Supporting Merwinsville Hotel programs including their fall and spring shows, and co-sponsoring the spring Glass Orb Hunt.
- Supporting a Hunt Hill program--Kids in the Balcony--that sent local students to a Carnegie Hall event on April 29, 2025.
- Supporting the music for Riverfest on Young's Field in June 2025.
- Supporting a production on June 16, 2025 at the Merryall Center.
- 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 in January 2025.
- Coordinating with New Milford's Poet Laureate and the New Milford Library on an April Poetry Contest and subsequent Poetry Reading on May 17, 2025.
- Submitting a nomination for the annual DaVinci Award.
- Fostering an active social media presence on Facebook, our website, and Instagram.
- Launching a new redesigned website.
- Supporting programs at New Milford High Band Program and TheatreWorks by purchasing ads in their programs.
- Supporting the Historical Society fall Arts and Crafts Show by funding signage.
- Funding the restoration of five paintings at Harden House museum.
- Supporting the Intergalactic Beet program in downtown New Milford in June 2025.
- Funding the Sherman Chamber music performance on Make Music Day June 21, 2025
- Funding material for new display cases at Gallery 25.
- Purchasing two tents for use during the annual Arts Festival.

The Arts Commission thanks those who give their time, expertise, and energy serving the Commission on the Arts during 2025 and 2024. They are Lou Mandler, Jeremy Ruman, Julie Learson, Susan Randel, Marc Vanasse, Maureen Henriques, Ali Psomas, Carolyn Hyde, McAdory Lipscomb, Jr., Ellen Reynolds, Joan Ivler, Alice Schuette, and Ella Newman.

**Conservation Commission**  
**Annual Report**  
**2024 – 2025**

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

As in the last several annual reports, the search for new members who are of the younger generation is going on. The feeling being that the average age of the present members was 75 years and it was time for a new generation to come aboard and be able to learn the ropes from the veterans. This has become a situation that needs to be addressed by the town government.

Michael H. Bird was tasked to create a webpage layout (template) for the Conservation Commission that would be incorporated into the official Town of New Milford webpage. After researching several local Conservation Commissions websites, he produced a layout that would highlight the positive environment of the landscape that encompasses the Town of New Milford. The format that he produced included a title page with an index and links. Followed by a page that members of the community could showcase their photographs of the natural world. A page that showcases the conservation and restoration of some of New Milford's historical features. A page that showed the results of the Sustainable Connecticut's Open Space program. A page that addresses the problem of both planet and animal invasive species plus links to the DEEP and the EPA and Northwest Connecticut Conservation District that address these concerns. A page with logos and links to the eight additional conservation agencies that help make up the landscape of New Milford. Finally, he created a page that showcases a roving selection of positive international conservation stories and programs. He submitted the webpage template to the mayor's office, so that it could be worked into the proper format and added to the Town's webpage.

The LARF Fund began the year on 1 July 2024 with \$100,461.51 and ended on 30 June 2025 with \$102,508.46. The interest being \$2,046.95

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

**New Milford Film Commission**  
**Annual Report**  
**2024 – 2025**

This year Mattel filmed part of “Matchbox” 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 during the filming of “Americatronic” and other smaller productions, music videos and commercials.

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 the Art festival held on the Green –with the intention of interacting with and educating the community on what the film commission's purpose and goals are.

We are continuing to work 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 finished up and put online the compilation of filmed interviews of local talent. These interviews can be watched on YouTube. The links can be found on our web page.

## **Fire Marshal's Office Annual Report 2024 – 2025**

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.

### **FY25 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:** FY25 Operating Budget: **\$223,123.00**  
Revenue FY25 - **\$79,800**

**Office Activities:** Apartment/Condo Unit Inspections: **1588**  
Commercial/Industrial Unit Inspections: **166**  
Open Burn Permit & Inspection: **32**  
Food Truck Inspections: **28**  
Hot Work Permits & Inspections: **13**  
Building Permit Inspections: **69**  
Complaint Inspection: **23**  
Lockbox Consultations/Setups: **30**  
Blasting Permits: **3**  
Blight Site Visits: **16**  
Building Plan Reviews: **212**  
Violation Follow-Up Inspections: **50**  
Presentations & Events: **22**  
Smoke Alarm Installations: **44**

**FMO Fire Response:** Vehicle Fire Investigations: **13**  
Structure Fire Investigations: **8**  
Open Burning Investigations: **38**  
Brush Fire Investigations: **11**  
Chimney Fire Investigations: **5**  
Smoke Investigations: **18**  
Misc. Fire Investigations: **40**  
Total Investigations: **134**

**Other Dispatches:** Alarm – CO, Fire, and Other: **33**  
Hazmat Conditions: **3**  
MV Accident: **17**  
Ambulance Assist: **8**  
Welfare Checks: **3**  
Other Dispatches: **15**  
Total Fire Marshal Dispatches: **213**

# **LAND USE BOARDS AND COMMISSIONS**

## **ANNUAL REPORT**

### **2024 – 2025**

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 Department. 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, the Land Use Administrator and a part-time Land Use Compliance Officer, which was added in October 2024. 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 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 the 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. 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, and review business and commercial applications that do not need Zoning Commission approval. The Assistant Land Use Enforcement Officer also performs site inspections for compliance, bond release requests, and works with the public to resolve zoning violations. The Compliance Officer performs site inspections, follow ups on complaints and violations, and administrative duties to ensure compliance with the Town’s land use regulations and ordinances, including the permitting process. The Land Use Administrator manages the daily office operations, assists the public with information regarding regulations, procedures, questions and preparation of applications, as well as assists with the preparation and follow up of the Zoning Commission meetings.

During the 2024-2025 fiscal year, 253 zoning permits were issued for a total of \$79,163.60 in permit fees collected, plus engineering fees for review collected \$26,900.14 for gross revenue of \$106,063.74.

A total of 32 special permit and site plan application, 1 regulation amendment application, and 3 Zone Change Applications were received and reviewed. An additional 58 applications for activities not requiring individual permits were processed.

Over 50 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 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 members of our community. The Land Use Compliance Officer performs site inspections, follow ups on complaints and violations, and administrative duties to ensure compliance with the Town’s Wetlands regulations. 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 2024 - 2025 fiscal year, the Inland Wetlands Commission received for review 53 Schedule A applications and conducted 9 public hearings. Two additional Schedule B applications for as-of-right activities were also received for review. There were 15 applications reviewed by the Wetlands Enforcement Officer as the Duly Authorized Agent. 105 applications, not requiring individual permits, were reviewed by the Wetlands Enforcement Officer or the Assistant Land Use Enforcement Officer for compliance. There were 4 permit modifications and 1 permit extension. A total of \$30,751.00 in permit fees, \$28,307.96 in significant activity fees, and \$250.00 in applications not requiring individual permits fees. Five notices of violations were issued. 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 2024 - 2025 fiscal year the Zoning Board of Appeals heard 26 appeals for variance requests and 1 appeal for a decision made by the Zoning Enforcement Officer. The Zoning Board of Appeals collected \$2,852.00 in application fees.

### **Planning Commission**

The New Milford Planning Commission and its Regulations became effective 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 2024 - 2025 fiscal year, the Planning Commission agenda included 1 subdivision application and 1 resubdivision. There were 3 C.G.S. Sec. 8-24 referrals and 5 C.G.S. Sec. 8-3a referrals. 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. The Planning Commission collected \$3,154.00 in application fees.

### **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, with oversight by the Sewer Commission. 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 Enforcement Officer is the Enforcement Officer 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 runs concurrent with the Inland Wetlands terms. Regular meetings are held 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 2024 - 2025 fiscal year, the Aquifer Protection Agency received for review one application for the registration of a new regulated activity and one application modification.

**New Milford Public Library**  
**Annual Report**  
**2024 – 2025**  
**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 2024–2025 fiscal year marked the second full year of operation since the completion of the Library’s Renovation and Modernization Project. During this period, the New Milford Public Library continued to expand and diversify its programs and services to meet the evolving needs of the community.

Programs were offered both onsite and offsite with a limited number conducted virtually. All programs were synchronous and scheduled at designated times to encourage real-time participation and engagement. In total, 931 programs were offered, attracting 12,023 attendees throughout the year. Library visitation continued to demonstrate consistent increases, with 93,707 visitors recorded—an 11% increase compared to the previous fiscal year. Program attendance reflected a 29% overall increase.

There were 8,782 registered library cardholders by year’s end, representing an increase of 877 over the prior year. Public computer usage remained strong, with 4,224 sessions logged on the 11 computer workstations available for public use, reflecting a 22.2% increase from the previous year.

The Library was open 52 hours per week, offering evening hours until 8:00 p.m. on Tuesdays, Wednesdays, and Thursdays, and Saturday hours from 9:00 a.m. to 5:00 p.m. The Library maintained consistent hours throughout the year and did not decrease hours during the Summer. Community outreach continued to be an important component of service delivery. The Library’s homebound delivery service provided materials to homebound patrons. A monthly pop-up library—a collaboration with the New Milford Senior Center—also extended library services to seniors in the community. In addition, many residents accessed the Library’s digital services, including a wide range of electronic resources and informational databases available remotely twenty-four hours per day. Tech help support outreach appointments were provided on a regular basis to Butter Brook and Glen Ayre Senior apartment communities.

Total circulation for the year reached 171,289 items, representing a 29% increase over the prior year. This figure encompasses both physical and digital materials, including books, CDs, DVDs, Museum and Cultural Passes, Library of Things items, eBooks, eAudiobooks, streaming video, and eMusic.

Among the year’s highlights were two special theme days that drew enthusiastic participation from patrons of all ages. The first, “Return to Wizards,” featured Harry Potter–inspired activities and

events. The second was part of a town wide activity called “Weekend in the Life” which was based on the popular show Gilmore Girls. Both events were highly successful and well attended.

In April 2025, the Library’s long-standing Board of Trustee President Joanne Lillis resigned from her position after nearly thirty years. Paul Partelow, is now serving in the role of President.

### **Building**

During the fiscal year, several facility maintenance and improvement projects were completed to ensure the Library’s continued functionality and aesthetic appeal. The lighting in the Children’s area was revised by a licensed electrician to address non-functioning fixtures and improve overall illumination. A professional landscaping company was contracted to maintain the Library grounds, including the care of mulched beds, bushes, and ornamental trees. Additionally, a small tree along Whittlesey Avenue was removed to accommodate an upcoming project. Inside the Library, the Grandfather Clock located in the Reading Room was repaired, restoring both its operation and its role as a historic feature of the space. A large flag pole was installed in the front of the 1897 building. The funding for the flag pole was provided through a donation to the Town of New Milford.

### **Technology**

The Public Service and Children’s Services Departments transitioned to Google Group emails for their departments to increase overall security and to avoid staff accessing one personal email.

To improve public computing services, Foxit software was installed on five public computers, allowing patrons to convert and manage PDF documents more efficiently. In addition, fourteen larger display monitors were purchased and installed for public use, while six larger display and staff workstations, replacing older, smaller units. One new laptop was acquired for a full-time staff member, and two staff members transitioned to using laptops exclusively via docking stations, allowing their desktop computers to be redistributed to other service areas where additional technology support was needed.

The Library successfully utilized ARPA funding to acquire a wide range of makerspace equipment designed to promote creativity, digital literacy, and hands-on learning among patrons. The new additions included a large-format printer, laminator, 3D printer, digital photo scanner, ten iPads, two AWE computers with language learning software for children, Brick Labs Architectural Blocks, Dash Robots, two Cricut Explore machines, two sewing machines, one serger machine, a digital microscope, podcast recording equipment, an Apple Mac Studio, children’s foam building blocks, and various STEM-related tools to foster electronic and engineering skills. A large Smart screen and stand were received via a Pegpetia grant. It will allow for increased flexibility and interaction with the screen. Museum software called Assabet was implemented to allow patrons to reserve museum and cultural passes at their convenience. Princh mobile printing replaced an older software to enable patrons to print at the library from their own device. Patrons are printing directly from their own devices with greater frequency.

Enhancements were also made to the Teen Space, where a new desk was added to accommodate two desktop computers, providing dedicated access for teens and additional printing services.

In support of long-term infrastructure and technology improvements, the Library collaborated with the New Milford Grant Writer and Compliance Specialist and the Town Information Technology Department to pursue E-rate funding, securing discounted internet and potential technology infrastructure equipment. The Library also continued its partnership with Bibliomation, which provided ongoing technology support for patron computers and the library catalog, including maintenance of EnvisionWare, the software used for patron printing and computer use management.

### **Staffing**

The 2024–2025 fiscal year saw several staffing changes resulting from internal transfers, new hires, and resignations. These transitions reflected the Library’s ongoing efforts to align staff strengths with service needs while ensuring excellence in patron service.

In August 2024, Connor Woods resigned from his position as Digital Literacy Technician to return to school. The position was subsequently filled by Jack Lenihan, and later by Karen Robinson; both served briefly before resigning. In May 2025, Marianna Nichols was hired to permanently fill the Digital Literacy Technician role.

In January 2025, Hannah Albright was appointed Teen Services Librarian, following the resignation of Ryan Rebstock, who accepted a position as an academic librarian. Hannah’s previous role as Public Service Assistant was filled by Laura Cunningham from the Children’s Department. Laura’s former position as Children and Teen Services Associate was then filled by Vanessa Austin in January 2025.

Two staff members, Joe Maniscalco and Tonya Vitti, reduced their hours from 18 to 10 per week during the year. Tonya transferred from the Children and Teen Services Department to the Reference Department. To fill the resulting vacancy in the Children and Teen Services department, Michael Militana was hired in March 2025 as a Children and Teen Services Associate. In July 2025, Mary Dardis joined the Library as a Children and Teen Services Associate, replacing Caitlyn MacGinitie, who resigned to accept a full-time position elsewhere. Dylan Lewis provided substitute coverage during the Summer and Winter breaks, ensuring consistent service during peak periods.

At the close of the fiscal year, the Library employed eight full-time and fifteen part-time staff members. From March through May 2025, Sue Ford served as Acting Director during Katherine Reilly’s medical leave, providing leadership and continuity of operations during the transition period.

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

The Children’s Department serves children from birth through age 11, focusing on providing resources and building early literacy skills. Over the past year, the Children’s Department circulated 63,936 items to children, while the Teen Area which serves ages 12 through 18 circulated 5,602 items.

Several special programs were implemented to encourage reading and increase circulation. These included the DiNovember program, featuring all things dinosaur and a “Bottom Shelf Reading”

raffle. An active Summer Reading program offered a variety of special events, funded by the Friends of the New Milford Library. Highlights included a presentation by bestselling author Jarrett Krosoczka, as well as performances by Animal Embassy, Nappy's Puppets, and Blue Moon Raptors.

Storytimes were offered in six-week sessions throughout the year, organized by developmental age. Families were also provided with Take-and-Make projects on a regular basis. Some large programs offered included Dog Man, Gingerbread houses, and Ice Cream for Breakfast. The Children's Area was enhanced with the addition of two small tables near the bandstand to provide extra reading and workspace. Wonderbooks and Tonies were added to the collection and have proven popular with families. The Spanish Storytime continued until Ryan Rebstock resigned from his position in January of 2025.

The Teen Department offered a variety of engaging programs throughout the year. Cooking programs included Candy Sushi and Pasta from Scratch. Ongoing programs included the Magic Club, Dungeons & Dragons, Teen Knit & Crochet, and Teen Gaming Night. Additional offerings included Prepare for College and AP Exam Preparation classes, as well as a Writers Workshop.

The Teen Room was re-arranged to maximize space, create unique areas, and allow staff a clear view of all activities. More programs are now held in the Teen Space rather than other meeting rooms. During the Return to Wizards Day, teens performed an original play they created based on the Harry Potter books.

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

The Technical Services division is responsible for database management and the cataloging of all new materials. It also oversees acquisitions, order tracking, receiving, and the care and maintenance of both the physical and digital collections. Despite numerous staffing changes during the year, the Technical and Reference Department successfully maintained its technology one-to-one tech help support and continued outreach programs at Butter Brook and Glen Ayre senior apartments.

In July, a new language learning database, Transparent Language, was introduced to expand the library's digital learning resources and to replace a more expensive database called Mango. To increase the visibility and accessibility of magazines, clear containers were installed to display the magazines, making browsing easier for patrons.

The department also offered a wider range of technology-related programs to the public this year. Program topics included Artificial Intelligence, a Virtual Reality experience featuring U.S. National Parks (in collaboration with Lori Cerra), and Google Basics.

Over the course of the year, the department experienced increasing delays in book deliveries due to ownership changes and operational difficulties at our main supplier, Baker & Taylor. In response, staff quickly researched and transitioned to alternative vendors to ensure that patrons were not impacted by these disruptions. The department undertook several projects including a review of the cataloging of non-fiction books in the children's room and creating many

informational brochures for patrons. A marketing effort was initiated to better promote the digital services that the Library offers. At the close of the physical year there were 72,904 items in the physical collection. The Technical and Reference Departments oversaw the cataloging, packaging, and repair of all items in the physical collection with some assistance from dedicated volunteers.

**Public Services – Amy Berkun, Public Services Librarian**

The Public Services Department oversees circulation, adult collection development, and adult programming. It also shares responsibility for marketing, producing the monthly e-newsletter and other promotional materials.

Throughout the year, the Public Services Department planned and implemented several major theme events—including “Return to Wizards,” multiple Chess Tournaments, and “A Weekend in the Life.” These family-oriented programs fostered intergenerational engagement and strengthened community connections.

To promote adult reading, both Summer and Winter Reading Programs were offered. During the year, 64,372 adult items were circulated—a 26% increase over the prior year. Staff curated thousands of high-quality, popular, and patron-requested titles to enhance the adult book, large print, and audiovisual collections.

The department managed the volunteer program, with volunteers providing approximately 40 hours per month. A Volunteer Appreciation Luncheon was held in June to honor their contributions.

Programming highlights included Global Community Engagement Day, Ukulele Club, Road Safety 101, ESL Club, SCORE business mentoring, Holiday Card Making, painting classes, Friday Movies, and Yoga sessions.

The department also scheduled and installed 11 art shows in the ART SPACE, including a New Milford High School AP Art Class display and a quilt show featuring the work of the Mountain Laurel Quilters Guild for their 25<sup>th</sup> anniversary. In collaboration with the Reference Department, a joint exhibit called “Feathered Friends” showcased local photography talent and received strong community engagement.

The Library continues to host 11 adult book clubs, each focusing on a different genre and meeting monthly. Additionally, as part of a Department of Transportation grant, reflective vests and safety lights were distributed to promote pedestrian safety.

Finally, several circulation procedures were reviewed and updated to streamline the borrowing process and improve patron experience.

## **PARKS & RECREATION ANNUAL REPORT 2024 – 2025**

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 (8,143 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 123 employees). Some programs offered this year include:

- 264 campers at our Rec-On summer camp program (108 for the entire 6 week session and 156 for the weekly sessions) (summer 24’).
- 355 participants in our soccer programs (fall 24’) (spring 25’).
- 154 participants in our summer Swim Lessons at Lynn Deming Park (summer 2024).
- We had 33 teams (606 players) participate in our Men’s, Women’s, and Co-Ed Adult Softball Leagues (fall 2024-Summer 2025).
- We had 426 participants in the 8 Mile and 5k Road Races in 2024.
- The Annual Easter Egg Scavenger Hunt on the Town Green was a huge success based on attendance and public input (2025).
- Pickleball Drop 1,190 participants throughout the season.
- We estimated that we had well over 4,000 participants at our Halloween Trunk or Treat Event (2024).
- Led a trip to Radio City Music Hall Christmas Spectacular.
- Led a trip to Yankee Stadium.

During the fiscal year, 2024-2025, 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 2024 was prosperous with 2025 looking like it will be another strong year in regards to sticker sales.
- We have participated in ongoing training on our MyRec software, UKG time keeping system, Munis Financial Software, Cartegraph, KnowBe4 Trainings, and CIRMA Vector trainings.
- The Director of Parks & Recreation and the Parks & Recreation Administrator attended the Connecticut Recreation & Park Associations Annual Conference (Fall 2024).
- The Director of Parks & Recreation and two Park Maintainers attended CRPA’s Annual Parks Field Day (Summer 2024)
- The parks and recreation department staff has been receiving training on the new Cartegraph software and are using it on a daily basis now.
- All park reservation requests are completed on-line.
- 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, Kids Fun Run, NM Kind Event, Movie Nights, Santa Calls, Holiday Coloring Contest, Odyssey of the Mind, Open Gyms, Pickleball Lessons, Gymnastics, Earth Day event and movie, Drop in Pickleball, Ice Skating Lessons, Fishing Derby, Badminton, Ballet Princesses, 9 Hole Golf League, Basketball Camp, Rugby, Soccer, Muscrats Swim Team, Basic Boating, Couch to 5K, Cross Country Color Run, Meditation, Track & Field, Karate, Tennis Lessons, Cricket, Yoga, Crochet, Knitting, Floral Design Workshops, Pom Pom Workshops, Crafty Art, Color Me Creative, a Pop-up Ice Skating Event at the Silo, Tumblin Tikes, For Tikes Only, Boot Camp, Warrior Kids, Piano Lessons, Guitar 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 to have a security firm to enforce rules and to sell park stickers at Addis and Lynn Deming Park has been very effective.
- Made repairs to fencing and gates at Young's Field Park.
- The town is investigating the installation of Wi-Fi at Clatter Valley, Young's Field, and JPCC.
- The Parks & Recreation Department and the Town's Grant Writer have applied for grants for Pickle Ball Courts through USA Pickleball.
- The Towns Grant Writer and the Parks & Recreation Director applied and were awarded a Keep America Beautiful Grant in order to plant trees and Young's Field Park.
- The Parks & Recreation Director, The Towns Grant Writer and local Boy Scouts applied for a grant with T-Mobile for a litter prevention and clean-up program.
- The Town of New Milford is looking into a grant for Invasive Species Plant Removal for Clatter Valley Park.
- The Parks & Recreation Director has been asked to participate and assist the Personnel Director in an ADA audit of Town Facilities.
- Removed the old playground at Emanuel Williamson Park and installed a brand new playground in its place.
- Installed playground safety mulch at Young's Field, Emanuel Williamson Park, Carlson's Grove, Lynn Deming and the Creative Playground.
- We added and spread 110 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 and brush-hogging at the Richmond Center, Sega Meadows, Lynn Deming Park, Clatter Valley, Carlson's Grove, Nostrand Trail, Ray Ramsey, Helen Marx Park, Canterbury Pond, Andrew Gaylord Barnes Park, Emanuel Williamson Park, Patriots Way, Pickett District Road Fields, Hulton's Meadow, JPCC, Addis Park, Police Department, Town Hall, the Old Boardman Bridge, and Young's Field.
- Used the town's remote controlled hillside mower and the dual wheeled Ventrac tractor to mow steep embankments at the Police Department, Hulton's Meadow, and Young's Field.
- Repaired signage and installed new signage and plaques at Lynn Deming, the Town Green, Addis, Sega Meadows, Young's Field, Hulton's Meadow, 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 damage caused by heavy rains at Helen Marx, Carlson's Grove, Lynn Deming, and Young's Field.
- 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 the Town Green, 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 and fall baseball/softball 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.
- Volunteers continued the installation of the back 9 while making additional improvements on the front 9 of the disc golf course at Clatter Valley Park.
- Made repairs to the fishing and kayak dock at the Young's Field Riverwalk
- Made repairs to boat slip and loading docks at Lynn Deming Park.
- We continued with turf renovations around the new cricket pitch at Clatter Valley Park.
- Installed pedestals and fire extinguishers on the three boat slip docks.
- Repaired and repainted the bandstand of the Town Green.
- Completed request for quotes, bid packages and requisitions for fence & 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:

- We received a very generous donation in the amount of \$65,320.00 from O&G Industries for the removal and installation of a new playground at Carlson's Grove Park.
- We received the donation of three park benches in memory of Colin McCormack, Charles Beach Barlow, and Kate Tattelbaum Gun.
- Monetary donations for the 56th Running of the 8-Mile & 5K Road Races (summer 2024) totaled \$10,200.00 with sponsorship and support from Dawn Hough Caldwell Banker Real Estate, Emmons Tree & Landscaping, O'Keiff Orthodontics, Modzelewski's Autobody Works, Robert's Auto, Murphy's Heating & Cooling, Marandola Fuel, Bright Path, Bright & Early Learning Center, Robotics & Beyond, Valley Veterinary Hospital, Matson Financial Advisors, Union Savings Bank, Candlewood Valley Pediatrics, Yardscapes, Physical Therapy & Sports Medicine Center, Nuvance Health, Lasco Roofing, Candlewood Animal Hospital, Dental

Associates, Savings Bank of Danbury, New Milford Fitness & Aquatics Club, All American Waste, 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, Berkshire Broadcasting, Fat City Screen Printing, Stew Leonard's, Culligan Water, Kimberly Clark, and Stop & Shop.
- The Town received a Summer Youth Employment Grant.
- Received donations from Candlewood Valley Motors, Costco, Cramer & Anderson, En Vogue, La Piccolina, Meadowbrook Gardens, Modern Supply, Roberts Auto, Savings Bank of Danbury, Modzelewski's Autobody Works, Stop & Shop, Mulvaney Mechanical, New Milford Septic Services, M&O Construction, Housatonic Valley Insurance, All American Waste, and Candlewood Valley Pediatrics 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.
- 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 2024) totaled 996 resident vehicles passes, 153 vehicle sticker for additional sticker same family, 353 senior vehicle stickers, 40 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 \$248,440.28 for 2024-2025. We also had a significant increase in revenues brought in from recreation programs and summer camp totaling \$471,097.47 for 2024-2025.

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), pickleball courts, a spray park, 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.

**2024-2025 Park and Recreation Staff**

***Daniel Calhoun***

Graham Musson  
Victoria Weimann/Denise Del Mastro  
Denise Del Mastro/Colleen Reynolds  
Blaze Tuz  
Patrick Archierre  
Kevin Swanson  
John Moniz  
Joseph Cole  
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)

**2024-2025 Parks and Recreation Commission Members**

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

## **Personnel Department Annual Report 2024 – 2025**

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:** Full Time Hires – **21**  
\*07/01/2024-06/30/2025\* Part-Time Hires – **8**  
Part-Time Seasonal Hires – **110**  
Full & Part Time Terminations – **20**  
Retirements – **9**  
Job Applications Received – **1071**  
Grievances – **0**

\*As of June 30, 2025\* Total Full-Time Employees – **202**  
Total Part-Time Employees – **31**

\*As of October 2025\* Full-Time Employee Files Digitized (TOTAL) – **86**  
Part-Time Employee Files Digitized (TOTAL) – **39**  
Seasonal Employee Files Digitized (TOTAL) – **200**  
Volunteers, Interns, Contractors Digitized (TOTAL) - **53**  
**Overall Digitized Employee Files (Total) – 378**

Our office has successfully implemented a new town badge system and issued brand new badges to all current Town employees. These new badges are created in house and will be issued to all incoming employees as well. The timekeeping system UKG has been fully implemented and has shown promise to be an upgrade to our previous time keeping 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  
2024 – 2025  
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 2024-2025 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 those with a dependency. 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 burglary, criminal mischief and theft. Notably, officers made 3,560 motor vehicle stops, which has helped to reduce the number of motor vehicle crashes. New Milford’s finest work hard every day to keep our community safe and we are proud to have been recently ranked as the 5th safest town in the state.

Statistics:

<b>CALLS FOR SERVICE</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>HOMICIDE</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>ALARMS</b>	<b>1620</b>	<b>952</b>	<b>861</b>
<b>ASSAULT</b>	<b>52</b>	<b>22</b>	<b>24</b>

<b>BURGLARY</b>	<b>14</b>	<b>14</b>	<b>12</b>
<b>ROBBERY</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>MOTOR VEHICLE CRASHES</b>	<b>1049</b>	<b>897</b>	<b>912</b>
<b>CRIMINAL MISCHIEF</b>	<b>71</b>	<b>61</b>	<b>44</b>
<b>DOMESTIC VIOLENCE</b>	<b>142</b>	<b>133</b>	<b>153</b>
<b>DUI</b>	<b>36</b>	<b>22</b>	<b>43</b>
<b>LARCENY</b>	<b>160</b>	<b>116</b>	<b>105</b>
<b>MOTOR VEHICLE STOPS</b>	<b>1724</b>	<b>1668</b>	<b>3560</b>
<b>NARCOTIC INVESTIGATIONS</b>	<b>6</b>	<b>10</b>	<b>4</b>
<b>SUSPICIOUS ACTIVITY</b>	<b>468</b>	<b>449</b>	<b>559</b>
<b>CALLS FOR SERVICE</b>	<b>17,930</b>	<b>15486</b>	<b>17254</b>

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

The addition of a police helicopter adds an important dimension to the operational capabilities of our department. The rescue helicopter was acquired through the Federal 1033 program. The helicopter, a Bell OH-58a Kiowa, is a New Milford PD asset and is operated at no cost to the public. The program is supported/funded by the Nelson D'Ancona Foundation, a registered 501c (3) non-profit organization that uses private and corporate donations to maintain and operate the helicopter. The foundation is made up of a diverse leadership background ranging from law enforcement, military and civil aviation. The foundation provides the funding for the fuel, maintenance, repairs and insurance.

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

The Firearms and Tactics Unit provides high level training, to include active shooter training in schools, low light firearms training and certifying all officers on a less-lethal kinetic energy weapon to assist officers in de-escalation of potentially violent confrontations. The SCUBA Team trains with multiple agencies including the Brookfield Police Department, 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 2024 – 2025

## **MISSION:**

THE DEPARTMENT AND ITS EMPLOYEES STRIVE TO PROVIDE TOP QUALITY, PROFESSIONAL, EFFECTIVE, AND TIMELY SERVICES TO RESIDENTS, BUSINESSES, REGULATORY AGENCIES AND INTERNAL CUSTOMERS. WE DO THIS BY FOCUSING ON RELATIONSHIPS WITH OURSELVES AND OUR CUSTOMERS, AND ON CUSTOMER SERVICE AND SATISFACTION, THUS IMPROVING OUR IMAGE AND MAINTAINING THE COMMUNITY'S TRUST. 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.

## **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 246 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, 2024 to June 30, 2025. 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.

### ***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 67 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 50 Right of Way permits were issued, subsequently inspected, and processed by the department in the FY 2024/25. The Engineering Department responded to hundreds of customer service requests including review or issuance of 33 - 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 2024/2025 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 Merryall Road Bridge was completed this FY.

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

- Prospect Pl., Prospect St., Prospect Ext., Mill St., Tamarack Dr., Candlewood Lake Rd. N. #2 & #3, Gaylord Rd., Newton Rd., Hillendale Dr., Hillendale Ext., and Legion 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, 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 1797 of the total labor hours at a cost of \$155,281 for both labor and equipment.

The Highway department had to contend with a winter consisting of 2 storm events that consisted of a lot of icing and drifting conditions. While the number of events this year were less than recent years, 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 materials used during each winter storm.

Storm Date	Treated Salt (tons)	Sand Salt (tons)
12/4/2024	117.5	8.9
12/5/2024	287.7	21.6
12/8/2024	175.8	0
12/16/2024	456.6	48.8
12/21/2024	129.2	37.3
12/28/2024	298.2	37.5
1/11/2025	370.8	22.2
1/16/2025	164.7	18.4
1/17/2025	110.6	32.7
1/19/2025	536.9	25.2
1/31/2025	347.5	7.9
2/2/2025	362.3	28.3
2/8/2025	276.5	38.4
2/13/2025	224.5	41.6
2/15/2025	375.6	35.9

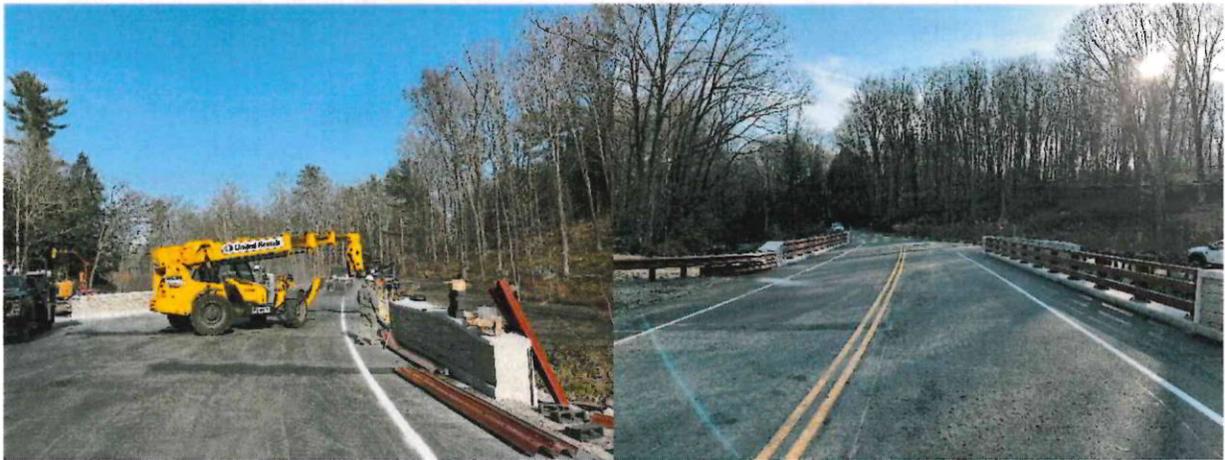
Description	Tasks	Total Cost
Gravel Road Maintenance	194	\$ 328,320.97
Yard	138	\$ 180,548.74
Vegetation Management/Sightline/Easement Clearing	8	\$ 8,340.69
Tree Removal-In House	77	\$ 155,281.23
Tree Removal by Contractor	28	\$ 124,858.65
Town wide Sweeping	465	\$ 206,551.19
Town wide Mowing	56	\$ 25,110.18
Signs/CSR/DA Removal	17	\$ 18,786.20
Pothole Repair	118	\$ 80,352.05
Other than Winter Storm/Community Service/Property Damage Repair	8	\$ 19,192.77
MS-4 Work	2	\$ 11,746.32
Moving material in trucks	4	\$ 12,292.00
In Kind Services	7	\$ 12,769.20
In House Paving/Driveway Aprons/Curbing	15	\$ 66,918.90
Guard Rail Repair/Replace	17	\$ 21,534.58
Crack Seal In House	1	\$ 1,257.36
Catch Basin Cleaning/Pipe Flushing	15	\$ 12,459.36
Catch Basin and Drainage Repair	27	\$ 147,636.18

Highway cost breakdown for some of the work:

- Graded and repaired the 26 miles of gravel road multiple times, especially after storms with about 1,690 tons of surface gravel, 304 tons of stone, and 100 gallons of calcium chloride to firm up the roads for 3781 labor hours at a cost of \$111,478.
- Paving crew repaired multiple areas around town for 722 labor hours at a cost of \$66,919 for labor, material, and equipment.
- Pothole truck completed 118 tasks for \$26,547.
- Drainage repairs used 1769 labor hours for a total cost with labor, equipment, and materials of \$51,913.
- Crews completed a total of 2072 hours of labor for sightline and vegetation management.
- Town wide mowing included 268 hours of labor.
- CSR and signs, garbage etc. was 242 hours for \$18,786 in labor, equipment, and material costs.
- Guard rail repair was 280 hours for a cost of \$21,535.
- Street sweeping took 2226 labor hours for all the town roads



Hillendale Drive Reconstruction



Replacement of Merryall Road Bridge – Completed November 2024



Bucks Rock Road Paving

## FACILITIES MAINTENANCE / CUSTODIAL

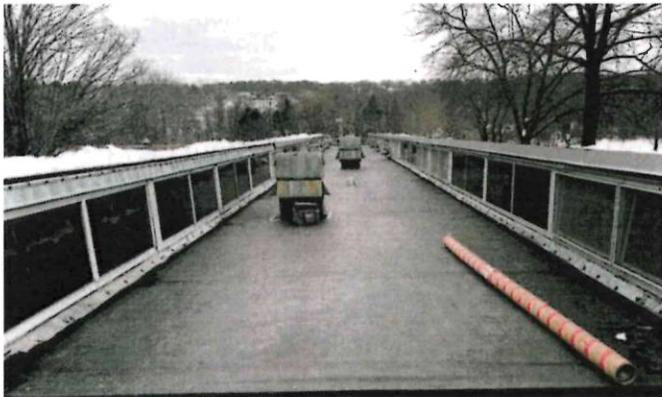
The Facilities Maintenance Department is responsible for the day-to-day custodial responsibilities in all Town buildings. The day-to-day custodial activities include: cleaning, repairs, carpet, lights, department projects/requests and painting of all offices in the Town. Facilities Maintenance also has the customer service request system based on the internal requests of Town employees and the needs of the offices and responded to 833 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. This years completed projects included the installation of a new flag pole at the library, new fuel tank install at that Gaylordsville School, The Maxx stage renovation, chimney repair and renovation at the Senior Center and library, boiler repairs and roof replacement at John Pettibone Community Center, and pointing/sealing the library.



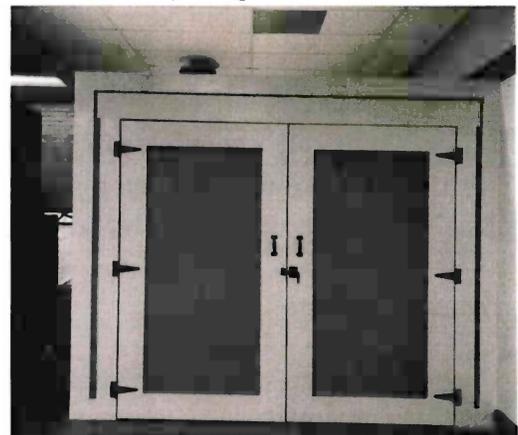
Senior Center Chimney Renovation



Library Flag Pole Install



JPCC Roof Replacement



The Maxx Stage Renovation

## **Registrar of Voters Annual Town Report 2024 – 2025**

### Office Structure and Administration

The Registrar of Voters Office (ROV) is located on the lower level of Town Hall. The office is officially staffed by four individuals representing both major parties: a Republican Registrar, a Deputy Republican Registrar, a Democratic Registrar, and a Deputy Democratic Registrar.

The current officials are:

- Republican Registrar: Sandro Carvalho
- Democratic Registrar: Christopher Ludwig
- Republican Deputy Registrar: Cliff LoDolce
- Democratic Deputy Registrar: Bruce Wingate

The ROVs are dedicated to assisting all New Milford citizens, regardless of their party affiliation or non-affiliation. The office is officially open every Thursday afternoon and also operates by appointment. General inquiries, such as those regarding online registration and downloadable printable forms, are primarily handled via the Town's page.

### Core Duties and Voter Integrity

A fundamental duty of the Registrars is to maintain and consistently update the list of all New Milford voters in the Secretary of the State's (SOTS) Election Division computer system, including maintaining individual voter registration cards completed by resident voters.

### Voter Roll Maintenance

The office performs regular updates to the voter rolls:

- The State Department of Motor Vehicles (DMV) informs the office of voters who have relocated within New Milford or moved out of New Milford.
- The office receives notifications from other states concerning residents who have moved.
- Deceased voters are removed from the voter rolls.
- Individuals convicted of a felony AND committed to the custody of the Department of Corrections on or before Election Day are removed from the voter lists until they have been paroled or put on probation, upon notification from the State.

### Annual Canvass

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

## Documentation and Cooperation

The Registrars cooperate closely with the Town Clerk's office, particularly regarding Absentee Voters, and extend thanks for the constant help and professionalism offered by the Town Clerk's office. The ROVs order necessary election materials, such as ballots, and keep all required documentation and records. After each election or referendum, the Registrars update their records, which are linked to the SOTS Election Division computers, and file their report and accompanying documentation with the Town Clerk.

## Election Operations and Personnel

The Registrars conduct a Budget Referendum, a Primary (if necessary), and a General Election every fiscal year, and are prepared to conduct other referendums. They attend Town meetings as requested and are prepared to take a count if a vote is taken.

## Election Preparation and Integrity

Before each referendum and election, Registrars conduct tests to ensure the integrity of all voting machines and telecommunications. To prepare for elections, the ROV Office:

- Prepares Master Voting lists (including separate lists for each political party if a primary is held) and voting lists for each voting district.
- Hires approximately ninety (90) people as poll workers.
- Conducts poll worker training sessions before Primary and General Elections.
- Prepares pay slips.
- Arranges for polling places to be clean and available.

## Budget and Planning

The Registrars prepare an annual budget.

## Professional Development and Outreach

Our office is a member of ROVAC (Registrar of Voters Association of Connecticut). As a member, the Registrars attend spring and fall conferences sponsored by the ROVAC and SOTS, as well as regular county ROVAC meetings. They attend courses designed to learn and teach others about new practices, procedures, or laws enacted by the State legislature and implemented by SOTS. Registrars are available to the public when required to accept petitions.

## Certification

As required by the State, both Registrars are fully certified by the State of Connecticut. This program consists of eight 2 to 4-hour courses and a final examination.

## High School Visits

The Republican and Democratic Registrars make regular annual visits to New Milford High School, typically in May and October. As of October 2025, over 70 students were registered to vote in the November election. Students are also informed about the State's online and DMV registration availability.

Voter Statistics (as of 10/15/2025)

Registrar's records show a total active voting population of 19,339 as of October 15, 2025.

The breakdown of active voters is as follows:

- UNAFFILIATED: 8358
- REPUBLICANS: 5540
- DEMOCRATS: 5099
- OTHER PARTIES: 342

## 2024/2025 Fiscal Year Review and Future Challenges

Several complex electoral events and significant preparatory work for mandated state changes marked the 2024/2025 fiscal year.

### Major 2024 Events

The Registrars conducted the Budget Referendum and the Presidential Primary. Most significantly, the Presidential election (November 5, 2024) was the State's first implementation of Early Voting.

### Early Voting Rollout

The Presidential election was the first year for early voting, which required expanded training, increased labor costs, and additional materials for all Registrars and poll workers during the rollout of these changes. As of November 2024, the office received guidance from the Secretary of State's office regarding the personnel and material requirements for Early Voting. The budget included \$36,300.00 for the 2 Budget referendums and \$24,056.00 for the 14 days of Early Voting, and \$22,350.00 for General Election Day personnel (including Absentee Ballot counting and same-day registration).

In May and June 2025, the Town held budget referendums. Each referendum requires the same staffing and costs as most other elections.

### Equipment and Technology Projects

The ROV office is working to prepare for state-mandated equipment changes:

- The SOTS has replaced the Town's tabulators in early 2025.
- The office is cooperating with the University of Connecticut to computerize the election audit process. This cooperation may require purchasing Apple iPads or similar devices in the next couple of years to make the process easier and more accurate for checkers, assistant registrars, and moderators during elections, recounts, and audits.

### Infrastructure Needs

There is a stated need to work with the Town and the Senior Center to improve signage and outdoor lighting at the Main entrance during elections.

#### Compensation Recommendation

Due to the ever-increasing responsibilities and complexity of the Registrar of Voters Office, the report recommends that an increase in compensation and benefits be considered to attract and retain people to serve in this critical role.

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Sandro Carvalho, Republican Registrar  
Christopher Ludwig, Democratic Registrar  
Cliff LoDolce, Republican Deputy Registrar  
Bruce Wingate, Democratic Deputy Registrar

## NEW MILFORD SENIOR CENTER ANNUAL REPORT 2024 – 2025

### SENIOR CENTER STAFF

Jasmin Marie J. Ducusin-Jara, *Director of Senior Services*; Janette Ireland, *Program Coordinator/Asst. Director* (until May 2025); Marisa Levine (until May 2025), Janette Ireland (as of May 2025), and Rebecca “RJ” Yarrish, *Municipal Agents/Elder Advisors*; Kim Fitch, *Office Coordinator*; Tom Williams and Erin Baldwick, *Senior Center Bus Operators*; Susan Desgro, Rufus deRham and Ann Robinson, *Per Diem Senior Center Bus Operatosr*; John DeLaura, *Chore Services Coordinator*; and Lori McNamara, *Part-Time Seasonal Office Coordinator for the Municipal Agents*

### COMMISSION ON AGING

Gretchen O’Shea Reynolds, *Chairperson* and Robert Bennett, *Vice Chairperson*

Members: Carrie Lee Bunblasky (as of May 2025), Atty. Michelle Liguori, Constantine Prokos (as of January 2025), Geraldine Rodda, and Jane Rush (until November 2024)

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 **300 UOS**, indicative of the increase of issues related to income eligible programs. **Medical Insurance** inquiries consisted of over **400 UOS** and **SNAP/Food Pantry and Famer’s Market Coupons totaled over 250 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 **550 UOS**. 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 **20 clients with 60 UOS for At Risk Navigator referrals** and **60 clients with 150 UOS Health and Safety cases**. 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 **8,000 rides**. Partnership with the Volunteer-based *WHEELS Program of Greater New Milford* provided over **2,200 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. In partnership with our food provider, C & C Delicatessen of New Milford, **over 7,200 meals** to **over 300 diners**. Until March 2025, *Meals on Wheels* delivered 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 during this time. A Registered Dietitian also provides quarterly Nutrition Education programs throughout the year with over **50** participants.

## PROGRAMS, 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 support groups and 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 **370** participants took part in a duplicated figure of over **7,200** for Health and Wellness programs and activities – an increase from the duplicated figure of 6,900 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 **570** participants took part in a count in a duplicated figure of over **3,700** for Educational programs and activities – an increase from the duplicated figure of 3,200 from the previous fiscal year.

### **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 **1,200** participants took part in a duplicated figure of over **32,000** for Social/Recreational Programs and Activities – an increase from the duplicated figure of 29,000 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 (\$38.43/hour for 2025) 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 **\$269,000**.

### **“Caring for our Community” Closet**

The New Milford Senior Center houses a “closet” of continence care products and durable medical equipment that have been donated in clean, excellent, and/or unopened condition for those who need. Community members may connect with the Senior Center for further details, availabilities, or acceptable items for donation.

### **New Milford Senior Center Enrichment Fund**

Monetary donations to benefit the New Milford Senior Center are being accepted through the *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 2024 – 2025**

The mission of the Social Services department is to connect financially stressed residents to resources aimed at enhancing their well-being and self-sustainability by offering opportunities to reduce some of their financial burdens. This can include assistance with basic needs like food, housing, heat and utilities, children's needs, medical and transportation costs, etc. It can also include a connection to services that address other factors that increase vulnerability to financial crises. Some of these issues may include job loss, lack of insurance or severe illness, mental health and substance use issues, homeless diversion and family system impacts.

Our community continues to feel the shock of a shifting national economy. Many are struggling and faced with making tough decisions of what to pay first to maintain their homes while striving to hold onto or increase their emergency savings. This struggle reaches beyond our low income households to include many middle income households, reaching up to the town's median. Federal and State responses are shifting and programs local families have relied on to alleviate financial burdens like heat, utilities and food are becoming more challenging to sustain. In addition, salaries and wages are not shifting at an equitable level to meet these higher household expenses.

With all this in mind, New Milford Social Services remains committed to connecting residents to whatever resources remain to offset these economic hardships. New Milford Social Services holds steadfast to supporting our residents in financial need through empowerment, advocacy, compassion as well as connections aimed at building resilience and financial independence.

Our department continues to see an increasing number of people facing employment concerns, health and relationship challenges, 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 2024-2025, 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 35-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 focus of this department 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-based. 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 May. In FY 24-25, **we processed 284 applications, returning \$212,735.00 in federal energy aid to residential households and local vendors (57% Renters/ 43% Homeowners).** **Generation Power CT (formerly known as 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. **24 of our local residents were helped through this office with \$9,947.86.** One important factor of Generation Power CT 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.** Through this local charitable fund, shared with the New Milford Senior Center, **we assisted 36 Social Service households with \$11,572.07.** Local vendors continue to work with us to provide the best cost to help the Community Fuel Bank. **In total, 344 households were helped with \$234,254.93 in financial aid for their heat related home expenses.**

**FOOD:** *Every day, many Americans, including New Milford residents, are pressured to choose between paying rent/mortgage or utilities over food.* According to CT DSS reporting, 1,958 New Milford residents received SNAP benefits (food stamps) in 2024. And, according to the latest Census Bureau Data, child poverty in CT has reached 13.3%- doubled what it was in 2021. New Milford is not excluded from these statistical increases and there continues to be a disparaging gap between income and the cost of basic goods and services needed to sustain one's household. According to the ALICE 2025 Report by the United Way of Coastal and Western Connecticut, 44% of New Milford households (over 10,000) 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 food insecurity. 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 fight food insecurity. We serve individuals, couples, and families with children, senior households and persons with disabilities. With the help of many community partners, donors, volunteers and staff, **we provided over 358,270 pounds of food (<102,000 meals) to 851 (unduplicated) local households. Weekly visits reached a new high of 11,342, growing 20 % over the last two years.** Our pantry provides many nutritional choices including shelf stable food options, fresh and frozen foods as well as weekend bag lunches for children. **2444 adults, children and seniors utilized the pantry this year; a 4% increase from last year. That is approximately 8.7% of our Town's population. We continue to see a higher utilization of the pantry, not just by the number of households that are registering but also by the frequency of weekly visits. More people are coming more**

often. 48% of users were families with children and 36% were senior households. Each month the food bank program fed an average of 360 children and 182 seniors, two of our most vulnerable populations. An average of 385 unduplicated households have utilized the food bank every month.

Emergency vouchers to local grocers were given to 37 households for a total value of \$1,370, and an additional 38 households used \$1,175 in gift cards to help purchase gas. In addition, we were able to provide \$7,560 in gift cards to 378 food bank households during the December holidays. It is strongly worth noting that the 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.

This year, we created a pilot summer lunch program to offset the extra financial burden on many families with children, once school is out. By summer's end, we provided 628 lunch bags to 207 local children. Each bag consisted of 3 pounds of luncheon meat and cheese, loaf of bread, fruit, carrot sticks, yogurt and assorted snacks. We were able to complete four bi-weekly distributions for a cost of \$7,650.90.

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 25+ regular weekly volunteers, is essential to feeding about 1,100 persons every 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, 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. Since, the New Milford Food Bank relies solely on community donation, 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 Sholom, 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”. Special thanks to our USPS Postal Carriers for their annual Stamp Out Hunger campaign. 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 Scout troops and other youth groups and businesses that held events or food drives and of course, 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 ninth 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. **56 people visited the market 204 times and purchased and matched \$11,302.00 in market coins (14.5% increase). Another successful year of sale growth for our local farmers and market customers.** 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 and to Berkshire Agricultural Ventures for helping us increase matching funds to make it even more beneficial for our market SNAP patrons as well as to our 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 (\$720 worth distributed).**

**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 faced shocking increases in monthly rent by hundreds of dollars. The local rental stock is scarce and more competitive. A family of four looking for a 3-bedroom home would find it challenging to pay an average rent of \$2,700-\$2,900 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 70 hours a week to afford a modest one bedroom rental in CT.**

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 40 residents with \$24,091.26.** We received substantial donations from 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 **34 disabled households receive \$19,412.97 in grants** from the State of Connecticut.

**FINANCIAL ASSISTANCE:** We are the responding agency when New Milford residents, under the age of 60, experience financial hardships. We assess their presenting financial needs, including consultation and budget guidance, and work to connect individuals to programs to try to help manage their limited funds. Within critical times, we are fortunate to assist with financial aid grants through our **Good Samaritan Fund**. This year, we issued **98 grants and vouchers totaling \$23,756.49** to households in financial distress (28% increase from last year). 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 24-25, our efforts grew to assist 197 applicants with \$251,155.82 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 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. We follow State and Federal legislation and 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 Post-vention 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). We are active members of the executive housing council for ODFC and the Southern Litchfield Council for the United Way.

**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 24-25, 453 volunteers contributed 7397.5 hours with 1575 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 with these 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:

<b>Program</b>	<b>Participants</b>
• Bike Day	33 children
• Back to School Clothes	260 children
• Youth Agency scholarship	10 children
• S.A. Camp CONNRI	8 campers
• Parks & Rec Scholarship	44 children
• Thanksgiving Baskets & Meals	300 families
• Santa Fund Children	568 children
• Winter Boots	42 children
• Special Toy/Santa Event	152 children

- |                            |           |
|----------------------------|-----------|
| • Gifts to Disabled Adults | 47 adults |
|----------------------------|-----------|

*\*Additional special mentions this year to the New Milford Refugee Resettlement Committee for continuing to help us fund camp scholarships and to the Santa Fund Committee for going above and beyond in fundraising, donor sponsorship and all the extra hours it took to help with this record breaking year of helping 288 families (568 children).*

**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 many levels of 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 obstacles and waning resources, we also will continue to persevere.

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 this mutable economic environment.

## **Sullivan Farm Annual Report 2024 – 2025**

**MISSION STATEMENT-** Sullivan Farm is a vocational and educational agricultural campus that benefits local youth by providing marketable skills through hands on involvement in 21<sup>st</sup> 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, since 1841. The Farm is owned by the Town of New Milford, and is operated by seasonal college and high school students with supervision provided by an adult volunteer supervisor + two full time positions. 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 \$64,280 from the town. Revenue in the amount of \$111,838 offsets other expenses. The friends of Sullivan Farm a non-profit 501-C3 donated an additional \$30,000 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, Torrington, Norwalk farmers market and a farm stand which is operated on the property.

**SUGARHOUSE-** The Great Brook Sugarhouse is a part of the Sullivan Farm campus. Over the past 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 388 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 400 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. In addition autumn classes are offered in Beekeeping, Maple Syruping, Blacksmithing and Supervised Hikes on the farm's hiking trails. The farm has a presence on Facebook, Instagram and a website at [www.SullivanFarm.org](http://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 1,057 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  
2024 – 2025**

The Gross Grand List Increased from 3,313,968,744 to 3,325,822,845

The Net Taxable Grand List Increased from 3,213,137,060 to 3,216,775,489

A total of 499 Real Estate Accounts were transferred by Warranty Deed.

A total of 394 Real Estate Accounts increased as a result of Building Permits and Certificate of Occupancy.

The number of Motor Vehicles increased from 28,264.to 28,265.

Personal Property Accounts increased from 2,830 to 2,870.

A total of 357 Elderly Tax Credit Accounts and 83 Firefighter/Emergency Medical Responder abatements were processed.

The Grand List was signed and submitted to the Town Clerk on January 30, 2025.

**New Milford Top 10 Taxpayers**

**2024 Grand List**

<b>Rank</b>	<b>Taxpayer</b>	<b>Total Taxable Assessed Value</b>	<b>Location</b>	<b>Property</b>
1	Eversource Kimberly Clark Corporation	108,082,290	Various Locations 58 Pickett District Rd	Electric Distribution Manufacturing
2	Litchfield Crossing LLC	25,750,450	169 Danbury Rd	Kohls/Home Goods etal
3	Aquarion Water	17,428,250	Various Locations	Water Supply/Distr.
4	UB Litchfield LLC Firstlight Hydro Generating Company	15,401,460	164 Danbury Rd	Stop & Shop Plaza
5	Home Depot USA Inc	12,969,700	Various Locations	Electric Generation
6	Home Depot USA Inc	9,557,020	104 Danbury Rd	Home Depot Plaza Candlewood Valley
7	NMHC Realty LLC	5,623,930	30 Park Lane E	Health
8	UB New Milford LLC FEM Danbury Road LLC	5,452,900	1 Kent Rd	Big Y Plaza
9	LLC	4,714,800	204 Danbury Rd	Tractor Supply
10	<b>Top 10 Totals</b>	<b>221,669,070</b>		

## **Tax Collector's Annual Report 2024 – 2025**

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

The Tax Collector's office is responsible for processing all information generated by the Tax Assessor's office in determining the tax due. The office reports to the State of CT Office of Policy and Management, and locally to the Director of Finance, Board of Finance, Town Council and Mayor. The Tax Office balances all daily, monthly and yearly work to reconcile with the Finance Office. The Tax Office works in conjunction with the Assessor's Office and other Town Offices. Taxes are paid in two semi-annual installments during the year, July for the first installment and January of the following year for the second installment which are the heaviest months of collection. Online payments and payment history are available at [www.mytaxbill.net/newmilford](http://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 2023 Grand List Gross Tax Collected for year ending 6/30/25: \$94,490,080.25

The Annual Suspense List approved by Board of Finance: \$395,277.84

The total amount of Refunds: \$188,096.48

**OFFICE OF THE TOWN CLERK  
ANNUAL REPORT  
2024 – 2025**

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

Vital Statistics	Births	Marriages	Deaths	Fetal Deaths
	<b>238</b>	<b>229</b>	<b>290</b>	<b>1</b>
	<u>Number Issued</u>	<u>State Fees</u>	<u>Town Fees</u>	
Fish & Games Licenses	<b>293</b>	<b>\$5,348.00</b>	<b>\$293.00</b>	
Dog licenses	<b>1383</b>	<b>\$11,790.50</b>	<b>\$1,547.00</b>	
Marriage Licenses	<b>160</b>	<b>\$5,440.00</b>	<b>\$2,560.00</b>	
Recording, copies, etc. fees			<b>\$180,688.49</b>	
Historic Doc Sur-charge fees		<b>\$24,120.00</b>	<b>\$6,030.00</b>	
MERS Documents	<b>599</b>	<b>\$70,157.00</b>	<b>\$49,294.00</b>	
Farmland PA 09-229		<b>\$108,540.00</b>		
LOCIP			<b>\$9,045.00</b>	
Conveyance tax		<b>\$1,593,310.00</b>	<b>\$531,103.35</b>	
Maps Recorded -	<b>30</b>		<b>\$620.00</b>	
Trade Names Recorded –	<b>98</b>		<b>\$980.00</b>	
Postage – All mail run thru T.C office	<b>\$51,680 pieces</b>	<b>Cost - \$44,382.66</b>		
Land Recordings –	<b>3,921 (1,121 are e-Recordings)</b>			
Total Operating Budget		<b>\$ 257,915.00</b>		
Town Revenue		<b>\$ 782,160.84</b>		
Fees Forwarded to State		<b>\$ 1,818,705.50</b>		
<b>Grants Received</b>		<b>\$ 7,500.00</b>		

**Projects and Accomplishments started and/or completed in Fiscal year 2024-2025**

- Continued to submit land records, maps and trade names online for public access outside the office.
- Added Property Check to our portal for people to sign up for property alerts.
- Applied for competitive Grant from the Connecticut State Library.
- Received a \$ 7,500.00 Grant for the preservation and restoration of land records, used for Town Clerk projects or equipment for storage.
- Used the grant money for shelving in the vault for land record books
- 27 more companies signed up for e-Recording (electronic recording) in 2024-2025 fiscal year, totaling 474 companies signing up since we started in March 2015.

## **New Projects for fiscal year 2025-2026**

- Applied for a \$7,000.00 Grant from the Connecticut State Library  
Continue to make the office more efficient, by getting supplies needed for the Land records and Vitals using the Historic Grant money.
- Continue efforts to have more companies sign up for e-Recording.

**Ordinance:** Cultural District: Chapter 2, Article IX 9/23/2024

**Ordinance:** Municipal Building Comm., Revised, Chapter 2, Article XI Adopted 9/23/24

**Ordinance:** Blight: Chapter 10, Revised, Adopted 04/14/2025

**Special Town Meeting:** 07/08/2024 Lanesville Firehouse Expansion. Approved

**Special Town Meeting:** 10/15/2024 COVID ARPA Funds. Approved

**Special Town Meeting:** 11/12/2024 Shawn Henning vs the St of CT & Town of NM. Approved

**Special Town Meeting:** 11/12/2024 ARPA Funds Water Witch Fire Dept. Approved

**Special Town Meeting:** 12/09/2024 Reallocate ARPA Funds etc. Approved

**Special Town Meeting:** 06/09/2025 Birch vs New Milford case. Approved

**Primary Election:** Republican. US Senator & 69 District Rep. 8/13/2024

**Presidential Election:** 11/5/2024

**Annual Town Meeting, Budget Discussion - 2025-2026 - 5/6/2025**

**Referendum, Town Budget:** 2025-2026, 5/20/2025, Failed

**Referendum, Town Budget:** 2025-2026, Passed

**Justice of the Peace: 27 JP's Appointed for term 01/06/2025 – 01/02/2029**

**New Milford Sewer Commission  
Water Pollution Control Authority  
Annual Report  
2024-2025**

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 2024-2025 was \$3,108,371. Sewer Use Rates for Residential users was \$210 Per Unit and \$7.55 per thousand gallons of water use. Commercial users was \$310 Per Unit and \$7.55 per thousand gallons of water use. Septage fees changed to \$80 per thousand gallons plus an additional charge for outside the Greater New Milford District of \$120 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 2,150 septage permits.

During the year, the Class IV Waste Water Treatment Plant processed over 211 million gallons of raw waste water to a high standard of 97% removal of Suspended Solids and 95% removal of BOD, within the  $\geq 85\%$  removal limit set by our NPDES discharge permit. The phosphorous average pounds per day was 3.34 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 28 lbs./day, The limit is 28lb/day resulting in a \$0 balance with the CT DEEP Nitrogen Exchange.

The facility and staff achieved those results while receiving 4.3 million gallons of septage and grease waste, which generated \$351,151 in revenue. In addition, more than 1,843 wet tons of dewatered sludge was processed and shipped to Synagro in Waterbury for disposal by incineration at a cost of \$284,167. 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:

- Purchase and install Hach sensors and control boxes to replace failed and failing units critical for monitoring the plant's biometrics (capital expenditure - \$28,000).
- Replace the backup generator at the Aspetuck Village Lift Station (capital expenditure - \$27,000).
- Purchase and install an effluent pump at the Haldine Lift Station (capital expenditure - \$8,700).

- Purchase and install a replacement blower for the plant's sludge storage tank (capital expenditure - \$12,000).

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

2024 – 2025

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 30 different programs serving 614 individual youth who registered and an additional 819 youth and parents for a total of 1,433 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, DMHAS, DCF, WYS, United Way, and others. Below is a summary of the services provided for 2024-2025 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 with peer mentoring to help those students referred to the agency. Additionally, socioeconomic supports and advocacy are offered through college and career workshops and the distribution of refurbished bicycles and other supplies.

**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 Anti-Bullying, NM Kindness, Region 5 Problem Gambling, Region 5 SPIN, Western CT leadership team, CYSA Northwest Group and CYSA 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, New Milford Police Department, Waterbury Youth Services, Northwest Regional Workforce Investment Board (NRWIB), Bank Street Theater, NM Library, Litchfield Hills Transition Center, 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 66 referrals for court diversion/youth offenses; 63 from New Milford Police Department, 2 New Milford Public Schools, and 1 from 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 52 cases closed successfully.

### **COMMUNITY EDUCATION-**

- **Middle School Health Fair:** YA attended health fair at SMS and promoted mental wellness, emotional regulation, and supporting inclusion within a positive social and school environment
  - Tabled at SMS “night time” health fair for families
- **Career and College Readiness:** Field Trips to colleges e.g. CT State Community College Open House, Career Fair at NMHS, Youth Forum, LHTC Career Fair
  - 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 101, Autism and Building Skills for College, Parenting While Being Neurodiverse Aware, Government Benefits for Special Needs Families, Getting to Know your Child’s IEP, Autism Walk,
- **Grief Support Services:** YA staff assisted NMHS students/staff and parents with counseling services and psychoeducation after second year with a teen death
- **New Milford Community Forum:** YA with NMPS, and NMCAN hosted community forum to go over the Attitudes and Behaviors Survey conducted with 8<sup>th</sup>, 10<sup>th</sup>, and 12<sup>th</sup> graders
- **Community Led Suicide Prevention:** YA working with Western CT and partners to support community suicide prevention work, capacity building, and collaborate with SPIN
- **Internet Safety for Families:** Hosting of “Screenagers” to discuss youth, mental health, and relation with social media
- **Community Fairs and events:** NMKIND, National Library Day, SNIS Walking Project, NMHS Grad Party, Pride Picnic, and others

**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 work includes offering

seasonal movies that promote healthy behavioral health and family relations including “Screenagers”. NMYA/NMCAN/NMPS also administered Search Institute AB Survey for youth in 8<sup>th</sup>, 10<sup>th</sup>, and 12<sup>th</sup> grades with follow-up community stakeholder breakfast and community forum to share results

**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. Some topics 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, Life Skills, Grief and Loss, Life Transitions, Family Relationship Issues, LGBTQIA+, etc. The counseling center was open to see school-aged youth and families Monday-Thursday afternoons/early evenings. We were able to serve 14 youth in individual counseling and provided 279 direct clinical service hours for the youth served in the clinic.

**SUMMER CHILD CARE PROGRAM-** The summer child care camp ran from June 17<sup>th</sup> through August 16<sup>th</sup> for a total of 9 weeks. The program took 43 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 117 individual children during the summer of 2024. We also employed 31 part-time staff, of which, 29 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 partial scholarships to 23 children amongst 18 families.

**BEFORE & AFTER SCHOOL CARE:** The Youth Agency before and after school care operates at NES, HPS, SNIS, and SMS providing care for students in grades K-8. All locations, aside from SMS, were fully enrolled the entire year. The goal of this program is to provide children a safe and engaging environment while their parents work. This program allows students to work on their social skills and make lasting connections with both peers and with our staff members. This program employed 33 part time staff and 4 full time staff and oversaw the care of 146 kids in our 4 site locations.

**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** –Youth in grades 1st- 8th grade participated in a variety of classes and activities including culinary, robotics, and slime making with 47 registrants. This generated \$1,130 in revenue. Our Enrichment Supervisor was able to work closely with both Social Services and Robotics and Beyond to identify and help with the scholarship process for many kids in an effort to provide them with the opportunity to participate in Robotics and Beyond classes.

**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 Picnic

- “Buddy-up” peer-to-peer mentoring
- Local hiking opportunities
- Social emotional support at childcare
- Summer “Nature Unplugged” designed for youth to foster positive relationships and self-esteem building
- Seasonal movies
- Teen Events to local indoor arenas and ropes courses
- Family Picnic Nights
- “Girls who Code,” program to help underserved girls getting into STEM
- “All Pro Dads” social/rec group for fathers/guardians and their children
- College readiness and career planning and field trips for high school
- QPR and NARCAN events
- SHIFT workshops for THC, vaping, and substance-use prevention

**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 students 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, volunteering with special needs populations, mentoring, community events and organizations, Holiday events for Senior Citizens and Veteran’s, and many others. SAB students mentor and provided leadership and homework help to younger SMS and SNIS students through “Buddy-up”. Leadership opportunities are offered through YA BOD membership and attendance and reporting to Town Council. Our Student Advisory Board planned and executed two very successful local events: a Teen Movie Night and an Indoor “Arena after Dark” bounce-house and game night. **YOUTH EMPLOYMENT** - Youth sixteen 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. The YA participated in the NWRIB summer and school year program(s) and hired one supervisor and six students to work at our summer child care program and video crew with students continuing on throughout the school year. 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 private 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. Other events hosted include: Mayor’s annual breakfast, blood drives, parent workshops, family programs, teen events, with other community events/partners included Livingstone’s Church, Women’s Club, and NMPD Cadets. Teen dances are offered through partnership with SMS PTO as well as local band nights. The Maxx was used for Student Advisory Board and family programs and events e.g. All Pro Dads and Safe Place and others.

**VIDEO AND PRODUCTION** - “YA Media” offered employment, volunteering and training to students who created public service announcements, monthly podcasts and educational videos. Students learn about editing, videography, and social media for both career purposes and YA publications and outreach.

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

## **A Message from Finance Director Melnikov**

The Town ended fiscal year '25 with a modest surplus that was dedicated towards the Town's unassigned fund balance. While interest rates showed a decline, actual interest income led to a favorable budget variance. Stringent cost control measures and financial responsibility contributed to a positive variance on the expenditure side of the budget. The Town faced a litigation that resulted in payouts of almost ten million dollars. Due to Town's financial stability, this obligation did not cause supplemental tax bills, nor borrowing. At the end of the fiscal year '25, the unassigned fund balance was sufficient to cover approximately 2.1 months of General Fund operating expenditures. 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 remained AAA. "New Milford's creditworthiness is supported by forward-looking management practices, limited fixed costs, and substantial revenue-raising flexibility, which we believe will support continued balanced-to-positive operations and maintenance of a reserve position that compares favorably to other Connecticut municipalities", said S&P Global Ratings report.

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, 2025  
Taken from the 2024/2025 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, 2025.

### **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 \$166,986,897 (net position). Of this amount, \$12,911,949 represents the Town's unrestricted net position.
- The Town's total net position decreased by \$3,480,251 during the current fiscal year, which consisted of a decrease of \$4,184,370 relating to the Town's governmental activities and an increase of \$704,119 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 \$69,943,049, a current year decrease of \$7,641,450 in comparison with the prior year.
- At the close of the current fiscal year, unassigned fund balance of the General Fund was \$21,308,707 or 17.1% of the Town's fiscal year 2026 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.1 months of General Fund operating expenditures.

### **Overview of the Financial Statements**

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

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

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

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

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

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

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

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

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

### ***Fund Financial Statements***

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

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

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

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

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Waste Management Ordinance Fund, the Bridge Rehabilitation Program 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 19 through 23 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 24 through 26 of the full audit report.

### ***Fiduciary Funds***

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

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

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

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 through 70 of the full audit report.

### **Other Information**

In addition to the basic financial statements and accompanying notes, this report also contains required supplementary information and combining and individual fund statements and schedules which can be found on pages 71 through 81 and 82 through 100 of the full audit report, respectively. Other supplementary information can be found on pages 101 through 105 of the full audit report.

**Government-wide Financial Analysis**

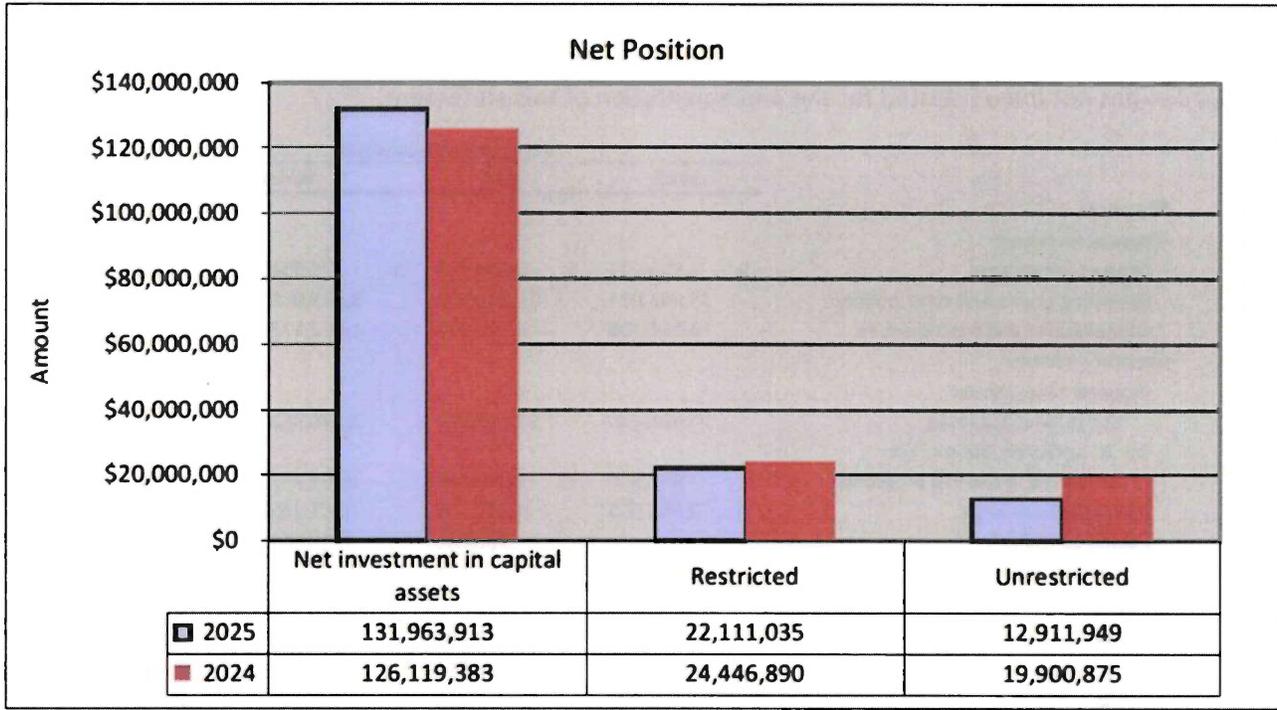
**Net Position**

Over time, net position may serve as one measure of a government's financial position. The Town's total net position (governmental and business-type activities combined) totaled \$166,986,897 as of June 30, 2025 and \$170,828,119 as of June 30, 2024 and are summarized as follows. As disclosed in Note 15 to financial statements, the Town implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. The net position of the Town as of June 30, 2024 has been restated for the implementation of this statement.

	Governmental Activities				Business-type Activities			
	2025	2024, Restated	Variance		2025	2024	Variance	
Current and other assets	\$ 90,818,611	\$ 97,569,458	\$ (6,750,847)	-6.9%	\$ 7,859,413	\$ 7,254,006	\$ 605,407	8.3%
Capital assets	178,339,497	171,613,389	6,726,108	3.9%	31,780,297	32,987,895	(1,207,598)	-3.7%
Total assets	<u>269,158,108</u>	<u>269,182,847</u>	<u>(24,739)</u>	0.0%	<u>39,639,710</u>	<u>40,241,901</u>	<u>(602,191)</u>	-1.5%
Deferred outflows of resources	7,688,821	10,098,962	(2,410,141)	-23.9%	41,617	147,062	(105,445)	-71.7%
Other liabilities	23,560,687	18,847,891	4,712,796	25.0%	416,541	437,461	(20,920)	-4.8%
Long-term liabilities	99,500,745	103,381,010	(3,880,265)	-3.8%	11,548,009	12,968,083	(1,420,074)	-11.0%
Total liabilities	<u>123,061,432</u>	<u>122,228,901</u>	<u>832,531</u>	0.7%	<u>11,964,550</u>	<u>13,405,544</u>	<u>(1,440,994)</u>	-10.7%
Deferred inflows of resources	14,482,360	13,565,401	916,959	6.8%	33,017	3,778	29,239	773.9%
Net position:								
Net investment in capital assets	111,013,789	105,308,454	5,705,335	5.4%	20,950,124	20,810,929	139,195	0.7%
Restricted	22,111,035	24,446,890	(2,335,855)	-9.6%	-	-	-	-
Unrestricted	6,178,313	13,732,163	(7,553,850)	-55.0%	6,733,636	6,168,712	564,924	9.2%
Total net position	<u>\$ 139,303,137</u>	<u>\$ 143,487,507</u>	<u>\$ (4,184,370)</u>	-2.9%	<u>\$ 27,683,760</u>	<u>\$ 26,979,641</u>	<u>\$ 704,119</u>	2.6%
	<b>Total</b>							
	2025	2024, Restated	Variance					
Current and other assets	\$ 98,678,024	\$ 104,823,464	\$ (6,145,440)	-5.9%				
Capital assets	210,119,794	204,601,284	5,518,510	2.7%				
Total assets	<u>308,797,818</u>	<u>309,424,748</u>	<u>(626,930)</u>	-0.2%				
Deferred outflows of resources	7,730,438	10,246,024	(2,515,586)	-24.6%				
Other liabilities	23,977,228	19,285,352	4,691,876	24.3%				
Long-term liabilities	111,048,754	116,349,093	(5,300,339)	-4.6%				
Total liabilities	<u>135,025,982</u>	<u>135,634,445</u>	<u>(608,463)</u>	-0.4%				
Deferred inflows of resources	14,515,377	13,569,179	946,198	7.0%				
Net position:								
Net investment in capital assets	131,963,913	126,119,383	5,844,530	4.6%				
Restricted	22,111,035	24,446,890	(2,335,855)	-9.6%				
Unrestricted	12,911,949	19,900,875	(6,988,926)	-35.1%				
Total net position	<u>\$ 166,986,897</u>	<u>\$ 170,467,148</u>	<u>\$ (3,480,251)</u>	-2.0%				

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

**Net Position (Continued)**



As of June 30, 2025, 79.0% of the Town’s net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

13.2% 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, \$19,402,731 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 \$12,911,949.

Overall, net position decreased by \$3,480,251 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, 2025 and 2024 are as follows. As disclosed in Note 15 to financial statements, the Town implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. The change in net position of the Town for the year ended June 30, 2024 has not been restated for the implementation of this statement.

	Governmental Activities			
	2025	2024	Variance	
<b>Revenues</b>				
Program revenues:				
Charges for services	\$ 6,525,075	\$ 6,604,104	\$ (79,029)	-1.2%
Operating grants and contributions	35,543,914	32,220,832	3,323,082	10.3%
Capital grants and contributions	6,104,126	4,201,853	1,902,273	45.3%
General revenues:				
Property taxes, levied for general purposes	96,601,439	93,452,087	3,149,352	3.4%
Grants and contributions not restricted to specific programs	493,508	1,197,985	(704,477)	-58.8%
Investment earnings	3,956,048	4,267,713	(311,665)	-7.3%
Capital contribution	-	200,000	(200,000)	-100.0%
Total revenues	<u>149,224,110</u>	<u>142,144,574</u>	<u>7,079,536</u>	5.0%
<b>Expenses</b>				
General government	15,733,634	15,533,697	199,937	1.3%
Public safety	18,100,200	13,866,042	4,234,158	30.5%
Public works	12,792,972	11,080,354	1,712,618	15.5%
Health and welfare	4,468,715	3,716,165	752,550	20.3%
Library	1,270,140	1,149,713	120,427	10.5%
Culture and recreation	2,060,280	2,031,732	28,548	1.4%
Education	96,030,671	92,966,567	3,064,104	3.3%
Interest expense	1,676,725	1,607,986	68,739	4.3%
Total expenses	<u>152,133,337</u>	<u>141,952,256</u>	<u>10,181,081</u>	7.2%
Change in net position before transfers	(2,909,227)	192,318	(3,101,545)	-1612.7%
Transfers	(1,275,143)	(1,465,396)	190,253	-13.0%
Change in net position	<u>\$ (4,184,370)</u>	<u>\$ (1,273,078)</u>	<u>\$ (2,911,292)</u>	228.7%
<b>Business-type Activities</b>				
	2025	2024	Variance	
<b>Revenues</b>				
Program revenues:				
Charges for services	\$ 3,448,531	\$ 3,469,700	\$ (21,169)	-0.6%
Operating grants and contributions	-	172,595	(172,595)	-100.0%
Investment earnings	12,974	8,623	4,351	50.5%
Total revenues	<u>3,461,505</u>	<u>3,650,918</u>	<u>(189,413)</u>	-0.1%
<b>Expenses</b>				
Sewer	4,032,529	3,820,834	211,695	5.5%
Total expenses	<u>4,032,529</u>	<u>3,820,834</u>	<u>211,695</u>	5.5%
Change in net position before transfers	(571,024)	(169,916)	(401,108)	236.1%
Transfers	1,275,143	1,465,396	(190,253)	-13.0%
Change in net position	<u>\$ 704,119</u>	<u>\$ 1,295,480</u>	<u>\$ (591,361)</u>	-45.6%

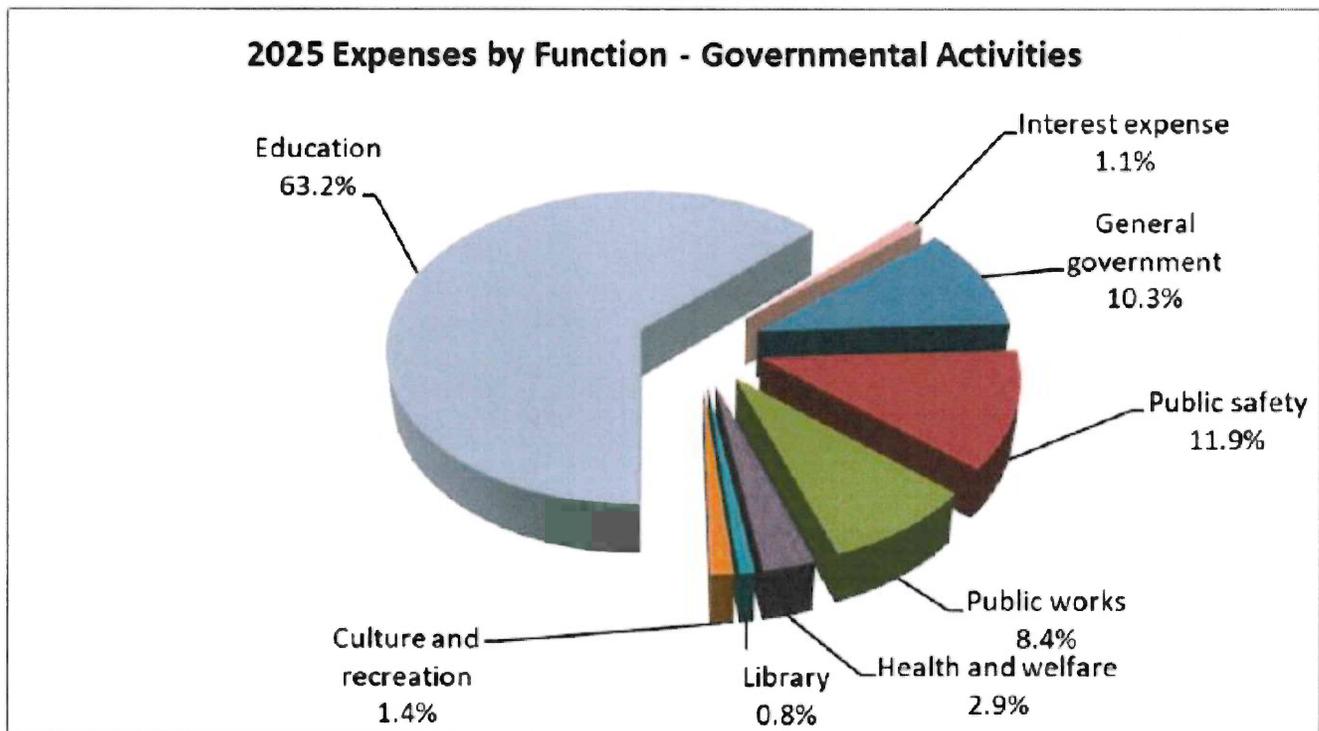
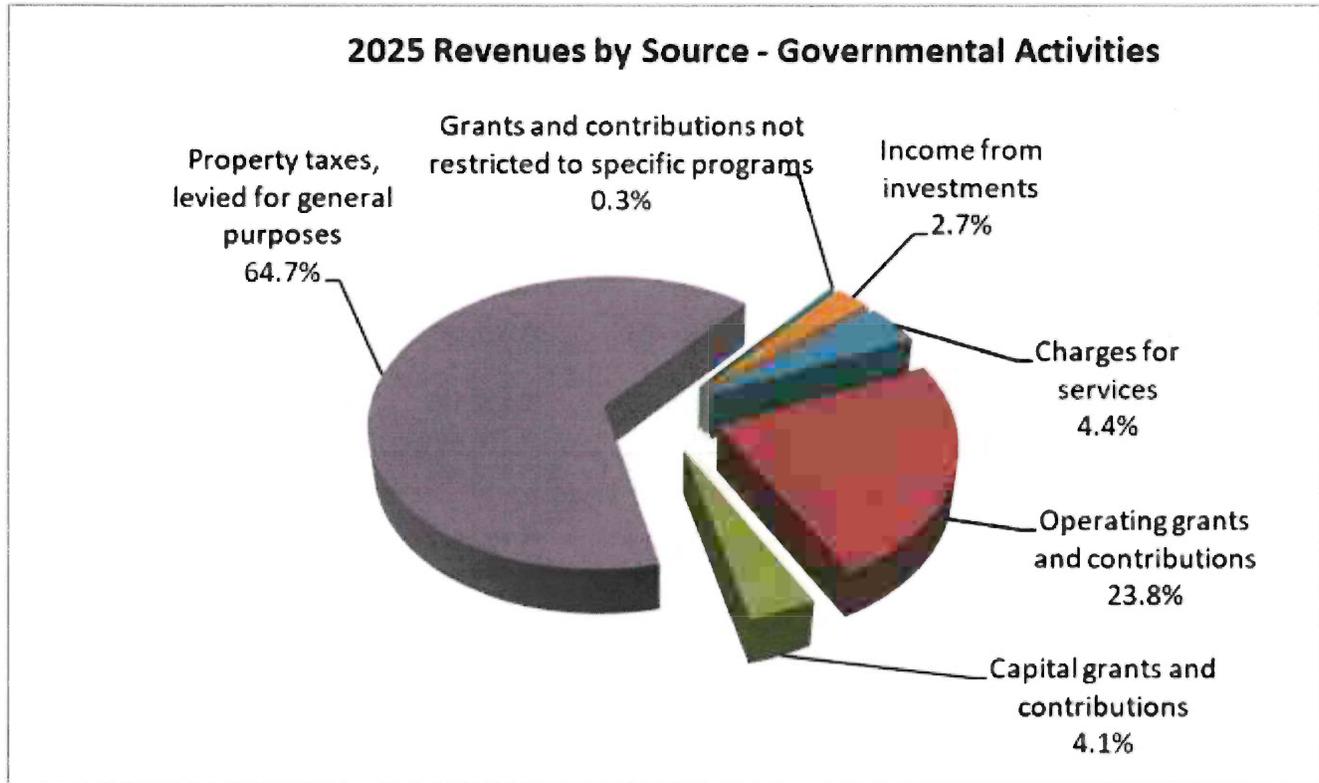
**Government-wide Financial Analysis (Continued)**

**Change in Net Position (Continued)**

	Total			
	2025	2024	Variance	
<b>Revenues</b>				
<b>Program revenues:</b>				
Charges for services	\$ 9,973,606	\$ 10,073,804	\$ (100,198)	-1.0%
Operating grants and contributions	35,543,914	32,393,427	3,150,487	9.7%
Capital grants and contributions	6,104,126	4,201,853	1,902,273	45.3%
<b>General revenues:</b>				
Property taxes, levied for general purposes	96,601,439	93,452,087	3,149,352	3.4%
Grants and contributions not restricted to specific programs	493,508	1,197,985	(704,477)	-58.8%
Investment earnings	3,969,022	4,276,336	(307,314)	-7.2%
<b>Total revenues</b>	<b>152,685,615</b>	<b>145,595,492</b>	<b>7,090,123</b>	<b>4.9%</b>
<b>Expenses</b>				
General government	15,733,634	15,533,697	199,937	1.3%
Public safety	18,100,200	13,866,042	4,234,158	30.5%
Public works	12,792,972	11,080,354	1,712,618	15.5%
Health and welfare	4,468,715	3,716,165	752,550	20.3%
Library	1,270,140	1,149,713	120,427	10.5%
Culture and recreation	2,060,280	2,031,732	28,548	1.4%
Education	96,030,671	92,966,567	3,064,104	3.3%
Interest expense	1,676,725	1,607,986	68,739	4.3%
Sewer	4,032,529	3,820,834	211,695	5.5%
<b>Total expenses</b>	<b>156,165,866</b>	<b>145,773,090</b>	<b>10,392,776</b>	
<b>Change in net position</b>	<b>\$ (3,480,251)</b>	<b>\$ 22,402</b>	<b>\$ (3,502,653)</b>	<b>-15635.4%</b>

**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 \$4,184,370 compared to a prior year decrease of \$1,273,078. Revenues increased over the prior year by \$7,079,536 or 5.0%. Expenses increased by \$10,181,081 or 7.2% and transfers out to business-type activities decreased by \$190,253 or 13.0% over the prior year.

Significant fluctuations over the prior year consisted of the following:

- An increase in operating grants and contributions of \$3.3 million or 10.3%. This increase was driven by a \$2.7 million increase in the amount recognized by the Town for non-cash pension and OPEB revenues relating to the Town's participation in the Connecticut State Teachers' Retirement System.
- An increase in capital grants and contributions of \$1.9 million or 45.3%. 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. Significant capital funded projects in the current year consisted of reconstruction of two local bridges and the installation of sidewalks to improve pedestrian safety.
- An increase in property taxes levied of \$3.1 million or 3.4% to fund an increase in the Town's General Fund budgetary appropriations.
- An increase in public safety expenses of \$4.2 million or 30.5% driven by the recognition of a \$7.459 million legal judgement, including statutory interest, related to a wrongful conviction case.
- An increase in public works expenses of \$1.7 million or 15.5% driven by an increase in noncapitalized repairs and maintenance of roads and storm drainage infrastructure.
- An increase in education expenses of \$3.0 million or 3.3%. This increase was driven by the increase 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.

#### ***Business-type Activities***

Business-type activities increased the Town's net position by a current year change of \$704,119 compared to a prior year increase of \$1,295,480. Revenues decreased over the prior year by \$189,413 or 0.1%. Expenses increased over the prior year by \$211,695 or 5.5%. Transfers in from the Town's General Fund primarily for the purpose of paying debt service decreased by \$190,253 or 13% over the prior year.

## **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 \$69,943,049, a decrease of \$7,641,450 over the prior year.

### **General Fund**

The General Fund is the chief operating fund of the Town. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$21,308,707. 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 17.1% of the Town's fiscal year 2026 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.1 months of General Fund operating expenditures. The General Fund's overall fund balance decreased by \$3,477,264 and the unassigned fund balance decreased by \$2,873,720 during the current fiscal year. This decrease was driven by the authorization to use approximately \$3.8 million of the Town's fund balance toward paying the previously discussed legal judgment against the Town, offset by otherwise overall favorable budgetary results.

### **Waste Management Ordinance Fund**

The fund balance of the Waste Management Ordinance Fund decreased by \$1,568,501. This decrease was primarily due to the authorization to use approximately \$2.6 million of the reserve funds toward paying the previously discussed legal judgment against the Town. This expenditure was offset by current year interest earned on short-term investments of approximately \$1.1 million.

### **Bridge Rehabilitation Program Fund**

The fund balance reported in the Bridge Rehabilitation Program Fund increased by \$56,649. Significant activity consisted of bridge reconstruction offset by the issuance of long-term debt and grant proceeds to fund these improvements.

### **Special Grants Fund**

The fund balance reported in the Special Grants Fund decreased by \$219,691. This fund primarily accounts for cost reimbursement grants and related matching requirements by the Town. During the current fiscal year, the Town expended approximately \$1.9 million in grant funds provided by the American Rescue Plan Act (ARPA) and approximately \$1.7 million in grant funds toward a sidewalk improvement project to increase pedestrian safety. As of June 30, 2025, \$2,080,184 in unexpended APRA grant proceeds reported as unearned revenue is expected to be recognized as revenue in future periods as allowable expenditures on committed projects are incurred.

## **Financial Analysis of the Town's Funds (Continues)**

### **Capital Reserve Fund**

The fund balance reported in the Capital Reserve Fund decreased by \$2,857,637. The decrease in fund balance included the authorization to use \$1.0 million of the reserve funds toward paying the previously discussed legal judgment against the Town.

### **General Fund Budgetary Highlights**

The original budget for the General Fund planned for the use of fund balance in the amount of \$2,288,755. Supplemental appropriations totaled \$4,384,493, including \$3,800,000 from unassigned fund balance and \$584,493 from amounts carried forward for capital and other purposes. The actual net change in fund balance on a budgetary basis was a decrease of \$3,800,066.

Revenues and other financing sources were \$1,408,957 more than budgeted. The revenue surplus was driven by favorable collections on investment earnings. Expenditures and other financing uses were \$3,295,842 less than budgeted, resulting in an overall favorable budgetary variance of \$4,704,799. A portion of the Town's unexpended appropriations totaling \$256,740 was subsequently transferred to the Debt Service Fund and the entire unexpended appropriation of the Board of Education totaling \$1,831,617 was subsequently transferred to the Debt Service Fund and the Board of Education Capital Reserve Fund.

The overall favorable budgetary results partially offset the \$3,800,000 use of unassigned fund balance, resulting in a net decrease in unassigned fund balance of \$2,873,720 for the year.

### **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, 2025 totaled \$210,119,794 (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, infrastructure, land improvements, and machinery and equipment. The total increase in the Town's investment in capital assets for the current fiscal year was \$5,518,510 or 2.7%.

The Town continues to invest significantly in its capital infrastructure, with improvements made to land and buildings, purchases of machinery and equipment, and numerous ongoing construction projects. The Town added over \$1.1 million in machinery and equipment, highlighted by public works vehicle replacements, public safety equipment, and technology and security improvements. In addition, the Town invested over \$13.8 in infrastructure including improvements to roads, bridges, drainage, and sidewalks.

**Capital Asset and Debt Administration (Continued)**

**Capital Assets (Continued)**

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

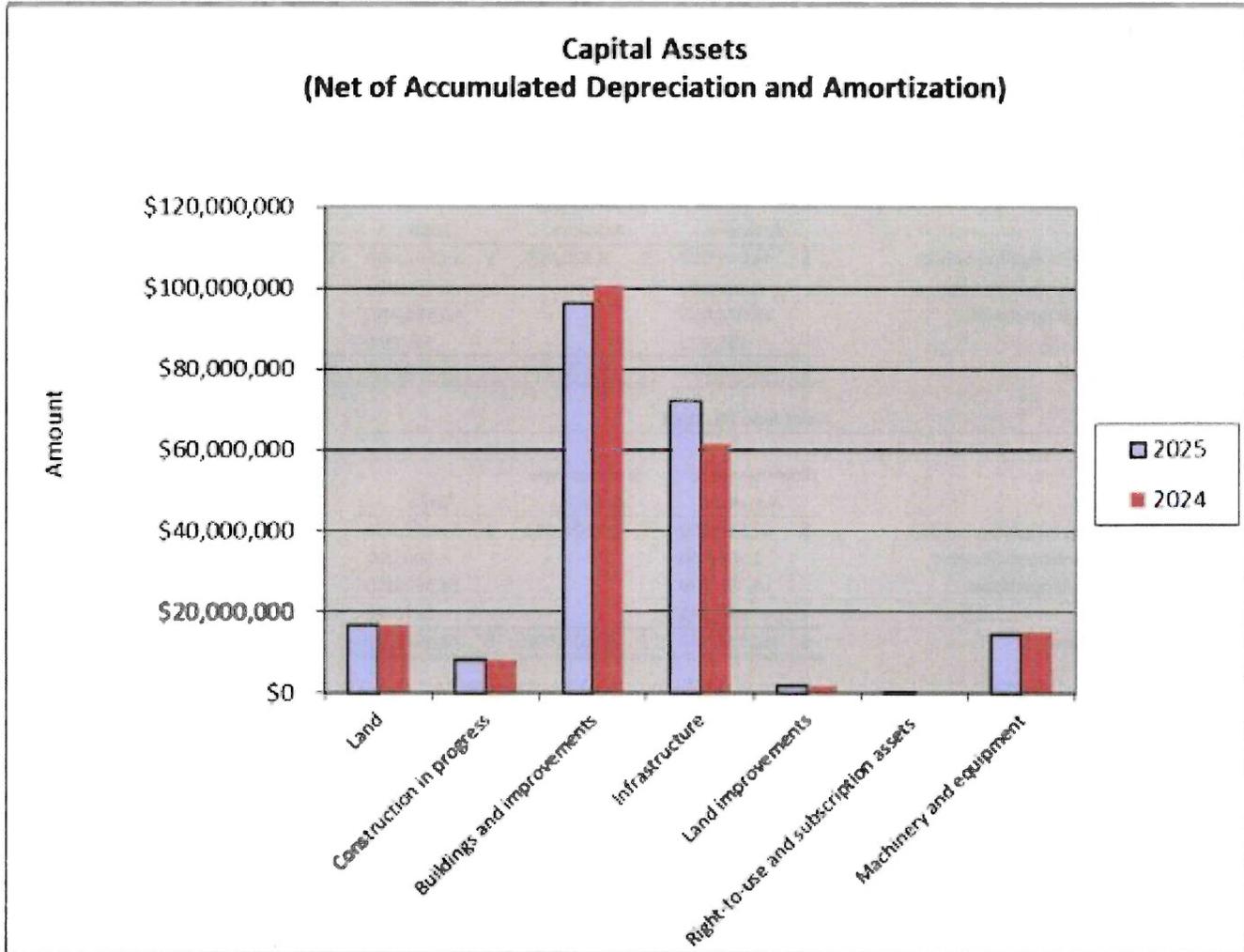
<b>As of June 30, 2025</b>					
	<b>Governmental</b>	<b>Business-type</b>	<b>Total</b>	<b>2025 vs 2024 Variances</b>	
	<b>Activities</b>	<b>Activities</b>			
Land	\$ 16,857,135	\$ 5,000	\$ 16,862,135	\$ (49,100)	-0.3%
Construction in progress	8,048,981	79,655	8,128,636	(100,126)	-1.2%
Buildings and improvements	74,499,847	21,853,576	96,353,423	(4,207,545)	-4.2%
Infrastructure	66,305,210	5,815,488	72,120,698	10,423,873	16.9%
Land improvements	1,855,608	-	1,855,608	110,591	6.3%
Right-to-use and subscription assets	161,162	-	161,162	(103,624)	-39.1%
Machinery and equipment	10,611,554	4,026,578	14,638,132	(555,559)	-3.7%
<b>Totals</b>	<b>\$ 178,339,497</b>	<b>\$ 31,780,297</b>	<b>\$ 210,119,794</b>	<b>\$ 5,518,510</b>	<b>2.7%</b>

<b>As of June 30, 2024</b>					
	<b>Governmental</b>	<b>Business-type</b>	<b>Total</b>		
	<b>Activities</b>	<b>Activities</b>			
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		
<b>Totals</b>	<b>\$ 171,613,389</b>	<b>\$ 32,987,895</b>	<b>\$ 204,601,284</b>		

**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 \$73,736,530 consisting of general obligation bonds, bond anticipation notes, financed purchases and leases. This entire amount is comprised of debt backed by the full faith and credit of the Town. The Town’s total debt increased by \$1,559,159 or 2.2% during the current fiscal year. Current year debt activity included the issuance of \$2,500,000 in general obligation bonds, the proceeds of which were used to retire previously outstanding bond anticipation notes. In addition, the Town issued \$6,160,000 in new bond anticipation notes for the purposes of funding authorized capital projects.

**Capital Asset and Debt Administration (Continued)**

**Debt Administration (Continued)**

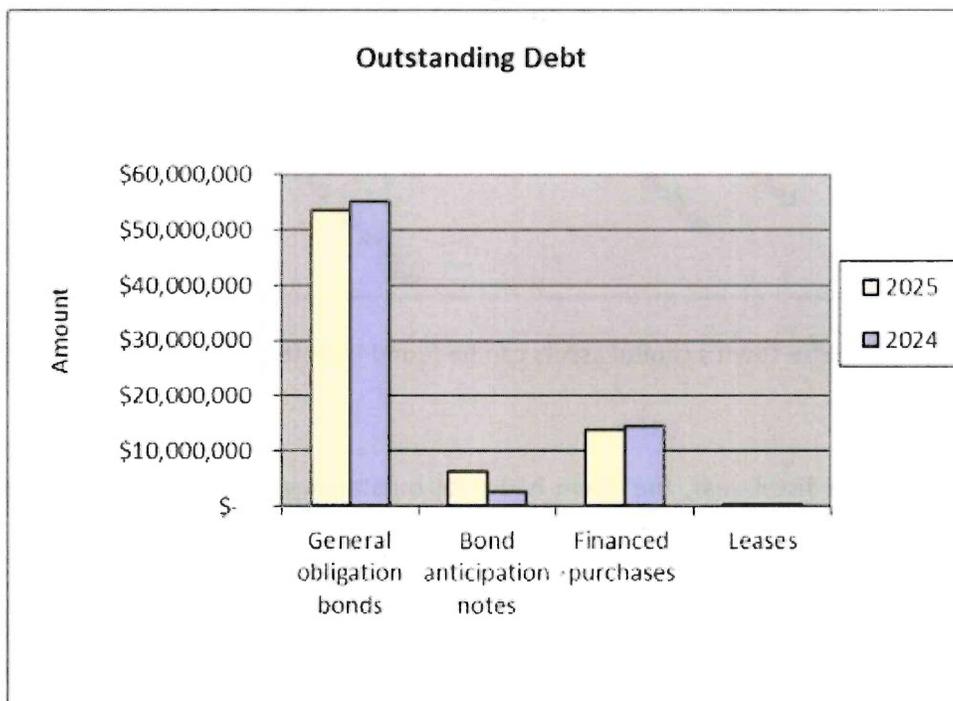
State statutes limit the amount of general obligation debt the Town may issue to seven times its annual receipts from taxation, as defined by the statutes. The current debt limitation for the Town is significantly in excess of the Town’s outstanding general obligation debt. The following are tables of debt outstanding as of June 30, 2025 and 2024:

**As of June 30, 2025**

	Governmental Activities	Business-type Activities	Total	2025 vs 2024	Variances
General obligation bonds	\$ 44,045,000	\$ 9,520,000	\$ 53,565,000	\$ (1,525,000)	-2.8%
Bond anticipation notes	6,160,000	-	6,160,000	3,660,000	146.4%
Financed purchases	13,876,455	-	13,876,455	(523,375)	-3.6%
Leases	135,075	-	135,075	(52,466)	-28.0%
<b>Totals</b>	<b>\$ 64,216,530</b>	<b>\$ 9,520,000</b>	<b>\$ 73,736,530</b>	<b>\$ 1,559,159</b>	<b>2.2%</b>

**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
Leases	187,541	-	187,541
<b>Totals</b>	<b>\$ 61,657,371</b>	<b>\$ 10,520,000</b>	<b>\$ 72,177,371</b>



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 2026, 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 2026 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 2026.

### **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 Fund, as a nonmajor special revenue fund.

*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, \$19,402,731 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.

*Bridge Rehabilitation Program Fund* - This fund is used to account for the financial activity of bridge improvements financed through State and Federal reimbursement grants and 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.

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

*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)**

*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, 2025 of \$93,000 and \$92,000, 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, 2025 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***

Compensated absences represent leave for which employees are entitled to receive payment. This includes cash payments for leave taken, payouts for unused leave upon termination of employment, and noncash settlements. Liabilities for compensated absences, including salary related payments, are reported in the government-wide financial statements for leave that is more likely than not to be used or otherwise paid or settled, and for leave that has been taken but not yet paid or settled. The Town considers benefits earned in the current year to be used before any benefits carried forward from prior years.

#### **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.

**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)***

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

**Use of Estimates**

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

**NOTE 2 - CASH DEPOSITS AND INVESTMENTS**

**Cash Deposits**

A reconciliation of the Town’s cash deposits as of June 30, 2025 is as follows:

<b>Government-wide statement of net position:</b>	
Cash and cash equivalents	\$ 82,360,764
<b>Statement of fiduciary net position:</b>	
Cash and cash equivalents	21,243
	<u>82,382,007</u>
<b>Plus: Certificates of deposit considered cash for disclosure purposes</b>	54,285
<b>Less: cash equivalents considered investments for disclosure purposes</b>	(46,626,936)
	<u><u>\$ 35,809,356</u></u>

**Custodial Credit Risk**

Custodial credit risk is the risk that, in the event of a bank failure, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2025, \$27,291,486 of the Town’s bank balance of \$37,257,246 was exposed to custodial credit risk as follows:

<b>Uninsured and uncollateralized</b>	\$ 24,562,337
<b>Uninsured and collateralized with securities held by the pledging bank’s trust department or agent but not in the Town’s name</b>	2,729,149
	<u><u>\$ 27,291,486</u></u>

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

**Investments**

A reconciliation of the Town’s investments as of June 30, 2025 is as follows:

NOTE 2 - CASH DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Government-wide statement of net position:	
Investments	\$ 3,345,771
Statement of fiduciary net position:	
Investments	81,306,863
	<u>84,652,634</u>
Plus: cash equivalents considered investments for disclosure purposes	46,626,936
Less: Certificates of deposit considered cash for disclosure purposes	(54,285)
	<u>\$ 131,225,285</u>

As of June 30, 2025, the Town's investments consist of the following:

<u>Investment type</u>	<u>Valuation Basis</u>	<u>Value</u>	<u>Investment Maturities (In Years) Less Than 1</u>
<b>Debt securities:</b>			
<b>Governmental Activities:</b>			
Short-Term Investment Fund	Amortized cost	\$ 45,632,208	\$ 45,632,208
U.S. Treasury securities	Amortized cost	860,414	860,414
<b>Business-Type Activities:</b>			
Short-Term Investment Fund	Amortized cost	994,728	994,728
<b>Fiduciary:</b>			
U.S. Treasury securities	Amortized cost	902,337	902,337
		<u>48,389,687</u>	<u>\$ 48,389,687</u>
<b>Other investments:</b>			
<b>Governmental Activities:</b>			
Mutual funds	Fair value	2,367,285	
Equity securities	Fair value	63,787	
<b>Fiduciary:</b>			
Mutual Funds	Fair value	1,598,646	
Insurance contracts	Contract value	78,805,880	
		<u>\$ 131,225,285</u>	

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

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

**Investments (Continued)**

	<u>AAA</u>	<u>Total</u>
<b>Debt Securities:</b>		
<b>Governmental Activities:</b>		
Short-Term Investment Fund	\$ 45,632,208	\$ 45,632,208
<b>Business Type Activities</b>		
Short-Term Investment Fund	994,728	994,728
	<u>\$ 46,626,936</u>	<u>46,626,936</u>
U.S. Treasury securities		1,762,751
		<u>\$ 48,389,687</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. 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, 2025, none of the Town's investments, in any one issuer that is subject to concentration of credit risk disclosures, exceeded 5.0% or more of the total investments reported for the Town's governmental and business-type activities. As of June 30, 2025, 96.9% of the total investments reported for the Town's fiduciary activities are invested in insurance contracts issued by Principal Financial Group. The value and liquidity of these investments are dependent on the financial stability and creditworthiness of Principal Financial Group. Any adverse developments affecting Principal could have a significant impact on the investment values.

**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, 2025, by level within the fair value hierarchy are presented in the table below:

<b>Financial Assets Measured at Fair Value</b>	<b>Prices in Active Market (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>	<b>Total</b>
<b><i>Governmental Activities:</i></b>				
Mutual funds	\$ 2,367,285	\$ -	\$ -	\$ 2,367,285
Equity securities	63,787	-	-	63,787
<b><i>Fiduciary Funds:</i></b>				
Mutual funds	1,598,646	-	-	1,598,646
	<u>\$ 4,029,718</u>	<u>\$ -</u>	<u>\$ -</u>	<u>4,029,718</u>
			Add: Investments reported at contract value	78,805,880
			Add: Investments reported at amortized cost	48,389,687
				<u>\$ 131,225,285</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, 2025 consisted of the following:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 16,906,235	\$ -	\$ (49,100)	\$ -	\$ 16,857,135
Construction in progress	8,142,871	13,821,115	-	(13,915,005)	8,048,981
Total capital assets, not being depreciated	<u>25,049,106</u>	<u>13,821,115</u>	<u>(49,100)</u>	<u>(13,915,005)</u>	<u>24,906,116</u>
Capital assets, being depreciated:					
Buildings and improvements	133,934,788	267,827	(482,053)	-	133,720,562
Infrastructure	144,994,508	130,838	-	13,915,005	159,040,351
Land improvements	3,018,080	302,445	(21,434)	-	3,299,091
Right-to-use and subscription assets	418,314	-	-	-	418,314
Machinery and equipment	27,259,223	1,111,022	(1,282,751)	-	27,087,494
Total capital assets, being depreciated	<u>309,624,913</u>	<u>1,812,132</u>	<u>(1,786,238)</u>	<u>13,915,005</u>	<u>323,565,812</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	55,870,643	3,712,256	(362,184)	-	59,220,715
Infrastructure	89,348,691	3,386,450	-	-	92,735,141
Land improvements	1,273,063	191,325	(20,905)	-	1,443,483
Right-to-use and subscription assets	153,528	103,624	-	-	257,152
Machinery and equipment	16,414,705	1,329,604	(1,268,369)	-	16,475,940
Total accumulated depreciation and amortization	<u>163,060,630</u>	<u>8,723,259</u>	<u>(1,651,458)</u>	<u>-</u>	<u>170,132,431</u>
Total capital assets, being depreciated, net	<u>146,564,283</u>	<u>(6,911,127)</u>	<u>(134,780)</u>	<u>13,915,005</u>	<u>153,433,381</u>
Governmental activities capital assets, net	<u>\$ 171,613,389</u>	<u>\$ 6,909,988</u>	<u>\$ (183,880)</u>	<u>\$ -</u>	<u>\$ 178,339,497</u>

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

<b>Governmental Activities:</b>	
General government	\$ 612,038
Public safety	349,933
Public works	5,228,108
Health and welfare	17,033
Culture and recreation	236,852
Education	<u>2,279,295</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 8,723,259</u>

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

Capital asset activity for business-type activities for the year ended June 30, 2025 consisted of the following:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Business-type Activities</b>					
Capital assets, not being depreciated:					
Land	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Construction in progress	85,891	15,654	-	(21,890)	79,655
<b>Total capital assets, not being depreciated</b>	<b>90,891</b>	<b>15,654</b>	<b>-</b>	<b>(21,890)</b>	<b>84,655</b>
Capital assets, being depreciated:					
Buildings and improvements	29,962,567	-	-	-	29,962,567
Infrastructure	10,705,867	-	-	-	10,705,867
Machinery and equipment	10,358,528	135,972	-	21,890	10,516,390
<b>Total capital assets, being depreciated</b>	<b>51,026,962</b>	<b>135,972</b>	<b>-</b>	<b>21,890</b>	<b>51,184,824</b>
Less accumulated depreciation and amortization for:					
Buildings and improvements	7,465,744	643,247	-	-	8,108,991
Infrastructure	4,654,859	235,520	-	-	4,890,379
Machinery and equipment	6,009,355	480,457	-	-	6,489,812
<b>Total accumulated depreciation and amortization</b>	<b>18,129,958</b>	<b>1,359,224</b>	<b>-</b>	<b>-</b>	<b>19,489,182</b>
<b>Total capital assets, being depreciated, net</b>	<b>32,897,004</b>	<b>(1,223,252)</b>	<b>-</b>	<b>21,890</b>	<b>31,695,642</b>
<b>Business-type activities capital assets, net</b>	<b>\$ 32,987,895</b>	<b>\$ (1,207,598)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,780,297</b>

**NOTE 5 - RECEIVABLES**

**Leases (as Lessor)**

The Town is a lessor for a noncancellable lease of a building. The Town recognized \$24,000 in lease related revenue during the current fiscal year. As of June 30, 2025, the Town's receivable for lease payments was \$149,292. 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:

<b>Year ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<b>June 30:</b>			
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
2030	21,937	2,063	24,000
Thereafter	45,895	2,104	47,999
	<b>\$ 149,292</b>	<b>\$ 18,707</b>	<b>\$ 167,999</b>

**NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund receivable and payable balances at June 30, 2025 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
<b>Governmental Funds:</b>		
General Fund	Water Pollution Control Authority	\$ 1,176,650
	Bridge Rehabilitation Program Fund	1,567,466
	Special Grants Fund	2,380,329
	Other Governmental Funds	<u>260,954</u>
		<u>5,385,399</u>
 Capital Reserve Fund	 General Fund	 <u>1,318,617</u>
 Other Governmental Funds	 General Fund	 <u>769,740</u>
		<u>\$ 7,473,756</u>
<b>Proprietary Funds:</b>		
Internal Service Fund	General Fund	<u>\$ 135,962</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 \$1,176,650 has been presented as an advance as of June 30, 2025.

**NOTE 7 - INTERFUND TRANSFERS**

Interfund transfers for the year ended June 30, 2025 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
<b>Governmental Funds:</b>		
General Fund	Special Grants Fund	\$ 75,564
Bridge Rehabilitation Program Fund	General Fund	572,430
Capital Reserve Fund	General Fund	1,368,617
Other Governmental Funds	General Fund	1,990,138
	Capital Reserve Fund	2,093,483
		<u>4,083,621</u>
		<u>\$ 6,100,232</u>
<b>Proprietary Funds:</b>		
Water Pollution Control Authority	General Fund	<u>\$ 1,275,143</u>

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

**NOTE 8 - SHORT-TERM DEBT**

The following is a summary of terms and changes in short-term capital borrowings for the year ended June 30, 2025:

	<u>Coupon Rates</u>	<u>Maturity Date</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>						
Bond anticipation notes	4.25%	July 2025	\$ -	\$ 6,160,000	\$ -	\$ 6,160,000
Bond anticipation notes	4.25%	July 2024	2,500,000	-	(2,500,000)	-
			<u>\$ 2,500,000</u>	<u>\$ 6,160,000</u>	<u>\$ (2,500,000)</u>	<u>\$ 6,160,000</u>

The purpose of all short-time borrowings is to provide resources for various capital construction and improvement projects. In July 2024, the Town issued \$2,500,000 of general obligation bonds and \$6,160,000 in bond anticipation notes. The general obligation bonds were issued to retire the \$2,500,000 of bond anticipation notes previously outstanding. As discussed more fully in Note 17, the \$6,160,000 in bond anticipation notes outstanding as of June 30, 2025 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, 2025 are as follows:

	<b>Beginning Balance, As Restated</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities</b>					
<i>Long-term debt:</i>					
Bonds payable:					
General obligation bonds	\$ 44,570,000	\$ 2,500,000	\$ (3,025,000)	\$ 44,045,000	\$ 3,315,000
Unamortized premium	3,429,134	140,486	(506,163)	3,063,457	-
Total bonds payable	47,999,134	2,640,486	(3,531,163)	47,108,457	3,315,000
Financed purchases	14,399,830	-	(523,375)	13,876,455	633,715
<i>Other long-term liabilities:</i>					
Leases	187,541	-	(52,466)	135,075	55,702
Subscriptions	52,180	-	(52,180)	-	-
Compensated absences	1,678,422	210,365	-	1,888,787	444,000
Heart and hypertension	61,042	-	(806)	60,236	6,000
Net pension liability (see Note 10)	25,957,764	-	(3,947,096)	22,010,668	-
Net OPEB liability (see Note 12)	13,045,097	1,375,970	-	14,421,067	-
	<u>\$ 103,381,010</u>	<u>\$ 4,226,821</u>	<u>\$ (8,107,086)</u>	<u>\$ 99,500,745</u>	<u>\$ 4,454,417</u>
<b>Business-type Activities</b>					
<i>Long-term debt:</i>					
Bonds payable:					
General obligation bonds	\$ 10,520,000	\$ -	\$ (1,000,000)	\$ 9,520,000	\$ 1,050,000
Unamortized premium	1,656,966	-	(346,793)	1,310,173	-
Total bonds payable	12,176,966	-	(1,346,793)	10,830,173	1,050,000
<i>Other long-term liabilities:</i>					
Net pension liability (see Note 10)	791,117	-	(73,281)	717,836	-
	<u>\$ 12,968,083</u>	<u>\$ -</u>	<u>\$ (1,420,074)</u>	<u>\$ 11,548,009</u>	<u>\$ 1,050,000</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. The change in compensated absences has been presented net of current year decreases.

**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, 2025.

**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>
<b>Governmental Activities</b>					
<b>Bonds Payable</b>					
General Obligation Bonds	4/2017	11,840,000	3.0% - 5.0%	4/2037	\$ 4,210,000
General Obligation Bonds	7/2019	8,835,000	2.125% - 5.0%	7/2039	5,435,000
General Obligation Bonds	7/2019	2,270,000	5.0%	7/2030	1,130,000
General Obligation Bonds	7/2020	10,000,000	2.0% - 5.0%	7/2040	8,410,000
General Obligation Bonds	7/2021	9,000,000	2.0% - 5.0%	7/2041	8,050,000
General Obligation Bonds	7/2022	9,300,000	4.0% - 5.0%	7/2042	8,810,000
General Obligation Bonds	7/2023	5,500,000	4.0% - 5.0%	7/2043	5,500,000
General Obligation Bonds	7/2024	2,500,000	4.0% - 5.0%	7/2044	2,500,000
					<u>\$ 44,045,000</u>
<b>Business-type Activities</b>					
<b>Bonds Payable</b>					
General Obligation Bonds	4/2017	2,100,000	3.0% - 5.0%	4/2037	\$ 1,250,000
General Obligation Bonds	7/2020	12,400,000	5.0%	12/2032	8,270,000
					<u>\$ 9,520,000</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.

**Authorized/Unissued Debt**

At June 30, 2025, the Town had authorized unissued debt as follows:

Synthetic Turf Field at High School	\$ 450,000
2023 Roof Repairs & Improvements	5,000,000
2023 Road Improvements	7,500,000
	<u>\$ 12,950,000</u>

**NOTE 9 - LONG-TERM LIABILITIES (Continued)**

**Long-term Debt Service Requirements**

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

Year ending June 30:	Governmental Activities			
	General Obligation Bonds		Financed Purchases	
	Principal	Interest	Principal	Interest
2026	\$ 3,315,000	\$ 1,547,787	\$ 633,715	\$ 277,320
2027	3,445,000	1,397,564	548,389	264,590
2028	2,840,000	1,246,062	584,593	253,633
2029	2,840,000	1,114,512	622,416	241,953
2030	2,745,000	994,011	661,922	229,517
2031-2035	12,550,000	3,530,882	3,965,846	1,006,907
2036-2040	11,585,000	1,649,480	5,088,112	587,269
2041-2045	4,725,000	268,050	1,771,462	100,959
	<u>\$ 44,045,000</u>	<u>\$ 11,748,348</u>	<u>\$ 13,876,455</u>	<u>\$ 2,962,148</u>

Year ending June 30:	Business-type Activities	
	General Obligation Bonds	
	Principal	Interest
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	1,290,000	204,625
2031-2034	3,660,000	244,750
	<u>\$ 9,520,000</u>	<u>\$ 1,839,850</u>

**Compensated Absences**

Employees may accumulate unused vacation and sick leave in accordance with Board policies, union contracts, and employment agreements. As of June 30, 2025, accumulated benefits totaled approximately \$14,220,000, of which \$1,888,787 has been recorded as a liability for amounts more likely than not to be used or paid. This liability is based on estimates of the amount of vacation and sick leave employees will use in future years. Actual leave usage could differ from those estimates and such differences could be material to the financial statements.

**Heart and Hypertension Obligations**

The Town’s future obligations for heart and hypertension claims as of June 30, 2025 is estimated to be \$60,236. Currently, the beneficiaries receive weekly benefit payments that are subject to annual COLA adjustments. The total liability increased due to cost of living adjustments, offset by current year payouts. The total estimated liability has been established based upon a life expectancy assumption for each individual receiving weekly benefit payments.

**NOTE 9 - LONG-TERM LIABILITIES (Continued)**

**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 \$161,162 as of the end of June 30, 2025. The amount of the related lease liability was \$135,075 as of June 30, 2025. The future principal and interest lease payments as of June 30, 2025 are as follows:

<b>Year ending June 30:</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2026	\$ 55,702	\$ 6,590	\$ 62,292
2027	59,138	3,154	62,292
2028	20,235	328	20,563
	<u>\$ 135,075</u>	<u>\$ 10,072</u>	<u>\$ 145,147</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, 2025, the two plans had the following balances reported in the Town's government-wide financial statements:

	<b>Net Pension Liability</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>On-Behalf Revenues</b>	<b>Pension Expense</b>
<b>Governmental Activities</b>					
Town of New Milford Pension Plan	\$ 22,010,668	\$ 1,276,098	\$ 1,012,387	\$ -	\$ 4,637,544
Connecticut Teachers' Retirement System (proportionate share)	-	-	-	12,338,646	12,338,646
	<u>22,010,668</u>	<u>1,276,098</u>	<u>1,012,387</u>	<u>12,338,646</u>	<u>16,976,190</u>
<b>Business-type Activities</b>					
Town of New Milford Pension Plan	717,836	41,617	33,017	-	151,245
	<u>\$ 22,728,504</u>	<u>\$ 1,317,715</u>	<u>\$ 1,045,404</u>	<u>\$ 12,338,646</u>	<u>\$ 17,127,435</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.

**NOTE 10 - PENSION PLANS (Continued)**

**Town of New Milford Pension Plan (Continued)**

**Plan Description (Continued)**

**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, 2024:

Retirees and beneficiaries receiving benefits	344
Terminated plan members entitled to but not yet receiving benefits	115
Active plan members	372
	<hr/>
	831
	<hr/>

**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.

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.

**NOTE 10 - PENSION PLANS (Continued)**

**Town of New Milford Pension Plan (Continued)**

**Plan Description (Continued)**

*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:

*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, 2025, 100% of the Plan's investments were invested in insurance contracts with Principal Financial Group.

*Rate of return* - For the year ended June 30, 2025, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was approximately 10.50%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**NOTE 10 - PENSION PLANS (Continued)**

**Town of New Milford Pension Plan (Continued)**

**Net Pension Liability**

The components of the Town's net pension liability of the Plan at June 30, 2025 were as follows:

Total pension liability	\$ 101,534,384
Plan fiduciary net position	<u>78,805,880</u>
Net pension liability	<u>\$ 22,728,504</u>
Plan fiduciary net position as a percentage of the total pension liability	77.61%

The components of the change in the net pension liability of the Plan for the year ended June 30, 2025 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance as of June 30, 2024	\$ 98,563,788	\$ 71,814,907	\$ 26,748,881
<b>Changes for the year:</b>			
Service cost	1,853,721	-	1,853,721
Interest	6,530,019	-	6,530,019
Differences between expected and actual experience	(29,312)	-	(29,312)
Change in assumption	-	-	-
Change in benefit terms	-	-	-
Contributions - employer	-	4,236,827	(4,236,827)
Contributions - employee	-	449,947	(449,947)
Net investment income	-	7,718,412	(7,718,412)
Benefit payments, including refunds	(5,383,832)	(5,383,832)	-
Administrative expense	-	(30,381)	30,381
<b>Net changes</b>	<u>2,970,596</u>	<u>6,990,973</u>	<u>(4,020,377)</u>
Balance as of June 30, 2025	<u>\$ 101,534,384</u>	<u>\$ 78,805,880</u>	<u>\$ 22,728,504</u>

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

**NOTE 10 - PENSION PLANS (Continued)**

**Town of New Milford Pension Plan (Continued)**

**Net Pension Liability (Continued)**

*Actuarial assumptions* - The total pension liability for the Plan was determined by an actuarial valuation as of July 1, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Best estimates of arithmetic real rates of return for each major asset class included in the Plan’s target asset allocation as of June 30, 2025 are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Domestic Equity	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.

**NOTE 10 - PENSION PLANS (Continued)**

**Town of New Milford Pension Plan (Continued)**

**Net Pension Liability (Continued)**

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

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net pension liability	\$ 34,096,875	\$ 22,728,504	\$ 13,164,890

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

For the year ended June 30, 2025, the Town recognized pension expense related to the Plan of \$4,637,544. At June 30, 2025, the Town reported deferred outflows and inflows of resources related to the Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferrals</u>
Difference between expected and actual experience	\$ 1,018,483	\$ 108,633	\$ 909,850
Changes of assumptions and demographics	299,232	-	299,232
Difference between projected and actual earnings on plan investments	-	936,771	(936,771)
Total	<u>\$ 1,317,715</u>	<u>\$ 1,045,404</u>	<u>\$ 272,311</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,	
2026	\$ 2,578,779
2027	(610,813)
2028	(1,116,685)
2029	(578,970)
	<u>\$ 272,311</u>

**NOTE 10 - PENSION PLANS (Continued)**

**Town of New Milford Pension 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 defined benefit plan as of and for the year ended June 30, 2025.

	<u>Pension Trust Fund</u>
<b>ASSETS</b>	
Investments:	
Insurance contracts	\$ 78,805,880
Total assets	<u>78,805,880</u>
<b>NET POSITION</b>	
Restricted for pension benefits	<u>\$ 78,805,880</u>

	<u>Pension Trust Fund</u>
<b>ADDITIONS</b>	
Contributions:	
Employer	\$ 4,236,827
Plan members	449,947
Total contributions	<u>4,686,774</u>
Investment earnings:	
Net change in the fair value of investments, net of fees	<u>7,718,412</u>
Total investment earnings	<u>7,718,412</u>
Total additions	<u>12,405,186</u>
<b>DEDUCTIONS</b>	
Benefit payments	5,383,832
Administrative expenses	30,381
Total deductions	<u>5,414,213</u>
Change in net position	6,990,973
Net position - beginning	<u>71,814,907</u>
Net position - ending	<u>\$ 78,805,880</u>

## **NOTE 10 - PENSION PLANS (Continued)**

### **Connecticut Teachers' Retirement System**

#### **Plan Description**

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

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

#### **Benefit Provisions**

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

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

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

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

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

## **NOTE 10 - PENSION PLANS (Continued)**

### **Connecticut Teachers' Retirement System (Continued)**

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

#### **Contributions**

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

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

*Employees* - Each teacher is required to contribute 7.0% of pensionable salary.

#### **Administrative Expenses**

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

#### **Basis of Presentation**

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut Annual Comprehensive Financial Report as of and for the year ended June 30, 2024. 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](http://www.ct.gov).

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

#### **Allocation Methodology**

The allocations for participating employers are based on the expected contribution effort 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 0.682% as of the most recent measurement date.

**NOTE 10 - PENSION PLANS (Continued)**

**Connecticut Teachers' Retirement System (Continued)**

**Collective Net Pension Liability**

The following summarizes the collective net pension 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 pension liability that is attributed to the Town:

Collective Net Pension Liability of the State for the TRS		<u>\$ 15,771,213,000</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	0.682%	<u>\$ 107,571,000</u>

**Collective Pension Expense**

The Town's expected contribution effort for allocation purposes totaled \$10,603,109 or 0.682% 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, 2025.

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 \$12,338,646 or 0.682% 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, 2025.

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of June 30, 2024, 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.

**NOTE 10 - PENSION PLANS (Continued)**

**Connecticut Teachers' Retirement System (Continued)**

**Actuarial Assumptions (Continued)**

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

**Long-Term Rate of Return**

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

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

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
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, 2025, the Town contributed \$114,300 to the fund for awards earned by participants for the fiscal 2025 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 \$88,975 to the plan during the year ended June 30, 2025.

**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, 2025, 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
<b>Governmental Activities</b>					
Town and Board of Education Other Post-employment Benefit Plan	\$ 14,421,067	\$ 6,412,723	\$ 13,320,681	\$ -	\$ 466,557
Connecticut Teachers' Retirement System (proportionate share)	-	-	-	305,746	305,746
	<u>\$ 14,421,067</u>	<u>\$ 6,412,723</u>	<u>\$ 13,320,681</u>	<u>\$ 305,746</u>	<u>\$ 772,303</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, 2024, plan membership consisted of the following:

Retirees and beneficiaries receiving benefits	46
Active plan members	393
	<hr/>
	439
	<hr/> <hr/>

**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, 2025 were as follows:

Total OPEB liability	\$ 15,325,954
Plan fiduciary net position	904,887
Town's net OPEB liability	<u>\$ 14,421,067</u>
 Plan fiduciary net position as a percentage of the total OPEB liability	 5.90%

The components of the change in the net pension liability of the Plan for the year ended June 30, 2025 were as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balance as of June 30, 2024	\$ 13,912,262	\$ 867,165	\$ 13,045,097
<b>Changes for the year:</b>			
Service cost	678,858	-	678,858
Interest	541,230	-	541,230
Differences between expected and actual experience	1,948,540	-	1,948,540
Change in assumption	(1,572,679)	-	(1,572,679)
Contributions - employer	-	182,257	(182,257)
Net investment income	-	37,722	(37,722)
Benefit payments, including refunds	(182,257)	(182,257)	-
<b>Net changes</b>	<u>1,413,692</u>	<u>37,722</u>	<u>1,375,970</u>
Balance as of June 30, 2025	<u>\$ 15,325,954</u>	<u>\$ 904,887</u>	<u>\$ 14,421,067</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	4.81%

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

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

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

**Net OPEB Liability (Continued)**

*Sensitivity of the net OPEB liability to changes in the discount rate* - The following presents the Town's net OPEB liability for the OPEB Plan, calculated using the discount rate of 4.81%, as well as what the Town's net OPEB liability would be for the OPEB Plan if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability	\$ 16,220,837	\$ 14,421,067	\$ 12,899,217

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

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
Net OPEB liability	\$ 11,391,249	\$ 14,421,067	\$ 18,101,809

**OPEB Expense and Deferred Outflows and Inflows of Resources**

For the year ended June 30, 2025, the Town recognized OPEB expense of \$466,557. As of June 30, 2025, the Town reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferrals</u>
Difference between expected and actual experience	\$ 3,154,243	\$ 8,685,063	\$ (5,530,820)
Changes of assumptions and demographics	3,258,480	4,620,165	(1,361,685)
Difference between projected and actual earnings on plan investments	-	15,453	(15,453)
Total	<u>\$ 6,412,723</u>	<u>\$ 13,320,681</u>	<u>\$ (6,907,958)</u>

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,	
2026	\$ (732,021)
2027	(735,999)
2028	(734,993)
2029	(731,920)
2030	(729,870)
Thereafter	(3,243,155)
	<u>\$ (6,907,958)</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, 2025.

	<b>Other Post- Employment Benefits Trust Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,550
Investments:	
U.S. Treasury securities	902,337
Total assets	<u>904,887</u>
<b>NET POSITION</b>	
Restricted for OPEB benefits	<u>\$ 904,887</u>
<b>ADDITIONS</b>	
Investment earnings:	
Interest and dividends	37,722
Total additions	<u>37,722</u>
Change in net position	37,722
Net position - beginning	<u>867,165</u>
Net position - ending	<u>\$ 904,887</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](http://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, 2024. 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](http://www.ct.gov).

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

**Allocation Methodology**

The allocations for participating employers are based on the expected contribution effort as 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 0.682% 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, 2025, 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>\$ 3,235,218,000</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	0.682%	<u>\$ 22,067,000</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 \$148,453 or 0.682% 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, 2025.

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 \$305,746 or 0.682% of the total collective OPEB expense and has been recognized as an operating contribution and related education expenses in the statement of activities for the year ended June 30, 2025.

#### Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2024 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected 10-Year Geometric Real Rate of Return</u>
U.S. Treasuries (Cash Equivalents)	100.0%	1.26%
Long-Term Inflation Expectation		2.50%
Long-Term Expected Nominal Return		3.76%

**Discount Rate**

The discount rate used to measure the total OPEB liability was 3.93%. 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, 2024. In addition to the actuarial methods and assumptions of the June 30, 2024 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

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

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2027 and, as a result, the Municipal Bond Index Rate of 3.93% was used in the determination of the single equivalent rate.

**NOTE 13 - RISK MANAGEMENT**

**Risk Management - Insurance**

The Town is exposed to various risks of loss related to torts, thefts of, damage to, or destruction of assets; errors or omissions; injuries to employees or acts of God for which the Town carries commercial insurance, except as disclosed below. 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, 2025. 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, 2025, fund balances have been classified based on the following purposes:

	General Fund	Waste Management Ordinance Fund	Bridge Rehabilitation Program Fund	Special Grants Fund	Capital Reserve Fund	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>							
Advances to other funds	\$ 1,176,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,176,650
Prepays	-	-	-	-	-	1,475	1,475
Inventories	-	-	-	-	-	18,496	18,496
	<u>1,176,650</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,971</u>	<u>1,196,621</u>
<b>Restricted for:</b>							
Health and Welfare programs	-	-	-	291,590	-	546,180	837,770
<b>Culture and Recreation:</b>							
Senior center activities	-	-	-	-	-	19,088	19,088
Farmers market	-	-	-	-	-	21,407	21,407
<b>Education:</b>							
School lunch program	-	-	-	-	-	980,204	980,204
Student activities	-	-	-	-	-	719,222	719,222
Education programs	-	-	-	-	-	39,335	39,335
<b>Capital purposes:</b>							
Enabling legislation	-	19,402,731	-	-	-	-	19,402,731
Unspent bond proceeds	-	-	-	-	-	1,040,093	1,040,093
Housing rehabilitation loans	-	-	-	-	-	91,278	91,278
	<u>-</u>	<u>19,402,731</u>	<u>-</u>	<u>291,590</u>	<u>-</u>	<u>3,456,807</u>	<u>23,151,128</u>
<b>Committed to:</b>							
Public safety programs	-	-	-	-	-	106,301	106,301
Library programs	-	-	-	-	-	2,631,044	2,631,044
Culture and recreation programs	-	-	-	-	-	43,258	43,258
Education programs	-	-	-	-	-	92,887	92,887
Capital purposes	-	-	1,762,621	264,523	8,927,662	2,464,848	13,419,654
Debt service	-	-	-	-	-	776,820	776,820
Property tax stabilization	1,000,000	-	-	-	-	-	1,000,000
Volunteer fire activities	655,306	-	-	-	-	-	655,306
	<u>1,655,306</u>	<u>-</u>	<u>1,762,621</u>	<u>264,523</u>	<u>8,927,662</u>	<u>6,115,158</u>	<u>18,725,270</u>
<b>Assigned to:</b>							
<b>Use in fiscal year 2026:</b>							
Original appropriation	2,288,755	-	-	-	-	-	2,288,755
Carried in force appropriations	1,103,419	-	-	-	-	-	1,103,419
Capital purposes	69,866	-	-	-	-	-	69,866
Property tax stabilization	-	2,155,859	-	-	-	-	2,155,859
Other purposes	223,504	-	-	-	-	-	223,504
	<u>3,685,544</u>	<u>2,155,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,841,403</u>
<b>Unassigned</b>							
	21,308,707	-	-	-	-	(280,080)	21,028,627
	<u>\$ 27,826,207</u>	<u>\$ 21,558,590</u>	<u>\$ 1,762,621</u>	<u>\$ 556,113</u>	<u>\$ 8,927,662</u>	<u>\$ 9,311,856</u>	<u>\$ 69,943,049</u>

**Fund Balance Deficits**

The following funds have unassigned deficit fund balances as of June 30, 2025, which do not constitute a violation of statutory provisions:

Fund	Amount
Capital Projects Fund	\$ (239,103)
Century Brass Clean Up Fund	(39,942)
Special Education Grants Fund	(1,035)

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

**NOTE 15 - RESTATEMENTS**

**Changes within the Financial Reporting Entity**

The Town reported the Capital Projects Fund as major governmental fund in the prior year. This fund no longer meet the criteria for major fund classification and has been presented as a nonmajor governmental fund in the current year. The Town reported the Bridge Rehabilitation Program Fund as a nonmajor governmental fund in the prior year. This fund meets the criteria for major fund classification in the current year and has been presented as such.

**Change in Accounting Principle**

For the year ended June 30, 2025, the Town implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This statement establishes updated recognition and measurement guidance for compensated absences.

**Adjustments to and Restatements of Beginning Balances**

During the year ended June 30, 2025, changes within the financial reporting entity and the change in accounting principle resulted in adjustments to and restatements of beginning net position and fund balance, as follows:

	<u>6/30/2024 As Previously Reported</u>	<u>Changes within the Financial Reporting Entity</u>	<u>Change in Accounting Principle</u>	<u>6/30/2024 As Restated</u>
<b>Government-Wide</b>				
Governmental Activities	\$ 143,848,478	\$ -	\$ (360,971)	\$ 143,487,507
<b>Governmental Funds</b>				
Major Funds:				
General Fund	\$ 31,303,471	\$ -	\$ -	\$ 31,303,471
Waste Management Ordinance Fund	23,127,091	-	-	23,127,091
Bridge Rehabilitation Program Fund	-	1,705,972	-	1,705,972
Capital Projects Fund	812,610	(812,610)	-	-
Special Grants Fund	775,804	-	-	775,804
Capital Reserve Fund	11,785,299	-	-	11,785,299
Nonmajor Funds	9,780,224	(893,362)	-	8,886,862
<b>Total Governmental Funds</b>	<u>\$ 77,584,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,584,499</u>

**NOTE 16 - 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.

**NOTE 16 - COMMITMENTS AND CONTINGENCIES (Continued)**

**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.

During the year ended June 30, 2025, the Town received an adverse judgment in a wrongful-imprisonment case related to actions taken by the Town's Police Department in connection with a 1985 criminal conviction. In March 2025, a federal jury rendered a verdict in favor of the plaintiff, awarding damages in the amount of \$5.7 million. Including statutory interest, the total obligation was \$7.659 million, of which \$200 thousand was payable by CIRMA and \$7.459 million was payable by the Town. In June 2025, the Town authorized funding for the payment. The Town has accrued the full amount of the liability as of June 30, 2025 and has reported the cost as a public safety expenditure in the accompanying financial statements. No additional losses related to this matter are expected.

**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 17 - SUBSEQUENT EVENT**

In July 2025, the Town issued \$6,160,000 of general obligation bonds. The proceeds from the issuance were used to retire the \$6,160,000 in bond anticipation notes outstanding as of June 30, 2025. The general obligation bonds bear coupon rates ranging from 4.0% to 5.0% and mature in July 2045. Interest is payable beginning on January 15, 2026 and semiannually thereafter on July 15 and January 15, in each year until maturity. Principal is payable annually beginning on July 15, 2027 through July 15, 2045.

In July 2025, the Town issued \$4,300,000 in bond anticipation notes, which bear a coupon rate of 4.00% and mature on July 17, 2026. The purpose of the notes is to provide interim financing for authorized capital projects.