

# Town of North Stonington Annual Report July 1, 2020-June 30, 2021



## Table of Contents

Administration & Finance .....	3
Board of Selectmen .....	3
Board of Finance.....	4
Assessor's Office .....	4
Board of Assessment Appeals .....	5
Tax Collector .....	6
Town Clerk.....	6
Registrar of Voters.....	12
Information Technology/GIS .....	12
Land Use Commissions & Departments .....	14
Planning & Zoning Commission .....	15
Zoning Board of Appeals .....	18
Zoning Enforcement .....	18
Building Department .....	19
Economic Development Commission.....	20
Affordable Housing Committee.....	22
Conservation Commission .....	23
Inland Wetlands & Watercourses Commission .....	25
Water Pollution Control Authority .....	25
Hewitt Farm Committee.....	26
Health & Public Safety .....	31
Emergency Management .....	31
North Stonington Volunteer Fire Company.....	32
North Stonington Ambulance Association .....	33
Public Works.....	34
Recreation Commission.....	36
Senior Center .....	37
Education.....	38

## Administration & Finance

### Board of Selectmen

First Selectman: Mike Urgo, First Selectman

Contact: 860 535-2877 Ext 112

Selectmen: Bob Carlson

Nita Kincaid

Administration & Finance Officer: Christine Dias

Contact: 860 535-2877 Ext 119

The Boards of Selectmen, Finance, and Education worked persistently to deliver the 2021-2022 Budget. The 2020-2021 Proposed Budget of \$20,752,761 was passed. This year, an unprecedented action occurred, with the Board of Finance having to adopt the budget instead of it going to a vote.

With COVID-19 still being present, the town transitioned over to the virtual world of meetings. Anyone who was interested in attending a public meeting, but could not do so in person, had the option to access and participate in these meetings online through the town's website.

In the summer of 2020, the town welcomed the appointment of a new Town Treasurer, Mustapha Ratib. To celebrate the newly renovated elementary school, the town held a ribbon cutting ceremony.

In the fall, North Stonington continued to face the public safety crisis that COVID-19 presented. The town continued to recommend everyone take safety precautions and to stay vigilant. Another challenge the town experienced was the State 2 Drought Conditions. The town urged everyone to reduce outdoor irrigation and non-essential uses of water. The last challenge the town faced was voting during the pandemic. As a result of COVID-19, the Governor allowed anyone to vote absentee for the election. In addition to in person voting, the town supplied a secured drop box outside of town hall for hand-delivered ballots.

Along with the challenges, came some great positives! The town had a uniting conversation within the community about equality and inclusion. Furthermore, through the tremendous efforts of the PTO, a new elementary school playground was built with fundraising dollars. A rabies clinic and hazardous collection day was also held. New traditions took place this year including the "Hocus Pocus Decorating Challenge" and the first annual Halloween Light Parade!

During the winter, the Town of North Stonington received the prestigious Bronze status which certifies that the town is a "SustainableCT" community.

A lot of progress occurred throughout the spring! A comprehensive analysis of the John Dean Gallup house on Hewitt Farm was completed. The analysis was fully funded by a grant the town received. In addition, the town was absolutely thrilled to report that the Boombridge Bridge was finally restored and reopened after being closed for 13 years! In regards to elections that would occur in November of 2021, the town encouraged anyone who had any interest in serving to reach out to the Town Clerk for help navigating the path to get on the ballot.

During the summer, we welcomed our new tax collector, Donna Spelman, to the Town Hall team.

## Board of Finance

Members: Dan Spring, Chairman  
Paul Simonds, Vice Chairman  
Anne Akin, Secretary  
Mike Anderson  
Carolyn Howell  
Dan Smith  
Brett Mastroianni, Alternate  
Sarah Nelson, Alternate

The fiscal year of 2020-2021 has become known as the year of the pandemic, Covid-19. The impact of this event has been difficult to measure in total but certainly created circumstances that have not been encountered in recent times. An example easily offered is having virtual meetings via Zoom teleconferencing. Members of the boards and commissions were not gathering physically to discuss the matters of the town.

Relative to the execution of this year's budget, it was surprisingly marked by an effectiveness of getting things done. To the benefit of the town's budget, there was federal funds made available particularly for education. And that, there was utilization of the unassigned funds of the town to meet the gap of revenue shortfalls mitigating tax increases.

The audit for the fiscal year 2020-2021 demonstrated proper execution with no material concerns. The audit review commented excellent preparedness by the town and a continued succession of progress lending to the fiscal stability of the town.

Respectfully submitted,

Dan Spring, Chairman

## Assessor's Office

Tax Assessor: Darryl L. Del Grosso, CCMA II  
Administrative Assistant: Cecile McGrath

Contact: 860 535-2877 Ext 123  
Contact: 860 535-2877 Ext 124

On July 1, 2020 the Assessor's Office was in the process of conducting a revaluation of all real estate in the middle of a pandemic. Covid-19 resulted in changes to the way this revaluation was conducted. No interior inspections per orders from the State of Connecticut Governor's office would be done. The data collectors would only measure and list all houses, measure and list all outbuildings and verify the interior information by asking the homeowner if the information on file was correct. Quality Data Services from Waterbury, CT. was the company doing this quinquennium revaluation for the town. Data mailers were sent to all property owners and hearing held, again using measures mandated by the Covid-19 virus. The revaluation was successfully completed, and the Grand List was signed in January 2021. Hopefully, during the next revaluation, the process will go much more smoothly.

Beginning on February 1, 2021 the elderly homeowners program began again. Using information on file, elderly homeowners that were on the program were automatically renewed for two years. New applications were accepted. Covid-19 changed the way the assessor's office interacted with homeowners requiring everyone entering the office to use masks.

Disabled Veterans. Disabled Veterans with a service-related disability who have reached the age of sixty-five should let the Assessor's Office know since your benefit amount may increase. Also, any veteran may increase

their benefit if they qualify for the elderly homeowner's program. When signing up for your benefit, please let the assessor know that you or your spouse is a veteran.

Credit for a motor vehicle that has been sold and the plate cancelled must bring in the cancellation paperwork from the Connecticut Department of Motor Vehicles. DMV does not inform the Assessor's office when you cancel your registration. It is the responsibility of the owner to request credit on the tax bill. A replacement vehicle which uses the same plate from a traded vehicle receives the proper credits automatically and does not need to do anything.

There is a time limit for anyone to apply for credit on the tax bill for a car that was sold or totaled. The time limit is 18 months from the July 1st date the bill is issued.

Darryl L. Del Grosso, CCMA II, Assessor

### [Board of Assessment Appeals](#)

Members: Lisa Mazzella  
Candy Palmer  
Paula Woodward, Chairman  
Secretary to the Board: Cecile McGrath

Board of Assessment Appeals held five meetings over the last year.

- September meeting – motor vehicles only  
One appeal heard and granted

- March  
Real Estate – 16 appeals  
Two applications were withdrawn  
Five were denied and nine were approved

- Personal Property – two appeals  
One approved and one denied

- Motor Vehicle – 2019 Supplemental List  
One appeal heard and granted

## Tax Collector

Tax Collector: Donna Spelman

Contact 860 535-2877 Ext 120

FISCAL YEAR 2020/2021  
TOWN OF NORTH STONINGTON  
TAX COLLECTOR'S REPORT  
FOR YEAR TO DATE

Grand List Year	Uncollected Taxes July 1, 2020	Current Levy	Lawful Corrections		Transfers to Suspense	Adjusted Taxes Collectible	Collections			Uncollected Taxes JUNE 30, 2021
			Additions	Deductions			Taxes	Interest and Liens	Total	
2019		15,694,093.83	17,866.18	-34,245.00	0.00	15,677,715.01	15,360,679.49	64,974.69	15,425,654.18	317,035.52
2018	247,189.54		164.36	-4,713.78	0.00	242,640.12	179,640.05	35,272.81	214,912.86	63,000.07
2017	77,987.15		0	-342.64	0	77,644.51	43,012.22	16,543.92	59,556.14	34,632.29
2016	35,367.01		0	-61.60	0	35,305.41	10,642.05	4,493.20	15,135.25	24,663.36
2015	12,764.06		0	-4.48	0	12,759.58	1,203.00	1,107.85	2,310.85	11,556.58
2014	8,960.40		0	0	0	8,960.40	1,238.60	1,358.21	2,596.81	7,721.80
2013	13,351.91		0	0	0	13,351.91	560.96	721.15	1,282.11	12,790.95
2012	6,303.10		0	0	0	6,303.10	555.52	814.61	1,370.13	5,747.58
2011	5,487.30		0	0	0	5,487.30	587.95	1,288.77	1,876.72	4,899.35
2010	6,590.29		0	0	0	6,590.29	440.30	814.12	1,254.42	6,149.99
2009	2,925.28		0	0	0	2,925.28	416.77	780.01	1,196.78	2,508.51
2008	1,434.91		0	0	0	1,434.91	251.24	551.60	802.84	1,183.67
2007	1,403.25		0	0	0	1,403.25	245.70	584.20	829.90	1,157.55
2006	1,179.62		0	0	0	1,179.62	234.36	600.53	834.89	945.26
Total	420,943.82	15,694,093.83	18,030.54	-39,367.50	0	16,093,700.69	15,599,708.21	129,905.67	15,729,613.88	493,992.48

The Tax Collector's office is responsible for the administration and the collection of revenue in conformity with the Connecticut State Statutes, town ordinances, and established policy.

The percentage of the current adjusted tax levy (2019 Grand List) collected as of June 30, 2021, was 97.91%. The total collection rate including all taxes collected, current and prior years, interest and lien fees was 100.29%, \$45,059.27 more was collected than budgeted for total tax revenue.

The following is a breakdown of total collections for the fiscal year ending June 30, 2021:

Respectfully submitted,

Donna L Spelman, Tax Collector

## Town Clerk

Town Clerk: Antoinette Pancaro, MMC, MCTC, CCMO  
[townclerk@northstoningtonct.gov](mailto:townclerk@northstoningtonct.gov)

Contact: 860-535-2877 Ext. 121

The Town Clerk's Office handles a wide variety of tasks involving vital records, land records, licensing, elections, and records management. Birth, marriage, and death certificates are issued and filed in the office, as well as burial and cremation permits. Marriage licenses are issued for couples being married in North Stonington. The recording and indexing of land records, issuance of trade name certificates, and filing of maps, military discharges (DD-214s) and liquor permits are a significant portion of the Town Clerk's job. The office registers Justices of the Peace and Notaries. Meeting agendas and minutes are filed in the office. The Town Clerk is responsible for maintaining the official record of ordinances, oaths of office, appointments, resignations, and petitions. Sporting licenses, such as hunting, fishing, and trapping licenses, can also be purchased in the Town Clerk's Office and online at

[www.ct.gov/deep/hunting](http://www.ct.gov/deep/hunting). These licenses may be purchased throughout the year and are valid for the calendar year only. The Town Clerk has Hunting & Trapping, Fishing, Boating, and Migratory Bird Guides available in the office. This information is also available online at [www.ct.gov/deep/hunting](http://www.ct.gov/deep/hunting). The Town Clerk issues dog and kennel licenses. These licenses expire June 30th, and a new license must be procured on or before June 30th or a penalty of \$1.00 per month will be imposed. The fee for an unaltered dog is \$19.00 and for a neutered or spayed dog is \$8.00. In order to obtain a dog license, a rabies vaccination certificate must be presented, as well as a neutering or spaying certificate, if applicable. The fee for a kennel license for a kennel with 10 dogs or less (10 kennel dog tags) is \$51.00 and for a kennel with 11 to 20 dogs (20 kennel dog tags) is \$102.00. The business hours for the Town Clerk's Office are 8:00 A.M. to 4:00 P.M., Monday through Friday, excluding legal holidays.

The Town Clerk also has the important duty of issuing absentee ballots for elections, as well as compiling and keeping election records. The 2020-2021 Fiscal Year was especially challenging for the issuance of absentee ballots due to the COVID-19 pandemic and the volume of absentee ballots for the August 11, 2020 Democratic and Republican Primaries and the November 3, 2020 Presidential Election. Absentee ballot applications were mailed to all registered voters in the State of Connecticut by the Office of the Secretary of the State, and all voters were entitled to receive an absentee ballot if they did not wish to vote in person. This action resulted in a record number of absentee ballots being issued. Also, all Connecticut town halls were sent secure ballot drop boxes (Official Ballot Drop Box) for absentee ballots to be received by the close of the polls (8:00 PM). The North Stonington Official Ballot Drop Box is located in front of New Town Hall at 40 Main Street, North Stonington. Therefore, absentee ballots can be returned by mail, by dropping off in the Official Ballot Drop Box, or by bringing in person to the Town Clerk's Office during normal business hours.



### **Democratic Presidential Preference Primary Results**

**August 11, 2020**

Nomination for President of the United States	Joe Biden	320
	Bernie Sanders	48
	Tulsi Gabbard	1
	Uncommitted	3

### **Democratic Primary Results**

**August 11, 2020**

Judge of Probate to Fill Vacancy	Beth Ladwig Leamon*	255
	Sarah D. Moriarty	79

### **Republican Presidential Preference Primary Results**

**August 11, 2020**



Nomination for President of the United States	Donald J. Trump	168
	Roque "Rocky" De La Fuente	13
	Uncommitted	25

### **Republican Primary Results**

**August 11, 2020**

Representative in Congress	Thomas Gilmer*	99
	Justin Anderson	93

**September 14, 2020**

### **Referendum Results**

Pursuant to Connecticut General Statutes Section 7-7, a referendum of the electors and citizens qualified to vote in town meetings of the Town of North Stonington, Connecticut, was held between the hours of 12:00 P.M. and 8:00 P.M. on Monday, September 14, 2020 at the following polling place: North Stonington Education Center, 298 Norwich Westerly Road, North Stonington, Connecticut, for the purpose of voting on the resolution presented to the Special Board of Selectmen Meeting held August 31, 2020 in accordance with Executive Order 7JJ regarding the Town being authorized to lease the one story wing of 298 Norwich Westerly Road.

1. Shall the Town of North Stonington enter into a leasing agreement for the one story wing of 298 Norwich Westerly Road?

266 Yes                      197 No

### **State Election Results**

**November 3, 2020**

Presidential Electors for Biden and Harris (Democratic)	1,601
Trump and Pence (Republican)	1,710
Jorgensen and Cohen (Libertarian)	49
Hawkins and Walker (Green)	15
Carroll and Patel (Write In)	0
Charles and Wallace (Write In)	0
De La Fuente and Richardson (Write In)	0
Howard and Howard (Write In)	0
Klojzy and LeMay (Write In)	0
Simmons and Dow (Write In)	0
Simmons and Roze (Write In)	0
Weinstein and Weinstein (Write In)	0



	Wells and Wells (Write In)	0
	West and Tidball (Write In)	0
Representative in Congress	Joe Courtney (Democratic)	1,704
	Justin Anderson (Republican)	1,405
	Joe Courtney (Working Families)	89
	Daniel Reale (Libertarian)	27
	Cassandra Martineau (Green)	24
	John M. Traceski (Write In)	0
State Senator	Bob Statchen (Democratic)	1,242
	Heather Somers (Republican)	1,911
	Bob Statchen (Independent)	66
	Bob Statchen (Working Families)	38
State Representative	Kate Rotella (Democratic)	1,278
	Greg Howard (Republican)	1,870
	Greg Howard (Independent)	147
Registrar of Voters	Constance Berardi (Democratic)	1,398
	Amy French (Republican)	1,772
Judge of Probate to Fill	Beth Ladwig Leamon (Democratic)	1,447
Vacancy	Salvatore Ritacco (Republican)	1,756

**May 17, 2021**

### **Referendum Results**

The May 10, 2021 Annual Town/Budget Meeting reconvened at 8:07 p.m. on Monday, May 17, 2021 by Town Meeting Moderator Lisa Mazzella following the Referendum. The results were read by the Referendum Moderator Pat Turner:

1. Shall the Town of North Stonington approve the estimates and recommendations of the Board of Finance with respect to the Annual Budget including General Government Operating: \$5,178,341; Redemption of Debt: \$1,382,949; and Capital: \$252,253; for fiscal year July 1, 2021 through June 30, 2022, in the total amount of \$6,813,543?

217 Yes

276 No

2. Shall the Town of North Stonington approve the estimates and recommendations of the Board of Finance with respect to the annual Board of Education budget for fiscal year July 1, 2021 through June 30, 2022 in the amount of \$14,371,465?

242 Yes

254 No

**June 28, 2021**

**Referendum Results**

The June 15, 2021 Special Town Meeting reconvened at 8:15 p.m. on Monday, June 28, 2021 by Special Town Meeting Moderator Lisa Mazzella following the Referendum. The results were read by the Referendum Moderator Pat Turner:

1. Shall the Town of North Stonington approve the estimates and recommendations of the Board of Finance with respect to the Annual Budget including General Government Operating: \$5,177,407; Redemption of Debt: \$1,382,949; and Capital: \$242,753; for fiscal year July 1, 2021 through June 30, 2022, in the total amount of \$6,803,109?

407 Yes

284 No

2. Shall the Town of North Stonington approve the estimates and recommendations of the Board of Finance with respect to the annual Board of Education budget for fiscal year July 1, 2021 through June 30, 2022 in the amount of \$14,278,721?

398 Yes

287 No

**Distribution Report**

**North Stonington Town Clerk**

**July 1, 2020 to June 30, 2021**

**DESCRIPTION**

**ACCOUNT TOTAL**

State Conveyance Tax	\$385,162.60
Dog License – Population Control Fund	\$ 1,352.00
Dog License – State	\$ 3,611.00
State Farm Fund	\$ 29,340.00
Marriage License – State	\$ 1,564.00

Sportsman License – State	\$ 3,896.00
State Restoration	\$ 6,520.00
State Treasurer – MERS	\$ 40,958.00

**STATE TOTAL: \$472,403.60**

Town Conveyance Tax	\$112,320.88
Dog License – Town	\$ 561.50
Land Record Copies	\$ 1,975.50
Liquor Permits	\$ 100.00
Map Recordings	\$ 950.00
Portal Online Copies	\$ 5,390.00
Marriage License – Town	\$ 736.00
Notary Public Filing Fee/Certification	\$ 200.00
Recordings – Legal Documents	\$ 43,080.00
Sportsman License – Town	\$ 100.00
Town Clerk Farm Fund	\$ 2,645.00
Trade Names	\$ 260.00
Vital Copies	\$ 6,960.00

**TOWN TOTAL: \$175,278.88**

LOCIP	\$ 2,445.00
Town Restoration	\$ 1,630.00

**TOTAL: \$4,075.00**

**GRAND TOTAL: \$651,757.48**

Respectfully submitted,

Antoinette Pancaro, MMC, MCTC, CCMO, North Stonington Town Clerk

## Registrar of Voters

Registrars: Connie Berardi  
Amy French

Contact: 860-535-2877 ext. 113

This year was a year of transition, first with the onset of Covid and with a change in voting location and with newly elected Voters of Registration.

With Covid sprung upon us the decision was made to relocate the voting location to a new more spacious location in the North Stonington Education Center (formerly the Elementary and Middle School, as well as the office for the Registrars. The new space allows open space in order to maintain the 6' distancing requirement for voter safety.

Additional supplies were purchased to protect our residents and staff. For example; face masks, shields, sanitizers, etc.

The duties of the Registrar of Voters continue to support the residents of North Stonington with updates, address changes and new voter registrations. This year the Registrars oversaw the following elections; Referendums, Presidential Primary, Presidential Election and Town Meetings.

As a requirement by the Secretary of State, the newly appointed Registrars are required to obtain their Registrar Certification within two years from taking office.

Office hours have been adjusted to Tuesday and Thursday from 10am-12pm and Monday 5pm-7pm and Saturday 9am-11am.

Respectfully submitted,

Connie Berardi and Amy French, Registrars of Voters

## Information Technology/GIS

IT/GIS Manager: James Russell

Contact: 860-535-2877 ext.133

The IT/GIS Department is responsible for the management of Town Computer Software-Hardware, Project Coordination for Technological Initiatives, Management of the GIS System and GIS Map Production. This department supports all departments - boards and commissions in the Town of North Stonington.

Some of the projects completed in the 2020-2021 fiscal year were:

- **Purchased and installed new PC's for several members of our town hall staff.** The new PC's replaced aging systems and are all a part of the current PC Replacement Plan that I have created to get everyone on a PC that is less than five years old. The following were set up:
  - Assessor
  - Assistant Assessor
  - Senior Center Coordinator
  - Assessor's Office Counter PC
- **Upgraded Interior cameras at CES building.** First phase was completed to be on same system as exterior cameras. Second phase will be completed in the next fiscal year
- **Upgraded wireless system at Town Hall.** Replaced aging wireless system with new Sophos system which includes more wireless security and a more secure guest network.
- **Replaced Town Hall Server Room Air Conditioner.** Old one was removed after being in use for at least 10 years.

- **Purchased new firewall to protect town hall network and data.**
- **Purchased new sound equipment for use at the NS Education Center.** New speakers, mixer, HD camera, wired microphones, and wireless microphones purchased and installed. This was all done to accommodate Hybrid meetings and to have best capable technology for Zoom meeting participants.
- **Upgraded towns document management system.** The new system is SharePoint based and allows for more accessibility among staff to view and share documents with team members. The Administrative, Town Clerk, and Assessor groups have been moved to SharePoint. Land Use office will be moved in next fiscal year.
- **Replaced broken copier at Senior Center.**

**Upcoming projects for 2021-2022:**

- **Look into replacement daily backup software solution.**
- **Transfer Station Camera installs.**
  - Also Internet install and set up from Comcast.
- **Computer upgrades in accordance with PC Replacement Plan.**
- **Replace Senior Center color printer.**
- **Replace Recreation Department color printer.**
- **Town Hall and CES server upgrades.**
- **Center for Emergency Services building upgrades to current system.**
- **Set up and implementation of mass notification system.**
- **Possible improvements to towns network security.**
- **Look into putting Land Use permitting online for public access.**

I look forward to further growing of our towns IT infrastructure and working with you all in the future.

Thank you,  
James Russell, IT/GIS Manager

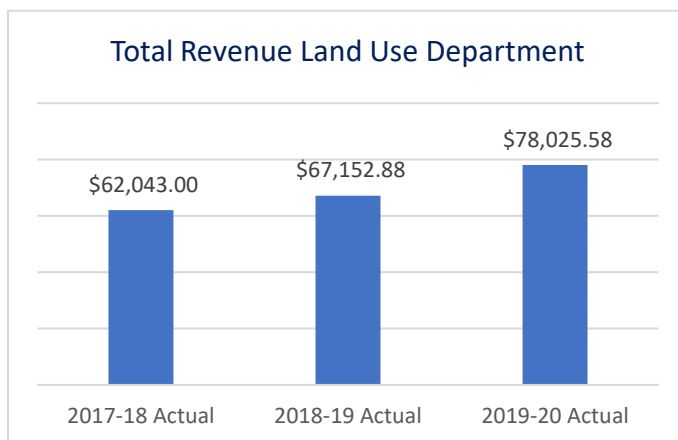
## Land Use Commissions & Departments

Planning, Development and Zoning Official: Juliet Hodge  
 Land Use Assistant: Cheryl Konsavitch  
 Building Official: Timothy Brennan  
 Wetlands Enforcement Officer: Wayne Berardi

Contact: 860-535-2877 Ext. 127  
 Contact: 860-535-2877 Ext. 126  
 Contact: 860-535-2877 Ext. 118  
 Contact: 860-535-2877 Ext. 126

General Land Use Operating	Approved 2020-2021	Actual 2020-2021
Attorney	\$ 12,500.00	\$ 5,647.00
Office Expense	\$ 4,675.00	\$ 1,466.48
Advertising	\$ 4,400.00	\$ 2,064.00
<b>Expense</b>	<b>\$ 21,575.00</b>	<b>\$ 9,178.00</b>

LAND USE ALL DEPARTMENTS	Actual 2020 - 2021
TOTAL EXPENSES	\$176,580.33
TOTAL REVENUE	\$273,390.88
SURPLUS/DEFICIT	\$96,810.55 😊



The Land Use Department staff collectively manage daily operations as they relate to their job duties or Commissions they specifically support. By sharing resources, and in many cases, having multiple job functions, the department is slowly starting to see a reduction in overall expenses. Changes were made to the Planning and Zoning Fees last year and this FY, the Building Fees were updated. These fees had not been updated since 1994. These adjustments have, and will continue to help narrow the gap between revenues and expenses.

It should be noted that the Planning, Development and Zoning Official's entire salary comes out of the Land Use Department Budget, though half of her time is allocated to Economic Development and staffing the EDC (which has a separate budget). Collectively, Staff facilitated the approval 15 new houses and 12 new businesses. Total Square feet of construction approved was over 400,000sf and the values for all approved permits including trades was just shy of \$30,000,000- nearly three times the value of permits approved last fiscal year!

FY 20/21	Total Est. Investment	Commercial Solar	Residential Solar
	\$ 29,234,598.35	\$ 16,346,873.30	\$ 1,536,297.56

A total of \$266,347.48 in building fees and \$15,768.00 in Land Use fees (includes State fees of \$4,466) were collected in FY 2020-21. The total construction value approved

and associated fee revenue was much greater than anticipated due to fees collected from two large Solar Energy facilities and record home renovation and new home construction during the Pandemic.

This fiscal year, Wayne Berardi – Wetlands Enforcement Officer assisted with Zoning Enforcement inspections on a trial basis using funds from the Planning and Zoning Contracted Consulting budget line item.

PZDO Juliet Hodge resigned in June 2021 and discussions are underway with respect to possible changes to the overall position given the expressed need for additional staff and help with zoning enforcement.

The PDZO worked with Grant Writer Craig Russell on the following Land Use-related grants:

Funding Entity	Grant Program Name	Award	Status
Chelsea Groton Foundation	Kayak Trail Project – Conservation Commission	\$ 1,000	Awarded
Community Foundation of Eastern Connecticut	North Stonington Lake treatment Project	\$ 16,000	Awarded
Department of Housing	Affordable Housing Plan Technical Assistance Grant	\$ 4,500	Complete
Department of Economic Development	SHPO - Survey and Planning Grant – Gallup House (Hewitt farm Committee)	\$ 20,000	Complete
Department of Economic Development	SHPO - Survey and Planning Grant - JDG House	\$ 15,000	Awarded
Department of Economic Development	SHPO - Historic Rehab Grant- JDG House	\$ 20,000	Pending

### Planning & Zoning Commission

Member	Title	Staff	Title
Lou Steinbrecher	Chairman	Cheryl Konsavitch	Land Use Assistant
Wayne Wilkinson	Vice Chairman	Juliet Hodge	Planning Development & Zoning Official
Pat Lewis	Secretary		
Mark Leonard	Regular Member	<b>In FY 2020-2021 the PZC held 18 Regular Meetings and no Special Meetings. 5 Meetings were cancelled.</b>	
Ed Learned	Regular Member		
Robert Kappes	Alternate	<b>2 Joint Meetings were held with AB&amp;C Chairs re: Water/Sewer Infrastructure expansion and potential use of Rescue Funds</b>	
Jen Pensa	Alternate		
Vacancy	Alternate		

PLANNING AND ZONING	Approved 2020-2021	Actual 2020-2021	% used
Salary – PDZO	\$76,032	\$76,325.25	100.39%
Wages - LU Admin Assistant	\$46,311	\$43,844.49	94.67%
Travel Expenses	\$400	0.00	0.0%
Contracted Consulting	\$2,500	\$1,625.00	65.0%
Membership Dues	\$300	\$250.00	83.33%
Training/Seminars	\$500	\$419.00	83.8%

**The Planning and Zoning Commission had an Operating Budget of \$126,043.00 and spent \$122,463.74 or 97%.**

A total of \$2,560.32 was spent in Attorney fees for PZC support.

A 6-Lot Affordable Housing Subdivision was approved in August 2020. This will add 2 new Qualified Affordable Units to our current total of 6.

### COVID-19

Town Hall fully re-opened to the public in July, 2020 and we are proud to report that disruptions to workflow were very minimal. Meetings were carried out via Zoom beginning in March 2019, and the PZDO, 1<sup>st</sup> Selectman and Admin. Finance Director continued to meet remotely multiple times a week. I would like to commend all the members of the Land Use Commissions and the Economic Development Commission for adjusting to holding all meetings via zoom! This was not easy for everyone, I know.



## NEW BUSINESS

With respect to new Businesses (including Home Occupations), activity was seen primarily in the EDD, C and R80 Zones.

Several Change of Use Applications were approved allowing new businesses to occupy vacant commercial buildings. Two major commercial developments were approved in the EDD district: Kingdom of the Hawk Winery/Wedding Barn Venue and an additional warehouse at 75 Frontage Rd. Additional Site Plan Approvals were granted to 2 farms to allow a Farm Nano-Brewery (Ms. Beer Haven -Pendleton Hill Rd.) and a Farm Store, Annual Hemp Festival and other Ag-tivities (Better Together – Norwich Westerly Rd.).

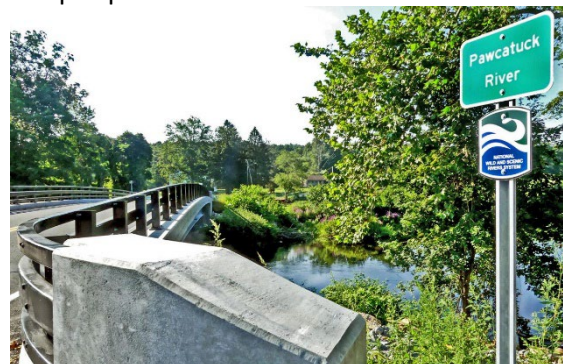
LAND USE APPLICATIONS SUBMITTED		TOTAL
<b>PZC COMMISSION REVIEW</b>		
Site Plans/Modification		5
Subdivisions/ReSubdivision		0
Special Permits		0
Excavation Special Permits		0
Regulation/Map Amendments		2
8-24 Review		3
<b>ADMINISTRATIVE ZONING PERMITS</b>		
Single Family/Duplex Residences		15
Lot Line Adjustment		3
Free Split		2
Home Occupation		1
Change Of Use/User		5
Land Disturbance		5
Accessory Use/Structure		58
Sign		9
Agriculture		3
Wetlands		7
<b>TOTAL LAND USE APPLICATIONS SUBMITTED FY 2020-2021</b>		<b>122</b>

### The Planning, Development & Zoning Official attended the following training/events and worked on the following projects:

- Land Use Law Seminar – Virtual
- CT Conference of Municipalities – Annual Conference - Virtual
- APA Live Webinar – Election 2020 – Agenda for Planning and Recovery Confirmation.
- seCTer Annual Meeting
- Sustainable CT – Virtual Awards Ceremony
- Water Utility Coordinating Commission (WUCC) Meetings – Virtual
- Regional Planner’s Meetings – Monthly (SCCOG)
- seCTer EDC Meetings – Every other month - Virtual
- AdvanceCT Partners Meetings - Monthly
- WUCC - Plan Implementation Meetings - Quarterly
- Webinar – Striking the Right Balance (Land Use/Econ. Dev)
- FY2022 Community Project Funding Informational Session (Courtney)

### **Projects**

- Map discrepancies in the Billings Lake area corrected and Tax Maps updated



convert  
of WPCA

- Kayak Trail Project (With CC)
- Housing Plan - NSAHC
- Working on possible changes to criteria to seasonal homes to year-round
- Water Utility Extension planning and update 1994 Plan
- Gallup House Conditions Assessment and Feasibility Planning Study and subsequent restoration grant
- Informal Department Reviews – Town Hall
- Ordinance revisions – Building Dept. Fee Schedule revised
- Property Card corrections –Revising land Use Classifications for property cards – due to switch from Vision to eQuality
- SR Solar Project off Providence New London Tpke.– Town filed as an Intervenor

**Regional Planning and Development:** The PDZO continues to serve as a member on the Southeastern CT Enterprise region (seCTer's) EDC and also attends quarterly Regional Planning meetings at the Southeastern CT Council of Governments when possible.

**The Following Map and Text Amendment Applications were acted on during FY 2020-2021:**

Date	App.#	Detail
Approved 4/1/2021	21-015	TX AM #21-015 (Text Amendment) Application of North Stonington Business Park, LLC, c/o Salvatore E. Cherenzia, IV, 99 Mechanic Street, Pawcatuck, CT 06379 requesting a text amendment to allow by Site Plan approval in the Highway Commercial Zoning District, the uses of Recreational Campground, Recreation Facility Indoor & Outdoor & Recreational Vehicle Park, Luxury on parcels containing a minimum lot size of 50 acres.
Approved 7/6/2021	21-056	Add "Education Facility" to table of uses Section 502 by SPP in R40, R60 & R80 Zones. Add definition for Educational Facility to Ch. 16.

**The Planning and Zoning Commission focused on the following during the fiscal year:**

The inability to meet in person due to COVID impacted the Commission's ability to tackle any of the projects identified as priorities such as looking at Road Classifications and re-evaluating the definition of "active agricultural use." The Commission has begun work on possible changes to how seasonal properties can be converted to year-round use, and adding "Educational Facility" as a use in the residential zones.

**The Commission approved three proposals per CT General Statue 8-24 Review requirement:**

- **#20-073** On behalf of the Board of Selectmen, Selectman Robert Carlson requesting Planning & Zoning Commission review, in accordance with CGS 8-24, on the following item: The Town is seeking to lease a portion of the old Middle/High School to a third party for educational purposes, in accordance with the deed restriction on the property. The property is located at 298 Norwich-Westerly Rd., in an R-40 Zone
- **#20-104** On behalf of the Board of Selectmen, Selectman Michael Urgo requesting Planning & Zoning Commission review, in accordance with CGS 8-24, on the following item: The Town is seeking approval to lease or sell a portion of the 2-story wing of the old Middle/High School for educational purposes, in accordance with the deed restriction on the property. The property is located at 298 Norwich-Westerly Rd. in an R-40 Zone.
- **#21-032** On behalf of the Board of Selectmen, Selectmen Michael Urgo requesting Planning & Zoning Commission review, in accordance with CGS 8-24, on the following item: The Town is seeking to partner with Stand Up For Animals, a non-profit, who would build a facility of approximately 3,500 sq. ft. to house dogs & cats & the Town would maintain the property & pay utilities. The is property located at 163 Wintechog Hill Rd., in an R-80 Zone

*~Juliet Hodge, Planning Development and Zoning Official*

## Zoning Board of Appeals

Members	Title	Staff	Title
Candy Palmer	Chairman	Juliet Hodge	Planning, Development & Zoning Official
Shawn Murphy	Vice Chairman		
Joan Kepler	Secretary	Cheryl Konsavitch	Land Use Assistant
James Lord	Regular Member	<b>The ZBA had an Operating Budget of \$100 of which they spent \$0. Under the general Land Use Department Budget, ZBA spent \$140 in legal fees, and \$415.90 for meeting notices. ZBA had \$402 in revenue.</b>	
Bruce Smith	Regular Member		
John Varas Jr.	Alternate		
Colleen Thompson	Alternate		
Gary Thompson	Alternate		

There was one ZBA Applications for a Variance which was approved. The lone application was for relief from the minimum buildable area due to excessive wetlands on the parcel. There were no ZEO decisions appealed in FYE 2021. ~JH

## Zoning Enforcement

Staff: Juliet Hodge, Planning, Development & Zoning Official  
Cheryl Konsavitch, Land Use Assistant/ZEO Technician

Cases opened in FY 2020 - 2021	12	Resolved	8
		Unresolved	4
Cases Opened in Previous Years		Resolved FY 20/21	5
		Still Open - Active	8
		Still Open - with ongoing enforcement resolution/ Stipulated Agreements – Monitoring for compliance	3
		Still Open Inactive	14

Progress continued closing past, enforcement cases that were still “open.” Blight continues to be a focus, however there were fewer notices sent for junk and debris than in past years – only 4 this fiscal year. Most violations were for unpermitted keeping of animals and unpermitted structures and uses. There were no sign violations for FYE 2021 – 2 years in a row- very unusual. Of the *active* cases still open from prior years, (3) related to junk &

debris and/or unregistered/inoperable motor vehicles and (2) Site Plan violations. A total of \$2,947.00 was spent on Attorney fees for enforcement matters.

~ Juliet Hodge, Planning Development and Zoning Official

## Building Department

Staff	Title
Timothy Brennan	Building Official
LLHD/Cheryl Haase	Ledge Light Health District
Cheryl Konsavitch	Administrative Support

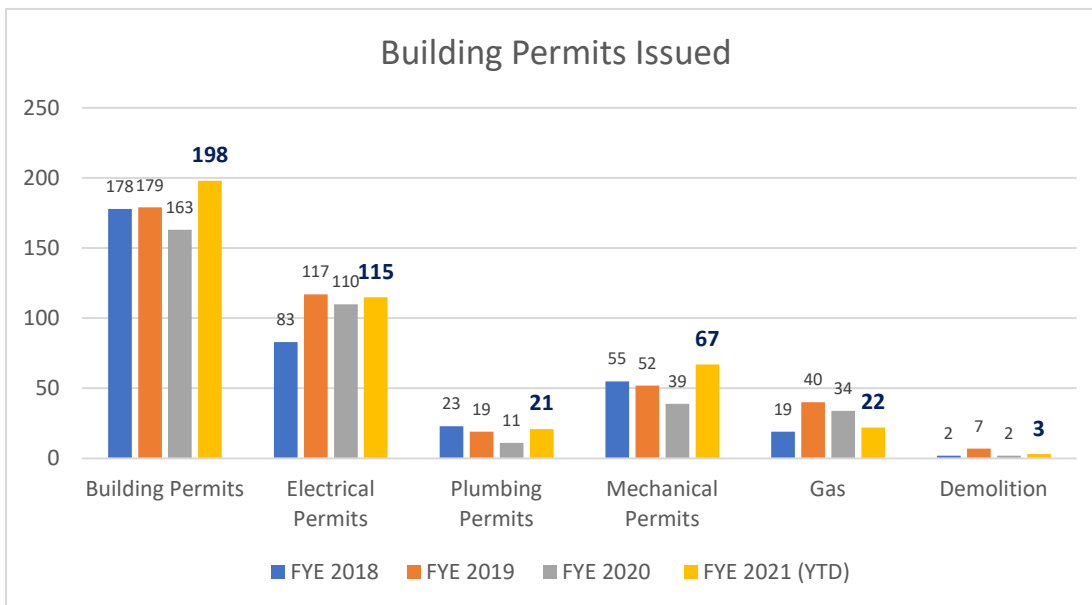
Timothy Brennan continues to provide part-time hours Tuesday and Thursday evenings.

The Building Department used 86% of its allotted budget and an additional \$115 in office expenses.

BUILDING DEPARTMENT	Approved 2020-21	Actual 2020-21	%
Salary –Building Official	\$36,400.00	31,320.00	86.04%
Travel Expenses	\$0.00	50.00	100.0%
Training	\$1.00	0.00	0.0%
Membership Dues	\$100.00	0.00	0.0%
<b>Total</b>	<b>\$36,501</b>	<b>\$31,370</b>	<b>85.94%</b>

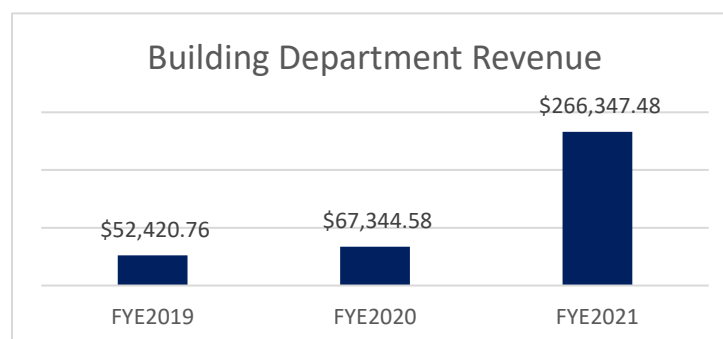
There was 33% increase in permits this fiscal year and a huge increase in revenue due to a minor increase in the fees and a significant number of solar installations. The number of new homes increased from FYE 2020. The cost of materials increased sharply, also contributing to the increase in overall construction value.

The total construction value approved increased over 200% from \$9M in FYE 2020 to just over \$29M in FYE 2021!



~JH, PDZO

	Square Feet	Construction Cost	Total Building Fees	Total Land Use Fees
FYE 2021	411,808	\$ 29,234,598.35	\$ 266,347.48	\$ 15,768.00
FYE 2020	142,164	\$ 9,004,960.07	\$ 72,165.66	\$ 13,250.00



Member	Title	Staff	Title
Brett Mastroianni	Chairman	Juliet Hodge	Economic Development Coordinator
Salvatore Cherenzia, IV	Vice Chairman	<b>The Economic Development Commission had an operating budget of \$7,154.00 in FY 2020-2021.</b>  <b>During the 2020-21 fiscal year, the EDC held 17 Regular Meetings, 3 Special Meetings and 1 Workshop.</b>	
Paul Simonds	Treasurer		
Nicole Porter	Secretary		
Stefan Grufstedt	Regular Member		
Jennifer Anderson	Regular Member		
Will Mason	Regular Member		
Jennifer Strunk	Alternate Member		
Anthony Mazzella	Alternate Member		
Jennifer Dayton	Regular Member		

#### ECONOMIC ACTIVITY FY 2020-2021

As of the end of June, just over **\$29M** worth of new construction had been approved including **15 new single-family residences**, a solid indicator of economic well-being and growth. Activity this fiscal year included:

- Two major **commercial developments** were approved in the EDD district:
  - Kingdom of the Hawk Winery/Wedding Barn Venue
  - New warehouse at 75 Frontage Rd.
- Additional Site Plan Approvals were granted to 2 farms to allow a **Farm Nano-Brewery** (Ms. Beer Haven -Pendleton Hill Rd.) and a **Farm Store, Annual Hemp Festival and other Ag-tivities** (Better Together – Norwich Westerly Rd.)
- Several **vacant commercial buildings have been given new life** and are now home to 5 new businesses who have opened this fiscal year including Little Man's Bakery, Tin Peddler, Brennan Brokerage, Nana's Bakery, and Xing Long Chinese Restaurant.
- 1 Additional **Commercial Building** approved last year has begun construction and another new commercial building is anticipated next to the Cedar Park Inn this year.
- Two Large **Solar Projects** are under construction of Ella Wheeler Rd. and Boombridge Rd. with a 3<sup>rd</sup> project under review with the CT Siting Council. The Town filed as an intervener in the 3<sup>rd</sup> project due to its location and potential impact to wetlands and watercourses.

The EDC proposed budget of \$10,554 was reduced to \$7,154. COVID-19 continued to disrupt many plans for EDC sponsored events.

EDC	Approved 2020-2021	Actual 2020-2021	%Used
<b>Operating Expenses</b>	\$5,000	\$800.83	16.0%
<b>Memberships</b>	\$2,154	\$2,164.95	100.51%
<b>Total</b>	<b>\$7,154</b>	<b>\$2,965.78</b>	<b>41.46%</b>

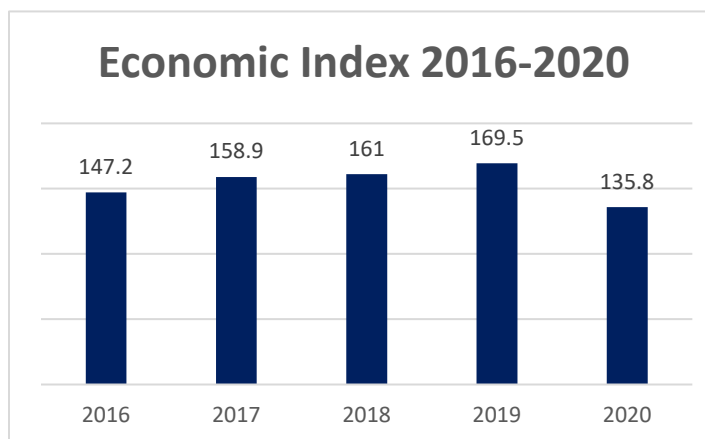


## CONNECTICUT TOWN ECONOMIC INDEX

Due to the impact from the pandemic, all the cities and towns saw business and labor market conditions deteriorate. Despite a sharp drop in the Town's overall score, North Stonington is back on top, leading in towns with populations less than 25,000.

### EDC Initiatives:

The EDC began work on a Buy Local Campaign in July to continue to support local businesses. Radio ads were created and ran for several months. Other initiatives included working on updating their Strategic Plan; investigating the possibility of using a portion of the former HS/MS for an IT Workforce Development/Training program, updating the Business Directory, creating a possible grant program for local businesses, and creating an Instagram page for the EDC.



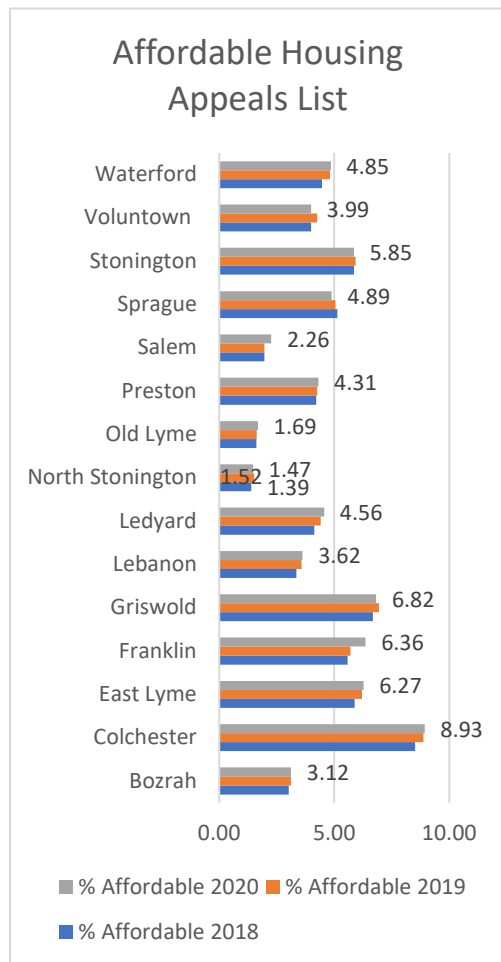
### Events

In April, the EDC with the help of the Chamber of Commerce of Eastern CT hosted a virtual Business Roundtable and invited representatives from seCTer as well to go over programs and services they offer. The EDC got valuable feedback from the businesses that attended about their difficulty finding workers. The regional economic development organization seCTer, and the Chamber of Commerce of Eastern CT followed up this event with a full presentation of programs they offer to businesses and municipalities.

~ Juliet Hodge, Planning Development and Zoning Official

## Affordable Housing Committee

Member	Title	Staff	
Will Mason	Chairman	Juliet Hodge	Planning, Development & Zoning Official
Margaret Leonard	Vice-Chairman	<b>The Affordable Housing Committee had an Operating Budget of \$500 for FY 2020-2021 of which they spent \$0. The Committee held (5) regular meetings and (2) Special meetings.</b>	
Denise Hawke	Secretary		
Patrick Colgan	Regular Member		
Brian Rathbun	Regular Member		
Vacancies	Regular Member		



The following chart shows the number of “affordable housing units” as determined by the CT Department of Housing and published on the Annual Affordable Housing Appeals List. The majority of units that qualify towards the state mandated 10% Affordable Units are units with CHFA or USDA Mortgages. The “qualified affordable units” consist of (6) deed restricted units, (27) CHFA/USDA Mortgages and (1) totally assisted unit, for a total of (34) Qualified Units, or 1.47%. North Stonington still falls very short of the 10% state mandate but saw an increase from 1.39% to 1.47%. Two more units are expected with the approval of a six-lot affordable housing subdivision off Rte. 2.

**Housing Plan:** The Housing Plan for North Stonington was adopted on July 6, 2021. This plan is required to be updated every 5 years per a new State mandate in order to qualify for funding for housing initiatives and outreach. The Town secured a DOH Technical Assistance Grant to have Amanda Kennedy from SCCOG help with the Plan.

Plan goals include:

- Supporting KNSA’s efforts
  - Creating a how-to manual for residents interesting in building affordable housing on their property
  - Identifying health and building code barriers to building alternative housing and advocate for making changes.
  - Actively promoting the CFHA & USDA loan opportunities for first-time homebuyers (and possibly second mortgage loans)
- Adopt regulations to allow multi-family housing in certain areas of town in exchange for a significant portion of deed restricted units. Developers could also have the option of paying a fee-in-lieu of deed restriction, and the funds would be placed in a designated housing fund.

Chairman W. Mason is working with the Economic Development Committee to create an informational flyer for realtors. The flyer will include information regarding the CHFA loan program including the 2nd mortgage program and the USDA loan program.

~ Juliet Hodge, Planning Development and Zoning Official



## Conservation Commission

Member	Title	Staff	
Bill Ricker	Chairman	Juliet Hodge	Planning, Development & Zoning Official
Mike Charnetski	Vice-Chairman	The Commission held 9 regular meetings, 2 special meetings and 1 workshop. Sales of the 2021 Calendar produced just over \$600 in revenue.	
Dr. Steve Colgan	Secretary		
Doug Farrand	Member		
Dr. Arnie Vlieks	Member		
Robert Degoursey	Member		
Dr. Jason Mancini	Member		

Approved 2020-2021	Actual 2019-2021	% Used
\$2,075	\$1,125.17	54.23%
<b>REVENUE</b>	<b>\$630</b>	

### Achievements Fiscal Year 20/21:

Efforts to continue conservation initiatives have not been held back by the need to isolate and maintain social distancing during the pandemic. Although meetings have been held monthly via ZOOM, much work has been handled either by phone, email or individually.

The Wintechog Trail off Wrights Road was completed, and a trailhead sign as well as trail signage at trail intersections have been installed. Public Works created a 2-car parking area. This adds to the 5 other trails the Conservation Commission has completed and maintain on town property for public hiking & enjoyment.

Following recommendations within the 2013 POCD, we sent 25 letters to landowners whose property we would like to preserve for greenway corridors. This year, letters were sent in which landowners were informed of recent state legislation for preserving land which they may want to investigate.

One of our missions is to educate the public in conservation efforts. We produced and had printed the 9<sup>th</sup> annual “North Stonington Community Calendar” with nearly all the money for printing and production being returned to the town’s general fund. We continue to inform the public of our activities in the Quarterly. We had media coverage of the opening of Wintechog Trail. We printed 100 more hiking trail brochures for the public as they were all depleted given the increased interest in hiking and other outdoor activities fueled by the Pandemic.

Seeing the heavy use of our forest trails, during the winter we did extensive research in developing an “Historic Hiking Trail”. This trail brings walkers from Trolley Lane down Main Street and identifies the many historic buildings and features. It continues up through Hewitt Farm and by the 1750 Gallup House, the Bicentennial trail & Old Plains Cemetery, out to “Devil’s Foot Rock” before returning back to town center. The brochure of this 4.2-mile hike will be further developed with a QR code that when scanned will link the user to more detailed historical information.

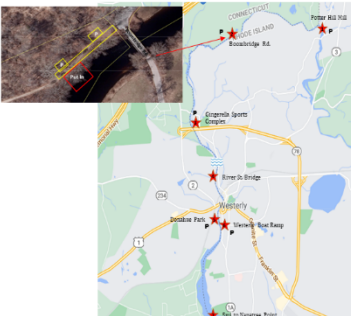
Two major initiatives have been frustrated due to our dependence on others to act before our work can continue. The first is modifying the Attorney General’s wording concerning a very restrictive, bi-annual monitoring requirement/method on one private open space parcel. After finally securing the landowners’ agreement to the


**BOOMBRIDGE RD  
KAYAK / CANOE LAUNCHING AREA  
TOWN OF NORTH STONINGTON, CT**

This narrow access ★ to the Pawcatuck River crosses Mashantucket Pequot Tribal land. Please respect their passage by launching or removing kayaks or canoes only at the launch site. Picnicking or other uses of the area is prohibited. Limited parking on the right. Open only sunup to sundown.

The third access point along this 4.0-mile section is ★ Gingerella Sports Complex at White Rock on the left (1.5 miles). There is a Class II section of rapids at the Stillman Ave. bridge ★. A proposed access point is planned on the right before the River Street bridge (3.5 miles). The terminus of the trail is 50 yards after the Rte 1 bridge on the right at either Donahue Park ★ on the Pawcatuck side, or 250 yards further on the left at the Westerly Boat Ramp (4.0 miles). ★ Alternately you may continue to paddle another 5.0 miles out to Napatree Point. ★

Liability for injury to person or property is held by the user of the area. See CT Recreational Land Use Act Sec. 52-557g. Care should be given entering your vessel as the water is moving, and the bank may be slippery. Please respect all flora and fauna, bring any trash out with you, wear a PFD (life jacket) and enjoy.



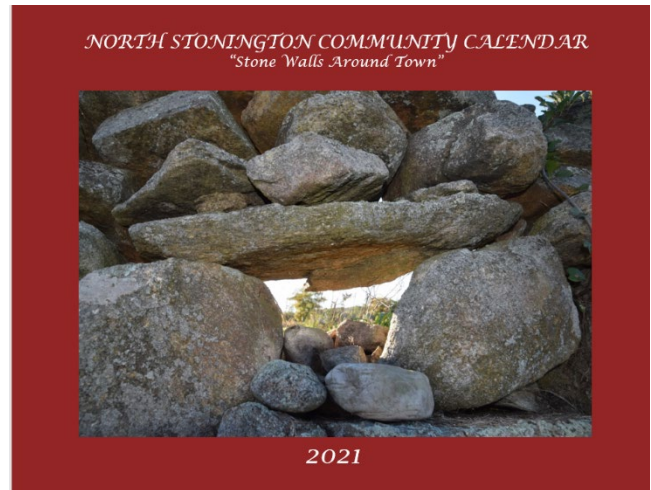


Placed by the North Stonington  
Conservation Commission June, 2021

changes, the recommended modifications must go to the Town Attorney before being submitted to the A.G. The process is slow. The second initiative involves finding a suitable location and securing the necessary permission to create a small launch area on the Pawcatuck River as part of a new kayak/canoe trail. Over the last 2 years, we have met with the leadership of North Stonington, Westerly, Stonington and the National Park Service, and have produced a "Lower Pawcatuck River Quad-Town Kayak/Canoe Trail" brochure. Although we are ready to "open," we are waiting for the necessary legal documents releasing the landowner from any liability for use of their property.

Conservation Commission members continue to improve and maintain the Pocket Park at the corner of Routes 184 and 49. Two vehicles lost control coming north on Rte. 49 and plowed through the park, but the damage was fixed. Over 100 new perennial flowers that were planted last fall showed a new array of colors this spring. We have received phone calls and a letter of appreciation from the public thanking us for our work. "Every spring we wait for the flowers to bloom as we pass the area daily. Thank you from the bottom of our hearts."

We reviewed a Plan for a proposed gas Station on Rte. 2 and provided comments about our environmental concerns. We addressed an issue relating to a town ordinance on fracking, and reviewed a proposal for a 9.9MW Solar Energy Facility, walked the site and met with the principals before providing our opinion regarding potential impacts to flora and fauna.



Lastly, our full complement of 5 regular and 2 alternate commissioners have been together now for several years working tirelessly to improve the quality of life the public asked of the town through the POCD and to monitor issues which may compromise the environment.

*Respectfully submitted,*  
*~Bill Ricker, Chairman*

## Inland Wetlands & Watercourses Commission

Member	Title	Staff	
Mark Griggs	Vice-Chairman	Cheryl Konsavitch	Land Use Assistant
Ron Lewis	Member	Wayne Berardi	Wetlands Enforcement Officer
Cody Bill	Member	The Inland Wetlands and Watercourses Commission held 7 Regular Meetings, and held 2 individual Site Walk during FY 2020-2021. They reviewed 7 applications. Their operating budget was \$7,606.20 for WEO Salary. A total of \$334.75 was spent for the year on advertising (meeting notices). ~ JH, PDZO	
Kevin Geary	Member		
Marvin Chase Jr.	Member		
Eric Offen	Member		

IWWC	Approved FY 2020-2021	Actual FY 2020-2021
Salary-Enforcement Officer	\$ 7,758.12	\$ 7,758.12
<b>Total B34.07</b>	\$ 7,758.12	\$ 7,758.12
<b>Total Revenue</b>	<b>\$ 945.00</b>	<b>\$345over projected</b>

## Water Pollution Control Authority

Member	Title	Staff	
Bradford Currier	Chairman	Juliet Hodge	Planning, Development & Zoning Official
Carl Johnston	Vice-Chairman	<b>The WPCA held 4 Regular Meetings and 2 Special Meetings during Fiscal Year 2020-2021.</b> <b>The WPCA had an approved budget of \$500 of which they spent \$185.</b>	
Robert Boissevain	Member		
Andrea Sadowski	Member		
Ryan Mason	Member		

The WPCA worked with consultant Ken Labbe from Signature Group to investigate the feasibility of extending water and sewer to the commercial and industrial properties within the designated sewer district near the rotary in the Economic Development District.

Several property owners along Frontage Rd., Pendleton Hill Rd. and Rte. 2 between I95 and the Rotary have expressed need for water and/or sewer infrastructure. Options still include tying into Stonington for sewer and Westerly for water, though alternative options for a water source are being explored.

The major task ahead of the WPCA is to update their 1994 Sewer Plan. An outline has been created and an RFP sent out for a consultant to help with the required water testing. The WPCA is also exploring the possibility of creating a new sewer district in the Resort Commercial Zone to enable the extension of water and sewer to the vacant commercial properties in response to recent developer interest.

~ Juliet Hodge, Planning Development and Zoning Official

## Hewitt Farm Committee

### BACKGROUND

North Stonington purchased the 104-acre Hewitt Farm property from the Mystic Seaport in the fall of 2008 for \$622,890. In December 2008 the Board of Selectmen appointed a “Hewitt Property Committee” to define the rules and regulations for the use of the property. By 2010 the committee’s recommendations were approved at a December 10, 2010 Town Meeting and that committee’s goal was completed.

In May 2011, the Board of Selectmen appointed a new Hewitt Farm Committee to manage and oversee the Hewitt Farm. Members of the committee are appointed on an annual basis. The 2020/2021 members have been Brian Banker, Jack Brown, Tim Chokas, Ed Harasimowitz, Nita Kincaid and Deirdre Tavares.

### The Hewitt Farm Committee’s Mission

- ❖ Maintain the property as a fine representation of traditional New England beauty
- ❖ Encourage passive recreational use of the natural environment
- ❖ Initiate enhancements that fit New England traditions
- ❖ Continually encourage community appreciation of Hewitt Farm and seek public input

### Accomplishments During Fiscal 2020/2021

#### Property Maintenance and Improvements



The

#### John Dean Gallup House

Hewitt Farm was purchased from Mystic Seaport in 2008. A family, related to the Seaport, was living in the interesting old house on the site; they paid rent and stayed for 10 years. The Town decided to not renew their annual lease in December 2018. Improvements were definitely needed. It was time to consider how to improve the house and make it a memorable place on the Hewitt Farm property. The Hewitt Farm Committee had learned the building was a significant 18th century structure, actually related to the John Dean Gallup family.



In the summer and fall of 2019, time was spent on identifying what needed to be done to make the house interior safe, free of peeling paint, and attractive to live in. There were no questions that the entire inside needed to have walls and ceilings scraped down and painted. In November, the Town posted for an RFQ to find a qualified candidate to live in the house and participate in a project to bring the historic farmhouse back to life. An appropriate person was not found.



As 2020 began, it was decided that specific work needed to be completed, particularly painting and plumbing. We had sufficient funds to move forward. It was important to have the building in better shape. The Town put forth another RFP; this time for qualified painting contractors. Four well-qualified contractors responded. The choice was Scholar Painting & Restoration. The job was done very well and in a timely manner. All this work was completed during the early days of the pandemic, but the painters were very committed and did excellent work! The interior made a very positive difference. On the other hand, folks were working hard to overcome the COVID-19.

In mid-May, the Committee and Town decided to put out another RFP, looking for a qualified candidate to rent and preserve the historic John Dean Gallup House. The house was in better condition, but still no responses for the RFP. It was thought that the pandemic had absorbed peoples' interest.

Next the Town agreed to hire a knowledgeable grant writer; there were a number of grants being offered by the Connecticut State Historic Preservation Office (SHPO). Usually many SHPO grants were required to request a matching sum, but that was not necessary during these difficult times.

In June, Juliet Hodge (Planning, Development, and Zoning Official) and Craig Russell (Grant Writer) worked with us to submit a request to SHPO for a Survey and Planning Grant: "A Conditions Assessment and Feasibility Study". In Summer 2020 we moved forward to acquire services for a qualified architect to perform the feasibility study.

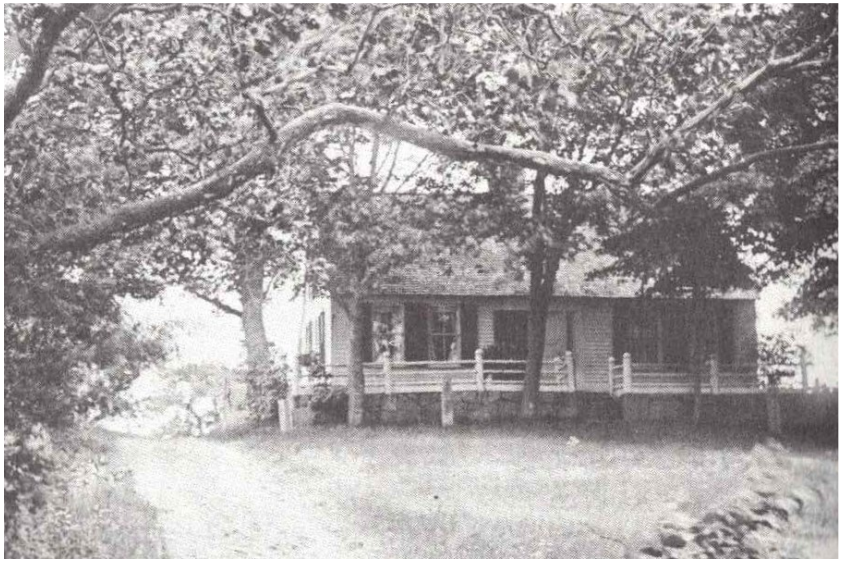
The Town of North Stonington Hewitt Farm Committee was seeking bids from a 36 CFR Part 61- Qualified Historical Architect or other qualified firm skilled in historic building preservation and rehabilitation, to prepare a Conditions Assessment and Feasibility Study for the potential reuse of the John Dean Gallup House located on the Hewitt Farm property.

The Conditions Assessment will help the Hewitt Farm Committee to continue their renovation efforts more efficiently by focusing their limited resources on projects specifically recommended in the report. The John Dean Gallup House is currently unoccupied, increasing its risk of theft, vandalism, deterioration, or un-noticed structural or water damage. The Feasibility Study will help identify an appropriate use of the property - one that preserves the historical character of the residence and is sensitive to the Hewitt Farm property as a whole, allowing Town to better target solicitation efforts to lease the property.

The Town has now been awarded a State Historic Preservation Office (SHPO) grant of \$20,000 to complete the Conditions Assessment and Feasibility Study. A copy of the grant application was available and contained

additional information about the project, a list of the renovations and repairs that have been completed to date, and photographs of the house.

On September 16, 2020, four architect firms expressed interest on the John Dean Gallup House and farm building on Hewitt Farm. On October 2nd we received all submissions: all were well done. The choice was Lothrop Associates LLP, Hartford, CT and White Plains, NY. The Lothrop Partner that is responsible for this project is Robert (Bob) Gabalski, AIA. He has many similar examples of his work with early buildings. The Conditions Assessment and Feasibility Study has begun the beginning of the Project Goal with \$20,000 that will identify an appropriate use of this property.



Invitations to the public were sent for December 7th at 3pm via Zoom. These went to people who wanted to learn more about the John Dean Gallup House on the Hewitt Farm. We received some good ideas, but the numbers of attendees were only 15.

During Winter 2021, much work was done by the Lothrop Associates (Bob Gabalski, Alex Stojkovic and Margaret Gaertner) and Juliet Hodge. The amount of work included a scope for the Conditions Assessment and Feasibility Study of the John Dean Gallup house. This consisted of individual tasks, deliverable work products and Assessment and Feasibility Study Phase Services.

On February 23rd, a meeting was set for a video conference, with an analysis of moving onward with a well-laid-out plan for the John Dead Gallup House and the Carriage House. A 130 page draft was given in advance and SHPO supported this. The Lothrop's group was Gabalski, Stojkovic and Gaetner, and from the Town, Harasimowitz, Kincaid, Brown, Chokas, Dias, Hodge and Seager.

In the spring, with the of help of Craig Russell and Juliet Hodge, we were approved for another SHPO grant of \$15,000.

### **The Hewitt Farm Pavilion and Outdoor Activities**

The Hewitt Farm Committee has become increasingly aware how many new people have been using the farm and pavilion to come out and enjoy the fresh air and a chance to appreciate the beautiful outdoors!

Three talented, handy men, who enjoy improving the property, were determined to work on the amazing repairs and reproduction to replace the important fencing on the John Dean Gallup House. It is coming along extremely well. Thanks to Bill Ricker, Ed Harasimowitz and Dick Seager.

With the pandemic still very alive, our residents and visitors seem attracted to the 104 acres of lovely property – everything from the woods and trails for clear open air or lots of different spots with benches near the water. Often we receive requests from clubs or our town scout groups for special activities where you need to contact us at Town Hall. You are welcome.

## The Hewitt Farm Community Garden Association

In their 8th year the gardeners at the Community Garden have continued to improve how they grow various edibles, always looking for new ideas and overseeing the different plants to help their growth. Each year you will see folks who have been here before, but the garden also attracts new members who fill the 20 plots on site.

2020 started well in the spring, despite concerns about the pandemic. It is wonderful to be outdoors. Following the Covid-19 rules of 6' and masks is easily doable. The plots are filling and plants are coming up – one can't ask for more.

## Harvesting the Hayfields

On February 24th, 2020, Farmers Ron Lewis and Mike Daniels delivered their 2019 Annual Report about the 4 Hewitt Farm hayfields. There was a discussion about a lower quantity of the hay crop in 2019. An increase in fertilizer was necessary.

Farmers Ron Lewis and Mike Daniels requested an amendment to the Hewitt Farm Hayfield Agreement in May 2020, to extend to January 7th, 2026. They shared information about the additional seeding, addressing field borders and soil health.

## Hewitt Farm Financial Overview

### Hewitt Farm Income

A Hewitt Farm "Income" line exists in the budget's "Other Revenue/Rent for Hewitt Property" and this currently provides approximately \$33,000.00 in annual rental income. This decrease is the result of the John Dean Gallup house being empty, while improvements are proceeding. North Stonington has received \$419,871.00 in rental income from Hewitt Farm properties between October 2008 (purchase date of the property) and June 30, 2020.

It is important to record each year that two of the farm's leased properties have date-related escalation clauses:

The Southeastern CT Water Authority (SCWA) has leased the Hewitt Farm well field since June 1965, with the right to renew for three successive periods of 25 years - 1990, 2015 and 2040. In addition a rental increase is calculated every five years based on the Consumer Price Index Urban. In January 2020, North Stonington notified SCWA that they would be charged a new five-year rental amount at the beginning of July 2020. It will be based on the June 2020 rate of the CPI (US Bureau of Standards).

The Buon Appetito lease was signed in June 2011 with an annual rent of \$19,800.00, locked in for five years through June 30, 2016. On July 1, 2016, the rate increased by 15% to \$22,800.00. As of July 1, 2019, the rent increased to \$24,911.00 (a 3% increase). Each year hereafter the rent increases by 3% until termination on June 30, 2050. The new rent on June 30, 2020 will be \$25,656.00 (\$2138.00 per month).

### 2020/2021 & Prior Years

YEAR	INCOME	EXPENSE
2020/2021	\$35,991.65	\$2,946.26
2019/2020	\$32,997.84,	\$4,646.29
2018/2019	\$35,577.84	\$5,010.71
2017/2018	\$42,021.00	\$5,000.00
2016/2017	\$42,287.00	\$1,838.00
2015/2016	\$39,987.00	\$3,280.00
2014/2015	\$37,965.00	\$1,739.00
2013/2014	\$41,292.00	\$3,327.00



2012/2013	\$41,286.00	\$5,254.00
-----------	-------------	------------

#### **2020/2021 Actual Income from Hewitt Farm**

<b>Sources</b>	<b>2020/2021 Actual Income</b>
Buon Appetito	\$25,656.00
1750 John Dean Gallup House	0
SE CT Water Authority	\$10,335.65
Hayfields	0
<b>TOTAL</b>	<b>\$35,991.65</b>

#### **2020/2021**

The Hewitt Farm has had a \$5000.00 budget line item ("Public Works/Highway/Hewitt Farm) since 2012/2013. This is to be used for maintenance and improvements.

By the end of 2020/2021, \$2,946.26 had been spent from the 5000.00 budget line. Normal expenses were heating oil and electricity.

#### **2020/2021 Capital Projects Fund**

In 2020, \$10,000.00 was added to the Committed Fund Balance for "Farm1750 House Repairs". In addition, \$13,520.00 was available from the "Town Building Repair and Maintenance" line. These two sources provided funds in April to hire Scholar Painting & Restoration, a company that knew how to clean, patch and paint all the interior walls and ceilings of the John Dean Gallup historic building. This was an important project to start bringing this special house back to life! We are also receiving \$20,000 from SHPO.

#### **Reflections**

The Hewitt Farm Committee has been fortunate that many improvements have been made at the property with the help of non-profits and other volunteers. We greatly appreciate the support of these groups.

#### **Goals for Fiscal 2021/2022**

The Hewitt Farm Committee identified the following priorities for 2021/2022:

- ❖ Continue developing important improvements to the historical John Dean Gallop House and the Carriage House.
- ❖ Carefully identify the best use for each of these two structures.
- ❖ Encourage and support activities and events at the farm by working closely with the schools, town committees and non-profits.

Further useful information about the Hewitt Farm can be found on the Town's website: <https://www.northstoningtonct.gov/hewitt-farm-committee>, or from signs and trail map boxes on site.

## Health & Public Safety

### Emergency Management

Over the course of this past year, the North Stonington Director of Emergency Management has been very busy, primarily with COVID- related, physical security and weather issues.

I was appointed as the North Stonington municipal COVID enforcement officer. Thankfully, no one in North Stonington was reported to be out of compliance.

In addition, I collected thousands of Personal Protection Equipment (PPE) items from FEMA collection sites and distributed them to our schools, fire/rescue departments, businesses, municipal offices and Connecticut State Police troopers.

Through a grant, I obtained and purchased multi-use breathing apparatus for our NSVFC first responders, as OSHA approved PPE gear became more difficult or impossible to obtain. I also purchased two radios for our resident state troopers, so they could monitor North Stonington fire and ambulance emergency calls.

I participated and evaluated numerous active shooter lock-down and fire drills within our North Stonington Schools. I also reviewed and approved our updated schools' "All Hazards" safety plan, in conjunction with our schools' superintendent.

I visited and provided security guidance to various schools (North Stonington Christian Academy, North Stonington High/Elementary Schools, Coastal Academy) regarding physical, personnel and student security issues.

On a daily basis, I monitored and disseminated daily weather reports and issued warnings on Town websites, to Everbridge, North Stonington Schools, first responders and social media platforms.

I promoted citizen enrollment in "CTAlert" to all North Stonington residents, so that they could stay informed of weather and emergency conditions. I also posted numerous tropical and hurricane preparedness advisories to North Stonington residents.

In conjunction with our First Selectman, I opened and managed the North Stonington Emergency Operations (EOC) Center during storm and power outages; I directed all emergency operations and mitigation efforts.

As the Eversource point of contact for North Stonington, I coordinated multiple operations to restore power to residents, involving our highway, fire departments and Eversource during storms.

I participated in numerous virtual meetings at the state and regional levels focused upon COVID and the Governor's Executive orders.

I received the new EMD's "TAC8" State-wide radio communication portable radio and conducted successful testing; also conducted successful testing of the EMD high band radio system.

The outdated "radiation" detector was turned to Region 4 DEMHS for proper and safe disposal.

Respectfully,

Gary Baron, Director Emergency Management

## North Stonington Volunteer Fire Company

The fiscal year of 2020-2021 saw the celebration of our 75th year of service to the Town. Despite the restrictions in place due to the Covid Pandemic, Active members were still able to have a scaled back annual banquet.

During the fiscal year, the Town budgeted the Fire Company a total of \$139,173 in Operating funds, \$170,000 in Fixed Account funds, and \$19,500 in Capital funding.

The closeout of the fiscal year yielded the Fire Company returning a total of \$3,053.13 to the Town of unexpended funds.

This fiscal year was one of the busiest years in Fire Company history. We responded to 396 emergencies and conducted 25 in-house, and sponsored training events. While the response levels have drastically increased over the years, our Active volunteer ranks has remained steady at around 35.

Some major mile-stones for both the Town and Fire Company occurred during this year.

The funding and staffing of one Per Diem firefighter weekdays has gone smoothly. With the majority of our volunteers working out of Town, this resource is an essential part in augmenting our daytime responses. The Fire Company is looking to obtain the funding for a second Per Diem during the next budget cycle.

The new Tanker arrived during the spring season and was all but immediately placed into service. It provides an additional 500 gallons of water over its predecessor, which is vital in a Town without water supply infrastructure.

The Fire Company received an added appropriation through the Selectmen's budget to fund the replacement of our entire inventory of portable radios. This need became an urgent issue when the former radios were no longer able to be repaired due to age.

As always, the Fire Company is looking for residents who are willing to give of their time to help protect their fellow neighbors. Knowing that you made a difference to someone during their emergency is rewarding.

The officers and members of the North Stonington Volunteer Fire Company, Inc. would like to thank the taxpayers of North Stonington for their continued financial support. We take the stewardship of those funds seriously.

Charles Steinhart V, Fire Chief

Kathleen Bond, Company President

Charles Steinhart IV, BOT Chairman

## North Stonington Ambulance Association

James Tuttle, President

Samuel Burdick, Vice-President

During FY 20-21, NSAA saw an unprecedented increase in requests for service at just over 800 calls. Though this time period coincides with one of the peaks during the COVID pandemic, call natures were not directly attributable to COVID type symptoms. The increase in call numbers in turn led to an increase of billing income for the year.

Continuing through the COVID pandemic, staffing shortages throughout the industry continued to plague not just NSAA, but the entire state of Connecticut. Due to increased requirements and training, recruiting and retaining Volunteer staff has proved to be difficult. Add to this the stress and risk of COVID exposure for not only volunteers but paid staff as well. In an attempt to address staffing shortages, NSAA spoke with numerous other area services for ideas. NSAA had up till this point relied on a “per-diem” model of staffing supplemented by a minimal number of volunteers. This model leaves the employer at the mercy of the employee’s availability. In the later half of the fiscal year, it was determined that hiring full-time staff was the only way to address the shortages. This was able to be accomplished without adding further financial burden to the taxpayers of the Town. NSAA initially hired four full-time employees to work Monday through Saturday day shifts (hardest shifts to fill). The full-time employees were offered health insurance and paid time off as benefits. The paid staff have worked out well so far for NSAA filling the weekday shifts. NSAA continues to evaluate the areas where staffing continues to be questionable and has plans to add further full-time staffing.

During FY 20-21, NSAA finished upgrading our patient care report (PCR) system, replacing our aging/unserviceable laptops and wireless infrastructure in the ambulances. This coincided with an upgrade to the actual PCR system in an effort to streamline reports which we believe equated to an increase in billing income as well.

Continuing our efforts to gain “HEART SAFE” certification for the Town, we obtained four AED’s along with cabinets and required supplies. We have begun placing AED’s in strategic locations throughout the Town so as they are available during a cardiac emergency. Our new full-time supervisor has also been in contact with the Senior Center staff and working with them to set up CPR and “Stop the Bleed” classes for our senior residents. Unfortunately, the COVID pandemic has put a delay on further forward movement.

Moving forward, NSAA plans to add more full-time staffing to alleviate further staffing shortages. NSAA plans to offer more CPR and “Stop the Bleed” classes for Town residents, barring any further COVID restrictions.

Respectfully,

James Tuttle, President

North Stonington Ambulance Association Inc.

## Public Works

The Town of North Stonington covers fifty-five square miles with sixty-four miles of roadway to maintain. The Public Works Department also operates the Transfer Station and Bulky Waste Area located on Wintechog Hill Road.

Some of the projects the Highway Department preformed this fiscal year.

- Tropical Storms, Snow removal and icy roadway call outs for 22 events, from August 10, 2020 to February 18, 2021. (TS Isisa and WS Digger 2 major events)
- Materials purchased this fiscal year Asphalt 19.09 tons, Loam 57 cubic yards, processed gravel 387 yards / 75.1 tons, road salt 252.82 tons and sand 1109.87 tons.
- The town produced 3301 tons of household garbage, transfer station collected 369.87 tons of recyclables, 3000 gallons of used oil, 336 tires, 22.58 tons of electronics, 99.49 tons of metal, 322 appliances, 1639 pounds of florescent light bulbs, 629 mattresses, 314 pieces of furniture, 13,500 pounds of paint and 94.37 pounds of propane. Gross income was \$14,250.15.
- House hold hazardous waste day was held on September 12th with 406 citizens utilizing the event which include paper shredding.
- 152.00 man hours were utilized at the town halls property consisting of building repairs, building/grounds maintenance and weekly trash removal.
- 301.00 man hours were utilized at the Recreation department consisting of building repairs, building/grounds maintenance and weekly trash removal.
- 324.50 man hours were utilized at the Hewitt Property consisting of building repairs and maintenance, grounds maintenance.
- 409.00 man hours were utilized at the Wheeler school property consisting of removal and install of wood chips (new playground) and painting.
- 227.50 man hours were utilized at the Center for Emergency Services building consisting of building repairs, building/grounds maintenance and weekly trash removal.
- 139.50 man hours were utilized at the Senior Center building consisting of building repairs, building/grounds maintenance.
- 00.00 man hours were utilized at the Grange property for requested help covid prevented fair.
- 332.50 man hours were utilized at the 298 Norwich/Westerly Rd building consisting of building repairs, building/grounds maintenance.
- 13.00 man hours were utilized at the Wheeler library building consisting of building/grounds maintenance.
- 27.50 miscellaneous man hours were utilized for assistance to local business during covid. Assisted 2 local businesses during covid event.
- Closed and opened town halls, recreation building and grounds, closed/opened swap shed at Transfer station.

- Responded to 15 emergency calls for aid to include icy roads, tree removal and roadway closure issues.
- 51 trees removed by 46 Highway department and 5 large trees by Asplundh tree service.
- The highway foreman responded to 16 calls for assistance. 7 from Connecticut State Police / Groton emergency dispatch (2 Fatal incidents), 6 call outs from Wheeler schools for icy parking lots, Road patrol during 16 weather events, attended 8 meeting after normal hours.
- Phase 2 of the milling and paving of the Kingswood/Meadowood development was completed with Pinecrest Rd, Sharon Ln, Starlight Ln and Ravenwood Rd completed.

The Department's routine annual projects include road sweeping, basin and waterway drainage cleaning, roadside mowing, placing and replacing signs, painting of stop-bars and center lines, cutting and trimming trees and brush, maintenance of many of the town's cemeteries and chipping brush at the Transfer Station.

The Public Works Department Garage is located at 11 Wyassup Road. The staff works routinely between the hours of 7:00 AM and 3:00 PM, Monday through Friday. If you need to contact us, please feel free to do so at (860) 535-0924 or email [highway@northstoningtonct.gov](mailto:highway@northstoningtonct.gov).

The Transfer Station is located at 215 Wintechog Hill Road. The staff works routinely Tuesday 7:00 AM to 3:00 PM, Wednesdays thru Saturday 8:00 AM to 4:00 PM. If you need to contact the transfer station please feel free to do so at (860) 535-1048.

Transfer station is open to the public:

Wednesday, Friday 12:15 to 3:45

Thursday, Saturday 8:15 to 3:45

Respectfully submitted,

Donald Hill, Public Works Highway Foreman

## Recreation Commission

**Recreation Director:** Thomas Fabian

**Commission Members:** Joseph Potemri

Megan Perkins

Emily Mastroianni

Julie McGowan

Matt Broneill

Lori Umphlett

The North Stonington Recreation Commission normally holds regular monthly meetings on the first Thursday of each month at the Recreation building (Old Firehouse) located at #267 Norwich Westerly Road and the public is welcome to attend. The meetings begin at 6:15 pm and generally last for about two hours. The agendas and “meeting minutes” are posted with the Town Clerk. During this particular fiscal year all of our regular monthly meetings were held remotely via Zoom except for the June meeting which was held in-person.

The Recreation Commission makes every effort to offer multiple programs and activities for both adults and children of North Stonington as well as non-residents from the surrounding communities.

This fiscal year 2020 / 2021 presented many challenges due to the Covid 19 Pandemic which caused an interruption to some programs / activities, while others had to be postponed. Additionally, many programs didn’t take place because the school facilities were closed to all recreation activities. And in general, our participation numbers were down from previous years as many parents just chose to keep their kids at home.

There were approximately thirty (30) programs / activities offered via the recreation website throughout this fiscal year (normally we would offer fifty plus programs annually). The 2020 Summer Playground Camp was a highlight program considering that it was held for seven weeks during the height of the Pandemic. This program drew many kids and went uninterrupted (zero Covid issues) despite the lingering pandemic. Camp Director Lori Umphlett and her staff of young Summer Counselors did a great job of implementing and following the numerous Coronavirus Protocols which were confusing and ever-changing. Lori and her staff rolled with it and made sure the campers had a wonderful time. This program has come a long way since Lori took over the program two years earlier. The number of campers grows every year and receives a lot of positive feedback from parents.

With the school buildings unavailable for recreational programs / activities, the Recreation Commission had to get creative in order to come up with outdoor activities during the cold (Fall / Winter / Spring) months. As a result, the Recreation Commission came up with several “socially distant” outdoor activities / events because of Covid-19 such as Fun Run Club, Rec Commission Challenges like hiking in which the participants won prizes, and the very popular Easter Parade in which Mr. & Mrs. Easter Bunny were escorted throughout the town by the Resident Troopers and the Fire Department. During the Fall, Megan Perkins ran the eight-week Fun Run Club after-school at the Rocky Hollow Rec area which the Elementary students really enjoyed. Additionally, during the Winter, we had two “NoSto Ice Skating” events at the ice rink in Westerly which were well attended. There were several Virtual Art lessons offered by our art instructor (Laura Kahler) which were made available via the Recreation website free of charge.

This fiscal year was the sixth full year in which programs and activities were offered via our recreation website **[www.northstoningtonrec.com](http://www.northstoningtonrec.com)** and there were 394 credit card transactions made in the total amount of \$36,788. In comparison, during the previous fiscal year 2019 / 2020 there were 311 credit card transactions in the amount of \$28,511. The reason for this drop off had to do with the Coronavirus (Covid-19) negatively impacting the last four months of the fiscal period. In the pre-pandemic fiscal year 2018 / 2019 there were 471 credit card



transactions in the total amount of \$37,797. It should be noted that some participants still register for programs in the traditional way by completing a Registration / Medical form and attaching a personal check or cash, however this was a much smaller percentage of the recreation transactions. This fiscal year (2020 / 2021) there were a total of eighty (80) non-credit card transactions totaling \$8,462... ***This gave the recreation department a revenue total of \$46,939 for this fiscal year...***

Several improvements were completed at the Rocky Hollow Recreation Area during this fiscal year. The soccer field was aerated, over-seeded and fertilized in the Spring by Volunteer Wayne Coats. This was the third consecutive Spring that this was done. Then in the late Spring Sutherland's Organic Solutions began a monthly treatment program to the soccer fields to eradicate weeds and strengthen grass roots. During the month of June, the playground area was replenished with a Fibar Engineered Wood Fiber. Also, one of the basketball hoops had to be replaced after the glass backboard was shattered. It was replaced with a more durable acrylic backboard which is less likely to shatter per distributor. Cracks at the basketball and tennis courts were also repaired prior to the start of the busy summer season.

The Recreation Commission would like to thank the Board of Selectman, the Board of Finance, the Highway Public Works Department, the North Stonington Public Schools Staff and Administration, as well as the Town Hall employees for their continued support. Additionally, thank you to the citizens of North Stonington for participating in and supporting the recreation programs.

Kind Regards,

Thomas Fabian, Recreation Director

### Senior Center

#### **Senior Center Hours: Monday-Friday 9:30am-2:30pm**

The Senior Center reopened the first week of June 2021. It has been an absolute delight to see my Seniors after the threat of Covid diminished.

I continue to prepare lunches every Tuesday. Each Wednesday I serve 37-41 lunches. Three dinners are delivered to homebound persons every Wednesday. We currently have five homebound persons receiving Meals-On-Wheels. Every Wednesday I hand out food delivered from the Pawcatuck Neighborhood Center from Big Y to my Seniors.

I'm also a CHOICES councilor. Open enrollment for Medicare is from November 15<sup>th</sup> through December 7<sup>th</sup>. From Nov.-Dec 2020, I helped 27 people with insurance questions. Individuals who have a low income may qualify for one of the three Medicare Savings Plans. Please call the Senior Center at 860-535-8188. I may be able to save you money on your insurance and have your Part B premium stopped. The savings programs may be processed all year long.

There were no AARP driving classes held at the center. Instead, classes were held online.

I processed 29 applications for heating assistance between August 15, 2020 and March 15, 2021 and eight applications for the Dial-A-Ride program.

Unfortunately, we were unable to go on trips due to COVID.

Respectfully yours,

Teresa A. Pensis, Senior Director and Agent for the Elderly



# Annual Report



## North Stonington Public Schools 2020-2021

### **Board of Education Members**

Christine Wagner – Chair  
Alex Karpinski – Vice Chair  
Jennifer Welborn – Secretary  
Stephanie Mastroianni  
David McCord  
Philip Mendolia  
Darren Robert  
Pamela Potemri

### **Administration**

#### ***Central Office***

Peter L. Nero – Superintendent  
Roberta McCarthy – Administrative Assistant  
Deborah Martin – Business Manager  
Suzanne Michaud – Bookkeeper  
Gregory Pont – Director of Technology/  
Security/MIS  
Guy Boucher – Director of Facilities

#### ***Wheeler Middle/High School***

Kristen St. Germain – Principal  
Allison Reyes – Associate Principal

#### ***North Stonington Elementary School***

Robert Cillino – Principal  
Sue Costa – Assistant Principal/Special Services  
Director

*information will not be presented as robust as in previous years. As always, our school's data teams are busy evaluating instruction lost and developing learning plans accordingly.*

Following the opening of our new Wheeler Middle High School in March, 2019, we were excited to reopen the “renovated as new” North Stonington Elementary School, August 2020. That completed 3-years of much needed school construction and renovations.

In the spring of 2020, ***U.S News and World Report*** announced that Wheeler High School made their list of **Best High Schools in the United States**. There is a tremendous degree of difficulty for small high schools making the list which makes this achievement special.

Prior to COVID-19, we are also pleased to report that North Stonington Elementary School, for the second time in five-years, received recognition by Governor Lamont as a **Connecticut School of Distinction** which ranks the school in the **top 10% of all elementary schools in Connecticut!**

### **Important:**

*Due to COVID-19, **ALL** state testing was suspended for 2019-2020. While the state did require testing for the 2020 -2021 school year, due to the gap in instruction the testing*

### **Introduction**

Needless to say, the challenges have been bountiful for education since March, 2020. After school was closed for in-person learning for the rest of the school year, we opened in the hybrid model last August, 2020. In that model, the classroom

attendance was divided in half on a daily basis with students attending school two-days per week. One half of the class met on Monday & Tuesday and the other half on Thursday & Friday. On the days in which students were not in school, they were being instructed while at home, virtually. Wednesdays were reserved for “deep cleaning” when there were no students in the buildings. Students were in school 40% of the time for classroom instruction and 60% of the time, they were learning virtually from home.

All students returned to school for a 4-day schedule in late February and to full weeks of school in early March.

### **The Annual Report**

Notwithstanding the pandemic, over the last several years, there have been dramatic changes to public education on the state and federal level. The Board of Education (BOE) Annual Report also demonstrates the dedication of the district staff that is committed to academic excellence. With that stated the BOE and the school district administration want to thank the Town of North Stonington and its citizenry for its commitment to the education of its children.

We also would like to thank the North Stonington Parent Teacher Organization (PTO) and the North Stonington Education Foundation (NSEF) for donating their valuable time and energies to North Stonington Public Schools. In addition, the PTO and the NSEF continually raise and donate thousands of dollars annually to support a wide variety of activities for students and staff as well as innovative programs normally not funded through the annual budget.

A quote that has been used by the Superintendent and BOE in its annual budget presentation states:

*“We Believe, that is, you and I, that education is not an expense. We believe that it is an investment.”*

*-Lyndon B. Johnson, 36<sup>th</sup> President,  
October 16, 1968*

Despite the pandemic, the 2020-2021 school year was an extraordinary school year. Teachers, children and administrators did their very best under the circumstances. We were fortunate that we were able to have our traditional graduation on the Wheeler Library lawn on June 11<sup>th</sup>.

We believe that North Stonington Public Schools are safe, and student-centered, where teachers and students clearly want to be. Students are challenged by their teachers and their instructional methodology is diversified for all ability levels and learning styles.

Eight years ago, the state converted to the nationally known *Common Core Standards*, referred to in our state as the *Connecticut State Standards* (CSS). The district prepared teachers well for this conversion providing PD beginning in 2012-2013 and it still continues under the direction of our districtwide Teacher Evaluation/Professional Development Committee. The committee is comprised of teachers and administrators.

In addition to the conversion to the CSS in 2013-2014, the test changed. While there is still some testing in the former CMT/CAPT for grades 5, 8, and 10 in science, all English Language Arts (ELA) and Math assessments are administered through the *Smarter Balanced Assessment Consortium* (SBAC).

Another major change is the method in which the test is administered. The test has changed from the traditional paper and pencil test to students now being tested online using computers. Our Director of Information Technology /MIS/ Security was also involved in the conversion to the SBAC test, as all our buildings had extensive upgrades in instructional technology and to the internet system. Internet access for all our buildings are now on a wireless internet system as all of the recommendations in the district’s Technology Plan have been instituted.

The new state-of-the art middle/high school as well as the “renovated as new” elementary school will serve our students and teachers well with our technological needs, which meet all Department of Administrative Services (DAS) “high performance

standards,” a requirement for state approval and reimbursement for the modernization project.

Please keep in mind as you peruse through the Annual Report and our standardized test scores, while the results are excellent, they are just one of several indicators used to measure a child, teacher, or school’s performance. One only has to walk through the corridors of any one of our schools to sense the warm and nurturing environment that exists and the wonderful relationships between our students, teachers and administrators to realize the high level of education taking place.

In an effort to provide all our students with every opportunity to achieve success in the CSS, the budgets developed over the last decade have included funding for the necessary resources. Some of the resources have included, but were not limited to, new up-to-date printed/text materials, computer hardware and software and online programs. Personnel have been added as well to include specialists in math and literacy in 2013-2014 and again in 2015-2016. The specialists teach in our elementary and middle/high school. The positions have provided individual, intensive instruction to those students identified with particular needs. They also provide small group and whole-classroom instruction which is beneficial to all our students. Most importantly, our specialists, through ongoing PD, provide model lessons as they work with teachers and students in the classrooms.

### **Technology in the Classrooms & School Security**

In order to provide and ensure safe internet access and use by students and staff, the BOE, under the direction of the Director of Technology, developed a Bring Your Own Device (BYOD) to school policy. The BYOD policy provides regulations and guidelines for all to follow.

All of our exterior doors are magnetically locked. All faculty and staff have security badges with key fobs. When the fob is scanned at the point of entry, the door will unlock for the staff member to enter the building; after entry, the door will relock. Visitors to school, once identified via a video system, are buzzed into the building.

A new video surveillance software and camera system was installed as part of the middle/high school and elementary projects.

All our buildings’ main offices have the Raptor Visitor Management System®. The Raptor system allows for the main office staff to scan any visitor license/ID prior to the visitor attending meetings. The Raptor system scans IDs and matches the person to a *National Sex Offender Database*. It also determines if the visitor has been involved in any criminal activity that may warrant non-entry into our schools. The Raptor database system is updated weekly. All the new security measures along with the Volunteer Policy passed by the BOE have helped to make our schools significantly safer.

Finally, the district purchased a one-to-one Chromebook program for all students in grades 9-12, 430 altogether. In addition, through a state grant, we received an additional 308 Chromebooks. Our one-to-one program was extended throughout the entire middle/high school. The remainder of the Chromebooks are being utilized on mobile carts throughout the elementary school.

### **NEASC Accreditation**

The New England Association of Schools and Colleges (NEASC) visiting team conducted its decennial visit/evaluation of Wheeler Middle/High School in the fall of 2014. It was an excellent report with numerous commendations. All recommendations in the report have been addressed with a focus on facilities. A required “five year” report was submitted last year and as a result Wheeler remains fully accredited by NEASC. Wheeler is presently preparing for its next evaluation tentatively scheduled for 2024.

### **Mandated Standardized State Testing North Stonington Elementary School**

Since 2015, the CT State Department of Education has mandated the administration of the Smarter Balanced Assessment Consortium (SBAC) test for both English Language Arts and Math. Beginning in 2019 the Next Generation Science Standards Assessment was administered to students in grades 5, 8 and 11.

The Smarter Balanced assessments measure student progress based on the CT Core Standards, or learning expectations, for Grades 3-8 in English Language Arts (ELA) and mathematics. The scores are used as a ruler to measure the skills acquired throughout the school year. It provides information about achievement in the current grade and growth from year to year. More importantly, the results on the SBAC guides the direction to improve instruction and learning for our students.

Due to the COVID Pandemic, state testing was suspended for the 2019-2020 school year. Testing resumed in the 2020-2021 school year. However, those testing results were not reported out on the state level. Throughout the state there were many different variations of learning models implemented for varied amounts of time. Some districts remained Hybrid for the entire year while others went back full-in, but none at the same time. For these reasons, it isn't possible to get an accurate comparison between districts as we have done in the past.

Below are the achievement scores for grades three through five for the past three years before COVID on the SBAC:

#### SBAC Percentage of Students in Grades 3 – 5 at goal or above

Grade	ELA 2017	ELA 2018	ELA 2019	Math 2017	Math 2018	Math 2019
	% goal or above	% goal or above	% goal or above	% goal or above	% goal or above	% goal or above
3	81%	79%	79%	98%	93%	89%
4	74%	77%	82%	84%	88%	88%
5	89%	84%	82%	83%	81%	89%

#### Next Generation Science Standards Assessments aligned to the Next

Generation Science Standards (NGSS) were administered to students in Connecticut at Grades 5, 8 and 11 starting in the spring of 2019. The tests assessed students' understanding of the NGSS standards and application of concepts taught. Information about the science standards can be found at [www.nextgenscience.org](http://www.nextgenscience.org).

#### 2019 Performance on NGSS Summative Science Test

Grade	Number of Students	% at goal or
-------	--------------------	--------------

	Tested	above
5	57	79%

#### Wheeler Middle/High School

The State of Connecticut still mandated the SBAC (Smarter Balanced Assessment Consortium), the NGSS (Next Generation Science Standards) and the SAT School Day assessments. The State of Connecticut determined that schools would not be held to the Next Generation Accountability Results as in the past. Due to all of the inconsistencies across districts, the State determined that schools should not use the 2020-2021 data to compare from years prior or to compare to other districts.

The SBAC test is used to measure student progress based on the Connecticut Core Standards for Grades 7-8 in ELA and Math. The Next Generation Science Assessment is given to all students in Grades 8 and 11 to measure student progress on the Next Generation Science Standards. The scores are used to measure skills acquired throughout the school year. Most importantly, results on the SBAC and NGSS assessment provide our schools and educators the direction to improve instruction and learning for our students.

SAT School Day allows our school to offer the SAT to all juniors, on a weekday, expanding access to a globally recognized college admission test that's accepted at all U.S. colleges.

Listed are the achievement scores for previous years (2019 and 2018). There was no standardized testing given in 2020 and we have not included the data for last year due to COVID. We are still using the data from last year to determine achievement gaps, provide intervention and make necessary instructional changes.

#### SBAC Percentage of Students At/Above Goal

Grade	ELA- 2019	ELA- 2018	MATH- 2019	MATH- 2018
	% goal or above	% goal or above	% goal or above	% goal or above
7	85.1%	88.3%	63.8%	70%
8	78.7%	73.8%	65.6%	44.6%

Currently, our Wheeler Middle School students are outperforming most of the ECC schools in ELA and Math. In all areas and in all grades, we are well-above the State averages and we continue to show significant growth each year in English and Math. Much of this success comes from a strong SRBI program as well as the implementation of Literacy and Numeracy interventionists at the middle level.

**NGSS Percentage of Students  
At/Above Goal**

Grade	NGSS- 2019
	% goal or above
8	82%
11	80.4%

Wheeler's performance was outstanding on the first report of the Next Generation Science Standards.

**In 2019, 8<sup>th</sup> grade students scored fifth in the State of Connecticut and our 11<sup>th</sup> grade class also scored much higher than all other high schools in the ECC Conference as well as within our DRG.**

**Percentage of Students  
Meeting or Exceeding Goal  
SAT – Spring- 2019**

Grade	SAT ELA- 2019	SAT Math- 2019
	% goal or above	% goal or above
11	80%	66.7%

Our SAT success is largely due to the fact that our high school staff is committed to using Khan Academy as part of their work within their disciplines. Wheeler also offers the PSAT test in the fall each year to all 8<sup>th</sup>-11<sup>th</sup> graders to help prepare them for the SAT test. Wheeler uses these PSAT scores to help guide instruction and provide ELA and math support where needed. Wheeler utilizes this free resource to give students multiple opportunities to work on their PSAT/SAT growth during their entire 9-12 experience.

***Wheeler continues to offer Advanced Placement (AP)/Early College Experience (ECE) courses. Wheeler still offers classes in AP Calculus, AP Statistics, AP/ECE English, AP Comp, AP Psych, AP Biology, AP World History, AP Government and Politics as well as other student-selected AP classes through the Virtual High School, BYU online and Keystone Academy.***

31 students took the AP exams last year. 46 total exams were taken in all and 65% of those exams taken earned college credit.

**Special Education**

(State Special Education data is reported one year in arrears.)

The District Profile and Performance Report for school year 2019-20 indicates a prevalence rate of 10.4% which is below the State prevalence rate of 15.6%. There is a balance between the number of students identified for special education each year and the number of students exited from services. The SRBI model continues to provide appropriate interventions that enable students to meet grade level standards and reduce the number of referrals to special education.

The Annual Performance Report on Connecticut's State Performance Plan (SSP) for school year 2019-20 indicates that North Stonington meets the State target requirements for the following SSP indicators:

- *Increase placement and time with nondisabled peers (TWNDP).*
- *84.21% of our special education students are in the general education setting 80-*

*100% of the time which is significantly above the State target of 68.2%.*

- *0.00% special education students are in separate schools, residential or other settings (State target: 8.3%).*
- *Increase time in early childhood educational environments.*
- *100% of special education students are in regular early childhood placements 80%-100% of the time which is above the State target of 78%. No students are in segregated placements.*
- *Transition: IEPs by Age 3.*
- *100% compliance met for identifying students and implementing IEPs by age 3.*
- *Determine Eligibility in Accordance with State Established Timelines.*
- *100% compliance met for determining students' eligibility for special education within required timelines.*

The full report can be found at [www.edsight.ct.gov](http://www.edsight.ct.gov).

### **North Stonington Elementary School** **Accomplishments**

The North Stonington Elementary School Mission:

*In a partnership with family, school, and community our mission is to educate, challenge and inspire each individual to excel as lifelong learners and to reach their highest potential as they aspire to become responsible, respectful, and honest members of society.*

- All instruction at North Stonington Elementary School is aligned with the CT Core Standards (CCS). Instructional shifts continue to be made for both English Language Arts (ELA) and Math with enhancement of instructional strategies.
- The instructional shifts (expectations) in ELA are below:
  - Build knowledge through content rich nonfiction text.
  - Reading, writing, and speaking is grounded in evidence from text, both literary and informational.
  - Continual instruction and student work with complex text and academic language.
  - The instructional shifts (expectations) in math are below:
  - Greater focus on fewer topics in each grade level.

➤ Coherence: Linking topics and thinking across grades.

➤ Rigor: Pursue conceptual understanding, procedural skills and fluency, and application with equal intensity.

- With the implementation of the CT Core Standards starting in 2011-12, through the alignment of instructional materials, updating instructional practices, providing interventions daily through small group and individual instruction, we are proud to say that the 3rd, 4th and 5th grade students scored at the top of the CT school districts on the SBAC test.
- Instruction at the elementary school continually meets the needs of our students with high quality planning, instruction, and assessment in all academic areas to ensure students are learning at their appropriate level as well as developing emotional and social skills.
- Programs in reading and math strive to meet the needs of every child. All grade levels implemented the Daily Five program which supports small group instruction and encourages independence in learning.
- The use of Renaissance Learning STAR Benchmark assessments was implemented to analyze student progress and provide instruction to meet each child's specific needs.
- The remedial reading curriculum includes a variety of programs to meet the needs of our students such as:
  - Foundations for phonics and spelling instruction;
  - Wilson Reading Program;
  - LiPS-Lindamood Phoneme Sequence;
  - Read Live Fluency Program;
  - Just Words;
  - Lexia Technology Reading Program; and
  - Remedial Comprehension Instruction.
- The Positive Behavioral Intervention and Support (PBIS) program, which was implemented in 2010, continues to systematically teach students what appropriate behavior looks like and recognize students who demonstrate the school-wide expectations. Data has shown that behavior choices of our students continually improve.
- The Student Assistance Team (SAT) process utilizes the state mandated Scientific Research Based Intervention (SRBI) model to provide



teachers and students with support at the first indication of difficulties academically or behaviorally. Regular education and special education staff worked together to better support instruction, modification of expectations, and student learning.

- The after school Homework Club provides additional support, especially in the math and language arts areas for students in grades 3, 4, and 5, and teaches study skills to all students. This program was suspended due to COVID for this year.
- The New Family Orientation is held before school begins to welcome our new students. This was suspended this past year due to COVID.
- All parents/guardians are invited to an Open House each year where their students serve as tour guides of their classrooms and the school. This was suspended this past year due to COVID.
- Our students once again actively participated in the Governor's Summer Reading Challenge program over the summer. The students who read over the summer were recognized and each student received a certificate.
- Parent/Teacher Conferences were held twice to support building a strong relationship between family and school. These meetings were held virtually this year due to COVID.
- In February we welcomed back more students from hybrid learning to full in-person learning, and had all students back in-person full time on March 31st.
- The North Stonington Drama Club presented Alice in Wonderland directed by Kelly Gonzalez. Due to COVID this presentation was recorded and presented as a "Drive-in Movie" at the recreational fields.
- The Fifth Grade Chorus concert had to be suspended this year due to COVID.
- A bi-monthly newsletter was published and distributed to families to support communication between home and school.
- To help our students recognize the importance of giving to others, fund raising opportunities such as Walk Your Can a Mile food collection are held.
- We had to suspend the Invention Convention this year due to COVID.

- We were able to do an in-person promotion ceremony for our 6th grade students with faculty and family members present at our outdoor event.
- The NSPTO continues to sponsor cultural programs for our students as well as the Artist in Residence program, two book fairs, support for field trips, teachers' grants and much more.

North Stonington Elementary School students and staff are enormously grateful to the parents, guardians, grandparents, the NSPTO, the NSEF, and all community members who continue to volunteer in the classrooms and support our school.

### **Wheeler Middle/High School Accomplishments**

- Wheeler started the school year a hybrid model, seeing half of our population each day in person while the others were on line and streaming into their classrooms.
- In February, all students returned to school for in person learning.
- Wheeler provided a weekly support team to monitor students struggling due to the pandemic. This team consisted of teachers, guidance staff and administration.
- Wheeler administration created a modified block schedule to better support students during the pandemic.
- Wheeler administration created "Support Day Wednesday," to better identify and support students needing in person learning. Wheeler para professionals came in on those days to support identified students struggling each week.
- Wheeler continues to provide programs for our students on the dangers of substance abuse as well as internet safety presentations. Every three years, all grade 7-11 students participate in the Southeastern Regional Action Council survey about drugs, alcohol and other mental health issues. Results from this valuable survey continue to be shared with our staff and community. Our last survey in 2019 continues to allow us to support our students' health, social and emotional well-being. Our next survey will be in 2022.
- Our Counseling Department continued the tradition of preparing students for the various experiences at and beyond Wheeler, such as: transition activities for the parents and students moving from Grade 6 to Grade 7, and from Grade 8 to Grade 9. Due to the pandemic, these

programs were run virtually. Financial aid evenings are also held to help educate our parents and students about paying for college in a difficult economic climate. The last three years, our counselors have been getting our students and staff acclimated to Naviance. Counselors and continued to support students virtually on college applications and Common App.

- The Wheeler school counselors and support services personnel offer classes to help support our middle school and high school students in areas such as study skills. They also teach developmental guidance lessons in our middle school classrooms as well as work with juniors and seniors to help them navigate Common App and other important initiatives such as their SSPs. Last year these SSPs moved to Naviance so they are all online and accessible between home and school.
- Wheeler's Peer Mentoring Program matches high school students with younger students in grades 3-8, with the purpose of helping with school work and serving as role models. Some of the mentors work individually with students; others volunteer in a whole classroom, and others do both. The selection process for a student to become a mentor includes an application, recommendations, and an interview with members of the counseling department. Once selected, mentors are trained by the counseling department with training sessions, focusing on mentoring skills and responsibilities. After successfully completing the training, the mentor/tutor will be matched with a student and weekly meetings will begin. These meetings will take place during lunch, study hall, or after school throughout the remainder of the year. Families of students in grades 3-8 who wish to have their children matched with a mentor provide permission to the social worker at the elementary school or the counseling department at the middle school. (Suspended last year due to COVID but will resume in 2022.)
- The PRIDE PROGRAM (PBIS) continues at the middle school level and receives positive responses from students, faculty and families. Each quarter students are earning PRIDE points and shouts-outs that they receive from their grades or their adherence to our social/civic expectations. Through this program, students have numerous opportunities to earn their way into our end-of-the-year celebratory event. Changes were made to move away from

quarterly celebrations so that more students have the opportunity to find success even when they fall down on occasion. Each week on our morning news program, students can be recognized for SHOUT OUTS from their teachers for modeling our social/civic expectations. (Suspended last year due to COVID but will return in the Fall of 2021.)

- Our School Counseling Department hosted another Alumni visit for all Wheeler High School students. Over 25 alumni returned for this presentation that was created to share information about the college application process as well as to answer questions about life after high school. (Suspended last year due to COVID but will return in the Fall of 2021.)
- Parents, students and teachers, are offered the opportunity to complete a variety of surveys that provide feedback to help us improve our practices at Wheeler. In years past we have used these surveys to make changes within our school handbook as well as within the structure of our school day. Along with the climate questions we ask, we also surveyed parents and students on potential pathway opportunities that were brought to Wheeler. Those pathways chosen were business and engineering. Our survey in the Spring of 2021 focused also on virtual learning and streaming.
- As part of our continued health awareness, the Wheeler Food Committee, made up of students, health teacher, superintendent, business manager, and the food service provider, Aramark, met four times per year to discuss the nutrition and food choices that Aramark provides. Since the committee has formed, the food has improved by having fresh fruits and veggies instead of canned. They have looked at farm-to-table for some of these veggies and fruits from local farms. Through this committee, some menu items were eliminated because students explained that they were not popular items because of the food choices. The students wanted more options, so a Panini maker was added and are served twice a week as well as a build-your-own sandwich bar, twice a month. Salads are also now available every day. (Suspended last year due to COVID.)
- CPR/First-Aid/AED training was given to all 9th and 11th grade students through their health classes. These students go through the training to learn the basic skills to be able to help someone in need. Wheeler staff members continue to provide this training to coaches

within our Wheeler community on a yearly basis. (Suspended last year due to COVID.)

- Last year our staff worked hard to align classroom assessments to our school-wide academic expectations. This work was done to support our new academic expectation assessments scheduled for January 2022 and Spring of 2022.
- New courses continue to be developed to better meet the needs of all of the students, many of which centered on the UCONN/ECE program which allowed Wheeler students the opportunity to earn transferable college credit. We now have year-long Agri-Science 1 and 2 classes, as well as an AP Psychology class. At the middle school level we have added a coding and library media class. We are currently looking to add more elective opportunities at Wheeler as we have aligned our graduation requirements to better fit the 21st Century Learning Expectations that the State has recommended.
- 31 students took the AP exams last year. 46 total exams were taken in all and 65% of those exams taken earned college credit.
- All juniors and seniors who wanted to take the SAT were still afforded the opportunity to do so during the pandemic and our hybrid model.
- All students in grades 6-8 took the SBAC test in reading and math and all juniors took the NGSS assessment although scores are not being reported due to the pandemic. As a district, we continue to support our students in the areas of ELA and Math in our SRBI and tiered interventions and will also use our in house assessments to continue to monitor for gaps in their learning due to the pandemic.
- In regards to analyzing our performance, we have created various data teams that consist of administration, guidance and faculty and staff. This team analyzes the variety of data points we use, including SBAC, AP, ECE, SAT, PSAT and Performance Series, to assess our students' growth which allows us to use the data to make informative changes to our instruction and curriculum. (Modified due to COVID.)
- Many students received CIAC-CAS awards. Two middle school students were honored at the Aqua Turf in Southington as Scholar Leaders, and two high school students were honored as Scholar Athletes. We also sent one student on to compete in the Governor's Scholar program. (Program temporarily suspended due to COVID but awards still given to athletes who competed in season.)

- We continue to fill all of our VHS (Virtual High School) seats each year. This year we have also had students taking online courses in BYU Online as well as Keystone Academy. These opportunities continue to allow our students to take courses that we are unable to offer due to scheduling conflicts that arise. Last year's courses included AP Music Theory, AP Physics, AP Psychology, Honors Anatomy and Physiology, French, Honors Philosophy, Kindergarten Apprentice Teacher, Pre-Veterinary Medicine, Number Theory and many others.
- Our math department continues to bring diverse math offerings at Wheeler to better align to the CT Core Standards. Freshmen now start with Geometry and move into Algebra I, II and then Pre-Calculus and Calculus. Middle School students can also earn high school credit by taking Geometry as 8th graders. The schedule is aligned so students can travel up a level in math each day so all of our students now have opportunities to participate in accelerated math courses each day. In addition to these changes, the middle school program is now fully aligned to the core and offers an online component of their math program. We continue to provide advance opportunities for our middle school students to give them opportunities to get on the advanced track whenever possible.
- The Middle School continues to offer a solid SRBI program to incorporate interventions to students in need. Every day there is an SRBI period where students can receive interventions in math and reading as well as enrichment opportunities that reinforce literacy and numeracy skills. Students in interventions are monitored to show gains and losses in math and reading each year. At the high school level we have also added academic support classes in ELA and Math to better support students continuing to need support in high school.
- The MS continues to use an SRBI calendar that schedules intervention sessions to better allow staff members to share students that might need interventions in both areas of reading and math. This calendar allows more effective scheduling to take place with our staff members and interventionists.
- Our Middle School "at-risk" population is provided with opportunities to make up or finish work that they did not complete each quarter through our Middle School Academy program. This is a way for our staff members to truly hold students accountable who are capable but

making poor decisions in regard to class or homework. Academy takes place every SRBI session as well as during our mid-term and final exam weeks at Wheeler. Last year due to the pandemic we also created a MS summer school program to better support students impacted by the pandemic.

- Our Student Study Center (SSC) is now staffed full time with a Wheeler faculty member and a para professional. This faculty member is available to assist high school students who need extra help or organizational help during their school day. Students can now be scheduled into this option during the year as a supervised study hall. Those students scheduled in can receive a .5 credit if they stay in there all year. (Suspended due to cohorting during the pandemic.)
- Wheeler uses a full-time math position to serve as the middle school math interventionist/coach as well as teach one high school math section. This teacher works with Tier 3 middle school students two periods a day, pushes in to three middle school math classes as a math coach, and teaches one section of high school geometry. As the middle school math program transitioned to a new program and model this year, the position has transitioned from strictly math interventionist to both interventionist and coach to support all three middle school math teachers as much as possible.
- Many out-of-the-classroom opportunities were planned which met the various educational needs of the students and provided experiences that the students may not normally have been able to experience within the walls of their classroom. For example, high school biology students received a tour of the Whole Foods Production Company. Middle School students traveled to the Waterford Country School for the Ropes Course Challenge, Battleship Cove in Fall River, MA, the Human Body Exhibit in Providence, RI, and the Connecticut River Museum. 8th graders took a historical tour of Boston and high school AP Literature Students took a tour of UCONN to use their library database. We also sent high school females to the Women in Science program at Pfizer as well as other tech events that promote technology education. (SUSPENDED TEMPORARILY DUE TO COVID RESTRICTIONS.)
- Many teachers attended virtual conferences, such as NEASC to support students in the pandemic, PERFORMANCE MATTERS, SEL and numerous conferences still held virtually around the state. Teachers continue to use

professional development to bring back new ideas and activities to share with their students and other department members.

- Students in both the Middle and High School participate in an Advisory program virtually and in person where they are able to connect with faculty members. Through their advisory program they also participate in numerous charitable opportunities where they are giving back to their communities and practicing our Social/Civic Expectations: Respect, Responsibility and Resiliency.
- Our Wheeler GIVE BACK TEAM took a group of five Wheeler students to Texas to help victims recover from the hurricane devastation that took place there. These same students made multiple presentations to the public on what they did, as well as raised money to cover the expenses of their trip. (SUSPENDED TEMPORARILY DUE TO COVID RESTRICTIONS.)
- Our Senior Project continues to match up high school seniors with members of the North Stonington and neighboring communities. This capstone project allows students to practice and fine tune their 21st century presentation skills, as each senior presents on a chosen topic of interest. Last year we had students study on college campus laboratories, compete in a national horseshow, rebuild a truck and tractor, compose music for a theater production and a variety of real-life hands-on experiences that allow them to explore and fine tune their personal interests. The program at Wheeler is often visited by other school districts for the exemplary program in place. During the pandemic these presentations were done virtually using Google Slides.
- The Wheeler debate team competed in the Great Debate, a state-wide competition and placed for the third year in a row. They continue to expand their competition platform and compete against schools in the ECC to prepare for this important competition.
- Wheeler students participated in the Apprentice Challenge and competed against neighboring schools to create a business plan for a local business. Wheeler High School business students have won the championship for three consecutive years. This and the Money Madness trip allow our students to practice their personal finance skills as well as their business skills in a real-world platform. (SUSPENDED TEMPORARILY DUE TO COVID RESTRICTIONS.)

- We had another successful summer reading program last year. We read the book, “Inkling,” by Kenneth Oppel. We celebrated our summer readers, by hosting a breakfast for them in September. Wheeler Middle School students were also afforded the opportunity to SKYPE with the author.
- Our Middle School and High School literacy coaches hold book clubs for students in grades 7-12. These book clubs are voluntary and students meet during their lunch waves to participate.
- Wheeler still participates in the Perkins program and has received a variety of technology to supplement and increase participation in our CTE programs. Grant money was used to purchase new computers to better support our engineering programs.
- Wheeler students and faculty donated food, canned goods, etc. to our in-house food bank to be donated to local families for the holiday seasons. They continue to donate holiday baskets as well as gift cards to local supermarkets.
- Our High School Band and Chorus participate in several events, with performances at The Dunkin Donuts Center in Providence, the annual North Stonington Tree Lighting, the North Stonington Festival and the Wheeler Arts Symposium. Students from grades 9-12 marched in the annual North Stonington Memorial Day Parade. (TEMPORARILY SUSPENDED DUE TO COVID RESTRICTIONS.)
- Last year our Wheeler Drama department and our Wheeler band combined for their performances of Rumors. Over 70 students from our middle school and high school were involved in these performances. (SUSPENDED TEMPORARILY DUE TO COVID RESTRICTIONS.)
- Two students were nominated for accomplishments in the areas of Art and Music and were honored at the AquaTurf in Southington, sponsored by the Connecticut Association of Schools. (Celebration dinner SUSPENDED TEMPORARILY DUE TO COVID RESTRICTIONS.)
- The High School Concert Band and Choir provided some of the ceremony music for senior graduation along with about 20 Wheeler alumni in the annual alumni band. Our band and chorus concerts, as well as art shows, were huge successes and were very impressive for both their quality and for the high number of students participating. (SUSPENDED TEMPORARILY DUE TO COVID RESTRICTIONS.)
- Last year, some of our middle school students were accepted into the Eastern Region Music Festival, a regional honors festival where top students from the region performed advanced repertoire under renowned conductors.
- Wheeler High School students were accepted into the Eastern Region Music Festival, a regional honors festival where top students from the region performed advanced repertoire under renowned conductors at the UConn music facility. Students went on to audition at the all-state level.
- The Music Boosters awarded a college scholarship to a student who has gone on to major in music. They also sponsored a Talent Show that showcased diverse talents from our students in grades 7-12.
- The Wheeler Music Program earned gold medals across the board for its performances at the Great East Festival in May of 2019. Each year, the 7th/8th Band & Chorus and the HS Band & Chorus prepare a program for adjudication. They receive scores, comments, and a brief clinic from judges. All four Wheeler ensembles were awarded gold medals. (SUSPENDED TEMPORARILY DUE TO COVID RESTRICTIONS.)
- The Wheeler band and chorus performed at the North Stonington Tree Lighting and the Wheeler Band performed at NoSto Fest and Memorial Day Parade. (SUSPENDED TEMPORARILY DUE TO COVID RESTRICTIONS.)
- Many of our art students participated in a virtual art show last year and we also added an AP Art program and a National Art Honor Society program at Wheeler.
- Although the pandemic drastically impacted sports, Wheeler was able to host all three sports seasons with modifications from our local health district.
- Wheeler purchased cameras to live stream our basketball games during the pandemic. We also used the cameras to broadcast our awards nights in the spring.
- Wheeler athletics continue to take part in the Class Act School program sponsored by CIAC. The CIAC’s Class Act Schools initiative is designed to empower schools and particularly students to take ownership for all issues related to sportsmanship within the athletics department.
- Our club offerings continue to expand and include opportunities for students to participate

three times a month during the school day in the following clubs: Farm and Garden Club, American Sign Language, Give Back Club, Film Club, International Club, Book Club, Scrapbooking Club, Photography, National Honor Society, Unified Sports, Drama Club, WBC News, Student Government, Math Team, Science Bowl and a variety of other offerings.

- In the Agri-Science I & II class students have explored a variety of agricultural topics and concepts, including: plant morphology, landscape design, sustainability practices / challenges, the aquaculture industry, and macro/micro nutrient cycling. Students have been busy at work applying the topics towards a cumulative aquaponics lab experience.
- Wheeler continues to forge a relationship with the Westerly Education Center that now allows our high school students to participate in training that will allow them an opportunity to work at Electric Boat in the future. This training is in the area of sheet metal and will also be offered to seniors next year during the school year for partial credit. Wheeler students may also enroll in art courses that run at the Westerly Education Center on weekends.
- Wheeler High School's Student Government continues to focus on involvement in the Wheeler and North Stonington communities. The group organizes voter registration events at the school where our ages 17+ can register to vote. Students work as volunteers at the North Stonington polls and also continue to organize a yearly school-wide spirit week that includes

days to support Relay for Life (a purple-out) and honor Memorial Day (red, white and blue day).

- Wheeler administration sponsors a "Why Wheeler" program, targeted at 8th grade students with the idea that it might keep more 8th graders in house at Wheeler in the future as opposed to going to other schools of choice. They also open this program up to students in Voluntown and Preston who now can select Wheeler as a School of Choice for their high school experience.
- Wheeler's Annual Give Back Day continues to provide support to our local and surrounding communities. Students host a holiday collection of items that are donated to the local food bank as well as to the Joshua Center and other local organizations.
- NHS students continued to provide meaningful services to our community, by creating local video segments to promote businesses during the pandemic. Proceeds from raffles also supporting our school wide streaming initiative.

#### **In Summary:**

We can sum-up the 2020-2021 school year for our students, parents, faculty, staff, administrators and our Board of Education in one word: resiliency!

Mr. Peter L. Nero, Superintendent

STAFF PROFILE 2020-2021 (October 1, 2020 Data)

POSITION	ELEMENTARY SCHOOL	HIGH SCHOOL (1)	CENTRAL OFFICE	TOTALS
Certified Staff Members	41.6	42.94		84.54
Student Support Services (1)	0.8	0.2		1
Administrators	1	1.9	2	4.9
Business Manager			1	1
Network Administrator & Technician			2	2
Administrative Support/Secretaries	1	2.8	3	6.8
Nurses	1	1		2
Health Aide	0.5	0.5		1
Paraprofessionals/ Assistants (3)	15.96	5		20.96
Maintenance/Custodial/Grounds	3.5	4.5	1.75	9.75
Total				133.95

1. Occupational Therapist

2. The numbers include full-time  
and part-time assistants.

SCHOOL ENROLLMENT 2020 - 21 (1)

SCHOOL	Pre- K	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Elementary School	39	56	50	58	53	57	60	66							439
High School (2)									53	67	48	54	50	47	319
Out-of-District															0
TOTALS	39	56	50	58	53	57	60	66	53	67	48	54	50	47	758

1. Based on October 1, 2020, enrollment data

2. Grade 6 moved to the elementary school beginning in the 2019-2020 school year.



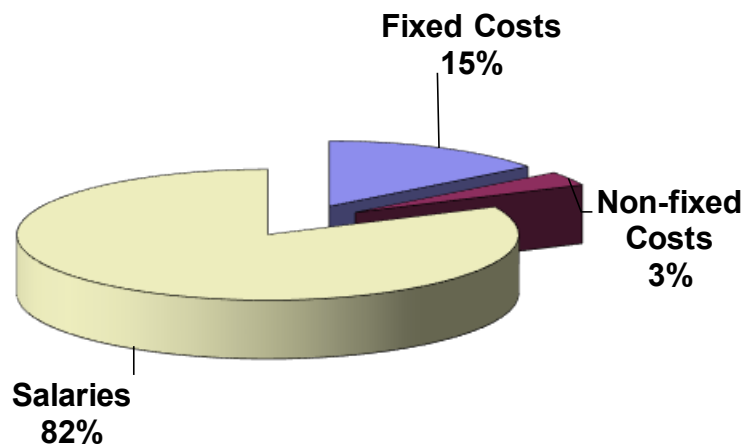
## FINANCIAL REPORT FOR THE 2020-2021 SCHOOL YEAR

The total Board of Education (non-grant) expenditures for the 2020-2021 school year were **\$13,860,642**. These funds were allocated across three categories as follows:

<b>Salaries:</b>	<b>\$</b>	<b>8,696,227</b>
<b>Fixed Costs:</b>	<b>\$</b>	<b>4,304,837</b>
<b>Non-Fixed Costs:</b>	<b>\$</b>	<b>859,578</b>

The approved 2020-2021 budget was **\$14,119,738** leaving an unexpended balance of **\$259,096** which will be held in a Non-Lapsing Account.

### BUDGET DISTRIBUTION



#### SALARIES

Administration  
Teachers  
Guidance  
Teacher Assistants  
Library  
Secretarial  
Custodial

#### FIXED COSTS

Transportation  
Heat-Utilities  
Social Security  
Employee Insurance  
Employee Retirement  
Tuition  
SPED Contracted Svc  
Lease of Equipment

#### NON-FIXED COSTS

Textbooks  
Library books  
Instructional Supplies  
Other Expenses  
Health Supplies  
Custodial Supplies  
Maintenance Services  
Replacement Equipment  
Student Activities  
New Equipment

Fixed Costs	\$	2,059,041
Non-fixed Costs	\$	491,084
Salaries	\$	11,569,613
	\$	<u>14,119,738</u>

**TOWN OF NORTH STONINGTON, CONNECTICUT**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2021**  
**with**  
**SUPPLEMENTAL STATEMENTS AND SCHEDULES**  
**and**  
**INDEPENDENT AUDITORS' REPORT**

*Sandra E. Welwood, LLC*  
Certified Public Accountants

# TOWN OF NORTH STONINGTON, CONNECTICUT

## TABLE OF CONTENTS

---

Independent Auditors' Report.....	1
Management's Discussion and Analysis (Unaudited) .....	3

### BASIC FINANCIAL STATEMENTS

Government-Wide Financial Statements:	
Statement of Net Position.....	10
Statement of Activities .....	11
Governmental Fund Financial Statements:	
Governmental Funds – Balance Sheet.....	12
Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances .....	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	14
General Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis – Budget and Actual .....	15
Fiduciary Fund Financial Statements:	
Fiduciary Funds – Statement of Fiduciary Net Position.....	16
Fiduciary Funds – Statement of Changes in Fiduciary Net Position.....	17
Notes to Financial Statements.....	18

### REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

Connecticut State Teachers' Retirement System:	
Schedule of the Town's Proportionate Share of the Net Pension Liability .....	44
North Stonington Other Post Employment Benefits (OPEB):	
Schedule of Changes in Net OPEB Liability and Related Ratios .....	45
Connecticut State Teachers' Other Post Employment Benefits (OPEB):	
Schedule of the Town's Proportionate Share of the Net OPEB Liability .....	46

### SUPPLEMENTAL STATEMENTS AND SCHEDULES

General Fund:	
Schedule of Revenues – Budget and Actual.....	47
Schedule of Expenditures – Budget and Actual .....	49
Nonmajor Governmental Funds:	
Nonmajor Governmental Funds – Combining Balance Sheet.....	55
Nonmajor Governmental Funds – Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	56
Fiduciary Funds:	
Fiduciary Funds – Combining Statement of Fiduciary Net Position.....	57
Fiduciary Funds – Combining Statement of Changes in Fiduciary Net Position.....	58
Other Schedules:	
Capital Nonrecurring Fund – Schedule of Changes in Fund Balance .....	59
Capital Projects Fund – Schedule of Changes in Fund Balance.....	60
Board of Education – Schedule of Expenditures – Budget and Actual .....	61
Statement of Debt Limitation .....	62
Report of the Tax Collector .....	63

# *Sandra E. Welwood, LLC*

Website: [www.sewelwoodcpa.com](http://www.sewelwoodcpa.com)  
Telephone: (203) 730-0509

Certified Public Accountants  
P.O. Box 4609, Danbury, CT 06813

## INDEPENDENT AUDITORS' REPORT

To the Board of Finance  
Town of North Stonington, Connecticut

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of North Stonington, Connecticut (the "Town") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of June 30, 2021, and the respective changes in financial position, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis information on pages 3 through 9 and the required supplementary information on pages 44 through 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The General Fund budgetary comparison detail schedules, combining and individual nonmajor fund financial statements, Statement of Debt Limitation, and the Report of the Tax Collector are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The General Fund budgetary comparison detail schedules, combining and individual nonmajor fund financial statements, Statement of Debt Limitation, and the Report of the Tax Collector are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the General Fund budgetary comparison detail schedules, combining and individual nonmajor fund financial statements, Statement of Debt Limitation, and the Report of the Tax Collector are fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2021, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control over financial reporting and compliance.

*Sandra E. Welwood, LLC*

Danbury, Connecticut  
October 23, 2021

**TOWN OF NORTH STONINGTON, CONNECTICUT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)**

**JUNE 30, 2021**

---

Our discussion and analysis of the Town of North Stonington, Connecticut's (the "Town") financial performance provides an overview and analysis of the Town's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the Town's financial statements, which begin on page 10.

The Town's discussion and analysis is designed to:

1. Provide an overview of the Town's financial activity.
2. Assist the reader in focusing on significant financial issues.
3. Identify any material deviations from the financial plan (approved budget).
4. Identify changes in the Town's financial position, as well as its ability to address challenges in future years.

**FINANCIAL HIGHLIGHTS**

- On a government-wide basis, the assets of the Town exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$23,492,842 (net position). This is a decrease of \$292,159 from the prior fiscal year.
- Government-wide revenues were \$26,838,891 and expenses were \$27,131,050. On a government-wide basis, revenues were less than expenses by \$292,159.
- As of the close of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$4,452,933, an increase of \$1,225,360 from the prior fiscal year. This represents the combined balances in the General Fund, Capital Nonrecurring Fund, Capital Projects Fund, Town Special Grant Fund, School Modernization Project Fund, and other smaller funds.
- In the General Fund, revenues were less than expenses and net transfers by \$327,443. The total General Fund balance of \$3,706,277 as of June 30, 2021, compares to a balance of \$4,033,740 in the prior year.
- At the end of the current fiscal year, the Unassigned General Fund balance was \$3,204,741. This represents 15.5% of total General Fund expenditures (on a budgetary basis) in the current fiscal year.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Town as a whole and present a longer term view of the Town's finances. Fund financial statements start on page 12. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the Town.

### **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 private-sector businesses. All of the resources, which the Town has at its disposal, are shown, including major assets such as buildings and infrastructure. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. One can think of the Town's net position – the difference between assets and liabilities – as one way to measure the Town's financial health or financial position. 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 of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in some future fiscal period (e.g., uncollected taxes and earned but unused compensated absences).

Both of the government-wide financial statements present the functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Town include general government, public safety, public works, and education.

### **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds – not the Town as a whole. The Town, like other state and local governments, uses fund accounting to help it maintain control and manage money that have been segregated for specific activities or objectives. All of the funds of the Town are divided into two categories: governmental 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 and 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 the 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 funds Balance Sheet and the governmental funds 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 funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Capital Nonrecurring, Capital Projects, Town Special Grant, and School Modernization Project funds. Data from other governmental funds are combined into a single aggregated presentation as Other Funds.



**Town of North Stonington, Connecticut**  
**Management's Discussion and Analysis (Unaudited) (continued)**

---

The Town adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the authorized budget in the General Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance – Budgetary Basis – Budget and Actual.

**Fiduciary Funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. All of the Town's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. The Town excludes these activities from the Town's other financial statements because the Town cannot use these funds to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**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.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position decreased by \$292,159 from a year ago. Our analysis below focuses on the net position and changes in net position of the Town.

	<u>2021</u>	<u>Change During Year</u>		<u>2020</u>
		<u>Dollars</u>	<u>Percent</u>	
<u>Assets</u>				
Current and other assets	\$ 6,767,066	\$ (661,791)	-8.9%	\$ 7,428,857
Capital assets	<u>53,180,711</u>	<u>(572,381)</u>	-1.1%	<u>53,753,092</u>
Total assets	<u>59,947,777</u>	<u>(1,234,172)</u>	-2.0%	<u>61,181,949</u>
<u>Liabilities</u>				
Long-term debt outstanding	33,104,942	1,510,835	4.8%	31,594,107
Other liabilities	<u>2,185,718</u>	<u>(2,009,497)</u>	-47.9%	<u>4,195,215</u>
Total liabilities	<u>35,290,660</u>	<u>(498,662)</u>	-1.4%	<u>35,789,322</u>
<u>Deferred Inflows of Resources</u>				
OPEB related items	<u>1,164,275</u>	<u>(443,351)</u>	-27.6%	<u>1,607,626</u>
<u>Net Position</u>				
Net investment in capital assets	28,819,641	3,222,257	12.6%	25,597,384
Restricted – expendable	241,034	127,802	112.9%	113,232
Unrestricted	<u>(5,567,833)</u>	<u>(3,642,218)</u>	189.1%	<u>(1,925,615)</u>
Total net position	<u>\$ 23,492,842</u>	<u>\$ (292,159)</u>	-1.2%	<u>\$ 23,785,001</u>

Capital Assets decreased by \$572,381. The decrease includes \$1,133,967 reduction for current year depreciation expense, which more than offset by the Town's capital spending during the year.

**Town of North Stonington, Connecticut**  
**Management's Discussion and Analysis (Unaudited) (continued)**

At June 30, 2021, the Town had total long term obligations of \$33,104,942. The Town's debt increased from \$31,594,107 during the current fiscal year. The key factor in this increase was the increase in debt outstanding for the School Modernization project. See Note 7 to the financial statements for additional information.

	2021	Change During Year		2020
		Dollars	Percent	
<b>Revenues</b>				
Program revenues:				
Charges for services	\$ 656,404	\$ 169,598	34.8%	\$ 486,806
Operating grants and contributions	7,829,012	1,690,008	27.5%	6,139,004
Capital grants and contributions	1,288,570	(3,495,992)	-73.1%	4,784,562
General revenues:				
Property taxes	15,806,590	251,012	1.6%	15,555,578
Grants and contributions	1,035,626	77,041	8.0%	958,585
Interest and investment earnings	4,452	533	13.6%	3,919
Other	218,237	(16,636)	-7.1%	234,873
Total revenues	<u>26,838,891</u>	<u>(1,324,436)</u>	-4.7%	<u>28,163,327</u>
<b>Expenses</b>				
General government	2,406,128	138,461	6.1%	2,267,667
Public safety	1,411,058	218,931	18.4%	1,192,127
Public works	1,867,213	(35,207)	-1.9%	1,902,420
Education	20,865,812	3,616,552	21.0%	17,249,260
Interest on long-term debt	580,839	(125,550)	-17.8%	706,389
Total expenses	<u>27,131,050</u>	<u>3,813,187</u>	16.4%	<u>23,317,863</u>
Change in net position	<u>\$ (292,159)</u>	<u>\$ (5,137,623)</u>	-106.0%	<u>\$ 4,845,464</u>

The following are the significant changes from the prior year:

- Operating grants revenue increased \$1,690,008 (27.5%) because of an increase in state aid.
- Capital grants revenue decreased \$3,495,992 (73.1%) because the current year includes lower project reimbursement grants.
- Education expenses increased \$3,616,552 (21.0%) primarily from an increase in the current year state teachers' retirement and other post employment benefit expense.

**FINANCIAL ANALYSIS OF THE FUND FINANCIAL STATEMENTS**

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.

**Town of North Stonington, Connecticut**  
**Management's Discussion and Analysis (Unaudited) (continued)**

At the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$4,452,933, an increase of \$1,225,360 from the prior year.

Ending Fund Balance as of:	2021	2020	Change
General Fund	\$ 3,706,297	\$ 4,033,740	\$ (327,443)
Capital Nonrecurring Fund	522,855	340,601	182,254
Capital Projects Fund	468,649	311,371	157,278
Town Special Grant Fund	-	-	-
School Capital Project	(362,874)	(1,617,169)	1,254,295
Other Funds	118,006	159,030	(41,024)
Total	<u>\$ 4,452,933</u>	<u>\$ 3,227,573</u>	<u>\$ 1,225,360</u>

The General Fund is the operating fund of the Town. At the end of the current fiscal year, the Unassigned General Fund balance was \$3,204,741. As a measure of the General Fund's liquidity, it is useful to compare Unassigned fund balance to total fund revenues. Unassigned General Fund balance represents 15.5% of total General Fund expenditures (on a budgetary basis) in the current fiscal year. In the prior year, the Unassigned Fund Balance was 18.3% of the total General Fund expenditures (on a budgetary basis).

The Town's total General Fund balance decreased by \$327,443 or 8.1% during the current fiscal year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Over the course of the year, the Board of Finance can revise the Government budget with additional appropriations and budget transfers. Additional appropriations increase the total budget. The Board of Finance is allowed by Connecticut State Statute to make one additional appropriation up to \$20,000 per line item or department. A second additional appropriation or an appropriation over \$20,000 requires a Town Meeting. Transfers do not increase the total budget, but instead move appropriations to a department that needs additional funding from other departments that have excess funding. Connecticut State Statutes allow these transfers to be made by the Board of Finance without a Town Meeting. Below is a summarized view of the final budget and actual results for the General Fund:

	Final Budget	Actual	Better (Worse) Than Budget
Revenues:			
Property taxes	\$ 15,689,138	\$ 15,719,915	\$ 30,777
Interest and investment earnings	4,200	4,452	252
Intergovernmental	3,936,170	3,837,767	(98,403)
Licenses, fees, fines and charges	217,087	484,463	267,376
Other	465,622	360,667	(104,955)
Total revenues	<u>20,312,217</u>	<u>20,407,264</u>	<u>95,047</u>
Expenditures:			
General government	5,213,687	4,823,621	390,066
Debt service	1,204,204	1,204,204	-
Capital outlay	502,035	502,035	-
Education	14,119,738	14,117,019	2,719
Total expenditures	<u>21,039,664</u>	<u>20,646,879</u>	<u>392,785</u>
Increase in fund balance – budgetary basis	<u>\$ (727,447)</u>	<u>\$ (239,615)</u>	<u>\$ 487,832</u>

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### **Capital Assets**

At the end of this year, the Town had \$53,180,711 invested in capital assets. This amount represents a net decrease (including additions and deductions) of \$572,381 from last year. This is primarily due to various infrastructure projects being less than the current year's depreciation expense. More detailed information about the Town's capital assets is presented in Note 5 to the financial statements.

### **Debt**

At June 30, 2021, the Town had bond anticipation notes outstanding of \$2,735,157 and general obligation bonds of \$25,741,546. More detailed information about the Town's long-term obligations is presented in Note 7 to the financial statements.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

North Stonington suffered a difficult economic year during 2020 caused by the COVID-19 related economic related shut down. The Connecticut Town Economic Indexes showed a decline from 2019's 176.9 to 2020's 135.8. North Stonington's 135.8 remains the highest Economic Index score for any Town in the State of Connecticut. The Town's surplus is currently \$3,204,741 or approximately 15.2% of the town's 2020-2021 budget.

Despite the relative decline in economic activity brought on by the pandemic the Grand List grew significantly in value from October 2019 to October 2020. Spurred on by historically low interest rates, high demand for residential real estate, continued occupation of existing commercial property and a reevaluation of the Town Assets the net assessment grew by 8% from October 2019 to October 2020. Residential Real Estate Values grew by 9.0%. Commercial values grew by 15.0% while industrial values grew by 10.8%. With a generally improving economic environment, and an exceedingly strong real estate market valuations for 2021, which will be finalized in winter 2022, are expected to post exceptionally strong year over year gains.

Permit activity has remained robust. Year 2020 saw 373 Building Permits, 88 Zoning Permits and \$85,000 in permit revenue for 220,029 square feet of construction valued at \$9,004,960. Year 2021 saw record breaking numbers across all permit classes. Year 2021 included 439 Building Permits, 116 Zoning Permits and \$282,917 in permit revenue for 464,025 square feet of construction valued at \$29,714,899. Year 2021 is an anomaly as two major solar installations generated a clear skew of the numbers. Despite the solar skew in the revenue numbers, permits and revenue were up significantly in 2021. The 2022 year to date numbers suggest that the robust cadence of permitting will continue at levels similar to 2021. Year 2022 permit revenue is likely to take a sharp decline, returning to a more normal baseline, given the significant revenue anomalies generated by the two major solar building permits.

Single family home permits saw an uptick to 15 in 2021 from 10 in 2020. The total for the last five years, 2017-2021, is 55 permits to build new homes. The 2022 year to date numbers indicate a consistent number of new home units will be permitted through the year with six applications approved or in process.

**Town of North Stonington, Connecticut**  
**Management's Discussion and Analysis (Unaudited) (continued)**

---

Commercial projects continue to be in the development pipeline. Activity remains consistent, with possible retail, warehousing, solar, farm accessory use expansions are under discussion. A major solar project which was recently turned down by the State Siting Council is likely to seek an approval for a revised permit application from the State. Local sewer and water system expansion continues to be a major topic of discussion. Minor lot splits and property line adjustments that free up additional buildable lots are under discussion. Zoning ordinance changes required by the Connecticut Legislature may impact affordable home construction projects with more availability and will require minor changes to the zoning ordinance. Expected changes will impact the permitting process by opening more possibility for future development.

The Town continued to provide services to residents throughout the COVID-19 pandemic. To better serve the tax payers, return envelopes were mailed with tax bills to encourage contactless payments. The Town held hybrid town meetings to promote interaction with Board and Commissions as well as Town Meetings to include those who were not able to leave their homes.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Board of Finance at Town of North Stonington, 40 Main Street, North Stonington, CT 06359.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**STATEMENT OF NET POSITION  
JUNE 30, 2021**

---

<b><u>Assets</u></b>	
Current assets:	
Cash and cash equivalents	\$ 5,911,358
Receivables:	
Taxes and interest	681,182
Intergovernmental	81,349
Other	78,871
Prepaid expenses	7,354
Inventory	6,952
Noncurrent assets:	
Capital assets:	
Not being depreciated	953,240
Being depreciated, net of accumulated depreciation	52,227,471
	<hr/>
<b>Total assets</b>	<b>59,947,777</b>
	<hr/>
<b><u>Liabilities</u></b>	
Current liabilities:	
Accounts payable	234,326
Accrued expenses	496,104
Accrued interest payable	318,938
Unearned revenue	975,332
Performance bonds payable	161,018
Noncurrent liabilities:	
Due within one year	3,580,620
Due in more than one year	29,524,322
	<hr/>
<b>Total liabilities</b>	<b>35,290,660</b>
	<hr/>
<b><u>Deferred Inflows of Resources</u></b>	
OPEB related items	1,164,275
	<hr/>
<b><u>Net Position</u></b>	
Net investment in capital assets	28,819,641
Restricted:	
Expendable	241,034
Unrestricted	(5,567,833)
	<hr/>
<b>Total net position</b>	<b>\$ 23,492,842</b>
	<hr/>

The notes to the financial statements are an integral part of this statement.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

					<b>Net (Expense) Revenue and Changes in Net Position</b>
		<b>Program Revenues</b>			
			Operating	Capital	
		Charges For	Grants and	Grants and	
		Services	Contributions	Contributions	Governmental
	Expenses				Activities
<b>Governmental Activities:</b>					
General government	\$ (2,406,128)	\$ 640,464	\$ 50,586	\$ -	\$ (1,715,078)
Public safety	(1,411,058)	-	27,390	-	(1,383,668)
Public works	(1,867,213)	-	236,635	-	(1,630,578)
Education	(20,865,812)	15,940	7,514,401	1,288,570	(12,046,901)
Interest on debt	(580,839)	-	-	-	(580,839)
<b>Total governmental activities</b>	<u>\$ (27,131,050)</u>	<u>\$ 656,404</u>	<u>\$ 7,829,012</u>	<u>\$ 1,288,570</u>	<u>(17,357,064)</u>
<b>General Revenues:</b>					
Property taxes, interest, and lien fees					15,806,590
Grants and contributions not restricted to specific programs					1,035,626
Interest and investment earnings					4,452
Other					218,237
<b>Total general revenues</b>					<u>17,064,905</u>
<b>Change in net position</b>					(292,159)
<b>Net position, beginning of year</b>					<u>23,785,001</u>
<b>Net position, end of year</b>					<u>\$ 23,492,842</u>

The notes to the financial statements are an integral part of this statement.



**TOWN OF NORTH STONINGTON, CONNECTICUT**

**GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2021**

	<b>General Fund</b>	<b>Capital Nonrecurring Fund</b>	<b>Capital Projects Fund</b>	<b>Town Special Grant Fund</b>	<b>School Modernization Project</b>	<b>Other Funds</b>	<b>Total Governmental Funds</b>
<b><u>Assets</u></b>							
Cash and cash equivalents	\$ 5,519,724	\$ 261,539	\$ -	\$ -	\$ 12,770	\$ 117,325	\$ 5,911,358
Receivables:							
Taxes and interest	681,182	-	-	-	-	-	681,182
Intergovernmental	19,027	-	-	-	-	62,322	81,349
Other	78,871	-	-	-	-	-	78,871
Prepaid expenses	7,354	-	-	-	-	-	7,354
Due from other funds	30,929	261,316	468,649	767,420	-	14,869	1,543,183
Inventory	-	-	-	-	-	6,952	6,952
<b>Total assets</b>	<b>\$ 6,337,087</b>	<b>\$ 522,855</b>	<b>\$ 468,649</b>	<b>\$ 767,420</b>	<b>\$ 12,770</b>	<b>\$ 201,468</b>	<b>\$ 8,310,249</b>
<b><u>Liabilities</u></b>							
Accounts payable	\$ 234,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 234,326
Accrued expenses	82,850	-	-	-	375,644	37,610	496,104
Performance bonds payable	161,018	-	-	-	-	-	161,018
Unearned revenue	192,989	-	-	767,420	-	14,923	975,332
Due to other funds	1,512,254	-	-	-	-	30,929	1,543,183
<b>Total liabilities</b>	<b>2,183,437</b>	<b>-</b>	<b>-</b>	<b>767,420</b>	<b>375,644</b>	<b>83,462</b>	<b>3,409,963</b>
<b><u>Deferred Inflows of Resources</u></b>							
Unavailable revenue - taxes	447,353	-	-	-	-	-	447,353
<b><u>Fund Balances</u></b>							
Nonspendable	7,354	-	-	-	-	6,952	14,306
Restricted	-	43,784	143,804	-	-	53,446	241,034
Committed	23,303	479,071	324,845	-	-	3,586	830,805
Assigned	470,899	-	-	-	-	57,662	528,561
Unassigned	3,204,741	-	-	-	(362,874)	(3,640)	2,838,227
<b>Total fund balances</b>	<b>3,706,297</b>	<b>522,855</b>	<b>468,649</b>	<b>-</b>	<b>(362,874)</b>	<b>118,006</b>	<b>4,452,933</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 6,337,087</b>	<b>\$ 522,855</b>	<b>\$ 468,649</b>	<b>\$ 767,420</b>	<b>\$ 12,770</b>	<b>\$ 201,468</b>	

**Amounts reported in the Statement of Net Position are different because:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	53,180,711
Other assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	447,353
Long-term and related liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:	
Long-term debt outstanding	(29,109,412)
Compensated absences, self insurance, and OPEB related items	(5,135,805)
Accrued interest payable	(318,938)
Landfill costs	(24,000)
<b>Net position</b>	<b>\$ 23,492,842</b>

The notes to the financial statements are an integral part of this statement.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>General Fund</b>	<b>Capital Nonrecurring Fund</b>	<b>Capital Projects Fund</b>	<b>Town Special Grant Fund</b>	<b>School Modernization Project</b>	<b>Other Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>							
Property taxes	\$ 15,719,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,719,915
Intergovernmental	8,236,635	-	-	45,086	1,288,570	531,329	10,101,620
Local	826,579	4,075	-	-	-	100,027	930,681
<b>Total revenues</b>	<b>24,783,129</b>	<b>4,075</b>	<b>-</b>	<b>45,086</b>	<b>1,288,570</b>	<b>631,356</b>	<b>26,752,216</b>
<b>Expenditures:</b>							
Current:							
General government	2,148,123	-	-	45,086	-	70,718	2,263,927
Public safety	949,780	-	-	-	-	57	949,837
Public works	1,725,718	-	-	-	-	-	1,725,718
Education	18,344,619	-	-	-	-	554,792	18,899,411
Capital outlay	-	80,917	344,757	-	1,351,383	-	1,777,057
Debt service	1,204,204	-	-	-	-	23,810	1,228,014
<b>Total expenditures</b>	<b>24,372,444</b>	<b>80,917</b>	<b>344,757</b>	<b>45,086</b>	<b>1,351,383</b>	<b>649,377</b>	<b>26,843,964</b>
<b>Excess of revenues over (under) expenditures</b>	<b>410,685</b>	<b>(76,842)</b>	<b>(344,757)</b>	<b>-</b>	<b>(62,813)</b>	<b>(18,021)</b>	<b>(91,748)</b>
<b>Other Financing Sources (Uses):</b>							
Proceeds from issuance of notes/loans	-	-	-	-	3,934,510	-	3,934,510
Bond anticipation notes-net	-	-	-	-	(2,617,402)	-	(2,617,402)
Transfers in	23,003	259,096	502,035	-	-	-	784,134
Transfers out	(761,131)	-	-	-	-	(23,003)	(784,134)
<b>Total other financing sources (uses)</b>	<b>(738,128)</b>	<b>259,096</b>	<b>502,035</b>	<b>-</b>	<b>1,317,108</b>	<b>(23,003)</b>	<b>1,317,108</b>
<b>Net change in fund balances</b>	<b>(327,443)</b>	<b>182,254</b>	<b>157,278</b>	<b>-</b>	<b>1,254,295</b>	<b>(41,024)</b>	<b>1,225,360</b>
<b>Fund balance, beginning of year</b>	<b>4,033,740</b>	<b>340,601</b>	<b>311,371</b>	<b>-</b>	<b>(1,617,169)</b>	<b>159,030</b>	<b>3,227,573</b>
<b>Fund balances, end of year</b>	<b>\$ 3,706,297</b>	<b>\$ 522,855</b>	<b>\$ 468,649</b>	<b>\$ -</b>	<b>\$ (362,874)</b>	<b>\$ 118,006</b>	<b>\$ 4,452,933</b>

The notes to the financial statements are an integral part of this statement.

# TOWN OF NORTH STONINGTON, CONNECTICUT

## RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

---

Amounts reported for governmental activities in the Statement of Activities are different because:

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 1,225,360</b>
---	---------------------

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays is less than depreciation expense in the current period:

Capital outlays (net of disposals) treated as expenditures	561,586
Depreciation expense not considered in the fund statements	(1,133,967)
	(572,381)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The details of these differences in the treatment of long-term debt and related items are as follows:

Principal repayments or refinanced (proceeds):

Bond anticipation notes, obligation bonds, and construction loan, net	(705,604)
Capital leases, net	(316,638)
Post-closure landfill costs	6,000
	(1,016,242)

Revenues from taxes and assessments are reported as income in the year revenues provide current financial resources to governmental funds:

Revenues:

Taxes, interest, and liens	86,675
----------------------------	--------

Expenses:

Compensated absences, self insurance, and OPEB related items	(51,242)
Accrued interest payable	35,671
	71,104

<b>Change in net position</b>	<b>\$ (292,159)</b>
-------------------------------	---------------------

The notes to the financial statements are an integral part of this statement.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGETARY BASIS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>			<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>				
Property taxes, interest, and lien fees	\$ 15,689,138	\$ 15,689,138	\$ 15,719,915	\$ 30,777
Interest and investment earnings	4,200	4,200	4,452	252
Intergovernmental	3,936,170	3,936,170	3,837,767	(98,403)
Licenses, fees, fines and charges	217,087	217,087	484,463	267,376
Other	465,622	465,622	360,667	(104,955)
<b>Total revenues</b>	<b>20,312,217</b>	<b>20,312,217</b>	<b>20,407,264</b>	<b>95,047</b>
<b>Expenditures:</b>				
Current:				
General government	247,812	247,812	235,691	12,121
Probate Court	2,806	2,806	2,820	(14)
Board of Finance	20,750	20,750	20,598	152
Assessor's Office	128,591	128,591	125,227	3,364
Board of Assessment Appeals	1,300	1,300	1,172	128
Tax Collector	53,352	53,352	45,510	7,842
Town Treasurer	7,841	7,841	7,641	200
Town Attorney	30,000	30,000	28,869	1,131
Annexation related	5,000	5,000	4,321	679
Town Clerk	76,444	76,444	74,790	1,654
Planning and Zoning Commission	147,618	147,618	131,641	15,977
Building Department	36,551	36,551	31,370	5,181
Zoning Board of Appeals	100	100	-	100
Affordable housing committee	500	5,000	4,500	500
Economic Development Commission	7,154	7,154	2,966	4,188
Recreation Commission	115,128	115,128	91,548	23,580
Inland Wetlands Commission	7,858	7,858	7,878	(20)
Conservation Commission	2,075	2,075	1,125	950
Fixed charges	917,052	917,052	892,596	24,456
Elections and Town Meetings	33,318	33,318	33,308	10
Town Hall	65,669	65,669	59,639	6,030
Social Services/Welfare	35,250	35,250	33,750	1,500
Selectmen's Engineering Service	2,500	2,500	2,100	400
Information Technology	131,813	131,813	130,882	931
Public safety	1,062,478	1,062,478	949,780	112,698
Public works	1,775,517	1,872,269	1,725,718	146,551
Conservation of Health	40,477	44,250	42,558	1,692
Senior Citizens	70,958	65,885	54,985	10,900
Miscellaneous	82,250	87,323	80,453	6,870
Education	14,119,738	14,119,738	14,117,019	2,719
Capital outlay	320,175	502,035	502,035	-
Debt service	1,204,204	1,204,204	1,204,204	-
<b>Total expenditures</b>	<b>20,752,779</b>	<b>21,039,664</b>	<b>20,646,879</b>	<b>392,785</b>
<b>Net change in fund balance</b>	<b>\$ (440,562)</b>	<b>\$ (727,447)</b>	<b>(239,615)</b>	<b>\$ 487,832</b>
<b>Fund balance, beginning of year</b>			<b>3,669,012</b>	
<b>Fund balance, end of year</b>			<b>\$ 3,429,397</b>	

The notes to the financial statements are an integral part of this statement.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**FIDUCIARY FUNDS  
STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2021**

---

	<b>Fiduciary Funds</b>
<b><u>Assets</u></b>	
Cash and cash equivalents	\$ 59,248
Investments	3,481,477
Other receivables	<u>120,857</u>
<b>Total assets</b>	<u>3,661,582</u>
<b><u>Liabilities</u></b>	
Accounts payable	<u>-</u>
<b>Total liabilities</b>	<u>-</u>
<b><u>Net Position</u></b>	
Held in trust for pension benefits	3,602,334
Restricted for student groups	<u>59,248</u>
	<u><u>\$ 3,661,582</u></u>

The notes to the financial statements are an integral part of this statement.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**FIDUCIARY FUNDS  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Fiduciary Funds</b>
<b>Additions:</b>	
Employer contributions	\$ 190,540
Investment earnings	441,076
Cash collected for the student groups	140,515
<b>Total additions</b>	<u>772,131</u>
<b>Deductions:</b>	
Distributions	67,055
Administrative expenses	51
Cash distributed to the student groups	159,630
<b>Total deductions</b>	<u>226,736</u>
<b>Change in net position</b>	545,395
<b>Net position, beginning of year</b>	<u>3,116,187</u>
<b>Net position, end of year</b>	<u><u>\$ 3,661,582</u></u>

The notes to the financial statements are an integral part of this statement.

# TOWN OF NORTH STONINGTON, CONNECTICUT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

---

### **Note 1 – Summary of Significant Accounting Policies**

The Town of North Stonington, Connecticut (the "Town") is a municipal corporation governed by a selectmen/Town meeting form of government. Under this form of government, the Town meeting is the legislative body. A Town meeting is required to make appropriations, levy taxes, and borrow money. The administrative branch is led by an elected three-member Board of Selectmen. The Selectmen oversee most of the activities not assigned specifically to another body. An elected Board of Education oversees the public school system. An elected Board of Finance is the budget making authority and supervises the Town's financial matters.

### **Reporting Entity**

Accounting principles generally accepted in the United States of America require that the reporting entity include: 1) the primary government, 2) organizations for which the primary government is financially accountable, and 3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criterion provided by the Government Accounting Standards Board has been considered, and there are no agencies or entities, which should be presented as component units of the Town.

### **Government-Wide and Fund Financial Statements**

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. Fiduciary funds are excluded from the government-wide financial statements. For the most part, the effects of interfund activity have been eliminated from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The various funds included in the financial statements are described below:

### **Governmental Funds**

*General Fund* – the primary operating fund of the Town. This fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes, state and federal grants, licenses, permits, charges for services, and interest income.

*Special Revenue Funds* – account for revenue derived from specific sources (other than major capital projects) that are restricted by legal and regulatory provisions to finance specific activities.

*Capital Projects Funds* – account for financial resources used for the acquisition or construction of capital facilities for capital projects anticipated to last more than one year.



### **Fiduciary Funds**

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, and other governments. Fiduciary funds are not included in the government-wide statements. The fiduciary funds are as follows:

*Pension Trust Funds* – are used to account for resources legally held in trust for the benefit of individuals, private organizations or other governments.

*Custodial Funds* – are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. 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.

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 Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes when levied, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when the eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town or specifically identified.

The Town reports the following major governmental funds:

The **General Fund** is the general operating fund of the Town. All unrestricted resources, except those required to be accounted for in another fund, are accounted for in this fund. From this fund are paid general operating expenditures, fixed charges, principal and interest on long-term debt, and capital improvement costs of the Town, which were not paid through a special fund.

The **Capital Nonrecurring Fund** accounts for smaller, short-term capital projects that are funded through capital grants or General Fund transfers.

The **Capital Projects Fund** is used to account for proceeds of bond anticipation notes and general obligation notes used for authorized projects such as acquisition and construction of capital facilities or major repair activities.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

The **Town Special Grant Fund** is a special fund used to account for and report the special activities of the Town in connection with the state and Federal grants related to the ongoing COVID pandemic situation.

The **School Modernization Project** is used to record the activity and related bond anticipation notes outstanding for the school modernization project.

Additionally, the Town reports the following funds:

The **Pension Trust Funds** account for activities of the Town's defined contribution plans, which accumulate resources for pension benefit payments to qualified employees.

The **Custodial Funds** account for monies held as a custodian for outside groups and agencies.

**Cash, Cash Equivalents, and Investments**

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 for the Town are reported at fair value. Nonparticipating, interest-earning investment contracts are generally reported at cost plus accrued earnings.

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy for custodial credit risk is to invest in obligations allowable under the Connecticut General Statutes. In general for most of the funds, this includes deposits in allowable banks, obligations of the United States of America, and obligations of any State or political subdivision, which is tax exempt. Certain fiduciary funds are allowed more flexibility in investing.

Credit risk is the risk that an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The Town does not have a formal credit risk policy other than restrictions to obligations allowable under the Connecticut General Statutes.

Interest rate risk is the risk that the government will incur losses in fair value caused by changing interest rates. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates. Generally, the Town does not invest in any long-term investment obligations.

Concentration of credit risk is the risk attributed to the magnitude of a government's investments in a single issuer. The Town follows the limitations specified in the Connecticut General Statutes. Generally, the Town's deposits cannot be 75% or more of the total capital of any one depository.

**Receivables**

Property taxes are assessed on property values as of October 1<sup>st</sup>. The tax levy is divided into two billings; the following July 1<sup>st</sup> and January 1<sup>st</sup>. The billings are considered due on those dates; however, the actual due date is based on a period ending 31 days after the tax bill. On these dates (August 1<sup>st</sup> and February 1<sup>st</sup>), the bill becomes delinquent at which time the applicable property is subject to lien, and penalties and interest are assessed.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

Under Connecticut State Statutes, the Town has the right to impose a lien on a taxpayer if any personal property tax, other than a motor vehicle tax, due to the Town is not paid within the time limited by any local charter or ordinance. The lien shall be effective for a period of 15 years from the date of filing unless discharged. A notice of tax lien shall not be effective if filed more than two years from the date of assessment for the taxes claimed to be due. The Town establishes allowances for uncollectible taxes and interest based on historical collection experience and other factors. As of June 30, 2021, the Town has no allowance for uncollectible taxes and interest.

**Interfund Transactions**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "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).

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in appropriate governmental funds to indicate that they are not available for appropriation and are not expendable financial resources.

**Capital Assets**

Capital assets, which include property, equipment, and infrastructure assets (e.g., bridges, sidewalks, and similar items) are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than the capitalization threshold for that asset type and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life is not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Land is considered inexhaustible and, therefore, not depreciated. Property, equipment, and infrastructure of the Town are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>	<u>Capitalization Threshold</u>
Building and improvements	75	\$ 10,000
Trucks	5- 20	10,000
Equipment and furniture	5- 20	2,000
Electronic equipment	4	2,000
Infrastructure:		
Bridges	75	50,000
Sidewalks	50	10,000
Stone bridge/culverts	50	25,000

**Unearned Revenue**

In the government-wide and fund financial statements, this liability represents resources that have been received but not yet earned.

### **Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has no items that qualify for reporting in this category.

Deferred inflows of resources represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports a deferred inflow of resources related to OPEB changes of assumptions and other inputs in the government-wide Statement of Net Position. The Town also reports a deferred inflow of resources for unavailable revenues from property taxes in the governmental funds Balance Sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

### **Compensated Absences**

It is the Town's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is a liability for unpaid accumulated sick leave since the town has a policy to pay any amounts when employees separate from service with the Town. All vacation and sick pay benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and/or retirements.

### **Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the 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 as incurred.

In the governmental fund financial statements, bond premiums and discounts, as well as bond issuance costs, are recognized during the current period. The face amount of the 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.

### **Encumbrances**

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is utilized in the governmental funds. Encumbrances outstanding at year-end are reported as Assigned fund balance as they do not constitute either expenditures or liabilities.

### **Fund Equity and Net Position**

In the government-wide financial statements, net position is classified in the following categories:

Net investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net assets. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

Restricted – This category represents external restrictions imposed by creditors, grantors, contributors, laws or regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This category represents the net position of the Town, which is not restricted for any project or other purpose.

Governmental Accounting Standards Board Statement #54 (GASB 54) defines the different types of fund balances that the Town must use for its governmental funds. GASB 54 requires the fund balances to be properly reported within one of the following categories for financial reporting purposes.

Nonspendable – Fund balance amounts associated with inventories, prepaids, and long-term receivables and payables.

Restricted – Fund balance amounts that can be spent only for the specific purposes stipulated by external source providers or enabling legislation.

Committed – Fund balance amounts that can be used only for specific purposes determined by a formal action of the Town's highest level of decision-making authority.

Assigned – Amounts intended to be used for specific purposes but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body (such as a finance committee), or by an official to whom that authority has been given. This is the residual fund balance classification for all governmental funds except the General Fund. Assigned fund balances should not be reported in the General Fund if doing so causes the government to report a negative unassigned General Fund balance.

Unassigned – This is the residual classification for the General Fund (i.e., everything that is not in another classification or in another fund). The General Fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The Town's committed fund balance reporting is required when funds have been committed at a Town Meeting. The Town's assigned fund balance reporting is required when funds have been assigned by the Town's Board of Selectmen. The Town's policy is to apply expenditures against the applicable fund balances in the following order: nonspendable, restricted, committed, assigned, and unassigned.

### **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Note 2 – Budgets and Budgetary Accounting**

**Budgetary Basis**

A formal, legally approved, annual budget is adopted for the General Fund. This budget is adopted on a basis consistent with Generally Accepted Accounting Principles (modified accrual basis) with the following exceptions:

- Teachers' Retirement and Connecticut State Teachers' OPEB – the Town does not recognize as income or expenditures payments made for teachers' retirement and OPEB by the State of Connecticut on the Town's behalf in its budget. The Governmental Accounting Standards Board's Statement No. 68 and No. 75 requires that the employer government recognize payments for salaries and fringe benefits paid on behalf of its employees.
- Encumbrances – Unless committed through a formal encumbrance (e.g., purchase orders, signed contracts), all annual appropriations lapse at fiscal year end. Encumbrances outstanding at year end are reported on the budgetary basis statements as expenditures.

A reconciliation of General Fund operations presented in accordance with accounting principles generally accepted in the United States of America ("GAAP") to the amounts presented on the budgetary basis is as follows:

	Restated Fund Balance <u>Beginning</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Uses</u>	Fund Balance <u>Ending</u>
GAAP basis	\$ 4,033,740	\$ 24,783,129	\$ (24,372,444)	\$ (738,128)	\$ 3,706,297
Encumbrances:					
June 30, 2020	(364,728)	-	364,728	-	-
June 30, 2021	-	-	(276,900)	-	(276,900)
Reclassifications	-	23,003	(761,131)	738,128	-
Teachers' retirement system and OPEB on behalf payments	-	(4,398,868)	4,398,868	-	-
Budgetary basis	<u>\$ 3,669,012</u>	<u>\$ 20,407,264</u>	<u>\$ (20,646,879)</u>	<u>\$ -</u>	<u>\$ 3,429,397</u>

**Budget Calendar**

The Boards of Selectmen and Education submit requests for appropriations to the Board of Finance. The budget is prepared by fund, function, and activity, and includes information on the past year, current year estimates, and requested appropriations of the next fiscal year.

The Board of Finance holds a public hearing, at which itemized estimates of the expenditures of the Town for the next fiscal year are presented. At this time, individuals are able to recommend any appropriations, which they desire the Board of Finance to consider. The Board of Finance then considers the estimates and any other matters brought to their attention at a public meeting held subsequent to the public hearing and prior to the annual meeting. The Board of Finance prepares the proposed budget.

The Board of Finance's estimated and recommended budget reports are submitted at the Annual Town Meeting. The Annual Town Meeting takes action on this budget. After the Annual Town Meeting, the Board of Finance meets to levy a tax on the grand list which will be sufficient to cover, together with other income or revenue surplus which is appropriated, the amounts appropriated and any revenue deficit of the Town.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

**Budget Control**

The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level except for education expenditures, which are, by Connecticut State Statutes, appropriated as one department.

The governing body may amend the annual budget subject to the requirements of the Connecticut General Statutes. The Board of Finance may make a one-time additional appropriation up to \$20,000 to any appropriations. A Town meeting must be called to make appropriations over \$20,000 or additional changes to a previously adjusted appropriation.

**Special Revenue Funds**

The Town does not have legally adopted annual budgets for the Special Revenue Funds. Budgets for the various Special Revenue Funds, which are utilized to account for specific grant programs, are established in accordance with the requirements of the grantor agencies. Such budgets carry over until completion of the grants.

**Capital Project Funds**

Legal authorization for expenditures of the Capital Project Funds is provided by the related ordinances and/or intergovernmental grant agreements. Capital appropriations do not lapse until completion of the applicable projects.

**Note 3 – Deposits and Investments**

**Cash and Cash Equivalents**

The following is a summary of cash and cash equivalents at year end:

Governmental funds	\$ 5,911,358
Fiduciary funds	<u>59,248</u>
Total cash and cash equivalents	<u>\$ 5,970,606</u>

**Custodial Credit Risk on Deposits**

The bank balance of the deposits was exposed to custodial credit risk as follows:

Covered by Federal Depository Insurance	\$ 309,248
Uninsured and collateralized	1,261,121
Uninsured and uncollateralized	<u>5,085,738</u>
Total Deposits	<u>\$ 6,656,107</u>

**Investments**

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

	Fiduciary
	<u>Funds</u>
Mutual funds	<u>\$ 3,481,477</u>

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

**Fair Value Measurements**

The Town utilizes the market approach as the valuation technique to measure fair value of its financial assets. GAAP establishes a three-level hierarchy for fair value measurements that distinguishes between market participant assumptions developed based on market data obtained from sources independent of the reporting entity (“observable inputs”) and the reporting entity’s own assumptions about market participant assumptions developed based on the best information available in the circumstances (“unobservable inputs”) and requires that the most observable inputs be used when available. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

- Level 1 - Valuation based on unadjusted quoted prices in active markets for identical assets the Town has the ability to access. Since valuations are based on quoted prices readily and regularly available in an active market, valuation of these assets does not entail significant judgment.
- Level 2 - Valuation based on quoted prices for similar assets in active markets; quoted prices for similar assets in inactive markets; or valuations based on models where the significant inputs are observable (e.g. interest rates, yield curves, etc.) or can be corroborated by observable market data.
- Level 3 - Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The unobservable inputs reflect the Town’s own assumptions about assumptions that market participants might use.

The Town’s investments are measured on a recurring basis using Level 1 information (market quotations for investments that have quoted prices in active markets). The Town has no financial assets measured using Level 2 or Level 3 at June 30, 2021.

**Note 4 – Operating Leases**

The Town is the lessor in several non-cancelable operating leases of Town owned property. The lease terms vary and are paid in monthly installments. Minimum future rental payments to be received are as follows:

<u>Year Ending</u>	<u>Future Rental Payments</u>
2022	\$ 34,693
2023	35,485
2024	36,301
2025	37,141
2026	38,005
Thereafter	<u>278,378</u>
	<u>\$ 460,003</u>

**Note 5 – Capital Assets**

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	\$ 142,201
Public works	107,320
Public safety	144,583
Education	<u>739,863</u>
Total depreciation expense	<u>\$ 1,133,967</u>



**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

Capital asset activity for the year was as follows:

	Balance at July 1, 2020	Increases	Decreases	Balance at June 30, 2021
Capital assets not being depreciated:				
Land	\$ 953,240	\$ -	\$ -	\$ 953,240
	<u>953,240</u>	<u>-</u>	<u>-</u>	<u>953,240</u>
Capital assets being depreciated:				
Buildings and improvement	56,127,834	-	-	56,127,834
Furniture and equipment	7,675,511	561,586	220,000	8,017,097
Infrastructure	3,185,995	-	-	3,185,995
	<u>66,989,340</u>	<u>561,586</u>	<u>220,000</u>	<u>67,330,926</u>
Accumulated depreciation	<u>(14,189,488)</u>	<u>(1,133,967)</u>	<u>(220,000)</u>	<u>(15,103,455)</u>
Capital assets, net	<u>\$ 53,753,092</u>	<u>\$ (572,381)</u>	<u>\$ -</u>	<u>\$ 53,180,711</u>

**Note 6 – Interfund Receivables, Payables, and Transfers**

Interfund transfers are generally used to transfer monies raised in taxes to other funds. During the year, transfers from the General Fund are as follows:

	Transfers In			
	General Fund	Capital Nonrecurring Fund	Capital Projects Fund	Total
Transfers out:				
General Fund	\$ -	\$ 259,096	\$ 502,035	\$ 761,131
Other Funds	23,003	-	-	23,003
	<u>\$ 23,003</u>	<u>\$ 259,096</u>	<u>\$ 502,035</u>	<u>\$ 784,134</u>

As of June 30, 2021, interfund receivables and payables were as follows:

	Due From		
	General Fund	Other Funds	Total
Due To:			
General Fund	\$ -	\$ 30,929	\$ 30,929
Capital Nonrecurring Fund	261,316	-	261,316
Capital Projects Fund	468,649	-	468,648
Town Special Grant Fund	767,420	-	767,420
Other Funds	14,869	-	14,869
	<u>\$ 1,512,254</u>	<u>\$ 30,929</u>	<u>\$ 1,543,183</u>

Transfers are used to account for unrestricted revenues collected mainly in the General Fund to finance capital projects and other programs accounted for in other funds in accordance with budget and project authorizations.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

**Note 7 – Long-Term Obligations**

**Changes In Long-Term Obligations**

Long-term obligation activity for the year ended June 30, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Bond anticipation notes	\$ 5,352,559	\$ 2,735,157	\$ 5,352,559	\$ 2,735,157	\$ 2,735,157
General obligation bonds	22,418,540	3,934,510	611,504	25,741,546	698,993
Capital lease obligations	316,071	443,011	126,373	632,709	140,470
Compensated absences	374,099	40,175	-	414,274	-
Post-closure landfill costs	30,000	-	6,000	24,000	6,000
Self-insurance benefit liability	68,662	3,004	-	71,666	-
Net OPEB liability	<u>3,034,176</u>	<u>451,414</u>	<u>-</u>	<u>3,485,590</u>	<u>-</u>
	<u>\$ 31,594,107</u>	<u>\$ 7,607,271</u>	<u>\$ 6,096,436</u>	<u>\$ 33,104,942</u>	<u>\$ 3,580,620</u>

**Bond Anticipation Notes**

The Town issues bond anticipation notes to provide funds for the acquisition and construction of major capital facilities until general obligation bonds are issued on a long-term basis. At June 30, 2021, the Town was indebted under the following bond anticipation notes:

	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Rate (%)</u>	<u>Original Issue</u>	<u>June 30, 2021</u>
School Modernization Project	10/23/2020	10/22/2021	2.00%	\$ 2,935,500	\$ 2,735,157

**General Obligation Bonds**

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

General obligation bonds currently outstanding are as follows:

<u>Description</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate (%)</u>	<u>Amount of Original Issue</u>	<u>Balance Outstanding June 30, 2021</u>
General obligation bonds:					
School modernization project	11/01/18	11/01/49	2.75%	\$ 9,000,000	\$ 8,600,562
Emergency services complex	07/12/18	07/12/38	2.75%	4,798,768	4,403,484
School modernization project	10/25/19	10/25/50	2.75%	9,000,000	8,802,990
School modernization project	10/23/20	10/23/49	2.125%	<u>3,934,510</u>	<u>3,934,510</u>
Total general obligation bonds				<u>\$ 26,733,278</u>	<u>\$ 25,741,546</u>

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 699,648	\$ 683,956
2023	718,293	665,329
2024	737,439	646,201
2025	757,098	626,561
2026	777,286	606,394
2027-2030	4,208,706	2,710,001
2031-2035	4,801,147	2,118,135
2036-2040	4,796,430	1,451,118
2041-2045	4,485,920	852,904
2046-2050	<u>3,759,579</u>	<u>239,649</u>
Total	<u>\$ 25,741,546</u>	<u>\$ 10,600,248</u>

**Capital Lease Obligations**

In May 2020, the Town entered into an equipment capital lease agreement. The agreement requires annual payments of principal and interest of \$23,700 for five years beginning May 2020.

In October 2018, the Town entered into an ambulance and equipment capital lease agreement. The agreement requires annual payments of principal and interest of \$64,685 for five years beginning November 2018.

In December 2017, the Town entered into an equipment capital lease agreement. The agreement required a down payment of \$50,000 in January 2018 and requires annual payments of principal and interest of \$48,795 for three years beginning January 2019.

**Self-Insurance Benefit Liability**

Effective July 1, 2019, the Town became a member of Eastern CT Health and Medical Cooperative to facilitate the group purchase of medical and dental benefits to all eligible employees, their spouses and lawful dependents. Enrollment deadlines, co-pays, coverage, and premium contributions are determined by collective bargaining agreements and ACA. Under the program, the Town is obligated for claim payments. As of June 30, 2021, there was \$71,666 of claims payable.

**Authorized and Unissued Debt**

At June 30, 2021, there was \$644,854 authorized and unissued bonds for the School Modernization Project.

**Statutory Debt Limitation**

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

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

**Post-Closure Landfill Costs**

The Town has a closed landfill. State and federal laws and regulations require that the Town perform certain maintenance and monitoring functions on its closed landfill site for 30 years after closure. These costs will be paid through the General Fund each year as part of the annual budget. Total estimated costs based on the current actual costs are included in long-term obligations. The actual costs may vary based on actual events, inflation, changes in technology, and applicable laws and regulations.

**Note 8 – Net Position and Fund Balances**

**Restricted Net Position**

Restrictions on net position at year end are summarized as follows:

	<u>Expendable</u>
Sewer study (STEAP grant)	\$ 16,944
Kingswood/Cedar Ridge (STEAP grant)	126,860
Town Clerk document restoration	10,136
LOCIP capital improvements	33,648
Scholarships	<u>53,446</u>
	<u>\$ 241,034</u>

**Fund Balances**

As of June 30, 2021, governmental fund balances are composed of the following:

	<u>General Fund</u>	<u>Capital Nonrecurring</u>	<u>Capital Projects Fund</u>	<u>School Modernization Project</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:						
Prepaid expenses	\$ 7,354	\$ -	\$ -	\$ -	\$ -	\$ 7,354
Inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,952</u>	<u>6,952</u>
	<u>7,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,952</u>	<u>14,306</u>
Restricted:						
Capital projects	-	43,784	143,804	-	-	187,588
Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,446</u>	<u>53,446</u>
	<u>-</u>	<u>43,784</u>	<u>143,804</u>	<u>-</u>	<u>53,446</u>	<u>241,034</u>
Committed:						
Capital projects	-	479,071	324,845	-	-	803,916
Inland Wetland mitigation	13,287	-	-	-	-	13,287
General government	-	-	-	-	3,586	3,586
Open space	<u>10,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,016</u>
	<u>23,303</u>	<u>479,071</u>	<u>324,845</u>	<u>-</u>	<u>3,586</u>	<u>830,805</u>
Assigned:						
Subsequent year's budget	193,999	-	-	-	-	193,999
Education	<u>276,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,662</u>	<u>334,562</u>
	<u>470,899</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,662</u>	<u>528,561</u>
Unassigned	<u>3,204,741</u>	<u>-</u>	<u>-</u>	<u>(362,874)</u>	<u>(3,640)</u>	<u>2,838,227</u>
	<u>\$ 3,706,297</u>	<u>\$ 522,855</u>	<u>\$ 468,649</u>	<u>\$(362,874)</u>	<u>\$118,006</u>	<u>\$ 4,452,933</u>

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

**Note 9 – Deficit Fund Balances**

The School Modernization Project and Education Grants funds have deficit fund balances of \$362,874 and \$3,640, respectively at June 30, 2021. Such deficits are expected to be funded by the General Fund, intergovernmental grants, and the issuance of debt.

**Note 10 – Employee Retirement Plans**

The Town maintains three defined contribution plans. The plans are required to be reported as pension trust funds in the financial statements. The pension funds can be changed based on a change in Town policy and the agreement of the collective bargaining units.

**Board of Education Pension Plans**

At June 30, 2021, there were 9 participants in the Board of Education defined contribution plans below, which are administered as one plan by National Retirement Services, Inc. For the year ended June 30, 2021, the Town contributed \$82,063 to the plans.

**Plan #2119**

Eligibility in the plan is limited to secretaries, custodians, and the cafeteria administrator all of whom must have completed one-half year of service and have attained the age of twenty and one-half. Participants may contribute voluntarily to the plan. The Town annually contributes an amount equal to 10% of each participant's compensation. Participants are fully vested immediately upon participation in the plan.

**Plan #30027**

Eligibility in the Board of Education CNBU Money Purchase plan is limited to those employees of the Board of Education who are not participants in the Board of Education Pension Plan above. All participants must have completed six months of service and must have attained age twenty and one-half. Participants may contribute voluntarily to the plan. The Town annually contributes 14% of each participant's compensation. Participants are fully vested immediately upon participation in the plan.

**General Government Pension Plan**

Eligibility in the plan is limited to the Highway Foreman, First Selectman, First Selectman's Assistant, Town Clerk, Administration and Finance Officer, members of the United Steelworkers of America (USWA), and American Federation of State, County, and Municipal Employees (AFSCME). Participants may voluntarily contribute to the plan. The Town's funding policy for the year ended June 30, 2021 is as follows:

American Federation of State, County, and Municipal Employees	10% of annual compensation
United Steelworkers of America	10% of annual compensation
First Selectman's Assistant	10% of annual compensation
All other participants	10% of annual compensation

For the year ended June 30, 2021, the Town contributed \$120,857 to the plan all of which is allocated to the participants' individual retirement. The plan is administered by the Town. There were 20 participants in the plan.

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

### Description of the Connecticut State Teachers' Retirement System

Teachers, principals, superintendents, and supervisors engaged in service within the Town's school system participate in a retirement system administered by the Connecticut State Teachers' Retirement Board. This Connecticut State Teachers' Retirement System (the "System") is a cost sharing multiple employer defined benefit pension system with a special funding situation. As such, the Town does not have a liability related to participants in the System.

The System is considered a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained at [www.ct.gov](http://www.ct.gov).

The System is administered under the provisions of Chapter 167a of the Connecticut General Statutes (CGS). Participation in the System is restricted to certified staff employed in the public schools of Connecticut and members of the professional staff of the State Department of Education or the Board of Governors of Higher Education and their constituent units. Participation in the System is mandatory for certified personnel of local boards of education who are employed for an average of at least one-half of a school day. Members of the professional staff of the State Department of Education or the Board of Governors of Higher Education and their constituent units may elect to participate in this system, the State Employees' Retirement System, or the Alternate Retirement System (TIAA-CREF).

### Benefits Provided

The benefits provided to participants by the System are as follows:

**Normal Retirement:** The System 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.

Retirement benefits for the employees are calculated as 2% of the average annual salary times the years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary). In addition, amounts derived from the accumulation of the 6% contributions made prior to July 1, 1989 and voluntary contributions are payable.

**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.

**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% per year for the first 5 years preceding normal retirement age and 4% per year for the next 5 years preceding normal retirement age. Effective July 1, 1999, the reduction for individuals with 30 or more years of service is 3% per year by which retirement precedes normal retirement date.

**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.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

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 System, but not less than 15%, nor more than 50%. In addition, disability benefits under this System (without regard to cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed average annual salary.

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

Contribution Requirements

The pension contributions made by the State to the System are determined on an actuarial reserve basis as described in CGS Sections 10-183l and 10-183z.

Participants are required to contribute 7.00% of their annual salary rate to the System as required by CGS Section 10-183b (7). For the 2020/2021 school year, \$468,090 mandatory contributions were deducted from the salaries of teachers who were participants of the System during that school year. The covered payroll for the Town is \$6,684,603. The Town had 88 active participants in the System at June 30, 2021.

Employers are not required to contribute to the System. The Town does not contribute to the System.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2020, with a reporting date of June 30, 2021, using the following key actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 Percent
Salary increases, including inflation	3.00-6.50 Percent
Long-term investment rate of return, net of pension investment expense, including inflation	6.90 Percent

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement. The PubT-2010 Disabled Retiree Table projected generationally with MP-2019 was used for the period after disability retirement. The PubT-2010 Contingent Survivor Table projected generationally with MP-2019 and set forward 1 year for both males and females was used for survivors and beneficiaries. The PubT-2010 Employee Table projected generationally with MP-2019 was used for active members.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2019.

Since the prior valuation, the Board adopted new assumptions as the result of an experience study for the five-year period ending June 30, 2019. The changes in assumptions are summarized below:

- Decrease the annual rate of real wage increase assumption from 0.75% to 0.50%.
- Decrease payroll growth assumption from 3.25% to 3.00%.
- Rates of withdrawal, disability, retirement, mortality, and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of arithmetic 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>
Domestic Equity Fund	20.0%	5.6%
Developed Market International Stock Fund	11.0%	6.0%
Emerging market International Stock Fund	9.0%	7.9%
Core Fixed Income Fund	16.0%	2.1%
Inflation Linked Bond Fund	5.0%	1.1%
Emerging Market Debt Fund	5.0%	2.7%
High Yield Bond Fund	6.0%	4.0%
Real Estate Fund	10.0%	4.5%
Private Equity	10.0%	7.3%
Alternative Investments	7.0%	2.9%
Liquidity Fund	1.0%	0.4%

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. 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.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability of the System, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate.

	<u>1% Decrease (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
Sensitivity of the System's proportionate share of the net pension liability related to the Town	\$ 36,645,156	\$ 29,299,451	\$ 23,201,007



**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

Pension Liabilities, Pension Expense, and Deferred Inflows/Outflows of Resources

The State makes all contributions to the System on behalf of employees of the participating districts. Therefore, participating employers are considered to be in a special funding situation as defined by Governmental Accounting Standards Board No. 68 and the State is treated as a non-employer contributing entity in the System. Since the districts do not contribute directly to the System, there is no net pension liability or deferred inflows or outflows to report in the financial statements of the Town. The portion of the net pension liability that was associated with the Town was \$29,299,451 and 100% of the collective net pension liability is allocated to the State.

June 30, 2020 is the actuarial valuation date upon which the total pension liability is based. In order to provide the experience gain or loss, an expected total pension liability is determined as of June 30, 2021 using standard roll forward techniques from last year's total pension liability. The roll forward calculation adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year and then applies the expected investment rate of return for the year. The change in assumptions due to the most recent experience study is similarly measured.

The Town recognized the total pension expense associated with the Town as well as revenue in an amount equal to the non-employer contributing entities' total proportionate share of the collective pension expense associated with the Town. For the fiscal year ended June 30, 2021, the Town recognized \$4,197,007 as the amount expended by the State on behalf of the Town to meet the State's funding requirements.

**Note 11 – Risks and Uncertainties**

The Town is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the town carries commercial insurance. There have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or four prior years.

The Town currently is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), a public entity risk pool established under the provisions of Connecticut General Statutes Section 7-479a et. seq. for some of its insurance. The Town is liable only for contributions to the pool. Members do not retain the risk of loss, as they have transferred the risk by purchasing coverage with no deductible retention. A separate agreement states limits on the member's obligation to pay indemnification obligations and expenses should CIRMA be unable to do so.

**Note 12 – Contingent Liabilities and Commitments**

**Grants**

Amounts received, or receivable from grant agencies, are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

**Various Lawsuits**

The Town is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Town's counsel the resolution of these matters will not have a material adverse effect on the financial condition of the Town.

**Note 13 – North Stonington Other Post Employment Benefits (OPEB)**

**General Information about the OPEB Plan**

The North Stonington Public Schools Other Post Employment Benefit Program is a single-employer defined benefit plan administered by the Town of North Stonington, Connecticut, in accordance with various collective bargaining agreements. The plan does not issue separate financial statements.

Eligibility Teachers and Administrators – A teacher or administrator retiring under the Connecticut State Teachers' Retirement System shall be eligible to receive health benefits for self and spouse. Normal retirement for teachers and administrators is the earlier of age 60 with 20 years of service, or completion of 35 years of service regardless of age. Early retirement is the earlier of age 60 with 10 years of service, any age with 25 years of service.

All Others – A member retiring at age 55 years or older shall be eligible to continue health insurance coverage for self and spouse. Coverage is pre-65 only.

Medical and Dental Benefits: Teachers and Administrators – Employees and their spouses are eligible to continue medical and dental coverage upon retirement by paying the full cost of the applicable premium. Teachers and administrators eligible to participate in Medicare are allowed to continue coverage until age 65. Teachers and administrators hired prior to April 1, 1986, who are not eligible to participate in Medicare are allowed to continue coverage for their life and the life of their spouse.

Life Insurance: Administrators receive \$50,000 from retirement until age 65 paid for by the Town.

At June 30, 2021, the following employees were covered by the benefit terms:

Retired members/beneficiaries receiving benefits	3
Active members	<u>106</u>
	<u>109</u>

**Schedule of Funding Progress**

There is no requirement for funding and the plan has not been funded. The Town has not yet established a formal funding plan or a trust.

**Total OPEB Liability**

The Town's total OPEB liability was \$3,485,590 as of June 30, 2021, and was determined by an actuarial valuation as of July 1, 2020 with a measurement date of June 30, 2020.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal, level percent of salary
Salary increases	0.0 %
Discount rate	2.21% as of June 30, 2021 and 3.50% as of June 30, 2020, which is based on the 20-bond GO Index
Healthcare cost trend rates	7.50% percent for 2021, reduced by 0.15% per year, 4.5% ultimate rate
Mortality rates	Pub-2010 Public Retirement Plans General mortality table projected generationally with Scale MP-2020 for IMRF Participants and the Teachers mortality table projected generationally with Scale-2020 for TRS Participants

**Changes in the Total OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balance at June 30, 2020	\$ 3,034,176	\$ -	\$ 3,034,176
Service cost	108,814	-	108,814
Interest	109,334	-	109,334
Difference between expected and actual Experience	157,936	-	157,936
Change in assumptions	113,600	-	113,600
Contributions – employer	-	38,270	(38,270)
Benefit payments, including refunds of contributions	(38,270)	(38,270)	-
Net changes	451,414	-	451,414
Balance at June 30, 2021	\$ 3,485,590	\$ -	\$ 3,485,590

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	<u>1% Decrease</u> <u>(1.21%)</u>	<u>Discount rate</u> <u>(2.21%)</u>	<u>1% Increase</u> <u>(3.21%)</u>
Total OPEB liability	\$ 4,137,680	\$ 3,485,590	\$ 2,962,016

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were 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</u>	<u>Healthcare</u> <u>Cost Trend</u> <u>Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ 2,965,144	\$ 3,485,590	\$ 4,123,960

**OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB**

For the year ended June 30, 2021, the Town recognized OPEB expense of \$46,333. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Differences between expected and actual experience	\$ 118,452	\$ 1,175,528
Changes in assumptions	<u>274,813</u>	<u>382,012</u>
	<u>\$ 393,265</u>	<u>\$ 1,557,540</u>

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

Year ended June 30,	
2022	\$ (171,815)
2023	(171,815)
2024	(171,815)
2025	(239,699)
2026	(239,699)
Thereafter	(169,432)

**Note 14 – Connecticut State Teachers’ Other Post Employment Benefits (OPEB)**

**Description of the Connecticut State Teachers’ Other Post-Employment Benefits (OPEB)**

Teachers, principals, superintendents or supervisors engaged in service of public schools plus professional employees at State Schools of higher education are eligible to participate in the Connecticut State Teachers’ Retirement System Retiree Health Insurance Plan (Connecticut State Teachers’ OPEB), a cost sharing multiple-employer defined benefit other post-employment benefit plan administered by the Teachers’ Retirement Board (TRB), if they choose to be covered. The Connecticut State Teachers’ OPEB is administered under the provisions of Chapter 167a Section 10-183 (t) of the Connecticut General Statutes. The Connecticut State Teachers’ OPEB is considered a part of the State of Connecticut financial reporting entity and is included in the State’s financial reports. Those reports may be obtained at [www.ct.gov](http://www.ct.gov).

**Eligibility**

Teachers and Administrators (Certified) – A Teacher or Administrator retiring under the Connecticut State Teachers Retirement System shall be eligible to receive health benefits for self and spouse.

Normal Retirement for Teachers and Administrators is the earliest of age 60 with 20 years of service, or completion of 35 years of service regardless of age. Early Retirement is the earliest of age 60 with 10 years of service, any age with 25 years of service, or age 55 with 20 years of service.

Not Certified – A retired employee shall be eligible to receive health benefits for self and spouse.

**Benefit Provisions**

Any member that is currently receiving a retirement or disability benefit is eligible to participate in the Connecticut State Teachers’ OPEB. There are two types of the health care benefits offered. Subsidized Local School Town Coverage provides a subsidy paid to members still receiving coverage through their former employer and the CTRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School Town 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 to a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare and 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 Connecticut State Teachers’ OPEB 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.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

Contributions

The Connecticut State Teachers' OPEB contributions made by the State are determined on an actuarial reserve basis.

Participants are required to contribute 1.25% of their annual salary rate to the Connecticut State Teachers' OPEB as required by CGS Section 10-183b (7). For the 2020/2021 school year, \$83,390 mandatory contributions were deducted from the salaries of teachers who were participants of the Connecticut State Teachers' OPEB during that school year. The covered payroll for the Town is \$6,684,603. The Town had 88 active participants in the Connecticut State Teachers' OPEB at June 30, 2021.

Employers are not required to contribute to the Connecticut State Teachers' OPEB. The Town does not contribute to the Connecticut State Teachers' OPEB.

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date	June 30, 2020
Measurement Date	June 30, 2020
Reporting Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal, level percent of salary
Salary increases	3.00% to 6.50%
Inflation rate	2.75%
Discount rate	3.00% as of June 30, 2020, which is based on the 20-bond Municipal Index rate
Healthcare cost trend rates	5.125% for 2020, decreasing to an ultimate rate of 4.50% by 2023

Health care cost trend rates are set on an annual basis based on published annual health care inflation surveys in conjunction with actual plan experience (if credible), building block models and heuristics developed by health plan actuaries and administrators, and the views of experts who are familiar with the Connecticut State Teachers' OPEB and/or similar plan offerings. Effective June 30, 2020, the health care cost trend rates for the Medicare Supplement and Medicare Advantage medical and prescription drug options were revised to reflect current expectations of future increases in health care claim costs for those options.

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement. The PubT-2010 Disabled Retiree Table projected generationally with MP-2019 was used for the period after disability retirement. The PubT-2010 Contingent Survivor Table projected generationally with MP-2019 and set forward 1 year for both males and females was used for survivors and beneficiaries. The PubT-2010 Employee Table projected generationally with MP-2019 was used for active members.

**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

The long-term expected rate of return on investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The 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)	<u>100.0%</u>	3.00%
Total	<u>100.0%</u>	

Discount Rate

The discount rate used to measure the total OPEB liability was 3.00 percent. The projection of cash flows used to determine the discount rate assumed that 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 fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on Connecticut State Teachers' OPEB investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate and the Discount Rate

The Town's proportionate share of the net OPEB liability is \$-0- and, therefore, the change in the health care cost trend rate or the discount rate would only impact the amount recorded by the State of Connecticut.

OPEB Liabilities, OPEB Expense, and Deferred Inflows/Outflows of Resources Related to OPEB

The State makes all contributions to the Connecticut State Teachers' OPEB on behalf of employees of the participating districts. Therefore, participating employers are considered to be in a special funding situation as defined by Governmental Accounting Standards Board No. 75 and the State is treated as a non-employer contributing entity in the Connecticut State Teachers' OPEB. Since the districts do not contribute directly to the Connecticut State Teachers' OPEB, there is no net OPEB liability or deferred inflows or outflows to report in the financial statements of the Town. The portion of the State's net OPEB liability that was associated with the Town was \$4,370,014 and 100 percent of the collective net OPEB liability is allocated to the State. The Town's proportionate share of the OPEB liability is zero.

The Town recognized the OPEB expense associated with the Town as well as revenue in an amount equal to the non-employer contributing entities' total proportionate share of the collective OPEB expense associated with the Town. For the fiscal year ended June 30, 2021, the Town recognized \$201,861 as the amount expended by the State on behalf of the Town to meet the State's funding requirements.

**Note 15 – Recently Issued Accounting Standards Not Yet Adopted**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. The impact of the following accounting pronouncements are currently being assessed by the Town as to the impact to the financial statements.

GASB Statement No. 87, Leases. This Statement establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset, which should result in the recognition and reporting of leased assets and the liability associated with subsequent lease payments, which have historically been classified as operating leases of the current reporting period only. The new Statement requires a Lessee to recognize a lease liability and an intangible right-to-use lease asset, with the lessor required to recognize a lease receivable and a deferred inflow of resources. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The Town is aware of this Statement and will assess its impact to ensure timely implementation.

GASB Statement No. 92, Omnibus 2020. Statement 92 includes guidance addressing various accounting and financial reporting issues identified during the implementation and application of certain GASB pronouncements. The issues covered by GASB Statement No. 92, Omnibus 2020, include:

- Modification of the effective date of Statement No. 87, Leases, as well as associated implementation guidance, to fiscal years beginning after December 15, 2019, to address concerns regarding interim financial reports;
- Reporting intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan;
- The applicability of Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended, and Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended, to reporting assets accumulated for pensions and OPEB;
- The applicability of certain requirements of Statement No. 84, Fiduciary Activities, to pension and OPEB arrangements; and
- Measurement of liabilities and assets, if any, related to asset retirement obligations in a government acquisition.

GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement postpones the effective dates of the following GASB Statements and Implementation Guides for one year from their original effective dates to provide relief to governments and other stakeholders in light of the COVID-19 pandemic. The GASB encourages and permits earlier application of these standards to the extent specified in each pronouncement as originally issued.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB Statement No. 96 provides accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs). It is based on the standards established in Statement 87, Leases. It:

- Defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction;



**Town of North Stonington, Connecticut**  
**Notes to Financial Statements**  
**June 30, 2021 (continued)**

---

- Requires governments with SBITAs to recognize a right-to-use subscription asset — an intangible asset — and a corresponding subscription liability (with an exception for short-term SBITAs — those with a maximum possible term of 12 months); and
- Provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA.
- The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

**Note 16 – Subsequent Events**

Management has evaluated subsequent events from the financial statement date of June 30, 2021 through October 23, 2021, which is the date these financial statements were available to be issued. All subsequent events requiring recognition or disclosure have been incorporated into these financial statements.

Subsequent to June 30, 2021, on October 22, 2021, the Town issued a bond anticipation note of \$2,963,000, which matures on October 21, 2022 with an interest rate of 2.0%. The proceeds were used to pay off the \$2,935,500 bond anticipation note outstanding at that date plus related interest of \$27,500, which matured in October 2021.

**REQUIRED SUPPLEMENTARY  
INFORMATION  
(UNAUDITED)**

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**CONNECTICUT STATE TEACHERS' RETIREMENT SYSTEM  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Town's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the Town	29,299,451	26,280,038	20,263,436	21,022,437	22,178,866	16,369,155	15,130,003
Total	<u>\$29,299,451</u>	<u>\$26,280,038</u>	<u>\$20,263,436</u>	<u>\$21,022,437</u>	<u>\$22,178,866</u>	<u>\$16,369,155</u>	<u>\$15,130,003</u>
Town's covered-employee payroll	<u>\$ 6,684,603</u>	<u>\$ 6,646,269</u>	<u>\$ 6,511,600</u>	<u>\$ 6,440,149</u>	<u>\$ 6,257,403</u>	<u>\$ 6,145,952</u>	<u>\$ 5,900,786</u>
Town's proportionate share of the net pension liability as a percentage of its covered payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
System fiduciary net position as a percentage of the total pension liability	<u>49.24%</u>	<u>52.00%</u>	<u>57.69%</u>	<u>55.93%</u>	<u>52.26%</u>	<u>59.50%</u>	<u>61.51%</u>

**Notes to Connecticut State Teachers' Retirement System**

Method and Assumptions used in Calculations of Actuarially Determined Contributions

The actuarially determined contributions in the schedule of employer contributions are calculated as of June 30 each biennium for the fiscal years ending two and three years after the valuation date. The following actuarial methods and assumptions were used to determine the most recent contributions reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percent of pay, closed
Single equivalent amortization period	30 years
Asset valuation method	4-year smoothed market
Inflation	2.50 percent
Salary increase	3.25-6.50 percent, including inflation
Investment rate of return	6.90 percent, net of investment related expense

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**NORTH STONINGTON OTHER POST EMPLOYMENT BENEFITS (OPEB)  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY  
AND RELATED RATIOS**

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Total OPEB Liability</b>				
Service costs	\$ 108,814	\$ 120,457	\$ 135,814	\$ 149,172
Interest	109,334	110,633	135,127	121,605
Change in benefit terms	-	-	-	-
Difference between expected and actual experience	157,936	-	(1,880,846)	-
Change in assumptions	113,600	76,800	211,222	(544,396)
Benefit payments	(38,270)	(24,039)	(64,658)	-
<b>Net change in total OPEB liability</b>	451,414	283,851	(1,463,341)	(273,619)
<b>Total OPEB liability, beginning</b>	3,034,176	2,750,325	4,213,666	4,487,285
<b>Total OPEB liability, ending (a)</b>	<u>\$ 3,485,590</u>	<u>\$ 3,034,176</u>	<u>\$ 2,750,325</u>	<u>\$ 4,213,666</u>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	\$ -	\$ -	\$ -	\$ -
Contributions - members	38,270	24,039	64,658	64,495
Net investment income	-	-	-	-
Benefit payments (based on expected)	(38,270)	(24,039)	(64,658)	(64,495)
Administrative expenses	-	-	-	-
<b>Net change in plan fiduciary net position</b>	-	-	-	-
<b>Total fiduciary net position, beginning</b>	-	-	-	-
<b>Total fiduciary net position, ending (b)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net OPEB liability ending (a) - (b)</b>	<u>\$ 3,485,590</u>	<u>\$ 3,034,176</u>	<u>\$ 2,750,325</u>	<u>\$ 4,213,666</u>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	0.00%	0.00%	0.00%	0.00%
<b>Covered-employee payroll</b>	N/A	N/A	N/A	N/A
<b>Net OPEB liability as a percentage of covered payroll</b>	N/A	N/A	N/A	N/A

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**CONNECTICUT STATE TEACHERS' OTHER POST EMPLOYMENT BENEFITS (OPEB)  
SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)  
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Town's proportion of the net OPEB liability	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>4,370,014</u>	<u>4,098,528</u>	<u>4,050,808</u>	<u>5,410,937</u>
Total	<u>\$ 4,370,014</u>	<u>\$ 4,098,528</u>	<u>\$ 4,050,808</u>	<u>\$ 5,410,937</u>
Town's covered-employee payroll	<u>\$ 6,684,603</u>	<u>\$ 6,646,269</u>	<u>\$ 6,511,600</u>	<u>\$ 6,440,149</u>
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
System fiduciary net position as a percentage of the total OPEB liability	<u>2.50%</u>	<u>2.08%</u>	<u>1.49%</u>	<u>1.79%</u>

See accompanying Independent Auditors' Report.

**SUPPLEMENTAL  
STATEMENTS AND SCHEDULES**

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**GENERAL FUND  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>				<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Transfers</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues:</b>					
<b>Property taxes, interest and lien fees:</b>					
General property taxes - current	\$ 15,349,138	\$ -	\$ 15,349,138	\$ 15,304,258	\$ (44,880)
General property taxes - past	100,000	-	100,000	104,493	4,493
Supplemental motor vehicles	140,000	-	140,000	181,273	41,273
Interest and lien fees	100,000	-	100,000	129,891	29,891
	<b>15,689,138</b>	<b>-</b>	<b>15,689,138</b>	<b>15,719,915</b>	<b>30,777</b>
<b>Interest and investment earnings</b>	<b>4,200</b>	<b>-</b>	<b>4,200</b>	<b>4,452</b>	<b>252</b>
<b>Intergovernmental:</b>					
Education cost sharing	2,607,016	-	2,607,016	2,584,204	(22,812)
Casino revenue	880,690	-	880,690	880,690	-
State aid for town road	240,483	-	240,483	236,635	(3,848)
Local and vocational transportation	1	-	1	-	(1)
FEMA grant	-	-	-	27,390	27,390
Local capital improvement program	49,158	-	49,158	-	(49,158)
Police reimbursement	40,003	-	40,003	-	(40,003)
Telecommunications revenue share	11,494	-	11,494	13,202	1,708
PILOT program reimbursement	12,148	-	12,148	12,148	-
Regional adult education	11,118	-	11,118	10,284	(834)
Veterans exemption reimbursement	6,000	-	6,000	7,080	1,080
Records preservation	5,500	-	5,500	5,500	-
Non-public nurse reimbursement	4,345	-	4,345	4,220	(125)
Disabled exemption reimbursement	500	-	500	822	322
STEAP	2	-	2	-	(2)
Emergency management	5,000	-	5,000	4,650	(350)
Boombridge road	55,512	-	55,512	114	(55,398)
Other	7,200	-	7,200	50,828	43,628
	<b>3,936,170</b>	<b>-</b>	<b>3,936,170</b>	<b>3,837,767</b>	<b>(98,403)</b>
<b>Licenses, fees, fines and charges:</b>					
Licenses, permits, conveyance taxes	102,000	-	102,000	170,141	68,141
Recreation Commission	53,085	-	53,085	46,449	(6,636)
Building official	60,000	-	60,000	262,483	202,483
Town Clerk LOCIP	1	-	1	-	(1)
Town Clerk restoration fees	1	-	1	-	(1)
Portal on-line copies	2,000	-	2,000	5,390	3,390
	<b>217,087</b>	<b>-</b>	<b>217,087</b>	<b>484,463</b>	<b>267,376</b>

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**GENERAL FUND  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2021**

	<b>Budgeted Amounts</b>				<b>Variance With Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Transfers</b>	<b>Final</b>	<b>Actual</b>	
<b>Other:</b>					
Contractor's tipping fees	\$ 135,000	\$ -	\$ 135,000	\$ 161,391	\$ 26,391
Transfer stickers	1	-	1	-	(1)
Rent Town Property	33,743	-	33,743	35,992	2,249
Sale of town vehicles	50,000	-	50,000	46,501	(3,499)
Sanitary landfill - sale of recyclables	10,000	-	10,000	15,596	5,596
SCRRRA subsidy	11,000	-	11,000	-	(11,000)
Miscellaneous	73,200	-	73,200	71,245	(1,955)
Zoning Enforcement Officer	4,000	-	4,000	7,369	3,369
Planning and Zoning	1,500	-	1,500	1,562	62
Inland Wetlands	600	-	600	945	345
Assessor's Office	350	-	350	-	(350)
GIS services	1	-	1	20	19
Conservation Commission	1,200	-	1,200	630	(570)
Canine account	1,800	-	1,800	3,625	1,825
Fire Marshall	1	-	1	240	239
Resident trooper ticket revenue	5,800	-	5,800	2,780	(3,020)
Transfer in deobligated capital projects	122,226	-	122,226	-	(122,226)
CIRMA credits	10,000	-	10,000	12,369	2,369
Senior Center	5,000	-	5,000	-	(5,000)
Zoning Board of Appeals	200	-	200	402	202
	<b>465,622</b>	<b>-</b>	<b>465,622</b>	<b>360,667</b>	<b>(104,955)</b>
<b>Total revenues</b>	<b>\$ 20,312,217</b>	<b>\$ -</b>	<b>\$ 20,312,217</b>	<b>\$ 20,407,264</b>	<b>\$ 95,047</b>

See accompanying Independent Auditors' Report.



**TOWN OF NORTH STONINGTON, CONNECTICUT**

**GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<b>General Government:</b>					
Salaries:					
First Selectman	\$ 64,948	\$ -	\$ 64,948	\$ 65,198	\$ (250)
Second Selectman	2,703	-	2,703	2,703	-
Third Selectman	2,703	-	2,703	2,703	-
Secretary	29,350	-	29,350	19,093	10,257
Bookkeeper	59,670	-	59,670	59,883	(213)
Selectmen's expenditures	4,450	-	4,450	3,981	469
Office expenditures	1,000	-	1,000	272	728
Council of Small Towns	1,075	-	1,075	1,075	-
Certifications/seminars	2,500	-	2,500	1,075	1,425
SE CT Council of Governments	2,913	-	2,913	2,913	-
Admin and finance officer	76,500	-	76,500	76,795	(295)
	<u>247,812</u>	<u>-</u>	<u>247,812</u>	<u>235,691</u>	<u>12,121</u>
<b>Probate Court</b>	<u>2,806</u>	<u>-</u>	<u>2,806</u>	<u>2,820</u>	<u>(14)</u>
<b>Board of Finance:</b>					
Operating expenditures	250	-	250	98	152
Auditing	20,500	-	20,500	20,500	-
	<u>20,750</u>	<u>-</u>	<u>20,750</u>	<u>20,598</u>	<u>152</u>
<b>Assessor's Office:</b>					
Salaries:					
Assessor	73,125	-	73,125	73,406	(281)
Assessor assistant	50,066	-	50,066	50,258	(192)
Office expenditures	4,400	-	4,400	1,493	2,907
Seminars	550	-	550	-	550
Travel expenditures	300	-	300	-	300
Memberships	150	-	150	70	80
	<u>128,591</u>	<u>-</u>	<u>128,591</u>	<u>125,227</u>	<u>3,364</u>
<b>Board of Assessment Appeals</b>	<u>1,300</u>	<u>-</u>	<u>1,300</u>	<u>1,172</u>	<u>128</u>
<b>Tax Collector:</b>					
Salaries:					
Tax Collector	36,295	-	36,295	35,305	990
Clerical	-	-	-	-	-
Office expenditures	9,000	-	9,000	6,382	2,618
Computer	7,357	-	7,357	3,747	3,610
Travel expenditures	700	-	700	76	624
	<u>53,352</u>	<u>-</u>	<u>53,352</u>	<u>45,510</u>	<u>7,842</u>
<b>Town Treasurer:</b>					
Salary	7,641	-	7,641	7,641	-
Seminars	200	-	200	-	200
	<u>7,841</u>	<u>-</u>	<u>7,841</u>	<u>7,641</u>	<u>200</u>
<b>Town Attorney</b>	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>28,869</u>	<u>1,131</u>
<b>Annexation Related:</b>					
Tribal recognition	5,000	-	5,000	4,321	679
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,321</u>	<u>679</u>

See accompanying Independent Auditors' Report.

## TOWN OF NORTH STONINGTON, CONNECTICUT

**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
<b>Town Clerk:</b>					
Salaries:					
Town Clerk	\$ 50,238	\$ -	\$ 50,238	\$ 50,431	\$ (193)
Assistant	3,000	-	3,000	3,000	-
Office expenditures	4,783	-	4,783	3,116	1,667
Records restoration grant	5,500	-	5,500	5,500	-
Ordinances	1,700	-	1,700	1,672	28
Land records	11,223	-	11,223	11,071	152
	<u>76,444</u>	<u>-</u>	<u>76,444</u>	<u>74,790</u>	<u>1,654</u>
<b>Planning and Zoning Commission:</b>					
Salaries:					
Zoning Officer	76,032	-	76,032	76,325	(293)
Assistant	46,311	-	46,311	43,844	2,467
Membership dues & training	800	-	800	669	131
Travel expenditures	400	-	400	-	400
Attorney	12,500	-	12,500	5,648	6,852
Contracted consulting services	2,500	-	2,500	1,625	875
Office expenses	4,675	-	4,675	1,466	3,209
Advertising	4,400	-	4,400	2,064	2,336
	<u>147,618</u>	<u>-</u>	<u>147,618</u>	<u>131,641</u>	<u>15,977</u>
<b>Building Department:</b>					
Salaries:					
Building Official	36,400	-	36,400	31,320	5,080
Clerical stipends	-	-	-	-	-
Membership dues & training	1	-	1	-	1
Travel expenditures	150	-	150	50	100
	<u>36,551</u>	<u>-</u>	<u>36,551</u>	<u>31,370</u>	<u>5,181</u>
<b>Zoning Board of Appeals</b>	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>100</u>
<b>Affordable housing committee</b>	<u>500</u>	<u>4,500</u>	<u>5,000</u>	<u>4,500</u>	<u>500</u>
<b>Economic Development Commission:</b>					
Operating expenditures	5,000	-	5,000	801	4,199
CT Regional Economic Development	2,154	-	2,154	2,165	(11)
Consulting	-	-	-	-	-
	<u>7,154</u>	<u>-</u>	<u>7,154</u>	<u>2,966</u>	<u>4,188</u>
<b>Recreation Commission:</b>					
Salaries:					
Administrative	25,833	-	25,833	25,932	(99)
Camp Directors, etc.	14,225	-	14,225	11,700	2,525
Program expenditures	48,715	-	48,715	32,815	15,900
Maintenance	5,000	-	5,000	2,930	2,070
Old fire station expenses	10,360	-	10,360	8,392	1,968
Administrative expenditures	10,995	-	10,995	9,779	1,216
	<u>115,128</u>	<u>-</u>	<u>115,128</u>	<u>91,548</u>	<u>23,580</u>
<b>Inland Wetlands Commission:</b>					
Wages - Enforcement Officer	7,858	-	7,858	7,878	(20)
	<u>7,858</u>	<u>-</u>	<u>7,858</u>	<u>7,878</u>	<u>(20)</u>
<b>Conservation Commission</b>	<u>2,075</u>	<u>-</u>	<u>2,075</u>	<u>1,125</u>	<u>950</u>

See accompanying Independent Auditors' Report.

## TOWN OF NORTH STONINGTON, CONNECTICUT

**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<b>Water Pollution Control Authority:</b>					
WPCA expenditures	\$ 500	\$ -	\$ 500	\$ 185	\$ 315
	500	-	500	185	315
<b>Fixed Charges:</b>					
Town insurance	80,520	-	80,520	72,176	8,344
Volunteer fire co. insurance	28,000	-	28,000	28,000	-
Ambulance association insurance	1	-	1	-	1
Workers compensation insurance	20,621	-	20,621	19,019	1,602
Social security	125,045	-	125,045	116,230	8,815
Medical insurance	421,686	-	421,686	420,216	1,470
Employee benefits - pension	149,179	-	149,179	144,955	4,224
Volunteer incentive award - fire	34,000	-	34,000	34,000	-
Volunteer activity stipend - fire	58,000	-	58,000	58,000	-
Volunteer incentive ambulance	-	-	-	-	-
	917,052	-	917,052	892,596	24,456
<b>Elections and Town Meetings:</b>					
Salaries:					
Registrar of Voters	6,659	-	6,659	6,659	-
Registrar of Voters	6,659	-	6,659	6,659	-
Expenses	20,000	-	20,000	19,990	10
	33,318	-	33,318	33,308	10
<b>Town Hall:</b>					
Expenditures	46,000	-	46,000	42,515	3,485
Leasing equipment	9,000	-	9,000	6,740	2,260
Communication commission	3,000	-	3,000	2,715	285
Holly Green rental - nursing	1,668	-	1,668	1,668	-
Quarterly newsletter	6,000	-	6,000	6,000	-
Building leases	1	-	1	1	-
	65,669	-	65,669	59,639	6,030
<b>Social Services/Welfare:</b>					
Welfare	1,500	-	1,500	1,500	-
New London Hospitality Center	1,000	-	1,000	1,000	-
Pawcatuck Neighborhood Center	25,000	-	25,000	25,000	-
Women's Center	2,000	-	2,000	2,000	-
Frank Olean Regional Center	1,500	-	1,500	-	1,500
United Community & Family Svcs	1,000	-	1,000	1,000	-
TVCCA	1,000	-	1,000	1,000	-
Mystic Shelter	1,500	-	1,500	1,500	-
Keeping NS affordable	750	-	750	750	-
Sex assault crisis center	-	-	-	-	-
	35,250	-	35,250	33,750	1,500
<b>Selectmen's Engineering Service:</b>					
Engineering for selectmen	2,500	-	2,500	2,100	400
Inspection of existing roads	-	-	-	-	-
	2,500	-	2,500	2,100	400

See accompanying Independent Auditors' Report.

## TOWN OF NORTH STONINGTON, CONNECTICUT

**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
<b>Information Technology:</b>					
Coordinator	\$ 68,203	\$ -	\$ 68,203	\$ 68,494	\$ (291)
Office expense	300	-	300	250	50
Open government	13,300	-	13,300	13,300	-
Digitized maintenance	32,525	-	32,525	31,574	951
Computer maintenance	17,485	-	17,485	17,264	221
	131,813	-	131,813	130,882	931
<b>Public Safety:</b>					
911 dispatching	45,313	-	45,313	45,313	-
Volunteer fire company	139,173	-	139,173	139,173	-
Fire Marshal	13,379	-	13,379	13,379	-
Fire Marshal operating expenditures	1,800	-	1,800	425	1,375
State troopers	419,580	-	419,580	361,903	57,677
State trooper DUI grant	40,000	-	40,000	-	40,000
Civil preparedness agency stipend	6,936	-	6,936	6,936	-
Civil preparedness expenditures	4,860	-	4,860	10,902	(6,042)
Emergency generator service contract	3,600	-	3,600	1,125	2,475
Animal control salary	25,837	-	25,837	23,915	1,922
Animal control training	2,000	-	2,000	990	1,010
Animal control operating expenditures	5,000	-	5,000	3,815	1,185
Center for Emergency Services	55,000	-	55,000	41,888	13,112
NSVFC per diem staffing	50,000	-	50,000	50,000	-
Ambulance association	250,000	-	250,000	250,016	(16)
	1,062,478	-	1,062,478	949,780	112,698
<b>Public Works:</b>					
<b>Highway:</b>					
Local capital improvements	49,158	-	49,158	-	49,158
State aided - town roads	240,483	-	240,483	240,483	-
Town road maintenance	175,000	-	175,000	172,228	2,772
Town garage expenditures	22,500	-	22,500	10,217	12,283
Machinery and maintenance repairs	68,000	-	68,000	64,360	3,640
Street lights	10,000	-	10,000	7,579	2,421
Highway foreman	78,602	-	78,602	62,693	15,909
Snow removal	56,100	-	56,100	48,737	7,363
Labor	535,872	-	535,872	506,177	29,695
Supplies	36,650	-	36,650	32,927	3,723
Diesel and gas	52,250	-	52,250	35,044	17,206
Town property - maintenance	7,500	96,752	104,252	109,246	(4,994)
Town property - labor	8,580	-	8,580	500	8,080
Tree warden	1,500	-	1,500	1,500	-
Hewitt farm property	5,000	-	5,000	2,946	2,054
Tree maintenance	20,000	-	20,000	18,060	1,940
Contracted services	17,000	-	17,000	10,572	6,428
	1,384,195	96,752	1,480,947	1,323,269	157,678

See accompanying Independent Auditors' Report.

## TOWN OF NORTH STONINGTON, CONNECTICUT

**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
<b>Sanitary Landfill:</b>					
Labor	\$ 129,387	\$ -	\$ 129,387	\$ 127,509	\$ 1,878
Overtime	15,810	-	15,810	14,932	878
State mandated surveys	2,500	-	2,500	-	2,500
State license fees	3,200	-	3,200	2,375	825
SCRRA - tipping fees	189,000	-	189,000	210,734	(21,734)
SCRRA - membership fee	500	-	500	-	500
Hazardous waste collection	500	-	500	1,980	(1,480)
Water sampling /lab testing	17,225	-	17,225	16,906	319
Transfer station expenditures	11,200	-	11,200	7,947	3,253
Contractual services	22,000	-	22,000	20,066	1,934
	391,322	-	391,322	402,449	(11,127)
Total public works	1,775,517	96,752	1,872,269	1,725,718	146,551
<b>Conservation of Health:</b>					
Public Health Nursing/VNA	1,836	-	1,836	144	1,692
Director of Health	-	-	-	-	-
Sanitarian food service wages	-	-	-	-	-
Sanitarian well and septic salary	-	-	-	-	-
Health district	38,641	3,773	42,414	42,414	-
	40,477	3,773	44,250	42,558	1,692
<b>Senior Citizens:</b>					
Agent for the Elderly wages	13,384	-	13,384	13,435	(51)
Agent for the Elderly operating expenditures	400	-	400	-	400
Senior Citizens Center Coordinator	23,738	-	23,738	23,829	(91)
Senior Citizens Center - operating expenditures	33,436	(5,073)	28,363	17,721	10,642
	70,958	(5,073)	65,885	54,985	10,900
<b>Miscellaneous:</b>					
Cemeteries	8,000	-	8,000	6,967	1,033
Tax refunds	1	5,073	5,074	5,074	-
Annual memberships and dues	3,500	-	3,500	1,660	1,840
Lake Association weed control	15,000	-	15,000	11,525	3,475
Wheeler Library	55,000	-	55,000	55,000	-
Miscellaneous	749	-	749	227	522
	82,250	5,073	87,323	80,453	6,870
<b>Total general government expenditures</b>	<b>5,108,662</b>	<b>105,025</b>	<b>5,213,687</b>	<b>4,823,621</b>	<b>390,066</b>

See accompanying Independent Auditors' Report.

## TOWN OF NORTH STONINGTON, CONNECTICUT

**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts				Variance With Final Budget Positive (Negative)
	Original	Transfers	Final	Actual	
<b>Redemption of Debt:</b>					
School Modernization BAN	\$ 889,020	\$ -	\$ 889,020	\$ 889,020	\$ -
ESC BAN principal	315,184	-	315,184	315,184	-
	<b>1,204,204</b>	<b>-</b>	<b>1,204,204</b>	<b>1,204,204</b>	<b>-</b>
<b>Education</b>	<b>14,119,738</b>	<b>-</b>	<b>14,119,738</b>	<b>14,117,019</b>	<b>2,719</b>
<b>Capital Outlay:</b>					
<b>Public Works:</b>					
Dump truck refurbish	10,000	-	10,000	10,000	-
Miscellaneous equipment	-	-	-	-	-
Tractor/mower lease	25,000	-	25,000	25,000	-
Storage building roof	-	-	-	-	-
	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>
<b>Transfer station/bulk waste area:</b>					
Transfer station/bulky waste area	10,000	-	10,000	10,000	-
<b>Transfer Station/Bulk Waste Area</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b>Selectmen:</b>					
Ambulance equipment	10,127	-	10,127	10,127	-
Computer - Town Hall	16,000	-	16,000	16,000	-
NSVFC radio replacement	-	35,000	35,000	35,000	-
Open space acquisition	1,000	-	1,000	1,000	-
Selectmen's office equipment and furniture	-	-	-	-	-
Town buildings maintenance	20,000	-	20,000	20,000	-
Farm house repairs	10,000	20,000	30,000	30,000	-
Fire company - equipment/hose	4,500	-	4,500	4,500	-
Fire company - scuba	-	-	-	-	-
Fire company - turnout gear	15,000	-	15,000	15,000	-
Recreation facility repairs	15,000	-	15,000	15,000	-
Civil preparedness	-	-	-	-	-
Fire company breathing apparatus	48,795	-	48,795	48,795	-
NSAA Ambulance lease	64,685	-	64,685	64,685	-
Kingswood/Cedar Ridge (STEAP)	-	126,860	126,860	126,860	-
Fire tanker lease	70,068	-	70,068	70,068	-
	<b>275,175</b>	<b>181,860</b>	<b>457,035</b>	<b>457,035</b>	<b>-</b>
<b>Assessor Revaluation Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total capital outlay</b>	<b>320,175</b>	<b>181,860</b>	<b>502,035</b>	<b>502,035</b>	<b>-</b>
<b>Total expenditures</b>	<b>\$ 20,752,779</b>	<b>\$ 286,885</b>	<b>\$ 21,039,664</b>	<b>\$ 20,646,879</b>	<b>\$ 392,785</b>

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2021**

	School Lunch Fund	Education Grants	Inland Wetland Mitigation	Open Space	C-PACE	Scholarships Held by School	Recreation Gift Fund	Emergency Services Center	<b>Total</b>
<b><u>Assets</u></b>									
Cash and cash equivalents	\$ 63,879	\$ -	\$ -	\$ -	\$ -	\$ 53,446	\$ -	\$ -	\$ 117,325
Receivables	62,322	-	-	-	-	-	-	-	62,322
Inventory	6,952	-	-	-	-	-	-	-	6,952
Due from other funds	-	11,283	-	-	-	-	3,586	-	14,869
<b>Total assets</b>	<b>\$ 133,153</b>	<b>\$ 11,283</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,446</b>	<b>\$ 3,586</b>	<b>\$ -</b>	<b>\$ 201,468</b>
<b><u>Liabilities and Fund Balances (Deficits)</u></b>									
<b>Liabilities:</b>									
Due to other funds	\$ 30,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,929
Accrued expenses	37,610	-	-	-	-	-	-	-	37,610
Deferred grant revenue	-	14,923	-	-	-	-	-	-	14,923
<b>Total liabilities</b>	<b>68,539</b>	<b>14,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>83,462</b>
<b>Fund Balances (Deficits):</b>									
Nonspendable	6,952	-	-	-	-	-	-	-	6,952
Restricted	-	-	-	-	-	53,446	-	-	53,446
Committed	-	-	-	-	-	-	3,586	-	3,586
Assigned	57,662	-	-	-	-	-	-	-	57,662
Unassigned	-	(3,640)	-	-	-	-	-	-	(3,640)
<b>Total fund balances (deficits)</b>	<b>64,614</b>	<b>(3,640)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,446</b>	<b>3,586</b>	<b>-</b>	<b>118,006</b>
<b>Total liabilities and fund balances (deficits)</b>	<b>\$ 133,153</b>	<b>\$ 11,283</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53,446</b>	<b>\$ 3,586</b>	<b>\$ -</b>	<b>\$ 201,468</b>

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2021**

	School Lunch Fund	Education Grants	Inland Wetland Mitigation	Open Space	C-PACE	Scholarships Held by School	Recreation Gift Fund	Emergency Services Center	<b>Total</b>
<b>Revenues:</b>									
Intergovernmental	\$ 153,281	\$ 378,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 531,329
Local	15,940	-	-	-	68,218	15,869	-	-	100,027
<b>Total revenues</b>	<u>169,221</u>	<u>378,048</u>	<u>-</u>	<u>-</u>	<u>68,218</u>	<u>15,869</u>	<u>-</u>	<u>-</u>	<u>631,356</u>
<b>Expenditures:</b>									
Current:									
General government	-	-	-	-	70,718	-	-	-	70,718
Public safety	-	-	-	-	-	-	-	57	57
Education	179,147	370,895	-	-	-	4,750	-	-	554,792
Debt service expenditures	-	-	-	-	-	-	-	23,810	23,810
<b>Total expenditures</b>	<u>179,147</u>	<u>370,895</u>	<u>-</u>	<u>-</u>	<u>70,718</u>	<u>4,750</u>	<u>-</u>	<u>23,867</u>	<u>649,377</u>
<b>Excess of revenues over (under) expenditures</b>	<u>(9,926)</u>	<u>7,153</u>	<u>-</u>	<u>-</u>	<u>(2,500)</u>	<u>11,119</u>	<u>-</u>	<u>(23,867)</u>	<u>(18,021)</u>
<b>Other Financing Sources (Uses):</b>									
Transfers in (out)	-	-	(13,287)	(10,016)	-	-	300	-	(23,003)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>(13,287)</u>	<u>(10,016)</u>	<u>-</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>(23,003)</u>
<b>Net change in fund balances (deficits)</b>	<u>(9,926)</u>	<u>7,153</u>	<u>(13,287)</u>	<u>(10,016)</u>	<u>(2,500)</u>	<u>11,119</u>	<u>300</u>	<u>(23,867)</u>	<u>(41,024)</u>
<b>Fund balances (deficits), beginning of year</b>	<u>74,540</u>	<u>(10,793)</u>	<u>13,287</u>	<u>10,016</u>	<u>2,500</u>	<u>42,327</u>	<u>3,286</u>	<u>23,867</u>	<u>159,030</u>
<b>Fund balances (deficits), end of year</b>	<u>\$ 64,614</u>	<u>\$ (3,640)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,446</u>	<u>\$ 3,586</u>	<u>\$ -</u>	<u>\$ 118,006</u>



**TOWN OF NORTH STONINGTON, CONNECTICUT**

**FIDUCIARY FUNDS  
COMBINING STATEMENT OF FIDUCIARY NET POSITION  
JUNE 30, 2021**

	General Government Retirement	Board of Education Retirement	Custodial Funds	<b>Total</b>
<b>Assets:</b>				
Cash	\$ -	\$ -	\$ 59,248	\$ 59,248
Investments	2,133,583	1,347,894	-	3,481,477
Other receivables	120,857	-	-	120,857
<b>Total assets</b>	<u>2,254,440</u>	<u>1,347,894</u>	<u>59,248</u>	<u>3,661,582</u>
<b>Liabilities:</b>				
Accounts payable	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Position:</b>				
Held in trust for pension benefits	2,254,440	1,347,894	-	3,602,334
Restricted for student groups	-	-	59,248	59,248
<b>Total net position</b>	<u>\$ 2,254,440</u>	<u>\$ 1,347,894</u>	<u>\$ 59,248</u>	<u>\$ 3,661,582</u>

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**FIDUCIARY FUNDS  
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2021**

	General Government Retirement	Board of Education Retirement	Custodial Funds	<b>Total</b>
<b><u>Additions:</u></b>				
Employer contributions	\$ 137,687	\$ 52,853	\$ -	\$ 190,540
Investment earnings	375,069	66,007	-	441,076
Cash collected for the student groups	-	-	140,515	140,515
<b>Total additions</b>	<u>512,756</u>	<u>118,860</u>	<u>140,515</u>	<u>772,131</u>
<b><u>Deductions:</u></b>				
Distributions	-	67,055	-	67,055
Administrative expenses	-	51	-	51
Cash distributed to the student groups	-	-	159,630	159,630
<b>Total deductions</b>	<u>-</u>	<u>67,106</u>	<u>159,630</u>	<u>226,736</u>
<b>Net increase (decrease)</b>	512,756	51,754	(19,115)	545,395
<b>Net position, beginning of year</b>	<u>1,741,684</u>	<u>1,296,140</u>	<u>\$ 78,363</u>	<u>3,116,187</u>
<b>Net position, end of year</b>	<u><u>\$ 2,254,440</u></u>	<u><u>\$ 1,347,894</u></u>	<u><u>\$ 59,248</u></u>	<u><u>\$ 3,661,582</u></u>

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**CAPITAL NONRECURRING FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2021**

	Beginning Balance	General Fund Budget	Additional Transfers	Internal Transfers	Revenues	Total Available	Expenditures	Ending Balance
<b>Restricted fund balance</b>								
Town Clerk document restoration	\$ 8,506	\$ -	\$ -	\$ -	\$ 1,630	\$ 10,136	\$ -	\$ 10,136
LOCIP capital improvements	31,203	-	-	-	2,445	33,648	-	33,648
<b>Total restricted</b>	<u>39,709</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,075</u>	<u>43,784</u>	<u>-</u>	<u>43,784</u>
<b>Committed fund balance</b>								
Revaluation	155,644	-	-	-	-	155,644	76,428	79,216
Town equipment	5,992	-	-	-	-	5,992	4,489	1,503
Nonrecurring school funds	133,725	-	259,096	-	-	392,821	-	392,821
Town Clerk preservation	5,531	-	-	-	-	5,531	-	5,531
<b>Total committed</b>	<u>300,892</u>	<u>-</u>	<u>259,096</u>	<u>-</u>	<u>-</u>	<u>559,988</u>	<u>80,917</u>	<u>479,071</u>
<b>Total</b>	<u>\$ 340,601</u>	<u>\$ -</u>	<u>\$ 259,096</u>	<u>\$ -</u>	<u>\$ 4,075</u>	<u>\$ 603,772</u>	<u>\$ 80,917</u>	<u>\$ 522,855</u>

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**CAPITAL PROJECTS FUND  
SCHEDULE OF CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2021**

	Beginning Balance	General Fund Budget	Transfers to General Fund	Internal Transfers	Revenues	Total Available	Expenditures	Ending Balance
<b>Restricted fund balance</b>								
Sewer study (STEAP)	\$ 31,196	\$ -	\$ -	\$ -	\$ -	\$ 31,196	\$ 14,252	\$ 16,944
Kingswood/Cedar Ridge (STEAP)	-	126,860	-	-	-	126,860	-	126,860
<b>Total restricted</b>	<u>31,196</u>	<u>126,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>158,056</u>	<u>14,252</u>	<u>143,804</u>
<b>Committed fund balance</b>								
Boombridge	71,527	-	-	-	-	71,527	4,766	66,761
Ambulance Association equipment	6,783	10,127	-	-	-	16,910	4,325	12,585
Town Hall computer	2,020	16,000	-	-	-	18,020	13,775	4,245
Transfer Station improvements	2,612	-	-	-	-	2,612	-	2,612
Dump truck refurbishments	6,169	10,000	-	-	-	16,169	2,530	13,639
Mack truck refurbish	-	10,000	-	-	-	10,000	-	10,000
Recreation facility upgrades	-	15,000	-	-	-	15,000	-	15,000
NSVFC radio replacement	-	35,000	-	-	-	35,000	-	35,000
Land acquisition	71,000	1,000	-	-	-	72,000	-	72,000
Town building repair	6,796	20,000	-	-	-	26,796	-	26,796
Civil preparedness	756	-	-	-	-	756	756	-
Recreation pavilion & fields	5,691	-	-	-	-	5,691	-	5,691
Town buildings - abate and demolish	21,368	-	-	-	-	21,368	249	21,119
Farm house	-	30,000	-	-	-	30,000	20,000	10,000
Fire Department training, rescue, scuba gear, hose	-	4,500	-	-	-	4,500	4,500	-
Capital lease - Ambulance	200	64,685	-	-	-	64,885	64,685	200
Fire Department turnout gear	-	15,000	-	-	-	15,000	15,000	-
NSVFC tanker	64,728	70,068	-	-	-	134,796	127,424	7,372
Water/sewer infrastructure	13,500	-	-	-	-	13,500	-	13,500
Ambulance repairs	3,226	-	-	-	-	3,226	-	3,226
Tractor/mower lease	1,300	25,000	-	-	-	26,300	23,700	2,600
Breathing Apparatus	-	48,795	-	-	-	48,795	48,795	-
Storage building roof	2,499	-	-	-	-	2,499	-	2,499
<b>Total committed</b>	<u>280,175</u>	<u>375,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>655,350</u>	<u>330,505</u>	<u>324,845</u>
<b>Total</b>	<u>\$ 311,371</u>	<u>\$ 502,035</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 813,406</u>	<u>\$ 344,757</u>	<u>\$ 468,649</u>

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**BOARD OF EDUCATION  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts			Actual	Variance With Final Budget Positive (Negative)
	Original	Transfers	Final		
Salaries:					
Central office	\$ 680,881	\$ 13,367	\$ 694,248	\$ 685,421	\$ 8,827
Administrators	413,427	-	413,427	477,334	(63,907)
Teachers	6,294,990	3,120	6,298,110	6,271,017	27,093
Guidance	144,699	-	144,699	145,851	(1,152)
Secretarial	180,806	-	180,806	178,029	2,777
Teacher assistants	352,831	13,329	366,160	353,287	12,873
Library/media	154,513	-	154,513	126,730	27,783
Custodial/grounds	451,221	10,493	461,714	458,557	3,157
Central office	161,752	-	161,752	169,486	(7,734)
Contracted services	65,000	-	65,000	79,364	(14,364)
Instructional supplies	64,123	-	64,123	161,137	(97,014)
Other expenses, schools	136,194	-	136,194	141,049	(4,855)
Supplies, health	3,500	-	3,500	3,658	(158)
Transportation	1,142,229	-	1,142,229	832,579	309,650
Heat	70,000	-	70,000	33,152	36,848
Utilities	169,222	-	169,222	262,176	(92,954)
Custodial supplies	57,350	-	57,350	83,486	(26,136)
Postage	1,500	-	1,500	1,500	-
Maintenance services	203,489	-	203,489	208,141	(4,652)
Lease of equipment	41,348	-	41,348	27,375	13,973
Replacement of equipment	-	-	-	23,373	(23,373)
Social security	219,796	-	219,796	225,026	(5,230)
Employee benefits	2,564,268	2,038	2,566,306	2,495,943	70,363
Employee retirement	69,834	-	69,834	82,063	(12,229)
Student activities	104,449	-	104,449	45,280	59,169
Equipment	3,000	-	3,000	7,703	(4,703)
Tuition	310,403	-	310,403	267,159	43,244
Other	58,913	(42,347)	16,566	271,143	(254,577)
<b>Total expenditures</b>	<b>\$ 14,119,738</b>	<b>\$ -</b>	<b>\$ 14,119,738</b>	<b>\$ 14,117,019</b>	<b>\$ 2,719</b>

See accompanying Independent Auditors' Report.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**STATEMENT OF DEBT LIMITATION  
CONNECTICUT GENERAL STATUTES SECTION 7-374(b)  
FOR THE YEAR ENDED JUNE 30, 2021**

Total tax collections including interest and  
lien fees for the year ended June 30, 2020

\$ 15,582,393

Reimbursement for revenue loss on:

Tax Relief for Elderly (CGS 12-129d)

-

**Base**

\$ 15,582,393

	<u>General</u>	<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Deficit</u>
<b>Debt Limitation:</b>					
2 1/4 times base	\$ 35,060,384	\$	\$	\$	\$
4 1/2 times base		70,120,769			
3 3/4 times base			58,433,974		
3 1/4 times base				50,642,777	
3 times base					46,747,179
<b>Total debt limitation</b>	<u>35,060,384</u>	<u>70,120,769</u>	<u>58,433,974</u>	<u>50,642,777</u>	<u>46,747,179</u>
<b>Indebtedness:</b>					
Bond anticipation notes payable	-	2,735,157	-	-	-
General obligation bonds	4,403,484	21,338,062	-	-	-
Authorized but unissued	<u>-</u>	<u>644,854</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total indebtedness</b>	<u>4,403,484</u>	<u>24,718,073</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Debt limitation in excess of outstanding and authorized debt</b>	<u><u>\$ 30,656,900</u></u>	<u><u>\$ 45,402,696</u></u>	<u><u>\$ 58,433,974</u></u>	<u><u>\$ 50,642,777</u></u>	<u><u>\$ 46,747,179</u></u>

NOTE: In no case shall total indebtedness exceed seven times annual receipts from taxation.

**TOWN OF NORTH STONINGTON, CONNECTICUT**

**REPORT OF THE TAX COLLECTOR  
FOR THE YEAR ENDED JUNE 30, 2021**

<b>Grand List October 1,</b>	<b>Taxes Receivable June 30, 2020</b>	<b>Lawful Corrections</b>		<b>Suspense Transfers</b>	<b>Taxes Receivable</b>	<b>Collections</b>			<b>Taxes Receivable June 30, 2021</b>
		<b>Additions</b>	<b>Deductions</b>			<b>Taxes</b>	<b>Interest and Liens</b>	<b>Total</b>	
2019	\$ 15,694,094	\$ 17,866	\$ 34,245	\$ -	\$ 15,677,715	\$ 15,360,679	\$ 64,975	\$ 15,425,654	\$ 317,036
2018	247,189	164	4,714	-	242,639	179,640	35,273	214,913	62,999
2017	77,986	-	343	-	77,643	43,012	16,544	59,556	34,631
2016	35,370	-	62	-	35,308	10,642	4,493	15,135	24,666
2015	12,763	-	4	-	12,759	1,204	1,107	2,311	11,555
2014	8,960	-	-	-	8,960	1,239	1,358	2,597	7,721
2013	13,351	-	-	-	13,351	561	721	1,282	12,790
2012	6,303	-	-	-	6,303	556	815	1,371	5,747
2011	5,488	-	-	-	5,488	588	1,289	1,877	4,900
2010	6,591	-	-	-	6,591	440	814	1,254	6,151
2009	2,925	-	-	-	2,925	417	780	1,197	2,508
2008	1,436	-	-	-	1,436	251	552	803	1,185
2007	1,404	-	-	-	1,404	246	584	830	1,158
2006	1,179	-	-	-	1,179	234	600	834	945
2005	1,168	-	-	-	1,168	-	-	-	1,168
	<u>\$ 16,116,207</u>	<u>\$ 18,030</u>	<u>\$ 39,368</u>	<u>\$ -</u>	<u>\$ 16,094,869</u>	<u>\$ 15,599,709</u>	<u>\$ 129,905</u>	<u>\$ 15,729,614</u>	<u>\$ 495,160</u>

See accompanying Independent Auditors' Report.