TOWN OF SHERMAN

ANNUAL REPORT

FISCAL YEAR ENDING JUNE 30, 2025

Please find enclosed the
Annual Report for the Town of Sherman
For the year ended June 30, 2025

- Independent Auditors Report from the firm of Clermont and Associates, LLC
- Superintendent of Schools
- Sherman Volunteer Fire Department
- Resident State Trooper
- Fire Marshal's Office/Facilities Mgt
- Park and Recreation Commission
- Public Works
- Planning and Zoning Commission
- Zoning Board of Appeals
- Building Department
- Inland Wetlands and Watercourses Commission
- Social Services Department
- Senior Center
- Registrar of Voters
- Commission on Aging
- Historic District Commission
- Housing Commission (no quorum/no submission)
- Conservation Commission
- Commission for the Arts
- Land Acquisition Fund Advisory Board (no quorum/no submission)
- The Sherman Library
- Candlewood Lake Authority

Don Lowe

First Selectman

TOWN OF SHERMAN, CONNECTICUT

STATE SINGLE AUDIT
REPORT

June 30, 2025

TOWN OF SHERMAN, CONNECTICUT

STATE SINGLE AUDIT
REPORTS
JUNE 30, 2025
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CLERMONT
ACCOUNTANTS • ADVISORS

Clermont & Associates, LLC
301 Highland Avenue
Waterbury CT 06708

Main: 203-758-6658
Fax: 203-758-6758

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To The Town Council
Town of Sherman, Connecticut
Sherman, Connecticut 06784

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Sherman, Connecticut, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of Sherman, Connecticut's basic financial statements, and have issued our report thereon dated October 21, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Sherman, Connecticut's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Sherman, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Sherman, Connecticut's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and other Matters

As part of obtaining reasonable assurance about whether the Town of Sherman, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Sherman, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CLERMONT & ASSOCIATES LLC
Waterbury, Connecticut

Clermont & Associates, LLC

October 21, 2025

CLERMONT
ACCOUNTANTS • ADVISORS

Clermont & Associates, LLC
301 Highland Avenue
Waterbury CT 06708

Main: 203-758-6658
Fax: 203-758-6758

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

Independent Auditor's Report

To the Town Council
Town of Sherman, Connecticut
Sherman, Connecticut 06784

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Town of Sherman, Connecticut's compliance with the types of compliance requirements identified as subject to audit in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town of Sherman, Connecticut's major state programs for the year ended June 30, 2025. The Town of Sherman, Connecticut's major state programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Town of Sherman, Connecticut, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2025.

Basis for Opinion on Each State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America *(GAAS)*; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States*)*; and the audit requirements of the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditor's Responsibilities for the Audit of Compliance sections of our report.

We are required to be independent of the Town of Sherman and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town of Sherman's compliance with the compliance requirements referred to above.

Management's Responsibility

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Town of Sherman's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town of Sherman's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America *(GAAS)*; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and the audit requirements of the State Single Audit Act (C.G.S. Sections 4-230 to 4-236) will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Town of Sherman's compliance with the requirements of each state program as a whole

In performing an audit in accordance with GAAS, Government Auditing Standards, and the State Single Audit Act, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures included examining, on a test basis, evidence regarding the Town of Sherman's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Town of Sherman's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Town of Sherman's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibility for Audit Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal controls over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal controls over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal controls over compliance. Accordingly, no such opinion was expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, the business- type activities, each major fund, and the aggregate remaining fund information of the Town of Sherman, Connecticut as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of Sherman, Connecticut's basic financial statements. We have issued our report thereon dated October 21, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Sherman, Connecticut's basic financial statements. The accompanying Schedule of Expenditures of State Financial Assistance is presented for the purposes of additional analysis as required by the State Single Audit Act and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 Schedule of Expenditures of State Financial Assistance is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

CLERMONT & ASSOCIATES LLC
Waterbury, Connecticut

Clermont & Associates, LLC

October 21, 2025

TOWN OF SHERMAN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
For The Year Ended June 30, 2025

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures	Passed Through to Subrecipient
Office of Policy and Management:			
Tiered Pilot Program	11000-OPM20600-17111	$ 8	
Reimbursement of Property Taxes Disability Exemption	11000-OPM20600-17011		
Property Tax Relief for Veterans	11000-OPM20600-17024	687	
Local Capital Improvements Programs	11000-OPM20600-40254	29,513	
Total Office of Policy and Management		$ 30,208	-
Connecticut State Library:			
Historic Document Preservation	12060-CSL66094-35150	$ 5,500	-
Department of Transportation:			
Town Road Aid Grant Municipal	12001-DOT57131-17036	$ 204,519	
Bus Operations	12001-DOT57131-12175	20,453	
Total Department of Transportation		$ 224,972	-
Department of Economic and Community Development			
Small Town Economic Assistance Program	12052-ECD46840-90455	$ 231,719	-
Department of Education:			
Adult Education	11000-SDE64370-17030	$ 152	
Talent Development	11000-SDE64370-12552	230	
Total Department of Education		$ 382	-
Total Expenditures of State Financial Assistance Before Exempt Programs		$ 492,781	-
Exempt Programs			
Office of Policy and Management:			
Mashantucket Pequot/Mohegan Fund	12009-OPM20600-17005	$ 109	
Municipal Revenue Sharing	12009-OPM20600-17102	66,538	
Department of Education:			
Educational Cost Sharing	11000-SDE64370-17041	171,755	
Educational Cost Sharing per SA 25-1	11000-SDE64370-17041	37,970	
Excess Cost - Student Based	11000-SDE64370-17047	66,538	
Total Exempt Programs		$ 342,910	-
Total Expenditures of State Financial Assistance		$ 835,691	-

See Notes to Schedule of Expenditures of State Financial Assistance

TOWN OF SHERMAN, CONNECTICUT

NOTES TO THE SCHEDULE OF EXPENDITURES OF
STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2025

The accompanying Schedule of Expenditures of State Financial Assistance includes state grant activity of the Town of Sherman, Connecticut under programs of the State of Connecticut for the fiscal year ending June 30, 2025. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including education, public safety, and general government services.

1. **Summary of Significant Accounting Policies**

The accounting policies of the Town of Sherman, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut Office of Policy and Management.

Basis of Accounting

The financial statements contained in the Town's annual audit report are prepared on the modified accrual basis. The following is a summary of such basis:

Revenues are recognized when earned and available. Certain grants are recognized based on grant award since they are considered entitlement grants; other grants, such as grants that are dependent upon expenditure factor for determining eligibility, recognize grant revenue to the extent of expenditures.

Expenditures are recorded when the related liability is incurred. Encumbrances are reflected as a reserve against fund balance and accordingly are not reflected as expenditures.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditure column of the Schedule of Expenditures of State Financial Assistance.

TOWN OF SHERMAN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal Control Over Financial Reporting:

• Material weakness(es) identified?	______	yes	x	no
• Significant deficiency(ies) identified?	______	yes	x	none reported
Noncompliance material to financial statements noted?	______	yes	x	no

State Financial Assistance

Internal Control Over Major Programs:

• Material weakness(es) identified?	______	yes	x	no
• Significant deficiency(ies) identified?	______	yes	x	none reported

Type of auditor's report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?	______	yes	x	no

TOWN OF SHERMAN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Core – CT Number		Expenditures
Department of Transportation:			
Town Road Aid	12001-DOT57131-17036	$	204,519
Department of Economic & Development			
Small Town Economic Assistance	12052-ECD46840-90455		224,972

Dollar threshold used to distinguish type A and type B programs: $ 100,000

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated October 21,2025 on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies or material weaknesses.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No findings or questioned costs are reported relating to State Financial Assistance Programs.

TOWN OF SHERMAN, CONNECTICUT

ANNUAL FINANCIAL REPORT

June 30, 2025

TOWN OF SHERMAN, CONNECTICUT
June 30, 2025
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TOWN OF SHERMAN, CONNECTICUT
June 30, 2025
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CLERMONT
ACCOUNTANTS • ADVISORS

Clermont & Associates, LLC
301 Highland Avenue
Waterbury CT 06708
Main: 203-758-6658
Fax: 203-758-6758

INDEPENDENT AUDITOR'S REPORT

Board of Selectmen
Town of Sherman
Sherman, CT 06784

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Sherman, Connecticut, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Town of Sherman, Connecticut's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, each major fund and the aggregate remaining fund information of the Town of Sherman, Connecticut as of June 30, 2025, and the respective changes in the financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America(*GAAS)* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Sherman, Connecticut and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Sherman, Connecticut's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* we;

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Sherman, Connecticut's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in aggregate, which raise substantial doubt about the Town of Sherman, Connecticut's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 4a through 4e and the required supplementary information relating to pension schedules and General fund budget to actual Schedule on pages 40-45, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Sherman, Connecticut's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules, the statement of changes in fund balance – by project, the schedule of property taxes levied, collected and outstanding, and the schedule of debt limitation are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual non-major fund financial statements and schedules described in the above paragraph are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 21, 2025, on our consideration of the Town of Sherman, Connecticut'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 of Sherman, Connecticut'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 Town of Sherman, Connecticut's internal control over financial reporting and compliance.

CLERMONT & ASSOCIATES LLC
Waterbury, Connecticut

Clermont & Associates, LLC

October 21, 2025

TOWN OF SHERMAN, CONNECTICUT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2025

This discussion and analysis of the Town of Sherman, Connecticut's (the "Town") financial performance is provided by management to provide an overview of the Town's financial activities for the fiscal year ended June 30, 2025. Please read this MD&A in conjunction with the Town's financial statements.

Financial Highlights

- The net position of our governmental activities increased by $757 thousand.
- The General Fund reported a fund balance this year of $6.1 million.
  $17 thousand less than the general fund balance reported in the prior year.
- The Town maintained a capital reserve fund balance of $1.8 million, this decreased by $492 thousand from the prior 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 (Exhibits A and B, respectively) provide information about the activities of the Town as a whole and present a long-term view of the Town's finances. Fund financial statements are presented in Exhibits C and D. 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 government.

Government-Wide Financial Statements

The analysis of the Town as a whole begins on Exhibits A and B. The Statement of Net Position and the Statement of Activities reports information about the Town as a whole and about its activities for the current period. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All the current year's revenues and expenses are considered regardless of when cash is received or paid.

These two statements report on the Town's net position and related changes. The Town's net position, the difference between assets and liabilities, is one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. The reader needs to consider other non-financial factors, such as changes in the Town's property tax base and the condition of the Town's capital assets, to assess the overall health of the Town.

<u>Government-Wide Financial Statements</u> (continued)

In the Statement of Net Position and the Statement of Activities, the Town reports its activities as follows:

- *Governmental activities* - The Town's basic services are reported here, including general government, public safety, community services, public works, education, and municipal facilities. Property taxes, charges for services, and state and federal grants finance most of these activities.

<u>Fund Financial Statements</u>

The fund financial statements begin with Exhibit C and provide detailed information about the most significant funds - not the Town as a whole. Some funds are required to be established by the State Statute. However, the Board of Selectman establishes many other funds to help control and manage financial activities for particular purposes or to show that it is meeting legal responsibilities for using grants and other money (like grants received for education from the State and Federal governments). The Town's funds are divided into three categories: governmental, proprietary, and fiduciary.

- *Governmental funds (Exhibits C and D)* - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation at the bottom of the fund financial statements.

- *Fiduciary funds (Exhibits G and H)* - The Town is the trustee, or fiduciary, for its employees' pension plans. All the Town's fiduciary activities are reported in separate statements of fiduciary net assets and changes in fiduciary net position. These activities are excluded from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Government-Wide Financial Analysis

The analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the Town's governmental activities. The Town's net position for governmental activities increased $307 thousand from $23.1 million in 2022 to $23.4 million in 2024.

Table 1: Net Position

		Governmental Activities	
		2025	2024
Current and other assets	$	9,558,150	11,768,256
Capital assets		17,969,074	15,827,835
Deferred outflows		81,589	131,585
Total assets & deferred outflows	$	27,608,813	27,727,676
Current and other liabilities	$	1,078,502	
Deferred inflows		33,147	161,600
Long-term liabilities		2,324,119	4,149,974
Total liabilities & deferred inflows	$	3,435,768	4,311,574
Net position:			
Investment in capital assets	$	15,707,600	13,442,835
Restricted		2,939,731	2,329,303
Unrestricted		5,525,714	7,643,964
Total net position	$	24,173,045	23,416,102

Table 2: Change In Net Assets

		Governmental Activities	
		2025	2024
Revenues:			
Program revenues:			
Charges for services	$	868,217	770,541
Operating grants and contributions		2,561,903	2,156,604
Capital grants and contributions		557,662	284,390
General revenues:			
Property taxes		14,353,502	13,738,664
Grants and contributions not restricted to specific purposes		115,448	108,697
Unrestricted investment earnings and other revenues		569,479	683,675
Sale of Assets			
Miscellaneous		146,092	82,887
Total revenues	$	19,172,303	17,825,458
Program expenses:			
General government	$	1,832,855	1,510,194
Public safety		1,587,313	1,343,089
Public works		1,798,593	1,522,770
Health and welfare		278,498	172,411
Culture and recreation		946,649	709,382
Education		11,773,798	11,841,495
Other		157,627	352,993
Interest on long-term debt		40,027	66,450
Total program expenses	$	18,415,360	17,518,784
Increase (decrease) in net position	$	756,943	306,674

Town Funds Financial Analysis

Governmental Funds

As the Town completed the year, its governmental funds (as presented in the Balance Sheet - Exhibit C) reported a combined fund balance of $8.4 million which was a $1.8 million decrease from the previous year. Included in this year's total change in fund balance was a $2.7 Million in the capital projects spending, netted with a $545 thousand operating surplus in the general fund and $457 thousand in donations received from the public.

The Town received substantial donations to be used for the Town's senior Center. The total Town assets restricted for this purpose was $485 thousand, of which $457 thousand was received in the 2024-2025 fiscal year.

General Fund Budgetary Highlights

Exhibit F shows the summary information of budget to actual revenues, expenditures, and changes in undesignated, unreserved fund balance (funds available to be appropriated).

- Property tax collections, permits and fees and investment income were significantly more than expected, which provided for an additional $348 thousand in revenues over budget.
- Department of Education under spent the appropriation by $113 thousand.
- The Parks and recreation over expended the adjusted appropriation by $15 thousand, which was matched by the increase in fee collections.
- The total undesignated fund balance was $6.1 million, of which the majority was without restrictions or assignments and are available to be appropriate.

Capital Assets

At June 30, 2025, the Town had approximately $17.7 million invested in a broad range of capital assets, including land, buildings, park facilities, vehicles and equipment, roads, and bridges. The total Town's amount represents a increase (including additions and deductions) of $1.9 million, net of depreciation expenses. The Town has a large ongoing projects included in contraction in progress, which includes the school redevelopment projects and is to be funded through general obligation bonds and state grants.

Table 3: Capital Assets (Net of Depreciation)

		Governmental Activities	
		2025	**2024**
Land	$	2,851,200	2,851,200
Construction in progress		2,250,675	484,281
Buildings and improvements		8,764,220	9,120,403
Furniture, fixtures, and equipment		889,695	723,271
Vehicles		939,173	760,267
Infrastructure		1,987,639	1,888,413
Totals	$	17,682,602	15,827,835

Long-Term Liabilities

At June 30, 2025, the Town had $2.3 million in long-term liabilities versus $2.7 million last year. The largest decrease includes the continual payments on the Town's 2017 general obligation bond.

During the fiscal year, the Town authorized $32 million in general obligation bonds to fund in part the school renovation project. After the year end, an additional $6.5 million was approved for the school project of which $2.5 million was authorized to be bonded.

The Town closed its defined benefit plan to new employees and froze participants' monthly pension calculations as of June 30, 2005 (no additional benefits will accrue under the plan for the subsequent periods). An independent actuarial valuation has determined the Town carries a net plan asset of $286 thousand and is well funded.

The Town established a Defined Contribution Pension Plan for its employees on July 1, 2005. Under this plan, employees can contribute a portion of their pay to the plan, and the Town matches 100% of employees' contribution of gross pay to contractual limits by bargaining units.

Additional information on the Town's employee retirement plans can be found in Note 10.

Economic Factors and Next Year's Budgets and Rates

The Town's elected officials considered many factors when setting the fiscal-year 2024/2025 property tax rates. One of those factors is the economy.

While the Town's spending is also relatively stable year-to-year, Sherman faces increasing economic burdens from the reduction of state and federal grants including the reduction of PILOT and education grants. In addition, the Town weighs the risks of further unfunded mandates as well as the State's unfunded teacher's pension and OPEB liabilities.

These indicators along with a projected inflationary increase were considered when proposing the General Fund budget for 2025-26.

Contacting the Town's Financial Management

This financial report is designed to provide 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 First Selectman's office, P.O. Box 39, Sherman, Connecticut, 06784.

STATEMENT OF NET POSITION
June 30, 2025

		Governmental Activities *
Assets:		
Cash and cash equivalents	$	1,747,306
Investments		7,718,440
Receivables, net		109,812
Net pension asset		286,474
Capital assets:		
Capital assets, not being depreciated		5,101,875
Capital assets, being depreciated, net		12,580,725
Total assets	$	27,544,632
Deferred outflows on resources:		
Deferred charges from refunding	$	70,272
Deferred outflows related to pension		11,317
Total deferred outflows on resources	$	81,589
Liabilities:		
Accounts payable and other current liabilities	$	426,279
Payments in advance		617,403
Deposits		34,820
Noncurrent liabilities:		
Due within one year		405,000
Due in more than one year		1,919,119
Total liabilities	$	3,402,621
Deferred inflows on resources:		
Deferred intflows related to pension	$	33,147
Net position:		
Invested in capital assets, net of related debt	$	15,707,600
Restricted		2,939,731
Unrestricted		5,543,122
Total net position	$	24,190,453

* After internal balances have been eliminated

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

TOWN OF SHERMAN, CONNECTICUT

EXHIBIT B

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Functions/programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expenses) Revenue and Changes in Net Position — Primary Government — Total
Primary government:					
Governmental activities:					
General government	$ (1,832,855)	476,479	5,500		(1,350,876)
Public safety	(1,587,313)	1,902	86,266	196,810	(1,302,335)
Public works	(1,798,593)		29,513		(1,769,080)
Culture and recreation	(946,649)	362,586	456,896	231,719	104,552
Health services	(278,498)	27,250		129,133	(122,115)
Education	(11,756,390)		1,983,728		(9,772,662)
Other	(157,627)				(157,627)
Interest on long-term debt	(40,027)				(40,027)
Total governmental activities	$ (18,397,952)	868,217	2,561,903	557,662	(14,410,170)

General revenues:	
Property taxes, interest and lien fees	$ 14,353,502
Grants and contributions not restricted to specific programs	115,448
Unrestricted investment earnings (loss)	569,479
Miscellaneous	146,092
Total general revenues	$ 15,184,521
Change in net position	$ 774,351
Net position, beginning	23,416,102
Net position, ended	$ 24,190,453

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

TOWN OF SHERMAN, CONNECTICUT **EXHIBIT C**

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025

	General	Capital & Nonrecurring	Happy Acres Farm	American Recovery Plan	Other Governmental Funds	Total Governmental Funds
Assets:						
Cash and cash equivalents	$ 146,557	725,217	115,857	533,690	225,985	1,747,306
Investments	5,384,339		2,334,101			7,718,440
Receivables, net	108,862				950	109,812
Due from other funds	1,072,785					1,072,785
Total assets	$ 6,712,543	725,217	2,449,958	533,690	226,935	10,648,343
Liabilities:						
Accounts and other payables	$ 424,669					424,669
Payments in advance	30,570	70,340		497,315	19,178	617,403
Due to other funds		1,072,785				1,072,785
Deposits	34,820					34,820
Total liabilities	$ 490,059	1,143,125	-	497,315	19,178	2,149,677
Deferred inflows of resources:						
Unavailable receipts	$ 84,900					84,900
Total deferred inflows of resources	$ 84,900	-	-	-	-	84,900
Fund balances:						
Restricted	$ 28,160	456,896	2,410,773	36,375	7,527	2,939,731
Committed	466,500		39,185		84,156	589,841
Assigned					116,074	116,074
Unassigned	5,642,924	(874,804)				4,768,120
Total fund balances	$ 6,137,584	(417,908)	2,449,958	36,375	207,757	8,413,766
Total liabilities, deferred inflows of resources and fund balances	$ 6,712,543	725,217	2,449,958	533,690	226,935	

Amounts reported for governmental activities in the statement of net position **(Exhibit A)** are different because:

Capital assets used in the governmental activities are not financial resources and, therefore, are not reported in the funds.	17,682,600
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	84,900
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(2,255,457)
Pension costs, including differences between expected and actual pension experiences, change in pension assumptions and net difference between projected and actual pension earnings.	264,644
Net position of governmental activities **(Exhibit A)**	$ 24,190,453

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

TOWN OF SHERMAN, CONNECTICUT **EXHIBIT D**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICITS)
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	General	Capital & Nonrecurring	Happy Acres Farm	American Recovery Plan	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes and assessments	$ 14,379,120					14,379,120
Intergovernmental	1,643,401	390,365		283,076	461,275	2,778,117
Charges for services	671,164	2,900			194,153	868,217
Investment income	335,443	33,332	198,723	28	1,981	569,507
Miscellaneous	104,939	456,896	41,153			602,988
Total revenues	$ 17,134,067	883,493	239,876	283,104	657,409	19,197,949
Expenditures:						
Current:						
General government	$ 1,374,681				12,870	1,387,551
Public safety	1,217,673			86,266	1,369	1,305,308
Public works	1,137,437					1,137,437
Public health	245,480					245,480
Culture and recreation	459,225		74,542		189,618	723,385
Education	11,061,659				455,775	11,517,434
Other	124,709					124,709
Capital outlay		3,554,345		196,810		3,751,155
Debt service	458,125					458,125
Total expenditures	$ 16,078,989	3,554,345	74,542	283,076	659,632	20,650,584
Excess (deficiency) of revenues over (under) expenditures	$ 1,055,078	(2,670,852)	165,334	28	(2,223)	(1,452,635)
Other financing sources (uses):						
Transfer to other funds	$ (545,481)					(545,481)
Transfer from other funds		500,000			45,481	545,481
Total other financing sources (uses)	$ (545,481)	500,000	-	-	45,481	-
Net change in fund balances	$ 509,597	(2,170,852)	165,334	28	43,258	(1,452,635)
Fund balances (deficits) - beginning	5,627,987	1,752,944	2,284,624	36,347	164,499	9,866,401
Fund balances (deficits) - ended	$ 6,137,584	(417,908)	2,449,958	36,375	207,757	8,413,766

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

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICITS) OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

Differences in amounts reported for government-wide activities in the Statement of Activities are due to:

Net change in fund balances - total governmental funds **(Exhibit D)**	$ (1,452,635)
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 exceeded depreciation in the current period.	1,854,765
Revenues previously recognized in the Statement of Activities that provided current financial resources in the current year.	(25,618)
The issuance of **long-term debt** (e.g., bonds, leases) provide 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 assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	430,757
Pension expenses and credits as a result of changes in assumptions and expectation are recognized in the government-wide financial statements but are not included in the fund financial statements.	(32,918)
Change in net position of governmental activities **(Exhibit B)**	$ 774,351

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

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2025

		Defined Benefit Trust	Custodial Funds
Assets:			
Cash and cash equivalents	$		51,986
Investments, at fair value		1,214,564	-
Total assets	$	1,214,564	51,986
Net position:			
Held in trust for benefits and other purposes	$	1,214,564	51,986
Held in trust for benefits & other purposes	$	1,214,564	51,986

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

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2025

		Defined Benefit Trust
Additions:		
Contributions:		
Employer contributions	$	-
Employee contributions		-
Total contributions	$	-
Investment earnings:		
Net increase in fair value of investments	$	120,211
Total investment earnings	$	120,211
Total additions	$	120,211
Deductions:		
Administrative	$	5,912
Benefits		71,341
Total deductions	$	77,253
Change in net position	$	42,958
Net position - beginning of year		1,171,606
Net position - end of year	$	1,214,564

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

Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The Town of Sherman, Connecticut (the Town) was incorporated in 1802, under the provisions of the State of Connecticut's General Statutes, as amended. The Town is governed under the provisions of the Home Rule Law of the State of Connecticut and operates under a Board of Selectmen form of government.

The Town provides a full range of services to its residents including public safely, police and fire, highways and streets, health and human services, culture and recreation, public improvements, planning and zoning, general administrative services, and education.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting board for governmental accounting financial reporting principles. These principles require that the Town report government-wide and fund financial statements.

The following is a summary of the Town's most significant accounting principles.

Government-wide financial statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Changes in Net Position) report information on all the non-fiduciary activities of the primary government. *Government activities*, which are normally supported by taxes and intergovernmental revenues, are reported separately than *business-type activities,* which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment of, 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.*

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are proprietary fund and fiduciary fund financial statements. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

As a rule, the effect of inter-fund activity, or internal balances, has been eliminated from government-wide financial statements. Exceptions to this rule are the changes between the business-type funds and the various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Fund financial statements

Separate financial statements are provided for governmental funds, proprietary 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 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. Expenditures are generally recorded when a liability has occurred, as under accrual accounting. However, expenditures related to long-term liabilities, such as debt service payments and compensated absences, are recorded only when payment is due.

Property taxes are levied on all taxable assessed property on the grand list of October 1 prior to the beginning of the fiscal year. Real estate taxes are payable in two installments (July 1 and January 1). Personal property taxes are payable annually (July 1) and motor vehicle taxes are due in one single payment on July 1. Liens are filed on delinquent real estate taxes within one year. Revenues from property taxes are recognized when they become available. Available means due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities in the current period. For this purpose, the Town considers property tax revenue to be available if it is collected within 60 days of the end of the fiscal year.

Those revenues susceptible to accrual are property taxes, special assessments, and interest revenue. Fines, permits, and charges for services are not susceptible to accrual because generally they are not measurable until received in cash.

Intergovernmental revenue grants and similar items are recognized as soon as all eligible requirements imposed by the provider have been met and are collected soon enough to pay the liabilities of the current period. For this purpose, grants may be recognized and received after 60 days of the fiscal year end.

The Town reports on the following major governmental funds:

> The *general fund* is the general operating fund of the Town's government. All unrestricted resources, except those required to be accounted for in other funds, 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 and nonrecurring fund* is used to account for resources used for capital expenditures or for the acquisition or construction of capital facilities, improvements, and equipment. Sources of revenue include current tax revenues and government grants.
>
> The *Happy Acres Farms* accounts for the preservation and maintenance of the real estate and improvements conveyed to the Town known as Happy Acres Farm.

Additionally, the Town reports the following fund type:

> The *Pension trust and defined contribution funds* account for activities of the Town's defined benefit plan and defined contribution plan, which accumulate resources for the pension benefit payments to qualified employees.
>
> The *Custodial funds* account for monies held as a custodian for outside groups and agencies.

Assets, Liabilities and Net Assets or Equity

Cash and cash equivalents

The Town considers cash on hand, deposits, and short-term investments, with an original maturity of three months or less from the date of acquisition.

Investments

Investments are primarily stated at fair value using quoted market prices, with the exception of U.S. government agencies whose fair values are based upon prices quoted by dealers in such securities, certificates of deposit whose cost approximates fair value, and market funds whose amortized costs approximate fair value.

Receivables and payables

Activities between funds that are representative of lending or borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (current portion of interfund loans) or "advances to/from other funds" (noncurrent portion of interfund loans).

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

Property taxes

Property taxes on real estate, motor vehicles and personal property are assessed on the Town's grand list as of October 1 of the previous year and billed on the following July 1 and January 1. The billings are considered due on those dates; however, the actual due dates are 31 days after the tax bill date. On these days, (February 1 and August 1) the unpaid bill is considered delinquent at which time the applicable property is subject to lien and penalties, and interest is assessed. Property tax assessments are made at 70% of the assessed value for all taxable real estate and personal property located within the Town of Sherman on October 1.

Capital assets

Capital assets, which include property, plant and equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than $20,000 and an estimated useful life in excess of two years.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the net assets or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of the business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the Town are depreciated using the straight-line method over the following estimated useful lives with a capitalization threshold of $5,000:

Asset	Years
Buildings and improvements	5-40
Infrastructure (including sewer system)	30-50
Machinery and equipment	5-20

Capital assets are reported as expenditures and no depreciation expense is reported in the governmental fund financial statements.

Deferred outflows/inflows of resources

The Statement of Net Position (Exhibit A) reports a separate section for deferred outflows of resources. This separate financial element represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources until a future period. The Town reports borrowing costs as well as a deferred charge on refunding as a result from the differences in the carrying value of refunded debt and its reacquisition price. These amounts are deferred and amortized over the shorter of the life of the related debt.

A deferred outflow of resources related to pension results from differences between expected and actual experience, changes in assumptions or other inputs, and the net difference between projected and actual pension investment earnings.

The Statement of Net Position (Exhibit A) and the Balance Sheet for the governmental funds (Exhibit C) report a separate section for deferred inflows of resources. This separate financial element represents the addition of net position or fund balance that applies to future periods and will not be recognized as revenue until that time. The Town reports advance tax collections in the Statement of Net Position and the Balance Sheet for the governmental funds. The Town reports a deferred inflow of resources related to pensions in the Statement of Net Position.

A deferred inflow of resources related to pension results from differences between expected and actual experience. These amounts are deferred and included in pension expenses in a systematic and rational manner. The government funds report unavailable revenue, which arises only under the modified accrual basis of accounting because it does not meet the measurable and available criteria for recognition in the current period.

Compensated absences

Under the terms of its various union contracts, Town employees are granted vacation and sick time in varying amounts based on length of service. Certain employees may also carry over a limited number of unused vacation days to subsequent years based on the terms of an employment or union contract. In the event of termination, these employees are reimbursed for accumulated vacation. The Town recognizes a liability in the government-wide financial statements for the vested portion, as well as the unvested portion to the extent expected to be paid, as compensated absences.

Net pension asset

The net pension liability is measured as the portion of the present actuarial value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts, as well as issuance costs, 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 reported as deferred charges and amortized over the terms of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financial 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.

Fund equity and net position

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

> ***Investment in capital assets, net of related debt*** - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.
>
> ***Restricted net position*** 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 net position*** represents the net position of the Town which is not restricted for any project or other purpose.

In the fund financial statements, fund balances of governmental funds are classified into five separate categories. The five categories and their general meanings are as follows:

> ***Nonspendable*** are those net assets that are not in expendable form or are legally or contractually required to be maintained.
>
> ***Restricted fund balances*** are defined in the same manner as for the restricted government-wide net assets.
>
> ***Committed fund balances*** are those balances that can only be used for a specific purpose as a result of constraints imposed by formal action of the government's highest level of decision-making authority. For the Town of Sherman, that was considered to be the Town Council.
>
> ***Assigned fund balances*** are amounts that are contained by the government's intent to be used as a specific purpose.
>
> ***Unassigned fund balance*** is defined as the residual classification for the general fund and includes those remaining balances that cannot be categorized in the above four categories.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and deferred inflows/outflows, including disclosures for contingent liabilities and reporting revenues, expenses, and expenditures during the fiscal year. Accordingly, actual results could differ from those estimates.

Note 2 - Budgets and Budgetary Accounting

The Town adheres to the following procedures in establishing the budgetary data included in the General Fund Financial Statements.

1. In January of each year, all departments are asked to submit their budget requests to the First Selectman.

2. During January and February, the First Selectman compiles a draft of the Town budget for the subsequent year based on each department's provided information.

3. In March, the Board of Selectmen, acting as the Board of Finance, holds public hearings at which time departments formally present their budget requests and rationale. Following the hearings, the Board of Selectman meet in a workshop to finalize the budget.

4. At the March Board of Selectmen meeting, acting as the Board of Finance, the Board of Selectman approve the subsequent year's proposed budget and schedules a Town meeting to present the proposed budget. The Town meeting is held and then adjourned to a referendum vote on the budgets. The Town and Board of Education budgets are voted on separately.

5. The legal level of control is at the department level.

6. Formal budgetary integration is employed as a management control devise during the fiscal year. Only by recommendation of the First Selectman, and certification of the Treasurer, the Board of Selectmen, acting as the Board of Finance, may transfer appropriations from one department to another. Within one department, appropriations may be transferred without the Board of Selectmen's approval. Unencumbered appropriations lapse at year end.

A reconciliation of the general fund amounts presented on a budgetary basis to amounts presented in accordance with accounting principles generally accepted in the United States of America (GAAP basis) is as follows:

		Revenues	Expenditures
Balance, budgetary basis	$	15,843,831	15,319,039
Committed resources recognized for budgetary but not GAAP purposes:			
2024 Encumbrances			21,695
2025 Encumbrances			(6,500)
Reclassify transfers to other funds as other financing resources			(545,481)
State Teachers' Retirement "on-behalf" payment, not recognized for budgetary purposes		1,290,236	1,290,236
Balance, GAAP basis	$	17,134,067	16,078,989

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 and, therefore, may comprise more than one fiscal year.

Capital Projects Funds

Legal authorization for expenditures of the Capital Projects Funds may be provided by the related bond ordinances and/or intergovernmental grant agreements or Connecticut State Statutes. Capital appropriations do not lapse until the purpose for which the appropriation was made has been accomplished or abandoned.

Note 3 - Reconciliation of Government-Wide and Fund Financial Statements

Explanation of Certain Differences Between the Government Fund Balance Sheet and the Government-Wide Statement of Net Position

The details of the components included in Exhibit C are as follows:

Capitalized assets are expensed in the fund financial statements in the period the expense is incurred while the expense is incurred over the useful life of the related asset in the government-wide financial statements:

Land	$	2,851,200
Construction in progress		2,250,675
Net capital assets being depreciated		12,580,725
Net adjustment to increase fund balance to arrive at net position of governmental activities	$	17,682,600

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. The detail of this difference is as follows:

Debt	$	(1,975,000)
Accrued interest		(1,610)
Deferred charges on refunding		70,272
Compensated absences		(349,119)
Net adjustment to reduce fund balance to arrive at net position of governmental activities	$	(2,255,457)

Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance and the Government-Wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "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 a depreciation expense."

Another element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) 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 issuance costs, 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 are as follows:

Capital assets:

Acquisitions	$	3,344,643
Depreciation		(1,489,878)
Net adjustment to increase net changes in fund balances to arrive at changes in net position of governmental activities	$	1,854,765

Long-term liabilities:

Debt payments	$	410,000
Net change in accrued interest		22,152
Net change in deferred refunding		(14,054)
Net change in compensated absences		12,659
Net adjustment to reduce fund balance to arrive at net position of governmental activities	$	430,757

Note 4 - Deposits and Investments

Deposits

As of June 30, 2025, total deposits of $1,781,884 represent cash and cash equivalents of $1,729,898 as reported on the Statement of Net Position and $51,986 reported on the Statement of Fiduciary Net Assets.

Custodial credit risk on deposits – Custodial credit risk is the possibility that in the event of a bank failure, the Town deposits may not be returned. The Treasurer is generally restricted to investing funds in accordance with the Connecticut General Statutes (Section 7-402). Deposits may be placed with any "qualifying public depository," as defined by state statute, which has its main place of business in the State of Connecticut. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk-based capital ratio.

Concentration of credit risk – Concentration of credit risk attributed to the magnitude of a government's deposit in a single financial institution. 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.

Of the Town's total bank deposits, $250,000 was covered by Federal Depository Insurance and $230,000 was unissued and uncollateralized. All the deposits were maintained in institutions considered to be qualified public depositories and are protected under the provisions of Section 36a-33 of the Connecticut General Statutes, which provide for protection against loss in excess of any deposit insurance by providing individual bank collateral pledge requirements tiered to risk-based capital ratios.

Investments

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

		Governmental	Retirement Trust
CT Short term investment fund	$	7,718,440	
Exchange traded funds (ETF)			1,214,564
Total investments	$	7,718,440	1,214,564

The Connecticut General Statutes authorize the investment of funds in the obligations of the United States or may be invested in any state to other tax-exempt political subdivision under certain conditions. Funds may also be deposited in the State Treasurer's Short-Term Investment Fund (STIF). The provisions of the statutes regarding the investments of certain funds, such as the municipal pension funds, do not specify permitted investments. Therefore, investments of such funds are generally controlled by laws applicable to fiduciaries and regulations applicable to those funds.

Credit Risk – The Town has a formal investment policy that would limit its investment choices due to credit risk for the Happy Acres Farm restricted fund. All other funds follow State Statutes.

Interest Rate Risk – Interest rate risk is the possibility that the Town will incur losses in fair market 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 increasing interest rates.

The Town is required to measure the fair value of its assets and liabilities under a three-level hierarchy, as follows:

Level 1: Quoted market prices for identical assets or liabilities to which an entity has access to at the measurement date.

Level 2: Inputs and information other than quoted market indices included in Level 1 are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

a. Quoted prices for similar assets or liabilities in active markets;
b. Quoted prices for identical or similar assets in markets that are not active;
c. Observable inputs other than quoted prices for the assets or liabilities;
d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3: Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and *unobservable inputs* reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

Investments are summarized as follows:

	Fair Value	Maturities (in years) <1
CT STIF	$ 7,718,440	7,718,440
EFT's - pension	1,214,564	1,214,564
	$ 8,933,004	8,933,004

Note 5 - Receivables and Unavailable/Unearned Receipts

Receivables

The receivables reported in the Statement of Net Position and the Governmental Funds Balance Sheet consists of the following:

Current receivables:		
Property taxes	$	88,854
Interest on property taxes		20,008
Intergovernmental		950
Net total receivables	$	109,812

Unavailable and unearned receipts

Governmental funds report deferred revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities in the current period. Recognition of revenues may also be deferred in connection with the resources received but not yet earned. The unavailable and unearned receipts consist of the following:

		Unavailable	Unearned
Delinquent taxes and interest	$	84,900	
Grants paid in advance			586,833
Fees paid in advance			30,570
Total	$	84,900	617,403

Note 6 - Inter-fund Receivables, Payables and Transfers

Inter-fund Transfers

The Town made the following transfers between funds during the fiscal year:

General fund annual contributions:		
Capital and non-recurring fund	$	500,000
Revaluation Fund		45,481
Total inter-fund transfers	$	545,481

Inter-fund receivables and payables

The general fund provided a short-term loan of $1,072,785 to the capital and non-recurring fund to fund a portion of the school construction project. These funds will be repaid to the general fund when the related debt is issued.

Note 7 - Capital Assets

Capital assets activity for the year ended June 30, 2025, was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 2,851,200	-	-	2,851,200
Construction in progress	484,281	1,766,394		2,250,675
Total capital assets, not being deprec.	$ 3,335,481	1,766,394		5,101,875
Capital assets being depreciated:				
Buildings and improvements	$ 22,509,266	328,258		22,837,524
Infrastructure	4,035,667	586,719		4,622,386
Vehicles	1,898,943	326,351		2,225,294
Furniture and equipment	1,628,099	336,920		1,965,019
Total capital assets being depreciated	$ 30,071,975	1,578,248		31,650,224
Less: accumulated depreciation:				
Buildings and improvements	$ 13,388,863	684,441		14,073,304
Infrastructure	2,147,254	487,493		2,634,747
Vehicles	1,138,676	147,445		1,286,121
Furniture and equipment	904,828	170,499		1,075,327
Total accumulated depreciation	$ 17,579,621	1,489,878		19,069,499
Net capital assets, being depreciated	$ 12,492,354	88,370		12,580,725
Total capital assets, governmental	$ 15,827,835	1,854,764		17,682,600

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

Governmental activities:		
General government	$	457,963
Education		238,956
Public safety		282,033
Public works		254,644
Recreation		223,264
Health services		33,018
Total depreciation expense	$	1,489,878

Note 8 - Long-Term Liabilities

Long-term debt liabilities activity for the year ended June 30, 2025, was as follows:

		Balance July 1, 2024	New Issues	Payments	Balance June 30, 2025	Due Within 1 year
Long-term debt:						
G.O. Refunding Bonds	$	2,385,000		410,000	1,975,000	405,000
Other long-term obligations:						
Compensated absences		361,778		12,659	349,119	
Total long-term liabilities	$	2,746,778	-	422,659	2,324,119	405,000

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities and are direct obligations and pledge the good faith and credit of the government. Certain general obligation bonds are to be repaid by revenues of the enterprise funds. As of June 30, 2025, the outstanding general obligation bonded indebtedness of the Town was as follows:

		Refunding
$5,020,000 G.O. Refunding bond 2017, issued on 4/13/2017, with final maturity on August 15, 2029, principal due serially with interest rate of 2.18%.	$	1,975,000
Total general obligation bonds	$	1,975,000

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

Year Ended,		Governmental Activity	
June 30		Principal	Interest
2026	$	405,000	38,641
2027		400,000	29,866
2028		395,000	21,201
2029		390,000	12,644
2030		385,000	4,197
Thereafter		-	-
Total	$	1,975,000	106,549

Legal Debt Limit

Connecticut General Statutes Section 7-374(b) provides that authorized debt of the Town shall not exceed seven times base receipts for the immediately preceding fiscal year, as defined in the Statute, or $66.3 million. 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, 2025.

Unissued Bond Authorizations

Authorization of general obligation bonds that remained unissued as of June 30, 2025 are summarized below:

	Date Authorized		Authorized and unissued
Sherman School Renovation [(1)]	8/22/2024	$	32,075,000
Total authorized and unissued			32,075,000

(1) A August 23,2025 referendum authorized an additional $6.5 million to the school renovations project, of which $2.5 million was authorized to be bonded.

Note 9 - Commitments and Contingencies

Risk Management

The Town is exposed to various risks of loss including torts, theft of, damage to, and destruction of assets; error and omissions; injuries to employees; employee health; and natural disasters. The Town generally obtains commercial insurance for these risks. For all types of commercial coverage, settled claims have not exceeded coverage in any of the past three years.

The Town is a member of the Connecticut Interlock Risk Management Agency (CIRMA), a public entity risk pool established under the provisions of Connecticut General Statutes section 7-479a. 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.

The Town of Sherman is currently involved as a defendant in litigation involving the Town, its officers, employees, boards, and commissions. The probability of adverse decisions in these matters and the amounts of potential losses that may result are not presently determinable. However, the Town is of the opinion that the liability in these cases, if any, will not materially adversely affect the financial statements for these contingencies.

The Town received federal and state grants for specific purposes and is subject to review and audit by the grantor agency for compliance and disallowed expenses under the grant. Management believes that such disallowances, if any, will not be material to the financial position of the Town.

Note 10 - Employee Retirement Plans

Town's Retirement Plan

Effective June 30, 2005, the Town's defined benefit retirement plan (the Town Plan) was closed to new employees and participant's monthly pension was frozen (i.e., additional benefits will accrue under the Plan for the subsequent period. Prior to closing the Town Plan, The Town had a defined benefit retirement plan covering substantially all employees of the Town and Board of Education except certified staff of the Board of Education covered by the State Teachers' Retirement Board Plan. The Town is the administrator of this single-employer public employee retirement system (PERS) established and administered to provide pension benefits for its employees. The Town Plan provides retirement, disability, and death benefits to plan members and beneficiaries.

Town's Defined Contribution Plan

Employees are eligible to participate in the Town Plan when they complete 1 year of eligible service and have attained the age of 22. The only elected or appointed officials covered are those paid a salary by the Town, working more than 5 months a year and 20 hours per week.

All employees hired after July 1, 2005 will only be eligible to participate in the defined contribution plan for which the employees may contribute a portion of their pay and the Town will match 100%, up to 3% of the employee's gross pay, of the employee's contribution to a 457-account commencing the first payroll after the employee's one year anniversary.

Based on the actuarial valuation report dated June 30, 2022, membership consisted of:

Active participants	8
Terminated vested participants	6
Retired	18
Total	32

Benefit provisions

The Plan is contributory and covers substantially all regularly employed permanent employees of the Town employed as of June 30, 2005. Prior to June 30, 2005, employees contributed 3% of earnings. Beginning July 1, 2005, employees are not required to contribute to the Plan. The only elected or appointed officials covered are those paid a salary by the Town, working more than 5 months a year and 20 hours per week. To be eligible for the Plan, the employee must complete one full year of service and attain a minimum age of 22. Employees covered by the State Teachers Retirement System are excluded from this Plan.

Normal retirement age is 62 with 20 years of credited service or 65. The annual benefit is 1.6% of 1986-87 earnings for years of service through June 30, 1987, plus 1.6% of earnings for each year of participation since July 1, 1987, for a maximum of 40 years. The Plan contains a provision for early retirement at age 55 and after 10 years of credited service at reduced benefits. The Plan also contains provisions for disability retirement and spouse's benefits. There is no provision for increases in benefits after retirement.

Town's Defined Benefit Plan

Basis of Accounting

The Plan's financial statements are prepared on the accrued basis of accounting. Contributions are recorded as paid by the employer, and the benefits are recorded as payments are due.

Investments

The Town has no set policy regarding the allocation of invested assets, which is established by the plan's investment advisors. The administrative costs of the plan are financed through investment earnings. Investments are valued at fair market value using the quoted market price.

Contribution requirements

Employer

The Town's funding policy provides for periodic employer contributions at actuarially determined rates that are sufficient to accumulate the assets needed to pay benefits when due. Certain costs for administering the Plan are paid by the earnings in the Pension Trust Fund.

For the year ended June 30, 2025, the Town did not make the required contribution to the Plan.

Employee

Plan members are not required to contribute to the Plan.

Pension liabilities (assets), pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The changes in assumptions that affected the measurement of the total pension liability since the prior measurement date, were updating rates of inflation, real investment return mortality, withdrawal, disability, retirement, and salary increase to more closely reflect actual and anticipated experience.

Net pension liabilities (assets)

The component of the net pension liability (Asset) of the Town as of June 30, 2025, were as follows:

		Total Pension Liability (a)	Plan Fiduciary Net Assets (b)	Net Pension Liabilities (asset) (a)-(b)
Balance At June 30, 2024	$	759,703	1,171,606	(411,903)
Interest	$	43,249	-	43,249
Difference between expected and actual experience		211,320	-	211,320
Net investment income		-	134,896	(134,896)
Benefit payments		(71,784)	(71,784)	-
Administrative expense		-	(5,756)	5,756
Net Change	$	182,785	57,356	125,429
Balance at June 30, 2025	$	942,488	1,228,962	(286,474)

The Town recognized its proportionate share of the collective pension revenue in the government-wide Statement of Activities in the amount of $10,924 for the year ended June 30, 2025.

At June 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources related to the Plan pension benefits as follows:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on plan investments	$	11,134	
Difference between expected and actual experience			(33,147)
	$	11,134	(33,147)

Net deferred outflows and inflows of resources for pensions is amortized and recognized as an increase/decrease to the net pension expense/liability each year as follows:

Year Ended June 30,		
2026	$	(13,790)
2027		(13,790)
2028		(13,790)
2029		8,223
	$	(22,013)

Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2022. The key actuarial assumptions used in the valuation were as follows:

Mortality	Post-retirement – RP -2000 Mortality
Salary increase	N/A
Rate of Return	6.00%, net of pension plan investment expense, including inflation
Assumed retirement Age	The younger of age 62 or the completion of 20 years of service, or age 65

Discount rate

The discount rate used to measure the total pension liability was 6.0%. 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 employer contributions will be made at rates equal to the actuarial 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 net pension liability to changes in the discount rate

The following presents the net pension liability of the Town calculated using the discount rate of 6.00%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate.

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
Proportionate share of the net pension liability	$ (210,647)	(286,474)	(352,654)

Teachers' Retirement

All Town of Sherman Board of Education certified employees participate in the State of Connecticut Teachers' Retirement System ("TRS" or the "Plan") under Section 10.183 of the General Statutes of the State of Connecticut.

Plan Description

Teachers, principals, superintendents, or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers' Retirement System – a cost sharing, multiemployer, defined benefit pension plan administered by the Teachers' Retirement Board. Title 10, Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing Teachers' Retirement System funds for the exclusive benefit of the TRS members.

The Teachers' Retirement System is considered to be 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 by writing to the State of Connecticut, Office of the State Comptroller,165 Capitol Avenue, Hartford, Connecticut 06106, by calling 860-702-3480, or by visiting the State's website www.ct.gov.

Benefit Provisions

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

Normal Retirement: Retirement benefits for the employees are calculated as 2% of the average annual salary times 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.

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. Benefits are reduced for those retiring before the normal retirement age.

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

Disability Retirement: Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required for nonservice-related disability eligibility. Disability benefits are calculated as 2% per year of service times the average of the highest three years of pensionable salary, as defined per the Plan, but not less than 15%, nor more than 50%. In addition, disability benefits under this plan (without regard to cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed 75% of the average annual salary.

A plan member who leaves service and has attained 10 years of service will be entitled to 100% of the accrued benefit as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement deductions are based on the number of years of service the member would have had if they had continued work until age 60.

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

Contributions

State of Connecticut

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

Employer (School Districts)

School district employers are not required to make contributions to the Plan.

Employees

Effective July 1, 1992, participants are required to contribute 6.00% of their pensionable salary to the pension System as required by CGS Section 10-183b (7). Effective January 1, 2018, the required contribution increased to 7.00% of pensionable salary. For the year ended June 30, 2025, mandatory contributions were deducted from the salaries of teachers who were participants in the System. The estimated covered payroll for the Town was $3,270,216.

Administrative Expenses

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

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The State has a statutory requirement to pay 100% of the required plan contribution, therefore, as of June 30, 2024 the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability associated with the Town were as follows:

Town's proportionate share of the net pension liability	$	-
State's proportionate share of the net pension liability associated with the Town		12,722,953
Total net pension liability	$	12,722,953

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2025.

For the year ended June 30, 2025, the Town has recognized, in the General Fund, intergovernmental revenue and education expenditures in the amount of $1,459,350 as payments made by the State of Connecticut on behalf of the Town for teachers' pension.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Future Cost-of-Living increases for teachers who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

Long-Term Rate of Return

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

Asset Class	Target Allocation		Long-Term Expected Real Rate of Return	
Global Equity	37.0	%	6.8	%
Public Credit	2.0		2.9	
Core Fixed Income	13.0		0.4	
Liquidity Fund	1.0		-0.4	
Risk Mitigation	5.0		0.1	
Private equity	15.0		11.2	
Private Credit	10.0		6.1	
Real estate	10.0		6.2	
Infrastructure and natural resources	7.0		7.7	
Total	100.0	%		

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that 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 Net Pension Liability to Changes in the Discount Rate

The Town's proportionate share of the net pension liability is $0. Any change in the discount rate would only have an effect on the amount recorded by the State of Connecticut.

Note 11 - Other Post-Employment Benefits Plan

Teachers' Retirement OPEB Plan

All Town of Sherman Board of Education certified employees participate in the State of Connecticut Teachers' Retirement System ("TRS" or the "Plan") under Section 10.183 of the General Statutes of the State of Connecticut.

Plan description

Teachers, principals, superintendents, or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut State Teachers' Retirement System – a cost sharing, multiemployer, defined benefit pension plan administered by the Teachers' Retirement Board. Title 10, Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing Teachers' Retirement System funds for the exclusive benefit of the TRS members.

The Teachers' Retirement System is considered to be 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 by writing to the State of Connecticut, Office of the State Comptroller,165 Capitol Avenue, Hartford, Connecticut 06106, by calling 860-702-3480, or by visiting the State's website www.ct.gov.

Benefit provisions

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

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

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

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

The choices and calendar year premiums charged as of July 1, 2024 are as follows:

• Medicare Supplement with Prescriptions	$ 269
• Medicare Supplement with Prescriptions and Dental	319
• Medicare Supplement with Prescriptions, Dental, Vision & Hearing	N/A

Changes in Plan Provisions Since Previous Valuation

Effective January 1, 2022, vision and hearing coverage is included with all plans. Additionally, prescription drug coverage is included with the Medicare Advantage plan. All plans except Dental are now fully insured. The full premiums have been set until the calendar year 2025.

These changes have been reflected in the measurement of the Plan's benefit obligations for accounting purposes as of June 30, 2021. While coverage was consolidated into one plan (two for Medicare Supplement) as of January 1, 2022, and while Medicare Advantage premiums decreased, the level of benefits have remained identical or slightly increased. Therefore, the change effective January 1, 2022 was recognized through actual versus expected experience.

Survivor Health Care Coverage: Survivors of former employees or retirees remain eligible to participate in the Plan and continue to be eligible to receive either the $110 monthly subsidy or participate in the TRB-Sponsored Medicare Supplemental Plans, as long as they do not remarry.

Normal Retirement: Eligible after 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.

Early Retirement: 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.

Proratable Retirement: Eligible after age 60 with 10 years of credited service.

Disability Retirement: Eligible after 5 years of credited service in Connecticut if not incurred in the performance of duty and no service requirement if incurred in the performance of duty.

Termination of Employment: Eligible after 10 or more years of credited service.

Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut is amended and certified by the State Teachers' Retirement Board and appropriated by the

General Assembly. The State pays for one third of Plan costs through an annual appropriation in the General Fund.

Employer (school districts)

School district employers are not required to make contributions to the Plan.

Employees

The cost of providing Plan benefits is financed on a pay-as-you-go basis as follows:

- Active teachers' pay one third of the Plan costs through a contribution of 1.25% of pensionable salary.
- Retired teachers pay one third of the Plan costs through monthly premiums.

For the year ended June 30, 2025, $44,503 mandatory contributions were deducted from the salaries of active teachers who were participants in the System. The estimated covered payroll for the Town was $3,560,175.

Administrative expenses

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

OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB

The State has a statutory requirement to pay 100% of the required Plan contribution; therefore, as of June 30, 2025, the Town reports no amounts for its proportionate share of the net OPEB liability and related deferred outflows and inflows. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability associated with the Town were as follows:

Town's proportionate share of the net OPEB liability	$	-
State's proportionate share of the net OPEB liability associated with the Town		2,609,915
Total net OPEB liability	$	2,609,915

The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The assumptions used in the June 30, 2020; valuation was based on the results of an actuarial experience study for the period July 1, 2015 - June 30, 2019.

For the year ended June 30, 2025, the Town has recognized, in the General Fund, intergovernmental revenue and education expenditures related to OPEB in the amount of $81,589 as payments made by the State of Connecticut on behalf of the Town teachers' OPEB.

Actuarial assumptions

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

Inflation	2.50%
Salary increase	3.00-6.50%, including inflation
Long-term investment rate of return	3.00%, net of pension plan investment expense, including inflation
Real wage growth	.50% (Previously 0.75%)
Wage inflation	3.00% (Previously 3.25%)
Municipal bond index rate	3.65%, (3.54% at prior measurement date)
Single equivalent interest rate	3.65%, net of OPEB plan investment expense, including inflation (3.53% at prior measurement date)
Healthcare cost trend rates	Known increases until calendar 2024, then general trend decreasing to an ultimate rate of 4.50% by 2031
Administrative expenses	$0 assumption as expenses are paid for by the State of CT General Assembly

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

Long-term rate of return

The long-term expected rate of return on plan investments was determined using the Plan's current asset allocation and 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 compiled by Horizon Actuarial Services, LLC in its "*Survey of Capital Market Assumptions, 2020 Edition*".

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Treasuries (cash equivalents)	100.00	3.25

Discount rate

The discount rate used to measure the total OPEB was 3.64%, up from the previous year's rate of 3.53%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current member contribution rate and that contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members. No future State contributions were assumed to have been made. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be depleted in 2024 and, as a result, the Municipal Bond Index Rate was used in the determination.

Sensitivity of the net OPEB liability to changes in the discount rate

The Town's proportionate share of the net OPEB liability is $0. Any change in the health care cost trend rate or the discount rate would only influence the amount recorded by the State of Connecticut.

Note 12 - Fund Balances

Governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. These are summarized below:

	General Fund	Capital and Nonrecurring	Happy Acres	ARPA	Nonmajor Funds
Restricted:					
Grant requirements	$			36,375	7,527
Donor requirements	28,160	456,896	2,410,773		
Committed:					
Commitments	6,500				
Capital projects 2025/2026 approp.	460,000				
Specific programs			39,185		84,156
Assigned:					
Commitments					
Capital projects					
Specific programs					116,074
Unassigned	5,642,924	(874,804)			
Total	$ 6,137,584	(417,908)	2,449,958	36,375	207,757

The capital and nonrecurring fund shows a fund deficit which was caused by the prefunding of the school renovation program. This deficit will be fully funded through the issuance of a general obligation bond, which was authorized and unissued as of June 30, 2025.

Note 13 – Subsequent Events

Management has evaluated subsequent events from the financial statement date of June 30, 2025 through October 21, 2025, which was the date these financial statements were available to be issued. All subsequent events requiring recognition or disclosure have been incorporated into these financial statements.

On August 13, 2025, the Town issued a general obligation bond in the amount of $19,000,000 to help fund the school renovation project. The Bond is expected to be paid over 25 years with principal and interest due annually. The interest rate of the bond is 4%-5%.

On August 23, 2025, the Town authorized an additional $6.5 million for the school construction project of which $2.5 million is authorized to be bond obligations to help fund the School Renovation project. The total authorized and unissued bonds was increased to $15,575,000.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNASSIGNED FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Property taxes	$ 14,241,136	14,241,136	14,379,120	137,984
Intergovernmental	341,722	341,722	353,165	11,443
Licenses, permits and fees	591,888	636,888	671,164	34,276
Investment income	250,000	250,000	335,443	85,443
Other revenues	26,375	26,375	104,939	78,564
Total revenues	$ 15,451,121	15,496,121	15,843,831	347,710
Expenditures:				
Current:				
General government	$ 1,024,042	1,024,042	971,742	52,300
Public safety	993,838	993,838	1,009,978	(16,140)
Public works	956,380	956,380	943,427	12,953
Health and welfare	134,546	134,546	125,280	9,266
Cultural and recreation	398,359	443,359	459,225	(15,866)
Education	9,869,360	9,869,360	9,756,228	113,132
Insurance and employee benefits	739,400	739,400	721,737	17,663
Building and grounds	206,500	206,500	203,107	3,393
Other	670,422	670,422	670,190	232
Debt services	458,274	458,274	458,125	149
Total expenditures	$ 15,451,121	15,496,121	15,319,039	177,082
Revenues over (under) expenditures	$ -	-	524,792	524,792
Revenues over expenditures and other financing sources (uses)	$ -	-	524,792	524,792
Committed to the subsequent year's operating budget			(460,000)	
Unassigned fund balance, July 1, 2024			$ 5,578,132	
Unassigned fund balance, June 30, 2025			$ 5,642,924	

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - TOWN PLAN

Last Ten Fiscal Years

		2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability:											
Interest	$	43,249	57,562	56,728	57,051	57,353	57,953	57,033	55,940	54,827	54,061
Differences between expected and actual experience		211,320	(232,239)	17,345	2,442	(1,050)	(11,526)	7,166	6,769	10,199	7,039
Change in assumptions		-	-	-	-	-	-	-	-	-	-
Benefit payments, including refunds of member contributions		(71,784)	(54,516)	(66,850)	(62,542)	(59,937)	(52,272)	(44,843)	(44,072)	(49,295)	(47,227)
Net change in total pension liability	$	182,785	(229,193)	7,223	(3,049)	(3,634)	(5,845)	19,356	18,637	15,731	13,873
Total pension liability - beginning		759,703	988,896	981,673	984,722	988,356	994,201	974,845	956,208	940,477	926,604
Total pension liability - ended	$	942,488	759,703	988,896	981,673	984,722	988,356	994,201	974,845	956,208	940,477
Plan fiduciary net position:											
Contributions - employer	$	-	-	-	-	-	-	46,200	57,200	67,000	67,000
Contributions - employee		-	-	-	-	-	-	-	-	-	-
Net investment income		134,896	85,545	88,154	(129,394)	260,911	10,992	39,811	78,476	101,754	3,257
Benefit payments, including refunds of member contributions		(71,784)	(54,516)	(66,850)	(62,542)	(59,937)	(52,272)	(44,843)	(44,072)	(49,295)	(47,227)
Other		(5,756)	(4,350)	(5,541)	(6,509)	(10,149)	(8,357)	(4,850)	(5,345)	(9,503)	(9,934)
Net change in plan fiduciary net position	$	57,356	26,679	15,763	(198,445)	190,825	(49,637)	36,318	86,259	109,956	13,096
Plan fiduciary net position - beginning		1,171,606	1,144,927	1,129,164	1,327,609	1,136,784	1,186,421	1,150,103	1,063,844	953,888	940,792
Plan fiduciary net position - ended	$	1,228,962	1,171,606	1,144,927	1,129,164	1,327,609	1,136,784	1,186,421	1,150,103	1,063,844	953,888
Net pension liability (asset) - ended	$	(286,474)	(411,903)	(156,031)	(147,491)	(342,887)	(148,428)	(192,220)	(175,258)	(107,636)	(13,411)
Plan fiduciary net position as a percentage of total pension liability		130.40%	154.22%	115.78%	115.02%	134.82%	115.02%	119.33%	117.98%	111.26%	101.43%
Covered payroll		-	-	-	-	-	-	-	-	-	-
Net pension liability as a percentage of its covered payroll		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes to Schedule

Changes in benefit terms	None
Changes in assumptions	The July 1, 2022 valuation reflects changes in investment rate of return from 4.00% to 6.00%, inflation from 3.00% to 2.50%, salary decrease from 4.00% to 3.50%, mortality was updated on the most recently published pension mortality study released by the Society of Actuaries.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar
Remaining amortization period	13 years
Asset valuation method	Market value of assets
Inflation	2.50%
Salary increase	0.00%, including inflation
Investment rate of return	6.00%, net of pension plan investment expense

SCHEDULE OF EMPLOYER CONTRIBUTIONS -TOWN PLAN
Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially Required Contribution	$ (10,924)	(51,414)	15,078	8,279	(26,897)	12,012	3,583	2,728	11,670	18,716
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	46,200	57,200	67,000	67,000
Contribution deficiency (excess)	$ (10,924)	(51,414)	15,078	8,279	(26,897)	12,012	(42,617)	(54,472)	(55,330)	(48,284)
Town's covered-employee payroll	$ -	-	-	-	-	-	-	-	-	-
Contributions as a percentage of covered employee payroll	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes to Schedule

Changes in benefit terms None

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar
Remaining amortization period	13 years
Asset valuation method	Market value of assets
Inflation	2.50%
Salary increase	0.00%, including inflation
Investment rate of return	6.00%, net of pension plan investment expense

SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -
TEACHERS' RETIREMENT PLAN
Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Town's proportion of the net pension liability	0.00%	0.00%	0.00%	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	12,722,653	14,617,090	15,455,577	12,914,053	16,305,448	14,011,923	10,804,007	10,011,700	10,562,396	9,113,816
Total	$ 12,722,653	14,617,090	15,455,577	12,914,053	16,305,448	14,011,923	10,804,007	10,011,700	10,562,396	9,113,816
Town's covered payroll	$ 3,560,175	3,501,799	3,177,133	3,270,216	3,778,452	3,696,082	3,569,082	3,384,980	3,185,000	3,025,599
Town's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of total pension liability	62.68%	58.39%	54.06%	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%

Notes to Schedule

Changes in benefit terms	In 2022, legislation was passed restoring the 25% wear down of Plan N benefits to vested members as of June 30, 2019.
Changes in assumptions	None

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percent of salary closed, grading to a level dollar amortization method for June 30,2024 valuation
Single equivalent amortization period	27.8 years
Asset valuation method	4-year smoothed market
Inflation	2.50%
Salary increase	3.00-6.50%, including inflation
Investment rate of return	6.90%, net of investment related expense, including inflation

SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY - TEACHERS' RETIREMENT PLAN
Last Eight Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018
Town's proportion of the net OPEB liability		0.00%	0.00%	0.00%	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	2,609,915	1,369,421	1,353,554	1,406,962	2,431,958	2,185,246	2,159,818	2,576,898
Total	$ 2,609,915	1,369,421	1,353,554	1,406,962	2,431,958	2,185,246	2,159,818	2,576,898
Town's covered payroll	$ 3,560,174	3,501,799	3,177,133	3,270,829	3,778,452	3,696,082	3,569,082	3,384,980
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of total OPEB liability	7.40%	11.92%	9.46%	6.11%	2.50%	2.08%	1.49%	1.79%

Notes to Schedule

Changes in benefit terms	In June 2022, There was a change in the mximum monthly subsidy amounts offered to retirees and their dependants from $110/$220 to $220/$440.
Changes in assumptions	The single equivalent interest rate was updated to 3.53% as of June 30, 2022.
	The expected annual per capita claims cost were updated to reflect anticipated medical and prescription drug claim experience; The assumed age related annual percentage increases in expected annual per capita health care claim costs were updated; Long-term health care cost trend rates were updated: and The percentages of participating retirees who are expected to enroll in the Medicare Supplement Paln and the Medicare Advantage Plan options were updated to better reflect anticipated plan experience.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percent of payroll
Amortization period	30 years, open
Asset valuation method	Market value of assets
Inflation	2.50%
Salary increase	3.00-6.50%, including inflation
Investment rate of return	3.00%, net of investment related expense, including inflation

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

TOWN OF SHERMAN, CONNECTICUT

SCHEDULE OF INVESTMENT RETURNS - PENSION PLAN
Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Annual money-weighted rate of return, net of investment expense	1137%	7.26%	7.54%	-10.48%	22.66%	0.23%	3.04%	6.83%	9.93%	-0.70%

TOWN OF SHERMAN, CONNECTICUT **SCHEDULE 1**

GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
For the Year Ended June 30, 2025

		Budgeted Amounts		Actual Amounts - Budgetary Basis	Variance With Final Budget Positive/ (Negative)
		Original	Final		
Property taxes:					
Current year's levy	$	14,132,407	14,132,407	14,230,414	98,007
Prior year's levy		72,566	72,566	130,887	58,321
Interest and penalties		36,164	36,164	72,804	36,640
Refund		-	-	(54,985)	(54,985)
Total property taxes	$	14,241,137	14,241,137	14,379,120	137,983
Intergovernmental grants:					
State grants for education	$	114,649	114,649	115,448	799
Other state & federal grants		227,073	227,073	237,717	10,644
Total intergovernmental grants	$	341,722	341,722	353,165	11,443
Licenses, permits and fees:					
Building permits	$	234,364	234,364	277,098	42,734
Zoning & ZBA permits		28,479	28,479	26,309	(2,170)
Health dept permits		25,957	25,957	27,250	1,293
Inland wetlands		9,159	9,159	7,915	(1,244)
Other		2,721	2,721	2,958	237
Conveyance tax		100,000	100,000	126,939	26,939
Town clerk fees		22,000	22,000	17,650	(4,350)
Copy machine, regulations & dog fees		7,158	7,158	6,392	(766)
Town clerk LoCIP		1,600	1,600	1,416	(184)
Beach, parks & recreation		160,450	205,450	177,237	(28,213)
Total licenses, permits & fees	$	591,888	636,888	671,164	34,276
Investment income	$	250,000	250,000	335,443	85,443
Miscellaneous	$	26,375	26,375	104,939	78,564
Total other financing sources	$	15,451,122	15,496,122	15,843,831	347,709

TOWN OF SHERMAN, CONNECTICUT

SCHEDULE 2
Page 1 of 2

GENERAL FUND EXPENDITURES AND OTHER FINANCING USES -
BUDGETARY BASIS - BUDGET AND ACTUAL
For the Year Ended June 30, 2025

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts - Budgetary Basis	Variance With Final Budget Positive/ (Negative)
General Government:				
Board of Selectmen	$ 223,066	223,066	225,201	(2,135)
Treasurer	28,695	28,695	28,780	(85)
Tax Collector	64,953	64,953	64,348	605
Town Clerk	123,111	123,111	121,682	1,429
Assessor	132,932	132,932	135,657	(2,725)
Assessment appeals	480	480	390	90
Building department	178,608	178,608	157,593	21,015
Planning and zoning	121,836	121,836	110,979	10,857
Zoning Board of Appeals	4,850	4,850	2,218	2,632
Inland wetlands commission	18,264	18,264	17,158	1,106
Counsel and court costs	32,000	32,000	28,246	3,754
Registrars	65,865	65,865	48,429	17,436
Memberships	10,682	10,682	10,682	-
Consultants	4,300	4,300	2,800	1,500
Other general government	14,400	14,400	17,579	(3,179)
Total general government	$ 1,024,042	1,024,042	971,742	52,300
Public Safety:				
Public safety	$ 473,631	473,631	486,805	(13,174)
EFS operations	119,085	119,085	121,522	(2,437)
SVFD operations	210,725	210,725	213,466	(2,741)
Candlewood Lake Authority	128,550	128,550	128,500	50
Animal control	22,515	22,515	22,515	-
Collections and recycling	39,332	39,332	37,170	2,162
Total public safety	$ 993,838	993,838	1,009,978	(16,140)
Public Works	$ 956,380	956,380	943,427	12,953
Health and Welfare:				
Health department	$ 65,896	65,896	58,024	7,872
Health and welfare	68,650	68,650	67,256	1,394
Total health and welfare	$ 134,546	134,546	125,280	9,266
Culture and Recreation:				
Library	$ 208,241	208,241	208,241	-
Parks and recreation	187,568	232,568	248,995	(16,427)
Parades and Town events	2,550	2,550	1,989	561
Total culture and recreation	$ 398,359	443,359	459,225	(15,866)
Department of Education				
Sherman School Pk-8	7,724,296	7,724,296	7,740,936	(16,640)
Highschool Tuition	2,145,064	2,145,064	2,015,292	129,772
Total department of education	$ 9,869,360	9,869,360	9,756,228	113,132

GENERAL FUND EXPENDITURES AND OTHER FINANCING USES -
BUDGETARY BASIS - BUDGET AND ACTUAL
For the Year Ended June 30, 2025

		Budgeted Amounts		Actual Amounts - Budgetary Basis	Variance With Final Budget Positive (Negative)
		Original	Final		
Insurance and employee benefits:					
Defined benefit plan	$	2,600	2,600	4,150	(1,550)
Workers compensation/unemployment		59,500	59,500	56,707	2,793
Payroll taxes		126,700	126,700	128,823	(2,123)
Defined Contribution plan		49,500	49,500	43,420	6,080
Life and medical insurance		403,000	403,000	389,691	13,309
Liability/auto insurance		87,500	87,500	85,702	1,798
Other compensated absences		10,600	10,600	13,244	(2,644)
Total insurance & employee benefits	$	739,400	739,400	721,737	17,663
Building and grounds:					
Town hall technology	$	102,600	102,600	94,590	8,010
Facilities		103,900	103,900	108,517	(4,617)
Total building and grounds	$	206,500	206,500	203,107	3,393
Other:					
Reserve fund/capital reserve	$	500,000	500,000	500,000	-
Land acquisition fund		100	100	23	77
Probate services		5,503	5,503	5,910	(407)
Senior center		130,219	130,219	130,821	(602)
Historic District Commission		1,500	1,500	1,165	335
Cemeteries		100	100		100
Trees		26,200	26,200	26,500	(300)
Miscellaneous		4,000	4,000	3,984	16
Conservation commission		1,900	1,900	796	1,104
Art Commision		900	900	991	
Total other	$	670,422	670,422	670,190	323
Debt service:					
Continuing disclosure	$	410,000	410,000	410,000	-
Principal		47,524	47,524	47,375	149
Interest		750	750	750	-
Total debt service	$	458,274	458,274	458,125	149
Total expenditures and other financial uses	$	15,451,121	15,496,121	15,319,039	177,082

TOWN OF SHERMAN, CONNECTICUT **SCHEDULE 3**

COMBINING BALANCE SHEET
NONMAJOR FUNDS
June 30, 2025

	Special Revenues						
	Dog Fund	Education Grants	Town Activities	Document Preservation	Revaluation Reserve	Land Acquisition	Total
Assets:							
Cash and cash equivalents	$ 62,894	18,228	116,074	7,527	10,524	10,738	225,985
Receivables, net		950					950
Total assets	$ 62,894	19,178	116,074	7,527	10,524	10,738	226,935
Liabilities:							
Cash overdrawn	$						-
Payments in advance		19,178					19,178
Due to other funds							-
Total liabilities	$ -	19,178	-	-	-	-	19,178
Fund balance (deficit):							
Restricted	$			7,527			7,527
Committed	62,894				10,524	10,738	84,156
Assigned			116,074				116,074
Unassigned							-
Total fund balance (deficit)	$ 62,894	-	116,074	7,527	10,524	10,738	207,757

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICITS) - NONMAJOR FUNDS
For the Year Ended June 30, 2025

		Special Revenues						
		Dog Fund	Education Grants	Town Activities	Document Preservation	Revaluation Reserve	Land Acquisition	Total
Revenues:								
Intergovernmental	$		455,775		5,500			461,275
Charges for services		1,902		185,349	6,902			194,153
Investment income		1,469			1		511	1,981
Total revenues	$	3,371	455,775	185,349	12,403	-	511	657,409
Expenditures:								
General government	$				12,870			12,870
Public safety		1,369						1,369
Culture and recreation				139,618			50,000	189,618
Education			455,775					455,775
Other								-
Total expenditures	$	1,369	455,775	139,618	12,870	-	50,000	659,632
Revenue over (under) expenditures	$	2,002	-	45,731	(467)	-	(49,489)	(2,223)
Other financial sources (uses):								
Transfer in from other funds	$					45,481		45,481
Transfer out to other funds								-
Total other financial sources (uses)	$	-	-	-	-	45,481	-	45,481
Changes in fund balances	$	2,002	-	45,731	(467)	45,481	(49,489)	43,258
Fund balances - beginning		60,892	-	70,343	7,994	(34,957)	60,227	164,499
Fund balances - ended	$	62,894	-	116,074	7,527	10,524	10,738	207,757

TOWN OF SHERMAN, CONNECTICUT **SCHEDULE 5**

SCHEDULE OF PROPERTY TAXES LEVIED, COLLECTED AND OUTSTANDING
For the Fiscal Year Ended June 30, 2025

Grand List Year	Uncollected Balance & New Levy July 1, 2024	Lawful Corrections		Transfers To (Recoveries From) Suspense	Balance to be Collected	Collections				Uncollected Balance June 30, 2025
		Increases	Decreases			Taxes	Interest	Lien Fees	Total	
2017	$ -				-				-	-
2018	-				-				-	-
2019	1,559				1,559	967	809	20	1,796	592
2020	2,599	1,690	(262)		4,027	1,407	883	25	2,315	2,620
2021	20,812	965	(1,665)	(490)	19,622	14,027	6,698	244	20,969	5,595
2022	105,252	2,324	(9,752)	(853)	96,971	73,885	16,017	797	90,699	23,086
Total	$ 130,222	4,979	(11,679)	(1,343)	122,179	90,286	24,407	1,086	115,779	31,893
2023	14,227,119	103,651	(93,075)	(1,503)	14,236,192	14,179,231	33,477	2,718	14,215,426	56,961
Total	$ 14,357,341	108,630	(104,754)	(2,846)	14,358,371	14,269,517	57,884	3,804	14,331,205	88,854

SCHEDULE 6

SCHEDULE OF DEBT LIMITATION
For the Fiscal Year Ended June 30, 2025

Total tax collections (including interest and lien fees) for the year ended June 30, 2025	$	14,331,205
Reimbursement for revenue loss on: Elderly Tax Relief - Freeze		-
Base	$	14,331,205

	General Purpose	Schools	Sewers	Urban Renewal	Pension Bonding	Total Debt
Debt limitation:						
2 1/4 times base	$ 32,245,211					
4 1/2 times base		64,490,423				
3 3/4 times base			53,742,019			
3 1/4 times base				46,576,416		
3 times base					42,993,615	
7 times base						100,318,435
Total debt limitation	$ 32,245,211	64,490,423	53,742,019	46,576,416	42,993,615	100,318,435
Indebtedness:						
Bonds payable	$ 1,975,000					1,975,000
Bonds authorized and unissued		32,075,000				32,075,000
Total indebtedness	$ 1,975,000	32,075,000	-	-	-	34,050,000
Less: School construction grants receivable	-	-	-	-	-	-
Total indebtedness of the Town	$ 1,975,000	32,075,000	-	-	-	34,050,000
Debt limitation in excess of outstanding and authorized debt	$ 30,270,211	32,415,423	53,742,019	46,576,416	42,993,615	66,268,435

SECTION B

BOARD AND COMMISSION REPORTS

SHERMAN BOARD OF EDUCATION

ANNUAL REPORT
Prepared by Dr. Patricia Cosentino, Superintendent
September 2025

INTRODUCTION

We are pleased to provide the Town of Sherman with a report on The Sherman School progress under the governance of the Sherman Board of Education for the 2024-2025 school year. The Board of Education and the administration are appreciative of the cooperation between the town leaders and our school. The Board is grateful for the town's approval of the operational budget of **$9,931,764** (representing a **0.63% increase** from the 2024-2025 budget) which has served the needs of **233** students in preschool-8th grade, as well as paid tuition for **115** students in grades 9-12.

OUR VISION and GOALS

The Board of Education adopted our vision which serves to guide the present and future work in the Sherman School District. The following statement has also informed the Board's development and approval of seven goals designed to operationalize this vision, whereby:

"The Sherman School empowers students to thrive in a challenging, personalized, supportive environment that is joyful, inspiring, and future-focused."

In the Spring of 2023, the Board adopted a Strategic Plan that would chart a course to help us to manifest our vision over the course of the next five years. The plan contains five key areas. They are: Collaboration, Culture and Communication, Student Achievement and Functional Growth, Curriculum and Instructional Development, Middle School Reimagined, Infrastructure and Operational Enhancements Objectives and action items, as well as timelines and accountability issues will be included. Greater detail can be found by visiting our website at www.shermanschool.com | About Us | Strategic Plan.

Our Strategic Objectives include:

Collaboration, Culture and Communication

Objective 1: Implement a clear change management process that is purposeful and consistent
Object 2: Build and maintain positive relationships with diverse stakeholders
Objective 3: Execute a comprehensive communication strategy that includes all facets of the organization
Objective 4: Foster an inclusive culture that appreciates a diversity of perspectives and learning styles.

Student Achievement and Functional Growth
Objective 1: Create a systematic approach to student achievement, which reflects high expectations
Objective 2: Strengthen and enhance student learning supports.
Objective 3: Establish the capacity of students to become empowered learners
Objective 4: Continuously improve and evaluate the effectiveness of resources and programming.

Curriculum and Instructional Development
Objective 1: Foster an Individualized approach to instruction for students
Objective 2: Develop and regularly monitor an innovative curriculum for Grades PK-8.
Objective 3: Provide strategic and purposeful professional staff development
Objective 4: Create a cohesive lesson design cycle to make learning visible.

Middle School Reimagined
Objective 1: Improve middle school student achievement
Objective 2: Implement a student-centered approach to teaching and learning.
Objective 3: Develop a culture that fosters exploration and independence.
Objective 4: Embrace flexibility and continuous improvement
Objective 5: Prepare students for their choice of high school or vocational experience training in grades 9-12.

Infrastructure and Operational Enhancements
Objective 1: Partner with the School Building Committee to execute a comprehensive repair and renovation project.
Objective 2: Adopt a transparent and fiscally responsible budget.
Objective 3: Develop a long-term capital infrastructure maintenance plan.
Objective 4: Continuously improve protocols, procedures, and personnel as they relate to finance, operations and human resources.

STAFFING

The vast majority of our budget was invested in human resources; salaries for staff who serve a wide variety of roles to support our instructional program. In addition to a variety of contracted service providers, there are a total of **60** full and part-time individuals employed by the Sherman Board of Education, including:

- Administration **(4)**
- Teachers **(35)**
- Paraprofessionals **(12)**
- Secretarial, Technology, Facilities, Business Office, Security, Nurse **(9)**

FINANCIAL SUMMARY

For 2024-2025, the town approved an operating budget of **$9,869,360** to support our instructional program. Our final balance was **$113,382** which will be returned to the town.

BUDGET DEVELOPMENT for 2025-2026

The 2025-2026 operational budget was constructed to allow us to achieve a shared vision for the Sherman School District. First and foremost our goal was to align our proposed spending with our vision and Strategic Plan. The Board's approved budget of **$9,931,764** allows us to do the following, and more:

- Increase student support and enrichment during the school day.
- Support for teachers implementing new math and science curricula.
- Continue to focus on data to ensure students are meeting grade level targets.

In addition, our 2025-2026 budget continues to ensure:

- The fulfillment of all negotiated contractual obligations.
- The safety of all students and staff with full-time armed security both onsite and at our offsite preschool program.
- 1:1 technology devices for all students.
- Support for teacher professional learning to continually improve instructional outcomes.

SUMMARY

The 2025-2026 year is the fourth year of the Sherman School administration. Dr. Patricia Cosentino is the part-time Superintendent, Dr. Mary Fernand is the building Principal, Dr. Karen Fildes divides her time between the Assistant Principal position and the Director of Teaching & Learning, and Dr. Renee Leekin leads the Student Services Department. The Sherman School District has developed a strategic plan with priorities and goals for the district. The Board in conjunction with a town Building Committee put a renovation project to the Sherman taxpayers which passed by a 2:1 margin in October 2024. Due to uncertainty in the market, the bids came back higher than expected. In August 2025 the taxpayers voted on additional funds to meet the programmatic designs in the renovated building. We are very thankful to the Sherman community for approving the additional funds for the project. We look forward to working together with the faculty, staff, parents, town leaders and the broader community to realize our vision and achieve our collective goals. We encourage you to visit our website at www.shermanschool.com for more information. Please feel free to contact us at 860-355-3793 if you have questions or concerns.

Sherman Volunteer Fire Department Annual Report 2025

In 2024, the Sherman Volunteer Fire Department (SVFD) responded to 425 emergency calls. Of these, 129 were fire-related incidents, 261 were medical emergencies, and 35 were combined events. As of September 1, 2025, we have already answered more than 230 calls. Alongside these responses, our volunteers dedicated over 200 hours across 50 nights of drills and training sessions. Regular monthly meetings were also held to plan activities and address the evolving needs of our town.

The department is made up of more than 50 active members, trained in both fire and EMS disciplines. In addition to weekly Monday night training sessions, many of our members pursued advanced certifications that required several months of classes and hands-on practice. Certifications earned this year include Firefighter II, Fire Instructor, Swiftwater Rescue Technician, and UTV Operations. On the EMS side, new members completed training as Emergency Medical Technicians and Emergency Medical Responders, supported by monthly EMS drills, many of which were hosted at our station in collaboration with neighboring departments to strengthen regional mutual aid.

Our training and expertise have been recognized both by surrounding departments and by the Connecticut Department of Emergency Management. This year, the Sherman Volunteer Fire Department was invited to be a founding department for the Region 5 Swift Water Team, expanding our ability to serve the area during water-related emergencies. In August 2024, our members responded to severe flooding in Southbury, where they rescued nearly 100 people who had been stranded by rising waters.

Community involvement continues to be at the heart of our mission. In 2024 and 2025, the department organized and participated in many events that brought our neighbors together. The annual Christmas Tree Sale benefitted 125 families in Sherman and surrounding towns. Breakfast with Santa once again delighted children and families. We also joined the Sherman School for its Harvest Fair and town Halloween Bash. This past August, we hosted another successful Firemen's Ball and Roast Beef Dinner, serving more than 400 meals and filling the evening with music from the Nashville Flat.

We also proudly represented Sherman in local parades, including the Sherman Memorial Day Parade, the New Fairfield Light Parade in December, and the New Fairfield Lions Club Fourth of July Parade. Although we were unable to march in this year's Bridgewater Fireman's Parade, it was because our members were actively engaged in a two-day emergency response on Candlewood Lake—an important reminder that our first responsibility will always be to answer the call when needed. Beyond parades, members also participated in the Sherman Annual Softball Tournament and the Northville Fire Department Golf Tournament, showing our commitment to community involvement both in and out of uniform.

This year brought important updates to our fleet and equipment. In February 2025, our new Sprinter Ambulance entered service. Designed to handle Sherman's winding roads, it has already proven highly capable. The vehicle was outfitted with a new Stryker stretcher and lift, and this summer we added a LifePak 35 for cardiac monitoring and defibrillator to further improve prehospital patient care. We also enhanced our technical rescue capabilities with new water and search-and-rescue equipment, including rope packs and specialized tools that have already proven invaluable during several incidents. Looking ahead, we are eagerly anticipating the completion and delivery of our new mini pumper, which will significantly strengthen our firefighting capabilities.

The Officers and Members of the Sherman Volunteer Fire Department extend their sincere gratitude to the Board of Selectmen and to the citizens of Sherman for their continued support. Your trust and encouragement allow us to serve and protect our community with dedication and pride. We are always seeking new members, and we encourage anyone interested in joining to contact us at (860) 354-9273 or visit www.shermanVFD.org for more information.

Respectfully submitted,
James Mandracchia
President, Sherman Volunteer Fire Department

SHERMAN RESIDENT TROOPER OFFICE

1 ROUTE 39 NORTH, SHERMAN CT, 06784
Phone: (860)-354-3715, (203)-267-2200, Fax: (203)-267-2250
Shermanresidenttrooper@gmail.com

ANNUAL REPORT

July 1, 2024 – June 30, 2025

The Town of Sherman participates in the Connecticut State Police Resident Trooper Program. There is currently one Resident Trooper assigned to the Town of Sherman, TFC Wayne Tate #339. From July 1st, 2024, to June 30th, 2025, the Sherman Resident Trooper's Office, as well as the Connecticut State Police, responded to the following calls for service in the Town of Sherman.

The Sherman Resident Trooper's Office &
Connecticut State Police Calls for Service Summary:

Total Calls for Service:	1,721
Collisions without Injury:	30
Collisions with Injury:	1
Collisions with Serious Injury:	0
Alarms (Residential & Business):	154
General Citizen Assists:	120
Burglaries:	0
Medical Assists:	47
Active & Non-Active Disturbances:	21
Operating Under the Influence Arrests:	0
Larcenies:	9
Suspicious Incidents:	53
Traffic Stops:	181
Death Investigations:	6

Respectfully,
TFC Wayne Tate #339
Sherman Resident Trooper

SHERMAN
PARK AND RECREATION
Mallory Town Hall
Sherman, Connecticut 06784

(860) 354-3629

PARK AND RECREATION
July 1, 2024 - June 30, 2025

During 2024-2025 Park and Recreation has spent many hours planning, developing, maintaining and improving the recreational facilities and programs of the Town of Sherman to provide a safe and healthy environment for both passive and active recreation.

All of our successful summer programs of Junior and Senior Camp, and swim lessons were all well attended by over two hundred children. Youth Soccer had over seventy participants most in the Tiny Tot program. The Annual Easter Egg Hunt had over 100 participants. Our year-round and seasonal programs such as Basketball, Skiing, Summer Concert Series, Yoga, and Pilates, to name a few, have kept our residents busy and our recreational areas in constant use. The 169 Road Race Club had another race in Town and donated proceeds to a local charity. A preschool Music Program "Music with Ms. Cheryl" has continued to be a fun activity for our pre-school population. We presented a Sticks and Pucks hockey program at the South Kent School for both children and adults.

Two Life Scouts with Sherman's Troop 48 completed their Eagle Scout Projects to improve two areas (Allen's Camp South and Allen's Camp North) of the Town Park. The Commission is most appreciative of all the work done by the Scouts to enhance our recreational areas.

The Commission's software program that allows online sign up for Park and Rec programs was implemented in the fall of 2023 and for our summer programs in 2024.

The construction of new Pickleball Courts in Town, at Volunteer Park was completed in the spring of 2025 and the courts have been in constant use.

Again, our **A**fter-**S**chool **P**rogram (ASP) was fully funded by those who use the program and it was well attended by children of families that need after school care and the Commission was happy to report that it ended the year in the black. This year we implemented an Early Bird (Before School) drop off program which was requested by local parents. The Commission will continue these programs for the next school year and will do so as long as it serves the needs of the families of Sherman.

With the School Building project, the Commission spent many hours planning for the 2025 Summer Camp program as the School would not be available for our campers.

Much time and effort from the members and employees of the Park and Recreation Commission goes into maintaining all areas for the enjoyment of our townspeople and we look forward to continuing to provide recreational areas and programs for all ages to enjoy. The Commission will continue with its commitment to maintain the high standard of facilities, activities, special events and programs that the residents of Sherman have enjoyed in the past.

Respectfully submitted,
SHERMAN PARK AND RECREATION COMMISSION

By *Frances Frattini*

Frances Frattini, Chairman September 09, 2024

TOWN OF SHERMAN
Public Works

2024-2025 Annual Report

Fiscal year 2024/25 was another busy year for Public Works. The Wakeman Hill Road project was completed in the Fall of 2024 along with Meadows and Bridgeworth Roads. With these three roads completed we have seen a dramatic reduction in speed related complaints on these roads. We continue to strive to make all roads in Sherman safe for the residents and visitors. In the spring of 2025, we chip sealed over 3 miles of road including Sunny Lane, Church Rd, Taber Rd, Quaker Ridge Rd, Edmonds Rd, Highview Ln and Corn Tassel Ln. We continue to find alternative ways to coat our roads that will be long-lasting and durable.

We have updated our capital plans and needs for space, equipment and personnel. With this complete we are working on how to implement our needs with the least impact on taxpayers.

Public Works, with town support, purchased a mini excavator. This has proved very useful in the short time we have owned it. A specialty attachment was purchased with the excavator and continuously proves how important and useful this purchase was. The truck #5 replacement arrived in time for training for the 2024/25 winter season. This new truck provided a powerful and reliable upgrade over its former namesake. Maintaining the equipment continues to be a priority and with the hiring of a new mechanic we are seeing a level of detail that is much appreciated and will serve Public Works needs for years.

Public Works employees continue to work tirelessly for the residents of Sherman. With numerous large road projects looming, Park and Recreations growing list of needs, the aging of roads and buildings and School Renovation Project our manpower and resources will be pushed to its limits.

Public Works employees are proud of their efforts and continue to improve their knowledge. We sent 2 employees through the Public Works Academy in 2024 and plan on sending the entire crew through the PWA so that everyone is working on the same level.

In closing, Public Works has many challenges in front of us but will continue to evolve to handle the always changing needs of the town.

Supervisor Kristian Fazzone
publicworks@shermanct.gov
Office 860-350-5514
Cell 203-917-0723

Public Works
43 Route 39 North
Sherman, Connecticut 06784

TOWN OF SHERMAN
PLANNING & ZONING COMMISSION

ANNUAL REPORT FOR FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025

The Planning and Zoning Commission included the following members during the year:

Jeannene Burruano	Secretary	Exp. 01/01/2028	
Christian Dacunha	Vice-Chair	Exp. 01/01/2028	
David Febbraio		Exp. 01/01/2026	
Mary Lee	Secretary	Exp. 01/01/2025	COMPLETED TERM
Ryan Peburn	Chair	Exp. 01/01/2026	
Jerrold Siegel		Exp. 01/01/2026	
Paul Voorhees		Exp. 01/01/2029	
Anne Weisberg		Exp. 01/01/2029	TERM BEGAN 01/01/2025
Jill Finch	Alternate	Exp. 01/01/2026	
Julia Verlaine	Alternate	Exp. 01/01/2026	
Lauren Weber	Alternate	Exp. 01/01/2026	
Dennis Tobin, PhD.	Land Use Enforcement Officer	05/20/2025	RESIGNED
Christine Branson	Administrative Clerk		

The P&Z Commission consists of seven regular members and three alternate members. R. Peburn continues as Chair. Christian Dacunha continues as Vice-Chair. Mary Lee continued as Secretary until her term completed at the end of 2024. At the January 2, 2025 Special meeting, the Commission voted to appoint officers: Ryan Peburn as Chair, Christian DaCunha as Vice-Chair, and Jeannene Burruano as Secretary. The Commission welcomed incoming member Anne Weisberg in January. The Commission attended continuing education courses in accordance with State mandates set forth in PA 21-29. LUEO, Dennis Tobin resigned in May. The Commission shall continue to review and consider changes to the Zoning Regulations in the upcoming year.

THE PLANNING & ZONING DEPARTMENT RECEIVED AND PROCESSED THE FOLLOWING APPLICATIONS:

New Single Family Dwellings:	8
Additions:	8
Decks:	22
Garages:	9
Renovations to existing space:	14
Sheds:	7
Pools:	8
Hot tubs:	4
Generators:	16
HVAC:	23
Fences:	2
Demo:	4
Change of Occupancy:	2
Sign:	4
Chapel:	1
Gate:	2
Gazebo:	1
Temporary:	1
Special Permits & Other:	14
Accessory Dwellings & Apartments:	3
Septic Connection to Accessory Building:	1
Zoning Regs Amendment:	1
Subdivisions:	2
Municipal Improvements (§ 8-24):	3
Misc.	4
Affordable Housing unit (§ 8-30g):	0
Driveway Permits:	5
Denied:	4
Withdrawn:	3
Certificates of Zoning Compliance:	85

Respectfully submitted by

Christine Branson

Christine Branson, Commission Clerk
September 4, 2025

TOWN OF SHERMAN
ZONING BOARD OF APPEALS
Mallory Town Hall, 9 Rte. 39 North, P.O. Box 39
Sherman, Connecticut 06784
T: 860.355.3127 F: 860.350.5041
www.shermanct.gov

Annual Report for Fiscal Year July 1, 2024 to June 30, 2025

The Zoning Board of Appeals included the following members during the year:

Jared Bonner		Exp. 01/01/2029
Ann Chiaramonte		Exp. 01/01/2030
Kathleen A. Fazzone	(Vice- Chair)	Exp. 01/01/2026
Kenric Gubner	(Chair)	Exp. 01/01/2028
Richard Devine		Exp. 01/01/2027
Samantha Addonizio- Butts	(Alternate)	Exp. 01/01/2026
Andrea O'Connor	(Alternate)	Exp. 01/01/2026
Scott Murray	(Alternate)	Exp. 01/01/2026

Staff:

Dennis Tobin, PhD.	Land Use Enforcement Officer	Retired 05/20/2025
Christine Branson	Administrative Clerk	

The Zoning Board of Appeals consists of five regular members and three Alternate members. Kenric Gubner continues as Chair. Kathy Fazzone continues as Vice Chair. Scott Murray, Andrea O'Connor, and Samantha Addonizio-Butts each serve two year terms as Alternate Members. There is one Regular member vacancy. In memory, the Board would like to honor and recognize member Ann Chiaramonte for years of exemplary dedication and service as a member of ZBA to the Town of Sherman.

The Zoning Board of Appeals heard a total of six cases during the fiscal year; four cases were granted, two were denied, no cases were withdrawn.

Respectfully submitted by:
Christine Branson
Christine Branson, Commission Clerk
September 2, 2025

TOWN OF SHERMAN
OFFICE OF BUILDING INSPECTOR
P. O. BOX 39 · Sherman, Conn. 06784 - 0039
(203) 355 - 0166

TOWN OF SHERMAN BUILDING DEPARTMENT FISCAL YEAR END REPORT 2024 - 2025

FOLLOWING IS A THREE-YEAR CONSTRUCTION COMPARISON

Fiscal Year:	21/22	22/23	23/24	24/25
No. Permit	547	541	476	482
New Dwellings:	10	5	9	9
Const. Value:	$21,683.231	$20,759,092	$17,853,824	$23,097,110
Fee Value:	$270,134	$259,916	$217,520	$282,890
Fee Waived:	$828	$960	$3234	$3042

Building construction continues to be strong with 9 New Single-Family Dwellings being constructed. Additions and Alterations to existing structures remain very active. Another area that has increased are projects that conserve energy. Solar electric, HVAC upgrades doors and windows installations have increased.

Respectfully Submitted

William Murphy

William Murphy
Building Official
Town of Sherman

SHERMAN INLAND WETLANDS AND WATERCOURSES COMMISSION
Box 39 Sherman, Connecticut 06784

ANNUAL REPORT OF COMMISSION ACTIVITIES
WETLANDS

FISCAL YEAR 2024– 2025

The Commission processed the following:

STATEMENT OF INTENT	145
PERMITS	24
SCHEDULE A	3
PERMIT MODIFICATIONS	1
PERMIT RENEWALS	1
VIOLATIONS	1

The Commission held the following:

REGULAR MONTHLY MEETING	12
SPECIAL / WORKSHOP MEETING	0
FIELD TRIPS	17
PUBLIC HEARING	4

As of July 1, 2025, the slate for the 2024-2025 fiscal year is as follows: Chairman, Frank Galasso, Vice Chairman, Robert Putnam, Secretary, Michael Humphreys. The other Commission members are Jerome Mendell, Merialis Lewis, Diane LaViano, Steven Cohen, Karen Forbes, Jerry Dailey, Marisa Guthrie.

Respectfully submitted,
Frank Galasso, Chairman

Prepared by:
Trish Viola, Clerk

Sherman Social Services

Annual Report

2024-2025

The past year saw Sherman Social Services both entering the modern world with our new Facebook presence and dealing with all the old-world human problems of acquiring food, shelter, heat and medical attention. We continue to serve Sherman residents across the spectrum of age and ability, including Sherman's aging population, with problem solving, referrals and resources. Sherman's population of about 3,581 includes more than 1/3 of its residents over age 62.

We help Sherman residents in a wide variety of topics, from deep dives into Medicare counseling to problems with state and local benefit programs. When someone's Social Security payments mysteriously stop, we get involved. When someone's neighbor is buried in a hoarding household, we get involved. When there is elder self-neglect, we are called.

Part of our work last year was reaching out to younger households in our community as well. Our Facebook page was created with the help of Kristine Ross, a new Sherman resident. The Facebook world is one we have not ventured into until now. We hope that our outreach into Facebook will bring our services to the attention of a new and younger audience.

Goals for 2025-26

Navigate Loss of Social Safety Net

Our main goal for the coming year is to help struggling Sherman residents navigate the dismantling of the country's social safety nets. We have clients who are elderly and living on their monthly Social Security payments who will face the loss of SNAP benefits, Energy Assistance (LIHEAP) and Medicare payments in the coming years. SNAP provides the purchase of food in grocery stores, energy assistance provides direct payments to oil companies for heating oil, and the Medicare Savings Program provides an additional $185 each month into social security benefits. Cutbacks to the nation's social safety net have begun, for example, the Low-Income Home Energy Assistance Program (LIHEAP) has been eliminated by the current administration. The program will run this winter in CT, but next year is doubtful. Planning for these losses is troubling to our struggling senior population. We are working with them providing updates as to the impact of these cuts on their lives.

Assess and Update Income Guidelines for Services

In line with the goal of supporting residents as they navigate the new social safety net landscape, Social Services plans to reevaluate our income thresholds to determine eligibility for services.

Currently, Social Services uses the income threshold used by the state Energy Assistance (LIHEAP) program, which is 60% of the state median income.

Household Size	1	2	3	4	5	6
Annual Income	$45,505	$59,507	$73,509	$87,511	$101,513	$120,765

These are the income limits we use to vet residents as to their eligibility for all our programs, including free Summer Camp, Back-to-School, Pre-school tuition waiver, Thanksgiving Meals, and our Holiday Gift Drive. These are also the income limits we use when clients seek financial help from our charitable groups in town.

Next year we will review other income guidelines with the hope of finding a balance that addresses need in the new era.

The state LIHEAP energy assistance program uses 60 % of the state median income. Operation Fuel uses 75% of the state median income as its income maximum. Another table, more in-line with costs in the region, is the ALICE table, which stands for Asset-Limited, Income Challenged, Employed. The income limits below were created by United Way of Western Connecticut, specifically for our region and reflecting the higher costs associated with our region.

Household Size	1 Adult	1 Older adult	1 Adult 1 infant	2 adults	2 adults 2 infants	2 adults 2 school kids	2 older adults	2 adults 1 baby, 1 preschooler
ALICE threshold	$49,901	$55,623	$95,178	$78,302	$114,677	$150,055	$72,302	$173,541

Municipal Veterans' Representative Outreach

The goal for the Municipal Veterans Representative this year is to increase awareness of the position within the veteran community. A municipal veterans' representative is meant to be the first point of contact for veterans in town. To that end we propose a "No Wrong Door" approach. "No Wrong Door" means that no matter where a veteran reaches out, whether it be Town Hall, Social Services, the library, etc., welcome brochures and thoughtful staff will be available to help direct them. The Veterans Representative will work with local veterans to bring speakers of interest to the group and hold a listening session to find out what veterans really need to thrive in Sherman.

Continued Focus on Client Notes

Confidential and detailed client notes are crucial to a well-run social work office. We continue to log our notes into the Charity Tracker software, along with financial assistance notes. Our goal this year is to continue to maintain accurate details of our work with clients.

FINANCIAL ASSISTANCE

Social Services assisted in securing $108,860.09 in funding for struggling households for the fiscal year July 1, 2024 - June 30, 2025.

Here is a breakdown:

CHARITABLE GROUPS:

Salvation Army: The Salvation Army helped Sherman residents with funds for heating, medical needs, housing, grocery gift cards and the Back-to-School program. Total: **$34,302.55. See below for Back-to-School details.**

Sherman Cares: This local Sherman non-profit agency helped our residents with grocery gift cards, gasoline gift cards, interim housing, home repairs, heating needs and summer camp for a total of **$16,526.08. See below for Summer Camp details.**

Community Relief of the Sherman Congregational Church provided **$2,590.00** in funding for various requests, including first month rent for a homeless person, a car payment, a partial property tax payment, health insurance payment, and an early school drop-off payment.

United Way of Western CT: United Way provided **$2,000.00** in funding for Back-to-School, supplying backpacks, school supplies and gift cards for clothing to Sherman high schoolers.

Operation Fuel: This program provided **$1,000** in fuel assistance to Sherman residents.

FUNDING PROGRAMS:

Energy Assistance: This fiscal year, the office processed 39 energy assistance applications for the Connecticut Energy Assistance Program, providing **$45,041.46** in federal dollars for Energy Assistance. These funds go directly to energy vendors. This program is income based. Clients need to provide income details for their entire household. Energy awards range from $335 for electric clients to $1,300 for heating oil customers, which is a significant savings for the winter heating season.

Back-to-School: We distributed school supplies and Wal-Mart/Kohl's Gift Cards and back packs for the 2025-26 school year in the amount of **$2,709.67** to 17 households, representing 30 school-aged children. Funding was provided by the Salvation Army and the United Way. NOTE: This figure is reflected in totals from United Way and Salvation Army.

Summer Camp: Eighteen Sherman children attended summer camp at the Sherman Park and Recreation Summer Camp, funded by Sherman Cares. This local charitable group paid the $375 camp fee for each child, plus the fee for swimming lessons ($160) and extended day ($270) for a total of **$10,905**. NOTE: This figure is reflected in the total received from Sherman Cares.

Seasonal Outreach Spring Basket: In spring, we gave 40 income eligible households gift cards to local grocery stores to help defray the cost of their Easter dinner. Gift cards of $25 were given to single households and up to $50 for larger households. The total was **$1,150**. These gift cards were donated by generous community groups and individuals.

Thanksgiving: Over 40 households received a turkey, pumpkin pie, and a $50 grocery gift card, for a total of **$4,000.00.** Funding was provided by the Sherman IGA, American Pie Company, and

Sherman Cares. NOTE: This figure is reflected in the totals received from Sherman Cares, Sherman IGA, and The American Pie Company.

Holiday Gift Drive: Our annual Holiday Gift Drive, open to our struggling Sherman residents, provided gift cards to 68 people, representing 32 households. **This is a strictly confidential undertaking, as the generous donors never know who the beneficiaries are.** Donors selected recipients off our Holiday Giving Tree and gave whatever amount they saw fit. We don't know the monetary amount for this outreach, but at minimum we requested a $50 card.

SOCIAL WORK PROGRAMS:

Sherman Food Pantry: Sherman's only food pantry continues to serve food-insecure households in Sherman. Located on shelving in the Sherman Social Services office, it continues to serve dozens of households, ranging from single moms with children to seniors on a fixed income. Our shelves were replenished by donations from the Sherman School, Sherman Scouts, Webster Bank, funding from the Salvation Army, and donations from individuals.

Medicare Open Enrollment: In her role as a certified CHOICES Counselor, Social Services Director Lynne Gomez provided enrollment assistance during Medicare Open Enrollment from Oct. 15th – Dec. 7th. The office helped more than 100 residents enroll in Medicare, review Drug Plans and enroll in the Medicare Savings Program as well as Medicare supplemental plans. During the annual enrollment period, **41** Sherman residents over the age of 65 were helped.

Application Assistance: We routinely sit down with clients in the office and process online and paper applications for a variety of benefits and services, including SNAP (food stamps), Medicaid, Husky, Access Health, TANF (formerly Welfare), disability, SSI and MSP.

Reach Out: This program provides reliable weekly visits matching seniors with trained volunteers. Our office conducts 2 trainings a year. The goal is 1-hour per week visits for purely social interactions, like playing cards and chatting. It is not home care.

Emergency Support System: We have identified, interviewed, documented and mapped nearly 50 at-risk residents who would need special support and outreach in the event of a disaster. This includes identifying neighbors who can check on them to make sure they are OK. We will continue this project through the coming years.

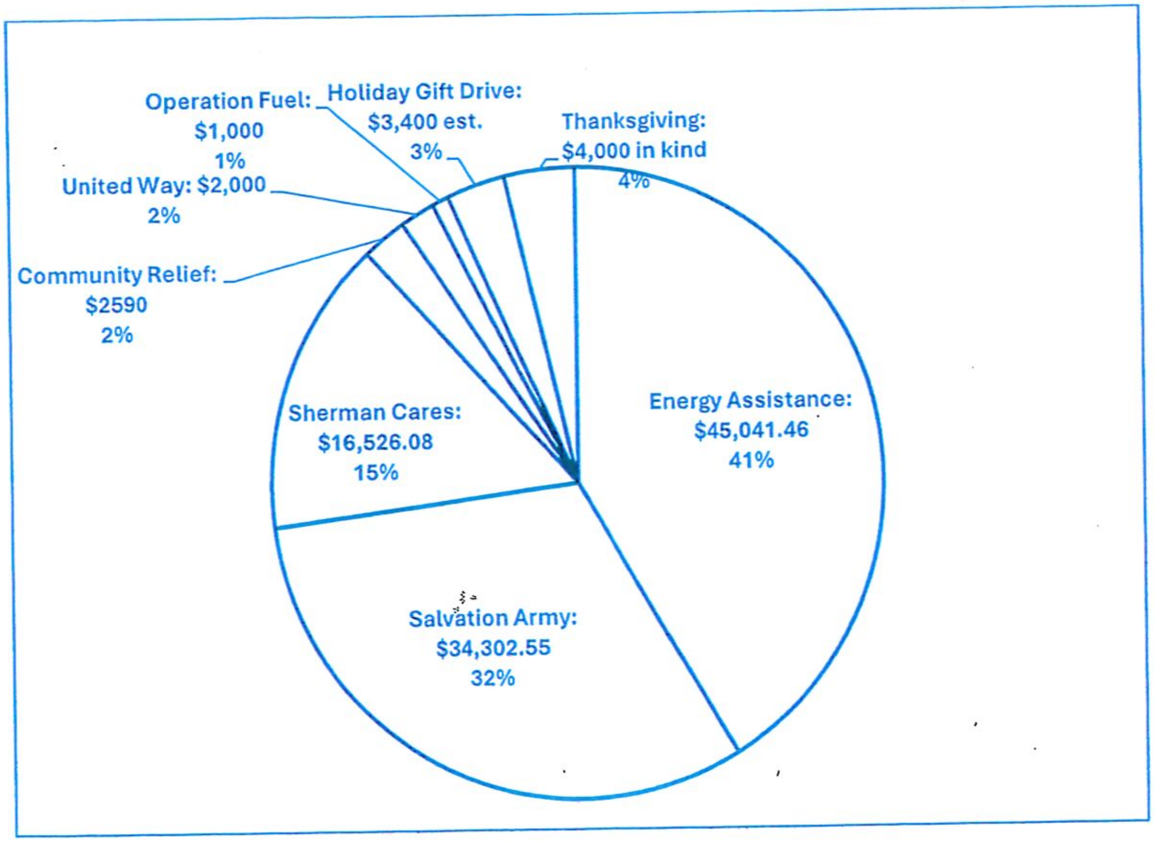
Referrals: We routinely share lists of community support, including Private Duty Home Care aides, Companion and Homemaker agencies, Long-term care facilities, and Assisted Living options.

Workshops and Training: Social Services Director Lynne Gomez attended various required training sessions including CHOICES, Medicare, Fuelware/CAAWC, and trainings on Narcan (opioid overdose), Navigating Medicaid Cuts, ADA updates, budgeting workshops for clients, and the annual Veteran's Rep training in Rocky Hill.

Other Hats: Lynne continued her role as the Sherman Municipal Agent for the Aging and the Americans with Disabilities Act (ADA) Coordinator for Sherman, in addition to Veterans Representative. She is also a member of CLASS (Connecticut Local Administrators of Social Services) and NMCAN, New Milford and Sherman's drug abuse and prevention council. Lynne is also an advisory member of the town's Commission on Aging. She maintains her state licensure with a minimum of 15 hours of continuing education credits per year. In addition, Lynne attended virtual trainings on Eversource new Low-Income Discount Rates, matching payment plans, and Husky Health access. Lynne also participated in the New Milford Middle School Health Fair and attended a morning workshop at the Pratt Center School to help review alternative school options.

Dedicated Phone Line

Social Services has a dedicated phone line which we use to be "ON-HOLD" with state and local offices, like Department of Social Services (DSS). It is not unusual to be on-hold with the state DSS for 3 hours. DSS runs SNAP, the food stamp program, Medicare Savings Program, and many other critical benefits programs. Our dedicated line allows our office to stay on hold for as long as it takes to help our clients, while continuing to do business on our other phone line.



$108,860.09 in Charitable Funding

for Sherman Households in Need

This figure does not include the many charitable donations from generous Sherman residents to Sherman Social Services throughout the year. Donors include Sherman residents, the state Trooper, the scouts and other organizations. Donations are presented as gift cards to grocery and retail stores, which are quick, effective resources in times of need.

2024 - 2025 Annual Report
Sherman Senior Center
Town of Sherman

This fiscal year **249** individuals participated **6721** times in an activity at the center**, 45%** of our clients were **80+.**

Mission: The mission of the Sherman Senior Center is to improve quality of life for adults ages 55 and older and disabled adults by providing programs and activities for recreation, education, and health and wellness.

According to the latest census completed in 2020, 53.7% of Sherman households have one or more people 60 years and over, 33% of our population is 60+ and qualifies for our services at the senior center.

Staff: In 2024-25, the Sherman Senior Center was staffed by Suzette Berger, Coordinator at 30 hours, Van Drivers Sue Moore and Bob Reiling shared the budgeted 25 hours per week. Bob retired June 30, 2025, and David Sitterley has been hired. Carolyn Decker and Azuma Andos share the clerk's hours assisting with administrative and programing duties totaling 22 hours per week.

Transportation: We utilize three vehicles, a donated 2021 Jeep Cherokee, 2016 Ford 14 passenger handicapped-accessible service bus and a 2024 Ford 8 passenger handicapped-accessible service van to provide free rides for Sherman's seniors. The State Matching Grant Program for Elderly and Disabled Demand Responsive Transportation provided $15,340 toward our transportation costs. The vehicles are used to bring clients to the senior center, on weekly shopping trips, nutrition programs as well as various events and activities. **Our vehicles logged a total of 10784 miles. We drove 3678 one-way trips of which 2242 are recorded as disabled client trips.** Shopping trips are of vital importance to our rural community, and **883 trips last year were for client shopping**. We schedule shopping for a minimum of one time a week.

Program Planning: The center was an active place during the week and has an average of 25-35 clients per day and Wednesday's averaged 41 clients. There was an increase in attendance at programs and activities serving our growing senior population. Health and welfare programs are provided by RVNAHealth, Western Connecticut Area Agency on Aging, health care professionals and volunteers from Sherman. We offer programs for hearing, low vision, healthy nutrition, monthly blood pressure, fall prevention and flexibility exercise programs.

Accessibility: The auditory system is available for the hearing impaired. It is utilized at all the educational programs allowing participation by seniors who were unable to previously join in. Additional assistive devices such as magnifiers, large print items, wheelchairs etc are available at the center to improve the participation of attending clients.

Nutrition: The congregate Wednesday lunch program is well attended as the senior dine breakfast outings. An average of 18 clients attend breakfast each week and 23 attend lunch. The cost of lunch is a requested $3 donation from the client, the food is supplied by RW Solutions LLC, and all labor are volunteers. These programs serve a largely elder and disabled population in a friendly setting.

Emergency Preparedness: We continue to focus on community Health and Wellness Programs and Education. Communication and reminders about weather safety are ongoing. The staff training includes CPR, AED and situational training appropriate to our building and clients.

Communication: The Senior Center continues to publish a newsletter. Mutsumi Hyuga is our volunteer editor and designer. The Newsletter was inserted into the Town Tribune every two months and is available on our town website for those who would prefer to view it online. The local papers are constantly updated. In addition, we have developed an email list to distribute digitally. The low-tech signboard is also utilized.

Volunteer Management: We could not accomplish half of what we do without our volunteers. This year **23 wonderful people volunteered** in some capacity. Many programs, such as Congregate Meals, Discussion Club, Exercise and assorted classes, are possible only through volunteer help. Karen Dech is our head congregate meal volunteer, which is a significant commitment. Volunteers also provide clerical help, office assistance, and run our regular activities such as bridge, pinochle and exercise club. This spring we supervised an intern from Western CT State University as well as a graduate from Scranton University.

Collaboration with town groups included programs with JCC, CT Audubon, Sherman Historical Society, Sherman School, Sherman Library, scouts, and Sherman EMS and SVFD.

The Friends of the Senior Center is a 501C group that pays for improvements to the senior center and equipment that we need financial help with.

The Commission on Aging continues to support and coordinate with the Senior Center. They have a separate annual report that goes into much greater detail about their accomplishments for the year. We are very grateful for all their hard work and dedication to helping seniors in Sherman.

We continue to be committed to making the Sherman Senior Center a welcoming place so that all who come through its doors may enjoy all the good things it has to offer.

Respectfully submitted,

Suzanne J Berger 8/14/25

Suzette Berger
Coordinator, Sherman Senior Center

REGISTRARS OF VOTERS
P.O. Box 39
Mallory Town Hall
Sherman, CT 06784-0039
860-350-4694

ANNUAL REPORT JULY 1, 2024 – JUNE 30, 2025

Registered Voters

	2020-21	2021-22	2022-23	2023-24	2024-25
Democratic Party	770	757	745	760	763
Republican Party	758	738	697	712	680
Other Parties	58	56	52	54	48
Unaffiliated	1166	1107	1036	1060	1030
Active Registered Voters	2752	2658	2530	2586	2521

Highlights

- Conducted newly mandated Early Voting for the August Primary and the November Election
- Successfully deployed new tabulators for the May Budget Referendum

Ongoing Activities

- Prepare and manage elections
- Perform regular weekly voter registration and maintenance
- Provide reports for state, town and political parties
- Prepare annual budget
- Test tabulators prior to elections
- Process Annual Voter Canvas (January through May)
- Complete ongoing education via Registrar courses
- Program the IVS accessible voting system
- Attend monthly Secretary of the State meetings online
- Verify and check in voters at Town Meetings

Town Meetings

09/03/2024	09/21/2024	10/26/2024	12/07/2024	12/19/2024	
01/11/2025	02/19/2025	04/19/2025	05/19/2025	05/20/2025	06/14/2025

Elections

Republican Primary	08/13/2024 including Early Voting 08/05/2024-08/11/2024
Referendum	10/05/2024
Presidential Election	11/05/2024 including Early Voting 10/21/2025 – 11/03/2025
Budget Referendum	05/03/2025

Registrar Conferences/Education/Information Sessions

Registrars of Voters Association of Connecticut Fall Conference	09/17/2024-09/18/2024
Registrars of Voters Association of Connecticut Spring Conference	04/08/2025-04/10/2025

Respectfully Submitted,

Sara Laughlin
Andrea Maloney

Sara Laughlin
Andrea Maloney

Commission on Aging Annual Report 2024/2025 Fiscal Year

The only way to describe the 2024/2025 fiscal year for the COA is one of metamorphosis. Two of our very active, long-time members passed away unexpectedly, two members retired and our Chairman Lynda Lee Arnold, while still an active member of the COA retired as Chairman. We remain committed to our mission of supporting the needs of the Sherman population through educational programing, policy making on the state and local level, analyzing services provided and improving the quality of life for all seniors.
Even with all the upheaval we were able to update the "Directory of Sherman Resources", participate in the Town Expo and sponsor a talk on "Effective Communication Skills" by Art Gottleib. We continue to be involved with the Building Committee for a new and safer Senior Center.
Our current members are: Lynda Lee Arnold, Dr. Keith Barton, Meridith Kroeger, Merialis Lewis, Sheila Mc Mahon, Jeannie Mc Roberts, Kim Thomson, Janet Wey and Susan White.

Respectfully submitted,

Janet Wey, Acting Chairman

August 25, 2025

Sherman Historic District Commission
Mallory Town Hall, 9 Rte. 39 North, P.O. Box 39
Sherman, Connecticut 06784
Email: carakaufmann@gmail.com

Annual Report for Fiscal Year July 1, 2024 to June 30, 2025

The Sherman Historic District Commission included the following members during the year:

Cara Kaufmann	Chair	Exp. 1/1/27
Jim French	Vice Chair	Exp. 1/1/29
Connor McGowan	Member	Exp. 1/1/29
Karen Angelo	Member	Exp. 1/1/29
Brett Pransky	Member	Exp. 1/1/30
Jan Desiato	Alternate	Exp. 1/1/27
Christine Aruza	Administrative Clerk	

Two alternate vacancies remain.

A total of 9 regular meetings, 1 special meeting and 1 public hearing were held.

The Sherman Historic District Commission (HDC) approved four Certificates of Appropriateness (COA). We also denied a post-construction application regarding the Veteran's Wall located in front of the Playhouse. In addition, the Commission met with First Selectman Don Lowe to discuss pursuing a STEAP Grant for the renovation of the Center School/Scout House.

To raise awareness and strengthen our role in the community, the HDC once again participated in the Community Expo on May 3, 2025. Encouragingly, this year there appeared to be less confusion between the HDC and the Historical Society. We also developed a welcome package for new residents of the Historic District and distributed familiarization packets to other town commissions. Further, we engaged in correspondence with Representative Patrick Callahan concerning the placement of solar panels within historic districts.

On March 27, 2025, we welcomed a new member from within the Historic District, bringing additional local insight and perspective to the Commission.

As we enter the next fiscal year, the HDC looks forward to continuing to grow as a commission and furthering our impact within the community.

Respectfully submitted,

Cara Kauf

Cara Kaufmann
Chair
Sherman Historic District Commission

Sherman Conservation Commission

2025 Annual Report

Over the fiscal year July 1, 2024 through June 30, 2025, the Conservation Commission conducted the following:

Weed Warriors and Veteran's Field- We continued our invasive plant removal at Veteran's Field for the 5th growing season. The areas that we had applied the new procedure of adding cardboard on top of the heavier duty weed barrier held up well. We expanded the covered areas again this season. We also added additional plantings in the Pollinator Pathway Garden which is becoming well established.

Subdivision Review- The Commission performed a site walk and created an environmental impact statement for a single lot Neel subdivision and made recommendations to Planning and Zoning

Community Outreach- This past April, we joined with the Sherman Library and Great Hollow Nature Preserve to put on a program by Robert Thornton about stonewalls in New England via Zoom that was well attended.

For the second year in a row, we partnered with the Sherman Commission on the Arts and sponsored the Sherman Community Expo highlighting most of the not-for-profit organizations in town.

We published a Hiking Trail Booklet this last May with assistance from NCLC and made it available at the Community Expo and online. The booklet covered 14 trail systems throughout Sherman and has been well received.

The SCC also continued to utilize our Facebook page to share conservation news, created a Lidar map of Sherman showing many of the Town's stone walls, made available booklets about invasive plant species, flyers on the care of septic systems and published various articles in local papers.

Respectfully Submitted,

William S. McCann III

William S. McCann

Chairman

Sherman Conservation Commission

SHERMAN
COMMISSION
FOR THE
ARTS
CELEBRATING THE ARTS IN SHERMAN

Commission for the Arts
Mallory Town Hall, 9 Rte. 39 North, PO Box 39
Sherman, Connecticut 06784

Annual Report for Fiscal Year July 1, 2024 to June 30, 2025

The Commission for the Arts included the following members during the year:

Denise Schlesinger	Chair (Exp. July 2026)
Linda Hubbard	Vice-Chair (Exp. July 2026)
Ashleigh Blake	
Terri Hahn	
Christy Bonaiuto	
MaryJane Magoon	
Henry Cooperman	
Amber Vlangas	
Susanna Marker	
Nicole Woodage	(Administrative Clerk)
~~Charley Gerard~~	resigned
~~Lori Vore~~	resigned

*The mission of the Sherman Commission for the Arts is to aid in communication and the promoting of the arts and culture in and around Sherman.

-***Sherman Community Expo-May 3, 2025***

- Held of the Town of Sherman Green
- Joint venture with the Sherman Conservation Commission.
- Purpose-promoting a "Meet and Greet" for arts and cultural organizations and conservation organizations, and town non-profits that are currently

operating in the town of Sherman creating an opportunity for the community to become familiar with the organizations in town

- 28 Community Organizations participated (an increase from 2024)
- Survey Monkey distributed via email to all participants.
- Analyzed data to improve 2025 event.

-***Social Media***

- Created a Sherman Commission for the Arts Facebook page
- Posting cultural activities by Sherman cultural organizations
- 153 followers and growing
- Positive comments and likes

-***Press Releases***

- To Promote Sherman cultural activities throughout the town
- 2024-Farm Day and Holiday Events
- 2025-Sherman Community Expo and Participants
- 2025-Memorial Day Weekend Activities

-***Proposed an Art Show***

- location at the Sherman Library
- High School Participants who graduated from the Sherman School
- Process in progress of being refined for 2026

-***Organizational Enhancements***

- Calendar of activities
- Month by month breakdown of the Commissions' goals and objectives

Respectfully submitted,
Denise Schlesinger
Chair
Sherman Commission for the Arts

THE SHERMAN LIBRARY

Annual Report

July 1, 2024 to June 30, 2025

Dear Friends,

The 2024-2025 fiscal year has been another busy and rewarding one at the Sherman Library. We welcomed a diverse group of patrons, lent out over 24,650 books and materials, and hosted a wide variety of programs for both children and adults. Additionally, we continued to offer free Wi-Fi access to visitors. As a hub for learning, enrichment, and community gathering, the library remains a vital resource for all.

Our programming for both adults and children has continued to grow, offering a wide array of workshops, presentations, educational experiences, and fun activities for all ages. It's a pleasure to see so many community members, as well as visitors from neighboring towns, taking part. This past year, the library collaborated with several local organizations, including the Sherman Historical Society, Sherman Senior Center, the Conservation Commission, and the Sherman Artists Association, to bring exceptional programming to the library.

This year marks a decade since the completion of our library expansion, and we continue to welcome thousands of visitors each month. With growth, of course, come challenges. Maintaining the library's excellent condition requires regular upkeep and upgrades. This year, we refreshed two-thirds of the library's interior with a fresh coat of paint, helping to maintain a tidy and welcoming environment. Additionally, thanks to a generous "Fiber to the Library" grant from the Connecticut State Library, we upgraded our internal networks and Wi-Fi access, improving both in-library and exterior connectivity. We also made enhancements to the meeting/conference room, now equipped with audio visual capabilities and updated furnishings, making it ideal for remote programs and meetings.

As an association library, the Sherman Library receives a portion of its operating budget through a town grant. The remainder of our funding is secured through fundraising events, memberships, donations, and grants. Our annual events, including the Winter Gala, Women's Soiree, Golden Ticket raffle, Golf Tournament, and Book Sale, continue to attract enthusiastic participation, with new attendees joining each year. Fundraising is a year-round effort that relies on the hard work of our library trustees, staff, and volunteers, and we are deeply grateful for their hard work and support.

As the library responds to the community's ever-evolving needs for books, programs, digital services, and access to information and technology, we remain committed to providing the highest level of service to our patrons. The Sherman Library is successful because our staff and dedicated trustees keep the library at the forefront of their efforts. With the future in mind, the library does not stand still: we consistently seek innovative ways to expand services and provide for the educational and cultural needs of our community.

As we close out the 2024-2025 fiscal year, we are excited for what lies ahead and look forward to another year of growth and continued service to our community.

Respectfully Submitted,

Ashleigh Blake

Executive Director of the Sherman Library

Highlights of 2024-25

- The Sherman Library celebrated 124 years of service to the community.
- The Sherman Library received a "Fiber to the Library" grant from the State Library which funded important internal fiber and WIFI upgrades which were completed during FY 24/25. The upgrades included the installation of additional wireless access points and improvements to the network resulting in more robust WIFI in the Library as well as outside the Library.
- The Library multipurpose room was updated with new furnishings and a/v equipment to improve functionality of the space and enhance the patron experience.
- Samara DeBruyn, joined the library staff in the role of Technical Services Assistant in May 2025.
- The Sherman Library introduced a Seed Library for our patrons during the spring of 2025 which was well received and will continue to be offered each spring.
- The Sherman Library main circulation area, gallery, children's area, teen room, multipurpose room and program room/barn spaces were repainted as part of our ongoing commitment to the maintenance of the facility.
- 24,667 items were loaned to library patrons.
- 1,411 books, audio books and films were added to the library collection.
- 8,397 children and adults attended over 474 free library programs.

Highlights of 2024-25 *(continued)*

- The Sherman Library proudly participated in community wide events such as the Halloween Bash, the Community Expo and the Sherman School Open House.
- Sherman Library cardholders continued to enjoy free digital resources including Hoopla, Libby, Palace Project, Mango, Newsbank & New York Times online.
- Generous grants from individuals, foundations and local organizations supported programs and special material purchases.
- Members, patrons and the town were informed of library news through our e-newsletter, website, social media, local publications, and online events calendar.
- Our popular programs included collaborations with local organizations and we are very appreciative of their time and effort, including the CT Humane Society, Deer Pond Farm CT Audubon Society, McCarthy Observatory, Northwest Connecticut Land Conservancy, RVNAhealth, Sherman Artists Association, Sherman Chamber Ensemble, Sherman Commission for the Arts, Sherman Conservation Commission, Sherman Historical Society, Sherman Park and Rec, Sherman School, Sherman Senior Center, Sherman Volunteer Fire Department, TradesUp and White Memorial Conservation Center.
- The Sherman Library's robust and updated wireless Internet network access remained free for all library users.
- The Golden Ticket, Women's Soiree, Book Sale, Bags & Baubles, Annual Golf Tournament and Annual Holiday Gala provided important financial support for the Library.
- Membership donations, fundraising events, in-kind donations, and a grant from the Town of Sherman supported the library operating budget.
- Our talented and friendly staff provided outstanding service that was essential to reaching our goals.
- The dedicated Library Board of Trustees remained committed to thoughtful stewardship and advocating for the Sherman Library.

Programs at a Glance

ADULT

- Art Jam – Bethe Bogues
- Artists Talk: E Pluribus Unum – Muriel Stockdale
- Author Talk -Insects from Nature, the *Art of Found Objects* by Betsy Duckworth
- Bald Eagles in Connecticut - Ginny Apple
- Beatrix Farrand: A Garden Artist with an Ecological Vision – Jennifer Yates
- The Benefits of an Anti-Inflammatory Diet – Michele MacDonnell
- Black Bears of Connecticut – Ginny Apple
- Black History in Connecticut – CT Museum of Culture and History
- Book Discussion – Monthly
- Broadway on a Budget – Brian Stoll
- Candlewood Lake – John Cilio
- Classic Book Discussion – Monthly
- Connecticut's Amazing Maritime Adventures – Mike Allen
- Drop in Wrapping Party
- Drum Circle – Jack Licatra of Jack's Waterfall
- Exploring French Wine – Barbie Messa
- Fall Prevention Workshop – Stacie Perachi - RVNA
- Gentle Yoga – Paul Jaehnig
- Grow Your Own Veggies – Michele Mackinnon
- Historic Stonewalls of New England – Robert Thorson
- Holiday Teacup Craft Class
- How to Fall – Dr. Kate Campbell - RVNA
- Improv Workshop – Matt Austin
- Intro to Libby
- Katharine Hepburn: From Hartford to Hollywood – CT Museum of Culture and History
- Key Fob Wristlet Workshop
- Knitting and Needlecraft - Tal Pease and Caitlin Mandracchia
- Mahjong Club Weekly
- Movie Matinee with the Senior Center
- Mysteries of the Northeast – Michael Panicello
- Navigating Communication Challenges in Dementia Care – Danielle Taibi- RVNA
- The Perils of Space Flight on the Human Body – Bill Cloutier

Programs *(continued)*

- Pin This! – Pat Corrigan
- Probate and You – Linda Lee Arnold
- Puzzle-Palooza
- Romantic Gardens – Caitlin Merritt
- Scarf Tying Workshop – Laura Jagodzinski
- Seed Library
- Shell Trinket Dish Class
- Sound Bath with Inspired Inspirations – Jeanine Chayka
- Succulent Terrarium Workshop
- Summer Reading Challenge
- Take Home Craft: Heart Art
- Take Home Craft: Decoupage Shell Trinket Dish
- Take Home Craft: Festive Forest Village
- Take Home Craft: Ghost in a Jar and Pumpkin Votive
- Take Home Craft: Spring Nest
- Tango for Two with the Gerard Duo – Charley Gerard and Eva Gerard
- Things That Go Bump in the Night – Ginny Apple
- Tombstones: A Historical Look at America's First Sculpture – John Cilio
- Visible Mending Workshop – Pat Corrigan
- Winter Reading Challenge
- Writers' Group

ART SHOWS AND EXHIBITS

- Herb Kroeger – "My World" paintings
- Susan Locke – "Lions and Tigers and Bears: Oh My!" photography
- Various Artists – "Great Hollow Invitational 2024" various mediums
- Alibaba Awrang and Salman Ali Uruzgani – "Loyalty" calligraphy
- Various Artists – "Sherman Artists Open Studio Show" various mediums
- Christina Maschke – "Devil in the Details" pencil and pastel illustrations
- Doreen O'Connor – "For the Love of Flowers" paintings
- Muriel Stockdale – "E Pluribus Unum" various mediums
- Beth Levine – "Abstract Reality" various mediums

BOOK DISCUSSIONS

- *Zone of Interest* by Martin Amis led by Stephanie Spinner
- *The Man That Mistook His Wife for a Hat* by Oliver Sacks led by Marge Josephson
- *The Island of Missing Trees* by Elif Shafak led by Sheila Kaplan
- *The Weight of Ink* by Rachel Kaddish led by Denise Schlesinger
- *The Heaven and Earth Grocery Store* by James McBride led by Bernie Kaplan
- *The Art Thief* by Michael Finkel led by Bob Gamper
- *Birnam Wood* by Eleanor Catton led by Diana Bristol
- *The Measure* by Nikki Erlick led by Olga Simoncelli
- *This Other Eden* by Paul Harding led by Chris Keenan
- *The Arsonists' City* by Hala Alyan led by Corinne Kevorkian
- *Olive Kitteridge* by Elizabeth Strout led by Elaine Litwack
- *Lady Tan's Circle of Women* by Lisa See led by Sheila Kaplan

CLASSIC BOOK DISCUSSIONS

- *Magic Mountain* by Thomas Mann led by Bernie Kaplan
- *Log from the Sea of Cortez* by John Steinbeck led by Suzanne Ashley
- *To Kill a Mockingbird* by Harper Lee led by Sheila Kaplan
- *Midaq Alley* by Naquib Mahfouz led by Corinne Kevorkian
- *Year of the Plague* by Daniel Defoe led by Marge Josephson
- *A High Wind in Jamaica* by Richard Hughes led by Suzanne Ashley
- *Angle of Repose* by Wallace Stegner led by Marge Josephson
- *All the King's Men* by Robert Penn Warren led by Bernie Kaplan
- *Cannery Row* by John Steinbeck led by Elaine Litwack
- *Death in Venice* by Thomas Mann led by Diana Bristol
- *Silas Marner* by George Eliot led by Milary Olsen

CHILDREN AND FAMILIES

- Back to School Bookmarks
- Coat Hanger ROV Workshop
- Kids Drum Circle with Jack's Waterfall
- Guess that Book!
- Apple Orchard Scavenger Hunt
- Summer September Take and Make
- September Drop-In Craft: Pom-pom Caramel Apples
- Teen Sound Bath with Jeanine Chayka
- What Makes a Bird a Bird? With Deer Pond Farm
- Potion Play
- Trick or Treat
- Paper Pumpkin
- Halloween Scavenger Hunt
- Dinovember Scavenger Hunt
- Fire Safety and Prevention with the SVFD
- Digital SAT vs ACT with Priyanka Shingala of Let's Talk College LLC
- Build a Bug Hotel with the Sherman Conservation Commission
- Turkey Drop-In Craft
- Dinovember Take and Make
- Paper Bag Gingerbread Take and Make
- College Application with Priyanka Shingala of Let's Talk College LLC
- Teen DIY Oatmeal Bath Soak
- Snowman Soup
- Confetti Cannon Drop-In Craft
- Winter Reading Challenge
- Gingerbread Scavenger Hunt
- Thai Food Tasting with Thai Golden
- Slime Art
- Make a Paper Snowflake
- Snowflake Scavenger Hunt
- Make a Red Envelope
- TYCTL: Live Animal and Craft Program with Kritter Kreations
- Teen Love Rocks and Friendship Bracelets
- Valentine's Cardmaking
- Fairy House Craft and Stuffy Sleepover
- Popsicle Stick Snowflake Take and Make
- Heart Scavenger Hunt
- Kindness Color by Number
- Rainbow Scavenger Hunt
- Rainbow Coloring Craft
- Fairy Tale Music with Music Time with Miss Cheryl
- Tulip Take and Make
- Build a Forest Community with White Memorial Conservation Center
- Earth Dumplings with the Sherman Conservation Commission
- Taekwondo for Kids with Master Kim
- Dessert Kabobs
- A Story and A Stroll: Spring with NCLC
- Spring StoryWalk with NCLC
- Hop into Spring: Spring Craft and Bunny Photo-Op
- Spring Bunnies Scavenger Hunt
- Tell us Your Favorite Joke
- Silly Spring Chickens Scavenger Hunt
- Ladybug Drop-In Craft
- Butterfly Take and Make
- Where the Wild Things Are Scavenger Hunt
- The Safety Pawtrol: Dog Safety with CT Humane Society

SCHOOL YEAR STORYTIME AND AFTER SCHOOL PROGRAMS

- Storytime
- Sensory Story and Craft
- Board Book Bunch
- Teen Sherman Library Council
- Pre-K Pack
- Little Munchkin Preschool Storytime
- Mad about Stories
- Loose-A-Palooza
- Bookish Play
- Storybook STEM
- Afterschool-Ology
- Mindful Monsters
- Clay Play

- Nature Art
- Game Time!
- Origami Club
- Lego Art
- Early Dismissal: Clay Sugar Skull with Zafiro Acevedo
- Turkey Tuesday with The Teen Sherman Library Council
- Early Dismissal: Intro to Hand Tools with TradesUp
- Create a Card with the Teen Sherman Library Council
- Lavender Love: A Sewing Workshop with Kristine Ross
- A Needle Craft Project with Kristine Ross
- Sherman School 1st Grade Visit

SUMMER CHILDREN'S PROGRAMS

July-August 2024

- Summer Reading Registrants
- Summer Reading Bingo
- Teen Summer Reading Review
- Adventure Begins at your Library: Summer Craft Series
- A Story and A Stroll: Teddy Bear Picnic with NCLC
- Children's Concert with the Sherman Chamber Ensemble
- Bubble Show with Charlie & The Bubble Factory
- Dry Ice Workshop with Mad Science
- Storytime: Sherman Park & Rec Camp
- Teen Campfire Cookie Decorating
- Summer StoryWalk with NCLC
- Bug Fact Fortune Teller
- Engineering Station
- The Comedy Magic of Danny Diamond
- Outdoor Storytime with Sherman Park & Rec

- Taekwondo for Kids with Master Kim
- Constellation Light
- Crafting your College Essay with Priyanka Shingala of Let's Talk College

June 2025

- School's Out: Sidewalk Chalking
- Marbleized Tie-Dye
- Teen Taste-Testing
- Summer Slime
- Sounds Around Us with EverWonder Museum
- Small Sculpture Art Show

Statistical Review 2024–25

Circulation	24,667
Adult Book Circulation	14,299
Children's Book Circulation	9,239
Audiovisual Circulation	1,129
Sherman Circulation Per Capita	7.0
Population Served*	*3,527
Library Visits	17,650
Patrons Registered	1,461
borrowIT Borrowing by Sherman	3,365
borrowIT Loans to Non Residents	2,894
Interlibrary Loan from other libraries	2,238
Interlibrary Loan to other libraries	1,743
Library Holdings	24,448
Library Holdings Adult Books	11,110
Library Holdings Children's Books	11,068
Downloadable eBooks & Audio Books Available	1,514,740
Adult Programs	175
Adult Programs Attendance	2,320
Children's Programs	299
Children's Programs Attendance	6,077
Website Visits	27,125
WIFI Connections	20,956
Days Open	249
Tax Dollar Support Per Capita	59.04

*U.S. Census Bureau 2020

LIBRARY STAFF 2024-25
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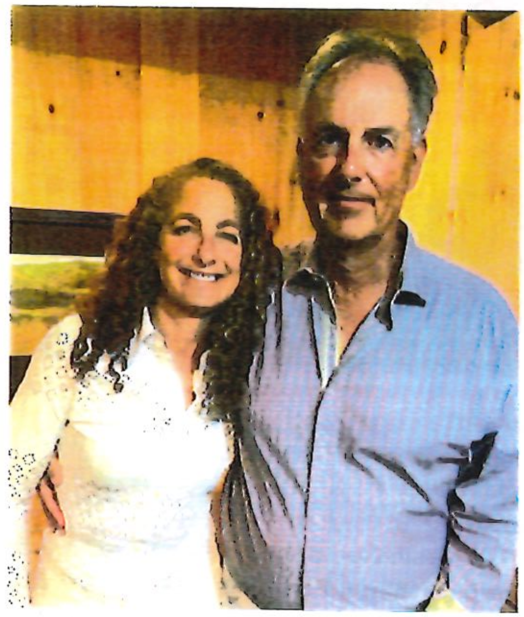
STUDENT PAGES, Dan Bossers-Brisson, Eden Bruzinski, Saki Cohen, Mollie Garcia, Susan Hackett, Lucy Philipakos & Katie Smith

Annual report by Ashleigh Blake. Design and layout by Marie Mulvaney Loria. Photos by various contributors

Staff & Volunteers

The Sherman Library Association thanks all volunteers for their outstanding support of the library. Our indispensable adult and student volunteers contributed hundreds of hours of their time and energy this past year. Whether participating as a member of our Board of Trustees, assisting with programs or helping with fundraising events, volunteers are an integral part of our library each and every day. These dedicated volunteers also work behind the scenes on a myriad of tasks. They help maintain our building, organize the book sales, design print material, lead book discussions and present adult and children's programs. They vacuum, help with repairs, and move heavy boxes. Sherman Library volunteers are committed and enthusiastic. They give our library its character and personality. This devoted group ranging from age 9 to ninety, helps to keep our library operating smoothly year after year. **Our appreciation for all they do runs deep!**



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Many volunteers participate in more than one library activity

Support of the Sherman Library comes in many forms. We thank everyone who donated funds and materials and volunteered time to enrich our services. Please accept our apologies for any omissions or errors in this report.

Memberships, Gifts and Grants

The Sherman Library Association is most grateful for the generosity of our many supporters. Although we function as a public library for the Town of Sherman we are a not-for-profit library. This means that our annual appropriation from the town provides a portion of our operating budget. The remaining funds come from other sources, principally from our annual membership campaign, fundraising events, grants and other donations.

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Hunter's Run Country Club
Lauren and Al Kenney
Chris Maybury

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Quaker Hill Country Club
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American Pie Company
Bank Street Theater
Linda Banks
Barn Gallery and Frame Shop
BD Provisions
Howard Beaton
Michael and Sara Bowman
Anna Carfield
Chamber Music Society
Monica Cichosz
Clocktower Grill
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The Cue Restaurant and Catering
The Heron Gallery
The Old Store Gift Shop & Museum
The Zulu Nyala Safari Group
Village Center for the Arts
Villarina's Pasta Shop
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Tom White and Nancy Astor-White
The White Horse Country Pub & Restaurant
White Silo Farm & Winery
Yokohama

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Ashleigh Blake
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Jackie Harding
James Frank Baird

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IN HONOR
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Special thanks to all of the people who donated books for our book sales and items for our Women's Soiree.

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Ann Morin 1956-1964
Anne Davies 1964-1966
Elizabeth Oliver 1966-1975
Carol Brooks 1976-1978
Nadia Yavanovitch 1979-1983
Marianne Ogno 1983-1985
Deborah Froggatt 1985-1992
Melissa Coury 1992-1997
Millie Loeb 1997- 2018
Ashleigh Blake 2018-2021
Jamie Cantoni 2021-2022
Ashleigh Blake 2022-

THE SHERMAN LIBRARY

The Sherman Library Mission Statement

The Sherman Library is a community resource, freely available to all. The library responds to the public's need for information, education and recreation. With books at its core, the library provides a wide range of materials, both print and non-print. It is the community's center for lifelong learning. By incorporating new developments in technology the library ensures that its resources are accurate, timely and responsive to those it serves.

CANDLEWOOD LAKE AUTHORITY

Preserving and Protecting Candlewood Lake Since 1972

Annual Report

Fiscal Year Ending June 30, 2025

During the 2024/2025 fiscal year the CLA continued to dedicate its time and resources to protecting the environmental values of Candlewood Lake while providing a safe recreational environment for all users through the Marine Patrol. The lake is in constant change, both environmentally and recreationally and the CLA is the only agency dedicated to understanding and addressing those changes so that this invaluable natural resource will remain so to the lake municipalities and region, for generations to come.

The CLA has a 15 member board of delegates, an office staff and a Marine Patrol of seasonal officers. The below report contains some highlights from the 2024/2025 fiscal year of the CLA.

Public Safety and Marine Patrol

The Candlewood Lake Authority patrols the waters of the lake throughout the week and on weekends from May to October. Candlewood Lake continues to receive heavy boating pressure and changing recreational use by those on the lake, requiring constant education, enforcement and changing strategies to provide the most effective public safety presence possible for the lake.

Lake Activity: During the 24/25 fiscal year, the heavy boating traffic on the lake during peak weekends and the overcrowding on some of the smaller islands of the lake presented public health and safety concerns. The changing recreational environment on the lake required a heightened Marine Patrol presence to address these concerns and help ensure the safety of the boating public. We continue to work with our municipalities, the CT DEEP and FirstLight to address these challenges.

On-board Software: To start the 2025 boating season, the CLA Marine Patrol implemented a new on-board software system that has proven to be extremely effective at improving efficiency, data collection, reporting and analysis - as well as on-water enforcement capabilities.

Jet Ski Task Force: The CLA Marine Patrol has increased the usage of their Jet Ski Task Force; officers patrolling the waters of Candlewood Lake on CLA Marine Patrol jet skis. Patrols on jet skis allow the CLA officers increased near-shore and close proximity access over a traditional patrol boat.

Vessels: The CLA awaited the delivery of their final purpose built patrol vessel during the summer of 2025. Due to unavoidable production delays it did not arrive prior to the end of the 24/25 fiscal year.

Event Safety: The CLA continues as the lead organization for on-water events held on the lake, reviewing Marine Event Permit Applications submitted to the CT DEEP. For the annual fireworks display the CLA coordinated public safety efforts with Danbury PD, the CT DEEP EnCon Police and multiple municipal fire department boats. A few weeks later in July, for the New Fairfield Lighted Boat Parade, the CLA provided a public safety presence on the water, which was coordinated with other fire department vessels on the lake.

Water Quality and Ecology

The Candlewood Lake Authority works to understand what is happening with the lake's ecosystem and understand how it is changing over the years and decades to be able to make better management recommendations for the long-term health of the lake.

Nutrient Budget: After a successful implementation of the first phase of the first-ever nutrient budget for Candlewood Lake during the summer of 2024, the summer of 2025 kicked off the second phase of the nutrient budget. A nutrient budget is a complete analysis of all sources of nutrient pollution entering the lake, which can contribute to algae blooms and water quality issues. Phase one studied the nutrients entering from the lake bed, called internal loading. Phase two is studying the nutrients coming in through the stream inputs to the lake as well as ground water.

Water Quality: Water quality continues to remain good in the lake, as our monthly monitoring program enters its 5th decade. This long data set helps the CLA to understand long term trends of the lake's water. In 2025 the CLA returned to once-monthly water quality monitoring, which had been the organization's practice until a recent change to twice-monthly. The second sampling of the water was not providing information deemed valuable enough to continue that practice, and those funds were redirected towards other needs.

Plant Life: Plant life in the lake remains minimal, but we continue to monitor the plant community for changes. New for the summer of 2025, the CLA added targeted in-season invasive plant monitoring at key locations, in the hopes that if any invasive plants were found that they would be identified early enough so that they could be contained and possibly eliminated.

Intern: For the summer of 2025, the CLA offered an environmental internship to an area college student. We will look to continue this valuable opportunity again next year.

Lake Stewards: The CLA Lake Stewards, our CT DEEP grant-funded invasive species boat launch monitoring program, kicked off it's 5th season in 2025. Lake stewards offer voluntary inspections for invasive species to boaters launching in Candlewood Lake and it has become a valuable education and prevention program for all who recreate here.

Zebra Mussels: Following the summer of 2024, many residents reported finding an increase of zebra mussels along their shoreline and on their boats and docks when they were removed for the winter, however the mussels saw a significant decline following the wintertime deep drawdown from 2024 through 2025. We continue to monitor the situation and are working to continue to educate the public on how to best coexist with the zebra mussels in the lake.

Beach Testing Partnerships: This fiscal year saw the continuation of our summer testing program for E. coli with the help of the New Fairfield Senior Center who gathers the samples from around the lake. WestConn continues the blue-green algae testing at the municipal beaches and we disseminate those results to the public.

Public Awareness and Equipment & Facilities

Public Engagement and Education: Our new educational video series went into full swing with filming, production and the release of videos during the 24/25 fiscal year. They have been very well received by the public and have served to educate thousands of lake users about boating safety and environmental awareness for the lake. These videos are produced in English and are made available with Spanish and Portuguese subtitles.

We spoke at various gatherings and schools and attended events, including the Sherman Community Expo in the spring of 2025. We communicate with the public through social media posts, maintain an informative website and send out electronic newsletters. The 2025 Annual Lake Clean Up had to be canceled due to weather.

Buoys and Boats: The CLA operations department deploys and maintains over 80 hazard, speed and navigation buoys for the safety of the boating public as well as our Sherman and New Fairfield office locations. We ensure that our patrol, science and work vessels are properly maintained and ready for service and we conducted the annual boat count of all of the resident boats on the lake, which totals over 6,000 vessels.

Candlewood Lake Authority Staff

Mark Howarth - Executive Director
Nick Mellas - Marine Patrol Chief
Neil Stalter - Director of Ecology
Dee Wright - Administrative Coordinator
Michael Gasperino - Operations Manager

Candlewood Lake Authority Board of Delegates

Brookfield
Marianne Gaffey - Vice Chair
Bill Lohan
Will Miekle - Treasurer

New Milford
Steve Kluge
Mark Toussaint
Joe Wodarski

Danbury
John Laughinghouse
Shaun McColgan
Ed Siergiej

Sherman
Doug Cushnie
Martin O'Connor - Chair
Phyllis Schaer

New Fairfield
Joan Archer - Secretary
Bill Licht
Jeff Main