

THE FOLLOWING MINUTES ARE SUBJECT TO APPROVAL BY
THE BOARD OF SELECTMEN

The Board of Selectmen held a regular meeting January 22, 2024. The meeting was held in the Council Chambers at the Newtown Municipal Center. First Selectman Capeci called the meeting to order at 7:30p.m. and opened the meeting with salute to the flag.

PRESENT: First Selectman A. Jeffrey Capeci, Selectman Michelle Embree Ku and Selectman Daniel Cruson.

ALSO PRESENT: Finance Director Robert Tait, Police Chief Kullgren, Deputy Chief Bishop, Police Commission Chairman Brian Budd, Vice Chairman Scott Ciccari and Police Commissioner Rance Thompspon, Newtown Community Center Director Matt Ariniello, Newtown Community Center Commission Chair Kinga Walsh and four members of the public.

VOTER COMMENTS: none.

ACCEPTANCE MINUTES: Selectman Cruson moved to approve the minutes of the regular meeting of January 18, 2024. Selectman Embree Ku seconded. The motion passed unanimously.

COMMUNICATIONS: none.

FINANCE DIRECTORS REPORT: none.

OLD BUSINESS:

Discussion and possible action:

1. **Edmond Town Hall Board of Managers budget:** this item was not addressed as the board did not require a presentation.
2. **Police Budget:** (att.) Chief Kullgren and Deputy Chief Bishop were present to discuss the challenges in meeting escalating demands, providing modern police services, accreditations, transparency, mandated training including de-escalation training and use of force training (att.). The report underscores the necessity for adequate staffing for continued professionalism, community oriented services, well trained officers, transparency and advanced use of the technology that is now required. Currently, shifts are below manpower 78.31% of the time. First Selectman Capeci looked at the salary and overtime data and, while it does not address the stress on officers, from a numbers standpoint he doesn't not feel the need for an additional officer at this time is justified. Selectman Embree Ku asked about traffic at the schools. Chief Kullgren said officers would fill if a traffic agent was out sick; due to call volume it wasn't always able to be filled and therefore turned over to school staff. Selectman Cruson asked about police support to schools; the PD does support the schools. Mr. Tait asked about COPS grants; they are aware when grants are available but are sometimes open to larger jurisdictions only. The prior administration was concerned about the recurring costs down the road as the grant was limited to a few years; the Town would have to fund the positions and in the past, through attrition, they were not filled. Private duty is not mandated; there are contractual limitations. Private duty provides security at school events and construction areas. Side job employees will be pulled from a side job to fill in if someone calls out sick. Chairman Budd talked about current and future trends in modern policing. Police face threats and increased scrutiny. There are new levels of transparency, community relations, new technologies; changing ways to connect with community. Community policing is educational,

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Daniel Cruson
NEWTOWN TOWN CLERK

Newtown PD has been ahead of the trend for many years. Technology, body worn cameras, reduces liability to the Town but requires manpower to monitor. GPS applications are used to track and locate suspects; also used for domestic violence. Trends require immediate police response. Drones are being used, require training and resources. There is a fast growing threat of cyber-crime, creating a higher workflow, scams. The Police Accountability bill mandates policies, procedures and training initiatives be updated. All these trends require manpower. Police Commission Chairman Budd fully supports the addition of one officer to manage the accountability and compliance standards mandated by the state. Selectman Cruson asked about 78.31% and if it reflects a shortage in staffing. Chief Kullgren stated shifts have minimum man staffing contractually; if staffing falls below minimum they are required to backfill and this happens 78.31% of the time. Commissioner Scott Cicciari asked the board to not lose sight of long term vision and encouraged them to continue to think about the longer term vision and strategy. Chief Kullgren said mutual aid is only called in for emergency; it is not used to fill in gaps. There was discussion on new vehicles. The estimates are conservative; the vehicles are off the state bid and the costs have increased. Brian Budd said all agencies across the state and county are all experiencing similar increases. Selectman Cruson asked about the EAP grant; some money was left in the line item due to mental health wellness for officers, per the Police Accountability bill. Selectman Embree Ku appreciates the effort put into community policing. Upfitting a vehicle is \$25,000.

ADD TO THE AGENDA: Selectman Embree Ku moved to add to the agenda, the referral of the Newtown Community Center Aquatics HVAC to the Public Building and Site Commission for oversight, as previously discussed at the January 2, 2024 meeting. Selectman Cruson seconded. The motion passed unanimously.

Selectman Embree Ku moved to take up the motion of January 2nd meeting to refer Newtown Community Center Aquatics HVAC to the Public Building & Site Commission for oversight. Selectman Cruson seconded. The motion passed unanimously.

NEW BUSINESS

Discussion and possible action:

- 1. Annual Comprehensive Financial Report Review for Year Ending June 30, 2023:** (att.)53:08
Newtown invests in the community. Every fund has a fund balance. Use of fund balance has only been done in the past three years; pointing out transfer to capital non-recurring. The rating agencies are okay with this. For the first time in years there is concern about the Employee Medical Benefits fund. There were 20 large claims that comprise 65% of total claims. The fund has been beating inflation pressures up until now. The fund has been in place for sixteen years. Mr. Tait does not think the rating agencies will have any issue with the report.
- 2. Appointments/Reappointments:** Selectman Embree Ku moved the appointment of the Stephanie Sklanka to the Newtown Community Center for a term to expire 12/31/27. Selectman Cruson seconded. First Selectman Capeci said it was a difficult decision as there were a few very qualified people. First Selectman Capeci spoke to the three and chose the unaffiliated voter. He spoke to the interested parties about the Friends of the Community Center. The motion passed unanimously.
- 3. Driveway Bond Release/Extension:** Selectman Embree Ku moved that the driveway bond as recommended by the Town Engineer, for Joe Marek/3D Home Design, 42 Tunnel Road, be extended for a six-month period to July 14, 2024. Selectman Cruson seconded. The motion passed unanimously.
- 4. Tax Refunds:** none.

VOTER COMMENTS: none.

ANNOUNCEMENTS: none.

ADJOURNMENT: Having no further business the regular Board of Selectmen meeting was adjourned at 9:21p.m.

Attachments: Police Budget; Newtown PD Request for Consideration Staffing Proposal; B. Budd PD budget notes; Annual Comprehensive Financial Report FY ending June 30, 2023

Respectfully submitted,
Susan Marcinek

DEPARTMENT: POLICE**MISSION/DESCRIPTION**

The men and women of the Newtown Department of Police Services are thoroughly committed to the improvement of the quality of life for all the residents of Newtown, by working in partnership with them. The Department will constantly work to maintain a safe and secure community while treating all people with dignity and respect. We will be objective and always search for new ways to improve ourselves so as to better serve the community.

Web site: [POLICE DEPT](#) (right click, open hyperlink)

MISSION STATEMENT

“It is the mission of the Newtown Police Department to protect and serve our community while honoring our badge, our integrity and the public trust. Working together with the community we will seek justice for all, while holding ourselves and others accountable for their actions under the color of law”

BUDGET HIGHLIGHTS

The budget for the Police Department has increased by \$484,332 or 6.15%. This is mainly due to an increase in salaries & wages, benefits and retirement contributions.



POLICE BUDGET

POLICE	2021 - 2022 ACTUALS	2022 - 2023 ACTUALS	2023 - 2024		2024 - 2025 BUDGET				CHANGE	
			ADOPTED	AMENDED	12/31 ACTUAL	1st SELECTMAN PROPOSED	BOS PROPOSED	BOF RECOMMENDED	LC ADOPTED	
SALARIES & WAGES - FULL TIME	4,115,416	4,222,439	4,452,028	4,452,028	2,318,236	4,638,643			186,614	4.19%
SALARIES & WAGES - OVERTIME	190,932	243,463	166,675	166,675	139,299	171,559			4,884	2.93%
GROUP INSURANCE	883,151	911,293	963,966	990,315	980,094	1,076,429			112,463	11.67%
SOCIAL SECURITY CONTRIBUTIONS	319,813	326,404	353,331	353,331	182,011	367,980			14,650	4.15%
RETIREMENT CONTRIBUTIONS	1,253,359	1,225,264	1,362,584	1,362,584	1,311,916	1,465,088			102,504	7.52%
OTHER EMPLOYEE BENEFITS	81,660	83,610	93,900	93,900	33,235	94,400			500	0.53%
SOFTWARE/HARDWARE	77,996	79,993	85,420	85,420	33,392	119,509			34,089	39.91%
OTHER PURCHASED SERVICES	21,506	21,775	24,150	24,150	4,120	24,150			-	0.00%
CONTRACTUAL SERVICES	47,528	41,124	49,601	49,601	6,554	46,630			(2,971)	-5.99%
DUES, TRAVEL & EDUCATION	54,708	54,197	69,380	69,380	27,926	71,980			2,600	3.75%
OFFICE SUPPLIES	4,473	4,281	4,725	4,725	1,508	4,725			-	0.00%
POLICE VEHICLES	91,044	122,735	196,500	196,500	123,602	225,000			28,500	14.50%
POLICE EQUIPMENT	33,805	36,144	37,621	37,621	7,960	37,621			-	0.00%
CAPITAL	-	-	-	-	-	-			-	-
OTHER EXPENDITURES	9,665	9,983	11,825	11,825	4,846	12,325			500	4.23%
	7,185,056	7,382,706	7,871,706	7,898,055	5,174,700	8,356,038		-	484,332	6.15%

DEPARTMENT: POLICE**ACCOUNT DETAIL****Salaries & Wages – Full Time**

The Chief of Police, Captain and the chief's executive assistant are non union positions. The Police Chief & Captain's salaries are set by the First Selectman and Board of Selectman under language provided in the Town Charter Section 4-40. The Board of Police Commissioners by Town Charter Section 2-160 appoints the Chief of Police and the Captain. The salary of the Police Chief and Captain is discussed as part of the contract between the Town of Newtown and Chief of Police.

The Newtown Police, Nutmeg Independent Union represents all sworn officers except for the police chief and captain. A 2.93% salary increase is reflected in this budget there is no contract at this time. The additional increases are due to contractual step increases built in within the salary structure of the sworn staff. Any offsetting decreases are due to turnover and the resulting lower salary step.

The Civilian Personnel represented by Nutmeg Independent Public Safety Employees Union are comprised of the following employees reflected in this budget cycle: Records Manager, Administrative Assistant, all receiving a 2.93%. The Chief's Executive Assistant is a non-union position and a 2.93% increase is reflected in this budget.

A request was made for an additional police officer position which is part of an overall request of four additional police officers over a five year timeframe. It was denied because it would increase financial pressure on the budget; it would not have a significant effect on overtime (overtime savings would not offset the additional cost) and police mutual aid has been effective when used.

See page 323 in the appendix for the Chief's narrative regarding the additional officer(s) request.

Salaries & Wages – Full Time – CONTINUED

DEPARTMENT: POLICE

Police	POSITION	union	2023 - 2024		2024 - 2025		INCREASE (DECREASE)	
			# AUTH.	AMENDED BUDGET	# AUTH.	1st SELECTMAN PROPOSED	# AUTH.	BUDGET
Uniformed								
Chief of Police		nu	1	138,939	1	143,009	-	4,071
Captain		nu	1	123,309	1	126,922	-	3,613
Lieutenant - Step 5		pol	3	333,692	3	343,470	-	9,778
Detective Sergeant - Step 5		pol	0	-	0	-	-	-
Administrative Sergeant - Step 5		pol	1	101,683	0	-	(1)	(101,683)
Sergeant - Step 2		pol	4	403,663	8	830,974	4	427,312
Sergeant - Step 1 (1 position is admin.)		pol	3	281,309	0	-	(3)	(281,309)
Sergeant - Step H		pol	0	-	0	-	-	-
Detective - Step 5		pol	3	267,314	3	275,027	-	7,713
Officer - Step 5		pol	23	2,008,253	24	2,156,960	1	148,707
Officer - Step 4		pol	0	-	1	83,630	1	83,630
Officer - Step 3		pol	1	76,106	3	235,008	2	158,902
Officer - Step 2		pol	4	285,846	1	73,556	(3)	(212,290)
Officer - Step 1		pol	1	66,936	0	-	(1)	(66,936)
Officer - Step H - new hire		pol	0	-	0	-	-	-
Total Uniformed			45	4,087,049	45	4,268,556	-	181,507
Holiday, premium, longevity, stipends & degree incentive pay								
				190,000		190,000		-
Executive Assistant		nu	1	49,478	1	50,927	-	1,450
Administrative Assistant		disp	1	55,867	1	57,504	-	1,637
Records Manager		disp	1	68,985	1	71,006	-	2,021
Longevity				650		650		-
Grand Total			48	4,452,028	48	4,638,643	-	186,615

DEPARTMENT: POLICE

Salaries & Wages – Overtime This account fulfills contractual vacancies and is also intended to meet the NDPS projected workload for criminal investigations, motor vehicle investigations, enforcement activities, firearms training and other similar training sessions, public education activities, Labor Day parade activities, Christmas Tree Lighting activities, some school related activities (i.e. 12/14 Security concerns, basketball, soccer and football security), other associated public safety functions and other police related activities. The increases are attributed to contractual raises, state mandated training and increases in vacation time for tenured officers. Historically this line item is kept short and covered with mid year transfers. To better budget this line item was raised to an appropriate level based on thorough forecasting.

Department request reduced because ten year budget analysis shows salary and overtime accounts, together, have been fully funded. See page 324 in the appendix for the analysis.

<u>OVERTIME REASON</u>	<u>2023-24</u>	<u>2024-25</u>
Scheduled Officer Shift Coverage	40,260	60,260
Non Scheduled Officer Shift Coverage	64,825	118,825
Investigations	24,160	24,160
Training	24,160	24,160
Unscheduled Non-discretionary	13,270	33,270
Ten year budget analysis		(89,116)
TOTAL	166,675	171,559

Group Insurance; Social Security Contributions; Retirement Contributions; Group Insurance – This amount includes medical benefits, life insurance and long term disability. The medical benefit piece reflects the amount charged by the Medical Self Insurance Fund for the employer's share of employee medical benefit costs. See the Medical Self Insurance Fund section, starting on page 242, for a breakdown of medical benefit costs and the distribution of costs to the various departments. The life insurance piece reflects the cost of the life insurance benefit per union contract. The long term disability piece reflects the cost of the long term disability benefit per union contract. **Social Security Contributions** – this amount reflects the employer's share of the Social Security and Medicare federal retirement program (Federal Insurance Contributions Act). The employers share is 7.65% of payroll (including overtime). 6.2% is for Social Security and 1.45% is for Medicare. **Retirement Contributions** – this amount reflects a portion of the annual required contribution (ARC) that is need to properly fund the pension plan. The ARC is expressed as a percent of payroll. See the Pension Fund section starting on page 240 for a description of the pension plans and a breakdown of the ARC (by department). It also includes any contributions to a defined contribution plan (if the employee is not eligible for the pension plan).

DEPARTMENT: POLICE

Other Employee Benefits: : This line item covers all uniforms allowances for all employees, contractual uniform cleaning and initial issue costs for new employees. In addition, the account will be used to outfit special officers, officers serving in specialty units, i.e., K9, Bicycle Patrol, ESU, Car Seat, Drone & Accident Recon Units. This also covers costs associated with the purchasing of replacement body armor & helmets for the officers of the department (Patrol & ESU). Increases in this line item are due to uniform cleaning contracts and body worn armor costs.

<u>UNIFORM ALLOWANCE:</u>	<u>2023-24</u>	<u>2024-25</u>
Officer Uniform Allowance (\$900 X 45 Officers=\$40,500)	40,500	40,500
Uniform Costs for Special Officers, K9 Officer, Bicycle Patrol, ESU, Car Seat, Drone & Accident Recon Units.		
Cleaning of Uniforms Cost	2,000	2,000
Vest Covers for Officers	20,300	20,300
Initial Issue for New Officers	8,300	8,300
New Vests for Officers	8,500	9,000
	14,300	14,300
	93,900	94,400

Software / Hardware: : The line item represents the costs associated with our entire networked computer system including maintenance costs, and licensing fees. It also includes the licensing fees associated with the Mobile Data Telecommunication Computers within each cruiser to include their connectivity. All costs are contractual and anticipated increases have been indicated by vendors to Include Nexgen (RMS/CAD Vendor). This also includes mandated software packages for POST accreditation and for LPR operations. Increases related to LPR costs are directly related to the expansion of this network increasing the data collection therefore increasing the solvability of crimes.

	<u>2023-24</u>	<u>2024-25</u>
NexGen CAD RMS/Crown Castle Internet	28,613	29,226
NetMotion XE Policy Maintenance	4,006	4,249
MDT / Operability Wireless Service	27,300	28,380
First Cert (training tracking software)/PIN	4,179	4,679
POSS Scheduling Software Maintenance	3,938	4,135
Power DMS Accreditation Software	4,741	6,136
Leonardo, Rekor LPR Maintnce Software	5,089	20,089
Sellex ES, Rekor (LPR Software) (license plat	4,615	19,615
AFIS NexGen Integration Software	2,940	3,000
	85,420	119,509

DEPARTMENT: POLICE

Other Purchased Services: : This line item reflects the average repair costs, maintenance, replacement costs for the fiscal year for all electronic equipment within police cruisers to include data connectivity to town networks/infrastructure and State of Connecticut Law Enforcement networks. It also includes costs associated cell phones for department personnel. The line item also reflects costs associated with the software/firmware upgrades associated with Department Mobile Data Terminal (MDT) system. Funding is included for the Fairfield County Radio Interoperability System which allows the PD to communicate to all Fairfield County law enforcement agencies in emergencies. Increases in vehicle electronic equipment unfitting, repair and radios maintenance costs. Also included are special needs related to having a K9, transportation and vehicle equipment, drone unit equipment and accident reconstruction equipment and software.

ACCOUNT DETAIL:	2023-24	2024-25
MDT repair and service	4,095	4,095
Fairfield County Radio Interoperability	3,150	3,150
Vehicle electronic repair and service	7,245	7,245
Cell phone/portable radio repairs and service	9,660	9,660
	24,150	24,150

Contractual Services: This account pays for the upkeep, diagnostic services, repairs and maintenance of several electronic devices including the Drager, voice recording systems, UPS, live scan, medical, evaluations and software maintenance. The line item also funds an Employee Assistance Program for Officers and NECC members, and photography services for criminal investigations. \$2,500 is included in this line item to cover costs associated with Police Commission traffic consulting and design. Funds are also budgeted for anticipated promotional exams. Additional cost are attributed to the Police Accountability Bill requiring drug and psychological testing of officers as part of the recertification process.

SERVICES:	2023-24	2024-25
Business machine service and maintenance	3,068	3,068
EAP for police officers and dispatchers, mandated wellness checks	4,602	2,500
Police Radar/Lasar maintenance and repairs	3,273	3,273
Respiratory medical evaluations-OSHA Requirement (45 X \$120)	5,727	5,727
Medical inoculations and testing-OSHA Requirement	2,148	2,148
Live Scan (AFIS) Maintenance	7,031	7,031
Interview Recording Maintenance	2,864	1,995
UPS Maintenance	3,375	3,375
Traffic Engineering/Consulting	2,557	2,557
Promotional Exams	6,136	6,136
Other services (police accountability bill mandates, drug screening)	8,821	8,821
	49,601	46,630

DEPARTMENT: POLICE

Dues, Travel & Education: This line item reflects the costs associated with all training and education of staff. Law enforcement service requires a great deal of general training for each officer and staff member to maintain a professionally rounded organization. A great deal of our training is mandated by regulation or State law. Some staff are also required to receive training in disciplines unique to their positions, assignments or instructor qualifications. Recent statutory changes have mandated additional annual training requirements on all police officers (Use of Force, ARIDE, DRE's, de-escalation, bias, cultural diversity and such). Changes in K9 training certification requiring additional annual fee (3,500). Any reductions will impact on our ability to maintain professional law enforcement services to our community and meet statutory obligations.

<u>EDUCATION ACCOUNT DETAIL:</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>
Dues for professional training organizations	3,000	3,100	100
Books, publications and magazines	1,800	1,800	0
Advanced educational reimbursement costs for Officers	4,680	4,680	0
Annual Firearms, TASAR training costs	20,220	20,220	0
MRT, HAZ-MAT and Bloodborne Pathogens training costs	4,320	4,320	0
Supervisory and support staff training costs	3,600	3,600	0
Off-site training courses for personnel	8,100	10,600	2,500
Training supplies	4,560	4,560	0
Mandatory SSO training/Certifications	1,800	1,800	0
ESU training supplies	13,800	13,800	0
K9 Training & Certification	3,500	3,500	0
	69,380	71,980	2,600

Office Supplies: Office supplies.

DEPARTMENT: POLICE**Police Vehicles:**

Three police vehicles are purchased each year to keep the patrol vehicle inventory in appropriate operational condition.

- \$50,000 x 3 = \$150,000 (vehicle only)
- \$25,000 x 3 = \$75,000 (up-fitting cost)
- Total cost for (3) patrol vehicles = \$225,000

See page 315 for a police vehicle inventory.

Police Equipment: Account funds initiatives for our school personnel and small disposable equipment for the department. Some of the equipment purchased is traffic cones, flares, crime scene materials, first aid supplies, hazmat supplies, safety brochures, intoxilizer supplies, radar & laser certification and maintenance and supplies, crime prevention materials and professional development manuals. It also funds community programs such as Triad, Citizen's Police Academies, Student Police Academies, Crime Prevention initiatives, and drug prevention initiatives. Hazmat Supplies cost have increased due to COVID related PPE purchases.

<u>PROGRAM EQUIPMENT / SUPPLIES:</u>	2023-24	2024-25
Camera Systems Supplies and Repairs	3,603	3,603
Crime Scene Supplies and Equipment	2,215	2,215
Prisoner Supplies / Intoximeter Supplies	2,009	2,009
First Aid Equipment and Supplies	7,339	7,339
Youth Development Supplies	9,013	9,013
HAZ-MAT Equipment and Supplies	4,429	4,429
SSO Equipment and Supplies	5,150	5,150
CPA and SPA Supplies	2,318	2,318
Kitchen supplies and equipment	1,545	1,545
	37,621	37,621

DEPARTMENT: POLICE

Capital: No capital items have been budgeted for.

Other Expenditures: This account covers the costs of various professional associations that Officers are affiliated with and covers the costs of all petty cash distributions. This account also funds all prisoner-holding costs. This account also funds all special investigatory costs involved with criminal investigations. Prisoner holding costs have increased due to several factors involving statutory obligations not allowing the police department to release individuals being held for various charges.

Dues for Professional Organizations	2,310	2,310
Investigation Costs	1,650	1,650
Prisoner Holding Costs	1,650	1,650
Professional Meetings Costs	660	660
Shipping Costs	165	165
Event Costs	275	275
K-9 costs	3,795	4,295
Misc.	1,320	1,320
	11,825	12,325

Newtown Police Department Request for Consideration Staffing Proposal

Attention:

The Newtown Police Department is confronting challenges in meeting the escalating demands of providing modern policing services: accreditation, transparency, risk protection orders, mandated training requirements, de-escalation, and use of force changes. These challenges have increased the time spent on calls for service, decreased response times, and prompted mitigation measures, including reallocating officers and discontinuing some community services.

Need:

A pressing requirement arises for additional police officers, as identified in the Staffing and Workload Study. A comprehensive staffing study becomes imperative to address the evolving role of police officers and the heightened complexity of their tasks. The report underscores the necessity for adequate staffing to fulfill societal expectations of professionalism, community-oriented services, well-trained officers, transparency, and advanced use of technology.

Satisfaction:

This supporting data underscores the need for additional police officers, illustrating that shifts are below manpower requirements 78.31% of the time on average. The report emphasizes the impact of simultaneous service calls, leading to the unavailability of all staff on a shift. Overtime statistics underscore the strain on resources regarding budget and personnel, accentuating the urgency of addressing the shortage.

Visualization:

Visualize the consequences of inadequate staffing – officers and supervisors facing mental and physical fatigue, poor decisions, and the need for overtime to compensate for understaffing. Paint a vivid picture of the daily challenges, such as simultaneous service calls and their impact on response times, highlighting the urgent need for additional police officers.

Action:

The report strongly recommends action to alleviate the staffing crisis, primarily focusing on recruiting additional police officers. It stresses the importance of strategic approaches to optimize performance, echoing recommendations from reputable sources like the COPS, the US Department of Justice, the International Association of Chiefs of Police, and NPR News. The call to action is explicit: prioritize the recruitment of additional police officers, invest in necessary resources, and implement strategic approaches to ensure effective policing services. In conclusion, the thorough study effectively addresses the need for additional police officers, emphasizing the importance of strategic action to meet the evolving demands of modern policing in our community.

Chief David Kullgren

Newtown Police Department Request for Consideration Staffing Proposal

Supporting Data, this is a National Problem:

COPS, US Department of Justice

"When the Agency is Understaffed for Its Workload

Boost Staffing

When a workload-based assessment determines an agency is understaffed for its service obligations, it is important to consider the strategic approaches the agency can take to optimize performance. The first, and perhaps most obvious, is to hire and retain more staff."

https://cops.usdoj.gov/html/dispatch/01-2022/police_staffing_strategies.html

International Association of Chief of Police / Police Chief Magazine

"It may also reflect increased requirements on patrol officers that demand them to spend a more protracted time on CFS—more paperwork, video-tagging, and efforts at resolution, which are required of officers more now than even two years

ago." <https://www.policechiefmagazine.org/linking-the-workforce-crisis-crime-and-response-time/>

"For the nearly 18,000 law enforcement agencies operating in the United States, their responsibilities span every minute of every day. To ensure that policing services can be provided around the clock, shift work is a necessary and an integral part of the law enforcement profession that impacts all of the nearly 800,000 U.S. police professionals at some point during their careers." <https://www.policechiefmagazine.org/human-fatigue-in-247-operations/>

NPR News

"Police response times are getting longer. That's according to a new analysis of the average time it takes cops in 15 cities to respond to calls ranging from low priority vandalism to acts of violence. As NPR's Martin Kaste reports, the longer waits come as police departments struggle to keep enough officers on staff."

<https://www.npr.org/2023/01/17/1149455678/why-data-from-15-cities-show-police-response-times-are-taking-longer>

Sandiego Education

"Community-oriented policing is, of course, not a new concept or practice. However, in the wake of highly publicized use-of-force complaints and the resulting public distrust, it is considered by many in law enforcement to be more relevant and necessary than ever before."

<https://onlinedegrees.sandiego.edu/top-5-trends-in-law-enforcement/>

Law enforcement in the 21st century is evolving rapidly, as police face new threats and challenges along with increased scrutiny from the public and the media. The law enforcement profession is responding with significant changes in the areas of leadership, structure, culture, policy and technology.

Today, the majority of departments and agencies are:

- Adapting to **new levels of transparency** that were nonexistent a decade ago
- Adopting new policies to promote **improved police-community relations**
- Deploying **new technologies** that help police do their jobs, while also changing the way they interact with the community
- Developing a deeper understanding of **the connection between education and enforcement**

Here are some of the top trends currently shaping the law enforcement field:

Trend #1: Focus on Community Oriented Policing

According to the Department of Justice, which launched its **Office of Community Oriented Policing Services (COPS)** back in 1994, "Community policing begins with a commitment to building trust and mutual respect between police and communities. It is critical to public safety, ensuring that all stakeholders work together to address our nation's crime challenges. When police and communities collaborate, they more effectively address underlying issues, change negative behavioral patterns and allocate resources."

- Newtown PD has been ahead of the curve for many years regarding this intentional community outreach.
- Sgt. Chapman has filled this role with very positive feedback from our community

Trend #2: Increasing Use of Technology & Tools

Technology assists our police professionals to help ensure public safety and security — while at the same time creating a new level of transparency.

- **Social media** is being used more frequently and with greater sophistication and adoption to gather and disseminate information, as well as engage the community.
- **Body worn cameras** are required as they have been shown to offer greater transparency and even decrease use-of-force-related complaints.
- **GPS applications** are being used by law enforcement to track and locate suspects and parolees faster. GPS applications help protect D.V. victims with restraining orders. Police are electronically notified when a suspect violates a protective order by his/her location. This notification requires an immediate police response.

- **Next generation 911** receives text messages, and phone calls. This increases the use of the 911 system.
- **Drones** are aiding in locating missing elderly and children along with other search and rescue situations.

Trend #3: The Fast-Growing Threat of Cyber Crime

The threat of cyber crime is massive and growing. In fact, the FBI and Internet Crime Complaint Center's (IC3) 2020 Internet Crime Report revealed that **complaints of cyber crime** nearly doubled from 2019, hitting a record total of 791,790 (up from about 467,000). And local police departments across the nation are seeing an increased risk to individuals, corporations and government agencies, such as cyber fraud and swatting events. Given the proliferation of cyber crimes, agencies across the country have had to step up their efforts to combat online threats.

Trend #4: Focus on Police Accountability

There is a growing push for greater accountability from law enforcement agencies. Local politicians have demanded new accountability measures, which has raised important discussions about how law enforcement agencies can provide more transparency and accountability to their communities. In Connecticut, legislation was passed in 2021 – The Police Accountability Act, which mandates that all police agencies update all policies, procedures and training initiatives in the interest of creating a higher level of transparency with the public. NPD has embraced this initiative and has shifted personnel around to meet these requirements.

- Hate and Bias training
- Implicit Bias training
- De-escalation training
- D.V. training and plugging in resources for victims
- Persons in Crisis training

In summary, our residents expect a professional police response and services. Over the past five years our legislators have mandated many new operational requirements. The four trends that I just spoke about require personnel to implement and maintain. From social media monitoring, increased utilization of technology, increased threats of cybercrimes, and the Police Accountability Act, this increased workload demand requires additional staffing to maintain a modern police agency. As Chairman of the Newtown Police Commission, I fully endorse the funding of one additional Police Officer to maintain and manage our accountability and compliance standards mandated by the State of Connecticut.

**TOWN OF NEWTOWN,
CONNECTICUT**

EXCERPT - with Finance Director annotations



**Annual Comprehensive
Financial Report**

**For The Year Ended
June 30, 2023**

TOWN OF NEWTOWN, CONNECTICUT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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TOWN OF NEWTOWN, CONNECTICUT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

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BASIC FINANCIAL STATEMENTS

Government wide financials combine all governmental and proprietary funds. Statement of activities = income & expense statement.

TOWN OF NEWTOWN, CONNECTICUT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government:						
Governmental activities:						
General government	\$ 7,483,840	\$ 431,747	\$ 3,122	\$ (4,997,230)	\$ -	\$ (4,997,230)
Public safety	13,023,195	556,779	572,581	(10,469,689)	-	(10,469,689)
Health and welfare	2,480,738	153,303	-	(2,297,550)	-	(2,297,550)
Land use	971,345	-	-	(920,684)	-	(920,684)
Public works	14,000,893	1,700,907	328,098	(11,184,053)	-	(11,184,053)
Parks and recreation	7,540,000	1,444,954	169,023	(2,830,839)	-	(2,830,839)
Education	111,406,251	27,129,677	2,361,162	(79,036,611)	-	(79,036,611)
Interest expense	2,096,809	-	-	(2,096,809)	-	(2,096,809)
Total governmental activities	159,003,071	31,417,367	3,433,986	(113,833,465)	-	(113,833,465)
Business-type activities:						
Sewer	1,845,025	-	914,981	-	67,584	67,584
Water	408,202	-	-	-	21,459	21,459
Total business-type activities	2,253,227	-	914,981	-	89,043	89,043
Total primary government	\$ 161,256,298	\$ 31,417,367	\$ 4,348,967	(113,833,465)	89,043	(113,744,422)
General revenues:						
Property taxes, levied for general purposes			116,431,250	-	-	116,431,250
Grants and contributions not restricted to specific programs			2,983,519	-	-	2,983,519
Investment earnings			2,043,442	18,701	18,701	2,062,143
Total general revenues			121,458,211	18,701	18,701	121,476,912
Change in net position			7,624,746	107,744	107,744	7,732,490
Net position - beginning			272,455,269	30,598,587	30,598,587	303,053,856
Net position - ending			\$ 280,080,015	\$ 30,706,331	\$ 30,706,331	\$ 310,786,346

Net position (fund balance) is increasing year over year.

The accompanying notes are an integral part of these financial statements.

TOWN OF NEWTOWN, CONNECTICUT
BALANCE SHEET -
GOVERNMENTAL FUNDS
AS OF JUNE 30, 2023

	General Fund	Bonded Projects Fund	Local Fiscal Recovery Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 24,561,533	\$ -	\$ -	\$ 5,699,445	\$ 30,260,978
Investments	10,240,091	-	-	5,137,663	15,377,754
Receivables:					
Property taxes and interest, net	4,166,166	-	-	-	4,166,166
Grants and contracts	-	352,066	-	620,471	972,537
Loans	-	-	-	244,431	244,431
Other	575,216	6,620	-	26,114	607,950
Due from other funds	3,508,885	-	3,998,035	10,343,411	17,850,331
Prepaid items and other	594,610	-	-	81,109	675,719
Total assets	<u>\$ 43,646,501</u>	<u>\$ 358,686</u>	<u>\$ 3,998,035</u>	<u>\$ 22,152,644</u>	<u>\$ 70,155,866</u>
LIABILITIES					
Accounts payable	\$ 1,406,279	\$ 593,934	\$ 468,502	\$ 336,548	\$ 2,805,263
Accrued payroll	3,786,367	-	-	-	3,786,367
Due to other funds	14,828,074	482,489	-	514,066	15,824,629
Deposits payable	1,180,233	-	-	-	1,180,233
Unearned revenue	-	386,335	3,529,533	978,845	4,894,713
Other	14,663	-	-	-	14,663
Total liabilities	<u>21,215,616</u>	<u>1,462,758</u>	<u>3,998,035</u>	<u>1,829,459</u>	<u>28,505,868</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues	<u>4,166,166</u>	<u>-</u>	<u>-</u>	<u>244,431</u>	<u>4,410,597</u>
FUND BALANCES					
Nonspendable	-	-	-	680,441	680,441
Restricted	-	2,229,740	-	4,584,993	6,814,733
Committed	105,000	-	-	14,813,320	14,918,320
Assigned	2,676,786	-	-	-	2,676,786
Unassigned	15,482,933	(3,333,812)	-	-	12,149,121
Total fund balances	<u>18,264,719</u>	<u>(1,104,072)</u>	<u>-</u>	<u>20,078,754</u>	<u>37,239,401</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 43,646,501</u>	<u>\$ 358,686</u>	<u>\$ 3,998,035</u>	<u>\$ 22,152,644</u>	<u>\$ 70,155,866</u>

\$1,500,000 is assigned for use of fund balance reflected in the 2023-24 budget. The remainder of the amount = encumbrances (open purchase orders)

TOWN OF NEWTOWN, CONNECTICUT
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

Detail statements

	General Fund	Bonded Projects Fund	Local Fiscal Recovery Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	\$ 115,851,960	\$ -	\$ -	\$ -	\$ 115,851,960
Intergovernmental	21,267,937	2,333,804	1,085,165	6,621,680	31,308,586
Charges for services	2,354,431	-	-	7,963,824	10,318,255
Investment income	1,662,504	-	-	317,941	1,980,445
Contributions and other	268,472	14,445	-	2,311,649	2,594,566
Total revenues	<u>141,405,304</u>	<u>2,348,249</u>	<u>1,085,165</u>	<u>17,215,094</u>	<u>162,053,812</u>
EXPENDITURES					
Current:					
General government	4,875,714	-	-	1,006,154	5,881,868
Public safety	10,907,400	-	-	1,090,249	11,997,649
Health and welfare	1,979,177	-	-	386,232	2,365,409
Land use	873,410	-	-	-	873,410
Public works	11,447,378	-	-	-	11,447,378
Parks and recreation	3,909,272	-	-	2,576,372	6,485,644
Education	93,881,551	-	-	8,700,500	102,582,051
Debt service:					
Principal	7,589,864	-	-	106,463	7,696,327
Interest and fiscal charges	2,310,147	-	-	466,320	2,776,467
Capital outlays	441,835	14,468,750	1,085,165	2,117,555	18,113,305
Total expenditures	<u>138,215,748</u>	<u>14,468,750</u>	<u>1,085,165</u>	<u>16,449,845</u>	<u>170,219,508</u>
Excess (deficiency) of revenues over expenditures	3,189,556	(12,120,501)	-	765,249	(8,165,696)
OTHER FINANCING SOURCES (USES)					
Bonds issued	-	6,060,000	-	-	6,060,000
Premium on bonds issued	-	-	-	433,389	433,389
Transfers in	495,000	-	-	3,113,110	3,608,110
Transfers out	(3,362,934)	(9,666)	-	(495,000)	(3,867,600)
Total other financing sources (uses)	<u>(2,867,934)</u>	<u>6,050,334</u>	<u>-</u>	<u>3,051,499</u>	<u>6,233,899</u>
Net change in fund balances	321,622	(6,070,167)	-	3,816,748	(1,931,797)
Fund balances - beginning	<u>17,943,097</u>	<u>4,966,095</u>	<u>-</u>	<u>16,262,006</u>	<u>39,171,198</u>
Fund balances - ending	<u>\$ 18,264,719</u>	<u>\$ (1,104,072)</u>	<u>\$ -</u>	<u>\$ 20,078,754</u>	<u>\$ 37,239,401</u>

General fund, fund balance increased \$321,622

\$15,103,794 "on behalf" state teacher retirement fund payments. A revenue / expenditure offset

TOWN OF NEWTOWN, CONNECTICUT
STATEMENTS OF NET POSITION -
PROPRIETARY FUNDS
AS OF JUNE 30, 2023

Medical self-insurance fund

	Business-type Activities			Governmental Activities
	Sewer Fund	Water Fund	Total	Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 691,459	\$ -	\$ 691,459	\$ 1,443,294
Investments	-	-	-	714,497
Receivables:				
Assessments and interest, net	270,240	52,760	323,000	-
User charges and interest, net	153,857	51,226	205,083	-
Intergovernmental	349,948	-	349,948	-
Due from other funds	-	-	-	486,628
Total current assets	<u>1,465,504</u>	<u>103,986</u>	<u>1,569,490</u>	<u>2,644,419</u>
Noncurrent assets:				
Receivables:				
Assessments	2,859,894	1,201,459	4,061,353	-
Advance to other fund	394,850	-	394,850	-
Capital assets:				
Non-depreciable	225,550	195,019	420,569	-
Depreciable, net	27,544,785	2,106,250	29,651,035	-
Total noncurrent assets	<u>31,025,079</u>	<u>3,502,728</u>	<u>34,527,807</u>	<u>-</u>
Total assets	<u>32,490,583</u>	<u>3,606,714</u>	<u>36,097,297</u>	<u>2,644,419</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	<u>40,121</u>	<u>-</u>	<u>40,121</u>	<u>-</u>
LIABILITIES				
Current liabilities:				
Accounts payable	9,746	5,059	14,805	-
Accrued liabilities:				
Claims	-	-	-	1,281,448
Other	33,102	-	33,102	-
Due to other funds	1,856,912	655,418	2,512,330	-
Bonds and notes payable	214,000	-	214,000	-
Total current liabilities	<u>2,113,760</u>	<u>660,477</u>	<u>2,774,237</u>	<u>1,281,448</u>
Noncurrent liabilities:				
Advances from other fund	-	394,850	394,850	-
Bonds and notes payable	2,262,000	-	2,262,000	-
Total non-current liabilities	<u>2,262,000</u>	<u>394,850</u>	<u>2,656,850</u>	<u>-</u>
Total liabilities	<u>4,375,760</u>	<u>1,055,327</u>	<u>5,431,087</u>	<u>1,281,448</u>
NET POSITION				
Net investment in capital assets	25,334,456	2,301,269	27,635,725	-
Unrestricted	2,820,488	250,118	3,070,606	1,362,971
Total net position	<u>\$ 28,154,944</u>	<u>\$ 2,551,387</u>	<u>\$ 30,706,331</u>	<u>\$ 1,362,971</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF NEWTOWN, CONNECTICUT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION -
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Business-type Activities			Governmental Activities
	Sewer Fund	Water Fund	Total	Internal Service Fund
OPERATING REVENUES				
Charges for services	\$ 997,628	\$ 429,661	\$ 1,427,289	\$ 15,645,944
Total operating revenues	997,628	429,661	1,427,289	15,645,944
OPERATING EXPENSES				
Premiums and claims	-	-	-	15,848,918
Contracted services	896,298	154,368	1,050,666	-
Utilities	98,645	55,289	153,934	-
Administrative and other	173,215	27,856	201,071	2,114,983
Depreciation and amortization	587,584	153,370	740,954	-
Other	19,460	-	19,460	-
Total operating expenses	1,775,202	390,883	2,166,085	17,963,901
Operating income (loss)	(777,574)	38,778	(738,796)	(2,317,957)
NON-OPERATING INCOME (EXPENSE)				
Interest income	18,701	-	18,701	62,997
Interest expense	(69,823)	(17,319)	(87,142)	-
Total non-operating expense, net	(51,122)	(17,319)	(68,441)	62,997
Income (loss) before capital contributions and transfers	(828,696)	21,459	(807,237)	(2,254,960)
Capital contributions	914,981	-	914,981	-
Transfer in	-	-	-	259,490
Change in net position	86,285	21,459	107,744	(1,995,470)
Net position - beginning	28,068,659	2,529,928	30,598,587	3,358,441
Net position - ending	\$ 28,154,944	\$ 2,551,387	\$ 30,706,331	\$ 1,362,971

For the first time in years medical claims are ballooning! Any funds left over in 2023-24 budget will be requested transferred to the medical self-insurance fund

The accompanying notes are an integral part of these financial statements.

TOWN OF NEWTOWN, CONNECTICUT
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
AS OF JUNE 30, 2023

	Pension and Other Post- Employment Benefits Trust Funds
ASSETS	
Cash and cash equivalents	\$ 262,540
Investments:	
Mutual funds	61,652,354
Total assets	<u>61,914,894</u>
LIABILITIES	
Accounts payable	<u>221,740</u>
NET POSITION	
Restricted for:	
OPEB benefits	4,334,649
Pension benefits	57,358,505
Total net position	<u><u>61,693,154</u></u>

Detail for both
trusts at the back
of the financials

The accompanying notes are an integral part of these financial statements.

TOWN OF NEWTOWN, CONNECTICUT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Pension and Other Post- Employment Benefits Trust Funds
ADDITIONS	
Contributions:	
Employer	\$ 2,451,611
Plan members	374,831
Total contributions	<u>2,826,442</u>
Investment earnings:	
Interest and dividends	2,123,229
Net change in the fair value of investments	<u>3,794,824</u>
	5,918,053
Less investment fees	<u>(63,773)</u>
Total investment earnings	<u>5,854,280</u>
Total additions	<u>8,680,722</u>
DEDUCTIONS	
Benefit payments	2,955,481
Administrative expenses	<u>60,189</u>
Total deductions	<u>3,015,670</u>
Change in net position	5,665,052
Net position - beginning	<u>56,028,102</u>
Net position - ending	<u>\$ 61,693,154</u>

Net position (fund
balance) increased
due to investment
performance and
other factors

Note: contributions
are covering
benefit payments

TOWN OF NEWTOWN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 7 - LONG-TERM LIABILITIES (Continued)

General Obligation Bonds and Notes Payable (Continued)

General obligation bonds and notes currently outstanding are as follows:

Purpose of Bonds	Fiscal Year of Issue	Original Issue	Interest Rates	Fiscal Year of Maturity	Amount Outstanding
Governmental Activities:					
General obligation bonds:					
General Obligation Refunding Bonds	2012	\$ 15,300,000	1.0% - 4.0%	2027	\$ 1,445,000
General Obligation Refunding Bonds	2015	17,620,000	2.375% - 5.0%	2031	5,600,000
General Obligation Bonds	2016	12,000,000	2.0% - 4.0%	2036	7,500,000
General Obligation Bonds	2017	4,808,000	2.0% - 4.0%	2037	3,069,000
General Obligation Bonds	2018	13,000,000	2.0%-5.0%	2038	9,100,000
General Obligation Refunding Bonds	2019	6,750,000	3.0% - 5.0%	2032	4,705,000
General Obligation Bonds	2019	10,400,000	2.0%-5.0%	2039	8,680,000
General Obligation Bonds	2020	11,500,000	3.0% - 5.0%	2040	9,915,000
General Obligation Refunding Bonds	2020	3,515,000	5.0%	2024	580,000
General Obligation Refunding Bonds	2020	10,450,000	1.0% - 2.5%	2036	9,915,000
General Obligation Bonds	2021	7,810,000	2.0%-5.0%	2041	7,395,000
General Obligation Bonds	2022	8,430,000	3.0% - 5.0%	2042	8,005,000
General Obligation Bonds	2023	6,060,000	4.0% - 5.0%	2043	6,060,000
					<u>81,969,000</u>
Notes payable:					
Drinking Water Fund Note	2006	171,738	2.32%	2026	25,786
					<u>\$ 81,994,786</u>
Business-type Activities:					
General obligation bonds:					
General Obligation Bonds	2017	282,000	2.0% - 4.0%	2037	\$ 196,000
General Obligation Refunding Bonds	2020	1,465,000	1.0% - 2.5%	2036	1,415,000
General Obligation Bonds	2021	915,000	2.0%-5.0%	2041	865,000
					<u>\$ 2,476,000</u>

Financed Purchases

The Town has entered into financed purchase contracts for the acquisition of capital assets. The contracts include non-appropriation clauses and provide the obligors with security interests in the underlying assets in the event of default. Ownership of the underlying assets are transferred to the Town at the end of the contract. The Town makes equal annual payments of principal and interest at an interest rate of 4.0% through various maturity dates.

Advance Refundings

The Town has refunded general obligation bonds in prior years. At June 30, 2023, \$32,945,000 of defeased bonds remain outstanding. The difference between the reacquisition price (the amount placed in escrow) and the net carrying amount of the refunded bonds resulted in deferred charges on refundings. This amount, net of accumulated amortization, has been presented as a deferred outflow of resources in the government-wide financial statements and is being amortized to interest expense using the effective-interest method over the life of the new bonds. Amortization of deferred charges on refundings totaled \$16,676 for the year ended June 30, 2023. The general obligation bonds refunded are considered defeased and the liability for those bonds has been removed from the statement of net position. Proceeds from the issuance of the refunding bonds are being held by an escrow agent in an irrevocable trust fund to provide all future debt service payments on the refunded bonds.

TOWN OF NEWTOWN, CONNECTICUT
NOTES TO FINANCIAL STATEMENTS (Continued)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

NOTE 7 - LONG-TERM LIABILITIES (Continued)

Legal Debt Limit

Connecticut General Statutes Section 7-374(b) provides that authorized debt of the Town shall not exceed seven times base receipts, as defined in the statute. Further, the statute limits the amount of debt that may be authorized by the Town for general purposes, schools, sewers, urban renewal and pension deficit. The statute does exclude from the Town's aggregate debt calculation any debt issued (a) in anticipation of taxes; (b) for water, gas, or electricity supply, electric demand response, conservation and load management, distributed generation, renewable energy projects, cable, wire, and pipe subway construction, underground cable, wire, and pipe conduit construction, constructing and operating a municipal community antenna television system, or a combination of such projects; (c) in anticipation of public improvement benefit assessment revenue; (d) in anticipation of state or federal grant funding; (e) for water pollution control projects in order to meet the energy and environmental protection commissioner's abatement order requirements; and debt issued (f) for which funds have been placed in escrow (from the proceeds of refunding bonds, notes, or other obligations or other municipal funds) in an amount sufficient, together with investment earnings, to provide for the payment when due of the principal of and interest on such debt. The Town did not exceed this statutory debt limitation as of June 30, 2023.

Authorized/Unissued Debt

At June 30, 2023, the Town had authorized unissued debt as follows:

Hawleyville Sewer Extension	\$ 530,000
Sandy Hook Permanent Memorial	50,000
Bridge Program	336,000
Emergency Radio System	341,933
Hawley HVAC & Ventilation	4,000,000
High School HVAC	14,000
High School Rear Turf Field	10,000
Glen Road Clean Up	200,000
Library Improvements	200,000
Head O'Meadow Boiler	500
Newtown High School HVAC Replacements - Phase II	1,200,000
Newtown Middle School HVAC Design	450,000
Municipal Center Remediation & Replacement of Roof	1,550,000
Head O'Meadow Replacement of Condensing Units & Piping Coils	600,000
	<u>\$ 9,482,433</u>

Long-term Debt Service Requirements

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

Year ending June 30:	Governmental Activities					
	General Obligation Bonds		Notes Payables		Financed Purchases	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 8,146,000	\$ 2,581,615	\$ 10,135	\$ 491	\$ 11,645	\$ 1,482
2025	7,576,000	2,293,730	10,373	253	12,119	1,008
2026	7,146,000	2,058,942	5,278	36	12,614	513
2027	6,641,000	1,837,681	-	-	-	-
2028	5,856,000	1,635,752	-	-	-	-
2029-2033	23,585,000	5,582,337	-	-	-	-
2034-2038	16,929,000	2,419,444	-	-	-	-
2039-2043	6,090,000	427,927	-	-	-	-
	<u>\$ 81,969,000</u>	<u>\$ 18,837,428</u>	<u>\$ 25,786</u>	<u>\$ 780</u>	<u>\$ 36,378</u>	<u>\$ 3,003</u>

REQUIRED SUPPLEMENTARY INFORMATION

TOWN OF NEWTOWN, CONNECTICUT
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
BUDGETARY BASIS - GENERAL FUND (UNAUDITED)
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original	Final	Actual	
REVENUES				
Property taxes	\$ 116,687,539	\$ 116,687,539	\$ 115,851,960	\$ (835,579)
Intergovernmental	7,680,159	7,680,159	8,430,429	750,270
Charges for goods and services	2,347,340	2,347,340	2,399,431	52,091
Investment income	500,000	500,000	1,896,097	1,396,097
Other	211,000	211,000	268,472	57,472
Total revenues	127,426,038	127,426,038	128,846,389	1,420,351
EXPENDITURES				
Current:				
General government	4,916,875	4,843,905	4,808,381	(35,524)
Public safety	11,191,222	11,059,979	11,030,239	(29,740)
Health and welfare	1,650,239	1,641,289	1,636,809	(4,480)
Planning	911,227	879,227	868,772	(10,455)
Public works	12,043,141	11,735,071	11,679,066	(56,005)
Recreation and leisure	3,955,578	3,944,478	3,937,445	(7,033)
Education	82,134,639	82,134,639	82,134,639	-
Contingency	115,000	2,843	-	(2,843)
Debt service:				
Principal	7,312,861	7,312,861	7,312,861	-
Interest and fiscal charges	2,298,371	2,298,371	2,298,371	-
Total expenditures	126,529,153	125,852,663	125,706,583	(146,080)
Excess of revenues over expenditures	896,885	1,573,375	3,139,806	1,566,431
OTHER FINANCING SOURCES (USES)				
Appropriation of fund balance	1,300,000	1,300,000	-	(1,300,000)
Cancellation of prior year encumbrances	-	-	160,934	160,934
Transfers in	300,000	300,000	450,000	150,000
Transfers out	(2,496,885)	(3,173,375)	(3,173,369)	6
Total other financing sources (uses)	(896,885)	(1,573,375)	(2,562,435)	(989,060)
Net change in fund balances	\$ -	\$ -	\$ 577,371	\$ 577,371

Fund balance increased by \$577,371, hence the budgeted use of fund balance was never used.....a good result!

See accompanying notes to required supplementary information.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

GENERAL FUND

The General Fund is the principal fund of the Town and is used to account for all activities of the Town, except those required to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the Town (i.e., general government, public safety, public works, health, social services, recreation, education, etc.). These activities are funded principally by property taxes, user fees and grants from other governmental units.

More detail

TOWN OF NEWTOWN, CONNECTICUT
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
Property Taxes:				
Collections - current year	\$ 114,490,539	\$ 114,490,539	\$ 113,499,731	\$ (990,808)
Collections - prior years	600,000	600,000	584,836	(15,164)
Interest and lien fees	400,000	400,000	461,003	61,003
Motor vehicle supplement list	1,150,000	1,150,000	1,256,308	106,308
Telecommunications property tax	47,000	47,000	50,082	3,082
Total property taxes	116,687,539	116,687,539	115,851,960	(835,579)
Intergovernmental:				
Veterans additional exemptions	16,059	16,059	10,653	(5,406)
In lieu of taxes	688,381	688,381	686,203	(2,178)
Totally disabled	1,398	1,398	1,399	1
Town aid for roads	470,552	470,552	466,459	(4,093)
Grants for municipal projects	235,371	235,371	235,371	-
Municipal Stabilization Grant	267,960	267,960	267,960	-
Mashantucket Pequot fund grant	829,098	829,098	829,098	-
Education cost-sharing grant	4,495,691	4,495,691	4,484,684	(11,007)
Health services - St. Rose	22,170	22,170	29,997	7,827
LOCIP grant	207,217	207,217	203,377	(3,840)
State revenue sharing	421,262	421,262	549,955	128,693
Other grants	25,000	25,000	665,273	640,273
Total intergovernmental	7,680,159	7,680,159	8,430,429	750,270
Charges for Services:				
Town clerk - conveyance tax	600,000	600,000	583,247	(16,753)
Town clerk - other	225,000	225,000	190,229	(34,771)
Parks and recreation	215,000	215,000	304,170	89,170
Tuition	32,340	32,340	37,620	5,280
School generated fees	30,000	30,000	30,000	-
Building	550,000	550,000	612,520	62,520
Permit fees	5,000	5,000	1,625	(3,375)
Transfer Station permits	475,000	475,000	441,208	(33,792)
WPCA	135,000	135,000	135,000	-
Senior center membership fees	20,000	20,000	13,151	(6,849)
Land use	60,000	60,000	50,661	(9,339)
Total charges for services	2,347,340	2,347,340	2,399,431	52,091
Investment Income	500,000	500,000	1,896,097	1,396,097
Other Revenues:				
Miscellaneous - Police	30,000	30,000	27,002	(2,998)
Miscellaneous - Board of Education	6,000	6,000	97,134	91,134
Miscellaneous - Selectmen	175,000	175,000	144,336	(30,664)
Total other revenues	211,000	211,000	268,472	57,472
Total revenues	127,426,038	127,426,038	128,846,389	1,420,351

Continued

Investment income was
the big winner!!

TOWN OF NEWTOWN, CONNECTICUT
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (Concluded)
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original	Final		
Other Financing Sources:				
Appropriation of fund balance	\$ 1,300,000	\$ 1,300,000	\$ -	\$ (1,300,000)
Cancellation of prior year encumbrances	-	-	160,934	160,934
Transfers in	300,000	300,000	450,000	150,000
Total other financing sources	1,600,000	1,600,000	610,934	(989,066)
Total revenues and other financing sources	\$ 129,026,038	\$ 129,026,038	\$ 129,457,323	\$ 431,285
				<i>Concluded</i>

favorable balance in revenues
and other financing sources.

TOWN OF NEWTOWN, CONNECTICUT
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance With
	Original	Final	Actual	Final Budget
				Over (Under)
General Government:				
Selectmen	\$ 453,069	\$ 444,069	\$ 442,071	\$ (1,998)
Selectmen - other	160,100	171,650	166,584	(5,066)
Human Resources	124,849	126,649	126,531	(118)
Tax Collector	406,439	397,719	394,428	(3,291)
Purchasing	77,319	76,319	75,298	(1,021)
Probate Court	8,572	8,672	8,581	(91)
Town Clerk	312,829	312,029	310,050	(1,979)
Registrars	172,618	169,618	167,192	(2,426)
Assessor	346,593	344,593	339,374	(5,219)
Finance	567,517	567,617	566,521	(1,096)
Technology	817,934	774,934	770,802	(4,132)
Unemployment	8,000	5,000	4,137	(863)
OPEB contribution	184,113	184,113	184,113	-
Professional organizations	41,108	41,108	40,424	(684)
Insurance	1,143,515	1,127,515	1,123,325	(4,190)
Legislative Council	47,000	47,000	47,000	-
District contributions	5,000	5,000	1,950	(3,050)
Sustainable Energy Commission	300	300	-	(300)
Fairfield Hills	40,000	40,000	40,000	-
Total General Government	4,916,875	4,843,905	4,808,381	(35,524)
Public Safety:				
Building Department	440,766	439,966	436,917	(3,049)
Emergency communications	1,233,847	1,199,147	1,192,485	(6,662)
Police	7,519,522	7,386,622	7,382,705	(3,917)
Fire	1,422,576	1,472,876	1,464,328	(8,548)
Emergency management/N.U.S.A.R.	64,445	42,445	37,375	(5,070)
Animal Control	174,491	172,191	170,048	(2,143)
Lake authorities	53,735	64,892	64,892	-
N.W. safety communications	11,590	11,590	11,489	(101)
Emergency medical services	270,000	270,000	270,000	-
Northwest CT Emergency Medical Services	250	250	-	(250)
Total Public Safety	11,191,222	11,059,979	11,030,239	(29,740)
Health and Welfare:				
Social services	335,727	342,477	342,195	(282)
Senior services	349,388	337,988	334,096	(3,892)
Outside agencies	226,798	229,498	229,401	(97)
Youth & Family services	303,447	303,447	303,447	-
Newtown Health District	434,879	427,879	427,670	(209)
Total Health and Welfare	1,650,239	1,641,289	1,636,809	(4,480)

Continued

TOWN OF NEWTOWN, CONNECTICUT
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -
BUDGET AND ACTUAL - BUDGETARY BASIS - GENERAL FUND (Concluded)
FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original	Final	Actual	
Planning:				
Land Use	\$ 740,542	\$ 725,542	\$ 717,995	\$ (7,547)
Economic and Community Development	140,809	125,809	123,738	(2,071)
Grants administration	28,836	27,836	27,039	(797)
N.W. Conservation District	1,040	40	-	(40)
Total Planning	911,227	879,227	868,772	(10,455)
Public Works:				
Highway	8,638,503	8,419,133	8,399,134	(19,999)
Winter maintenance	677,071	686,071	684,357	(1,714)
Transfer station	1,823,516	1,804,716	1,783,874	(20,842)
Public building maintenance	904,051	825,151	811,701	(13,450)
Total Public Works	12,043,141	11,735,071	11,679,066	(56,005)
Recreation and Leisure:				
Parks and Recreation	2,546,557	2,533,957	2,527,037	(6,920)
Booth Library	1,407,621	1,408,921	1,408,823	(98)
Newtown Parade Committee	1,400	1,600	1,585	(15)
Total Recreation and Leisure	3,955,578	3,944,478	3,937,445	(7,033)
Education	82,134,639	82,134,639	82,134,639	-
Contingency	115,000	2,843	-	(2,843)
Debt Service:				
Principal	7,312,861	7,312,861	7,312,861	-
Interest and fiscal charges	2,298,371	2,298,371	2,298,371	-
Total Debt Service	9,611,232	9,611,232	9,611,232	-
Other Financing Uses:				
Transfers out:				
Edmond Town Hall Fund	196,885	196,885	196,879	(6)
Capital and Nonrecurring Fund - Town	2,300,000	2,717,000	2,717,000	-
Other Funds	-	259,490	259,490	-
Total Other Financing Uses	2,496,885	3,173,375	3,173,369	(6)
Total Expenditures and Other Financing Uses	\$ 129,026,038	\$ 129,026,038	\$ 128,879,952	\$ (146,086)
				<i>Concluded</i>

A favorable balance in expenditures (after authorized year end transfers to capital & non-recurring fund & the BOE non-lapsing fund!)

TOWN OF NEWTOWN, CONNECTICUT
SCHEDULE OF PROPERTY TAXES LEVIED, COLLECTED AND OUTSTANDING
FOR THE YEAR ENDED JUNE 30, 2023

Grand List Year	Balance Uncollected June 30, 2022	Current Levy	Lawful Corrections		Transfers To Suspense	Balance To Be Collected	Collections		Balance Uncollected June 30, 2023
			Additions	Deductions			Taxes	Interest Liens and Fees	
2021	\$ -	\$ 116,146,231	\$ 395,743	\$ 600,888	\$ 191,077	\$ 115,750,009	\$ 114,756,039	\$ 295,585	\$ 993,970
2020	718,869	-	80,781	158,395	52,424	588,831	326,382	90,637	262,449
2019	227,239	-	7,381	4,282	7,028	223,310	75,128	13,796	148,182
2018	153,556	-	212	1,621	840	151,307	8,169	5,893	143,138
2017	147,040	-	224	-	331	146,933	7,114	7,552	139,819
2016	138,048	-	129	-	326	137,851	10,883	6,516	126,968
2015	122,833	-	152	-	471	122,514	2,087	2,301	120,427
2014	118,930	-	-	-	-	118,930	1,906	3,380	117,024
2013	109,154	-	-	-	-	109,154	7,553	14,808	101,601
2012	87,295	-	-	-	-	87,295	158	1,313	87,137
2011	120,135	-	-	-	-	120,135	308	334	119,827
2010	115,438	-	-	-	-	115,438	94	232	115,344
2009	109,466	-	-	-	-	109,466	1,682	4,594	107,784
2008	99,800	-	-	-	-	99,800	1,029	6,184	98,771
2007 and prior	108,515	-	-	14,629	-	93,886	2,770	7,217	91,116
	<u>\$ 2,376,318</u>	<u>\$ 116,146,231</u>	<u>\$ 484,622</u>	<u>\$ 779,815</u>	<u>\$ 252,497</u>	<u>\$ 117,974,859</u>	<u>\$ 115,201,302</u>	<u>\$ 460,342</u>	<u>\$ 2,773,557</u>
									<u>\$ 115,661,644</u>

Tax collection rate for current tax year = \$114,756,039 / 115,750,009 = 99.14%

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditures for specific purposes. The nature and purpose of each special revenue fund is as follows:

Dog License Fund - A fund created pursuant to Connecticut State Statutes to account for the sale of dog tags and the expenditures of the dog warden and dog pound.

Blight Fund - A fund created pursuant to Town Ordinance to account for properties in disrepair. The Blight fund is a function of the Land Use department.

Police Private Duty - To account for police private duty services. Private duty is a function of the police department where officers provide security, traffic control and oversight (after their normal hours). A private job is billed to the customer who requires a police presence and the officer serving is paid in addition to standard salary.

Town Gifts Fund - To account for funds received for specific gift purposes by the Board of Education, Commission on Aging, Economic Development Commission, N.U.S.A.R. Civil Preparedness and the Park Commission.

School Lunch Program Fund - To account for the operation of the public school lunch program. Funding is provided from the sale of food, Federal and State grant and USDA donated commodities.

Education Grants Fund - To account for funds received from the state and Federal governments, private grants and other contributions for education grants.

Law Enforcement Fund - To account for funds received from the State and Federal governments for prison emergency notification, drug control and awareness program and from the police assets forfeiture process.

Septage Management Ordinance Fund - A fund created by ordinance to account for funds received for the purpose of self-insuring the Town against any liability caused by the discharge of prohibited material collected in Newtown and delivered to the Danbury sewage system by pumpers licensed to Newtown.

Fairfield Hills Authority Fund - To account for lease proceeds and common charges collected on the Fairfield Hills Campus. Funds are used for the maintenance of the common areas and other expenditures of the Fairfield Hills Authority.

School Custodial Fund - To account for fees received for the use of school facilities by outside organizations. The proceeds are used to pay for custodial service, security, audio visual services, utilities and certain incremental building maintenance.

Adult Education Fund - To account for tuition fees received from individuals attending night classes at the high school. Tuition fees offset the cost of teaching and instructional materials.

Police Benevolent Fund - To account for funds held to benefit the Police Benevolent Association.

Edmond Town Hall Fund - To account for the operations of the Edmond Town Hall. Financing is provided by individuals attending the movie theater and fees received for the use of the facilities by outside organizations.

NONMAJOR GOVERNMENTAL FUNDS *(Continued)*

SPECIAL REVENUE FUNDS *(Continued)*

Newtown Community Center Fund - To account for the operations of the new community center.

Town Recreation Fund - To account for various programs offered by the Park and Recreation Commission and the Commission on Aging and the operations of the Teen Center for which financing is provided by individuals in attendance.

Miscellaneous Grants Fund - To account for various reimbursement grants.

Small Cities Program Fund - To record the activity under the Small Cities Community Block Grant Program.

Board of Education Flex Plan Fund - To account for employee medical savings account.

Student Activities Fund - To account for expenditures for educational extracurricular activities at the various schools. Financing is provided by individual fundraising projects.

Waterfront Fund - To account for using revenues from the operations of waterfront properties (Eichler's Cove and Lake Lillinonah) for waterfront property operational and capital expenditures.

Historic Documents Fund - To account for a dollar fee received for each document recorded in the land records to be retained by the Town clerk for the preservation and management of historic documents in accordance with State Statute Section 7-34a(d); and an additional dollar fee to be retained by the Town clerk in accordance with State Statute Section 7-34a(e).

Cultural Arts Fund - To account for cultural arts program fees collected. These fees pay for the cultural arts program of the Cultural Arts Commission.

DEBT SERVICE FUND

This fund is used to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs or other long-term liabilities.

CAPITAL PROJECTS FUND

Capital and Nonrecurring Fund - To account for funds set aside for future capital purchases and improvements.

NONMAJOR GOVERNMENTAL FUNDS *(Continued)*

PERMANENT FUNDS

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Hawley School Trust Fund - To account for the investment of funds left in trusts by Mary E. Hawley for the care and maintenance of Hawley School.

Edmond Town Hall Endowment Fund - To account of the investment of funds left in trust by Mary E. Hawley for the care and maintenance of the Edmond Town Hall.

Newtown Flagpole Fund - To account for the investment of funds left in trust by Alida Pennie Knotts for the care and maintenance of the Newtown flagpole.

The V.G. Hair and Frances E. Hair Fund - To account for investment of funds left in trust by Frances E. Hair for the care and education relating to animals.

TOWN OF NEWTOWN, CONNECTICUT
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
AS OF JUNE 30, 2023

Comprises capital & non-recurring fund; BOE non-lapsing fund; P & R surcharge fund & land use fund

	Special Revenue Funds	Capital Projects Fund Capital and Nonrecurring Fund	Debt Service Fund	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 5,348,100	\$ 299,287	\$ -	\$ 52,058	\$ 5,699,445
Investments	2,760,261	-	-	2,377,402	5,137,663
Receivables:					
Grants and contracts	620,471	-	-	-	620,471
Loans	244,431	-	-	-	244,431
Other	26,114	-	-	-	26,114
Due from other funds	2,463,529	5,682,164	2,167,325	30,393	10,343,411
Other	70,441	10,668	-	-	81,109
Total assets	<u>\$ 11,533,347</u>	<u>\$ 5,992,119</u>	<u>\$ 2,167,325</u>	<u>\$ 2,459,853</u>	<u>\$ 22,152,644</u>
LIABILITIES					
Accounts payable	\$ 330,546	\$ 6,002	\$ -	\$ -	\$ 336,548
Due to other funds	504,703	-	-	9,363	514,066
Unearned revenue	978,845	-	-	-	978,845
Total liabilities	<u>1,814,094</u>	<u>6,002</u>	<u>-</u>	<u>9,363</u>	<u>1,829,459</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	<u>244,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>244,431</u>
FUND BALANCES					
Nonspendable	70,441	-	-	610,000	680,441
Restricted	2,744,503	-	-	1,840,490	4,584,993
Committed	6,659,878	5,986,117	2,167,325	-	14,813,320
Total fund balances	<u>9,474,822</u>	<u>5,986,117</u>	<u>2,167,325</u>	<u>2,450,490</u>	<u>20,078,754</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 11,533,347</u>	<u>\$ 5,992,119</u>	<u>\$ 2,167,325</u>	<u>\$ 2,459,853</u>	<u>\$ 22,152,644</u>

TOWN OF NEWTOWN, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES -
NONMAJOR GOVERNMENTAL FUNDS - BY FUND TYPE
FOR THE YEAR ENDED JUNE 30, 2023

	Special Revenue Funds	Capital Projects Fund Capital and Nonrecurring Fund	Debt Service Fund	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES					
Intergovernmental	\$ 6,619,752	\$ 1,928	\$ -	\$ -	\$ 6,621,680
Charges for services	7,756,852	206,972	-	-	7,963,824
Investment income	140,995	478	-	176,468	317,941
Other	1,705,853	605,421	-	375	2,311,649
Total revenues	<u>16,223,452</u>	<u>814,799</u>	<u>-</u>	<u>176,843</u>	<u>17,215,094</u>
EXPENDITURES					
Current:					
General government	935,321	-	-	70,833	1,006,154
Public safety	1,044,961	-	-	45,288	1,090,249
Health and welfare	386,232	-	-	-	386,232
Parks and recreation	2,576,372	-	-	-	2,576,372
Education	8,642,988	-	-	57,512	8,700,500
Debt service:					
Principal	26,463	-	80,000	-	106,463
Interest and fiscal charges	9,537	-	456,783	-	466,320
Capital outlays	149,739	1,967,816	-	-	2,117,555
Total expenditures	<u>13,771,613</u>	<u>1,967,816</u>	<u>536,783</u>	<u>173,633</u>	<u>16,449,845</u>
Excess (deficiency) of revenues over expenditures	2,451,839	(1,153,017)	(536,783)	3,210	765,249
OTHER FINANCING SOURCES (USES)					
Premium on bonds issued	-	-	433,389	-	433,389
Transfers in	204,363	2,899,081	9,666	-	3,113,110
Transfers out	(495,000)	-	-	-	(495,000)
Total other financing sources (uses)	<u>(290,637)</u>	<u>2,899,081</u>	<u>443,055</u>	<u>-</u>	<u>3,051,499</u>
Net change in fund balances	2,161,202	1,746,064	(93,728)	3,210	3,816,748
Fund balances - beginning	<u>7,313,620</u>	<u>4,240,053</u>	<u>2,261,053</u>	<u>2,447,280</u>	<u>16,262,006</u>
Fund balances - ending	<u>\$ 9,474,822</u>	<u>\$ 5,986,117</u>	<u>\$ 2,167,325</u>	<u>\$ 2,450,490</u>	<u>\$ 20,078,754</u>

TOWN OF NEWTOWN, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Dog License Fund	Blight Fund	Police Private Duty Fund	Town Gifts Fund	School Lunch Program Fund	Education Grants Fund
REVENUES						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 1,787,306	\$ 4,100,437
Charges for services	17,444	-	1,406,702	-	849,673	527,975
Investment income (loss)	-	-	-	-	-	-
Other	6,176	-	-	170,370	3,730	392,495
Total revenues	23,620	-	1,406,702	170,370	2,640,709	5,020,907
EXPENDITURES						
Current:						
General government	-	-	-	-	-	-
Public safety	22,303	-	932,198	-	-	-
Health and welfare	-	-	-	-	-	-
Parks and recreation	-	-	-	85,271	-	-
Education	-	-	-	-	2,296,613	4,943,988
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Capital outlays	-	-	-	26,118	-	19,493
Total expenditures	22,303	-	932,198	111,389	2,296,613	4,963,481
Excess (deficiency) of revenues over expenditures	1,317	-	474,504	58,981	344,096	57,426
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	7,484	-
Transfers out	-	-	(450,000)	-	-	-
Total other financing sources (uses)	-	-	(450,000)	-	7,484	-
Net change in fund balances	1,317	-	24,504	58,981	351,580	57,426
Fund balances - beginning	11,105	35,218	(1,105)	324,984	476,623	273,496
Fund balances - ending	\$ 12,422	\$ 35,218	\$ 23,399	\$ 383,965	\$ 828,203	\$ 330,922

Continued

TOWN OF NEWTOWN, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

	Law Enforcement Fund	Septage Management Ordinance Fund	Fairfield Hills Authority Fund	School Custodial Fund	Adult Education Fund	Police Benevolent Fund
REVENUES						
Intergovernmental	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	4,655	29,750	-	157,427	-
Investment income (loss)	-	153	-	-	-	-
Other	-	-	5,300	20,923	-	200
Total revenues	35,000	4,808	35,050	20,923	157,427	200
EXPENDITURES						
Current:						
General government	-	-	42,167	-	-	-
Public safety	42,000	-	-	-	-	-
Health and welfare	-	750	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Education	-	-	-	9,676	140,612	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Capital outlays	-	-	-	-	-	-
Total expenditures	42,000	750	42,167	9,676	140,612	-
Excess (deficiency) of revenues over expenditures	(7,000)	4,058	(7,117)	11,247	16,815	200
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	(7,000)	4,058	(7,117)	11,247	16,815	200
Fund balances - beginning	53,589	136,176	45,205	56,059	111,846	49
Fund balances - ending	\$ 46,589	\$ 140,234	\$ 38,088	\$ 67,306	\$ 128,661	\$ 249

Continued

TOWN OF NEWTOWN, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR SPECIAL REVENUE FUNDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2023

	Edmond Town Hall Fund	Newtown Community Center Fund	Town Recreation Fund	Miscellaneous Grants Fund	Small Cities Program Fund	Board of Education Flex Spending Plan Fund	Student Activities Fund
REVENUES							
Intergovernmental	\$ 116,775	\$ 56,912	\$ 67,500	\$ 448,322	\$ -	\$ -	\$ -
Charges for services	622,688	1,810,306	804,231	-	-	81,794	1,194,314
Investment income (loss)	59,098	85,969	-	-	-	-	-
Other	9,848	1,046,948	-	17,794	-	-	-
Total revenues	808,409	3,000,135	871,731	466,116	-	81,794	1,194,314
EXPENDITURES							
Current:							
General government	862,892	-	-	8,484	-	-	-
Public safety	-	-	-	48,460	-	-	-
Health and welfare	-	-	-	297,046	20,185	-	-
Parks and recreation	-	1,572,680	793,707	-	-	-	-
Education	-	-	-	-	-	79,407	1,172,692
Debt service:							
Principal	-	-	-	26,463	-	-	-
Interest and fiscal charges	-	-	-	9,537	-	-	-
Capital outlays	-	-	-	91	-	-	-
Total expenditures	8,653	68,049	793,707	390,081	20,185	79,407	1,172,692
Excess (deficiency) of revenues over expenditures	(63,136)	1,359,406	78,024	76,035	(20,185)	2,387	21,622
OTHER FINANCING SOURCES (USES)							
Transfers in	196,879	-	-	-	-	-	-
Transfers out	-	-	(45,000)	-	-	-	-
Total other financing sources (uses)	196,879	-	(45,000)	-	-	-	-
Net change in fund balances	133,743	1,359,406	33,024	76,035	(20,185)	2,387	21,622
Fund balances - beginning	360,363	3,723,993	46,900	-	34,595	22,257	841,349
Fund balances - ending	\$ 494,106	\$ 5,083,399	\$ 79,924	\$ 76,035	\$ 14,410	\$ 24,644	\$ 862,971

Continued

TOWN OF NEWTOWN, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR SPECIAL REVENUE FUNDS (Concluded)
FOR THE YEAR ENDED JUNE 30, 2023

	Waterfront Fund	Historic Documents Fund	Cultural Arts Fund	Total Nonmajor Special Revenue Funds
REVENUES				
Intergovernmental	\$ -	\$ 7,500	\$ -	\$ 6,619,752
Charges for services	208,326	11,682	29,885	7,756,852
Investment income (loss)	-	-	(4,225)	140,995
Other	-	-	32,069	1,705,853
Total revenues	208,326	19,182	57,729	16,223,452
EXPENDITURES				
Current:				
General government	-	21,778	-	935,321
Public safety	-	-	-	1,044,961
Health and welfare	-	-	68,251	386,232
Parks and recreation	124,714	-	-	2,576,372
Education	-	-	-	8,642,988
Debt service:				
Principal	-	-	-	26,463
Interest and fiscal charges	-	-	-	9,537
Capital outlays	20,499	6,836	-	149,739
Total expenditures	145,213	28,614	68,251	13,771,613
Excess (deficiency) of revenues over expenditures	63,113	(9,432)	(10,522)	2,451,839
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	204,363
Transfers out	-	-	-	(495,000)
Total other financing sources (uses)	-	-	-	(290,637)
Net change in fund balances	63,113	(9,432)	(10,522)	2,161,202
Fund balances - beginning	494,008	63,054	203,856	7,313,620
Fund balances - ending	\$ 557,121	\$ 53,622	\$ 193,334	\$ 9,474,822
				<i>Concluded</i>

TOWN OF NEWTOWN, CONNECTICUT
COMBINING BALANCE SHEET -
NONMAJOR PERMANENT FUNDS
AS OF JUNE 30, 2023

	Hawley School Trust Fund	Edmond Town Hall Endowment Fund	Newtown Flagpole Fund	The V.G. Hair and Frances E. Hair Fund	Total Nonmajor Permanent Funds
ASSETS					
Cash and cash equivalents	\$ 5,029	\$ 37,542	\$ -	\$ 9,487	\$ 52,058
Investments	380,294	1,064,626	12,753	919,729	2,377,402
Due from other funds	27,012	-	3,381	-	30,393
Total assets	<u>\$ 412,335</u>	<u>\$ 1,102,168</u>	<u>\$ 16,134</u>	<u>\$ 929,216</u>	<u>\$ 2,459,853</u>
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ 9,363	\$ 9,363
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,363</u>	<u>9,363</u>
FUND BALANCES					
Nonspendable	350,000	250,000	10,000	-	610,000
Restricted	62,335	852,168	6,134	919,853	1,840,490
Total fund balances	<u>412,335</u>	<u>1,102,168</u>	<u>16,134</u>	<u>919,853</u>	<u>2,450,490</u>
Total liabilities and fund balances	<u>\$ 412,335</u>	<u>\$ 1,102,168</u>	<u>\$ 16,134</u>	<u>\$ 929,216</u>	<u>\$ 2,459,853</u>

TOWN OF NEWTOWN, CONNECTICUT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Hawley School Trust Fund	Edmond Town Hall Endowment Fund	Newtown Flagpole Fund	The V.G. Hair and Frances E. Hair Fund	Total Nonmajor Permanent Funds
REVENUES					
Investment income (loss)	\$ 57,583	\$ 133,029	\$ 20	\$ (14,164)	\$ 176,468
Contributions	-	-	375	-	375
Total revenues	<u>57,583</u>	<u>133,029</u>	<u>395</u>	<u>(14,164)</u>	<u>176,843</u>
EXPENDITURES					
Current:					
General government	-	70,833	-	-	70,833
Public safety	-	-	-	45,288	45,288
Education	57,512	-	-	-	57,512
Total expenditures	<u>57,512</u>	<u>70,833</u>	<u>-</u>	<u>45,288</u>	<u>173,633</u>
Net change in fund balances	71	62,196	395	(59,452)	3,210
Fund balances - beginning	<u>412,264</u>	<u>1,039,972</u>	<u>15,739</u>	<u>979,305</u>	<u>2,447,280</u>
Fund balances - ending	<u>\$ 412,335</u>	<u>\$ 1,102,168</u>	<u>\$ 16,134</u>	<u>\$ 919,853</u>	<u>\$ 2,450,490</u>

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the Town in a trustee capacity for individuals, private organizations or other governments.

PENSION TRUST FUNDS

A fiduciary fund type used to report resources that are required to be held in trust for the member and beneficiaries of defined benefit pension plans.

The Town has three pension plans covering substantially all of its employees, except teachers who are covered by the State Teachers' Retirement Fund. The General Town and Board of Education Plan is a contributory defined benefit plan. The Police Plan is a contributory defined benefits plan. The Elected Officials Plan is a contributory defined contribution plan.

OPEB TRUST FUNDS

To account for the Town's other post-employment benefit plan, which provides medical and life insurance to retirees.

TOWN OF NEWTOWN, CONNECTICUT
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
PENSION AND OTHER POST-EMPLOYMENT BENEFITS TRUST FUNDS
AS OF JUNE 30, 2023

	Town Pension Trust Fund	OPEB Trust Fund	Total Pension Trust Funds
ASSETS			
Cash and cash equivalents	\$ 241,366	\$ 21,174	\$ 262,540
Investments:			
Mutual funds	57,338,879	4,313,475	61,652,354
Total assets	<u>\$ 57,580,245</u>	<u>\$ 4,334,649</u>	<u>\$ 61,914,894</u>
LIABILITIES			
Payables	<u>221,740</u>	<u>-</u>	<u>221,740</u>
NET POSITION*			
Restricted for pension and OPEB benefits	<u>\$ 57,358,505</u>	<u>\$ 4,334,649</u>	<u>\$ 61,693,154</u>

TOWN OF NEWTOWN, CONNECTICUT
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
PENSION AND OTHER POST-EMPLOYMENT BENEFITS TRUST FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	Town Pension Trust Fund	OPEB Trust Fund	Total Pension Trust Funds
ADDITIONS			
Contributions:			
Employer	\$ 2,251,611	\$ 200,000	\$ 2,451,611
Plan members	374,831	-	374,831
Total contributions	<u>2,626,442</u>	<u>200,000</u>	<u>2,826,442</u>
Investment earnings:			
Interest and dividends	1,977,996	145,233	2,123,229
Net change in the fair value of investments	<u>3,532,233</u>	<u>262,591</u>	<u>3,794,824</u>
Total investment earnings	5,510,229	407,824	5,918,053
Less: investment fee expense	<u>(48,914)</u>	<u>(14,859)</u>	<u>(63,773)</u>
Total investment earnings, net	<u>5,461,315</u>	<u>392,965</u>	<u>5,854,280</u>
Total additions	8,087,757	592,965	8,680,722
DEDUCTIONS			
Benefit payments	2,955,481	-	2,955,481
Administrative expenses	<u>59,005</u>	<u>1,184</u>	<u>60,189</u>
Total deductions	<u>3,014,486</u>	<u>1,184</u>	<u>3,015,670</u>
Change in net position	5,073,271	591,781	5,665,052
Net position - beginning	<u>52,285,234</u>	<u>3,742,868</u>	<u>56,028,102</u>
Net position - ending	<u>\$ 57,358,505</u>	<u>\$ 4,334,649</u>	<u>\$ 61,693,154</u>

Pension is closed to all new employees. Pension is 79% funded and OPEB is 44% funded.