

ANNUAL TOWN REPORT

**TOWN OF NEW MILFORD
CONNECTICUT**

**FISCAL YEAR ENDING
June 30, 2019**

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CONNECTICUT
Fiscal Year Ending June 30, 2019

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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

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Elderly Nutrition Site.....Commission on Aging

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

DR. KERRY PARKER, SUPERINTENDENT

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

860-355-8406

ANTHONY GIOVANNONE,

BOE BUSINESS MANAGER

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

860-354-8726

BUILDING INSPECTOR

THOMAS HACKETT, BUILDING INSPECTOR

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

860-355-6090

CHILDREN'S CENTER

SUSAN JOHNSTON, DIRECTOR

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

860-354-1883

COMMISSION ON AGING (SENIOR CENTER)

CAROLYN HAGLUND, DIRECTOR

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

860-355-6075

ECONOMIC DEVELOPMENT

KAREN POLLARD, DIRECTOR

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

860-355-5001

FINANCE

GREG OSIPOW, DIRECTOR

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

860-355-6060

FIRE MARSHAL

BRIAN OHMEN, FIRE MARSHAL

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

860-355-6099

HEALTH DEPARTMENT

MICHAEL CRESPIAN, DIRECTOR

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

860-355-6035

HIGHWAY DEPARTMENT

MICHAEL BOUCHER HIGHWAY FOREMAN

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

860-355-6045

INLAND WETLANDS

JAMES FERLOW, ENFORCEMENT OFFICER

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

860-355-6083

NEW MILFORD PUBLIC LIBRARY

SALLY TORNOW, 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

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

860-355-6050

PERSONNEL

GREG BOLLARO, DIRECTOR

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

860-355-6089

PLANNING COMMISSION

LAURA REGAN, PLANNER

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

860-355-6080

POLICE DEPARTMENT

SPENCER CERRUTO, CHIEF OF POLICE

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

860-355-3133

PROBATE COURT
MARTIN LANDGREBE, PROBATE JUDGE
860-355-6029

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

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

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

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

YOUTH AGENCY
MARK MANKIN, DIRECTOR
8:00 A.M. - 5:00 P.M.
860-354-0047

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

Report of the Board of Finance Fiscal Year Ending June 30, 2019

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, 2018 – June 30, 2019 (including both dates).

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

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

Walter O'Connor,
Board of Finance Chairman

Message from Mayor Bass

My Second year as Mayor of the Town of New Milford has been both a pleasure and an honor. This year we were able to accomplish many of the goals set for our great town.

This was our second year of our roads program with Overlook, Second Hill, Fordyce, Pickett District, Squire Hill, Erickson and McNulty completed in our road reconstruction program. Will also milled and paved on Cascade, Elm, West Street, Essex, Old Parkwood, Sun Pond and Saddle Ridge. Our addition of the pothole machine has added efficiency to our road maintenance program.

Our Mission is to provide top quality governmental services to our residents and community. With New Milford being such a vibrant Town we continue to build on last year's success implementing sound policies and procedures. The Town continues to invest in infrastructure improvement with the Maxx roof repair, Sarah Noble School roof renovation, roads and equipment to make our Departments more efficient.

I continue to look at ways to partner with our Board of Education in using economies of scale on items we both purchase to save money. With a change in healthcare carriers we saw a reduction in cost of health insurance on the Town side and cost avoidance on the Board of education side. All totaled we had cost avoidance of over \$2,500,000 in health care costs.

As New Milford is a vibrant community and I am excited that we continue to invest in the beautification of our town. From the cleanup of our Town right of ways, new to expanded community gardens and walking/biking trails in addition to added open space we have much to offer our residents as well as those who are visiting our wonderful Town. We continue to invest in outdoor activities for our community by creating a 1 mile walking loop to include Native Meadows, the downtown area and the Riverwalk to provide connectivity to the Housatonic River and our downtown businesses. With our many parks, trails as well as Candlewood Lake and Housatonic River, we are actively promoting our Town as a destination point of recreational activity.

We are looking at opportunities to redevelop the riverfront, adaptively reuse some of our Town owned property to create economic development by adding jobs and businesses to Town's Grand List. There have been many public forum meetings held for community input. Making New Milford a better place to live and work needs the involvement of the community. I hope to see you there to hear your ideas!

I am proud that many businesses, large and small, call New Milford home. From Fortune 200 company Kimberly Clark to business incubator The Makery, our diverse business community continues to grow.

We continue to honor our Veterans as an important component of our community. Our Veterans represent selfless sacrifice towards our country and epitomize our true spirit of community pride in New Milford. Thank you for your service!

In closing I would like to thank our Town employees who strive to make our Town services work each and every day for the betterment of the residents and community. Thank you to our volunteers who serve on our boards and commissions that make our Town Government work and thrive for the benefit of all who live and work in the greatest town in the USA, New Milford!

God Bless,

**Board of Education Annual Report
2018 – 2019**

The New Milford Public Schools served 3,968 students in Pre-K through grade 12 during the 2018-19 academic year with a staff of 361 teachers, 17 building administrators, and 220 support staff (non-certified staff). The operating budget for the New Milford Public Schools for 2018-2019 totaled \$63,010,586.

July 2018

- The Board participated in a workshop on July 17, 2018. Facilitated by Nick Caruso, CAFE Senior Staff Associate for Field Service, the workshop focused on the measurement of Board goals.
- At its regular meeting on August 17, 2018, the Board accepted the following donations:
 - IBM Research in the amount of \$1,300.00
 - Weston Public Schools in the amount of \$17,000.00
- ESS/Source4Teachers was approved by the Board as the firm to manage substitutes for the district.
- The Board approved an adjustment to the 2018-19 Board of Education Adopted Budget as recommended by the Superintendent.
- Superintendent Smith reported an update as requested by the Office of Civil Rights regarding ADA accessibility at New Milford High School.
- The Board regretfully accepted Mr. Joshua Smith's resignation as Superintendent of the New Milford Public Schools, effective July 13, 2018.
- The Board held a special meeting on July 23, 2018 to discuss the superintendent transition process and steps moving forward. The Board agreed to form and appoint members to an Ad Hoc Personnel Search Committee for the purpose of screening and interviewing candidates, and making a recommendation for, the position of Interim Superintendent of Schools.

August 2018

- The Board held a special meeting on August 2, 2018 at which they authorized the Chairperson of the Board of Education to execute an agreement with Stephen Tracy to serve as Interim Superintendent of Schools.
- At a special meeting on August 8, 2018, the Board appointed Patricia Corvello as Interim Hill and Plain Elementary School Principal, effective August 9, 2018. The Board approved a Memorandum of Understanding with the NMEA. They approved the proposed agreement with the Interim Superintendent of Schools.
- At a regular meeting on August 21, the Board approved the following policies:
 - 1000 Concept, Goals and Roles in Community Relations
 - 1112 News Media Relationships
 - 1112.5 Media Access to Students
 - 1120 Public Participation at Board of Education Meetings
 - 9321 Time, Place and Notification of Meetings
- The Board approved Changes to Signatories on District Accounts.
- Teachers returned August 24 with staff meetings and open houses held on August 28. The All Staff Convocation took place on August 27 followed by professional development.
- Students returned August 29.

September 2018

- **Mr. David Syzdek** was recognized as New Milford's Teacher of the Year for 2019.
- New student representative **Craig Benvenuti** joined current representative Elizabeth Meskill.
- The Board approved revisions to the following policies:
 - 4111/4211 Recruitment and Selection
 - 4118.25/4218.25 Reporting Child Abuse and Neglect
 - 5141 Student Health Services
 - 5141.21 Administration of Medication
 - 5157 Use of Physical Force
- The following curricula were approved by the Board:
 - Computer Literacy
 - AP Computer Science Principles
- Tuition rates were established and approved for the 2018-2019 school year.
- The New Milford High School graduation date for 2019 was approved by the Board for Saturday, June 22, 2019 at 2:00 p.m.
- The Board approved a request to the Town that the Year End Balance for 2017-18, subject to final audit, go to capital reserve. The motion was amended to include a request that \$50,000 of the Year End Balance for 2017-18, subject to final audit, go for turf field replacement.
- The Board approved a request for capital reserve funds in the amount of \$92,000 to fund the HPS Oil Tank project.
- The Board discussed repair of the NMHS roof.
- The Board approved the addition of a Grade 2 teacher at Northville Elementary School.
- The Board Chair asked for volunteers to serve on an Ad-Hoc Committee for the superintendent search.
- The Board reviewed issues relating to condensation with the SNIS air conditioning system.

October 2018

- The Board held a special meeting on October 2, 2018 to approve funding for unanticipated additional costs associated with the oil tank project at Hill and Plain School, not to exceed \$70,000, and to make a request to the Town to take those funds from capital reserve.
- The Board held a workshop on October 16, 2018 to review and discuss district assessments.
- At its regular meeting, the Board recognized:
 - **NMPS Retirees Helen Crossen and Kathleen Lazzaro** and
 - **NMPS Stars of the Month: Michael Abraham, Nicole DuVerger, Meredith Jaskolka, Christy Martin, Cortni Muir, and Christine Talarico**
- The Board accepted the following donation:
 - New Milford PTO in the amount of \$6,320.00
- The Board awarded the following bids:
 - Medical Advisor to Dr. Evan Hack
 - Lillis Oil Tank to ETT Environmental with the understanding that the Town would fund the project
- The Board approved activity stipend requests for Schaghticoke Middle School:
 - Robotics Club advisor
 - Writing Lab advisor
- The Board approved signatories for ED-099 Agreement for Child Nutrition Programs
- The Board approved the following curricula:
 - Digital Photography
 - Graphic Design
- The Annual Report of the Board for 2017-18 was distributed.

November 2018

- The Board held a workshop on November 20, 2018 to review and discuss district enrollment and staffing.
- At the Board's regular meeting, NMHS Counselor Rob Nathan and junior class facilitators Tiffany Dessureau, Bridget Fedigan and Alyssa Lombardo spoke about the NAMES program for sophomores, which has taken place annually at NMHS for the past seventeen years. The program, sponsored by the ADL focuses on building connections among students.
- The Board of Education recognized the following:
 - Commended Student - 2019 National Merit Program: NMHS student **Sean Murphy**
 - NMPS Stars of the Month: **Samantha Gati-Tisi, Jenna Giudice, Nicole Heering, Margaret Jones, Colleen Peterson, and Jennifer (Missy) Smith**
- The Board entered executive session to discuss negotiations with respect to collective bargaining health insurance; reopener negotiations with respect to collective bargaining with the teachers' union; and invited into the session Dr. Stephen Tracy, Ms. Ellamae Baldelli, Mr. Anthony Giovannone and Mayor Pete Bass.
- The Board accepted the settlement reached with the teachers' union re: reopener negotiations, as recommended by the Board's negotiating team, and gave approval for the Board Chair to execute the revised collective bargaining agreement.
- The Board gave approval for the implementation of the New Milford Substance Abuse Prevention Council Survey and for the requested donation of \$1,000.
- The Board accepted the following donations:
 - New Milford PTO in the amount of \$3,300.00
 - CAS/CIA in the amount of \$1,000.00
- The Board awarded the following bids:
 - SNIS Oil Tank to ETT Environmental with the understanding that the Town would fund the project
 - Special Transportation Services for a three year period to EdAdvance and CT Transportation Solutions
- The Board approved the following grant:
 - Pre-K/Kindergarten Transition Initiative Grant from the CT Community Foundation in the amount of \$1,875.00
- The Board approved activity stipend request for New Milford High School:
 - Assistant Director for the All School Musical
- Policies 1250 Visits to the Schools and 1321 Public Performances by Students were submitted for First Review.
- The Board approved motions to request that the Mayor and Town Council acquire the necessary funding to replace the roofs at New Milford High School and Sarah Noble Intermediate School, and schedule the work in coordination with the Board of Education, to meet the deadline for the next bonding cycle of 2019.
- The Board approved a request to the Town that the 2016-17 liability accrued for the school calendar grievance in the amount of \$371,223.00, go to capital reserve.

December 2018

- The Board held a special joint meeting on December 6, 2018 with the Town Council and Board of Finance to discuss town and school district health insurance. At the meeting, the Board approved a motion to authorize the Board's negotiating team to offer union exclusive bargaining agents the option of executing an MOU to change insurance plans to the State Partnership Plan 2.0 (SPP 2.0).

- On December 11, 2018, the Board held a special meeting to hear presentations regarding superintendent search consulting services and chose the firm Hazard, Young, Attea and Associates to provide services for New Milford Public Schools.
- The Board held its Annual meeting and elected the following officers:
 - Chairperson – **Mr. David A. Lawson**
 - Vice Chairperson – **Mrs. Tammy McInerney**
 - Secretary – **Mrs. Angela C. Chastain**
 - Assistant Secretary – **Mrs. Eileen P. Monaghan**
- At its regular meeting, the Board recognized:
 - Peace Poster Contest winner: SMS student **Brinett Rodriguez**
 - VFW Patriot’s Pen Essay Contest winner: SMS student **Kathryn McDonagh**
 - New Milford Public Schools Retiree: **Diane Witkoski**
 - NMPS Stars of the Month: **Lori Cerra, Stewart Day, Virginia Landgrebe, Heather Morin, Kevin Tolman and Angela Tufts**
- The Board accepted the following donation:
 - New Milford PTO in the amount of \$1,125.00
- The Board awarded the following bids:
 - Special Education School-Based Occupational Therapy Services for a three year period to Integrated Pediatrics
 - Special Education School-Based Physical Therapy Services for a three year period to Integrated Pediatrics and Debbie Myhill
- The Board approved activity stipend requests for Sarah Noble Intermediate School:
 - Kindness Club
 - Creative Writing/Journalism Club
- Policies 1250 Visits to the Schools and 1321 Public Performances by Students were submitted for Second Review
- The Board moved to rescind the motion and Board action taken at the November 20, 2018 meeting requesting of the Town that the 2016-17 school calendar grievance liability funds go into capital reserve; and to authorize the Town to place the 2016-17 school calendar grievance liability funds into the Town’s general fund, as permitted by law.
- There was a lengthy discussion about the possible bonding by the Town of the high school and SNIS roofs.
- The Board entered executive session in order to discuss: negotiations with respect to collective bargaining with the secretaries’ union; an Agreement with the Interim Superintendent of Schools; and to invite into the session Dr. Stephen Tracy, Ms. Ellamae Baldelli, and Mr. Anthony Giovannone.
- The Board moved to accept the settlement reached with the secretaries’ union, as recommended by the Board’s negotiating team, and for the Board Chair to execute the revised collective bargaining agreement.
- The Board moved to authorize the Chairperson of the Board of Education to execute an agreement with Dr. Stephen Tracy as Interim Superintendent of Schools, based upon the terms discussed in executive session and subject to any further necessary legal review.

January 2019

- The Board held a special meeting on January 8, 2019 for an orientation from Hazard, Young, Attea and Associates consultants regarding the superintendent search. At the meeting, the Board approved a motion to appoint the Board of Education in its entirety as the Superintendent Search Committee.

- The Board of Education conducted three evenings of hearings and adopted a budget on the fourth night for the 2019-2020 school year in the amount of \$64,642,589.
- At the meeting on January 31, 2019, the Board recognized:
 - **NMPS Stars of the Month: Ashley Dovale, Elizabeth Pitcher, Cheryl Reiner, Marney Roberts, Gretchen Rondini, and Daniel Savo**

February 2019

- The Board recognized the following students and staff:
 - National Geographic Geography Bee: SMS student **Connor Sterling**
 - **NMPS Stars of the Month: Sara Filogomo, Amelia Lakoff Paquette, Barbara Marques, Jennifer Merriam, Donna Urban, and Annetta Volinski**
- The Board met in executive session to discuss a student matter and resolution.
- The Board approved the appointment of **Anthony Tomah** as Director of Technology.
- The Board of Education accepted the following Gift:
 - New Milford PTO in the amount of \$16,649.00
- The Board approved the following policies:
 - 1250 Visits to the Schools
 - 1321 Public Performances by Students
 - 5141.21 Administration of Medication
- The Board approved the following curricula:
 - Health 1
 - Sports Medicine
 - Allied Health
- The Board authorized up to \$18,000 for additional IEP/paraeducator support for Northville Elementary School.

March 2019

- The Board recognized the following students and staff:
 - The Board recognized **SMS chorus students Hannah Hallacker, Leah Lawson, Riley Mahon, Diya Sukumaran and Cassandra Williams; SMS instrumental students Irene Chen, Charles Greiner, Madison Jewell, Evan Klimowich, Gabriel Larsen, Stella Mahlke, Ashton Manaog, Yae Young Min, Maayan Rosenberg, Henry Runyan, Aidan Smith, Andrew Taborsak, Brandon Zhang and Ryan Zimmitti** for their selection to the CMEA Northern Region Middle School Music Festival.
 - **The Piper student literary magazine staff and students** for the magazine's Superior rating by the NCTE.
 - **NMPS Stars of the Month: Cynthia Bonnell, Maria Brito, Maureen Dunkerton, Katherine Fossi, Charlene Kirkwood, and Virginia Quinn-Mooney**
- Assistant Superintendent Alisha DiCorpo, filling in for Dr. Tracy, noted that March is Board Appreciation Month and thanked the Board members for their service to the community.
- The Board entered into executive session to discuss a written legal opinion pertaining to status and response to school-based parent complaints.
- The Board of Education accepted the following Gifts and Donations:
 - New Milford PTO in the amount of \$2,170.00
 - New Milford Diamond Club in the amount of \$12,000.00
- The Board approved the following curricula:
 - Advanced Creative Writing
 - World Literature and Culture

- The Board approved the replacement of the SNIS roof top unit in the amount of \$37,020.98 through the U.S. Communities purchasing agreement, and a request for that amount from capital reserve.
- Regarding the Lillis Oil Tank project, the Board approved sending change order #1 to the Mayor and Town Finance Director for signature, and approved a request for no more than \$100,000 from capital reserve to fund the project.
- At a special meeting on March 26, 2019, the Board approved the appointment of Eric Williams as Principal of Hill and Plain Elementary School. The Board also approved a requested waiver of tuition for a non-resident student.

April 2019

- There was a Board Workshop held on April 23, 2019 where the Board received an update on Special Education.
- At its regular meeting on April 23, 2019, the Board recognized the following students and staff:
 - SMS student **Stella Mahlke** for Excellence in Writing
 - SMS student **Carly Lynch** as a First Place Winner in the Unified Sports Michael's Cup Essay Contest
 - NMHS Art Students: **Isabella Baggott, Aaron Hollister, Chloe Onorato, Christina Onorato, Alyssa Parsons, Colleen Ryan, Julia Sparaco, Emma Street, Michaela Zegarelli and Kyle Paist**
 - NMPS Stars of the Month: **Rebecca Allen, Diana Beddows, Jane Cornelis, Kelly Gallo, Megan Lago, and George Osuch**
- The Board of Education accepted the following Gifts and Donations:
 - PTO - \$20,569.99
- The Board approved the following curricula:
 - CP Algebra II
 - Honors Algebra II
 - Honors Geometry
 - NGSS CREC Bundles for K-8 Science
- The Board approved policy 1323 Gifts to Students.

May 2019

- The Board held a Special Meeting on May 2, 2019 where they authorized the Board's attorney to take all reasonable measures to preserve the legal rights awarded to the Board in the 2014 interest arbitration with the NMEA.
- At its regular meeting, the Board recognized:
 - New Milford High School student participants in CMEA Music Festival events: **Jessica Berkun, Nicholas Cavuoto, Matthew Hassiak, Justin Howard, Allan Lian, Ryan McNulty, Sarah Morris, Eliza Peery, Hannah Spinner, Terrell Williams, Cory Woolley, Connor Stahl, Joshua Abel, Madeline de la Parra, Brian Hinger, Madison Lafontan, Chloe Onorato, Christina Onorato**
 - NMPS Stars of the Month: **Gail Burger, Kate DeBarber** (not pictured), **Sarah Divine, Kim Foss, Mary Lavoie, and Nancy Mowrey**
- Director Sandra Sullivan presented an overview of the Food and Nutrition Services Program.
- The Board approved the appointment of Gwen Gallagher as Principal of Northville Elementary School.
- The Board accepted the following Gifts and Donations:
 - PTO - \$5,165.20
- The Board approved the following curriculum:

- German AP
- The following policies were approved:
 - 6146 Graduation Requirements
 - 6141.4 Independent Study
 - 6172.6 Virtual/Online Courses/College/University Courses
- The Board approved the following grants:
 - Adult Education – ED 244 grant in the amount of \$108,109.00
 - IDEA-611 grant in the amount of \$926,284.00 and the IDEA-619 grant in the amount of \$32,887.00
 - Title III Immigration grant in the amount of \$48,501.00
- The Board voted to continue its participation in the National School Lunch Program and adopted certifications for food items, school fundraisers, and beverages.
- The Board authorized signatories for school district accounts.
- A MOU Between the NMBOE and CEA-NM dated 5/6/19 was approved by the Board and the Board Chair was authorized to sign the memorandum on behalf of the Board.
- End of year projects were approved as recommended.
- The Board approved the successor collective bargaining agreement between the New Milford Board of Education and the United Public Service Employees Union (“UPSEU”), representing the New Milford Board of Education Paraeducators, Local 424 – Unit 107 as discussed in executive session and delegated to the Chairperson of the Board the authority to execute said agreement on behalf of the Board.
- The Board authorized the Board Chair and the Board’s legal counsel to negotiate with Dr. Kerry Parker the terms and conditions of a proposed draft Contract of Employment as Superintendent of the New Milford Public Schools in accordance with the draft terms discussed in executive session; and authorized the Board’s legal counsel in consultation with the Board Chair to draft a proposed Contract of Employment as Superintendent of the New Milford Public Schools, subject to Board review, approval, finalization, and signature.

JUNE 2019

- The Board held a reception on June 18, 2019 to recognize the following:
 - New Milford Public School Retirees: **Carol Allison:** 13 years as a Grade 6 Science teacher at SNIS and SMS, **Jody Bayer:** 20+ years as a school Social Worker at SMS, **Bob Burkhart:** 44 years as a PE teacher, primarily at SMS and NMHS, **Melody Devlin:** 20 years, Grade 1 at HPS to start then Grade 4 at SNIS, **Jacci Farquharson:** 14 years for the Food Services including at SNIS, SMS and NMHS, **Josephine Hipp:** 14 years for the Food Services at JPS and NMHS, **Karen Hores:** 42 years as a School Psychologist, majority of that time at SMS, **Douglas McHan:** 16+ years as a Night Custodian at NMHS, **Susan Murray:** 10+ years as Principal at NES, **Susan Partelow:** 40 years as a French teacher at SMS, **Deborah South:** 26 years for the Food Services at HPS, **Robin Stiles:** 9+ years as a Library Media Specialist, at SMS and NMHS, **Catherine Topp:** 33 years as a Reading Consultant, at SMS, SNIS and NES
 - **Ingersoll Automotive of Danbury:** Staff Recognition Sponsor
 - Winners of the 2018 CHET Dream Big! Competition: SNIS students **Molly Thomas** and **Rafael Morataya**
 - Winners of the HRRR Billboard Contest: NES students **Riley Jones** and **Briella Bittner**, SMS students **Sarah Shaikh** and **Mya Morabito**, and NMHS students **Grace Christian**, **Nicole McNab**, **Madisyn Martinelli**, and **Christina Onorato**

- Code Quest Computer Programming Competition winners: NMHS students **Isabella Bianchi, Christopher Caraluzzi and Malin Zucca**
- SMS Battle of the Books School Champions: for 6th grade **Marinella Grasso, Cindy Huang, Katherine Taborsak, Regan Williams, Catherine Zeng, Rain Zheng**; for 7th grade **Braeden Arias, Sean Hoyt, Noah Hulse, Caitlin O'Connor, Hannah Rainey, Emerson Riedl**; for 8th grade **Evan Klimowich, Yae Young Min, Giovanni Puglia, AJ Taborsak, Jessica Wang**
- Place finishers at the FBLA State Leadership Conference: NMHS students **James Bishop, Nicole Chodack, Alexa Duncan, Evan Golembeske, Abby Hunniford, Nicholas Magnante, Lilly McDermott, Michael Milczarski, Skylar Mink, Jacob Wilkinson**
- Place finishers at the DECA State Leadership Conference: NMHS students **Kyle Beebe, Mackenzie Brady, Liam Lacey, Dylan Magner, Sophia McSherry, Sarah Mickelson, Amelia Moschitta, Ayden O'Neill, Jack Schipul, Jack Snowdon, Emilia Tesoriero**. Also recognized for DECA for School Store Recertification were **Madisyn Martinelli and Ivanna Torres-Gierbolini**
- CAS Middle Level Scholar-Leaders: SMS students **Madison Jewell and Ryan Zimmitti**
- Connecticut Association of Boards of Education Leadership Award recipients: **Conner Martinelli and Kara Murphy** from SMS and **Conner Caridad and Anna Santarelli** from NMHS
- Western Connecticut Superintendents Association 2018-19 Award recipients: **Alexander Rogg and Cassandra Williams** from SMS and **Liam Lacey and Elizabeth Meskill** from NMHS
- The Board recognized the senior student representative to the Board of Education: **Elizabeth Meskill**
- Twenty-seven NMHS students were awarded the CT State Seal of Biliteracy: **Isabella Bianchi, Skylar Busch, Stephanie Cafiero, Conner Caridad, Maylai Chamreun, Jackson Cramer, Sophie Danish, Brian Dugan, Samantha Ehrenberg, Karley Greene, Elena Harcken, Liam Lacey, Ryan Logan, Julia March, Satil Moni, Amelia Moschitta, Sean Murphy, Chloe Onorato, Christina Onorato, Emily Papp, Michael Rafferty, Leonelly Romano, Kimberlyn Romero, Ana Silva, Connor Stahl, Abhimanyu Sukumaran, Sierra Woods**
- At its Regular Meeting on June 18, 2019, the Board accepted the following Gifts and Donations:
 - PTO - \$9,697.00
 - Goldring Family Foundation - \$22,265.60
- The following bids were awarded by the Board of Education:
 - Food and Nutrition Services – Milk to Wades Dairy Inc. for a one-year period
 - Food and Nutrition Services – Frozen Dessert to New England Ice Cream Corporation for a one-year period
 - Boiler Cleaning to Penn Marr Boiler Cleaning
 - Septic Cleaning to New Milford Septic
 - Security Cameras, Equipment and Licensing to Omni Data
- The Board of Education approved the following Grant:
 - Adult Education PEP Grant in the amount of \$78,000.00
- The Board authorized signatories on School District Accounts
- The Revised Sending Town Agreement for the Shepaug Regional Agriscience Program 2019-20 was approved by the Board and the Board Chair was authorized to sign it on the Board's behalf.

- The Board approved curriculums for:
 - Grade 6 General Music
 - Grade 7 General Music
 - Grade 8 General Music
- The Five-Year Curriculum Plan (2020-2025) was approved by the Board.
- The Board approved the appointment of the Assistant Superintendent, and in his/her absence, the Director of Human Resources, as the Designee for the Superintendent of Schools from July 1, 2019 through June 30, 2020.
- The Board approved authorization for the Superintendent to accept resignations and make appointments, excluding administrative appointments, from June 19, 2019 through September 17, 2019.
- The Board approved authorization for the Superintendent to purchase budgeted instructional materials and other supplies, equipment and services from June 19, 2019 through September 17, 2019.
- The Board received the following annual reports:
 - Annual Emergency Preparedness Report
 - Annual Wellness Report
 - Annual Report of the John J. McCarthy Observatory
 - Clubs and Activities Report
- The Board approved the employment and salary of the Assistant Superintendent, Director of Human Resources, Director of Fiscal Services and Operations, Director of Food Services, Systems Analyst, Account Data Specialist, Network Administrator, Accounting Manager, Facilities Director, Assistant Facilities Director, Administrative Assistant to the Superintendent, Adult Education Facilitator, Board Certified Behavior Analyst, District Courier and Lab Assistant.
- The Board unanimously approved the proposed three-year contract for the Superintendent of Schools for Dr. Kerry Parker as discussed in executive session, and authorized the Board Chair to sign the contract on behalf of the Board.
- At a special meeting on June 25, 2019, the Board amended the 2019-20 Board of Education Adopted Budget from \$64,642,589 to \$64,040,692.

Summary of 2018-2019 Assessments

Smarter Balanced Assessment Grades 3-8

In the spring of 2019, students across Connecticut and the Nation participated in the administration of the Smarter Balanced Assessment. A new Science assessment based on the NGSS standards was piloted in 2018 and in 2019 had cut scores developed which will result in scores that will be issued to school districts and parents.

The Smarter Balanced assessment provided district and student level results. In Mathematics, New Milford scored a 52% average overall, outperforming last year's average of 47.1% by 4.9%. In Reading/Language Arts, New Milford's overall average was 55.7%, slightly down from 2017-18's results of 58.3% The summer of 2017 saw the return of a support program for students with identified gaps in their learning which has continued throughout the summers of 2018 and 2019. The program has

been well attended and has resulted in clear gains in math and reading achievement and growth for those involved.

In 2015-16, the State of Connecticut removed the Smarter Balanced Assessment from Grade 11 and replaced it with the administration of the SATs for Grade 11 students. Our students in New Milford have historically outperformed the state in terms of both the Math and Reading sections of the SATs. The last four years Connecticut students have averaged a combined score of 1023 (2016), 1030 (2017), 1019 (2018) and is now a 1016 (2019). Comparatively, New Milford students have averaged a combined score of 1068 (2016) 1084 (2017), 1060 (2018) and 1060 (2019). The New Milford combined score of a 1060, was comprised of a 530 on the Reading section and a 530 on the Math section. Over the past 4 years, New Milford High School students have been averaging almost 40 points higher than from where we had been historically.

Advanced Placement Exams

In 2018-19, New Milford High School students continued to increase their participation in Advanced Placement courses and more students elected to take the national proficiency exam. Students took a total of 655 exams in 2017 and 74% scored a three or higher, which was a nice uptick from 67% last year (2017-18). A score of three or higher represents passing. In 2018-19, New Milford High School had its highest number of passed exams at 451, meaning more students than ever qualified for exemptions and/or college credit as they continue their educational careers. We expect both enrollment and student successes to continue as the district works to expand opportunities for students and provide professional development to the teachers.

Summary

The 2018-19 school year saw a continued focus on student programming and academic performance. This was the fifth year of implementation of the math curriculum in grades K-6, year four of the program in grade 7 and year three in grade 8. Finally, we saw an increased enrollment in Advanced Placement courses while more students met the college and career readiness standards on the exam. At New Milford High School, students passed 451 AP exams up from 433 in 2017-18.

The Board of Education routinely recognized the talent and accomplishments of students and staff at its meetings and end-of-the-year reception. During the 2018-2019 school year the Board recognized **149** students and **66** staff members for outstanding achievement. Donations in excess of **\$102,292** were received to benefit the New Milford Public Schools. The Board was awarded **\$1,683,297** in grants. The majority of funds were obtained through entitlement grants from the State Department of Education and the federal government. It should be noted that most grants cover a two-year period.

**AQUIFER PROTECTION AGENCY
ANNUAL REPORT
2018 - 2019**

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

The New Milford Aquifer Protection Agency is comprised of the seven appointed members and three appointed alternates of the Inland Wetlands Commission. Appointment to the Aquifer Protection Agency runs concurrent with the Inland Wetlands terms. At an annual organizational meeting, a Chairman, Vice Chairman and Secretary are elected to serve for one year. Regular meetings are held once a month on the second Thursday of each month following the Inland Wetlands Commission meeting. Special meetings are scheduled accordingly.

The Aquifer Protection Agency office staff includes the Wetlands Enforcement Officer, the Zoning Enforcement Office, the Assistant Land Use Enforcement Officer and the Land Use Administrator. The Assistant Land Use Enforcement Officer and the Land Use Administrator split their time between the Aquifer Protection, Zoning, Inland Wetlands, Planning and Zoning Board of Appeals offices. There is also a paid Recording Secretary who is responsible for taking the minutes at each meeting.

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

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

**Building Department
Annual Report
2018/2019**

Building Permits

Type of Permit	Number of Permits	Fees Collected	Construction Cost
New Residential	15	\$53,048.85	\$4,068,087.40
Deck- Residential	44	\$6,469.00	\$468,617.00
Addition & Alteration Residential	94	\$66,315.10	\$5,475,788.60
New Commercial	2	\$52,994.61	\$4,474,897.00
Additions & Alterations	2	\$1,652.58	\$137,600.00
Additions & Alterations Commercial	24	\$34,888.86	\$2,786,300.00
Pool Aboveground	15	\$1,120.00	\$73,804.00
Tent (>700 sqft)	21	\$3,025.00	\$69,385.00
Garage	8	\$7,324.32	\$609,450.00
Finished Basement	13	\$3,462.74	\$271,820.00
Roofing, Siding, Window and Door	260	\$51,786.09	\$3,907,543.40
Insulation & Sheetrock	10	\$870.04	\$50,286.00
Signs	4	\$335.68	\$16,800.00
Pool Inground	12	\$5,972.64	\$488,500.00
Foundation- Residential	13	\$0.00	\$0.00
Demolition	10	\$1,216.36	\$72,500.00
Porch	1	\$77.30	\$5,000.00
Shed	5	\$1,303.78	\$102,000.00
Foundation- Commercial	4	\$0.00	\$0.00
Deck- Commercial	3	\$616.56	\$34,400.00
Change of Use	1	\$127.30	\$5,000.00
Greenhouse Commercial	1	\$256.66	\$15,966.00
Solar Ground Mount	1	\$300.74	\$23,900.00
Barn	2	\$1,324.76	\$100,998.00
Screened Porch	1	\$371.30	\$30,000.00
Retaining Wall	1	\$194.90	\$15,000.00
Tent - Residential	1	\$150.00	\$3,025.00
Ramps	1	\$597.70	\$45,000.00

Interior demolition of walls and	1	\$656.50	\$50,000.00
Building Permit - VB	20	\$625.01	\$6,500.00
	593	\$297,084.38	\$23,408,167.40

Electrical Permits

Type of Permit	Number of Permits	Fees Collected	Construction Cost
General Wiring	108	\$13,700.26	\$1,027,862.00
Service	8	\$560.00	\$12,500.00
Alarm Wiring	2	\$95.80	\$4,369.00
Solar Electric	47	\$15,717.36	\$1,255,258.07
Electric Heat	2	\$72.28	\$2,300.00
Fire Alarm Svstem	1	\$340.54	\$3,375.00
Generators	30	\$3,793.34	\$282,562.00
Electrical sign on	32	\$76.00	\$788,753.00
Electric Pool	9	\$448.74	\$22,000.00
Alarm Wiring (Fire)	2	\$489.80	\$29,049.00
Alarm Wiring(CCTV, Burgler)	5	\$374.74	\$21,355.00
Install Service	3	\$210.00	\$4,300.00
Service Installation	54	\$3,989.92	\$156,950.00
Hot Tub / Spa	3	\$114.30	\$3,690.00
Alarm Wiring (Fire)(Commercial)	3	\$2,427.30	\$54,045.00
	309	\$42,410.38	\$3,668,368.07

Mechanical Permits

Type of Permit	Number of Permits	Fees Collected	Construction Cost
Fuel Tanks- Commercial	1	\$60.00	\$2,100.00
Sprinkler Work	3	\$1,564.59	\$68,750.00
HVAC- Residential	87	\$13,159.46	\$980,319.00
Fuel Tanks- Commercial	1	\$285.00	\$100.00
Furnace / Boiler	27	\$2,371.36	\$231,591.00
Fuel Tanks- Residential	24	\$1,380.00	\$64,020.00
HVAC- Commercial	18	\$2,763.97	\$200,778.00

HVAC sign on	5	\$253.70	\$249,000.00
Wood/Pellet Stoves/Inserts	16	\$960.00	\$64,242.00
Miscellaneous	14	\$1,842.82	\$186,200.00
Chimnev & Fireplace	5	\$436.21	\$32,985.00
Oil Tanks- Residential Aboveground	8	\$480.00	\$18,925.00
Wood or Pellet Stove	19	\$1,140.00	\$40,115.00
Fuel Tanks- Residential	1	\$80.00	\$8,500.00
HVAC sign on Commercial	3	\$375.00	\$393,768.00
Mechanical Commercial	1	\$77.30	\$5,000.00
Gas Tank Above Ground Residential	27	\$1,640.00	\$39,131.00
Gas Line- Residential	14	\$526.51	\$15,534.00
Fuel Tanks- Commercial	3	\$294.12	\$9,500.00
Furnace / Boiler Commercial	4	\$740.97	\$35,457.00
Pool Heater	1	\$43.78	\$2,150.00
Fuel Tanks- Residential	19	\$1,140.00	\$49,107.00
Gas Tank Under Ground Residential	8	\$620.00	\$31,733.00
Hood & Fire Suppression	4	\$677.81	\$13,900.00
Fuel Tanks- Residential	1	\$125.00	\$1,600.00
Furnace / Boiler Residential	19	\$1,484.40	\$124,731.00
Underground Storage Tank	13	\$1,580.00	\$26,885.00
Gas Lines- Commercial	3	\$166.40	\$5,200.00
Fuel Tanks- Commercial	2	\$2,132.50	\$247,000.00
Gas Fireplace or Insert	2	\$144.00	\$9,099.00
Gas Heater Vented	1	\$51.43	\$2,800.00
HVAC sign on Residential	6	\$0.00	\$99,785.00
Chimnev/ Liner	1	\$40.84	\$1,900.00
Oil Line (Residential)	2	\$90.26	\$2,625.00
Fuel Tanks- Commercial	2	\$410.00	\$29,800.00
Gas Tank Above Ground	2	\$485.84	\$3,250.00
Fence	1	\$100.80	\$6,998.00
Oil Tanks- Commercial	1	\$0.00	\$83,513.00
Oil Tanks- Commercial	2	\$0.00	\$159,258.00
Oil Line (Commercial)	1	\$0.00	\$75,745.00
Chimnev Liner	4	\$182.19	\$9,200.00
Commercial Hood Svstem	1	\$377.22	\$22,000.00
Signs	1	\$30.26	\$800.00

	464	\$40,841.88	\$3,655,094.00
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Plumbing Permits

Type of Permit	Number of Permits	Fees Collected	Construction Cost
Plumbing	47	\$4,133.67	\$405,551.00
Plumbing sign on	14	\$0.00	\$173,501.00
Gas Line- Residential	3	\$90.78	\$2,286.00
	64	\$4,224.45	\$581,338.00

Gas Permits

Type of Permit	Number of Permits	Fees Collected	Construction Cost
Gas Line- Residential	29	\$1,196.68	\$53,966.00
Gas Lines- Commercial	6	\$847.30	\$53,944.00
Gas Tank Above Ground	48	\$2,950.00	\$50,336.00
Gas Tank Underground Commercial	6	\$1,888.18	\$86,508.00
Gas Fireplace or Insert	19	\$1,230.00	\$102,402.00
Gas Tank Above Ground	2	\$387.85	\$6,450.00
Gas Tank Under Ground	8	\$645.00	\$28,794.00
Gas Logs Commercial	1	\$80.26	\$695.00
	119	\$9,225.27	\$383,095.00

TOTALS \$393,786.36 \$31,696,062.47

NEW MILFORD COMMISSION ON THE ARTS ANNUAL REPORT

Fiscal Year July 1, 2018 – June 30, 2019

The New Milford Commission on the Arts directs its efforts and activities to fund, advise on, originate, coordinate and encourage participation in, promotion of, development of, acceptance of, and appreciation of, artistic and cultural activities, which shall include but are not limited to: music, theater, dance, painting, sculpture, architecture, literature, films, and allied arts and crafts.

During the 2018-2019 year, our activities included:

- Six free-to-the-public summer concerts (Saturday evenings) on the town green (the Edwin Kinkade Concert Series).
- Support for the New Milford Art Walk in downtown New Milford on the second weekend in August.
- Support for the Merwinsville Hotel Restoration programs.
- Support for the Merryall Center for the Arts for a piano performance in September, 2018.
- Hosting the Christmas Caroling event on the town green.
- Support for ongoing development and holding of various public programs and events at Gallery25 including: the Arts' Night Out organized by the NW CT Arts Council, the Empty Bowls program, Connecticut Open House Day, a Master Watercolor class, a two-day Plein Air event and a poetry reading by Jim Scrimgeour.
- Sponsoring a St. Patrick's Day music and dance event.
- Support for the Emerging Artists Expo program at Hunt Hill Farm.
- Funding the restoration of 2 paintings (one by August von Pettenkofen and one by Dawson Dawson-Watson) at the Harden House in Harrybrooke Park.
- Participation in promotion of area arts programs through memberships in the Cultural Alliance of Western Connecticut and the Northwest Connecticut Arts Council.
- Maintain a social media presence on Facebook and websites. Added Instagram account.
- Ongoing discussion and encouragement of developing various art venues in New Milford.

The Arts Commission thanks those who give their time, expertise, and energy serving the Commission on the Arts during 2018 and 2019. They are Barbara Payne, Joanne Lillis, Lou Mandler, Jeremy Ruman, Mary Kimball, Linda Pouder, Mary Tanenbaum, Steve Tanenbaum, Julie Learson, Bob Coppola, Linda McMillan, Linda Breen, Lacey Yurtoglu, Jachym Porizka, John Maxwell.

**CONSERVATION COMMISSION
ANNUAL REPORT
July 1, 2018 – June 30, 2019**

During the period the Conservation Commission held 11 of the 23 scheduled meetings. Eleven were cancelled as there were no issues to discuss and one was cancelled due to a lack of quorum.

There was only a single subdivision application the Conservation Commission considered – Chestnut Hill Subdivision, a proposed three lot subdivision on Chestnut Land Road. Given the limited size of the application, the Conservation Commission suggested applicant to provide “Fees in Lieu of” instead of open space.

Significant projects that the Conservation Commission was involved with included:

- The development of the Hulton Meadows gift into a significant park;
- Working with the Director of Health to establish an air monitoring program for New Milford;
- Developing an oversight organization to oversee Town cemeteries;
- Facilitating the acceptance by the Town of the Eagle Holding Co. open space;
- Working with POCD Committee to update New Milford’s Plan of Conservation and Development as it relates to open space.

The culmination of the “Hulton Meadow’s Park” project was in great part due to the efforts of Michael-John Cavallero, the Vice Chairman of the Conservation Commission. He shepherded the project through all its phases to completion.

The Chairman of the Conservation Commission, working with the Director of Health, introduced air monitoring process to monitor potential change to area’s air quality resulting from the opening of the Cricket Valley Power Generating Facility in Dover Plains, New York.

The Chairman of the Conservation Commission, working with the Mayor’s Office, Probate Court and representatives of other cemeteries operating in Town, worked on the establishment of an oversight organization to facilitate the continued operation of the Town’s cemeteries.

The Conservation Commission worked with/assisted the POCD Committee to update the Plan of Conservation and Development by providing information on current open space in Town as well as identifying other areas currently not protected as potentially suitable for preservation.

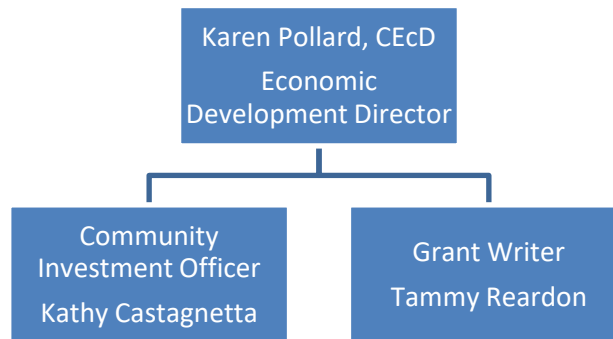
During this period open space additions has been limited to a 35-acre parcel donation to the Town in the Tory Cave Region by the Eagle Holding Company. This donation of 35-acres increases total open space holding in Town to 7,448.75 acres representing 19.5% of 38,104+/- acres suitable for building.

During this period the Land Acquisition Reserve Fund (LARF) increased from \$298,946.71 to \$304,123.58. The growth of \$5,176.78 was in interest.

Economic & Community Development Annual Report 2018-2019

Mayor Pete Bass has reorganized the Economic Development Department to become more effective in business attraction and a new Economic Development Director was hired in April 2019. The Director has twenty years of high-level attraction experience in New York, Minnesota, and New Hampshire adding hundreds of millions in Grand List growth to the communities she has served.

The Community Investment Officer and the town's Grant & Compliance Specialist now report to the Director. The CIO will be dedicated to the Plan of Conservation and Development (POCD) and Brownfields Area Revitalization (BAR) Grant Report, and will be concluding her employment with the Town as of October 1, 2019. The Grant Writer submitted \$4,219,442 in new grants for FY2019 and administers numerous additional grants. She has a secondary report to the Mayor and also presents directly to the Town Council on a quarterly basis.



The Route 7 Corridor is designated by the Economic Development Commission as a regional retail corridor and has seen additional investment in FY2019. TJMaxx built a new prototype store next to Kohl's in Litchfield Crossing and two new buildings are planned for FY2020 with restaurants and a national childcare chain. Urstadt Biddle, the corporation that owns the three other retail centers – Stop and Shop, Staples and Big Y – continues to seek upscale tenants and has identified a new user for the Holiday Restaurant at 1 Kent Road. They are still seeking a new tenant for the former TJMaxx space near Staples. Bad Dream Brewing has been a very successful tenant for them in that center.

A hotel study was completed by Pinnacle Advisers of Boston, and it demonstrated the need for a brand name hotel with 90+/- rooms and a small amount of event space along the Route 7 corridor as a primary focus. Once this goal is achieved it will be more likely that the Town can attract a non-branded boutique hotel into the Downtown area. There has been excellent interest by upscale hotel brands and several potential sites have been identified in the retail corridor.

There is steady interest in new business development in the Route 7 area. A new retail/office building is nearly complete at 1 Executive Drive. Odyssey on Pickett District Rd has completed and expansion and on Still River Drive O&G Enterprises is constructing a new building for a tree health company who will lease from them. The redevelopment of the former Webster Bank into a gas station and food service business is underway after a lengthy delay in getting state driveway permits. All along

the Route 7 corridor are various parcels of land available for sale or lease with the expectation of redevelopment.

2019 Grand List

Eversource	\$78,090,680	Various locations
Kimberly Clark Corp.	\$25,574,038	Pickett District Rd.
Firstlight Hydro	\$15,675,440	Various locations
UB Litchfield LLC	\$15,334,830	Stop & Shop Plaza
Litchfield Crossing	\$13,793,360	Danbury Rd.
Aquarion Water	\$11,987,510	Various locations
Home Depot USA	\$9,314,770	Danbury Rd.
UB Fairfield Plaza	\$5,561,780	Staples Plaza
UB New Milford LLC	\$5,184,200	Big Y Plaza
NMHC Realty LLC	\$4,460,680	Candlewood Valley Care

Grand List growth has been flat, with gains offset by losses. As can be determined from the list above, the top taxpayers in New Milford have been in place for many years with the exception of Litchfield Crossing. The expectation is that targeted economic development will add substantially to the Grand List in future years and create quality employment opportunities that will lure workforce-age residents to New Milford. Declining population and other demographic trends can be offset by taking action now. New housing has been approved, but has not yet been built, leading to very low vacancy and rising rents.

The Town was awarded a \$170,000 Brownfield Area-Wide Revitalization Planning Grant by the Connecticut DECD to develop a comprehensive Master Plan for the remediation and redevelopment of New Milford's downtown Housatonic Riverfront Corridor which is home to multiple brownfield sites, including the Century Enterprise site. This Master Plan will assess remediation needs for brownfield clusters along the River Corridor that inhibit economic growth and detail a redevelopment program to serve as a catalyst for economic development. This process will focus on high quality reuse of town-owned and private properties and provide specific recommendation to guide public and private investments and identify economic opportunity. The Master Plan project was awarded to WXY Studio and kicked off in April of 2019 and should be completed in early 2020.

Building Permit Activity April 2019 to July 2019

	# Permits	\$ Construction Value	\$ Commercial/Industrial *	% of \$ Construct Value
April 2019	44	\$1,602,527	\$414,500	25.97%
May 2019	46	\$1,988,463	\$975,000	49.73%
June 2019	69	\$1,763,667	\$410,538	23.28%
July 2019	67	\$5,388,486	\$2,647,054	49.12%
	226	\$10,743,143	\$4,447,092	41.39%

- *Commercial/Industrial does not include Municipal*

New Milford Film Commission Annual Report 2018/2019

The Film Commission has been working with several independent local filmmakers on local projects, including shorts and full length films. For example, several residents are working together to produce a western genre which features several local actors, musicians and film crews and utilize the services of area merchants, restaurants and other services.

Bancroft Studios, B.C., has been and will continue to be here in town through the rest of 2019. They are filming a documentary focused on two local students and, when finished, will be shown on Channel 3 in London. It is estimated that the documentary will be finished by the end of this year; the showing is estimated in February, 2020. The producer has agreed to show this film during our local film festival in the fall of 2020.

One of the Commission's goals is to advertise and provide events that will bring people into New Milford. In the past year we have held events that provide the town with an occasion quarterly. In the spring, we hold two events that attract different communities into New Milford.

In February of 2019, the film commission held a 'meet and greet' at Lucia's restaurant, here in town. The purpose was to attract local members of the film community and introduce them to each other. The intention is to bring local filmmakers together so that new projects can be shot here in New Milford. This event was well attended and will be repeated in 2020.

In June of 2019, we put together a program with New Milford High School's film department. The teacher worked with the commission to set up a showing of local student's work; the student's earned extra credit by filming a short montage of local scenery and people. Eight students participated. Their work was well received by the audience; the 3 winners were given gift certificates for the Bank St. Theater. We will be repeating this event in early June, 2020.

Every summer, we co-host the Summer Movies on the Green with the Bank St. Theater. This year's movies were well attended by the area's families.

We also sponsored the annual Greater New Milford Film Festival. Most of these separate events are free of charge. Part of the Commission's intention is to provide free entertainment and draw people into town for dinner and a movie. We are not able to estimate the amount of monies spent, however, conversations with local restaurant owners lead me to believe that there was an increase of business on those particular evenings.

All net profits from all aforementioned events are donated to The Greater New Milford Film Festival college scholarship for local students. The Film Festival was able to give scholarship money to two graduating high school seniors this year.

The Film Commission is always encouraging filmmakers to use New Milford as a location for their work. Through June of 2019, there have been three projects filmed in New Milford; one commercial,

one documentary and one short film. There have been several producers that have reached out to me and have viewed specific locations for future projects within the next year.

We have also been approached by the New Milford Art Commission and Gallery 25 with the intention of participating in further public oriented artistic events.

As always, the Film Commission will strive to continue the growth of film development and presentation within the town of New Milford. In the face of severe budget cuts, our ability to do so has become limited making it all the more important for townspeople to show support by attending events and letting the Town Council know that they wish to see funding restored.

Fire Marshal's Office Annual Report 2018-2019

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. These duties are varied and require the Fire Marshal's attention, often within a mandated time frame.

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's services include the community of New Milford as a whole, its businesses, the fire departments and residents.

In addition to conducting inspections, 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 issues permits for the use and storage of explosives in compliance with State Explosives Regulations, is responsible for the inspection of all 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 schools and seminars to stay current and maintain their knowledge base of codes, regulations and new technology (approx. 30 hours annually to equal the required 90 hours in 3 years). CT code updates in 2015 make this training even more imperative. The Connecticut Building and Fire codes were updated October 1, 2016 and again in spring of 2018.

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, library, businesses, and many other organizations to provide fire safety training and fire prevention programs. The Office is also tasked with any additional obligations for enforcing regulations affecting life, property and public protection from the hazards of indiscriminate fire.

To remain business friendly and meet dramatically increased workloads within the office due to the adoption of new Codes, and large scale construction projects throughout the community the Fire Marshal's Office is staffed by a Full-Time Fire Marshal, and a Full-Time Deputy Fire Marshal. They administer the department's Risk Assessment Program (inspections, emergency and business continuity plan, and fire drill assistance), and Risk Reduction Program (plan reviews and construction inspections, public education and community outreach programs, and fire/explosion/hazardous material investigations, statistical research and analysis).

Emergency management has become a part of this department’s responsibility and works 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 including but not limited to natural disasters, to active shooter, school security, and hazardous materials events. Our office sent out an Emergency Services Profile to every resident to help create a database of functional needs and other possible shelter needs during evacuation of areas of town.

Current Staffing : Full-time Fire Marshal, Brian Ohmen
 Full-time Deputy Fire Marshal, Kevin Reynolds
 Part-time Secretary (20 Hours Week), Donna Talarico

Operating Budget:

Account	2018/2019
Fire Marshal – 6093	\$ 172,791

Revenue 2017-2018 - **\$67,940** up from **\$43,867**
 Current Revenue for 2019-2020 budget as of August 22, \$7,484

FIRES:

The Fire Marshal's Office was called to investigate via 911 calls the cause of 141 incidents, down from 167 incidents the previous year.

Fire Department Incidents July 1, 2018 to June 30, 2019:
 Gaylordsville Fire Department –107 down from 122
 Northville Fire Department – 144 up from 131
 Water Witch Hose Co #2- 698 up from 664
 Total Automatic Fire Alarm dispatches- 340

Total fire dispatch records: 949 up from 917 the previous year.

Department of Health Annual Town Report 2018 - 2019

The New Milford Department of Health is responsible for regulating and/or providing for the environmental and public health needs of residents of the Town of New Milford.

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

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

The number of permits issued for subsurface sewage disposal systems during fiscal year 2018–2019 was 109. There were 23 private well construction permits reviewed and approved for individual drinking water supplies. For the purpose of determining minimum separation distance requirements and soil suitability, there were 193 building additions reviewed and approved for private dwellings. Most of these were for open decks or swimming pools.

All public health and nuisance complaints received during the year were followed up with an investigation. There were 36 complaints received. Most of the complaints were related to conditions involving housing defects, environmental pollution or improper garbage disposal.

There were also 326 routine inspections conducted of food service establishments.

Again this year, the Health Department organized a regional household hazardous waste collection day for eight participating towns. The waste collection day was held on September 22, 2018. There were 880 households that disposed of a record amount of waste collected during the day. The other towns that participated in the event were Bridgewater, Brookfield, Kent, Roxbury, Sherman, Warren and Washington. Each town paid their proportionate share and the cost to the Town of New Milford was \$22,515.28.

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

In regard to reportable diseases, there were one-hundred seventy-nine cases of 26 different illnesses or laboratory findings reported by area physicians and medical laboratories. Twenty-nine percent (29%) of these reports were for sexually transmitted diseases and twenty-five percent (25%) were for tick-borne diseases.

Concerning seasonal influenza vaccinations, the New Milford Health Department works cooperatively with the New Milford Visiting Nurse Association (NMFVNA) to promote and support influenza prevention and vaccination clinics. Between October 2018 and January 2019, the NMFVNA organized and conducted several vaccination clinics in the community including a clinic for New Milford seniors.

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

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

The Town of New Milford and the Town of Washington continued to carry out a health services agreement during the fiscal year (2018–2019). As specified by this cooperative agreement, the Health Department performs environmental and public health services for the Town of Washington and the Town of Washington pays the Town of New Milford for these services.

During the year, the Health Department was also involved in activities related to public health emergency and response preparedness. New Milford has been designated as one of 41 public health mass dispensing regions in the State of Connecticut. The planning team has continued to develop plans and make preparations for mass dispensing operations for all residents of the region consisting of the towns of New Milford, New Fairfield, Sherman and Washington. Funding was made available in a personal service agreement (contract) with the Connecticut Department of Public Health. During the current funding year, which was from July 1, 2018 to June 30, 2019, the total contract amount was \$23,773. Some of the activities performed by the Health Department included continued development of local public health preparedness and response plans, development of a local health alert network (HAN), conducting local drills and exercises, participation in regional planning activities and attendance at emergency response training programs.

The Health Department budget for 2018–2019, excluding grant and other programs offset by income, was \$284,394. Also, **\$48,226** was collected in fees during the year. Therefore the Town of New Milford funded Health Department activities in the amount of \$236,168 which is \$8.72 per capita.

**INLAND WETLANDS COMMISSION
ANNUAL REPORT
2018-2019**

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

The Inland Wetlands Commission consists of seven appointed members and three appointed alternates. Meetings are held the second Thursday of each month. The Inland Wetlands Commission reviews all applications for subdivisions and any application that proposes work within the regulated and upland review areas. The office staff is comprised of a full time Wetlands Enforcement Officer, an Assistant Land Use Enforcement Officer and a Land Use Administrator. Both the Assistant Land Use Enforcement Officer and Land Use Administrator split their time between the Inland Wetlands, Zoning, Planning, Aquifer Protection and Zoning Board of Appeals offices. The Wetlands Enforcement Officer 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 Assistant Land Use Enforcement Officer, in conjunction with the Wetlands Enforcement Officer, has been able to expedite signoffs for patrons and has also allowed for more prompt inspections and better service to the members of our community. The Zoning and Inland Wetlands office continue to collect and release all sedimentation and erosion control (S&E) bonds. Inspections are primarily performed by the Assistant Land Use Enforcement Officer and follow-up paperwork is completed by the Land Use Administrator.

During the 2018-2019 fiscal year, the Commission received for review 35 schedule A applications and conducted 7 public hearings. An additional 4 schedule B applications for as-of-right activities were also submitted. There were 18 applications reviewed by the Wetlands Enforcement Officer as the Duly Authorized Agent. 124 applications, not requiring individual permits, were reviewed by the Wetlands Enforcement Officer or Land Use Inspector for compliance. 8 notice of violations and 1 corrective orders were issued, and the violations corrected. \$8,143.75 in significant activity fees, \$14,987.00 in permit fees and \$3,650.00 in applications not requiring individual permits fees, permit modifications, permit transfers and copies were collected.

As always, the Wetlands Commission will serve the community to the best of its ability.

New Milford Public Library
Annual Report
Fiscal Year 2018-19
Sally Tornow, Director

Mission

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

Overview of FY 2018-19

Modernization and Renovation

The Library spent the year preparing for 2 years of offering services from an extremely limited space. Most of the collection will be stored at Pettibone School, with a minimal collection available on site. Programming will continue through the generosity of the FRIENDS of NMPL, who have rented space at the First Congregational Church. Preparation for the construction phase led to a stringent look at the collection to ensure that nothing was stored that would not be useful in 2 years. The Library has also worked with the schools to allow some of the collection crucial to the curriculum be housed in the respective schools' Media Centers.

Library Use

The Library continued to be one of the busiest places in town with over 143,000 people coming through our doors in FY18-19. Our webpage use continues to grow, with a nearly 16% increase over the past year. Based on CT State Library statistics, New Milford Public Library exceeds the state average in virtually every category, from circulation to programming to computer use. Use of the Library changes from year to year, with more people using it as a meeting place, an opportunity to charge a device (449 times), and even a place to do a community jigsaw puzzle (we counted 150 instances of people working on various puzzles). Anecdotally, we have noticed many more people using the Library as a 'third space,' which means not home, not work.

Library Support

A grant provided by an anonymous donor, gave New Milford and surrounding towns access to the Foundation Center, an online resource for nonprofit organizations to locate grants. The FRIENDS of NMPL provided extensive support for programming, enabling the library to offer cultural and educational programs not possible through the operational budget, such as the Winter Reading Program, Passes to various cultural institutions, many music programs, and complete support of the Summer Reading program. The MOM's Club and the Women's Club of Greater Danbury were also generous in supporting the Children's Department, with the gift of a computer, as well as support for programming and supplies.

Departments

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

The Children's/YA Department is headed up by Sue Ford with the assistance of the YA Librarian. Meghan Morin resigned from the YA position in July of 2018 and the position was filled by Rose Simpson for 6 months, after which she resigned, as well, to take a better job, leaving the department without a YA Librarian for 3 months. Our part-timers (Ellen Thompson, Sherry Chaillou, Amy Berkun, Cathy McGrath, and Carol McCarthy) work with children from birth to twelfth grade, along with their parents, caretakers, teachers and college students studying in fields that include children services. Children come to us for a variety of needs – story times, summer reading programs, reference and homework help, internet and computer use. They check out DVDs, music on CDs, books on CD, eBooks, PS4 games, Xbox360 games, and, of course, most importantly, books for homework and recreational reading. They use our website to access various databases for homework resources and practice tests, as well as TumbleBooks and Mango Languages. We work with home-schooling parents and their children who use our resources to enhance their education. Sue Ford visits the public schools, local daycares and preschools for various programs throughout the school year.

Our Summer Reading Program theme for FY 18/19 was “A Universe of Stories” for children ages 4 year olds – 5th grades; we also offered an early literacy reading program for 1 to 3 year olds, and a reading program for young people in grades 6 – 12. We had a total of 327 participants in the reading programs.

During FY 18/19, we offered 387 programs for children from infants to 5th grade, with an attendance of 8,258 and 38 programs for our YA patrons with 291 in attendance. It has been a difficult year for the YA programming due to losing 2 YA Librarians in one fiscal year. It makes it difficult to keep the momentum of YA programming going with gaps in staffing.

Public Services – Val Fisher, Public Services Librarian

The Public Services Department encompassed several aspects of operation within the Library: Circulation, Collection Development, and Adult Programming. A dedicated staff of two full-time and twelve part-time employees served 12,792 registered patrons during the 59 hours the Library was open each week. While charging items in and out was its most familiar function (with 184,187) items checked out in 2018-19, Public Services staff also registered new patrons, answered readers' advisory questions, processed requests, sent notices, managed the volunteers, created displays, assisted with technology questions, and oversaw the development of the adult fiction, audiovisual material, and large print collections. We also visited the high school again this year, signing up a total of 35 new patrons. The Department continued to purchase well-reviewed, popular, and newly requested fiction, large print, audiobooks, e-books and DVDs for the use of our adult patrons. The Library's “Hoopla” service which offers downloadable and streaming movies, audiobooks, music, and eBooks increased with 8,251 circulations. The Library's use of eBooks totaled 3,404 circulations and the use of e-audio books was 4,265.

Public Services also maintained the Adult Services Facebook page which continues to grow as an online location for social interaction and information for our patrons. Programming was an important part of Public Services because it offered instruction, entertainment, and the opportunity for community building. Over 2018-2019, the Public Services Department increased its programming to 277 programs,

with the Public Services program attendance being 4818. Our programs covered an array of topics, including author talks, Medicare, health, history, handicrafts, cultural education, and music, among many others. The library offered a Creative Writing Program led by a local author as part of the Great American Read grant program. This one time program resulted in our monthly Writer's Salon, supporting local writers with three skill levels. Martha Kelly, author of *Lilac Girls*, spoke to a full house. We began a Poetry Writing Group led by New Milford Poet Laureate, Jim Scrimgeour. The Public Services Department has also been collaborating with the Historical Society and Center Cemetery to present a Cemetery Walk in October of 2019. Working with the downtown businesses, the library held a Small Business Saturday Scavenger hunt in November. In September, the library collaborated with Harrybrooke Park in holding a Storywalk, which received national news coverage. A collaboration between the Sierra Club and the library has produced a series of environmental evenings with documentaries and guest speakers. We began a new weekly Yoga series this year, in four week groupings, which generated a constant wait list. The library offered a monthly film screening of a popular film, as well as three documentaries presented in cooperation with the Pratt Center. Several art programs were presented this year including two programs by the Garden Club that offered instruction on flower arranging, gingerbread house decorating and visible mending. Several musicians entertained library patrons this year, including The Kerry Boys, Craig Harris, and a Christmas Renaissance performance. The Library continues to host the Connecticut Crossroad's Project which invites the public to come and share their memories of New Milford. The Library also continues to be involved in a Board Games Collaborative with Burnham Library in Bridgewater. The monthly book discussion groups have grown to ten separate groups.

Reference/Information Services – Sally Tornow, Director/Reference and Information Services

The Adult Reference/Information Services Department, comprised of Michael McManus, Rachael Wright, Gloria March, Jody Hyman, and Sally Tornow, answered 28,638 patron questions during FY 2018-19. Of those transactions, 14,330 were research questions. The remaining interactions consisted of non-reference assistance to patrons, such as help in using the catalogs, the Internet, various Microsoft programs, and reference materials. Gloria March fulfilled 450 Interlibrary loan transactions. The Reference department also continued to purchase well-reviewed non-fiction and music cd's.

The computers in the Adult Reference area were used extensively throughout the year with total use at 8795 sessions. The individual laptop stations created in FY 2012-13 continued to be extremely popular with patrons who bring their own laptops and mobile devices to the Library, using NMPL Wi-Fi over 2,000 times each month.

Rachael Wright, the Digital Literacy Associate, offered 121 free classes on wide-ranging computer related subjects, such as: Google Drive, Finding Grants through the Foundation Center, Facebook, Instagram, Downloadable eBooks, etc. Rachael has worked with the Senior Center to offer cooperative programming in their computer lab and looks forward to offering digital safety classes with the YA Librarian.

Technical Services – Peggy Ganong, Library Technology Coordinator

The Technical Services Department of the Library is comprised of 2 staff members, Maryann Jackson and Leslie Schlemmer. They are both very hard working and dedicated professionals. They are

responsible for a variety of tasks that are required in order to maintain the Library's huge collection (over 85,000 items) of print and non-print materials. In addition to daily tasks of the physical and digital maintenance of this collection which changes daily, they handle many special projects for other departments.

Each year Maryann and Leslie order, receive, catalogue and process thousands of new items, repair hundreds of damaged items, and perform maintenance tasks on the integrated Library system, in addition to maintaining the Library's serial collections.

This year they were charged with the physical and computer task of managing a large weeding project in preparation for the modernization project of the Library. So far 21,000 items have been deleted from our collection. Rather than just discarding these books, Leslie Sclemmer investigated and found a company, Discover Books, that will come to the Library and pick up the books and depending on their condition, sort them into 3 classes: ones that can be sold as used books, ones that can be donated to various organizations and ones that are just discarded. Leslie is responsible for collecting the books, scheduling the truck to come and pick up the books and assisting the driver in loading the books.

Both Maryann and Leslie have attended various meetings and webinars to stay up-to-date with emerging changes in the Technical Services field.

Technology – Peggy Ganong, Library Technology Coordinator

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

Through the web site, our online calendar and our 2 monthly online newsletters, one for programs offered and one dedicated to articles highlighting new services and special features of the library, we are able to stay connected to our patrons and to provide them with all the important aspects of our Library.

This year Peggy worked with various vendors to add 2 new offerings for patrons: SimplyE, which provides access to the statewide eBook platform that the Connecticut State Library has developed for public libraries in Connecticut. Through this service, both New Milford Library and the State Library's collection of eBook and eAudiobook titles are available to patrons for both Android and iOS devices and Kanopy, which provides streaming access for our patrons to a collection of 30,000 of the world's best films, including award-winning documentaries, rare and hard-to-find titles, film festival favorites, indie and classic films, and world cinema with collections from Kino Lorber, Music Box Films, Samuel Goldwyn, The Orchard, The Great Courses, PBS and thousands of independent filmmakers.

Our upgraded in-house digital sign continues to be very useful for library visitors looking for information on the most recent library events and news. It is Peggy's responsibility to provide content, design formats and continually update the sign.

Peggy attended several meetings, webinars and workshops to stay current with newest technologies and products.

PARKS & RECREATION
ANNUAL REPORT
July 1, 2018 – June 30, 2019

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

The New Milford Parks and Recreation Department is responsible for the care, management, maintenance and control of twenty town park facilities totaling over 500 acres. The Department maintains and utilizes, for the benefit of the residents, the following locations: the Town Green, Lynn Deming Park, Andrew Gaylord Barnes Park, Carlson's Grove, Emmanuel 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, Creative Playground, John Pettibone Community Center, Hulton Meadow, Chappuis Park, and the Nostrand Trail Park. Included in these park sites are: six little league fields, a beach on Candlewood Lake, swim team docks, two fishing docks, canoe and kayak racks, tennis courts, basketball courts, five playgrounds, two boat ramps, two canoe/kayak portages, a marina, three fresh water ponds, access to the East Aspetuck River, access to the Housatonic River at five parks, including the River Walk, three extensive trail systems, numerous picnic areas, five soccer fields, four softball fields, multi-purpose fields, a bathhouse, five pavilions, an equipment garage, and other park amenities. In addition, programs and activities for all residents are held at the John Pettibone Community Center, the Maxx, New Milford Public School facilities, East Street School, Canterbury School (pool and ice skating rink), Shepaug Regional School System (pool), New Milford Fitness & Aquatic Club, the Dive Shop, and summer playground programs held at Northville School, Hill & Plain School and Schaghticoke Middle School. In addition, areas maintained by this Department include: the New Milford Police Department lawns, Building Maintenance lawn, the Town Hall, the New Milford Library grounds, Lanesville Fire Department lawns, John Pettibone Community Center grounds and softball fields, 47 Bridge Street, the Richmond Center grounds, the Railroad Street parking lot, Patriots Way, Rotary Park lawn, the New Milford Historical Societies 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 parks.

The Department also schedules year-round recreational programs for all ages (well over 5,600 people participated in programs, leagues, and special events offered by the Department last year), controls the park use permit system, issues vehicle parking stickers, boat launch stickers, boat slip leasing, day passes, performs revenue collections, and manages one the largest seasonal staff in New Milford (approximately 139 employees).

- 261 campers at our Rec-On summer playground program (summer 18')
- 248 participants in our soccer programs (fall 18'-spring 19')
- Over 880 players in our Men's, Women's, and Co-Ed Adult Softball Leagues (fall 18'-spring 19')

- Approximately 100 players in our Touch Football League
- 491 participants in our aquatic programs (winter/summer swim teams and swim lessons)
- 476 runners in our Fair Days 5K & 8-Mile Road Races (summer 18')
- Over 250 individuals participated in annual Easter Egg Hunt (2019)
- Over 3,000 participants at our Halloween Trunk or Treat Event (2018)
- 83 participants in Ice Skating Lessons (18'/19')
- 325 registrants in all sessions of our Karate Program (18'/19')

During fiscal year 2018-2019, the department experienced continued growth in program offerings. Among the improvements accomplished by the department to the parks and recreation leisure delivery system were the following:

- Since the Lynn Deming Park improvement project we completed we have seen greater numbers of visitors to this park.
- We are updating the security at Lynn Deming Park. This included hiring a Park Manager on the weekends, increased Police presence, new signage, installation of three security gates that use RFID stickers, security cameras and computer software.
- We have continued training on the Munis accounting system, Employee Self-Serve and MyRec software.
- All staff have completed their mandatory CIRMA Trainings.
- Implemented new program offerings such as Volleyball, Badminton, Christmas Break Sports, a Dodgeball Tournament, Learn to Crochet, Introduction to Fishing, a Fishing Derby and Wild Hoops Spring Break Basketball.
- Led a trip to MGM Grand in Springfield, Massachusetts.
- Made repairs to fencing and gates at Young's Field Park, Patriots Way & Lynn Deming Park.
- Installation of playground safety mulch at Young's Field, Emmanuel Williamson Park, Carlson's Grove, Lynn Deming and the Creative Playground.
- Continued annual brush-hogging at Still Meadows, Sega Meadows Park, Clatter Valley Park, Carlson's Grove, Still Meadows, Nostrand Trail, Hulton Meadow & Andrew Gaylord Barnes Park.
- York raked Lynn Deming beach during winter drawdown to remove Eurasian milfoil. Between this and the deep draw down the weeds have been minimal so far.
- Repaired gravel driveways at Clatter Valley, Conn's Pond, Helen Marx Park, Sega Meadows Park, Carlson's Grove, Pickett District Fields, & Creative Playground.
- Removed dead trees, branches and stumps at Carlson's Grove, Town Green, Lynn Deming Park, Sega Meadows, Clatter Valley, Addis Park, and Helen Marx Park.
- Completed brush removal at the Richmond Center, Sega Meadows, Still Meadows, New Milford Library, Patriots Way, Pickett District Road Fields, Addis Park, Police Department, Town Hall, the Old Boardman Bridge, and Young' Field.
- Installed new signage at Lynn Deming Park and Helen Marx Park.
- Installation, repairs and removal of boat slips, dive docks, swim team docks and fishing dock at Lynn Deming Park.
- Installation and removal of fishing dock and yak port at Young's Field Rivertrail.
- Completed turf and infield repairs at Young's Field, Town Green, Helen Marx, Picket District Fields and John Pettibone Softball Fields.
- Repaired security and athletic field lighting at Lynn Deming, Clatter Valley and Young's Field Parks.

- Treated Conn's Pond for weed growth.
- Treated the embankment for invasive species on the Young's Field Rivetrail embankment.
- Hired a company to remove milfoil at Lynn Deming Park (2018).
- Repaired irrigation system on the Town Green and Young's Field.
- Fertilized Young's Field and fertilized, aerated and over-seeded the Town Green
- Completed vandalism repairs at Young's Field, Clatter Valley, Sega Meadows, and Carlson's Grove Parks.
- Painted and repaired picnic tables, garbage receptacles and park benches.
- Completed Request for Quotes and Bid packages for seasonal brochure, road race timing, photography, softballs and softball equipment, Lynn Deming Security Project, lawn mowers, portable restrooms, security, beach sand, clay, calcium chloride, t-shirts & uniforms, custodial supplies, concessions, playground mulch, and milfoil removal.

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

- Monetary donations for the 51st Annual 8 Mile Road Race & Village Fair Days 5K Road Race (summer 2018) totaled \$4,750.00 with sponsorship and support from Union Savings Bank, Basement Solutions, Dental Associates, Dr. Allan S. Phillips, Circle Asphalt, RT Layton, Full Circle Promos, Bank Street Theater, Candlewood Valley Pediatrics, Western CT Health Network, M & O Construction, Dawn Hough, and Medinstill.
- Non-monetary donations for the 8 Mile and 5K Road Races were made by: Stop and Shop, Stew Leonard's, Northville Market, H & H Taylor and Sons, Wal-Mart, Kimberly Clark, Costco, the Cookhouse, National Peanut Board, Nestle Water/Ready Refresh, Children's Movement Center, and Big Y.
- Received a donation from the Heaton Family to plant a Katsura Tree with plaque on the Town Green.
- The Town received a grant to plant twelve Shadblow trees at Hulton Meadow.
- Received a donation from Daughters of the American Revolution to plant a Red Maple Tree with plaque on the Town Green.
- Received a donation of a Beech Tree with plaque from Stephen Looney in honor of Lieutenant Peagler for the Town Green.
- Received a donation from the Pruss Family to plant a Sycamore Tree with plaque on the Town Green.
- Received a donation from New Milford Rotary for the purchase and installation of a park bench, picnic table and plaques for Lynn Deming Park.
- Received donations of \$500 from Bank Street Investments, \$200 from Aquarion Water, \$100 from Asphalt Repair Services and \$50 from the New Milford Spirit Shop for the Halloween Trunk or Treat event.
- Received a donation of a Christmas Tree for the front of Town Hall from Christopher and Mary Prause
- Collaborated and received assistance from many Town of New Milford departments, commissions, agencies, clubs and groups on many projects including, but not limited to: New Milford Chamber of Commerce, New Milford Fire Departments, Candlewood Lake Authority, New Milford Hospital, New Milford Ambulance, Commission on the Arts, Lions Club, Moonlight Run, Police Department, Board of Education, Senior Center, IT Department, Public Works Department, New Milford Library, Zoning Department, Inland Wetlands Department, Building Department, Personnel Department, Mayor's Office, Planning

Commission, Youth Agency, Health Department, Economic Development Department, Village Fair Days Committee, Village Center Organization, CERT, American Red Cross, United Way, Social Services Department, Animal Welfare, Relay for Life, Ousatonic Fish & Game, Garden Club of New Milford, NMYBBSB, New Milford Youth Lacrosse, River Indians Youth Lacrosse Team, New Milford Bulls, New Milford Saints, New Milford Cricket Team, New Milford River Trail, Housatonic River Trail, Autism Awareness, Alzheimer's Association, Women's Club, MVP-SOS, CT DEEP, Etc.

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

Sticker sales for Lynn Deming Park (summer 18⁷) totaled 1028 resident vehicles passes, 24 resident day passes, 6 non-resident day passes, 88 boat launch passes and 82 boat slip rentals. Sticker sales, permit filing fees, concessions and vending totaled \$171,230 for 2018-2019. Park reservations continued to increase significantly from 2017/2018 to 2018/2019. Land acquisition has resulted in greater responsibilities and planning for the next year. Revenues brought in from recreation programs and summer camp totaled \$397,336.45 for 2018-2019. These figures reflect the growth of parks and recreational programs and facilities, as well as the increasing needs of an up-surging population.

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. The Department welcomed the addition of a Community Center in meeting these demands. 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, while the need for further recreational space will increase. With the growth of the department and facilities there may be a need for an additional park maintainer in the future.

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 such items as additional maintenance personnel, a Splash Pad, and updated athletic field lighting at Young's Field. Due to the ever-increasing needs in town and the prospect of losing certain currently used fields, a top priority for the Department is to increase the number of quality playing fields for multi-sport purposes, including centralized playing fields (including lighted areas). We also hope to one-day share with another department a small bus for trips and other Recreation Programs.

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

Personnel Department Annual Report 2018-2019

During 2018-2019 the Town had 186 full time employees. This includes 26 total separations (4 retirements, 5 terminations and 15 resignations and 1 contract expiration) and 24 hires, leaving the Town with a net loss of 1 employee. Our employee list includes Police, 911 Dispatchers, Public Works, Park & Recreation, Senior Center, Social Services, Library, Town Hall and Youth Services. The Personnel Department is responsible for all facets of Human Resource Management. This includes employee benefits, contract negotiation/administration, recruiting, performance appraisals and record keeping, just naming a few. We provide counsel to managers in resolving complaints, training, discipline issues and enforcement of town policy and procedures.

This year we continued our significant progress. The Personnel Department has saved the Town of New Milford Employees and Tax Payers hundreds of thousands of dollars through our Training and Safety initiatives, Health and Life insurance audits, and a transition of our Health Insurance Plan and Prescription Costs. Our Health Insurance Benefits Consultant assisted us in realizing savings of over \$700,000. We successfully negotiated 3 bargaining contracts that went into effect in July of 2019 and will be in effect until June of 2023. As noted in our last annual report, an immediate focus under the new Personnel Director has been ensuring compliance within our health insurance, this continues. We also manage the relationship with our Life Insurance provider which was transitioned to One America. Another focus is automating payroll and providing resources online. We rolled out Munis Employee Self Service and eliminated paper pay stubs, saving our tax payers over \$10,000 in labor and supply costs. We have begun our transition from a weekly payroll to a bi-weekly payroll which will be complete by July 2020. We also worked with our Risk Insurance broker CIRMA to roll out a new training policy that requires all employees to take a minimum of 6 e-Learning courses related to safety and risk compliance, this went into effect July, 1 2018 and had 100% compliance in its first year. We also rolled out a new Social Media policy, Ethics Policy and ensured everyone is registered for our public notification system, Everbridge. There has been a continued focus on updating job descriptions many of which had not been updated in nearly 20 years. We also had a series of management training programs including: Basic Management Training for new and established managers, managing stress, workplace violence and Workplace Harassment Prevention as well as Managing Appropriate Workplace Behavior for Managers. One of our Wellness programs initiatives included our bike program that allows employees to rent bicycles with no cost. We have added to our Wellness programs to include yoga, healthy Mediterranean eating and continue to introduce new topics regularly. After the successful reorganization of the archives, taking a fully neglected and disheveled file room, and successfully alphabetized all files, The Personnel Department was also approved to relocate to the old Probate office in 2018/2019, this move was exceptional as we now have secured all active personnel files in a fireproof safe.

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

PLANNING COMMISSION ANNUAL REPORT 2018- 2019

The New Milford Planning Commission and its Regulations became effective in September, 1958. The Regulations were adopted to promote and ensure the orderly development of land within the Town of New Milford so that land, when subdivided, can be used for building purposes without danger to health and safety and the general welfare of the Town. The New Milford Planning Commission consists of five elected members and three appointed alternates. Elected members serve four-year terms and appointed alternates serve two-year terms. At an annual organizational meeting, a Chairman, Vice Chairman and Secretary are elected to serve for one year. Regular meetings are held once a month on the first Thursday of each month. Special meetings are scheduled accordingly.

The purpose of the Planning Commission is to consider the subdivision or re-subdivision of land as presented by an Applicant pursuant to Connecticut General Statutes, New Milford's Plan of Conservation and Development, and New Milford Subdivision Regulations.

In accordance with State Statute, the Planning Commission also provides recommendations on referrals for Municipal improvements known as an 8-24 Referral and revisions to the Zoning Regulations (text amendment) or a zone boundary (map amendment) known as an 8-3a Referral.

In addition to subdivision and re-subdivisions applications and 8-24 and 8-3a Referrals, the Planning Commissions hears discussion of the following requests:

- Road Acceptances
- Bond Releases
- Bond Reductions
- Extensions of Subdivision and Re-subdivision Approvals

The Planning Commission is also responsible for updating the Town's Plan of Conservation and Development (POCD) at least once every ten years and regularly reviewing and maintaining the POCD following the adoption of an update. The most recent update was completed in 2010. The POCD is currently under review in preparation for an update in the upcoming fiscal year.

The Planning Office is staffed by the Town Planner/Zoning Enforcement Officer, the Assistant Land Use Enforcement Officer and the Land Use Administrator. The Town Planner/Zoning Enforcement Officer reviews and prepares staff reports for subdivision applications, works with the Planning Commission on subdivision regulations amendments, aids in the update of the POCD and attends meetings of the Planning Commission. The Town Planner/Zoning Enforcement Officer splits his/her time between the Zoning and Planning offices. The Assistant Land Use Enforcement Officer and the Land Use Administrator share the responsibility for the preparation and follow-up of Commission meetings as well as the daily office operations for the Planning Commission. The Assistant Land Use Enforcement Officer and the Land Use Administrator split their time between the Zoning, Inland Wetlands, Zoning Board of Appeals, Planning and Aquifer Protection offices. There is also a paid Recording Secretary who is responsible for taking the minutes at each meeting.

Between July 1, 2018 and June 30, 2019 the Planning Commission agenda included the following:

- 2 Subdivision Applications
- 1 Subdivision Modification
- 3 Extension Requests
- 3 8-24 Referrals
- 2 8-3a Referrals

New Milford Police Department Annual Report 2018-2019
Chief of Police
Spencer S. Cerruto

On behalf of the men and women of the New Milford Police Department I am honored to present to you our 2018-2019 Annual Report. I would like to extend our appreciation to Mayor Bass, the members of the Town Council, the Board of Finance and importantly, the citizens of our community, for your continued support of our department. We are all in this together and by working together we can accomplish our common goal of public safety.

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

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

In all that we do, we recognize the importance of collaborating and working with the community. The New Milford Police Department has partnered with veterans, Board of Education, youth, social services, businesses, community groups and our citizens, to keep our community safe. We have also introduced a new and improved website (www.newmilfordpolice.org) and we have improved our social media footprint by increasing our utilization of Twitter and Facebook. We regularly communicate with the public through these means and would appreciate it if you would follow us on Facebook, where you can see our new recruitment/community policing video, which has garnered over 14,000 views.

During this reporting period, the New Milford Police Department responded to 27,568 calls for service. Generally, criminal mischief calls remained level, while we've seen an increase in domestic violence. Notably motor vehicle stops have increased, up 462 from the previous year, resulting in a 25% increase in drunk driving arrests. New Milford's finest work hard every day to keep our community safe and we are proud to have been recently ranked as the 28th safest town in the state.

CALLS FOR SERVICE	2017-2018	2018-2019
ALARMS	2189	2055
ASSAULT	196	134
BURGLARY	30	22
ROBBERY	3	1
MOTOR VEHICLE ACCIDENTS	1103	1059
CRIMINAL MISCHIEF	106	105
DISTURBANCES	637	431
DOMESTIC VIOLENCE	125	142
DUI	94	119
LARCENY	298	190
MEDICAL ASSISTS	1359	1461
MOTOR VEHICLE COMPLAINTS	845	730
MOTOR VEHICLE STOPS	2021	2483
NARCOTIC INVESTIGATIONS	169	123
SUSPICIOUS ACTIVITY	689	648
MISCELLANEOUS SERVICES	19,662	17,567
HOMICIDE	2	0

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

The addition of a police helicopter and drone add an important dimension to the operational capabilities of our department. The drone was obtained through a grant from First Light and the NMPD helicopter was acquired through the Federal 1033 program. The helicopter is a Bell OH-58a Kiowa, is a New Milford PD asset and is at no cost to the public.

The program is supported/funded by the Nelson D’Ancona Foundation, a registered 501c (3) non-profit organization that uses private and corporate donations to maintain and operate the

helicopter. The foundation is made up of a diverse leadership background ranging from law enforcement, military, civil aviation, aviation manufacturers, mechanics and business executives. The foundation provides the funding for the fuel, maintenance, repairs and insurance.

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

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

The majority of the department's resources are comprised of the men and women assigned to the Patrol Division. The primary role of the Patrol Division is to keep our community safe by responding to and investigating incidents, traffic safety, deterring and preventing crimes by proactive patrol, and developing community trust by engaging the public throughout their daily activities. In the last year we have promoted several members of the department to the ranks of Lieutenant, Sergeant and Senior Dispatcher, instilling in our members the idea that fairness, hard work, commitment, and perseverance will lead to achievement. We've also changed our recruitment and collective bargaining strategies by working cooperatively with staff and town officials, making changes that ensure fiscal responsibility and at the same time providing the benefits, work schedule and work environment that appeal to the most qualified candidates.

All of these changes, as well as, our leadership philosophy that encourages the idea that all members of the department are leaders in the community and can have an impact on the direction of the department, has attracted four new police officers. Two of those officers transferred from other area departments with approximately three years of police experience, while the two others are currently attending the police academy. The department has also been actively participating in a recruitment process for our emergency services dispatch center and are encouraged that we are finalizing the recruitment, hiring and training of personnel that will see the emergency dispatch personnel at full staff, a level that has not been achieved for many years. As a community, there is an understandable interest in policing strategies and operations that provide safety and security at a reasonable cost, and at the same time, providing a healthy and productive environment for our employees, and we're happy to say we are succeeding.

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.

**NEW MILFORD PUBLIC WORKS DEPARTMENT
ANNUAL REPORT
2018-2019 FISCAL YEAR**

Introduction

The Public Works Department is responsible for the maintenance, repair and plowing of more than 226 miles of town-maintained roads, 60 Bridges (37 over 20 feet), maintenance and replacement of over 100 pieces of rolling stock, the cleaning and repairing of storm sewers, cleaning and upkeep of all town buildings, maintenance and upkeep of over 200 decorative streetlights, recycling and transfer station operations. Our services range from custodial duties to renovation projects including full carpentry, plumbing, and electrical trade services; from paving and drainage operations to snow plowing and ice control; from routine vehicle maintenance to welding and fabrication services; from plan review to full engineering design. Our customers include the public at large but in particular our taxpaying residents, town department staff, land use commissions, volunteer organizations, and other elected and/or appointed committees.

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 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.

The following report details work done by the various departments, for the fiscal year from July 1, 2018 to June 30, 2019. The report is broken down into the various divisions – Administrative, Engineering, Highway, Facility Maintenance, and Recycling so that each function is detailed:

GENERAL

Administrative:

The departments' administrative staff includes a director, administrative assistant to the director and two data entry clerks. 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 as needed, to the various divisions comprising Public Works: Engineering, Highway & Vehicle Maintenance, Facilities Maintenance, and Recycling. This department also maintains the website pages, including forms and up to date road information, for all departments under Public Works.

Engineering:

The Engineering Department consists of a Design Engineer, Road Construction Supervisor and Engineering/AutoCAD technician. Engineering staff plan and provide construction design, oversight and administration for various Town construction projects, bridge renovation and replacement projects utilizing design and construction services also. 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 operates 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.

Recycling:

The Town of New Milford opened the first Recycling Center in the area more than 25 years ago, and the center is now staffed with two people plus the new position Recycling Manager. Recycling has expanded to include acceptance of all mandatory recyclables as well as bulky waste, household trash, metal, tires, waste oil and office paper. The E-Waste (Computers and televisions are only part of the consumer electronics waste stream which also includes VCRs, radios, cell phones, and small appliances and collectively, they are referred to as electronic waste, or "e-waste".) During this year the Center also became electronic with the ability to accept credit and debit cards.

Facility Maintenance:

This department consists of a staff of ten 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 and 7 Public Works buildings and the recently added JPS site. FM also handles all downtown decorative streetlights that now number more than 200.

Customer Service:

Public Works receives many requests from the public, one of its customers. The requests this year approximately numbered 903 and are not fully representative of all phone calls received at Public Works, but the ones that merit logging into the Customer Service Request (CSR) database. Frequently the department receives "informational" calls that do not merit logging into the database but do, however, require time from the administrative personnel. The decrease in calls is one metric in measuring the quality and efficiency of work this department performs.

ENGINEERING

The Engineering Department helps the Department of Public Works thru infrastructure management utilizing Cartegraph Government software. This gives us the ability to lower our operating costs for town assets including: signs, markings, sidewalks, bridges, culverts, pavement,

and guiderails. Additionally, we track work requests, work orders and asset events with Cartegraph an asset management program. They perform land use reviews for the various Town commissions and provide various 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 and administrative staff recognized the budgetary limitations in Capital funding for many of our projects. To supplement budgetary monies that were not forthcoming, we applied for and received several grants. This department also had enough projects ready to obtain Federal Government stimulus money awarded to the state. The table at the end of this report lists the grants currently in progress. Many man hours from these two departments went into the preparation and design of these applications. Continued funding from outside sources has progressed into the next fiscal year as well.
- Various customer service tasks are performed on a daily basis by the Engineering Department. 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. A total of 136 Right of Way permits were issued, subsequently inspected, and processed by the department in the FY 2018/2019. The Engineering Department responded to hundreds of customer service requests including review or issuance of 21- 911 street addresses and 189 road needs paving requests. 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. We have performed numerous sign-offs for building permits through the Town's new 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, and other grants available to our department and Town.
- There was an additional emphasis placed on pavement preservation and in 2018/2019 the investment in New Milford Road segments were selected utilizing our Cartegraph Asset Management Software and a weighted benefit analysis utilizing road condition, length and average daily traffic. Engineering also had Street Scan perform an all town scan and report the PCI to be used in weighting the roads for reconstruction/rehabilitation.
- A summary of various levels of progress on bridge projects are as follows:
 - The State recently completed their semi-annual >20' bridge and their periodic screening of <20' bridges and we were expecting those reports in the Fall of 2016, and we received them in 2018.
 - Mill Street Bridge was completed as well as Wellsville Bridge.

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

- BAN’s – various road projects were constructed and substantially completed. These roads included: Blue Bonnet, Great Brook, Stephanie, Sega and Roadside court.

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

HIGHWAY

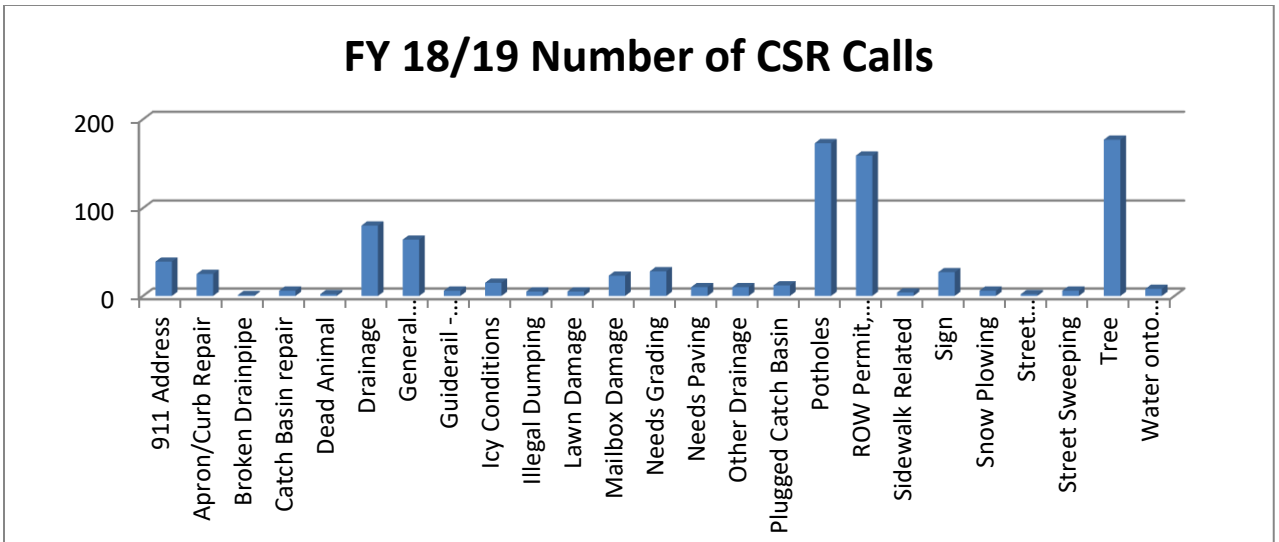
The Highway Department is responsible for the maintenance, drainage and snow plowing for all 185+ miles of paved roads and 26.71 miles of gravel roads throughout Town. Besides the obvious basics of paving and plowing the Highway department: cleans catch basins, sprays guide rails for weed control, repairs guide rails, sweeps, grades gravel roads, maintains drainage, plants trees, clears downed trees and branches, installs drainage, repairs and conducts preventative maintenance on Town vehicles, installs flags, beaver dam removal, installs and replaces signs, line stripes, patches potholes, fixes and installs curbing, responds to CSR’s [3533 this year], rakes, seeds and hays new drainage installations, and mows roadsides, just to name a few daily jobs. In addition to the routine maintenance and snowplowing, the department responds to off hour emergencies. Most of these off hour emergencies are for fallen trees, and winter related incidences.

A new addition to the highway equipment was the “Pothole Killer” truck. This new piece has improved the quality of filling and reduced the number of calls into the office regarding potholes. This truck should be able to run through the winter and help reduce the number of issues come spring.

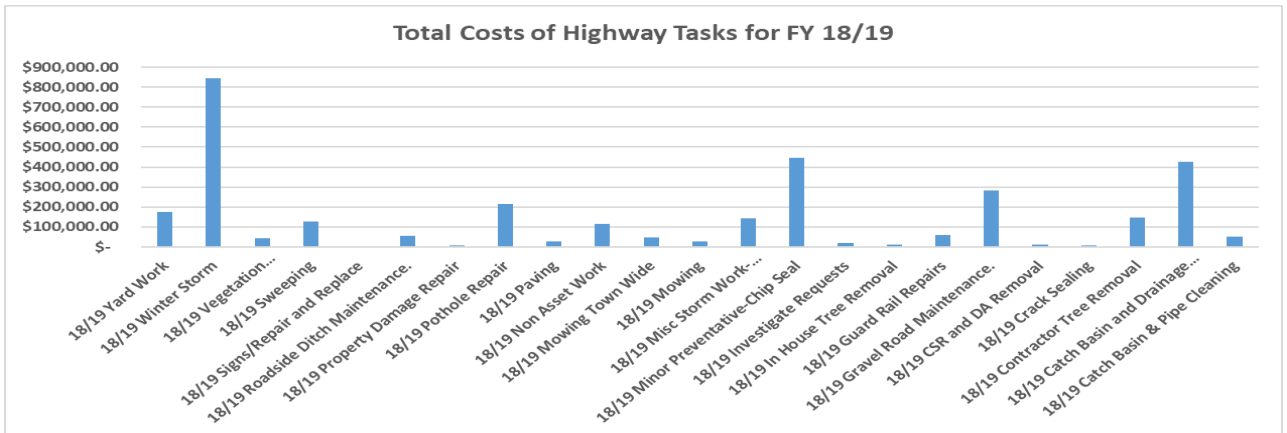
The Highway department had to contend with a winter consisting of 28 storm events. Many of these storms were slow moving, requiring the overnight presence of the highway department to keep the roads open. Below is a FY summary for the cost of the winter operations.

OT Hours	OT Cost	TOTAL OF Material and Labor for 28 Winter Storms
6099	\$232,806	\$ 668,390

Treated Salt:Tons	3479
Salt/Sand:Tons	1307
Salt:Tons	1905
Brine Liquid:Gal	0.00
Sand:Tons	0.00



Cost of Tasks Performed by Highway for FY 18-19 of annual Work orders. There are 25 annual work orders.

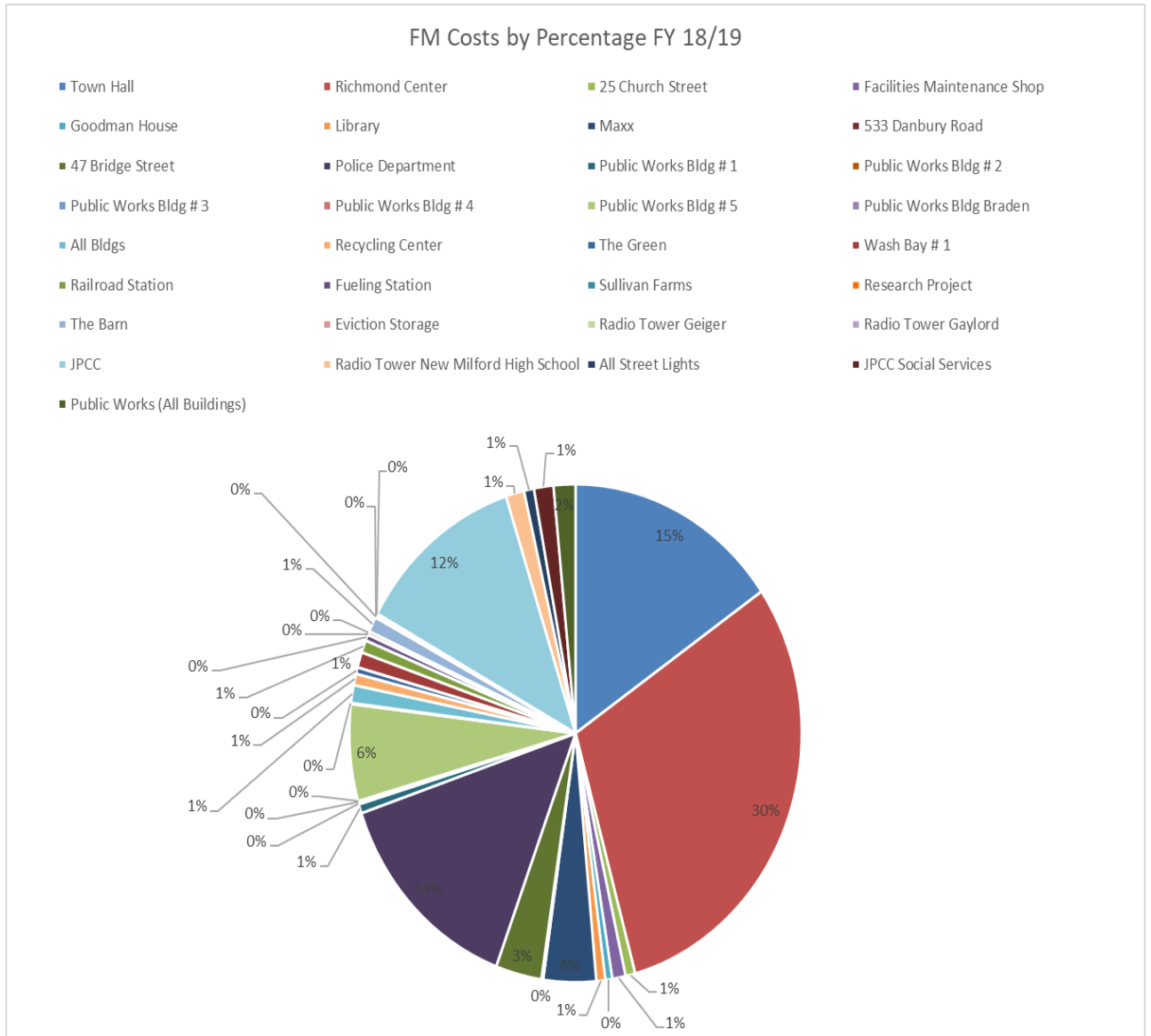


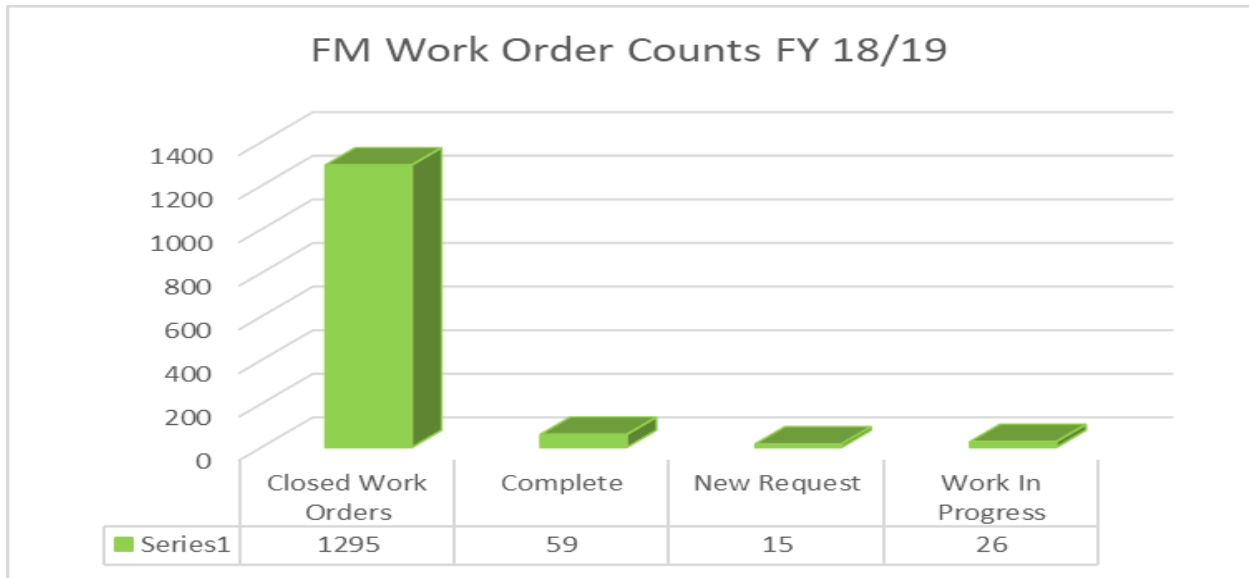
The following chart shows the planned expenses incurred with 183 separate tasks in maintaining gravel roads in New Milford--all 26+ miles:

Work Order Planned -Grading Gravel Roads FY 18-19	
Labor Cost Actual (wo fringe)	\$ 98,482.00
Equipment Cost Actual	\$ 160,484.00
Material Cost Actual	\$ 21,874.00
Total Cost Actual	\$ 280,840.00

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 ~2793 work orders logged into the Facility Dude software. Many of the technical projects are ongoing and are scheduled accordingly as manpower allows. Our list of maintenance and projects grows every year.





RECYCLING

The center has seen an increase in usage, again probably due to the economy, but has managed to cover almost all operating expenses of the center for the fiscal year through usage fees. The ownership of containers and compactors has significantly reduced the costs of hauling MSW, bulky and single stream. The Manager retired, and operations is now overseen by the Highway Foreman.

Commodity revenue for this FY are as follows:

Battery: \$384.40

E-Waste: \$5,878.43

Scrap Metal/AC: \$12,532.44

Textiles: \$648.90

Active Grant Projects-Administered by Department of Public Works

#	Project	Description	Agency Applied to / Grant Type	Estimated Dollar Value		STATUS
				Grant	Total Project	
1	Mill Street Bridge	Construction of 95-248	CT DOT - Federal Local Bridge Program 95-248	\$1,596,000.00	\$2,820,000.00	Completed
2	Wellsville Ave Bridge	Actual awarded value = low bid + 10% incidentals + 10% Contingency	L095-0001	\$1,148,534.00	\$1,148,534.00	Completed
3	Century Brass Enterprise Center Demolition Project	Prepare detailed demolition, salvage and disposal plans and Demolish both the structure and slab of building	DECD - Urban Action	\$2,500,000.00	\$3,308,000.00	Partial Slab removed Waiting for EPA approval to recycle steel Court case pending - Feb-Nov 2019
4	Merryall Road Bridge	Design/Engineering, Construction, and ROW Services to replace Bridge 05118	CT DOT - State Local Bridge Program 9095-5118	\$889,958.39	\$1,879,930.00	47.34% State share Design Approximately 95% complete Withdrew IWC application Need TC input on design

5	Mud Pond Road Bridge (south)	Design/Engineering, Construction, and ROW Services to replace Bridge 095003	CT DOT - State Local Bridge Program 9095-003	\$235,750.00	\$500,000.00	47.17% State share Design complete IWC permit received
6	Gaylord Road Bridge (west)	Design/Engineering, Construction, and ROW Services to replace Bridge 095021	CT DOT - State Local Bridge Program 9095-021	\$499,790.00	\$1,060,000.00	47.17% State share Design complete IWC permit received
7	TAP Grant 80% State funded 20% Town match	Sidewalks on Route 7 (portions) and up Aspetuck Ave to connect from existing S/W to Canterbury School S/W Pedestrian Safety Improvement Project	WestCOQ/CT DOT State Project 95-TBD	\$1,460,000.00	\$1,800,000.00	APPLIED - Submitted Application for TAP Grant October 2016 Notified August 2018 by CT DOT that our project was awarded the grant
8	Community Connectivity Grant Program	Sidewalks on JPCC property	CT DOT	\$210,000.00	\$210,000.00	APPLIED - Submitted Application for CCGP Grant July 2017 Notified August 2018 by CT DOT that our project was awarded the grant in the amount of \$210,000

9	SHPO Historic Restoration Fund	Town Hall Roof Replacement		\$100,000.00	\$450,000.00	working with Tammy on submittal information
10	Cherniske Road Bridge	Design to Replace the one lane obsolete and deficient bridge			\$70,000.00	In Preliminary Design Scenic Road Committee to study options Need TC input on design
11	Tamarack Road Bridge	Design to Replace the deteriorated triple culvert bridge			\$60,000.00	In Final Design
12	Richmond Center Boiler Conversion	Conversion of boiler from Oil to Propane			\$25,000.00	Completed
13	Town Hall Oil Tank Replacement				\$75,000.00	Completed
14	Police Department Oil Tank Replacement				\$85,000.00	In Progress
15	2019 Bond Road Survey and Design (Internal)	Coordinate surveys - begin design plans			\$65,000.00	Completed
16	2019 Capital Road Designs	RFP - coordinate design scope - manage consultant design process			\$400,000.00	Completed
17	Long Mtn Road/Squire Hill Construction	On-going construction			\$2,750,000.00	Completed

18	2018 Bond Roads Construction	On-going construction			\$1,200,000.00	Completed
19	LOTICIP - Grant Proposal	Intersection of Elm St and Route 202 widening/left turn lane		\$650,000.00	\$650,000.00	In progress for Grant
20	LOTICIP - Grant Proposal	Intersection of Pumpkin Hill Rd and Grove St add left turn lane		\$600,000.00	\$600,000.00	In progress for Grant
21	River Walk Connecting Sidewalk	Design and install connecting sidewalk from pedestrian RR crossing to Young's Field Road			\$800,000.00	Completed
22	JPS Roof Repairs				\$50,000.00	In progress
23	MAXX Roof Replacement				\$70,000.00	In Progress
24	Town Hall Chimney/Brown stone Repairs	repair masonry at TH			\$20,000.00	In Progress
			TOTALS	\$9,890,032.39	\$20,096,464.00	

Further information about these grants or any other Public Works project is on our department pages on the Town of New Milford website

Registrar of Voters Annual Town Report 2018/2019

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

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

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

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

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

Registrars are required to complete a certification program by the end of their first term. This is a program of eight 2 to 4 hours classroom courses and a final examination. Registrars Marcel Grenier, John Gaiser and Deputy Registrar Barbara Payne have completed the course and received certification.

Annually the Registrars seek to register New Milford High School students who are either 18 or are 17 and will be 18 by the time the General Election. This year 85 high school seniors registered.

Registrar's records show a total voting population of 16721 as of 8/27/17. The breakdown of active voters is as follows:

DEMOCRATS = 4551

REPUBLICANS = 4774

UNAFFILIATED = 7326

OTHER = 304

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

Marcel Grenier, Democratic Registrar
Barbara Payne, Democratic Deputy Registrar

John Gaiser, Republican Registrar
Cliff LoDolce, Republican Deputy Registrar

**NEW MILFORD SENIOR CENTER
ANNUAL REPORT
2018 –2019**

SENIOR CENTER STAFF - Carolyn M. Haglund, Director - Jasmin Marie J. Ducusin, Assistant Director/Program Coordinator, Leonardo Ghio & Mira LeVasseur, Municipal Agents / Elder Advisors – Elaine Donahue, Chore Coordinator - Kim Fitch, Office Coordinator – Thea Gruber, 13b clerk - Leslie Koellmer, Tom William, Transportation.

COMMISSION ON AGING MEMBERS Gretchen O’Shea Reynolds, Chairman, Vice-Chairman Vacant- Members - Robert Bennett; Patricia Hammer; Rudy Kuss; Mary Jane Lundgren; Debbie Wilcox

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 6,000 individuals 60 years of age and older living in New Milford; and over 3,000 individuals were served by the Center this past 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 2018-2019 fiscal year indicate that the MA’s served approximately **1,500** seniors, providing over **5,000 units of service (UOS)**. This year **Energy Assistance** was the most demanded assistance with **1207 UOS**, a dramatic increase from last year due to the harsh winter weather and high energy costs. The **Department of Social Services (DSS)** category produced **717 UOS**, indicative of the increase of issues related to income eligible programs. **Medical Insurance** category came in third with **572 UOS**, a slight increase from last year. **SNAP/Food Pantry and Farmer’s Market Coupons totaled 496 UOS**, speaking to the food insecurity that exists in the senior population. **Renter’s Rebate and Home Owner’s Tax Credit** produced **376 UOS**, illustrating the aging of the New Milford community. Finally, **Housing** (affordable/senior) continues to be a growing issue as that category produced **265 UOS**. The **New Milford Chore Services Program** also continues to see an increase in chore requests, producing **300 UOS**. In addition to these programs, the Municipal Agents also organize an annual **Holiday Gift Giving** program, which collects gifts and donations that are then distributed to our most vulnerable clients in an effort to make their holidays a little bit brighter. This program also allows Grandparents to go “shopping” for gifts for their grandchildren under the age of 18. Combined, these two programs provided **150 UOS**.

TRANSPORTATION

Bus service is provided Monday through Friday, to over **160 riders** within the Town of New Milford. Over **12,000 rides** were provided for work, shopping, personal trips, and

social/recreation. A partnership with the Volunteer based *WHEELS Program of Greater New Milford* provided an extra **3,000** non-emergent medical rides.

NUTRITION

The Elderly Nutrition Program is administered through CW Resources, New Opportunities, Inc. As of April, the congregate lunches were provided by Culinary School of NW CT. For the year, a total of **8,000** meals were served to **150** participants, Monday – Thursday, including special events on Fridays and Holidays. The *Meals on Wheels Program*, delivery of two meals with a snack to **90** homebound recipients, totaled **30,000** meals. We have **12** volunteers who contributed **800** hours and drove their own vehicles over **10,000** miles in the course of the year. A Registered Dietitian from CW Resources also provides quarterly Nutrition Education programs throughout the year with over **150** participants.

PROGRAM ACTIVITIES 2018-2019

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:

Health and Wellness Center

Our “For Your Health” and “Wellness Wednesday” promotion programs, classes, screenings, education, relaxation station, were developed in collaboration with the NM Health Department, NM Visiting Nurse and Hospice Association, Western Connecticut Health Network, Alzheimer’s Association, Western CT Area Agency on Aging, and the Senior Center staff. Participants in various exercise opportunities enjoyed Strength & Balance, Line Dancing, Tai Chi, Yoga, Chair Yoga, and Dance classes. Overall, participants in all these activities were over **5,000** - a **19% increase from last year**.

Education

The “Never Stop Learning Series”, information and public affair programs, and special interest classes presented throughout the year were offered in partnership with the NM Library, Historical Society, and other NM Town Agencies, TRIAD, AARP, local attorneys and varied community professionals and civic organizations and area volunteers. We facilitated a third installment of the *Ageing Mastery Program*®, a 10-week pilot program by the National Council on Aging. The Center was proud to present programming by AARP and CT Community Care, Inc., ‘Getting it Right’. This program was designed to create welcoming and intentionally inclusive services for Lesbian, Gay, Bisexual and Transgender (LGBT+) clients and families. Participants in all of these programs totaled over **1100**.

Computer Lab

The Computer Center’s success is due to the dedication of our instructors/tax aide volunteers who volunteered over **300** hours offering introductory, advanced classes, and workshops on various devices and social media. The AARP tax aide program submitted over **200** returns.

Support Groups

A variety of support groups are available including Giving Alzheimer’s Purpose (GAP) group, Caregivers Support, Living without a Partner Bereavement Group, Diabetes Support. The group size allows for conversational interaction, providing members the ability to share personal relevant information and establishing social networks and advocacy. Group sizes vary from 10 – 20

members, and are facilitated by NMVNA & Hospice, NM Senior Service Municipal Agents and other allied health professionals.

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, Crafts, Wii Bowling, Mexican Train Dominoes, and Bocce Ball. There are also Cards and Puzzles, Book Exchange, Book Discussions, Reading with children from the Children's Center, Midweek Matinee, Inter-generational activities, Day Trips, and over-night excursions. Sponsored events by local businesses', Center Staff & Volunteers, collectively had over **17,500** participants.

Volunteers

The New Milford Senior Center is most fortunate to have over **75** individuals who volunteer their time and talents. Everyone at the Center appreciates the ongoing contribution of all our volunteers. Using the current dollar amount (\$25.00 per hour) to calculate the value of **7,000** volunteer hours during the year, the Center was the recipient of volunteer assistance valued at **\$175,000.00**.

New Milford Sewer Commission – Water Pollution Control Authority Annual Report FY 2018-2019

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

The New Milford WPCA staffs ten employees, the Superintendent, Office Manager/Bookkeeper, O&M Supervisor, two office staff, and five wastewater O&M operators. The annual operating budget for 2018-2019 was \$2,643,722. Sewer Use Rates for Residential users \$190 Per Unit and \$6.75 per thousand gallon of water use. Commercial users \$290 Per Unit and \$6.75 per thousand gallon of water use. Septage fees changed to \$75 per thousand gallons plus additional charge for outside the Greater New Milford District of \$115 per thousand gallons. Connection fees for One-bedroom dwelling unit \$2,000 plus each additional bedroom \$750. Commercial Connection fee from Daily Flow 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 4,022 sewer units and 2,800 septage permits.

During the year, the Class IV Waste Water Treatment Plant processed over 204 million gallons of raw waste water to a high standard of 98% removal of Suspended Solids and BOD, as well as achieving all nutrient limits as set by our NPDES discharge permit. The phosphorous average pounds per day were 4.0 lb./day, well under the Seasonal Cap Limit of 5.76 lb/day allowable by permit. The nitrogen removal treatment process was successful 11 out of 12 reporting months. Our annual average was 25.6 lbs. per day; our permit limit is 28lbs/day. Since our annual average was lower than our permit limit, we received \$3,700 from the CT DEEP Nitrogen Exchange in August 2019 for reporting year 2018.

The facility and staff achieved those results while receiving 5.6 million gallons of septage and grease waste, which generated \$506,006 in revenue. In addition, more than 2,329 wet tons of dewatered sludge was processed and shipped to Synagro in Waterbury for disposal by incineration at a cost of \$215,549. The staff also operated and maintained over 42 miles of collection system piping with its fourteen pump stations. The office received 571 Call Before You Dig requests which O&M staff needed to respond for mark-outs, as well as the numerous inspections.

The Sewer Commission completed several Capital Improvement Projects this year. Improvements to our sludge dewatering system have been a major reduction in our cost to dispose of sludge. The final design for the West Side and Phase I Still River Improvements was completed in the Spring of 2019, with construction expected to begin in the Spring of 2020. The WPCA continues to generate enough revenue to operate our plant and to fund our Fixed Asset Replacement and Fixed Asset Acquisition Funds.

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New Milford Social Services Annual Report 2018-2019

The people who look to the Social Services department carry many burdens. Although we may be a logical first stop and lead referral source for those experiencing the loss of a job or income, increase in living expenses, diagnosis of a severe illness, loss of a loved one, or another unexpected crisis, it takes a toll for many to walk into our office. The answer to a common question of “how are you” can carry overwhelmed responses heavy with emotion. Our hope and our goal are to be a place that can offer relief from the heaviness and overwhelming obstacles for those experiencing financial insecurity.

The mission of the Social Services department is to help residents meet basic needs of food, housing, clothing, maintenance of health and well-being, and to help provide various seasonal goods and programs for residents experiencing financial hardship. We support our community through empowerment, advocacy, connection to resources and opportunities to increase the welfare of our residents in need. Providing connections to resources and programs to empower residents through challenging situations and promoting self-sufficiency is the main focus of the department. This department continues to see an increasing number of people facing employment, health, and financial roadblocks that continue to test their independence and ability to support themselves and their families without some kind of assistance. Social Services continues to provide services to approximately 980 households made of diverse characteristics including working families with children, single disabled households, or mixed generation households, but the common thread is local New Milford residents experiencing financial difficulty.

The work of the Social Services department is carried out by four people: a full-time Director, a full-time Office Coordinator, a full-time Social Worker/Volunteer Coordinator, and a 21-hour part-time Social Worker. We also could not fully function without outstanding contributions from our devoted volunteers and compassionate community partners. The focal point of this department is to assist residents (individual and family units) and ease financial distress but also to work towards wider system changes that can positively affect our community’s social cohesion. This report details our activities and main assistance programs of energy/utility assistance, food, housing, financial assistance, seasonal programs, and coordination of other community agencies and initiatives.

ENERGY ASSISTANCE: Heating assistance is one of our most significant and largest programs that begins in September and can last as late as May depending on the intensity of our long Connecticut winters. This program helps residents offset their heating burdens- fuel based or electric. Social Services is the local intake site for residents under the age of 60 who apply for any of the forms of energy assistance. A total of 388 applications for the Connecticut Energy Assistance Program were taken by our staff at our office last season. Over \$244,965 in federal energy aid went to Social Services resident households and their vendors this past fiscal year. Operation Fuel, a non-profit energy assistance organization mainly funded by private and corporate contributions was also accessed to help residents experiencing emergency heating situations. Although their funding was reduced across the State this year, 35 of our local residents were helped with \$16,405 of combined winter and summer aid for heat and utilities. Additionally, generous contributions from our greater New Milford supporters helped fill in gaps in Federal and State funding through the local efforts of The Community Fuel Bank. This is a local fuel bank we share with the senior center. This year 32 Social Services households were helped

with \$7,186. In total, 455 applicants were helped with \$268,556 in financial aid for their heat related home expenses.

FOOD: Ten percent of New Milford residents are affected by food insecurity (according to Feeding America) and are forced to make difficult decisions between paying rent/mortgage and utilities over food. 1524 residents are currently receiving SNAP benefits (food stamps) however those income guidelines are very restrictive, leaving a greater number of families struggling with their household budgets. For most participants, weekly access to a food pantry is part of a regular routine to manage tight budgets. Even though the unemployment rate is generally low, wages have remained stagnant and not keeping pace with increases to such living expenses as rent, utilities, transportation, child care, and food. According to the ALICE report by the United Way of Connecticut, 29% of New Milford households are struggling to make ends meet. Struggling with hunger is not restricted to families, many seniors and disabled in our town struggle with food as living on a fixed income leaves little room to accommodate any increase in living expenses. The New Milford Food Bank is our main response to helping those combating food insecurity. Last year we distributed 8893 bags of food totaling over 80,000 meals. This is almost a 5% increase from the previous year. 40% of users were families with children and 43% were seniors. We served 230 children and 105 seniors on average each month, and an average of 292 households utilized the food bank every month. Emergency food vouchers to local grocers were given to 74 households. All food products received came from donations, but some donations were monetary instead of in-kind goods. We expended \$21,560 for groceries and emergency food vouchers, but the majority of the thousands of items of shelf stable and fresh foods were generously donated directly from our community supporters.

When budgets are restricted, choices of what to buy lean towards cheaper less nutritionally valued food items. Many families struggle to buy higher quality protein rich foods, whole grains, fresh fruits and vegetables. Our food bank continues to operate a full-choice pantry. Our space capacity continues to allow us to offer a dignified and respectful way for participants to shop for a variety of healthy food options. 1469 registered recipients were able to choose from a wide assortment of meat, dairy, fresh vegetables and fruits, as well as low sodium, low sugar, gluten free, and organic items. We are very appreciative to our vendors and grocers, Big Y, Stop & Shop, Aldi, Northville Store, Walmart, The Connecticut Food Bank, Fort Hill Farm of New Milford, Washington's Judea Community Garden, Litchfield Food Rescue and many others, who partner with us to provide bakery, fresh produce, meat, rescue items as well as hosts to many community food drives. We also owe an incredible thank you to the Community Culinary School of Northwest CT for donating 6261 of homemade meals to our food bank families. Another thank you to Kent School and Camilla's Cupboard for providing 2000 weekend lunch bags for the children of our food bank patrons. The New Milford Food Bank relies solely on community donations. For our food and financial donations we would like to thank: NM Lion's Club, the Women's Club of greater New Milford, United Way of Western CT, Paradise Cruisers ("Thanksgiving in July" car show), the Rotary Club, AARP (New Milford and Brookfield chapters), the VFW Auxiliary, NM Postal Workers, The Odd Fellows and Palm Rebekah Lodge, The NM Police Dept., Northville Baptist Church, St. Paul's Anglican Church (Brookfield), Temple Sholom, Our Lady of the Lakes RC Church, the local Knights of Columbus, First Congregational Churches of New Milford, Bridgewater and Washington, St. John's Episcopal Church of NM, Trinity Lutheran, NM Church of Christ, the United Methodist Church (for its pantry "Our Daily Bread"). Tori & Howard Co. and local business operations, Kimberly Clark, the NM Board of Realtors, local banks and Park Lane Animal Hospital have also helped to keep the Food Bank going. 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". Parks & Rec, the Youth Agency and Town Clerk all chipped in, as did Public Works, the Mayor's Office and Town employees. We are grateful to many child care centers, Girl and Boy Scout

troops and other youth groups and businesses that hold events or food drives and our loyal individual donors. We appreciate and rely on all of you!

Coordinated by the strong efforts of our Social Worker, Sarah Geary, the daily operations of the food bank owe its success to the 15-20 weekly volunteers who devote endless hours preparing and assisting our participants with their food choices. Throughout the week many helping hands come together to pick up food donations, sort contributions and re-stock shelves, freezers and refrigerators, culminating in compassionate escorting of our food bank clients on distribution day.

To round off our connection to food assistance is the New Milford Farmers Market Collaborative. This is the third year of this program which has given SNAP recipients the ability to double their SNAP (food stamps) dollars to purchase fresh fruits and vegetables at the local farmers market. We continue to see a growth in utilization with a 27% increase over the previous year and have seen a stronger partnership with our farm vendors. We are also extremely grateful to our fiduciary donors who have helped with our doubling incentives: The Harcourt Foundation, The Goldring Family Foundation, St John's Episcopal Church, the First Congregational Church of New Milford, Candlewood Valley Pediatrics and the United Way of Western Connecticut.

HOUSING: Phone calls and inquires for housing are numerous at Social Services throughout the year. It is the largest expense that poses the most daunting and frustrating challenge to many folks facing budgetary constraints. Local rents are on the rise. A family of four looking for a 3-bedroom apartment will find it challenging to pay less than \$1500 plus heat and utilities. The average CT household of four would have to make at least \$77,484 to survive, according to the United Way's ALICE report. And an average minimum wage worker would have to work 101 hours/week to afford a 2-bedroom apartment in CT, according to Out of Reach 2019.

For those searching for help with housing, whether searching for new housing or trying to maintain the one they have, this office becomes a starting point. Sometimes this office is able to respond with housing grants to offset a month of rent or mortgage. We also provide resources and referrals to housing agencies and advocacy with the landlord with the goal of preventing an eviction or stabilizing a new tenancy.

The Hope Fund has been our way to assist with housing grants to help prevent evictions, back mortgage payments, or security deposits as residents deal with several hardships such as job loss, illness, home/car repair, or childcare cost increases. Last year, we assisted 42 residents with \$17,610 through this fund which is supported by private community donations and grants. Last year we received a substantial donation from the Archbishop's Annual Appeal thanks to Our Lady of the Lakes Roman Catholic Church and from the Thrift Mart of New Milford among other private donors and community groups and individuals. We are extremely grateful to all our supporters! We were also able to assist 7 residents with \$2000 through support from the Salvation Army.

This office also assisted 75 disabled households with the Renter's Rebate program totaling \$43,723 in grants from the State of Connecticut.

FINANCIAL ASSISTANCE: As our mission states, we become the referred agency when New Milford residents experience financial hardships. We assess the presenting financial needs, including counseling and budget guidance, and work to connect individuals to programs to try to help manage limited budgets. Within critical times, we are also able to assist with financial aid grants through our charitable Good Samaritan Fund. This last year, we issued 172 grants and vouchers totaling \$36,204 to households in financial distress. Many of the crises we have helped to relieve were utility shut offs, medical needs, critical car or home repairs/expenses, job or education, as well as expenses for children like child care costs, activities and programs. As with our other programs like the Food Bank and the Hope Fund, the Good Samaritan Fund operates solely on donations from private and community gifts. Our gratitude is

extended to our dear long term supporters like the ThriftMart of New Milford, the Hartcourt Foundation, as well as the Martha and Mary Fund of St Francis Xavier Roman Catholic Church who has matched many grants for the more critical of situations. Also, many groups and individuals have donated very generously and we are extremely grateful to all our donors. A special thanks to the on-going support of MVP-SOS for their sponsorship of children activities, and a special mention to Bank Street Theater for their extra effort this past year. In addition, we were also able to assist 43 residents with \$2334 towards utility and transportation assistance through support from the Salvation Army.

FINANCIAL FITNESS EDUCATION: Helping residents with their financial situations by connecting them to skill-building tools that can better their budget management, increase savings, and improve mindful spending is imperative to our work. We see it as a priority to help people have a better relationship with their money and to set goals that can lead to financial security. This is done directly with clients, through educational writings in our monthly newsletter and through workshops such as the ones we do for every class of the Community Culinary School. We educate ourselves and use learning tools provided by the Consumer Financial Protection Bureau and the Center for Financial Social Work.

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

Special mentions this past year to Paradise Cruisers. This community group has been friends of Social Services for many years and they have celebrated 10 years of community giving and community compassion that has been exceptional! We would also like to add special recognition to the First Congregational Church of New Milford who has become our co-sponsor of our biggest food raising event Walk a Mile for a Meal and to Our Lady of the Lakes Roman Catholic Church and the New Milford Police for going above their usual support of our programs and had an exceptional year of giving. And, finally a special thank you to our Girl Scout friends who created the “Little Free Library”- a portable cart that is enjoyed each week by the young and old who come into our office. We also had a special event last year that was unique- three local hairdressers spent two days offering free back to school haircuts for our youngest population. Many thanks!

In the community this department is organizer and host to the Social Services Provider Group which is an informational and knowledge exchange between area service providers. This department also participates in regional and statewide organizations that advocate for or follow related topics of poverty, healthcare, mental health care, housing, heating, food insecurity and hunger, financial fitness and literacy, and homelessness. This department follows State legislators and legislating topics relevant to our focus. New Milford Social Services participates and collaborates with other town offices, boards and commissions to share information and advocate for the mission of this department. We are active in the regional Housing Solutions Committee, Housing Partnership Commission, NMCAN, and Community Care Team. Within our department we facilitate the “Parenting Again” support group for grandparents and other relatives raising children. This last year we were also able to collaboratively run an eight-week support group, “Joining Together” for disabled adults.

VOLUNTEERING: Social Services continues to provide opportunities for many students in need of community service for their school or church and for college social work undergraduate and graduate students seeking experience and exposure in the human service field. We have become teachers and

guides to these students as they have borne witness to the hardships that have interrupted the lives of many local residents and became exposed to the complex systems that many have to navigate to gain financial security. Our greatest point of pride is our volunteer team of community folks who have devoted an enormous amount of hours to ensure the success of many of our programs, seasonal and food bank. Last year, we averaged 314 monthly volunteer visits for a total of 3773 volunteer hours. This time represents more than two full-time employees. And we have been very fortunate to see our Social Worker, Sarah Geary, take over the reins of organizing our volunteer program and lead an amazing team of committed hard working, and compassionate volunteers.

SEASONAL PROGRAMS: When families are struggling to save for emergencies and unforeseen circumstances it leaves even less for annual events and holidays, therefore adding to their struggle and stress. For our families these programs have been key to ward off any further challenges to an already constrained budget. Our department takes a lead role in verifying residency, income eligibility and registering for many seasonal and holiday programs. We work closely with many community partners to coordinating our efforts for donations and distribution to our participants. The following programs represent those community efforts to help these struggling families and offer them the same advantages as their neighbors.

Program	Participants
• Back to School Clothes	240 kids
• S.A. Camp CONNRI	11 kids
• Parks & Rec Camp	43 kids
• Thanksgiving Baskets	310 families
• Santa Fund Children	461 children
• Sibling Shopping	289 kids
• Gifts to Disabled Adults	72

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

Ongoing needs for our neighbors:

- ❖ Gift cards: food, gas, local shops
- ❖ Teen gifts for the holidays (especially boys!)
- ❖ Volunteer time
- ❖ Program support: financial donations and/or help with our events

**ASSESSOR
ANNUAL REPORT
July 1, 2017 – June 30, 2018**

The Gross Grand List Increased from \$2,970,505,692, to 2,987,948,175

The Net Collectible Grand List went from \$2,881,583,428 to \$2,894,764,353

There were 377 Real Estate Accounts transferred by Warranty Deed

There were 393 Real Estate Accounts increased as a result of Building Permits and Certificate of Occupancy.

The number of Motor Vehicles Decreased from 27,758 to 27,629

Personal Property Accounts Increased from 2260 to 2493

The number of Elderly Accounts (356) & FF/AMB Abatements (125) RE&MV

The Grand List was signed and turned over to the Town Clerk on January 31, 2018.

**NEW MILFORD TOP 10 COMBINED TAXPAYERS
2017 GRAND LIST**

NAME OF TAXPAYER	10/1/2017 GRAND LIST AMOUNT	% NET TAXABLE GRAND LIST	CLASS	% OF 15 Grand List
KIMBERLY CLARK CORPORATION	\$100,795,270	0.035	P RE+PP	0.03%
EVERSOURCE ENERGY	\$66,460,390	0.023	P PP	0.02%
U B LITCHFIELD LLC	\$15,334,830	0.005	R RE	0.01%
LITCHFIELD CROSSING LLC	\$13,737,500	0.005	R RE	0.00%
FIRSTLIGHT HYDRO GENERATING CO	\$13,654,250	0.005	R M RE	0.00%
AQUARIAN WATER CO OF CT	\$11,844,230	0.004	R P PP	0.00%
HOME DEPOT USA INC	\$8,595,440	0.003	R RE	0.00%
UB NM FAIRFIELD PLAZA LLC	\$5,561,780	0.002	R RE	0.00%
U B NEW MILFORD LLC	\$5,184,200	0.002	M RE	0.00%
O & G INDUSTRIES INC	\$4,806,780	0.002	MV R	
Net Taxable Grand List 10/01/17	\$245,974,670	0.083		
Net Taxable Grand List 10/01/17 Amount	\$2,899,588,245	8.48%		

Tax Collector Annual Report 2018-2019

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

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

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

Tax Sales are held with the assistance of Tax Attorney, A. 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 2017 Grand List Gross Tax Collected for year ending 6/30/19 was: \$81,492,955.39

The Annual Suspense List approved by Board of Finance totaled: \$202,039.09

The total amount of Refunds was: \$137,431.91

**TOWN CLERK
ANNUAL REPORT
July 1, 2018 – June 30, 2019**

Statistics of the Town Clerk's office

Vital Statistics	Births 239	Marriages 203	Deaths 287	Fetal Deaths 2
	<u>Number Issued</u>	<u>State Fees</u>	<u>Town Fees</u>	
Fish & Games Licenses	599	\$10,821.00	\$599.00	
Dog licenses	1935	\$16,261.00	\$1,938.50	
Marriage Licenses	125	\$4,250.00	\$2,000.00	
Recycling Fees			\$1,675.00	
Recording, copies, etc. fees			\$180,629.59	
Passports	350		\$12,250.00	
Historic Doc Sur-charge fees		\$28,816.00	\$7,204.00	
MERS Documents	722	\$84,690.00	\$51,483.00	
Farmland PA 09-229		\$129,672.00		
LOCIP			\$10,806.00	
Conveyance tax		\$1,208,633.20	\$405,589.76	
Maps Recorded -	32		\$660.00	
Trade Names Recorded –	116		\$1,160.00	
Postage –	89,679 pieces	Cost - \$55,300.72		
Land Recordings –	4,532 (900 are e-Recordings)			
Total Operating Budget		\$ 243,003.00		
Town Revenue		\$ 675,994.85		
Fees Forwarded to State		\$ 1,483,143.20		
Grants Received		\$ 6,500.00		

**Projects and Accomplishments started and/or completed in
Fiscal year 2018-2019**

- Continued to submit land records, maps and trade names online for public access outside the office.
- Scanned older land record deeds back to 1969 into the Cott computer indexing system.
- Received a \$ 6,500.00 grant for the preservation and restoration of land records.
- Applied for competitive Grant from the Connecticut State Library.
- Signed up 45 more companies for eRecording (electronic recording) in 2018-2019 fiscal year, totaling 230 companies signing up since we started in March 2015.

- The office collected \$300.00 in pet donations during the month of June for our “2019 Coolest Canine” contest to give to Social Service department.

New Projects for fiscal year 2019-2020.

- Continue to make the office more efficient, to accommodate computers & scanners.
- Applied for \$7,500 grant with the State Library to continue preserving out records.
- Continue efforts to have more companies sign up for eRecording.
- Continue scanning land record deeds earlier than 1969, allowing access online.

Primary, Republican – 8/14/2018

Primary, Democratic – 8/14/2018

Election, State – 11/06/2018

Charter Revision, Adopted – 11/06/2018

Annual Town Budget Meeting – 5/7/2019

Budget Referendum – Passed – 5/21/2019

Ordinance: Municipal Roads Committee: Chapter 2, Article X, 139-141

Ordinance: Alarms: Chapter 2A

Ordinance: Inspection Fees: Chapter 5B, Article III

Ordinance: Service under the Plan: Chapter 2, Article II, 2-42

Ordinance: Municipal Building Committee: Chapter 2, Article XI, 2-142 - 2-146

Ordinance: Aquifer Protection Agency: Chapter 2, Article XIV

Ordinance: Historic Properties: Membership, etc.: Chapter 8A-5(a)

Ordinance: Blight: Chapter 10

Ordinance: Municipal Building Comm (Amend): Membership, Chapter 2, Article XI2-143

Ordinance: Farmland & Forestry Prevention Comm. (Amend): Establishment, Chapter 16

Ordinance: Blight Prevention & Blight Appeals Board: Blight, Chapter 10 Article III

Ordinance – REPEALED: Tricentennial Coordinating Comm.: Chpt 2, Art.XVIII

Ordinance – REPEALED: Junk: Chapter 10

Ordinance – REPEALED: Motor Vehicles & Junkyards & Businesses: Appendix C

Ordinance – REPEALED: Waste Management Royalty Fund: Chapter 7, Article VI

Ordinance – REPEALED: Alternates to Board of Finance: Chapter 2, Article VI

Ordinance – REPEALED: Membership: Chapter 2, Article XVII 2-161

Ordinance – REPEALED: Zoning Commission: Chapter 16, Article V

Ordinance – REPEALED: Membership: Chapter 2, Article XIII 2-149

Ordinance – REPEALED: Alternates to Conservation Comm.: Chapter 2, Article XV

Ordinance – REPEALED: Membership: Chapter 2, Article XIX, 2-167

Ordinance – REPEALED: Recycling Education Committee: Chapter 2, Article IX

Ordinance – REPEALED: Composition Terms: Chapter 16, Article IV, 16-47

Ordinance – REPEALED: Alternate Members: Chapter 16, Article IV, 16-53

Ordinance – REPEALED: Power of Traffic Authority: Chapter 20, 20-1

Ordinance – REPEALED: Membership & Terms: Chapter 23, Article 1, 23-2

Ordinance – REPEALED: Building & Property Nuisances: Chapter 5

Special Town Meeting: Approved - \$1,500,000 Capitol Purchases & Improvements, 9/24/2018
Special Town Meeting: Approved – \$6,500,000 Library Expansion 9/26/2018
Special Town Meeting: Approved – Temporary Access Easement for Scovill Street 10/22/2018
Special Town Meeting: Failed – Partial discontinuance of Great Brook Road 10/22/2018
Special Town Meeting: Approved – Municipal Roads ordinance 12/10/2018
Special Town Meeting: Approved – DOT Easements, Bridge Street 01/14/2019
Special Town Meeting: Approved – Sale of town property, 82 Perry Drive 1/28/2019
Town Meeting, Annual: Approved – Land donation 495 Kent Road 5/28/2019
Town Meeting, Annual: Approved – Municipal Building Committee, established 5/28/2019
Special Town Meeting: Approved – 3 Bonding Resolutions 5/28/2019

1. \$8,500,000 New Milford Library renovations & improvements
2. \$6,500,000 Authorize the issue of temporary notes
3. \$5,000,000 Repairs to town buildings, NMHS, Sara Noble School & Town Hall.

**YOUTH AGENCY
ANNUAL REPORT
July 1, 2018 – June 30, 2019**

Executive Director, G. Mark Mankin

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

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

The Agency is staffed by 11 full time professionals. The Agency also provided employment for a seasonal/part time staff to approximately 50 people. The Town of New Milford funded the Agency's fiscal year 2018-19 in the amount of \$1,033,790.00 of which 725,225.00 was returned in the form of revenue. The Agency offered 80 different small-group educational and therapeutic programs; reaching over 400 unduplicated, individual registered youth. This does not include youth or families who participate in events that do not require registration. Below is a summary of the services provided for 2018-2019 fiscal year:

YOUTH & FAMILY ADVOCACY – The Youth Agency staff helped promote healthy family relationships throughout the year through outreach, crisis intervention, referral and advocacy services. Our professional staff helped connect families with services ranging from drug and alcohol screenings and counseling, special education support, family therapy, individual counseling and school resources.

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. Some community events that we participated actively include SNIS Walking Project and the NMHS Grad Party. Our staff takes active roles on many local committees including the NM CAN, NMPS Wellness Committee, LIST/FFP (Local Interagency Service Team/Family Focus Partnership), CYSA Region V Support Group (Connecticut Youth Service Association) and more.

TRUANCY PREVENTION AND INTERVENTION - Here in Connecticut, truancy cases can no longer be petitioned to court. Youth Service Bureaus are now mandated to accept referrals from the school system. The Youth Agency collaborated with New Milford Public School administration and have established a referral system for students and parents who could benefit from academic support, community based intervention services and advocacy.

JUVENILE REVIEW PANEL – Run in cooperation with the New Milford Police Department. Our JRP continued to offer local youth offenders the opportunity to receive local counseling, community

service, substance abuse screening and treatment, restitution and other programming designed to offer an alternative to contact with the court system. The Juvenile Review Panel received 21 new cases this FY, ages 12-17. A 6 week workshop designed for JRP offenders was offered, facilitated by a licensed social worker, working on basic life skills, behavior modification and positive decision making.

COMMUNITY EDUCATION-

- **Positive Discipline Parenting Series** - a collaboration with the New Milford Public Schools, this curriculum was well received by parents. The Youth Agency offered free childcare and space and helped publicize the event. Two trained staff from New Milford schools ran the program at no charge to parents.
- **New Milford High School Health Fair-** offered bi-annually to the entire high school in collaboration with the New Milford High School's Allied Health Department. The Youth Agency brought in professionals who promote mental and physical health including counseling services, medical information, safety education, fitness and more.
- **Cyber safety** -A collaboration with the Women's Center of Greater Danbury, addressed ways for students to protect themselves online.
- **Vaping** - A collaboration with HVCASA (Housatonic Valley Coalition against Substance Abuse), this program was very well attended educational discussion.
- **Angst** - A collaboration with Bank Street Theater and the New Milford Substance Abuse Prevention council, this film addressed the issue of anxiety.
- **The Ripple Effect** – A collaboration with Bank Street Theater. This film brought awareness to the issues of suicide and depression.
- **Anti-bullying Forum** - A collaboration with Rep. Bill Buckbee and local police and school officials, this public discussion helped answer questions and address concerns.
- **Adulting 101** - A collaboration with the library, Agency staff taught 2 life skills classes to 5 teens.

LOCAL PREVENTION COUNCIL MEMBERSHIP – The Youth Agency continues its active membership with our local prevention council NM CAN (formally NMSAPC). The Youth Agency has teamed up with NMCAN to secure funding for various community films and screenings covering topics such as anxiety, suicide, and substance abuse. Additionally, NMCAN and the Youth Agency work to secure the Search Institute's A&B survey for NM 8th, 10, and 12th graders with a community forum to disseminate the results to the public.

BEFORE & AFTER SCHOOL CHILDCARE – The Youth Agency offered before and after school care for children in grades K-8 with care also available on vacations, snow days and holidays. The Latchkey Program is school based with sites at Northville, Hill and Plain, Sarah Noble and Schaghticoke. We provided before and after school care for around 150 local children this past school year.

SUMMER PROGRAM- The Youth Agency offered summer care for 113 local children ages 4-13. Our summer program ran for 7 weeks. It consisted of 34 field trips to places such as Quassy Amusement Park, The Maritime Aquarium, the Beardsley Zoo and local beaches.

ENRICHMENT CLASSES AND ACTIVITIES – Youth grades 1-12 were offered a wide range of opportunities to explore new things. This past year, students participated in culinary classes, custom made boards classes, educational field trips to our farm, blacksmithing, yoga, kid's crafts, scrapbooking and Zumba. We will continue to offer maple syruping and game design during the winter months.

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

- Events for youth with special needs
- Seasonal and holiday crafts and activities
- Summer program “Nature Unplugged” designed for youth to foster positive relationships and self-esteem building
- weekly family lunch group held at SNIS for children with unique family situations
- Parent’s Night Out
- Skiing and hiking
- High School Basketball at JPCC
- Trips to promote kindness and environmental awareness

YOUTH LEADERSHIP –Teen volunteers in our community continued to make many activities possible. Our active Student Advisory Board met monthly to plan events and discuss local teen issues. These students provided input to the Youth Agency on our programming needs and how we can better serve the Youth of New Milford. Additionally, the SAB acts as a platform and a voice for local student issues and a safe place for NM Youth to discuss present and pertinent topics in their community. Aside from helping with our Youth Agency programming, these student volunteers help out tremendously in the community, volunteering for countless local organizations, groups, and nonprofits to better our community and help those populations in need. Events include weekly Homework Club, Summer Thursdays, Games with Senior Citizens, Food bank Fundraisers, holiday programming and fundraisers, volunteering with special needs populations. Over 30 high school students and an additional 10 middle school students were regularly and actively involved in Youth Agency and community events. Many more students participate throughout the year as well. Six students attended Youth Day at the State Capitol to advocate for youth issues and experience our government at work. 12 youth leaders participated in a team building day at Club Getaway at the end of the school year, which was a highlight for many of the students who were challenged as a team and individually.

YOUTH EMPLOYMENT - Youth 16 and over work in all areas of the Youth Agency. Students apply and pass a background check and complete training suitable for the work they perform. Our employees are DJ’s, cooks and bakers, child care providers, farm crew workers, maple syrup makers, caterers, video makers, and so much more. This summer, in addition to our regular staffing, we hired a supervisor and an additional 8 teens, ages 14-18, who qualified for a training program under the Workforce Investment Board’s summer employment program.

THE MAXX – This past year, the Maxx spent time baking goods for our farm stand which has never done as well as it did. The Maxx was able to buy 4 new booths from the extra money that was made during the year. We employed eight new High School staff that went through training when hired i.e. handling of food in the kitchen, customer service, and Maxx event procedures. We focused on coming up with events to include different populations like our special needs, family and friends night which was accepted well by the public. We continue to run our Middle School dances which have been successful and staff do a great job interacting and limiting any issues. Rentals and catering continue to increase even from last year-- the word has started to spread about the building and how pleased people are after using our facility.

Probably the most rewarding event continues to be the Mother/Son Dance for all ages and we will continue this tradition every year. The Litchfield Hills Transitional School still occupies the front room during school.

SULLIVAN FARM- The popularity and appreciation for local, homegrown, healthy and fresh products continues to grow. Over 4,000 people visited our farm and/or bought our products over the past year. This includes school children and families from all over New England. The farm provides jobs,

education and training as well as program opportunities for youth throughout the year. We are a year-round operation, usually working 6-7 days a week. Student workers and volunteers work from the ground up, learning to plant, harvest, sell and market. Students learn the basics of science, apply their math skills, learn hands on trade skills and learn problem solving. Customer service, handling money, marketing, safety and working as a team are just some of the life skills that are practiced with our staff. This past year, our students learned to deal with environmental issues and challenges each season brings and how to adapt to various conditions to still be successful.

GREAT BROOK SUGAR HOUSE - Youth workers were taught how to tap trees, collect sap and produce maple syrup and candy during the fall and winter months. The Great Brook Sugar House is located on the Sullivan Farm property but taps over 1500 trees throughout the local area.

CULINARY PROGRAMS – Employment opportunities, job skills training, nutrition, restaurant and management skills are just the start of what our students learn in our ongoing culinary programs. This past year, our staff cooked for local civic and school groups, youth events and community groups. Youth baked pies and other items, often using fresh ingredients from the farm and other local markets. Culinary classes were offered throughout the year for children grades 3-12 with an emphasis on nutrition and menu planning.

VIDEO PRODUCTION - High school youth learn the art and technical aspects of video production and are supervised and trained on various media. The students produce PSA's that promote Agency activities, community events and positive teen programs as well as educational programs. This year's crew included three high school staff and one part time supervisor. The crew met after school 1-2 times a week and produced videos, covered special events, learned new skills, helped publicize Youth Agency activities and maintained and inspected video and computer equipment and supplies.

SOCIAL MEDIA- The Youth Agency's Facebook page and Instagram account are used as a responsible and consistent form of communication by publicizing upcoming events, sharing community opportunities and educational information and posting photos of our programs and participants.

**ZONING COMMISSION
ANNUAL REPORT
July 1, 2018 – June 30, 2019**

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

The Zoning Commission consists of five elected members and three appointed alternates. Meetings are held on the second and fourth Tuesday of each month. 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 Commission also reviews all requests for amendments to the Zoning Map and Zoning Regulations.

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

The Zoning Enforcement Officer/Town Planner represents the Zoning Commission and is responsible for enforcement of the regulations, review of all site plan, special permit, zone change and regulation amendment applications brought before the Zoning Commission and review of subdivision applications brought before the Planning Commission. The Zoning Enforcement Officer/Town Planner also works closely with the Zoning Commission on regulation amendments initiated by the Commission. 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 the Land Use Administrator handles the daily office operations. The Zoning and Inland Wetlands Offices continue to collect and release all sedimentation and erosion control (S&E) bonds.

During fiscal year 2018-2019, 232 zoning permits were issued with a total of \$53,564.10 in permit fees collected. An additional 119 applications for interior renovations and activities not requiring individual permits were processed. Additional revenue of \$25,152.25 was generated through fees for Site Plan and Special Permit Applications, Zone Change and Regulation Amendment Applications, Zoning compliance letters and copies. A total of 41 Site Plan Applications, 18 Special Permit Applications, and 2 Zone Change and Regulation Applications were received and reviewed. Gross engineering fees for review totaled \$38,559.00.

Over 45 complaints and/or violations dealing with issues such as prohibited uses, unregistered motor vehicles, livestock nuisances, dangerous trees, illegal apartments, non-permitted signs, grading and filling activities, and improper erosion controls were received and investigated. Inspections, often multiple inspections, were made of these complaints and the appropriate follow-up action taken to bring properties into compliance. Additional inspections were conducted on undocumented verbal and anonymous complaints.

ZONING BOARD OF APPEALS
ANNUAL REPORT
July 1, 2018 – June 30, 2019

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

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

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

During the 2018 – 2019 fiscal year the Zoning Board of Appeals heard 16 appeals for variance requests and 1 appeal for a decision made by the Zoning Enforcement Officer. The Zoning Board of Appeals collected \$3,020.00 in application fees.

MESSAGE FROM FINANCE DIRECTOR OSIPOW

Fiscal year 2018-2019 was a successful year for the Town of New Milford. Our credit rating of AA+ was upheld by Standard and Poors. The Town's audit resulted in an unmodified clean opinion on all funds with no material weaknesses or deficiencies reported for the second consecutive year. The number of audit entries for the Town was the lowest ever experienced by this Finance Director. Our unassigned fund balance is \$20,005,594 and represents 19.4% of the Town's fiscal year 2020 General Fund expenditures. Our finances are well managed as evidenced by our strong fund balance and clean audit. Mayor Bass continued to his commitment of improving the infrastructure of the Town through the various road paving projects and roof replacements funded by borrowings at some of the lowest rates experienced in the State.

I'd like to thank my staff for their efforts in making fiscal year 2019 a success and look forward to another prosperous fiscal year in 2020.

**Management's Discussion and Analysis
Fiscal Year Ending June 30, 2019
Taken from the 2018/2019 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, 2019.

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 \$163,465,994 (net position). Of this amount, \$6,708,409 represents the Town’s unrestricted net position.
- The Town’s total net position increased by \$1,004,397 during the current fiscal year, which consisted of a current year increase of \$72,620 relating to the Town’s governmental activities and an increase of \$931,777 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 \$40,920,919, a current year increase of \$3,174,739 in comparison with the prior year.
- At the close of the current fiscal year, unassigned fund balance of the General Fund was \$20,005,594 or 19.4% of the Town’s fiscal year 2020 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.3 months of General Fund operating expenditures.

Overview of the Financial Statements

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

Government-wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

The Town maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, the Waste Management Ordinance Fund, and the Capital Projects 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.

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

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

Fiduciary Funds

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

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

Notes to the Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29 through 71 of the full audit report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also contains required supplementary information and combining and individual fund statements and schedules which can be found on pages 72 through 82 and 83 through 103 of the full audit report, respectively. Other supplementary information can be found on pages 104 through 108 of the full audit report.

Government-wide Financial Analysis

Net Position

Over time, net position may serve as one measure of a government's financial position. The Town's total net position (governmental and business-type activities combined) totaled \$163,465,994 as of June 30, 2019 and \$162,461,597 as of June 30, 2018, and is summarized as follows:

**Net Position
June 30, 2019**

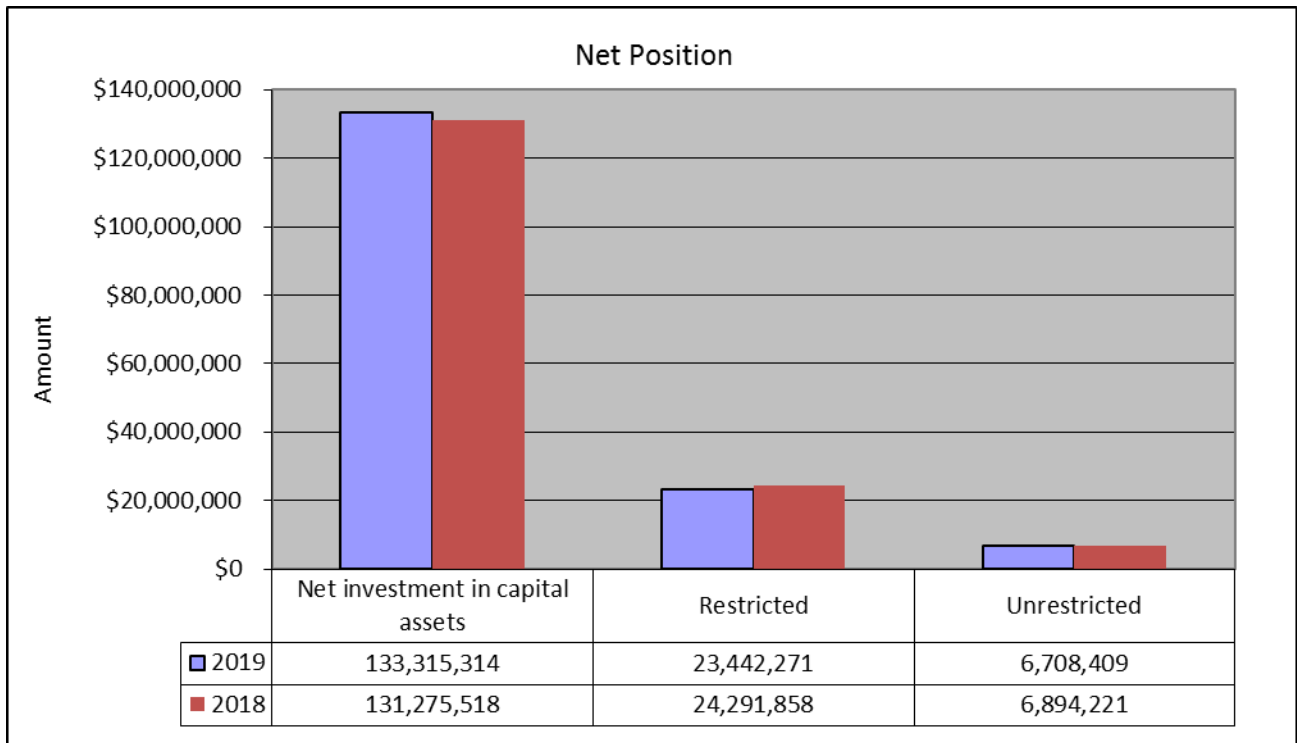
	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 65,309,286	\$ 4,837,966	\$ 70,147,252
Capital assets	137,752,712	37,664,297	175,417,009
Total assets	<u>203,061,998</u>	<u>42,502,263</u>	<u>245,564,261</u>
Deferred outflows of resources	8,915,938	101,715	9,017,653
Other liabilities	7,163,770	331,015	7,494,785
Long-term liabilities	56,840,705	20,077,870	76,918,575
Total liabilities	<u>64,004,475</u>	<u>20,408,885</u>	<u>84,413,360</u>
Deferred inflows of resources	6,631,676	70,884	6,702,560
Net position:			
Net investment in capital assets	115,283,017	18,032,297	133,315,314
Restricted	23,442,271	-	23,442,271
Unrestricted	2,616,497	4,091,912	6,708,409
Total net position	<u>\$ 141,341,785</u>	<u>\$ 22,124,209</u>	<u>\$ 163,465,994</u>

**Net Position
June 30, 2018**

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 69,560,605	\$ 4,311,521	\$ 73,872,126
Capital assets	134,320,969	38,730,404	173,051,373
Total assets	<u>203,881,574</u>	<u>43,041,925</u>	<u>246,923,499</u>
Deferred outflows of resources	7,330,944	145,004	7,475,948
Other liabilities	13,217,302	375,545	13,592,847
Long-term liabilities	49,598,347	21,511,606	71,109,953
Total liabilities	<u>62,815,649</u>	<u>21,887,151</u>	<u>84,702,800</u>
Deferred inflows of resources	7,127,704	107,346	7,235,050
Net position:			
Net investment in capital assets	113,598,527	17,676,991	131,275,518
Restricted	24,291,858	-	24,291,858
Unrestricted	3,378,780	3,515,441	6,894,221
Total net position	<u>\$ 141,269,165</u>	<u>\$ 21,192,432</u>	<u>\$ 162,461,597</u>

Government-wide Financial Analysis (Continued)

Net Position (Continued)



As of June 30, 2019, 81.6% of the Town’s net position reflects its investment in capital assets, less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

14.3% of the Town’s net position is subject to restrictions on how it may be used and are, therefore, presented as restricted net position. Of this amount, \$21,857,601 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 \$6,708,409.

Overall, net position increased during the current year by \$1,004,397 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, 2019 and 2018 are as follows. Reclassifications have been made to the amounts reported for the year ended June 30, 2018 to conform with the current year presentation.

**Changes in Net Position
For The Year Ended June 30, 2019**

	Governmental Activities	Business-type Activities	Total
Revenues			
Program revenues:			
Charges for services	\$ 5,975,664	\$ 2,989,354	\$ 8,965,018
Operating grants and contributions	20,511,396	-	20,511,396
Capital grants and contributions	1,433,568	-	1,433,568
General revenues:			
Property taxes, levied for general purposes	82,211,657	-	82,211,657
Grants and contributions not restricted to specific programs	489,466	-	489,466
Investment earnings	1,323,142	54,050	1,377,192
Other	129,238	-	129,238
Total revenues	<u>112,074,131</u>	<u>3,043,404</u>	<u>115,117,535</u>
Expenses			
General government	12,655,915	-	12,655,915
Public safety	9,592,080	-	9,592,080
Public works	8,725,647	-	8,725,647
Health and welfare	2,471,343	-	2,471,343
Library	1,099,289	-	1,099,289
Culture and recreation	1,551,504	-	1,551,504
Education	73,880,395	-	73,880,395
Interest expense	625,548	-	625,548
Sewer	-	3,511,417	3,511,417
Total expenses	<u>110,601,721</u>	<u>3,511,417</u>	<u>114,113,138</u>
Change in net position before transfers	1,472,410	(468,013)	1,004,397
Transfers	(1,399,790)	1,399,790	-
Change in net position	<u>\$ 72,620</u>	<u>\$ 931,777</u>	<u>\$ 1,004,397</u>

Government-wide Financial Analysis (Continued)

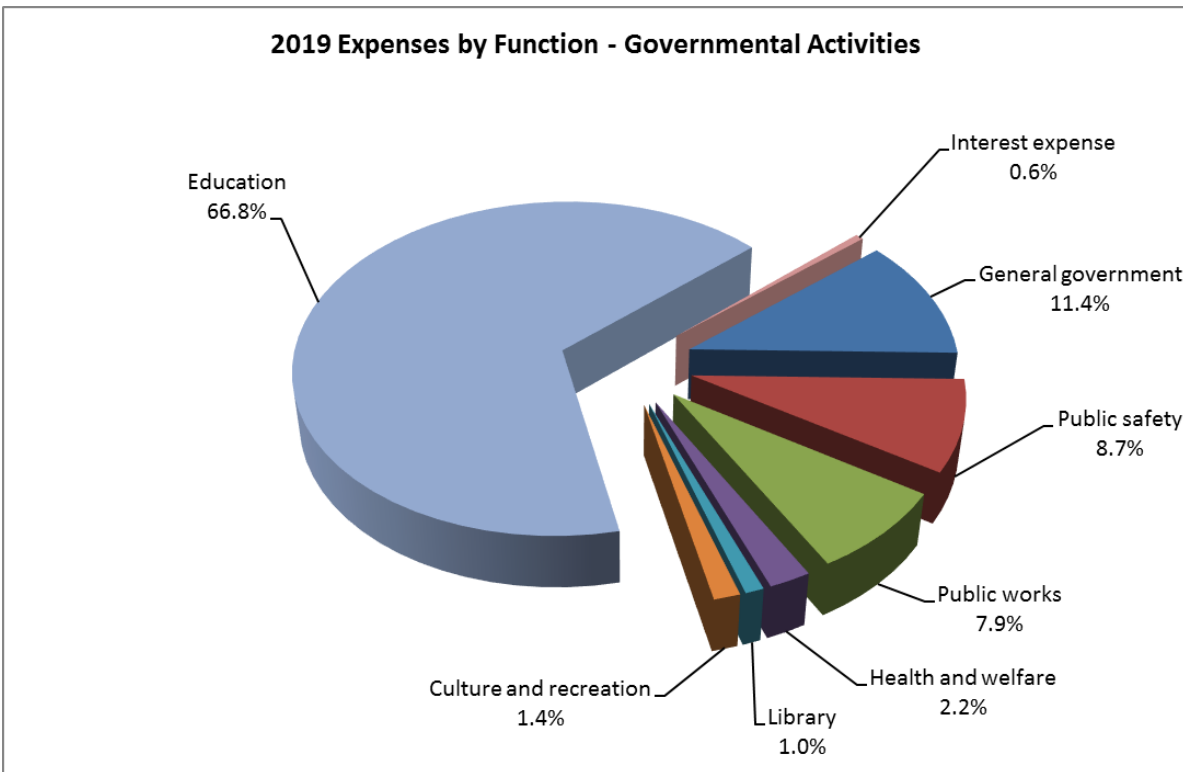
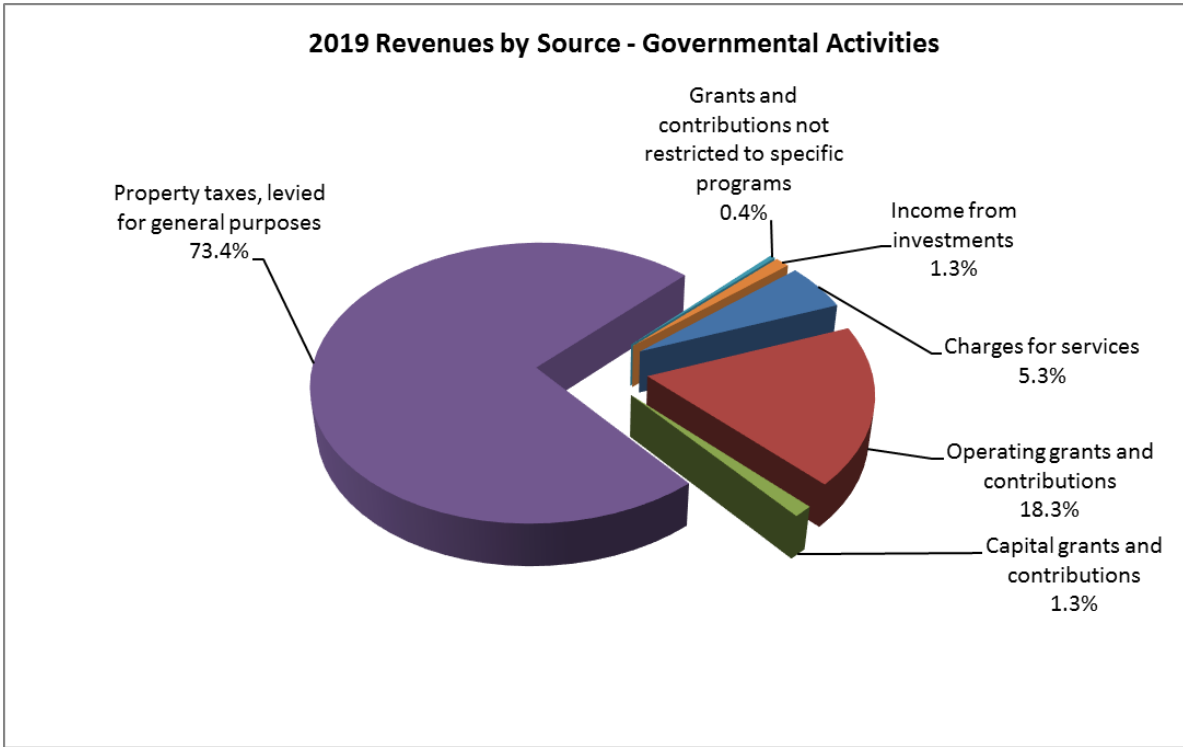
Change in Net Position (Continued)

**Changes in Net Position
For The Year Ended June 30, 2018**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Revenues			
Program revenues:			
Charges for services	\$ 6,172,353	\$ 2,966,891	\$ 9,139,244
Operating grants and contributions	25,429,403	-	25,429,403
Capital grants and contributions	3,564,165	-	3,564,165
General revenues:			
Property taxes, levied for general purposes	79,088,583	-	79,088,583
Grants and contributions not restricted to specific programs	194,264	-	194,264
Investment earnings	782,533	64,606	847,139
Other	702,267	-	702,267
Total revenues	<u>115,933,568</u>	<u>3,031,497</u>	<u>118,965,065</u>
Expenses			
General government	12,162,149	-	12,162,149
Public safety	7,459,620	-	7,459,620
Public works	8,486,387	-	8,486,387
Health and welfare	2,705,107	-	2,705,107
Library	1,045,813	-	1,045,813
Culture and recreation	1,372,998	-	1,372,998
Education	80,318,228	-	80,318,228
Interest expense	699,040	-	699,040
Sewer	-	3,486,753	3,486,753
Total expenses	<u>114,249,342</u>	<u>3,486,753</u>	<u>117,736,095</u>
Change in net position before transfers	1,684,226	(455,256)	1,228,970
Transfers	<u>(1,124,128)</u>	<u>1,124,128</u>	<u>-</u>
Change in net position	<u>\$ 560,098</u>	<u>\$ 668,872</u>	<u>\$ 1,228,970</u>

Government-wide Financial Analysis (Continued)

Change in Net Position (Continued)



Government-wide Financial Analysis (Continued)

Governmental Activities

Governmental activities increased the Town's net position by a current year change of \$72,620. Revenues decreased over the prior year by \$3,859,437 or 3.3% from \$115,933,568 to \$112,074,131. Expenses decreased over the prior year by \$3,647,621 or 3.2% from \$114,249,342 to \$110,601,721.

Revenues and expenses recognized for the amount of pension and OPEB expense recognized by the State of Connecticut in connection with the Town's participation in the Connecticut State Teachers' Retirement System decreased by \$6,043,328. This had a direct impact on the decrease in operating grants and education expenses reported by the Town for the current fiscal year.

Business-type Activities

Business-type activities increased the Town's net position by a current year change of \$931,777. Revenues increased over the prior year by \$11,907 or 0.39% from \$3,031,497 to \$3,043,404. Expenses increased over the prior year by \$24,664 or 0.71% from \$3,486,753 to \$3,511,417.

Financial Analysis of the Town's Funds

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

Governmental Funds

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

As of the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$40,920,919.

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 \$20,005,594. 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 19.4% of the Town's fiscal year 2020 budgetary expenditure appropriations. Expressed another way, unassigned fund balance for the General Fund was sufficient to cover approximately 2.3 months of General Fund operating expenditures.

The fund balance of the Town's General Fund increased by \$1,118,454 during the current fiscal year.

Waste Management Fund

The fund balance of the Waste Management Fund increased by \$1,886,358 during the current fiscal year from \$10,399,865 to \$12,286,223. This increase was primarily due to proceeds received related to a long-term settlement receivable offset by a transfer to the General Fund to reduce the amount of taxes levied and by current year authorized capital outlays.

Capital Projects Fund

The fund balance deficit reported in the Capital Projects Fund increased by \$161,020 during the current fiscal year from a deficit of \$1,526,608 to a deficit of \$1,687,628. The deficit is due to the use of short-term debt to finance capital outlays. The Town intends to retire the short-term debt through the issuance of long-term debt.

General Fund Budgetary Highlights

The actual net change in fund balance of the General Fund on a budgetary basis was an increase of \$1,390,227. Revenues were \$453,742 more than budgeted. Transfers in and other financing sources were \$569,767 less than budgeted and expenditures and transfers out were \$2,319,612 less than budgeted.

Special appropriations during the year totaled \$1,242,767 for the following purposes:

- \$350,000 in funding towards the purchase of a fire truck
- \$274,350 in funding towards the purchase of a pothole machine
- \$125,000 in funding towards the purchase of truck and compressor motor
- \$423,710 in funding for various capital projects and equipment purchases
- \$69,707 in funding towards Young's Field Phase II

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, 2019 totaled \$175,417,009 (net of accumulated depreciation and amortization). This investment in capital assets includes land, construction in progress, buildings and improvements, infrastructure, land improvements, and machinery and equipment. The total increase in the Town's investment in capital assets for the current fiscal year was \$2,365,636 or 1.4%. Significant capital events during the current fiscal year included the following:

- Outlays for various road and bridge construction projects of approximately \$7.0 million
- Outlays pertaining to the replacement of the Sarah Noble Roof of approximately \$1.3 million
- Outlays of leased equipment and vehicles of approximately \$657 thousand
- Outlays pertaining to the purchase of an asphalt patcher of approximately \$226 thousand
- Outlays pertaining to the purchase of two Ford F550 dump trucks of approximately \$196 thousand
- Outlays pertaining to the replacement of underground oil tanks of approximately \$140 thousand

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:

Capital Assets, Net June 30, 2019

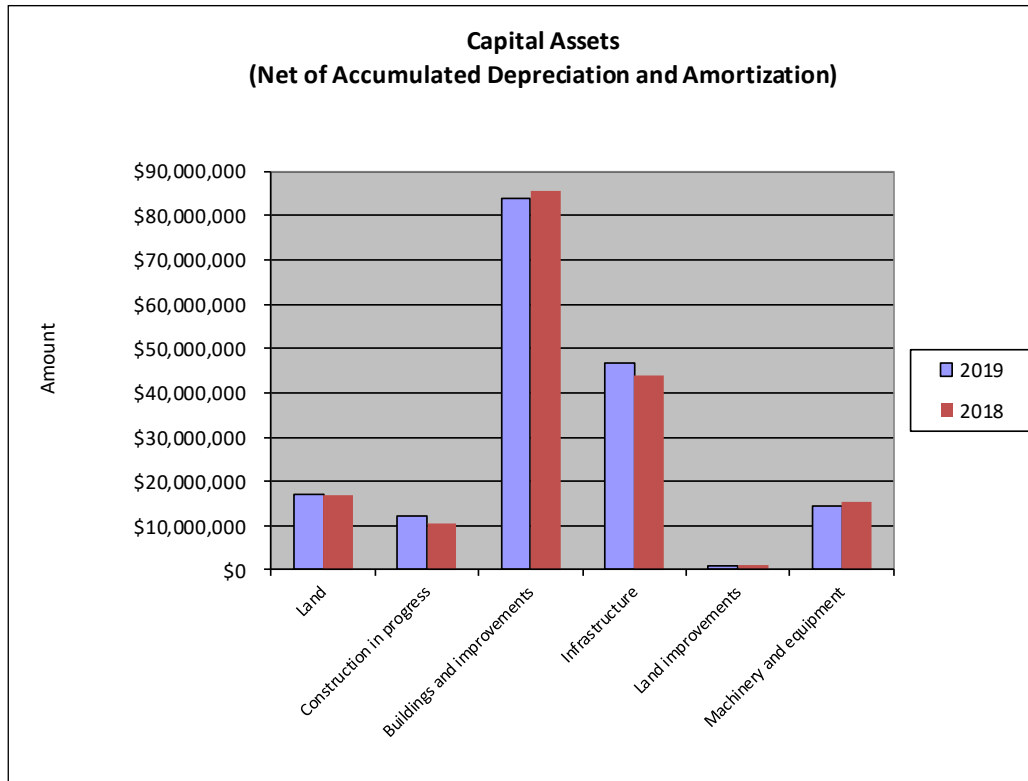
	Governmental	Business-type	
	Activities	Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	12,003,280	186,900	12,190,180
Buildings and improvements	58,682,742	25,213,691	83,896,433
Infrastructure	39,806,442	7,014,584	46,821,026
Land improvements	1,045,724	-	1,045,724
Machinery and equipment	9,308,289	5,244,122	14,552,411
Totals	<u>\$ 137,752,712</u>	<u>\$ 37,664,297</u>	<u>\$ 175,417,009</u>

Capital Assets, Net June 30, 2018

	Governmental	Business-type	
	Activities	Activities	Total
Land	\$ 16,906,235	\$ 5,000	\$ 16,911,235
Construction in progress	10,226,851	97,388	10,324,239
Buildings and improvements	59,628,528	25,821,468	85,449,996
Infrastructure	36,749,195	7,197,756	43,946,951
Land improvements	1,147,390	-	1,147,390
Machinery and equipment	9,662,770	5,608,792	15,271,562
Totals	<u>\$ 134,320,969</u>	<u>\$ 38,730,404</u>	<u>\$ 173,051,373</u>

Capital Asset and Debt Administration (Continued)

Capital Assets (Continued)



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

Debt Administration

At the end of the current fiscal year, the Town had total long-term and short-term bonds and notes payable of \$40,694,500. This entire amount is comprised of debt backed by the full faith and credit of the Town. The Town's total debt decreased by \$4,749,913 or 11.7% during the current fiscal year.

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

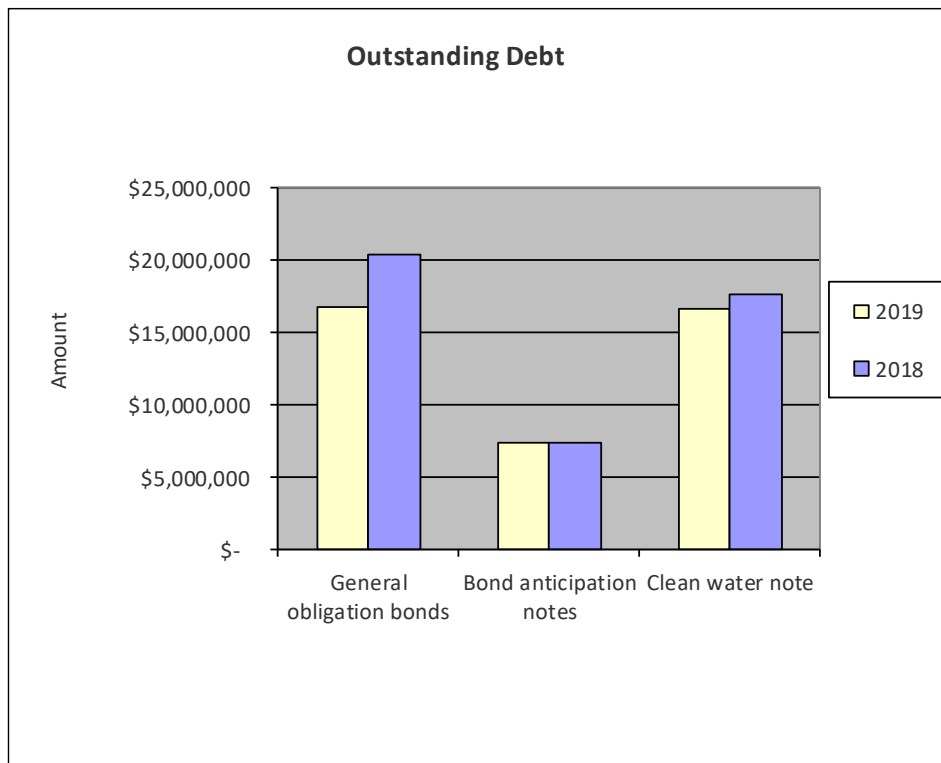
Capital Asset and Debt Administration (Continued)

Debt Administration (Continued)

The following are tables of bonded debt as of June 30, 2019 and 2018:

Bonded Debt June 30, 2019			
	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 13,702,500	\$ 3,042,500	\$ 16,745,000
Bond anticipation notes	7,360,000	-	7,360,000
Clean water note	-	16,589,500	16,589,500
Totals	\$ 21,062,500	\$ 19,632,000	\$ 40,694,500

Bonded Debt June 30, 2018			
	Governmental Activities	Business-type Activities	Total
General obligation bonds	\$ 17,031,000	\$ 3,404,000	\$ 20,435,000
Bond anticipation notes	7,360,000	-	7,360,000
Clean water note	-	17,649,413	17,649,413
Totals	\$ 24,391,000	\$ 21,053,413	\$ 45,444,413



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

Economic Factors and Next Year's Budget and Rates

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

Unassigned fund balance of the General Fund totaled \$20,005,594 at June 30, 2019.

- 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 2020, 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 2020 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 2020.

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 Director of Finance, New Milford Town Hall, 10 Main Street, New Milford, Connecticut 06776.

Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Financial Reporting Entity

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

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

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

Government-wide and Fund Financial Statements

Government-wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions

that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Government-wide and Fund Financial Statements (Continued)

Fund Financial Statements

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

The Town reports the following major governmental funds:

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

Waste Management Ordinance Fund - This fund is used to account for monies set aside pursuant to a Town ordinance for the acquisition of land and building for public recreation, public education, or public library facilities. In addition, the Town may apply an amount not to exceed 10.0% of the total fund balance available as of July 1 of each fiscal year towards the Town's annual General Fund budget. As such, \$11,057,601 has been presented as restricted for capital purposes pursuant to enabling legislation enacted by the Town. The major source of revenue for this fund is settlement proceeds from certain zoning violations relating to a municipal solid waste facility.

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

The Town reports the following major proprietary funds:

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

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

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

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

Private Purpose Trust Funds - This fund type is used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments. There is no requirement that any portion of the resources be preserved as capital.

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

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 transactions or events for recognition in the financial statements.

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

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

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

The proprietary, pension trust, other post-employment benefits trust, and private-purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connections with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's enterprise fund consist of charges to customers for services relating to sewer usage. Operating expenses of the Town's enterprise fund include the cost of operations and maintenance, administrative expenses, and depreciation of capital assets. The principal operating revenues of the Town's internal service fund consist of charges for premiums. Operating expenses of the Town's

internal service fund consist of claims incurred and administrative expenses. Revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Implementation of New Accounting Standards

Effective July 1, 2018, the Town adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability (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. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The adoption of this statement did not have a material effect on the Town's financial statements.

Effective July 1, 2018, the Town adopted the provisions of GASB Statement No. 83, *Certain Asset Retirement Obligations*. GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). The Statement established criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. The adoption of this statement did not have a material effect on the Town's financial statements.

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

Cash and Cash Equivalents

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

Investments

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

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

Inventories

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

Property Taxes, Sewer Usage Charges and Sewer Assessment Fees

Property taxes are assessed as of October 1. Real estate and personal property taxes are billed in the following July and are due in two installments, July 1 and January 1. Motor vehicle taxes are billed in July and are due in one installment, July 1, and supplemental motor vehicle taxes are due in full January 1. Taxes become delinquent thirty days after the installment is due. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date. Based on historical collection experience and other factors, the Town has established an allowance for uncollectible taxes and interest as of June 30, 2019 of \$100,000 and \$95,000, 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, 2019 is not considered necessary.

Capital Assets

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

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

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

<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

Capital assets of the Town are depreciated 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
Minor Building Improvements (e.g. sculptures, signs)	0
Intangible assets (copyrights, patents, etc.)	30-50
Buildings/Maj. Building & Land Improvements:	50-100
Roads, Catch Basins	75

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

Unearned Revenue

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

Deferred Outflows and Inflows of Resources

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

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

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

Compensated Absences

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

fiduciary fund financial statements. Expenditures for compensated absences are recognized in the governmental fund financial statements in the current year to the extent they have matured (i.e. due to resignation or retirement).

Long-term Obligations

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

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

Net Position and Fund Balance

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

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

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

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

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

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

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

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

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

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

Net Position Flow Assumption

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

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

Fund Balance Flow Assumption

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

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

Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables

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

Interfund Services Provided and Used

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

Interfund Transfers

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

Interfund Reimbursements

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

Use of Estimates

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

NOTE 2 - CASH DEPOSITS AND INVESTMENTS

Cash Deposits

A reconciliation of the Town's cash deposits as of June 30, 2019 is as follows:

Government-wide statement of net position:	
Cash and cash equivalents	\$ 46,079,536
Statement of fiduciary net position:	
Cash and cash equivalents	3,414,234
	<u>49,493,770</u>
Less: cash equivalents considered investments for disclosure purposes	<u>(15,368,750)</u>
	<u>\$ 34,125,020</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, 2019, \$33,694,783 of the Town's bank balance of \$34,958,556 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 30,325,305
Uninsured and collateralized with securities held by the pledging bank's trust department or agent but not in the Town's name	<u>3,369,478</u>
	<u>\$ 33,694,783</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, 2019 is as follows:

Government-wide statement of net position:	
Investments	\$ 6,610,347
Statement of fiduciary net position:	
Investments	<u>62,058,843</u>
	68,669,190
Add: cash equivalents considered investments for disclosure purposes	<u>15,368,750</u>
	<u>\$ 84,037,940</u>

As of June 30, 2019, the Town's investments consist of the following:

Investment type	Valuation Basis	Value	Investment Maturities (In Years)		
			Less Than 1	1 to 5	6 to 10
Debt securities:					
Governmental Activities:					
Short-Term Investment Fund	Net asset value	\$ 14,516,770	\$ 14,516,770	\$ -	\$ -
Municipal bonds	Fair value	1,743,692	-	1,743,692	-
U.S. Agency securities	Fair value	2,446,080	747,917	745,498	952,665
Certificate of deposit	Amortized cost	249,000	249,000	-	-
Business-Type Activities:					
Short-Term Investment Fund	Net asset value	846,747	846,747	-	-
Fiduciary:					
Money market mutual funds	Net asset value	5,233	5,233	-	-
Corporate bonds	Fair value	182,953	15,132	150,128	17,693
		<u>19,990,475</u>	<u>\$ 16,380,799</u>	<u>\$ 2,639,318</u>	<u>\$ 970,358</u>
Other investments:					
Governmental Activities:					
Mutual funds	Fair value	2,171,575			
Fiduciary:					
Mutual Funds	Fair value	1,215,408			
Common stock	Fair value	32,600			
Insurance contracts	Contract value	60,627,882			
		<u>\$ 84,037,940</u>			

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

	AAA	AA	A	BBB	Unrated
Debt Securities:					
Governmental Activities:					
Short-Term Investment Fund	\$ 14,516,770	\$ -	\$ -	\$ -	\$ -
Municipal bonds	714,835	1,028,857	-	-	-
U.S. Agency securities	2,446,080	-	-	-	-
Certificate of deposit	-	-	-	-	249,000
Business Type Activities					
Short-Term Investment Fund	846,747	-	-	-	-
Fiduciary Funds:					
Money market mutual funds	-	-	-	-	5,233
Corporate Bonds	-	-	53,286	129,667	-

Interest Rate Risk

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

Credit Risk

The Town has no investment policy that would further limit its investment choices beyond those limited by Connecticut state statutes. Connecticut state statutes permit the Town to invest in obligations of the United States, including its instrumentalities and agencies; in obligations of any state or of any political subdivision, authority or agency thereof, provided such obligations are rated within one of the top two rating categories of any recognized rating service; or in obligations of the State of Connecticut or of any political subdivision thereof, provided such obligations are rated within one of the top three rating categories of any recognized rating service.

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

Custodial Credit Risk

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

Concentrations of Credit Risk

The Town places no limit on the amount of investment in any one issuer. As of June 30, 2019, more than 10% of the Town's investments were invested in the following:

<u>Issuer</u>	<u>Investment</u>	<u>Value</u>	<u>% of Investments</u>
Governmental Activities:			
State of CT Treasurer	Short-Term Investment Fund	\$ 14,516,770	69.5%
Business Type Activities:			
State of CT Treasurer	Short-Term Investment Fund	846,747	100.0%
Fiduciary:			
Principal Financial Group	Bond Market Index Separate Account-R6	11,240,914	18.1%
Principal Financial Group	Core Plus Bd Separate Account-11	16,141,770	26.0%
Principal Financial Group	Large Cap Growth I Sep Acct-11	6,326,727	10.2%

NOTE 3 - FAIR VALUE MEASUREMENTS

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

The Town's financial assets that are accounted for at fair value on a recurring basis as of June 30, 2019, by level within the fair value hierarchy are presented in the table below.

Financial Assets Measured at Fair Value	Prices in Active Market (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<i>Governmental Activities:</i>			
Municipal bonds	\$ -	\$ 1,743,692	\$ -
U.S. Agency securities	-	2,446,080	-
Mutual funds	2,171,575	-	-
<i>Fiduciary Funds:</i>			
Corporate bonds	-	182,953	-
Mutual funds	1,215,408	-	-
Common stock	32,600	-	-

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

NOTE 4 - CAPITAL ASSETS

Capital asset activity for governmental activities for the year ended June 30, 2019 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental Activities					
Capital assets, not being depreciated:					
Land	\$ 16,906,235	\$ -	\$ -	\$ -	\$ 16,906,235
Construction in progress	10,226,851	8,345,734	-	(6,569,305)	12,003,280
Total capital assets, not being depreciated	<u>27,133,086</u>	<u>8,345,734</u>	<u>-</u>	<u>(6,569,305)</u>	<u>28,909,515</u>
Capital assets, being depreciated:					
Buildings and improvements	100,694,941	177,021	-	1,268,114	102,140,076
Infrastructure	108,282,748	-	-	5,239,416	113,522,164
Land improvements	1,671,412	-	-	-	1,671,412
Machinery and equipment	20,973,311	1,318,756	(705,960)	61,775	21,647,882
Total capital assets, being depreciated	<u>231,622,412</u>	<u>1,495,777</u>	<u>(705,960)</u>	<u>6,569,305</u>	<u>238,981,534</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	41,066,413	2,390,921	-	-	43,457,334
Infrastructure	71,533,553	2,182,169	-	-	73,715,722
Land improvements	524,022	101,666	-	-	625,688
Machinery and equipment	11,310,541	1,286,804	(257,752)	-	12,339,593
Total accumulated depreciation and amortization	<u>124,434,529</u>	<u>5,961,560</u>	<u>(257,752)</u>	<u>-</u>	<u>130,138,337</u>
Total capital assets, being depreciated, net	<u>107,187,883</u>	<u>(4,465,783)</u>	<u>(448,208)</u>	<u>6,569,305</u>	<u>108,843,197</u>
Governmental activities capital assets, net	<u>\$ 134,320,969</u>	<u>\$ 3,879,951</u>	<u>\$ (448,208)</u>	<u>\$ -</u>	<u>\$ 137,752,712</u>

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

Governmental Activities:	
General government	\$ 286,420
Public safety	407,706
Public works	2,842,290
Health and welfare	27,482
Culture and recreation	114,308
Education	<u>2,283,354</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 5,961,560</u>

NOTE 4 - CAPITAL ASSETS (Continued)

Capital asset activity for business-type activities for the year ended June 30, 2019 consisted of the following:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type Activities					
Capital assets, not being depreciated:					
Land	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000
Construction in progress	97,388	127,366	-	(37,854)	186,900
Total capital assets, not being depreciated	<u>102,388</u>	<u>127,366</u>	<u>-</u>	<u>(37,854)</u>	<u>191,900</u>
Capital assets, being depreciated:					
Buildings and improvements	29,571,666	-	-	-	29,571,666
Infrastructure	10,469,873	18,318	-	21,600	10,509,791
Machinery and equipment	9,105,107	8,445	-	16,254	9,129,806
Total capital assets, being depreciated	<u>49,146,646</u>	<u>26,763</u>	<u>-</u>	<u>37,854</u>	<u>49,211,263</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	3,750,197	607,778	-	-	4,357,975
Infrastructure	3,272,117	223,090	-	-	3,495,207
Machinery and equipment	3,496,316	389,368	-	-	3,885,684
Total accumulated depreciation and amortization	<u>10,518,630</u>	<u>1,220,236</u>	<u>-</u>	<u>-</u>	<u>11,738,866</u>
Total capital assets, being depreciated, net	<u>38,628,016</u>	<u>(1,193,473)</u>	<u>-</u>	<u>37,854</u>	<u>37,472,397</u>
Business-type activities capital assets, net	<u>\$ 38,730,404</u>	<u>\$ (1,066,107)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,664,297</u>

NOTE 5 - SETTLEMENT RECEIVABLE

The Town executed a twenty-four-year settlement agreement dated September 21, 1998 in the amount of \$43,100,000 in connection with certain zoning violations relating to a municipal solid waste facility. Annual installments are due to the Town in various amounts, as stipulated in the settlement agreement. The balance of the settlement receivable as of June 30, 2019 totaled \$10,800,000. Future annual installments collectible under the settlement agreement are as follows as of June 30, 2019:

Year ending June 30:	Amount
2020	\$ 2,700,000
2021	2,700,000
2022	2,700,000
2023	2,700,000
	<u>\$ 10,800,000</u>

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivable and payable balances at June 30, 2019 are as follows:

Receivable Fund	Payable Fund	Amount
Governmental Funds:		
General Fund	Water Pollution Control Authority	\$ 1,768,208
	Capital Projects Fund	469,710
	Other Governmental Funds	447,323
		<u>2,685,241</u>
Other Governmental Funds	General Fund	619,130
	Other Governmental Funds	25,761
		<u>644,891</u>
		<u>\$ 3,330,132</u>
Proprietary Funds:		
Internal Service Fund	General Fund	<u>\$ 160,000</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 \$1,768,208 has been presented as an advance as of June 30, 2019.

NOTE 7 - INTERFUND TRANSFERS

Interfund transfers for the year ended June 30, 2019 consisted of the following:

Transfers In	Transfers Out	Amount
Governmental Funds		
General Fund	Waste Management Ordinance Fund	\$ 1,150,000
	Other Governmental Funds	710,541
		<u>1,860,541</u>
Other Governmental Funds	General Fund	1,810,716
	Other Governmental Funds	334,302
		<u>2,145,018</u>
		<u>\$ 4,005,559</u>
Business Type Activities Funds:		
Water Pollution Control Authority	General Fund	<u>\$ 1,399,790</u>

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

NOTE 8 - BOND ANTICIPATION NOTES PAYABLE

In January 2019, the Town refinanced its previously outstanding bond anticipation notes through the issuance of new bond anticipation notes. The new bond anticipation notes in the amount of \$7,360,000 matured on July 25, 2019. The purpose of the bond anticipation notes are to provide interim financing for various ongoing construction projects until general obligation bonds are issued. As discussed more fully in Note 17, \$6,835,000 of the bond anticipation notes were subsequently retired through proceeds from the issuance of general obligation bonds. As such, this amount has been presented as a long-term liability in the government-wide financial statement of net position and has been recognized as an other financing source in the governmental funds statement of revenues, expenditures, and changes in fund balances.

The following is a summary of terms and changes in short-term debt for the year ended June 30, 2019:

	Interest Rates	Maturity Date	Beginning Balance	Increases	Decreases	Reclassified as Long-term Debt	Ending Balance
Governmental Activities							
Bond anticipation notes payable	1.00%	January 2019	\$ 7,360,000	\$ -	\$ (7,360,000)	\$ -	\$ -
Bond anticipation notes payable	2.75%	July 2019	-	7,360,000	-	(6,835,000)	525,000
			<u>\$ 7,360,000</u>	<u>\$ 7,360,000</u>	<u>\$ (7,360,000)</u>	<u>\$ (6,835,000)</u>	<u>\$ 525,000</u>

NOTE 9 - LONG-TERM DEBT

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

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Bonds payable:					
General obligation bonds	\$ 17,031,000	\$ -	\$ (3,328,500)	\$ 13,702,500	\$ 1,853,500
Bond anticipation notes	-	6,835,000	-	6,835,000	6,835,000
Unamortized premium	1,548,346	-	(138,324)	1,410,022	-
Total bonds payable	18,579,346	6,835,000	(3,466,824)	21,947,522	8,688,500
Capital leases from direct borrowings	1,247,831	656,940	(697,777)	1,206,994	513,258
	<u>\$ 19,827,177</u>	<u>\$ 7,491,940</u>	<u>\$ (4,164,601)</u>	<u>\$ 23,154,516</u>	<u>\$ 9,201,758</u>
Business-type Activities					
Bonds payable:					
General obligation bonds	\$ 3,404,000	\$ -	\$ (361,500)	\$ 3,042,500	\$ 336,500
Notes payable from direct borrowings	17,649,413	-	(1,059,913)	16,589,500	1,081,307
	<u>\$ 21,053,413</u>	<u>\$ -</u>	<u>\$ (1,421,413)</u>	<u>\$ 19,632,000</u>	<u>\$ 1,417,807</u>

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

NOTE 9 - LONG-TERM DEBT (Continued)

General Obligation Bonds and Notes Payable from Direct Borrowings

A summary of general obligation bonds and notes payable outstanding at June 30, 2019 is as follows:

<u>Purpose of Bonds</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
Governmental Activities					
Bonds Payable					
General Obligation Bonds	2004	6,472,120	2.0% - 5.0%	2020	\$ 797,500
General Obligation Bonds	2008	16,963,000	4.0% - 5.0%	2028	1,000,000
General Obligation Bonds	2010	3,865,000	2.0% - 4.0%	2031	1,970,000
General Obligation Bonds	2017	11,840,000	3.0% - 5.0%	2037	9,935,000
					<u>\$ 13,702,500</u>
Business-type Activities					
Bonds Payable					
General Obligation Bonds	2004	4,630,000	2.0% - 5.0%	2024	\$ 1,157,500
General Obligation Bonds	2017	2,100,000	3.0% - 5.0%	2037	1,885,000
					<u>3,042,500</u>
Notes Payable					
State of Connecticut Clean Water Fund	2013	22,165,429	2.0%	2033	16,589,500
					<u>\$ 19,632,000</u>

Annual debt service requirements to maturity on general obligation bonds and the notes payable from direct borrowings are as follows as of June 30, 2019:

<u>Year ending</u> <u>June 30:</u>	<u>Governmental Activities</u>		
	<u>Bonds Payable</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,853,500	\$ 526,761	\$ 2,380,261
2021	1,348,500	445,739	1,794,239
2022	1,263,500	386,050	1,649,550
2023	1,263,500	327,313	1,590,813
2024	1,263,500	268,391	1,531,891
2025-2029	4,765,000	686,171	5,451,171
2030-2034	1,570,000	165,485	1,735,485
2035-2037	375,000	23,906	398,906
	<u>\$ 13,702,500</u>	<u>\$ 2,829,816</u>	<u>\$ 16,532,316</u>

NOTE 9 - LONG-TERM DEBT (Continued)

General Obligation Bonds and Notes Payable from Direct Borrowings (Continued)

Year ending June 30:	Business-type Activities				
	Bonds Payable		Notes Payable		Total
	Principal	Interest	Principal	Interest	
2020	\$ 336,500	\$ 116,186	\$ 1,081,307	\$ 321,914	\$ 1,855,907
2021	336,500	101,444	1,103,132	300,088	1,841,164
2022	336,500	86,471	1,125,398	277,822	1,826,191
2023	336,500	71,383	1,148,114	255,107	1,811,104
2024	336,500	56,178	1,171,288	231,933	1,795,899
2025-2029	635,000	168,900	6,220,752	795,349	7,820,001
2030-2034	725,000	65,250	4,739,509	171,766	5,701,525
	<u>\$ 3,042,500</u>	<u>\$ 665,812</u>	<u>\$ 16,589,500</u>	<u>\$ 2,353,979</u>	<u>\$ 22,651,791</u>

Legal Debt Limit

Connecticut General Statutes Section 7-374(b) provides that debt of the Town shall not exceed seven times base receipts, as defined in the Statute. Further, the Statute limits the amount of debt that may be authorized by the Town for general purposes, schools, sewers, urban renewal and pension deficit. The Town did not exceed any of the statutory debt limitations at June 30, 2019.

Capital Leases from Direct Borrowings

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

A summary of assets acquired through capital leases is as follows as of June 30, 2019:

	Governmental Activities
Equipment	\$ 2,559,999
Less: accumulated amortization	706,916
	<u>\$ 1,853,083</u>

Amortization expense relative to leased property under capital leases totaled \$195,290 for the year ended June 30, 2019 and is included in depreciation and amortization expense disclosed in Note 4.

Future minimum lease obligations and the net present value of the minimum lease payments as of June 30, 2019 is as follows:

Year Ending June 30:	Governmental Activities
2020	\$ 541,239
2021	409,549
2022	183,879
2023	116,066
Total minimum lease payments	1,250,733
Less: amount representing interest	43,739
Present value of minimum lease payments	<u>\$ 1,206,994</u>

NOTE 10 - OTHER LONG-TERM LIABILITIES

Changes in other long-term liabilities for the year ended June 30, 2019 are as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Other liabilities:					
Compensated absences	\$ 1,087,194	\$ 108,574	\$ (27,624)	\$ 1,168,144	\$ 116,814
Heart and Hypertension	-	162,835	-	162,835	88,758
Net pension liability (see Note 11)	13,871,855	544,607	-	14,416,462	-
Net OPEB liability (see Note 13)	14,812,121	3,126,627	-	17,938,748	-
	<u>\$ 29,771,170</u>	<u>\$ 3,942,643</u>	<u>\$ (27,624)</u>	<u>\$ 33,686,189</u>	<u>\$ 205,572</u>
Business-type Activities					
Other liabilities:					
Net pension liability (see Note 11)	\$ 458,193	\$ -	\$ (12,323)	\$ 445,870	\$ -

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

Heart and Hypertension Obligations

The Town's future obligations for heart and hypertension claims as of June 30, 2019 is estimated to be \$162,835. Currently, the beneficiaries receive weekly benefit payments that are subject to annual COLA adjustments. The total liability increased due to cost of living adjustments, offset by current year payouts. The total estimated liability has been established based upon a life expectancy assumption for each individual receiving weekly benefit payments.

NOTE 11 - EMPLOYEE RETIREMENT PLANS

Pension Trust Fund

Plan Description

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

Plan membership - All full time employees eligible to participate in the plan become a plan participant with their date of hire. Membership of the Plan consisted of the following as of June 30, 2019:

Retirees and beneficiaries receiving benefits	259
Terminated plan members entitled to but not yet receiving benefits	116
Active plan members	<u>405</u>
	<u>780</u>

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

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

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

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

Police: All full time regular employees are eligible for participation in the Plan and become fully vested in the Plan upon the completion of 10 years of service. The normal retirement benefit is calculated as 2.5% (amended during 2007 from 2.25%) of the participant’s highest average annual compensation in the three

years during the last five years of service, multiplied by the number of years of service, up to a 30 year maximum, plus 1.0% of the participant's highest average annual compensation in the three years during the last five years of service, multiplied by the number of years of service, up to a 35 year maximum. The normal retirement age is the earlier of age 55 with 5 years of service or the completion of 25 years of service.

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

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

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

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

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

Summary of Significant Accounting Policies

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

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

Concentrations - As of June 30, 2019, 100% of the Town Plan's investments were invested in insurance contracts with Principal Financial Group.

Rate of return - For the year ended June 30, 2019, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was approximately 6.08%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability

The components of the Town's net pension liability of the Town Plan at June 30, 2019, were as follows:

Total pension liability	\$ 75,490,214
Plan fiduciary net position	<u>60,627,882</u>
Net pension liability	<u><u>\$ 14,862,332</u></u>
 Plan fiduciary net position as a percentage of the total pension liability	 80.31%

The components of the change in the net pension liability of the Town Plan for the year ended June 30, 2019, were as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability (a) - (b)</u>
Balance as of June 30, 2018	\$ 72,201,637	\$ 57,871,589	\$ 14,330,048
Changes for the year:			
Service cost	1,443,401	-	1,443,401
Interest	5,211,085	-	5,211,085
Differences between expected and actual experience	(522,191)	-	(522,191)
Change in assumption	954,811	-	954,811
Contributions - employer	-	2,658,146	(2,658,146)
Contributions - employee	-	336,468	(336,468)
Net investment income	-	3,589,716	(3,589,716)
Benefit payments, including refunds	(3,798,529)	(3,798,529)	-
Administrative expense	-	(29,508)	29,508
Net changes	<u>3,288,577</u>	<u>2,756,293</u>	<u>532,284</u>
Balance as of June 30, 2019	<u><u>\$ 75,490,214</u></u>	<u><u>\$ 60,627,882</u></u>	<u><u>\$ 14,862,332</u></u>

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

Actuarial assumptions - The total pension liability for the Town Plan was determined by an actuarial valuation as of July 1, 2019, 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	7.20%
Discount rate	7.20%

The long-term expected rate of return on the Town Plan’s investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Town Plan’s target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Asset Allocation	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	29.60%	27.30%	7.20%
International Equity	14.88%	14.70%	5.25%
Fixed Income	53.51%	50.00%	4.98%
Real Estate / Other	2.01%	8.00%	N/A

Discount rate - The discount rate used to measure the total pension liability of the Town Plan was 7.20%. The projection of cash flows used to determine the discount rate assumed plan member contributions will be made at the current contribution rate and that the Town contributes at rates equal to the actuarially determined contribution rates. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the Town Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate - The following presents the net pension liability of the Town Plan, calculated using the discount rate of 7.20% as well as what the Town Plan’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20%) or 1-percentage-point higher (8.20%) than the current rate:

	1% Decrease (6.20%)	Current Discount (7.20%)	1% Increase (8.20%)
Town Plan's net pension liability as of June 30, 2019	\$ 23,525,422	\$ 14,862,332	\$ 7,692,682

Pension Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2019, the Town recognized pension expense related to the Town Plan of \$3,356,138. At June 30, 2019, the Town reported deferred outflows and inflows of resources related to the Town Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 95,823	\$ (2,044,216)	\$ (1,948,393)
Changes of assumptions and demographics	2,271,474	(318,576)	1,952,898
Difference between projected and actual earnings on plan investments	1,023,187	-	1,023,187
Total	<u>\$ 3,390,484</u>	<u>\$ (2,362,792)</u>	<u>\$ 1,027,692</u>

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

Year ended June 30,	Amortization Expense
2020	\$ 876,619
2021	(143,088)
2022	96,434
2023	179,652
2024	18,075
	<u>\$ 1,027,692</u>

Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for each of the Town's defined benefit plans as of and for the year ended June 30, 2019.

	Pension Trust Fund
ASSET	
Investments:	
Insurance contracts	<u>\$ 60,627,882</u>
Total assets	<u>60,627,882</u>
NET POSITION	
Held in trust for pension benefits and other purposes	<u>\$ 60,627,882</u>

Plan Financial Statements (*Continued*)

	Pension Trust Fund
ADDITIONS	
Contributions:	
Employers	\$ 2,658,146
Plan members	336,468
Total contributions	<u>2,994,614</u>
Investment earnings:	
Net change in the fair value of investments, net of fees	<u>3,589,716</u>
Total investment earnings	<u>3,589,716</u>
Total additions	<u>6,584,330</u>
DEDUCTIONS	
Benefit payments	3,798,529
Administrative expenses	29,508
	<u>3,828,037</u>
Change in net position	2,756,293
Net position - beginning	<u>57,871,589</u>
Net position - ending	<u>\$ 60,627,882</u>

Connecticut State Teachers' Retirement System

Plan Description

The faculty and professional personnel of the Town's Board of Education participates in the State of Connecticut's Teachers' Retirement System ("TRS"), which is a cost sharing multiple-employer defined benefit pension plan that provides retirement, disability, survivorship and health insurance benefits to plan members and their beneficiaries. The TRS is governed by Connecticut General Statute ("CGS") *Title 10, Chapter 167a* and is administered by the Connecticut State Teachers' Retirement Board (the "Board"). The TRS is included as a fiduciary pension trust fund in the State of Connecticut's Comprehensive Annual Financial Report and the Board issues publicly available financial reports. These reports can be obtained from the Connecticut Office of the State Comptroller.

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 3.0% 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% per year of service times the average of the highest three years of pensionable salary, as defined per the Plan, but not less than 15%, nor more than 50%. 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% of average annual salary. A plan member who leaves service and has attained 10 years of service will be entitled to 100% of the accrued benefit as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement reductions are based on the number of years of service the member would have had if they had continued work until age 60.

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

Contributions

Per CGS 10-183z, contribution requirements of active employees and the State are amended and certified by the Board 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.

In accordance with CGS Section 10-183z, the Town does not and is not legally responsible to contribute to the plan as a special funding situation exists that requires the State to contribute 100% of an employer's contributions on-behalf of its participating municipalities at an actually determined rate. Effective January 1, 2018, active employees are required to contribute 7.0%, previously 6.0%, of their annual earnings to the plan.

Administrative Expenses

Administrative costs of the plan are funded by the State.

Basis of Presentation

The collective net pension liability, deferred outflows and inflows of resources, and pension expense for the TRS has been measured as of June 30, 2018 based on an actuarial valuation performed as of June 30, 2018. Since the Town does not contribute directly to the TRS, the Town does not recognize its proportionate share of these amounts in its financial statements. The information determined as of the June 30, 2018 measurement date for the TRS has been utilized by the Town for reporting on-behalf revenues, expenditures and expenses for the year ended June 30, 2019 and for reporting the proportionate share of the collective net pension liability that is attributed to the Town as of June 30, 2019.

Allocation Methodology

The schedule of employer allocations for the TRS was calculated based upon the fiscal year 2018 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. For fiscal year 2018, the Town's expected contribution effort for allocation purposes totaled \$8,637,676 or 0.679% of the total expected contribution effort. The Town has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures of the General Fund for the year ended June 30, 2019.

The components associated with the collective pension expense and deferred inflows and outflows of resources for the TRS have been determined based on the fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut's Comprehensive Annual Financial Report as of and for the year ended June 30, 2018. The portion of the collective pension expense allocated to the Town totaled \$10,030,510.

The total collective net pension liability of participating employers for the TRS was approximately \$13.164 billion as of the June 30, 2018 measurement date. The portion attributed to the Town totaled \$89,372,736 or approximately 0.679% of the total collective net pension liability.

Actuarial Assumptions

The total pension liability as of June 30, 2018, was determined using the following actuarial assumptions, applied to all periods in the measurement:

Inflation	2.75%
Salary increases	3.25%-6.50%, including inflation
Investment rate of return	8.00%, 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 RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale.

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% 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% 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 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% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. 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 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.

Long-Term Rate of Return

The long-term expected rate of return on pension plan 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 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Large Cap U.S. Equities	21.0%	5.8%
Developed Non-U.S. Equities	18.0%	6.6%
Emerging Markets (Non-U.S.)	9.0%	8.3%
Real Estate	7.0%	5.1%
Private Equity	11.0%	7.6%
Alternative investment	8.0%	4.1%
Core fixed income	7.0%	1.3%
High yield bonds	5.0%	3.9%
Emerging market bonds	5.0%	3.7%
Inflation linked bond fund	3.0%	1.0%
Cash	6.0%	0.4%
	100%	

Proportionate Share of the Collective Net Pension Liability

The following presents the Town’s proportionate share of the net pension liability calculated using the discount rate of 8.00%, as well as what the Town’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount (8.00%)</u>	<u>1% Increase (9.00%)</u>
Proportionate share of the net pension liability attributed to the Town	\$ 112,950,881	\$ 89,372,736	\$ 69,433,404

Deferred Compensation Plan

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust for the exclusive benefit of the plan participants and their beneficiaries. In addition, the Town has no liability for losses under the plan. Therefore, the accounts of the deferred compensation plan are not reported in the basic financial statements of the Town.

NOTE 12 - AWARDS PROGRAM

The Town, in collaboration with the volunteer firefighters and ambulance organizations that serve the Town, has established a revocable trust fund (the “Firefighters Reward Program Fund”) to accumulate awards for the benefit of the organizations’ members. Members generally become eligible to participate in the awards program upon completion of one year of continuous service. The contribution requirements of the Town are established and may be amended by the Boards governing each organization, with approval by the Town Council. The Town generally contributes \$300 annually to the fund on-behalf of each active participant. Participants become fully vested in the awards program upon completion of 10 years of service, upon death or upon becoming disabled. The Town finance director serves as the administrator of the awards program and, accordingly, the Town has reported the Firefighters Reward Program Fund as an agency fund in the accompanying financial statements. During the year ended June 30, 2019, the Town contributed \$45,382 to the fund for awards earned by participants for the fiscal 2018 service year.

NOTE 13 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

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

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

Plan Membership

At June 30, 2019, plan membership consisted of the following:

Retirees and beneficiaries receiving benefits	97
Active plan members	423
	<u>520</u>

Plan Provisions

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

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

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

Funding Policy

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

Net OPEB Liability

The Town’s net OPEB liability reported as of June 30, 2019 totaled \$17,938,748. The total OPEB liability was measured as of June 30, 2019 using an actuarial valuation performed as of July 1, 2018.

Actuarial Assumptions and Other Inputs - The net OPEB liability as of June 30, 2019 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.13%
Investment rate of return	4.00%
Projected salary increases	4.50%, includes inflation
Healthcare cost trend rate	5.90% initial 3.84% final

The discount rate was based on the Bond Buyer 20 (GO 20 Index) as of the measurement date, which represents municipal bond trends based on a portfolio of 20 general obligation bonds that mature in 20 years.

Mortality rates were based on the RP-2014 Mortality Tables for Males and Females projected forward 18 years.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance as of June 30, 2018	\$ 15,591,662	\$ 779,541	\$ 14,812,121
Changes for the year:			
Service cost	700,934	-	700,934
Interest	554,832	-	554,832
Differences between expected and actual experience	3,028,469	-	3,028,469
Change in assumption	(655,280)	-	(655,280)
Contributions - employer	-	490,625	(490,625)
Contributions - employee	-	-	-
Net investment income	-	11,703	(11,703)
Benefit payments, including refunds	(490,625)	(490,625)	-
Administrative expense	-	-	-
Net changes	3,138,330	11,703	3,126,627
Balance as of June 30, 2019	\$ 18,729,992	\$ 791,244	\$ 17,938,748

Changes in assumptions primarily reflects a change in the discount rate from 3.62% to 3.13% as of June 30, 2019 measurement date.

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 disclosed above, as well as what the Town's net OPEB liability would be for the OPEB Plan if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (2.13%)	Current Discount (3.13%)	1% Increase (4.13%)
Town's net OPEB liability as of June 30, 2019	\$ 20,394,837	\$ 17,938,748	\$ 15,876,264

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

	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
Town's net OPEB liability as of June 30, 2019	\$ 15,224,087	\$ 17,938,748	\$ 21,339,316

OPEB Expense and Deferred Outflows and Inflows of Resources

For the year ended June 30, 2019, the Town recognized OPEB expense of \$1,367,667. As of June 30, 2019, 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 Deferred Outflows (Inflows) of Resources</u>
Difference between expected and actual experience	\$ 2,791,833	\$ (3,647,080)	\$ (855,247)
Changes of assumptions and demographics	2,771,706	(692,688)	2,079,018
Difference between projected and actual earnings on plan investments	48,848	-	48,848
Total	<u>\$ 5,612,387</u>	<u>\$ (4,339,768)</u>	<u>\$ 1,272,619</u>

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

	<u>Amortization Pension Expense</u>
Year ended June 30,	
2020	\$ 143,120
2021	143,121
2022	132,378
2023	128,462
2024	124,558
Thereafter	600,980
	<u>\$ 1,272,619</u>

Plan Financial Statements

The following presents the statement of fiduciary net position and the statement of changes in fiduciary net position for each of the Town's defined benefit plans as of and for the year ended June 30, 2019.

	Other Post- Employment Benefits Trust Fund
ASSET	
Cash and cash equivalents	\$ 791,244
Total assets	<u>791,244</u>
NET POSITION	
Held in trust for pension benefits and other purposes	<u>\$ 791,244</u>

	Other Post- Employment Benefits Trust Fund
ADDITIONS	
Contributions:	
Employers	\$ -
Plan members	<u>-</u>
Total contributions	<u>-</u>
Investment earnings:	
Interest and dividends	<u>11,703</u>
Total additions	<u>11,703</u>
DEDUCTIONS	
Benefit payments	-
Administrative expenses	<u>-</u>
	<u>-</u>
Change in net position	11,703
Net position - beginning	<u>779,541</u>
Net position - ending	<u>\$ 791,244</u>

Connecticut State Teachers' Retirement System

Plan Description

The faculty and professional personnel of the Town's Board of Education participates in the State of Connecticut's Teachers' Retirement System ("TRS"), which is a cost sharing multiple-employer defined benefit pension plan that provides retirement, disability, survivorship and health insurance benefits to plan members and their beneficiaries. The TRS is governed by Connecticut General Statute ("CGS") *Title 10, Chapter 167a* and is administered by the Connecticut State Teachers' Retirement Board (the "Board"). 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. These reports can be obtained from the Connecticut Office of the State Comptroller.

Benefit Provisions

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

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

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the plan sponsored by the System. If they elect to remain in the plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

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

Contributions

Per CGS 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 and annual appropriation in the General Fund. School district employers are not required to make contributions to the Plan.

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.

Contributions remitted by the State are recognized when legally due, based upon statutory requirements.

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 collective net OPEB liability, deferred outflows and inflows of resources, and OPEB expense for the TRS has been measured as of June 30, 2018 based on an actuarial valuation performed as of June 30, 2018. Since the Town does not contribute directly to the TRS, the Town does not recognize its proportionate share of these amounts in its financial statements. The information determined as of the June 30, 2018 measurement date for the TRS has been utilized by the Town for reporting on-behalf revenues, expenditures and expenses for the year ended June 30, 2019 and for reporting the proportionate share of the collective net OPEB liability that is attributed to the Town as of June 30, 2019.

The components associated with the OPEB expense and deferred inflows and outflows of resources have been determined using the unrecognized portions of each year's experience and assumption changes for the year ended June 30, 2018.

Allocation Methodology

The schedule of allocations have been prepared to provide the total amount of employer contributions from the State and the proportionate share percentages that have been determined based on these contributions. Based on these percentages the proportionate share amounts of the net OPEB liability associated with each participating employer and the employer OPEB expense and revenue for State support for each participating employer for the year ending June 30, 2018.

For fiscal year 2018, the Town's expected contribution effort for allocation purposes totaled \$239,650 or 0.679% of the total expected contribution effort. The Town has recognized this amount as an on-behalf payment into the TRS as intergovernmental revenues and related education expenditures of the General Fund for the year ended June 30, 2019.

The components associated with the collective OPEB expense and deferred inflows and outflows of resources for the TRS have been determined based on the fiduciary net position as audited by the State of Connecticut Auditors of Public Accounts as part of the State of Connecticut's Comprehensive Annual Financial Report as of and for the year ended June 30, 2018. The portion of the collective negative OPEB expense allocated to the Town totaled \$(5,935,131).

The total collective net OPEB liability of participating employers for the TRS was approximately \$2.632 billion as of the June 30, 2018 measurement date. The portion attributed to the Town totaled \$17,866,169 or approximately 0.679% of the total collective net OPEB liability.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Real Wage Growth	0.50%
Wage Inflation	3.25%
Salary increases	3.25%-6.50%, including inflation
Long-term investment rate of return	3.00%, net of OPEB plan investment expense, including inflation

Mortality rates were based on the RPH-2014 White Collar table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale.

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.

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>Long-term Expected Real Rate of Return</u>
U.S. Treasuries (Cash Equivalents)	100.0%	0.04%

Discount Rate

The discount rate used to measure the total OPEB liability was 3.87%. 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, 2018.

In addition to the actuarial methods and assumptions of the June 30, 2016 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 3.25%.
- 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.
- No future employer contributions were assumed to be made.

Based on those assumptions, the Plan's fiduciary net position was projected to be depleted in 2019 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

Proportionate Share of the Collective Net Pension Liability

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate - The following presents the proportionate share of the collective net OPEB liability attributed to the Town as of the June 30, 2018 measurement date, calculated using a discount rate of 3.87%, as well as what the proportionate share of the net OPEB liability attributed to the Town would be if it were calculated using a discount rate that is 1-percentage point lower (2.87%) or 1-percentage-point higher (4.87%) than the current rate:

	<u>1.00% Decrease (2.87%)</u>	<u>Current Rate (3.87%)</u>	<u>1.00% Increase (4.87%)</u>
Proportionate share of the net OPEB liability attributed to the Town	\$ 21,214,751	\$ 17,866,169	\$ 15,193,711

Sensitivity of the Net OPEB liability to Changes in the Healthcare Cost Trend Rates - The following presents the proportionate share of the collective net OPEB liability attributed to the Town as of the June 30, 2018 measurement date, calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Trend Rates</u>	<u>Current Trend Rates</u>	<u>1% Increase in Trend Rates</u>
Proportionate share of the net OPEB liability attributed to the Town	\$ 14,972,398	\$ 17,866,169	\$ 21,707,433

NOTE 14 - RISK MANAGEMENT

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

The Medical Reserve Account, an internal service fund, was established to account for and finance employee medical benefits claims for eligible full-time employees and qualified retirees of both the Town and the Board of Education. The Town retains the risk of loss under the plan. A third party processes the claims filed under the self-insured health plan, for which the Town is charged an administrative fee. The Town has purchased a stop-loss policy for total claims in any one year exceeding an aggregate of 125% of expected claims and for individual claims exceeding \$125,000 for combined hospital and major medical.

The Town establishes claims liabilities based on estimates of claims that have been incurred but not reported at June 30, 2019. Claims liabilities are recorded if information prior to the issuance of the financial statements indicates that it is possible that a liability has been incurred at the date of the financial statements and the amount of possible loss can be reasonably estimated. The amount of the claims accrual is based on the ultimate costs of settling the claims, which include past experience data, inflation and other future economic and societal factors and incremental claim adjustment expenses, net of estimated subrogation recoveries. The claims accrual does not include other allocated or unallocated claims adjustment expenses.

A summary of claims activity for the years ended June 30, 2019 and 2018 are as follows:

Year Ended June 30	Claims Payable, Beginning of Year	Claims and Changes in Estimates	Claims Paid	Claims Payable, End of Year
2018	\$ 671,208	\$ 12,769,423	\$ 12,665,999	\$ 774,632
2019	774,632	12,535,080	12,549,027	760,685

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

NOTE 15 - FUND BALANCE

As of June 30, 2019, fund balances have been classified based on the following purposes:

	General Fund	Waste Management Ordinance Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Advances to other funds	\$ 1,768,208	\$ -	\$ -	\$ -	\$ 1,768,208
Prepaid expenses	28,222	-	-	-	28,222
Inventories	33,442	-	-	20,246	53,688
	<u>1,829,872</u>	<u>-</u>	<u>-</u>	<u>20,246</u>	<u>1,850,118</u>
Restricted for:					
Health and Welfare:					
Charitable programs	-	-	-	85,483	85,483
Education:					
School lunch program	-	-	-	1,004,689	1,004,689
Education programs	-	-	-	818	818
Capital purposes:					
Enabling legislation	-	11,057,601	-	-	11,057,601
Unspent bond proceeds	-	-	670,039	-	670,039
Grant programs	-	-	-	414,752	414,752
Housing rehabilitation loans	-	-	-	78,928	78,928
	<u>-</u>	<u>11,057,601</u>	<u>670,039</u>	<u>1,584,670</u>	<u>13,312,310</u>
Committed to:					
Public safety	-	-	-	67,600	67,600
Library	-	-	-	2,351,856	2,351,856
Culture and recreation	-	-	-	10,328	10,328
Education	-	-	-	76,885	76,885
Capital purposes	-	-	-	2,062,307	2,062,307
Volunteer fire	335,827	-	-	-	335,827
	<u>335,827</u>	<u>-</u>	<u>-</u>	<u>4,568,976</u>	<u>4,904,803</u>
Assigned to:					
Property tax stabilization	-	1,228,622	-	-	1,228,622
Use in fiscal year 2020:					
Supplemental appropriation	250,000	-	-	-	250,000
Supplemental appropriation - education	200,000	-	-	-	200,000
Supplemental appropriation - capital purposes	196,932	-	-	-	196,932
Carried in force appropriations	1,068,727	-	-	-	1,068,727
Other purposes	301,422	-	-	-	301,422
	<u>2,017,081</u>	<u>1,228,622</u>	<u>-</u>	<u>-</u>	<u>3,245,703</u>
Unassigned	20,005,594	-	(2,357,667)	(39,942)	17,607,985
	<u>\$ 24,188,374</u>	<u>\$ 12,286,223</u>	<u>\$ (1,687,628)</u>	<u>\$ 6,133,950</u>	<u>\$ 40,920,919</u>

Deficit Fund Balances

The following funds have deficit fund balances as of June 30, 2019, none of which constitutes a violation of statutory provisions:

Fund	Amount
Capital Projects Fund	\$ 1,687,628
Century Brass Clean Up Fund	39,942

The deficits are expected to be eliminated through future revenue sources, transfers from the General Fund and/or proceeds from the issuance of long-term debt.

NOTE 16 - COMMITMENTS AND CONTINGENCIES

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

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

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

NOTE 17 - SUBSEQUENT EVENT

In July 2019, the Town issued \$8,835,000 of general obligation bonds. The proceeds from the issuance were used to retire a portion of the previously outstanding bond anticipation notes in the amount \$6,835,000 and to provide new monies for authorized capital projects. The general obligation bonds bear coupon rates ranging from 2.125% to 5.0% and mature in July 2039.

In July 2019, the Town issued \$2,270,000 of general obligation refunding bonds to refund \$900,000 of its 2008 general obligation bonds and \$1,735,000 of its 2010 general obligation bonds. The refunding bonds bear a coupon rate of 5.0% and mature in July 2030.

In July 2019, the Town issued \$11,000,000 of bond anticipation notes, which bear a coupon rate of 1.50% and mature on July 24, 2020. The purpose of the notes is to provide interim financing for authorized road and roof improvements.

NOTE 18 - IMPACT OF NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2019. The Town is currently evaluating the potential impact of adopting this Statement on its financial statements.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements

by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2020. The Town is currently evaluating the potential impact of adopting this Statement on its financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement should be applied prospectively and are effective for the Town's reporting period beginning July 1, 2020. The Town does not expect this statement to have a material effect on its financial statements.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61*. The objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2019. The Town does not expect this statement to have a material effect on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2021. The Town does not expect this statement to have a material effect on its financial statements.