

THESE MINUTES ARE SUBJECT TO APPROVAL BY BOARD OF SELECTMEN

The Board of Selectmen held a regular meeting Tuesday, January 17, 2017 in the Council Chamber of the Newtown Municipal Center, 3 Primrose Street, Newtown. First Selectman Llodra called the meeting to order at 7:30pm.

**PRESENT:** First Selectman Llodra, Selectman William F.L. Rodgers, Selectman Herbert C. Rosenthal.

**ALSO PRESENT:** Finance Director Robert Tait, Director of Planning and Land Use George Benson, Deputy Director Planning Dept. – Economic and Community Development Christal Preszler, Director of Public Works Fred Hurley, John Bocuzzi, Sr., GERALYN HOERAUF, Town Attorney David Grogins (8:10pm), twenty members of the public and one member of the press.

**VOTER COMMENTS:** none.

**ACCEPTANCE OF MINUTES:** Selectman Rodgers moved to accept the minutes of the regular meeting of 1/3/17. Selectman Rosenthal seconded. All in favor. Selectman Rosenthal moved to amend the December 2016, tax refunds refund no. 8, 2016/17, from the Dec. 19, 2016 minutes from \$8,115.63 TO \$7,419.44 as one account had previously been refunded; this was not an error at the board level, but at the department level. Selectmen Rodgers seconded. All in favor.

**COMMUNICATIONS:** First Selectman Llodra stated a letter was received from Eric Paradis, suggesting it be added to the agenda. Additionally, First Selectman Llodra shared an updated report on the year to date winter storm costs.

**ADD TO THE AGENDA:** Selectman Rosenthal moved the Eric Paradis letter to new business for discussion and possible action. Selectman Rodgers seconded. All in favor.

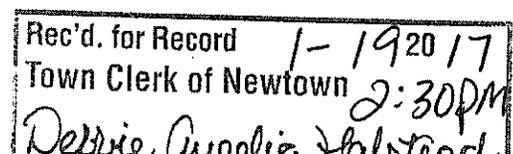
Selectman Rodgers moved, to new business for discussion and possible action, a request from Newtown Youth Academy for the Board of Selectmen to approve their application for a third mortgage. Selectman Rosenthal seconded. All in favor.

**FINANCE DIRECTORS REPORT:** Mr. Tait reviewed an excerpt from the Comprehensive Annual Financial Report (att.) saying he will be proud to present these financials to the rating agencies.

**OLD BUSINESS:**

**Discussion and possible action:**

- 1. Community Center Design:** Ms. Hoerauf introduced Rusty Malik and Kevin McFarland, the architectural team from Quisenberry Arcari Architects, who have been working on the design of the Community Center. They, along with Caldwell & Walsh, the construction manager, have been working on engaging consultants, reviewing all information generated by the Community Center Commission, the Advisory Committee and actions taken by the Board of Selectmen and have met with staff of Land Use, Fairfield Hills, Public Works and Parks & Recreation. Some alternative locations were considered that may better serve in responding to the Fairfield Hills Master Plan, the use of the community center and costs associated (att.) Mr. Malik reviewed three site location options (att), including different parking options, and discussion on utilities, tunnels and drainage. The water table is at the highest level in the area of where the Litchfield building stood. Future expansion possibilities are included for each location. Option A relies more heavily on the existing NYA parking as the parking is fairly distant from the Community Center. Option B includes restrooms that can be accessed from the outside, outdoor seating and is closer to the formal approach of the master plan. Option C provides a long green allowing room



for an amphitheater, pavilions, gathering space and room for outdoor recreation. Mr. Hurley stated there is a genuine wetland concern and believes the better site is more to the west, although there is still groundwater considerations. The storm drain is deep and is not in a position to be replaced. There is some conflict with the sewer but that could be eliminated; to raise the pipe, the project can be done, in house for less than \$30,000. Mr. Benson believes Option C is the best option based on the parking and the master plan to keep Canaan House as a 50,000 square foot building with parking. Parking in this option won't compete with NYA parking. First Selectman Llodra said that Option C creates synergy with the parking area should Plymouth Hall and Stratford Hall be developed. Ms. Preszler said that Option A & B touch upon unabated tunnels. Abatement can cost at least \$80,000. Ms. Preszler prefers Option C but would like a small parking area to the right of the Community Center. Community Center Commission members were invited to speak. Mr. Buchler likes options B & C, and urges getting a handle on costs. The aperture needs to be opened; the parking in C should be built now to accommodate an expansion for a senior center or development of Plymouth. Ms. Walsh leans toward B & C, is concerned about wetlands and doesn't think there is enough parking, asking for additional parking near the special paving area. She is also concerned about parking for the seniors, saying it isn't close enough. She agrees the aperture needs to be opened and the entire campus needs to be looked at, not just the corner. How will future development impact recreation usage? She believes there is a compromise between B & C. Mr. Hartgraves said the Community Center is a compliment to NYA. He prefers option B; option C would work also but option C is too far from the NYA to compliment it. Andy Clure was hoping the Community Center would be closer to NYA. He is concerned about option C, saying he believes future expansion will be a tight fit. He would like the pool to be west facing for maximum sun during the day as it will be a four season pool and thinks this won't be the case if the expansion is planned for the west side. He prefers option B. Mr. Bocuzzi does not believe there is a great deal of room for an expansion. He questioned how the expansion will fit in. Mr. Malik said first a viable site has to be decided on and then design can be adjusted to accommodate a plan for an acceptable expansion. Ms. Kron asked, since there are potential issues on these proposed sites, if the area of the baseball field near the NYA could be considered. First Selectman Llodra said this was not a consideration. Ms. Mangold said the Community Center will be the hub, in considering a site you have to look at what works best with the rest of the campus: the trails, the restroom, use of the outside facilities and parking. She is concerned about cost, the more put into the cost of the building, the less put into the features that have been planned for the site. The Canaan site is more familiar as work was recently completed at that site. Mr. Hurley said that the tunnels have to be removed, as they are a physical impediment for the foundation. The sewer line would have to be moved and reconnected. This can be done in house. Fairfield Hills Authority hasn't seen the plans yet. Selectman Rosenthal prefers the central location in option B as it allows more options for future planning; he leans more toward option B to A, rather than option C. Selectman Rodgers likes the central location also and doesn't want the Community Center to be a too far from the NYA. Convenient parking in consideration of seniors is in option B. First Selectman Llodra likes all options but is partial to option B. She likes the uninterrupted green space in option C but dislikes the distance from NYA. The synergy with NYA and connections to trails makes option B the preferred option. First Selectman Llodra does not prefer option A because of soil concerns. First Selectman Llodra asked Mr. Malik and Mr. McFarland to look at the site of a general option B, work with Land Use to minimize gas line, sewer and tunnel issues and return to the Board of Selectmen with further information once some borings are done.

2. **NYA Request:** Attorney Grogins as present to explain the Newtown Youth Academy currently has two mortgages, one with a \$5,067,000 balance and one with a \$248,000 balance. They are asking for approval for an additional \$96,686.23 mortgage, which is securing a pre-existing debt. The overall debt is lower than what they started with. The Board of Selectmen must approve this under the lease agreement. Selectman Rodgers moved that the Board of Selectmen approve the application of Newtown Youth Academy for a third mortgage in the amount of \$96,686.23. Selectman Rosenthal seconded. All in favor.
3. **Age Friendly Community:** First Selectman Llodra noted the process is simple and uncomplicated and shared sample documents with the board. Selectman Rodgers moved to authorize the First Selectman to work with Mr. Bocuzzi in filing the application to AARP. Selectman Rosenthal seconded. All in favor.

Mr. Bocuzzi stated he has had a conference call with AARP, who was impressed with the town. AARP assured him there was no cost and they will provide resources throughout the process.

4. **Land Donation – property of former St. John’s Episcopal Church:** First Selectman Llodra told the board that a letter went out to the bishop and she attended a Sandy Hook Permenant Memorial Commission meeting in terms of their possible interest in the memorial. No action taken.
5. **Letter from Eric Paradis:** Selectman Rosenthal moved the Board of Selectmen send a letter to President Elect Trump with regard to assisting in trying to influence Alex Jones, and others, who have been very harmful to victims and the people of Newtown, calling the tragedy at Sandy Hook a hoax. (att.). Selectman Rosenthal stated, when discussed at the Democratic Town Committee, it was felt that this shouldn’t be politicized. Selectman Rodgers does not opposed the intent of the letter. He feels that the letter needs to come from beyond the town committees and questioned whether the town committees should be mentioned at all as the majority of voters in town are not affiliated with any political party. He would prefer it come from ‘elected political leadership’ and suggested changing the words “emboldened by your victory”. First Selectman Llodra reported that for going on five years she has been working with people locally investing time and energy, calling on every resource possible, to make a change and advocating calling people out for harmful behavior. Selectman Rodgers seconded. All in favor.

**NEW BUSINESS:**

**Discussion and possible action:**

1. **Board of Selectmen 2017-2018 budget proposal:** First Selectman Llodra reviewed a summary of the proposed 2017-2018 budget (att.) and Mr. Tait explained the organization of the budget book. The board has scheduled meetings on 1/23, 1/30 and 2/6. First Selectman Llodra will organize which nights Parks & Recreation, Public Works, Police & Public Safety, Library, Edmond Town Hall and the Planning Department will attend to speak to their budgets.
2. **Appointments/Reappointments:** Selectman Rosenthal moved the re-appointment of Carl Zency to the Water & Sewer Authority for a term to expire January 6, 2021. Selectman Rodgers seconded. All in favor. Selectman Rosenthal confirmed that the recommendations he forwarded for Sustainable Energy and Public Building & Site were received.
3. **Driveway Bond Release/Extension:** Selectman Rodgers moved to release the driveway bond for Peter Magill, 10 Great Hill Rd., M6, B14, L10 in the amount of \$1,000. Selectman Rosenthal seconded. All in favor.
4. **Tax Refunds:** Selectman Rosenthal moved the January 2017 refunds, no. 9, 2016-2017 in the amount of \$29,190.64. Selectman Rodgers seconded. All in favor.

**VOTER COMMENTS:** Prerna Rau, 26 Palestine Road, wholeheartedly agrees the letter to President Elect Trump should not be a political issue but a unified voice, from the town, speaking up against a hurtful and hateful disinformation campaign. President Elect Trump is in a unique position to urge people who support him, such as Alex Jones, to not engage in actions that are hurtful to the American people and Newtown residents. She agrees with proposed amendments that were discussed.

Susan Kassirer, 6 Still Hill Road, Sandy Hook, thanked the board and is encouraged this important letter will go out. She agrees it should be non-partisan.

Jordanna Bloom, 34 Main Street said sending this letter is critical and vital to the town moving forward.

**ANNOUCEMENTS:** First Selectman Llodra shared that the town was honored to receive an award from the Connecticut Chapter of the American Planning Association. The Town of Newtown received the 2016 Special Chapter Award. (att.) relative to planning put in place in response to the tragedy of 12/14.

**ADJOURNMENT:** Having no further business the Board of Selectmen adjourned their regular meeting at 9:56pm.

Board of Selectmen  
January 17, 2017

Respectfully submitted,

Susan Marcinek, Clerk

*Attachments: Excerpts from Comprehensive Annual Financial Report: Quisenberry Arcari Architects, Jan. 11, 2017; Site location options A, B & C; letter to President Elect Trump; overview of Proposed BOS 2017-2018 budget; Special Chapter Award article.*

- EXCERPT -

**COMPREHENSIVE  
ANNUAL FINANCIAL REPORT**

of the

**TOWN OF NEWTOWN,  
CONNECTICUT**

**YEAR ENDED**

**JUNE 30, 2016**

**PREPARED BY:  
THE FINANCE DEPARTMENT**

**ROBERT G. TAIT, FINANCE DIRECTOR**

- EXCERPT -

TOWN OF NEWTOWN, CONNECTICUT

COMPREHENSIVE ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 2016

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Combines all the funds into one statement. Also adds back long-term assets and liabilities.

TOWN OF NEWTOWN, CONNECTICUT  
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# Basic Financial Statements

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Government Wide  
Financials

General fund; special  
revenue funds; capital  
projects fund; medical  
self insurance fund

EXHIBIT A  
(1 of 2)

TOWN OF NEWTOWN, CONNECTICUT  
STATEMENT OF NET POSITION  
JUNE 30, 2016

Water & sewer

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS</b>			
Current assets:			
Cash.....	\$ 4,868,289	\$	\$ 4,868,289
Investments.....	34,287,805	1,447,861	35,735,666
Receivables:			
Property taxes.....	803,934		803,934
Assessments.....		850,440	850,440
Use charges.....		232,346	232,346
Intergovernmental.....	608,565		608,565
Loans receivable.....	20,000		20,000
Contributions receivable.....	5,000,000		5,000,000
Other.....	687,675		687,675
Internal balances.....	(267,153)	367,374	100,221
Other.....	34,931		34,931
Total current assets.....	46,044,046	2,898,021	48,942,067
Noncurrent assets:			
Restricted assets:			
Temporarily restricted:			
Cash.....	394,624		394,624
Investments.....	2,009,475		2,009,475
Permanently restricted:			
Cash.....	10,000		10,000
Investments.....	600,000		600,000
Total restricted assets.....	3,014,099	-	3,014,099
Receivables (net):			
Property taxes.....	1,510,746		1,510,746
Assessments.....		922,521	922,521
Intergovernmental.....	288,968		288,968
Loans receivable.....	224,272		224,272
Contributions receivable.....	4,550,000		4,550,000
Total receivables (net).....	6,573,986	922,521	7,496,507
Capital assets (net of accumulated depreciation):			
Land.....	26,175,546	1,000	26,176,546
Intangible assets.....	3,687,270	491,353	4,178,623
Construction in progress.....	54,630,088	3,028,495	57,658,583
Buildings and systems.....	130,410,648		130,410,648
Land improvements.....	14,179,066		14,179,066
Plant and pumping stations.....		8,790,335	8,790,335
Sewer distribution system.....		15,973,412	15,973,412
Water distribution system.....		1,221,316	1,221,316
Machinery and equipment.....	4,844,962		4,844,962
Vehicles.....	5,199,623	92,120	5,291,743
Infrastructure.....	52,429,874		52,429,874
Total net capital assets.....	291,557,077	29,598,031	321,155,108
Total noncurrent assets.....	301,145,162	30,520,552	331,665,714
TOTAL ASSETS.....	347,189,208	33,418,573	380,607,781
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charge on refunding.....	501,032	7,641	508,673
Deferred outflow related to pensions.....	4,911,538		4,911,538
TOTAL DEFERRED OUTFLOWS OF RESOURCES.....	5,412,570	7,641	5,420,211

(Continued)

TOWN OF NEWTOWN, CONNECTICUT

STATEMENT OF NET POSITION  
JUNE 30, 2016

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable.....	\$ 9,980,173	\$ 766,316	\$ 10,746,489
Accrued payroll.....	3,454,062		3,454,062
Accrued interest payable.....	1,377,176		1,377,176
Unearned revenue.....	1,650,887		1,650,887
Bonds, notes and related liabilities.....	6,882,280	1,089,198	7,971,478
Landfill post closure costs.....	17,000		17,000
Capital lease.....	49,933		49,933
Compensated absences.....	196,132		196,132
Termination benefits.....	84,500		84,500
Other liabilities.....	392,534	20,921	413,455
Total current liabilities.....	24,084,677	1,876,435	25,961,112
Noncurrent liabilities:			
Bonds, notes and related liabilities.....	65,557,382	2,511,217	68,068,599
Landfill post closure costs.....	136,000		136,000
Compensated absences.....	784,528		784,528
Termination benefits.....	96,000		96,000
Net pension liability.....	13,476,873		13,476,873
Net OPEB obligation.....	1,815,256		1,815,256
Total noncurrent liabilities.....	81,866,039	2,511,217	84,377,256
TOTAL LIABILITIES.....	105,950,716	4,387,652	110,338,368
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Advance property tax collections.....	156,590	4,802	161,392
Deferred inflow related to pensions.....	1,529,849		1,529,849
TOTAL DEFERRED INFLOWS OF RESOURCES.....	1,686,439	4,802	1,691,241
<u>NET POSITION</u>			
Net investment in capital assets.....	219,568,514	26,005,257	245,573,771
Restricted for:			
Endowments:			
Nonexpendable.....	610,000		610,000
Expendable.....	2,009,475		2,009,475
General government.....	444,326		444,326
Public safety.....	98,139		98,139
Health and welfare.....	21,731		21,731
Education.....	1,107,557		1,107,557
Unrestricted.....	21,104,881	3,028,503	24,133,384
TOTAL NET POSITION.....	\$ 244,964,623	\$ 29,033,760	\$ 273,998,383

(Concluded)

TOWN OF NEWTOWN, CONNECTICUT

STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2016

Shows that program revenues do not cover program expenses

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET EXPENSES AND CHANGES IN NET POSITION			TOTAL
	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES		
<b>GOVERNMENTAL ACTIVITIES:</b>								
General government.....	\$ 6,748,506	\$ 811,598	\$ 84,003	\$	\$ (5,852,905)	\$	\$ (5,852,905)	
Public safety.....	11,763,967	843,555	79,243		(10,841,169)		(10,841,169)	
Health and welfare.....	3,141,098	10,404	73,248		(3,057,436)		(3,057,436)	
Land use.....	753,241	56,628		36,400	(696,613)		(696,613)	
Public works.....	10,403,732	1,151,513	11,870		(9,215,819)		(9,215,819)	
Parks and recreation.....	3,748,633	1,450,819			(2,295,944)		(2,295,944)	
Education.....	89,774,822	2,369,659	19,135,752	30,815,852	(37,453,559)		(37,453,559)	
Interest expense.....	2,226,691				(2,226,691)		(2,226,691)	
<b>TOTAL GOVERNMENTAL ACTIVITIES.....</b>	<b>128,560,680</b>	<b>6,694,176</b>	<b>19,384,116</b>	<b>30,852,252</b>	<b>(71,630,136)</b>	<b>-</b>	<b>(71,630,136)</b>	
<b>BUSINESS-TYPE ACTIVITIES:</b>								
Sewer Department.....	1,696,780	995,686	31,503		(669,591)		(669,591)	
Water Department.....	511,594	346,945			(164,649)		(164,649)	
<b>TOTAL BUSINESS-TYPE ACTIVITIES.....</b>	<b>2,208,374</b>	<b>1,342,631</b>	<b>31,503</b>	<b>-</b>	<b>(834,240)</b>	<b>(834,240)</b>	<b>(834,240)</b>	
<b>TOTAL.....</b>	<b>\$ 130,769,054</b>	<b>\$ 8,036,807</b>	<b>\$ 19,415,619</b>	<b>\$ 30,852,252</b>	<b>\$ (71,630,136)</b>	<b>\$ (834,240)</b>	<b>\$ (72,464,376)</b>	
<b>GENERAL REVENUES:</b>								
Property taxes.....					\$ 101,373,044	\$	\$ 101,373,044	
Grants and contributions not restricted to specific programs.....					2,770,496		2,770,496	
Investment income.....					360,637	39,441	400,078	
Miscellaneous.....					220,547		220,547	
<b>TOTAL GENERAL REVENUES.....</b>					<b>104,724,724</b>	<b>39,441</b>	<b>104,764,165</b>	
<b>CHANGE IN NET POSITION.....</b>					<b>33,094,588</b>	<b>(794,799)</b>	<b>32,299,789</b>	
<b>NET POSITION - JULY 1, 2015.....</b>					<b>211,870,035</b>		<b>241,698,594</b>	
<b>NET POSITION - JUNE 30, 2016.....</b>					<b>\$ 244,964,623</b>	<b>\$ 29,033,760</b>	<b>\$ 273,998,383</b>	

For the most part property taxes cover the shortfall in program activities

Going in the right direction (increasing)

See Notes to Financial Statements.

TOWN OF NEWTOWN, CONNECTICUT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2016

detail of special revenue funds in back

	GENERAL	BONDED PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash.....	\$ 604,900	\$	\$ 1,211,891	\$ 1,816,791
Restricted cash.....	392,420		12,204	404,624
Investments.....	19,872,477	14,027,105	2,997,698	36,897,280
Receivables:				
Property taxes.....	1,744,243		424,985	1,744,243
Intergovernmental.....	91,157		249,413	516,142
Loans receivable.....			248,665	249,413
Other.....	139,959		248,665	388,624
Due from other funds.....	1,018,414		2,907,936	3,926,350
Other.....	1,887		33,044	34,931
<b>TOTAL ASSETS.....</b>	<b>\$ 23,865,457</b>	<b>\$ 14,027,105</b>	<b>\$ 8,085,836</b>	<b>\$ 45,978,398</b>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 1,435,420	\$ 6,761,515	\$ 460,262	\$ 8,657,197
Accrued payroll.....	3,298,530		155,532	3,454,062
Due to other funds.....	4,525,964		383,713	4,909,677
Unearned revenue.....		1,302,769	348,118	1,650,887
Performance bonds.....	392,420			392,420
<b>TOTAL LIABILITIES.....</b>	<b>\$ 9,652,334</b>	<b>\$ 8,064,284</b>	<b>\$ 1,347,625</b>	<b>\$ 19,064,243</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue:				
Property taxes.....	1,744,243			1,744,243
Advance property tax collections.....	156,590			156,590
Loans.....			249,413	249,413
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>\$ 1,900,833</b>		<b>\$ 249,413</b>	<b>\$ 2,150,246</b>
<b>FUND BALANCES</b>				
spendable.....			610,000	610,000
restricted.....			3,681,228	3,681,228
Committed.....		5,962,821	2,112,357	8,075,178
Assigned.....	868,010		85,213	953,223
Unassigned.....	11,444,280			11,444,280
<b>TOTAL FUND BALANCES.....</b>	<b>\$ 12,312,290</b>	<b>\$ 5,962,821</b>	<b>\$ 6,488,798</b>	<b>\$ 24,763,909</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES.....</b>	<b>\$ 23,865,457</b>	<b>\$ 14,027,105</b>	<b>\$ 8,085,836</b>	<b>\$ 45,978,398</b>

Assigned = \$645,606 encumbrances; \$222,404 excess elderly tax credit

Unassigned on 6/30/2015 was \$10,608,535

10.2% of total budget

**Reconciliation between government wide statements and fund statements**

**EXHIBIT C**  
(2 of 2)

**TOWN OF NEWTOWN, CONNECTICUT**  
RECONCILIATION OF FUND BALANCE  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
JUNE 30, 2016

AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION (EXHIBIT A) ARE DIFFERENT FROM THE GOVERNMENTAL FUND BALANCE SHEET. THE DIFFERENCES ARE DUE TO:

TOTAL FUND BALANCE (EXHIBIT C, PAGE 1).....	\$ 24,763,909
CAPITAL ASSETS USED IN GOVERNMENTAL ACTIVITIES ARE NOT FINANCIAL RESOURCES AND, THEREFORE, ARE NOT REPORTED IN THE FUNDS:	
Beginning net capital assets .....	258,614,595
Capital assets additions (net of construction in progress).....	38,120,149
Depreciation expense.....	(5,102,972)
Disposal of capital assets.....	(74,695)
OTHER LONG-TERM ASSETS AND DEFERRED OUTFLOWS ARE NOT AVAILABLE RESOURCES AND, THEREFORE, ARE NOT REPORTED IN THE FUNDS:	
Property tax interest and lien accrual.....	1,143,437
Allowance for doubtful accounts.....	(578,141)
School building grant receivable.....	381,391
Contributions receivable.....	9,550,000
Deferred outflow related to pensions.....	4,911,538
Deferred charge on refunding.....	501,032
OTHER LONG-TERM ASSETS ARE NOT AVAILABLE TO PAY FOR CURRENT PERIOD EXPENDITURES AND, THEREFORE, ARE UNAVAILABLE IN THE FUNDS:	
Property tax and community development block grant receivable - accrual basis change.....	1,993,656
INTERNAL SERVICE FUNDS ARE USED BY MANAGEMENT TO CHARGE THE COST OF MEDICAL INSURANCE TO INDIVIDUAL DEPARTMENTS:	
The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.....	2,743,633
SOME LIABILITIES AND DEFERRED INFLOWS, INCLUDING BONDS PAYABLE, ARE NOT DUE AND PAYABLE IN THE CURRENT PERIOD AND, THEREFORE, ARE NOT REPORTED IN THE FUNDS:	
Bonds and notes payable.....	(69,025,105)
Premium.....	(3,414,557)
Landfill post closure costs.....	(153,000)
Capital leases.....	(49,933)
Compensated absences.....	(980,660)
Termination benefits.....	(180,500)
Net pension liability.....	(13,476,873)
Net OPEB obligation.....	(1,815,256)
Accrued interest payable.....	(1,377,176)
Deferred inflow related to pensions.....	(1,529,849)
NET POSITION OF GOVERNMENTAL ACTIVITIES.....	<u>\$ 244,964,623</u>

(Concluded)

See Notes to Financial Statements.

## TOWN OF NEWTOWN, CONNECTICUT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2016

	GENERAL	BONDED PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>				
Property taxes.....	\$ 101,236,267	\$	\$	\$ 101,236,267
Intergovernmental.....	16,346,850	30,815,852	6,113,886	53,276,588
Charges for services.....	2,066,876		4,620,806	6,687,682
Investment income.....	327,598		87,803	415,401
Net change in fair value of investments.....			(62,821)	(62,821)
Contributions.....			263,880	263,880
Other.....	220,531	16		220,547
<b>TOTAL REVENUES.....</b>	<b>120,198,122</b>	<b>30,815,868</b>	<b>11,023,554</b>	<b>162,037,544</b>
<b>EXPENDITURES:</b>				
Current:				
General government.....	4,571,674		1,593,910	6,165,584
Public safety.....	9,589,721		822,222	10,411,943
Health and welfare.....	2,625,049		464,984	3,090,033
Land use.....	674,599			674,599
Public works.....	9,712,331		21,473	9,733,804
Parks and recreation.....	2,246,102		647,224	2,893,326
Education.....	79,390,666		7,580,124	86,970,790
Debt service.....	10,106,365	80,000	151,130	10,337,495
Capital outlay.....		36,356,462	734,687	37,091,149
<b>TOTAL EXPENDITURES.....</b>	<b>118,916,507</b>	<b>36,436,462</b>	<b>12,015,754</b>	<b>167,368,723</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....</b>	<b>1,281,615</b>	<b>(5,620,594)</b>	<b>(992,200)</b>	<b>(5,331,179)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Issuance of debt.....		12,000,000		12,000,000
Issuance of refunding bonds.....		2,295,000		2,295,000
Premium.....		212,251	519,366	731,617
Payment to refunded bonds escrow agent.....		(2,427,251)		(2,427,251)
Transfers in.....	225,000	30,800	605,627	861,427
Transfers out.....	(501,248)	(916)	(359,263)	(861,427)
<b>NET OTHER FINANCING SOURCES (USES).....</b>	<b>(276,248)</b>	<b>12,109,884</b>	<b>765,730</b>	<b>12,599,366</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>1,005,367</b>	<b>6,489,290</b>	<b>(226,470)</b>	<b>7,268,187</b>
<b>FUND BALANCES - JULY 1, 2015.....</b>	<b>11,306,923</b>	<b>(526,469)</b>	<b>6,715,268</b>	<b>17,495,722</b>
<b>FUND BALANCES - JUNE 30, 2016.....</b>	<b>\$ 12,312,290</b>	<b>\$ 5,962,821</b>	<b>\$ 6,488,798</b>	<b>\$ 24,763,909</b>

Education expenditures include \$7,989,069 in in-kind teacher state retirement payments paid by the State. This is offset by a like amount in intergovernmental revenues. This is stated in a footnote on page 50.

Reconciliation between government wide revenue and expenses fund statement revenue and expenditures

**EXHIBIT E**  
(1 of 2)

TOWN OF NEWTOWN, CONNECTICUT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2016

AMOUNTS REPORTED FOR GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES  
(EXHIBIT B) ARE DUE TO:

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS (EXHIBIT D).....	\$ 7,268,187
<p>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:</p>	
Capital outlay.....	38,120,149
Depreciation expense.....	<u>(5,102,972)</u>
Total .....	<u>33,017,177</u>
<p>The net effect of various miscellaneous transactions involving capital assets (i. e., sales, trade-ins and donations) is to increase net position. In the Statement of Activities, only the <i>loss</i> on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold:</p>	
Disposal of capital assets.....	<u>(74,695)</u>
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds and revenues recognized in the Fund Financial Statements are not recognized in the Statement of Activities:</p>	
School building grant receipts.....	(533,604)
Change in property tax and community development block grant - accrual basis change.....	37,904
Change in property tax and community development block grant interest and lien revenue.....	<u>105,367</u>
Total .....	<u>(390,333)</u>
<p>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 premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. The details of these differences in the treatment of long-term debt and related items are as follows:</p>	
Debt issued or incurred:	
General obligation debt.....	(12,000,000)
Issuance of refunding bonds.....	(2,295,000)
Premium.....	(599,366)
Deferred charge on refunding.....	(85,000)
Principal repayments:	
General obligation debt.....	7,542,600
Notes payable.....	304,337
Refunded bonds.....	<u>2,380,000</u>
Total .....	<u>(4,752,429)</u>

(Continued)

## TOWN OF NEWTOWN, CONNECTICUT

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Property taxes.....	\$ 100,999,170	\$ 100,999,170	\$ 101,236,267	\$ 237,097
Intergovernmental.....	8,216,543	8,216,543	8,357,781	141,238
Charges for services.....	2,162,550	2,162,550	2,066,876	(95,674)
Investment income.....	125,000	125,000	327,598	202,598
Other revenues.....	105,250	105,250	220,531	115,281
<b>TOTAL REVENUES.....</b>	<b>111,608,513</b>	<b>111,608,513</b>	<b>112,209,053</b>	<b>600,540</b>
<b>EXPENDITURES:</b>				
Current:				
General government.....	4,295,113	4,549,220	4,531,751	17,469
Public safety.....	9,596,572	9,631,192	9,607,515	23,677
Health and welfare.....	2,588,237	2,630,451	2,625,299	5,152
Land use.....	675,316	680,011	674,599	5,412
Public works.....	9,860,351	9,774,860	9,763,097	11,763
Parks and recreation.....	2,331,472	2,271,538	2,266,532	5,006
Education.....	71,587,946	71,585,413	71,585,413	-
Contingency.....	350,000	174		174
Debt service.....	10,110,702	10,106,402	10,106,365	37
<b>TOTAL EXPENDITURES.....</b>	<b>111,395,709</b>	<b>111,229,261</b>	<b>111,160,571</b>	<b>68,690</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....</b>	<b>212,804</b>	<b>379,252</b>	<b>1,048,482</b>	<b>669,230</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Cancellation of prior year encumbrances.....			9,370	9,370
Transfers in.....	122,000	122,000	225,000	103,000
Transfers out.....	(334,804)	(501,252)	(501,248)	4
<b>NET OTHER FINANCING SOURCES (USES).....</b>	<b>(212,804)</b>	<b>(379,252)</b>	<b>(266,878)</b>	<b>112,374</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>781,604</b>	<b>\$ 781,604</b>
FUND BALANCE - JULY 1, 2015.....			10,885,080	
FUND BALANCE - JUNE 30, 2016.....			<u>\$ 11,666,684</u>	

Difference between this fund balance and the general fund balance on page 30 is the \$645,606 in encumbrances. This statement is a "budget basis" statement. Encumbrances are considered an expense. Page 30 is GAAP basis where encumbrances are not considered an expense (rather an assignment of fund balance).

See Notes to Financial Statements.

TOWN OF NEWTOWN, CONNECTICUT

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2016

medical self  
insurance fund

	BUSINESS-TYPE ACTIVITIES			GOVERNMENTAL ACTIVITIES
	MAJOR FUNDS			INTERNAL SERVICE FUNDS
	SEWER DEPARTMENT	WATER DEPARTMENT	TOTAL	
<u>ASSETS</u>				
Current assets:				
Cash.....	\$		\$ -	\$ 3,051,498
Investments.....		1,447,861	1,447,861	
Receivables:				
Assessments.....		850,440	850,440	
Use charges (net).....		138,718	93,628	232,346
Other.....				299,051
Due from other funds.....		1,091,158	1,091,158	716,174
Total current assets.....		3,528,177	93,628	3,621,805
Noncurrent assets:				
Assessment receivables (net).....		922,521	922,521	
Advance to other funds.....		775,517	775,517	
Capital assets (net of accumulated depreciation/amortization):				
Land.....		1,000	1,000	
Construction in progress.....		2,085,907	942,588	3,028,495
Intangible assets.....		347,167	144,186	491,353
Plant and pumping stations.....		8,000,510	789,825	8,790,335
Sewer distribution system.....		15,973,412		15,973,412
Water distribution system.....			1,221,316	1,221,316
Vehicles.....		92,120	92,120	
Total capital assets (net of accumulated depreciation/amortization).....		26,500,116	3,097,915	29,598,031
Total noncurrent assets.....		28,198,154	3,097,915	31,296,069
TOTAL ASSETS.....		31,726,331	3,191,543	34,917,874
<u>DEFERRED OUTFLOWS OF RESOURCES</u>				
Deferred charge on refunding.....		7,641	7,641	

(Continued)

TOWN OF NEWTOWN, CONNECTICUT

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2016

	BUSINESS-TYPE ACTIVITIES			GOVERNMENTAL
	MAJOR FUNDS			ACTIVITIES
	SEWER DEPARTMENT	WATER DEPARTMENT	TOTAL	INTERNAL SERVICE FUNDS
<u>LIABILITIES</u>				
Current liabilities:				
Accounts payable.....	\$ 456,941	\$ 309,375	\$ 766,316	\$ 239,928
Claims payable.....			-	1,083,048
Due to other funds.....		723,784	723,784	
Bonds and notes payable.....	1,089,198		1,089,198	
Other.....	20,921		20,921	114
Total current liabilities.....	1,567,060	1,033,159	2,600,219	1,323,090
Noncurrent liabilities:				
Advance from other funds.....		775,517	775,517	
Bonds, notes payable and related liabilities.....	2,511,217		2,511,217	
Total noncurrent liabilities.....	2,511,217	775,517	3,286,734	-
TOTAL LIABILITIES.....	4,078,277	1,808,676	5,886,953	1,323,090
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Advance collections.....	4,802		4,802	
<u>NET POSITION</u>				
Net investment in capital assets.....	22,907,342	3,097,915	26,005,257	
Unrestricted.....	4,743,551	(1,715,048)	3,028,503	2,743,633
TOTAL NET POSITION.....	\$ 27,650,893	\$ 1,382,867	\$ 29,033,760	\$ 2,743,633

(Concluded)

Sewer working capital = current assets (\$3,528,177)  
less current liabilities (\$1,567,060) = \$1,961,117

## TOWN OF NEWTOWN, CONNECTICUT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2016

	BUSINESS-TYPE ACTIVITIES			GOVERNMENTAL
	MAJOR FUNDS			ACTIVITIES
	SEWER DEPARTMENT	WATER DEPARTMENT	TOTAL	INTERNAL SERVICE FUNDS
OPERATING REVENUES:				
Charges for services.....	\$ 995,686	\$ 346,945	\$ 1,342,631	\$ 13,908,467
OPERATING EXPENSES:				
Professional services.....	132,452	15,597	148,049	
Contracted services.....	781,999	305,109	1,087,108	
Repairs and maintenance.....	27,235		27,235	
Utilities.....	120,540	42,957	163,497	
Claims incurred.....			-	13,068,810
Administration.....	126		126	1,248,048
Depreciation and amortization.....	534,997	113,556	648,553	
TOTAL OPERATING EXPENSES.....	1,597,349	477,219	2,074,568	14,316,858
OPERATING INCOME (LOSS).....	(601,663)	(130,274)	(731,937)	(408,391)
NONOPERATING REVENUES (EXPENSES):				
Intergovernmental.....	31,503		31,503	
Investment income.....	39,441		39,441	8,057
Interest expense.....	(99,431)	(34,375)	(133,806)	
NET NONOPERATING REVENUES (EXPENSES).....	(28,487)	(34,375)	(62,862)	8,057
NET CHANGE IN NET POSITION .....	(630,150)	(164,649)	(794,799)	(400,334)
TOTAL NET POSITION - JULY 1, 2015.....	28,281,043	1,547,516	29,828,559	3,143,967
TOTAL NET POSITION - JUNE 30, 2016.....	\$ 27,650,893	\$ 1,382,867	\$ 29,033,760	\$ 2,743,633

See Notes to Financial Statements.

TOWN OF NEWTOWN, CONNECTICUTSTATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
JUNE 30, 2016

	PENSION TRUST FUND	OTHER POST- EMPLOYMENT BENEFIT TRUST FUND	AGENCY FUNDS
<u>ASSETS</u>			
Cash.....	\$ 2,628,351	\$	\$ 455,464
Investments at Fair Value:			
Certificates of Deposit.....			668,330
Mutual Funds:			
Equity.....	6,983,815	413,408	
International Equity.....	3,087,383	173,508	
U.S. Government Securities.....	8,965,428		
Money Market.....		572,801	
U.S. Government Securities.....	24,428	13,961	
U.S. Government Agency Securities.....	517,433		
Corporate Bonds.....	12,499,956	485,603	
Total Investments.....	32,078,443	1,659,281	668,330
TOTAL ASSETS.....	34,706,794	1,659,281	1,123,794
<u>LIABILITIES</u>			
LIABILITIES:			
Accounts payable.....			1,123,794
Due to other funds.....		100,221	
TOTAL LIABILITIES.....	-	100,221	1,123,794
<u>NET POSITION</u>			
Restricted for defined contribution benefits.....	119,495		
Restricted for defined benefit pension and other post-employment benefits.....	34,587,299	1,559,060	-
TOTAL NET POSITION.....	\$ 34,706,794	\$ 1,559,060	\$ -

See Notes to Financial Statements.

TOWN OF NEWTOWN, CONNECTICUTSTATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2016

	PENSION TRUST FUND	OTHER POST- EMPLOYMENT BENEFIT TRUST FUND	PRIVATE- PURPOSE TRUST FUND  SANDY HOOK PRIVATE-PURPOSE TRUST FUND
ADDITIONS:			
Contributions:			
Employer - defined benefit plan.....	\$ 1,422,737	\$ 397,755	\$
Employer - defined contribution plan.....	10,562		
Plan members - defined benefit plan.....	474,546	361,037	
Plan members - defined contribution plan.....	3,521		
Other.....			2,797
Total contributions.....	1,911,366	758,792	2,797
Investment income (loss):			
Net change in fair value of investments.....	(1,718,385)	(71,848)	
Interest and dividends.....	908,671	40,302	
Total investment income (loss).....	(809,714)	(31,546)	-
Less investment expenses.....	184,630	8,136	
Net investment income (loss).....	(994,344)	(39,682)	-
TOTAL ADDITIONS.....	917,022	719,110	2,797
DEDUCTIONS:			
Benefits.....	1,834,724	592,276	3,107
Administration.....	17,500	1,500	
TOTAL DEDUCTIONS.....	1,852,224	593,776	3,107
CHANGE IN NET POSITION.....	(935,202)	125,334	(310)
NET POSITION - JULY 1, 2015.....	35,641,996	1,433,726	310
NET POSITION - JUNE 30, 2016.....	\$ 34,706,794	\$ 1,559,060	\$ -

See Notes to Financial Statements.

TOWN OF NEWTOWN, CONNECTICUT  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONTINUED)

A. Budgets and Budgetary Accounting (Continued)

- The Board of Education, which is not a separate legal entity but a function of the Town, is authorized under State law to make any transfers required within their budget at their discretion. Any additional appropriations must have Board of Education, Legislative Council and, if necessary, Town Meeting approval.
- Formal budgetary integration is employed as a management control device during the year.
- The legal level of control, the level at which expenditures may not exceed appropriations, is at the department level.
- Generally, all unencumbered appropriations lapse at year end except those for capital projects funds. Appropriations for capital projects are continued until completion of applicable projects even when projects extend more than one fiscal year. Encumbered appropriations in the general fund are not reappropriated in the ensuing year's budget, but are carried forward.
- Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly, encumbrances outstanding at year end are reported in budgetary reports (Exhibit F) as expenditures in the current year. Generally, all unencumbered appropriations lapse at year end, except those for the capital projects funds. Appropriations for capital projects are continued until completion of applicable projects, even when projects extend more than one fiscal year.

B. Budget - GAAP Reconciliation

A reconciliation of revenues, expenditures, and fund balance between the accounting treatment required by GAAP (Exhibit D) and budgetary requirements (Exhibit F) is as follows:

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>FUND BALANCE</u>
BALANCE, BUDGETARY BASIS, EXHIBIT F - JUNE 30, 2016 .....	\$ 112,209,053	\$ 111,160,571	\$ 11,666,684
<del>Teachers Retirement System on-behalf amount</del> .....	7,989,069	7,989,069	
Continued appropriations and encumbrances outstanding at June 30, 2015 and June 30, 2016 .....			14,546
Encumbrances outstanding at June 30, 2015, <del>liquidated</del> during the year June 30, 2016 .....		397,927	
Encumbrances outstanding at June 30, 2016, <del>charged to budgetary expenditures</del> .....		<u>(631,060)</u>	<u>631,060</u>
BALANCE, GAAP BASIS, EXHIBIT D - JUNE 30, 2016	<u>\$ 120,198,122</u>	<u>\$ 118,916,507</u>	<u>\$ 12,312,290</u>

**TOWN OF NEWTOWN, CONNECTICUT**  
STATE TEACHERS' RETIREMENT SYSTEM  
REQUIRED SUPPLEMENTARY INFORMATION  
LAST TWO YEARS

difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the pension assets

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

	2016	2015
Town's proportion of the net pension liability	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -
State of Connecticut's proportionate share of the net pension liability associated with Town	<u>99,707,327</u>	<u>92,159,442</u>
Total	<u>\$ 99,707,327</u>	<u>\$ 92,159,442</u>
Town's covered-employee payroll	(2) <u>N/A</u>	<u>N/A</u>
Town's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	<u>0.00%</u>	<u>0.00%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>0.00%</u>	<u>0.00%</u>

SCHEDULE OF CONTRIBUTIONS

	2016	2015
Contractually required contribution (1)	(1) \$ -	\$ -
Contributions in relation to the contractually required contribution	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Town's covered-employee payroll	(2) <u>N/A</u>	<u>N/A</u>
Contributions as a percentage of covered-employee payroll	<u>0.00%</u>	<u>0.00%</u>

(1) Local employers are not required to contribute to the plan

(2) Not applicable since 0% proportional share of the net pension liability

Note: These schedules are intended to present information for 10 years. Additional years will be presented as they become available.

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## **General Fund**

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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

SCHEDULE 1  
(1 of 2)

TOWN OF NEWTOWN, CONNECTICUT

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>PROPERTY TAXES:</b>				
Collections - current year.....	\$ 99,114,170	\$ 99,114,170	\$ 99,215,491	\$ 101,321
Collections - prior years.....	450,000	450,000	608,925	158,925
Interest and lien fees.....	475,000	475,000	441,109	(33,891)
Motor vehicle supplement list.....	875,000	875,000	912,243	37,243
Telecommunications property tax.....	85,000	85,000	58,499	(26,501)
<b>TOTAL PROPERTY TAXES.....</b>	<b>100,999,170</b>	<b>100,999,170</b>	<b>101,236,267</b>	<b>237,097</b>
<b>INTERGOVERNMENTAL:</b>				
Veterans additional exemptions.....	15,992	15,992	18,949	2,957
Elderly tax relief - circuit breaker.....	149,044	149,044	151,508	2,464
In lieu of taxes.....	877,156	877,156	717,919	(159,237)
Totally disabled.....	1,930	1,930	1,948	18
Town aid for roads.....	469,220	469,220	469,996	776
Mashantucket Pequot fund grant.....	939,179	939,179	967,137	27,958
Connecticut school building grants.....	533,604	533,604	533,605	1
Equalized cost-sharing grant.....	4,441,264	4,441,264	4,787,409	346,145
Public school transportation aid.....	95,450	95,450	84,121	(11,329)
Non-public school transportation aid.....	35,350	35,350	15,086	(20,264)
Health services - St. Rose.....	23,609	23,609	22,148	(1,461)
Miscellaneous grants.....	191,812	191,812	144,916	(46,896)
LOCIP grant.....	207,562	207,562	207,668	106
State revenue sharing.....	235,371	235,371	235,371	-
<b>TOTAL INTERGOVERNMENTAL.....</b>	<b>8,216,543</b>	<b>8,216,543</b>	<b>8,357,781</b>	<b>141,238</b>
<b>CHARGES FOR SERVICES:</b>				
Town clerk - conveyance tax.....	450,000	450,000	467,921	17,921
Town clerk - other.....	225,000	225,000	215,700	(9,300)
Parks and recreation.....	210,000	210,000	207,867	(2,133)
Tuition.....	44,000	44,000	29,775	(14,225)
School generated fees.....	113,300	113,300	105,751	(7,549)
Building.....	500,000	500,000	477,851	(22,149)
Permit fees.....	1,250	1,250	1,230	(20)
Transfer Station permits.....	425,000	425,000	378,897	(46,103)
WPCA.....	120,000	120,000	120,000	-
Senior center membership fees.....	4,000	4,000	5,256	1,256
Land use.....	70,000	70,000	56,628	(13,372)
<b>TOTAL CHARGES FOR SERVICES.....</b>	<b>2,162,550</b>	<b>2,162,550</b>	<b>2,066,876</b>	<b>(95,674)</b>
<b>INVESTMENT INCOME.....</b>	<b>125,000</b>	<b>125,000</b>	<b>327,598</b>	<b>202,598</b>
<b>OTHER REVENUES:</b>				
Miscellaneous revenue - police.....	3,000	3,000	63,800	60,800
Miscellaneous revenue - board of education.....	2,250	2,250	11,510	9,260
Miscellaneous revenue - selectmen.....	100,000	100,000	145,221	45,221
<b>TOTAL OTHER REVENUES.....</b>	<b>105,250</b>	<b>105,250</b>	<b>220,531</b>	<b>115,281</b>
<b>TOTAL REVENUES.....</b>	<b>111,608,513</b>	<b>111,608,513</b>	<b>112,209,053</b>	<b>600,540</b>

(Continued)

TOWN OF NEWTOWN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (CONCLUDED)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>OTHER FINANCING SOURCES:</b>				
Cancellation of prior year encumbrances.....	\$	\$	\$ 9,370	\$ 9,370
Transfers in.....	122,000	122,000	225,000	103,000
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>122,000</b>	<b>122,000</b>	<b>234,370</b>	<b>112,370</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES.....</b>	<b>\$ 111,730,513</b>	<b>\$ 111,730,513</b>	<b>\$ 112,443,423</b>	<b>\$ 712,910</b>

(Concluded)

TOWN OF NEWTOWN, CONNECTICUT

GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2016

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>GENERAL GOVERNMENT:</b>				
Selectmen.....	\$ 395,576	\$ 426,111	\$ 422,779	\$ 3,332
Selectmen - other.....	229,483	177,128	176,543	585
Human Resources.....	121,274	128,049	127,534	515
Tax Collector.....	338,753	348,559	347,473	1,086
Probate Court.....	7,000	7,550	7,514	36
Town Clerk.....	300,404	306,633	305,687	946
Registrars.....	129,349	155,349	152,824	2,525
Assessor.....	261,216	267,604	266,342	1,262
Finance.....	514,637	517,847	516,002	1,845
Technology.....	568,824	596,109	592,964	3,145
Unemployment.....	15,000	35,000	33,656	1,344
OPEB fund.....	177,755	297,755	297,755	-
Professional organizations.....	34,593	34,744	34,744	-
Insurance.....	1,010,000	1,058,533	1,058,401	132
Legislative Council.....	46,500	46,500	46,200	300
Districts.....	15,000	15,000	15,000	-
Economic Development Commission.....	73,683	74,683	74,540	143
Grants administration.....	23,008	23,008	23,008	-
Sustainable Energy Commission.....	5,000	5,000	5,000	-
Fairfield Hills.....	28,058	28,058	27,785	273
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>4,295,113</b>	<b>4,549,220</b>	<b>4,531,751</b>	<b>17,469</b>
<b>PUBLIC SAFETY:</b>				
Building inspector.....	407,390	410,529	408,350	2,179
Communications.....	1,071,517	1,036,402	1,031,056	5,346
Police department.....	6,314,259	6,372,163	6,366,288	5,875
Fire department.....	1,253,597	1,272,211	1,266,832	5,379
Emergency management / N.U.S.....	60,565	54,565	51,770	2,795
Animal control.....	159,841	162,619	160,583	2,036
Lake authorities.....	49,153	42,453	42,386	67
N.W. safety communication.....	10,000	10,000	10,000	-
Emergency Medical Services.....	270,000	270,000	270,000	-
Northwest CT Emergency Medical Service...	250	250	250	-
<b>TOTAL PUBLIC SAFETY.....</b>	<b>9,596,572</b>	<b>9,631,192</b>	<b>9,607,515</b>	<b>23,677</b>
<b>HEALTH AND WELFARE:</b>				
Social services.....	144,112	185,669	184,476	1,193
Senior service.....	314,627	315,874	312,668	3,206
Outside agencies.....	232,596	232,361	232,361	-
Youth & Family Services.....	298,368	298,348	298,348	-
Newtown Cultural Arts Commission.....	2,500	1,500	750	750
Newtown Parade Committee.....	1,000	1,515	1,514	1
NW Conservation District.....	1,500	1,500	1,500	-
Booth library.....	1,209,979	1,210,009	1,210,007	2
Newtown Health District.....	383,555	383,675	383,675	-
<b>TOTAL HEALTH AND WELFARE.....</b>	<b>2,588,237</b>	<b>2,630,451</b>	<b>2,625,299</b>	<b>5,152</b>

(Continued)

TOWN OF NEWTOWN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL (CONCLUDED)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
LAND USE.....	\$ 675,316	\$ 680,011	\$ 674,599	\$ 5,412
PUBLIC WORKS:				
Highway.....	6,870,001	6,832,981	6,827,224	5,757
Winter maintenance.....	735,531	699,531	698,441	1,090
Transfer Station.....	1,471,478	1,468,554	1,466,716	1,838
Public building maintenance.....	783,341	773,794	770,716	3,078
TOTAL PUBLIC WORKS.....	9,860,351	9,774,860	9,763,097	11,763
PARKS AND RECREATION.....	2,331,472	2,271,538	2,266,532	5,006
EDUCATION.....	71,587,946	71,585,413	71,585,413	-
CONTINGENCY.....	350,000	174	-	174
DEBT SERVICE.....	10,110,702	10,106,402	10,106,365	37
TOTAL EXPENDITURES.....	111,395,709	111,229,261	111,160,571	68,690
OTHER FINANCING USES:				
Transfers out:				
Bonded projects.....		30,800	30,800	-
Edmond Town Hall.....	84,804	84,619	84,615	4
Capital and nonrecurring - Town.....	250,000	383,300	383,300	-
Capital and nonrecurring - non-lapsing.....		2,533	2,533	-
TOTAL OTHER FINANCING USES.....	334,804	501,252	501,248	4
TOTAL EXPENDITURES AND OTHER FINANCING USES.....	\$ 111,730,513	\$ 111,730,513	\$ 111,661,819	\$ 68,694

(Concluded)

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# Nonmajor Governmental Funds

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## Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

### Dog License

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.

### Bouchard Animal Fund

To account for contributions received for the purpose of helping animals.

### 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

To account for the operation of the public school lunch program. Funding is provided from the sale of food, Federal and state grants and USDA donated commodities.

### Education Grants

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.

## NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

### Special Revenue Funds (Continued)

#### Septage Management Ordinance

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 in Newtown.

#### Fairfield Hills Authority

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

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

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.

#### Edmond Town Hall

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

#### Recovery and Resiliency Plan

To expand the existing service provider infrastructure of the community to meet the changing mental and physical health needs of the community after the Sandy Hook Elementary School shooting.

#### Sandy Hook Operation Recovery Fund

To account for business interruption insurance proceeds and costs associated with the Sandy Hook tragedy.

#### 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.

#### Daycare Program

To account for funds received from the Federal government to provide a subrecipient grant to the Children's Adventure Center and food for the Daycare program.

## **NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)**

### **Special Revenue Funds (Continued)**

#### **Miscellaneous Grants**

To account for various reimbursement grants.

#### **Small Cities Program**

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

#### **Cemetery Fund**

To account for donations which are used for the perpetual care of Taunton, Sandy Hook and Botsford cemeteries.

#### **Eichler's Cove Marina**

To account for operations of Eichler's Cove Marina on Lake Zoar.

#### **Historic Documents**

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 Sec. 7-34a(d); and an additional dollar fee to be retained by the Town clerk in accordance with State Statute Sec. 7-34a(e).

#### **Cultural Arts**

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

#### **Sandy Hook Special Revenue Fund**

To account for contributions received as a result of the Sandy Hook tragedy to be used for designated public purposes.

### **Debt Service**

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**

#### **Capital and Nonrecurring Fund**

To account for funds set aside for future capital purchases and improvements.

### **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.

## NONMAJOR GOVERNMENTAL FUNDS (CONTINUED)

### Special Revenue Funds (Continued)

#### Hawley School Trust

To account for the investment of funds left in trust by Mary E. Hawley for the care and maintenance of Hawley School.

#### Edmond Town Hall Endowment

To account for the investments of funds left in trust by Mary E. Hawley for the care and maintenance of 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 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2016

	DOG LICENSE	BOUCHARD ANIMAL FUND	POLICE PRIVATE DUTY	TOWN GIFTS FUND	SCHOOL LUNCH PROGRAM	EDUCATION GRANTS	LAW ENFORCEMENT FUND	SEPTAGE MANAGEMENT ORDINANCE
REVENUES:								
Intergovernmental.....					\$ 186,388	\$ 4,512,037	\$ 62,272	\$
Charges for services.....	20,242		823,243		1,776,401	281,916		3,335
Investment income.....								172
Contributions.....	11,971			80,003		93,936		
<b>TOTAL REVENUES</b> .....	<b>32,213</b>	<b>-</b>	<b>823,243</b>	<b>80,003</b>	<b>1,962,789</b>	<b>4,887,889</b>	<b>62,272</b>	<b>3,507</b>
EXPENDITURES:								
Current:								
General government.....				28,709				
Public safety.....	35,075	13,512	571,984	3,856			50,482	395
Health and welfare.....				3,533				
Public works.....								
Parks and recreation.....				12,604	1,921,622	5,036,759		
Education.....								
Capital outlay.....								
<b>TOTAL EXPENDITURES</b> .....	<b>35,075</b>	<b>13,512</b>	<b>571,984</b>	<b>48,702</b>	<b>1,921,622</b>	<b>5,036,759</b>	<b>50,482</b>	<b>395</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(2,862)	(13,512)	251,259	31,301	41,167	(148,870)	11,790	3,112
OTHER FINANCING SOURCES (USES):								
Transfers in.....			(225,000)			134,263		
Transfers out.....								
<b>NET OTHER FINANCING SOURCES (USES)</b> .....	<b>-</b>	<b>-</b>	<b>(225,000)</b>	<b>-</b>	<b>-</b>	<b>134,263</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b> .....	<b>(2,862)</b>	<b>(13,512)</b>	<b>26,259</b>	<b>31,301</b>	<b>41,167</b>	<b>(14,607)</b>	<b>11,790</b>	<b>3,112</b>
FUND BALANCES, JULY 1, 2015.....	16,475	13,512	-	192,039	165,572	575,901	86,349	104,740
<b>FUND BALANCES JUNE 30, 2016</b> .....	<b>\$ 13,613</b>	<b>\$ -</b>	<b>\$ 26,259</b>	<b>\$ 223,340</b>	<b>\$ 206,739</b>	<b>\$ 561,294</b>	<b>\$ 98,139</b>	<b>\$ 107,852</b>

(Continued)

TOWN OF NEWTOWN, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS

	SPECIAL REVENUE FUNDS							
	FAIRFIELD HILLS AUTHORITY	SCHOOL CUSTODIAL	ADULT EDUCATION	EDMOND TOWN HALL	RECOVERY AND RESILIENCY PLAN	SANDY HOOK OPERATION RECOVERY FUND	TOWN RECREATION FUND	DAYCARE PROGRAM
REVENUES:								
Intergovernmental.....	\$ 23,870	\$ 4,760	\$ 171,056	\$ 476,125	\$ 258,615	\$ -	\$ 635,260	\$ 267,948
Charges for services.....				41,359				
Investment income.....				11,870				
Contributions.....								
TOTAL REVENUES.....	23,870	4,760	171,056	529,354	258,615	-	635,260	267,948
EXPENDITURES:								
Current:								
General government.....	70,095			628,674				
Public safety.....								
Health and welfare.....					375,150		20,060	
Public works.....								
Parks and recreation.....								
Education.....		2,770	170,693			137,991	572,194	267,948
Capital outlay.....								
TOTAL EXPENDITURES.....	70,095	2,770	170,693	628,674	375,150	137,991	592,254	267,948
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(46,225)	1,990	363	(99,320)	(116,535)	(137,991)	43,006	-
OTHER FINANCING SOURCES (USES):								
Transfers in.....				84,615				
Transfers out.....								
NET OTHER FINANCING SOURCES (USES).....				84,615				
NET CHANGE IN FUND BALANCES.....	(46,225)	1,990	363	(14,705)	(116,535)	(137,991)	43,006	-
FUND BALANCES, JULY 1, 2015.....	216,443	77,473	87,699	214,698	116,535	242,241	44,229	-
FUND BALANCES, JUNE 30, 2016.....	\$ 170,218	\$ 79,463	\$ 88,062	\$ 199,993	\$ -	\$ 104,250	\$ 87,235	\$ -

(Continued)

TOWN OF NEWTOWN, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
NON-MAJOR GOVERNMENTAL FUNDS

	SPECIAL REVENUE FUNDS							TOTAL SPECIAL REVENUE FUNDS
	MISCELLANEOUS GRANTS	SMALL CITIES PROGRAM	CEMETERY FUND	EICHLER'S COVE MARINA	HISTORIC DOCUMENTS	CULTURAL ARTS	SANDY HOOK SPECIAL REVENUE FUND	
REVENUES:								
Intergovernmental.....	\$ 796,226	\$ -	\$ -	\$ -	\$ 4,000	3,910	\$ -	\$ 6,087,486
Charges for services.....	70			126,311	3,937	1,177		4,350,436
Investment income.....								42,708
Contributions.....	5,000					51,100		253,880
TOTAL REVENUES.....	801,296	-	-	126,311	7,937	56,187	-	10,734,510
EXPENDITURES:								
Current:								
General government.....	740,383				4,000		73,080	1,544,941
Public safety.....	92,677							767,586
Health and welfare.....	2,040	10,019				53,787		464,984
Public works.....	21,473							21,473
Parks and recreation.....				62,426				647,224
Education.....								7,537,783
Capital outlay.....								
TOTAL EXPENDITURES.....	856,573	10,019	-	62,426	4,000	53,787	73,080	10,983,991
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(55,277)	(10,019)	-	63,885	3,937	2,400	(73,080)	(249,481)
OTHER FINANCING SOURCES (USES):								
Transfers in.....								218,878
Transfers out.....							(134,263)	(359,263)
NET OTHER FINANCING SOURCES (USES).....	-	-	-	-	-	-	-	(140,385)
NET CHANGE IN FUND BALANCES.....	(55,277)	(10,019)	-	63,885	3,937	2,400	(207,343)	(389,866)
FUND BALANCES, JULY 1, 2015.....	133,233	22,297	9,453	371,431	21,055	193,594	364,561	3,269,630
FUND BALANCES, JUNE 30, 2016.....	\$ 77,956	\$ 12,278	\$ 9,453	\$ 435,316	\$ 24,992	\$ 195,994	\$ 157,318	\$ 2,879,764

(Continued)

TOWN OF NEWTOWN, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONCLUDED)  
NONMAJOR GOVERNMENTAL FUNDS

	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUNDS				TOTAL NONMAJOR GOVERNMENTAL FUNDS
			HAWLEY SCHOOL TRUST	EDMOND TOWN HALL ENDOWMENT	NEWTOWN FLAGPOLE FUND	THE V.G. HAIR AND FRANCES E. HAIR FUND	
REVENUES:							
Intergovernmental.....	\$ 100,170	\$ 26,400	\$ -	\$ -	\$ -	\$ -	\$ 6,113,886
Charges for services.....		170,200					4,620,806
Investment income.....		799	7,881	21,404	14,900	44,296	87,803
Net change in fair value of investments.....			(15,395)	(62,299)	14,873	(62,821)	(62,821)
Contributions.....		10,000					263,880
TOTAL REVENUES.....	100,170	207,399	(7,514)	(40,895)	111	(18,525)	11,023,554
EXPENDITURES:							
Current:							
General government.....			48,969				1,593,910
Public safety.....					54,636		822,222
Health and welfare.....							464,984
Public works.....							21,473
Parks and recreation.....							647,224
Education.....			42,341				7,580,124
Debt service.....	151,130	734,687				42,341	151,130
Capital outlay.....							734,687
TOTAL EXPENDITURES.....	151,130	734,687	42,341	48,969	-	54,636	12,015,754
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	(50,960)	(527,288)	(49,855)	(89,864)	111	(24,863)	(992,200)
OTHER FINANCING SOURCES (USES):							
Bond premium.....	69,366	450,000					519,366
Transfers in.....	916	385,933					605,627
Transfers out.....							(359,263)
NET OTHER FINANCING SOURCES (USES).....	70,282	835,933	-	-	-	-	765,730
NET CHANGE IN FUND BALANCES.....	19,322	308,545	(49,855)	(89,864)	111	(24,863)	(226,470)
FUND BALANCES, JULY 1, 2015.....	65,891	595,801	458,944	1,028,757	16,205	1,280,040	6,715,268
FUND BALANCES, JUNE 30, 2016.....	\$ 85,213	\$ 904,346	\$ 409,089	\$ 938,893	\$ 16,316	\$ 1,255,177	\$ 6,488,798

(Concluded)

---

# 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 benefit 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.

## Private-Purpose Trust Fund

Sandy Hook Private-Purpose Trust Fund is a fund to account for donations for the families/victims as a result of the tragedy on December 14, 2012. In addition, it is also to account for donations for scholarships.

## Agency Funds

Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities).

### Board of Education Flex Plan

To account for employee medical savings account.

### Student Activities

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

### Police Benevolent

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

### Performance Bonds

A fund to account for developers' bonds which are held to assure performance on road construction. Once the roads are constructed, the bonds are released to the developers.

TOWN OF NEWTOWN, CONNECTICUT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 YEAR ENDED JUNE 30, 2016

	BALANCE JULY 1, 2015	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2016
<u>ASSETS</u>				
CASH:				
Board of Education Flex Plan.....	\$ 15,638	\$ 158,809	\$ 160,626	\$ 13,821
Student activities.....	431,460	<del>1,540,300</del>	1,530,316	441,444
Police Benevolent.....	6,660	878	7,339	199
TOTAL CASH.....	453,758	1,699,987	1,698,281	455,464
INVESTMENTS:				
Student activities.....	188,352	2,764		191,116
Performance bonds.....	496,584	532	19,902	477,214
TOTAL INVESTMENTS.....	684,936	3,296	19,902	668,330
TOTAL ASSETS.....	\$ 1,138,694	\$ 1,703,283	\$ 1,718,183	\$ 1,123,794
<u>LIABILITIES</u>				
ACCOUNTS PAYABLE:				
Board of Education Flex Plan.....	\$ 15,638	\$ 158,809	\$ 160,626	\$ 13,821
Student activities.....	619,812	1,543,064	1,530,316	632,560
Police Benevolent.....	6,660	878	7,339	199
Performance bonds.....	496,584	532	19,902	477,214
TOTAL LIABILITIES.....	\$ 1,138,694	\$ 1,703,283	\$ 1,718,183	\$ 1,123,794

TOWN OF NEWTOWN, CONNECTICUT

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS  
JUNE 30, 2016

	BOARD OF EDUCATION FLEX PLAN	STUDENT ACTIVITIES	POLICE BENEVOLENT	PERFORMANCE BONDS	TOTAL
<u>ASSETS</u>					
Cash.....	\$ 13,821	\$ 441,444	\$ 199	\$	\$ 455,464
Investments.....		191,116		477,214	668,330
TOTAL ASSETS.....	<u>\$ 13,821</u>	<u>\$ 632,560</u>	<u>\$ 199</u>	<u>\$ 477,214</u>	<u>\$ 1,123,794</u>
<u>LIABILITY</u>					
Accounts payable.....	<u>\$ 13,821</u>	<u>\$ 632,560</u>	<u>\$ 199</u>	<u>\$ 477,214</u>	<u>\$ 1,123,794</u>

TOWN OF NEWTOWN, CONNECTICUT

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 YEAR ENDED JUNE 30, 2016

	BALANCE JULY 1, 2015	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2016
<b>ASSETS</b>				
CASH:				
Board of Education Flex Plan.....	\$ 15,638	\$ 158,809	\$ 160,626	\$ 13,821
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INVESTMENTS:				
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<b>TOTAL ASSETS.....</b>	<b>\$ 1,138,694</b>	<b>\$ 1,703,283</b>	<b>\$ 1,718,183</b>	<b>\$ 1,123,794</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE:				
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# Newtown Community Center

Fairfield Hills Authority Campus

Newtown, CT

## Master Plan Selection Narrative

**Date: January 11, 2017**

In support of the Master planning phase of the project this office has reviewed the spaces adjacent to the NYA and Town Hall and evaluated several options for development of a new community center. Ultimately three locations seemed make the most sense while maintaining the character and layout of the overall campus and meeting the intended goals of the new center and its interior and exterior components.

Option A – The location of the old Litchfield House, adjacent to NYA, which was also under consideration during the prior design effort.

Option B – A site location west of Option A and above the old Yale Laboratory.

Option C – A location on the original site of the Caanan house which was recently demolished and directly across Simpson Street from the Municipal Center.

We have evaluated all three of these locations and have test-fit a concept plan at each, based on the current working building program (inclusive of interior and exterior elements), and can demonstrate how each location is capable of supporting the proposed center. However, each of the three locations do offer some advantages and disadvantages over each other.

### Concept Plans

The concept plans have a footprint (single level) of appx. 27,000 gross square feet (inclusive of a natatorium and community spaces) and allow for a future 6,500 s.f. addition (25%). Each site option has a different concept plan due to the variations specific to each site (e.g. access to Simpson Street and existing parking, availability of new parking locations, service access, adjacency to other buildings and existing site features and characteristics, etc.)

All options were developed to allow this facility to serve as a “trail-head” allowing a place to start and/or finish a hike along the trails, or any other recreational use of the FHA campus. All plans are predicated on the idea that the building offers flexible, shared community spaces for gatherings and/or classes of varied sizes and ages and will house a recreational pool with appropriate support facilities.

318 Main Street  
Farmington, CT 06032

860 677.4594  
860 677.8534 Fax

**Option A**

This option's adjacency to NYA allows for interaction with that facility. Although not a Town facility and no longer being considered for a hard-connection to the proposed center, the NYA does offer companion programs to those that might be offered at the proposed center. Adjacency may allow for family members to utilize both facilities simultaneously, assuming separate membership requirements to both are met. Utilizing this site also allows the land to the west, between the new facility and Plymouth House to be developed. Potential uses could include commercial development, parking, active and/or passive recreation, festival space, etc.

Option A poses some challenges, however. It is likely that foundations and slabs for Litchfield House were never fully removed and numerous utility lines and the old tunnel system are thought to surround and permeate this location. Although the site was recently flagged and found clear of wetlands, visual evidence indicates the water-table is high, which may pose a problem with foundations, especially when the distributed weight of a pool facility is taken into consideration.

This location, although it may benefit from its adjacency to NYA, is also limited in terms of buildable area. We would recommend siting the building so that future expansion could be developed towards NYA, while leaving enough space to maintain a shared service access. This location does locate portions of the building within the wetlands buffer area and will require a wetlands approval to assure that the project poses no risk to the wetlands located Southeast.

Available locations for new parking and drop-off areas are also limited, as any development west of the building would impede on outdoor recreational features and require either distant-access to parking, or crossing traffic to access these features.

**Option B**

This location puts principal construction further from the wetlands and completely out of the buffer. Locations for future expansion can be accommodated either to the South (within the buffer) or East. This location also allows development on the East and West, which opens up options for vehicular access and parking as well as access to exterior site amenities while minimizing distances and crossing traffic to some of the amenities.

This location also aligns with an axis created by the existing green to the North and could help to support festivals and programs that may utilize that space. Alternatively, or additionally, secondary festival space can be developed to the East.

Option B is located above the Yale Laboratory foundation, and utilities and tunnels are likely to still be present. This location will require investigation and possible relocation of an existing storm sewer that serves a drainage cistern located in the wetlands. Finally, this location splits

up what could be a very nicely laid out greenspace into three smaller spaces. While this allows for multiple uses of those spaces simultaneously, it also limits flexibility as a larger event may require use of two or three of the available areas and might seem disjointed.

### **Option C**

The location above the old Cannan House fits within the primary Axis of the FHA campus which runs through the Municipal Center from Kent House. While the campus' future development is not beholden to these axes, the campus is well defined by them and developing project with them in mind supports the original mission of the FHA. Siting the building in this location allows a lot of flexibility as it is furthest from the wetlands and offers a better opportunity for favorable soil/bearing conditions. Likewise, the available information on existing utilities shows that the existing building had all of its utility entrances consolidated to a single location, which could reduce overall impact of relocating or abandoning those lines.

This location allows for a connected greenspace that can be subdivided for multiple programs or combined for larger events and can be situated to allow parking adjacent to the building as well as all proposed exterior amenities. Finally, future expansion can exist in multiple locations.

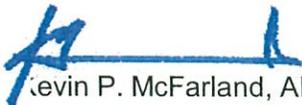
This location is adjacent to an uphill grade to the South, and likely still has portions of the Caanan House foundations below.

### **Next Steps**

We would recommend the Board of Selectmen approve a site option for further development. Once selected, a site would need to have geotechnical testing completed to determine what the soil capacities are, which would ultimately help determine the type of (and cost for) the building's structural foundations.

In addition, we would start the Schematic Design phase of project development which will allow us to investigate varied options for building layout and start to develop cost models with the Town's construction manager (Caldwell and Walsh). At this point, we would also be able to start formal discussions with the Town's Planning department and FHA to understand the specific requirements that would impact a project on any give location.

We are prepared present these options in greater detail and provide a comprehensive analysis of each at the next Board of Selectmen's meeting scheduled for 1/17 @ 7:30 pm.



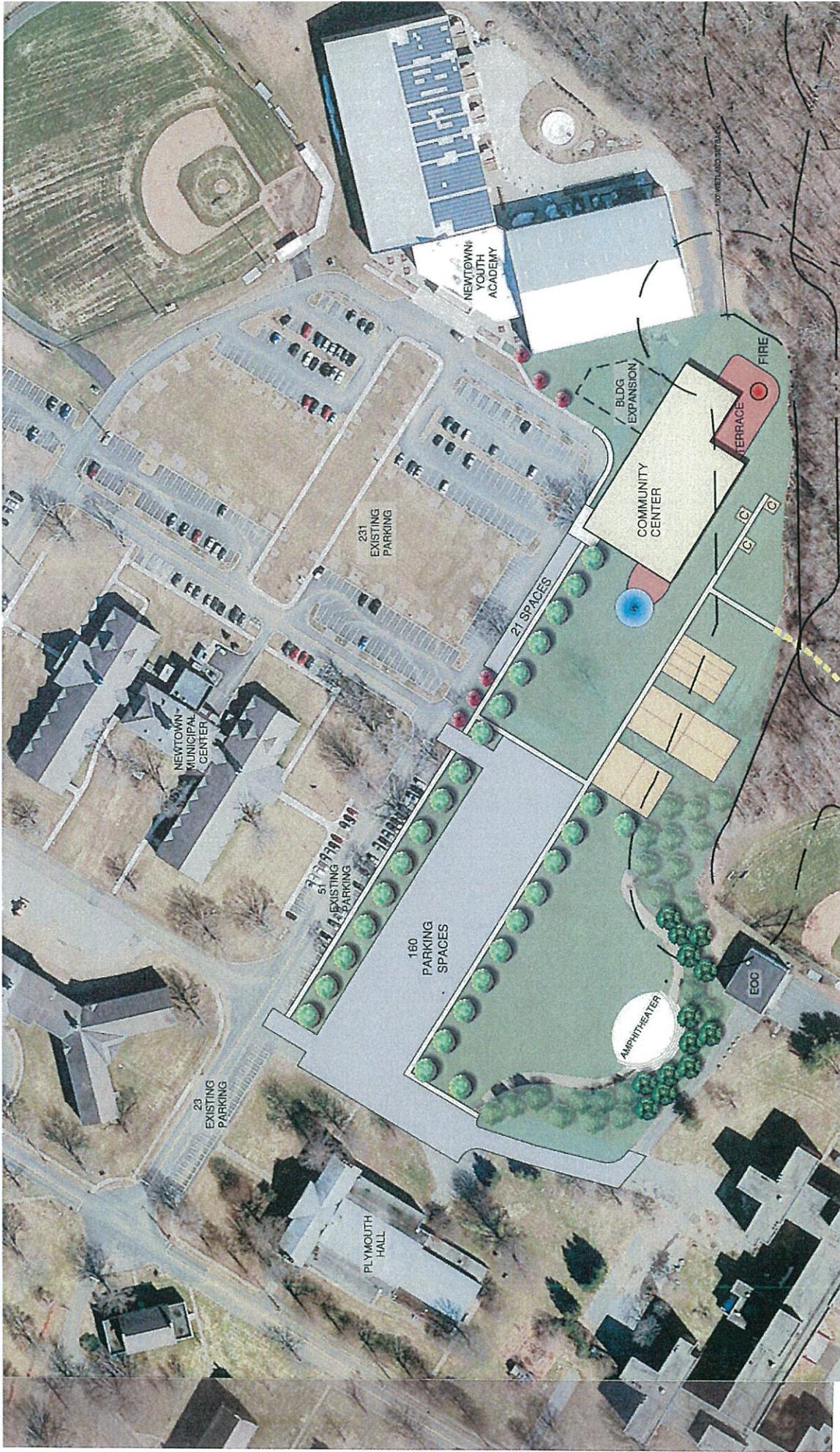
Kevin P. McFarland, AIA

Associate

Quisenberry Arcari Architects

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0 50 150

NORTH

**Master Plan | Option A**

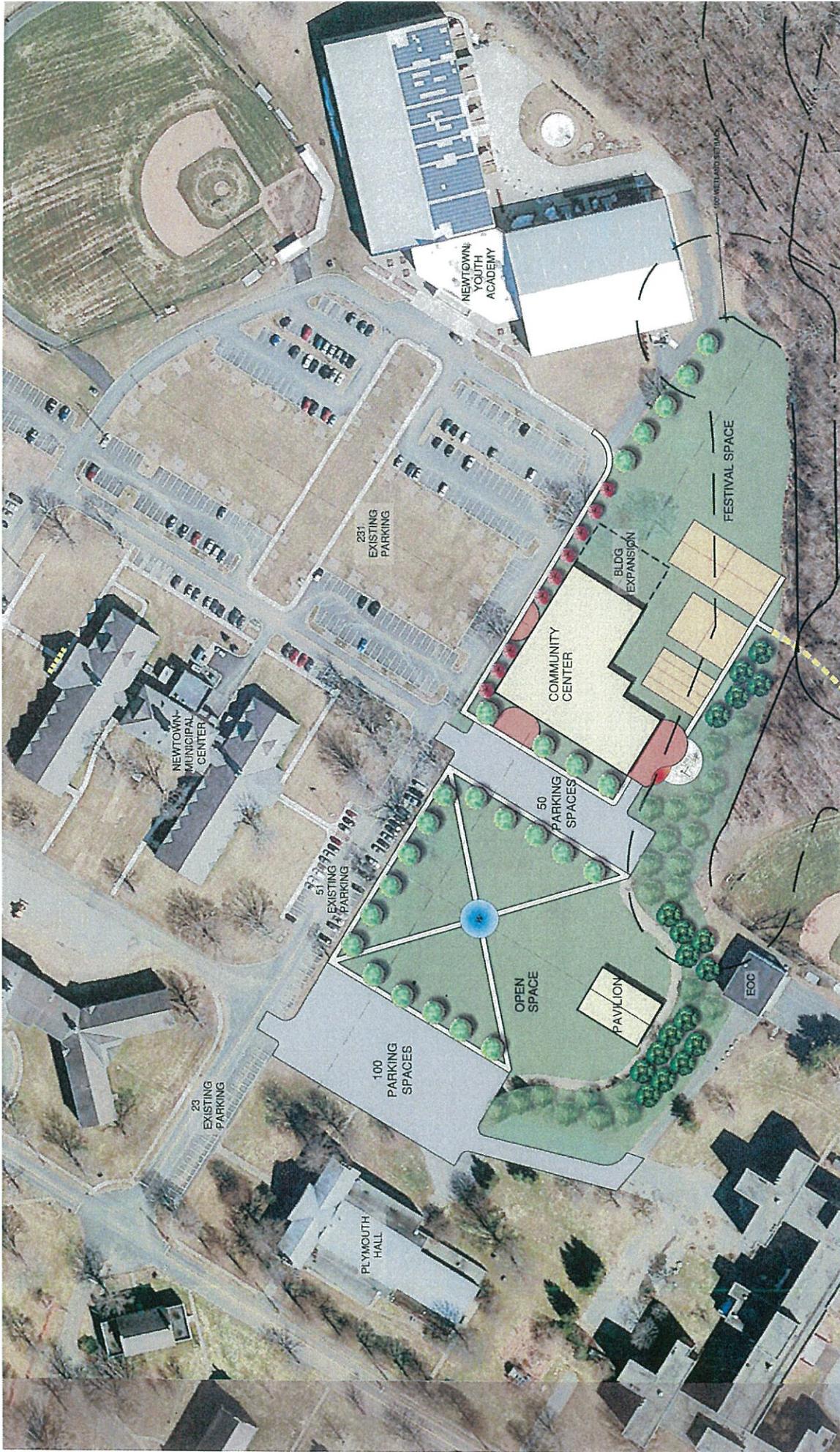
Town of Newtown | Newtown Community Center







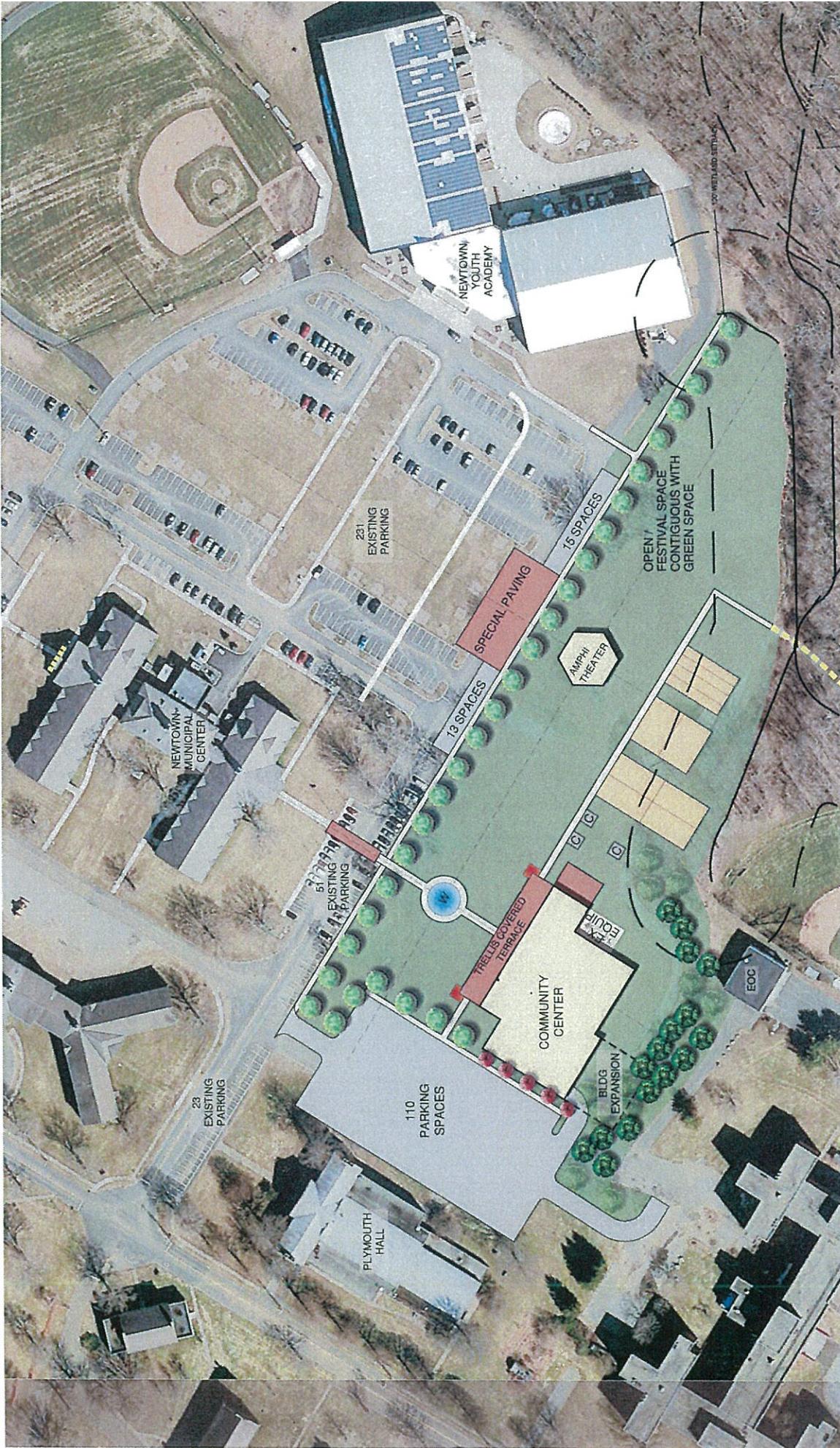




# Master Plan | Option B

Town of Newtown | Newtown Community Center





**Master Plan | Option C**

Town of Newtown | Newtown Community Center

Dear President-Elect Trump,

We are the political leadership in Newtown. We represent both the Republican and Democratic Town Committees, the Board of Selectman, Board of Education, Legislative Council and Board of Finance. We are volunteers doing our part to help make our town a little better every day. We are writing today asking for your help. As you know, four years ago our town was torn asunder by the murders of six of our teachers and twenty of our children at Sandy Hook Elementary School. As a town, we continue to mourn, question why, try to find the kindness and goodness that we believe is out there. One of the significant roadblocks to our future is the continued rumors and viciousness spread by many people outside of our homes who believe that our tragedy was a staged government event that never happened, that the children and teachers we lost never existed.

We are asking you, as the President-Elect, to help in putting a stop to these horrific lies and demonization of the teachers who so bravely protected our children and died doing so. One perpetrator of these lies is Radio host Alex Jones. He continues to spread hate and lies towards our town, towards the people and organizations who came to help us through those darkest days. Jones repeatedly tells his listeners and viewers that he has your ears and your respect. He brags about how you called him after your victory in November. Emboldened by your victory, he continues to hurt the memories of those lost, the ability of those left behind to heal.

We are asking you to intervene and stop Jones and other hoaxers like him. We are asking you to acknowledge the tragedy from 12/14/12 and to denounce anyone spreading lies and conspiracy theories about the tragedy on that December morning. After the fourth anniversary of the tragedy, a family who had lost a child on that tragic day received death threats made by one of these hoaxers. We are hopeful that with your help, these lies would end. We ask that you clearly and unequivocally:

- **Recognize that 20 children and 6 adults were murdered at Sandy Hook elementary school on December 14, 2012; and**
- **Denounce any and all who spread lies that the tragedy was a hoax.**
- **Remove your support from anyone who continues to insist that the tragedy was staged or not real.**

We know that you have many and un-ending responsibilities as the President-Elect, but are hopeful that with your support, our town can continue to find ways to move forward and try to heal.

Signed,

## **TOWN ORGANIZATIONAL VALUES**

The Town of Newtown is dedicated to providing quality services in a cost effective manner. This commitment to quality depends upon a dedicated partnership between residents, elected officials and the employees of the Town. The Town of Newtown has expectations and values shared by all to ensure organizational excellence and quality service. They are:

- **Getting Close to our Residents and Businesses (Customers)**
- **Committing to the Highest Ideals of Professionalism and Integrity**
- **Improving Relations among all Employees**
- **Using the Appropriate Technology**
- **Committing to Long Range Planning**

## MAJOR PUBLIC POLICIES

Newtown must continually position itself to meet the challenges that lie ahead. The public policies below form the basis of public actions.

- Newtown must be a safe and secure place in which to live and do business.
- Newtown must be a community that actively supports and promotes recreational, cultural, and social opportunities for all citizens.
- Newtown's physical appearance must be the best it can be. This includes roads, sidewalks, and other parts of the rights of way in residential and commercial areas and the strict enforcement of public safety, zoning, housing, environmental and health codes to prevent the appearance of neglect or unsafe conditions.
- Newtown schools must continue to pursue excellence while being focused on efficiencies and economies.
- Newtown must provide superior customer service. The Town will commit itself to continuous improvement to achieve this.
- Newtown will incorporate the market forces of competition while being mindful of the need to maintain public accountability.

## **The Initial Budget Process**

- Each October the Town department heads are given instructions and budget forms to complete.
- Towards the end of November the completed budget forms are given back to the Finance Director.
- During January the department heads meet with the First Selectman and the Finance Director to review their budget.
- After First Selectman adjustments the budget becomes the First Selectman's Proposed Budget.
- A budget document is then assembled by the Finance Director. The budget process is now guided by the Charter.

## **Budget Process Guided by Town Charter**

Town Charter, Chapter 6-05 (b) as follows:

... the First Selectman shall submit a comprehensive estimate of expenditures (the "First Selectman's Budget") to the Board of Selectmen by February 1st.

... The Board of Selectmen shall then revise the estimates, as it deems desirable, and submit the revisions to the Board of Finance in such form and with supporting data as the Board of Finance shall require no later than February 14<sup>th</sup>, (the "Board of Selectmen Budget").

# Budget Goals and Priorities

- **\*Continue support for road improvements**
- **\*Increase use of Capital Non-Recurring**
- **\*Address service need and wage gaps**
- **\*Address needs in pension account**

# The Bottom Line

- The proposed budget asks for an increase of \$737,614 or 1.8%.
- Priorities add up to \$590,751
- Union contracts and other benefit costs add up to \$357,401
- Priorities, contracts, benefit costs exceed requested increase. Reductions have been made in other accounts.

# Budget Reductions

Departments Budget Request	\$41,829,875	3.23%
First Selectman's Total Budget Reduction	\$574,831	(1.41%)
First Selectman's Budget Request Spending Plan	\$41,254,928	1.82%

# First Selectman's Budget 2017 - 2018

Category	2017 - 2018 Proposed
WAGES & SALARIES	\$12,494,900
FRINGE BENEFITS	\$5,953,677
INSURANCE	\$1,185,500
OPERATING EXPENSES	\$7,130,131
CAPITAL	\$2,770,204
CONTINGENCY	\$200,000
OUTSIDE AGENCIES	\$2,395,042
DEBT SERVICE	\$9,125,474
TOTAL PROPOSED BUDGET	\$41,254,928
BUDGET INCREASE	\$737,614
	1.82%



# Budget Drivers

• <b>WAGES &amp; BENEFITS (000'S)</b> union negotiations; pension	\$698,000
• <b>CAPITAL – ROAD IMPROVEMENTS</b>	\$250,000
• <b>DEBT SERVICE</b>	(\$200,000)
<b>TOTAL</b> (BUDGET INCREASE IS \$738,000)	\$748,000

# Budget Increase Breakdown

Wages & Salaries	2.7%	\$326,832
Contract negotiations(2.00%/2.25%)		\$246,606
Police steps		\$ 29,560
Staff changes		\$ 29,166
Salary enhancements		\$ 21,500
<b>TOTAL</b>		<b>\$326,832</b>

# Budget Increase Breakdown

**Fringe Benefits** 6.7% \$371,412

**Pension Contribution**  
(interest rate & actuarial funding method change)

Police \$200,085  
Town \$ 90,208

**Medical Self Insurance**  
(2% increase based on claims experience)

\$ 63,630

**Other Benefits**

\$ 17,489

**TOTAL**

**\$371,412**

# Budget Increase Breakdown

**Insurance**                      **4.9%**                      **\$55,500**

**Worker's Compensation & General Liability Insurance**

Recommended Insurance premium increase =6%

**Operating Expenses**                      **-(1.5%)**                      **(-\$108,141)**

Operating expenses have been kept flat (decreased)

# Budget Increase Breakdown

<b>Capital</b>	<b>6.3%</b>	<b>\$163,520</b>
Highway – Road Improvements Planned increase		\$250,000
Off-set by capital decreases:		
Police		(\$30,000)
Public Works		(\$26,000)
Parks & Recreation		(\$33,000)
Misc. Other		\$ 2,520
<b>TOTAL</b>		<b>\$163,520</b>

# Budget Increase Breakdown

<b>Agencies</b>	<b>2.9%</b>	<b>\$67,193</b>
<b>Library</b>		<b>\$58,505</b>
<b>Edmond Town Hall</b>		<b>\$25,343</b>
<b>Health District</b>		<b>\$ 7,252</b>
<b>Other Agencies</b>		<b>(\$23,907)</b>
<b>TOTAL</b>		<b>\$67,193</b>

# Budget Increase Breakdown

Debt Service (2.1%) (\$200,000)

Current debt service schedule  
decreases by (\$1,023,927)

Planned new bonding in Mar/Apr  
2016/17 CIP projects \$ 823,927

**TOTAL** (\$200,000)

# Staff Changes

<u>DEPT./POSITION</u>	<u>FTE</u>	<u>AMOUNT</u>
Finance – Secretary	(0.7)	(\$21,705)
Parks & Recreation – Maintainer	1.0	\$52,150
* Planning Department:		
Zoning Liaison Officer	(0.3)	(\$21,427)
Community Development Admin	(0.8)	(\$49,852)
Deputy Director – EDC/Grants	1.0	\$70,000
<b>TOTAL</b>	<b>0.2</b>	<b>\$29,166</b>

\* Department restructuring – no staff additions

# Salary Enhancements

<u>DEPT/POSITION</u>	<u>AMOUNT</u>	<u>JUSTIFICATION</u>
<u>Selectmen</u> Executive Assistant	\$6,000	Reflects responsibility
<u>Human Resources</u> Human Resource Admin.	\$6,000	Reflects responsibility
<u>Police</u> Executive Assistant	\$1,500	Reflects responsibility
<u>Building</u> Building Official	\$5,000	Reflects responsibility
<u>Parks &amp; Recreation</u> Operations Supervisor	\$3,000	Level of PW crew chief

# Changes in Budget by Function

Function	First Selectman Proposed 2017-18	\$ Increase	% Increase
Public Safety	10,558,021	362,655	3.6%
Public Works	10,168,643	247,498	2.5%
Debt Service	9,125,474	-200,000	-2.1%
General Government	4,555,704	124,116	2.8%
Recreation & Leisure	3,794,452	93,192	2.5%
Health & Welfare	1,577,648	10,687	0.7%
Planning	819,671	7,825	1.0%
Other Uses	455,315	30,343	7.1%
Contingency	200,000	61,298	n/a
<b>TOTAL</b>	<b>41,254,928</b>	<b>737,614</b>	<b>1.8%</b>

# Final Thoughts

Our budget proposal should reflect what is in the best interest of our community. The spending plan is about the common good. It brings forth programs and services that benefit our community, aligns with our core values, and supports an appropriate quality of life, while at the same time responding to local and state financial pressures and limitations.

Thoughtful practice and careful management of resources must guide our budget planning actions and decisions.

# CONNECTICUT PLANNING

**APA  
CT**  
American Planning Association  
Connecticut Chapter  
*Making Great Communities Happen*

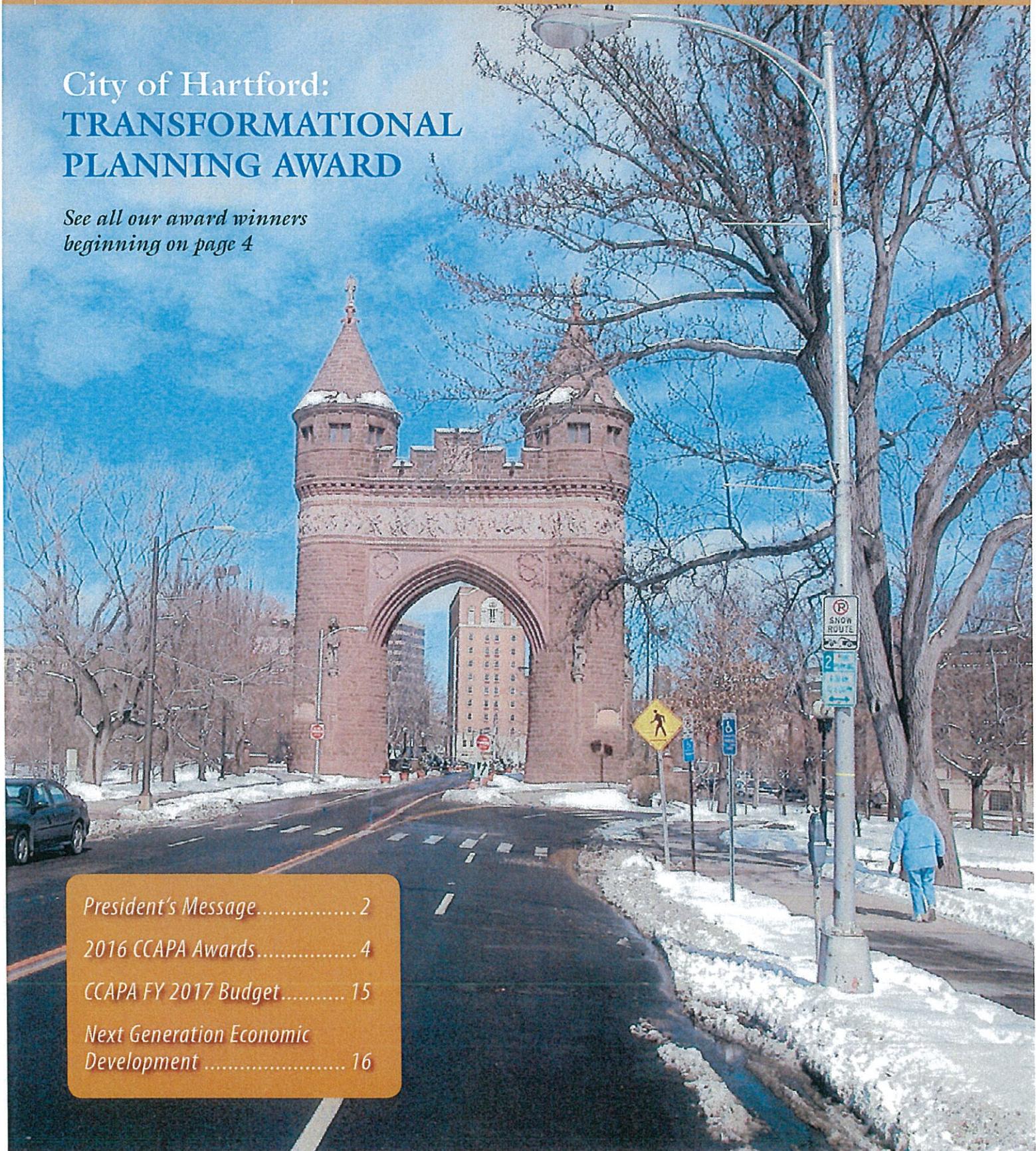
A Publication of the Connecticut Chapter of the American Planning Association

[www.ccapa.org](http://www.ccapa.org)

## City of Hartford: TRANSFORMATIONAL PLANNING AWARD

*See all our award winners  
beginning on page 4*

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<i>2016 CCAPA Awards</i> .....	4
<i>CCAPA FY 2017 Budget</i> .....	15
<i>Next Generation Economic Development</i> .....	16



## 2016 SPECIAL CHAPTER AWARD

### Awardee: Town of Newtown

This year, CCAPA presents its Special Chapter Award not in celebration of planning but for reliance upon it. This year it is about recognizing the critical role of planning in the face of unfathomable tragedy. The events at Sandy Hook School on December 14, 2012 changed our world.

The village of Sandy Hook and the small town of Newtown reeled, but somehow steadied itself in the face of adversity. In the hours and days after the tragedy, the Town grappled with media relations, spontaneous memorials, traffic, additional security, communications, accommodations, memorial observances and funerals along with logistics for President Obama's attendance at a televised vigil.

There was a dire need for grief counselors, as the impact to first responders set in. The Town's reference librarian became inundated with requests for maps and town photos. The tax assessor was attempting to manage donations. A temporary post office was set up to sort through incoming mail and in what is believed to be the first time ever, postal workers from neighboring towns donated their time to help the cause.



*Town of Newtown, recipients of a Special Chapter Award.*

Within a week of the tragedy, the Town was collaborating with its neighbor, the town of Monroe and with assistance from the state, began the process of retrofitting Monroe's former Chalk Hill School so that the children's education could continue. In January 2013, public conversations began about what to do with the existing school. By February the Sandy Hook Elementary School Advisory Committee was formed and thanks to volunteer architects and construction professionals the existing school was assessed for renovation and 40 alternative sites were evaluated for a new school.

After the decision was made to demolish the existing school, and construct a new building immediately next to it, the Town worked with the State to obtain construction funding and began planning and design. A town referendum was held that carried the proposal to demolish. Demolition was completed in November 2013. Planning & Zoning approvals were obtained in August 2014 and construction began in March 2015.

There was on-going demand for managing mental health issues and the still-steady stream of condolences. The Town worked with federal partners to secure approximately \$6 M in grants for recovery and mental health services. Protocols were established and decisions were made about what to do with the 500,000 cards and letters, paper snowflakes, teddy bears, votives and other things that were part of the spontaneous memorial. A Permanent Memorial Commission was formed to lead the community through an outreach and decision-making process to honor the memory of those who were lost.

During all of this, and despite the overwhelming demands on personnel and resources, the Town also continued on with the day-to-day responsibilities of town management. The Town, with the help of volunteers, continued the in-house updates of the Plan and

*(continued on page 13)*

## 2016 Awards, cont'd

Conservation and Development and updated The Fairfield Hills Master Plan. Also the Newtown Ambulance Garage was constructed and planning continued for a new Hook and Ladder Fire House and a Newtown Community Center.

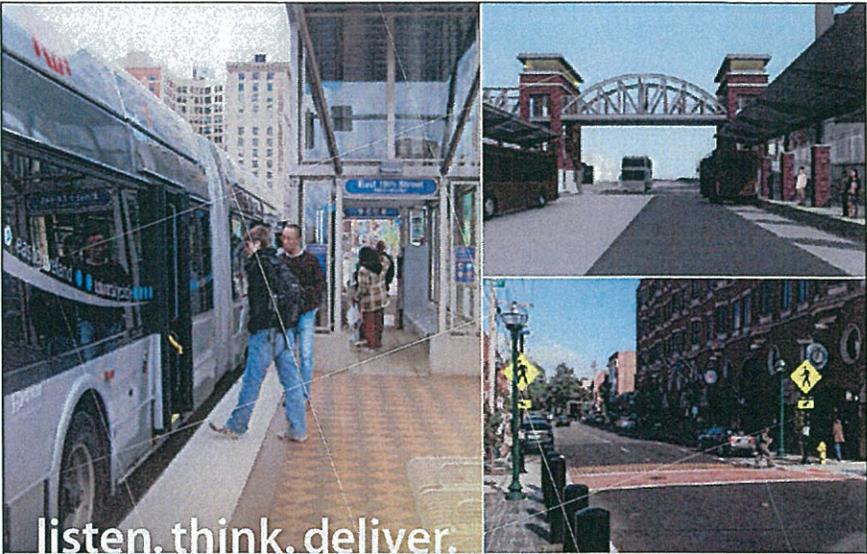
As Newtown continued to adjust to the “new normal”, other ways of looking to the future have emerged. A resident contributed \$200,000 toward the construction a long-planned sidewalk loop now known as the Children’s Memorial Walkway. The main benefactor considers the walkway a physical manifestation of the unity and recovery exhibited by the community after the tragedy. The first leg was opened in September 2014 and ultimately, this walkway will unify Sandy Hook with Newtown’s town center.

The Sandy Hook Permanent Memorial Commission had to endure a few setbacks in choosing a site for the town’s memorial, but a few months ago it began due diligence on a site that appears to have many of the attributes being sought to aptly honor the lives that have been lost.

The new Sandy Hook Elementary School opened in August. Its design balances openness with security. The exterior and interior reflect natural attributes in an effort to provide a calming secure environment. In a series of KidsBuild! workshops organized by the architects, students created some of the design elements, including a series of patterns and flags, which are positioned near the entryway.

With the help of the Connecticut Main Street Center, a branding consultant was retained to assist with building a positive community identity and sustain the viability of the local businesses. The end result, a fitting new tag line: *A place within us all.*

The entire Chapter is honored to recognize the **Town of Newtown** and its citizens, “For Compassionate Planning Efforts in Response to Unfathomable Loss.”



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