

Chris Eide, Chair
Alison Plante, Vice-Chair
Ryan Knapp
Paul Lundquist
Cathy Reiss
Chris Smith



TOWN OF NEWTOWN

The Legislative Council
Finance and Administration Committee
met on Wednesday, May 27, 2020 at 7:30 PM

Meeting Notes

CALL TO ORDER

The meeting was called to order by Mr. Eide, Chair at 7:33 PM.

SALUTE TO THE FLAG

ROLL CALL

Members in attendance via teleconferencing:

- C. Eide
- A. Plante
- R. Knapp
- P. Lundquist
- C. Reiss
- C. Smith

Others in attendance:

- Ned Simpson, Board of Finance

VOTER COMMENT

None

COMMUNICATIONS

Mr. Lundquist received communications from Mr. Simpson of the Board of Finance asking to be involved in future discussions around the CIP Policy in order to provide insight and historical context.

APPROVAL OF THE MINUTES

Motion to approve minutes from 30 March 2020 made by Ms. Reiss; Seconded by Mr. Lundquist. Motion passes unanimously.

NEW BUSINESS

OLD BUSINESS

Discussion and possible action on the Board of Finance approved Capital Improvement Plan Policy

The committee reviewed the progress and discussions around the CIP policy with Mr. Simpson. Mr. Simpson reviewed the Board of Finance's process of CIP Policy revisions and related the Finance and Administration Committee's discussions to those of the Board of Finance.

The committee then moved to discussions related to the areas of focus identified at the previous meeting. Ms. Plante suggested that striking "policy" to be replaced with "regulation" might be appropriate, since the document appears to be a regulation and not a policy. Ms. Plante also suggested that line 310-3-F might be changed to better reflect a realistic goal.

Mr. Knapp focused on section 310-7, which is the process section. He noted that each body that reviews the CIP tends to do the same thing. The problem therein is that all the reprioritizing could end up having duplicative or contrary actions. He suggested that the intents of the reviewing bodies be different and those differing foci should be reflected in the document. Mr. Knapp provided his proposed changes in a separate document (attached).

Mr. Eide drafted a new section for the roles of the various bodies. He related the separation of powers typical of a government split into executive and legislative bodies and the CIP. In this document, the Board of Selectmen and the Board of Education serve as the liaisons between the town departments in the former case and the various schools and school administration in the latter. The Board of Finance serves as the financial advisory body for the town, focusing on the financial impact of the CIP rather than other considerations, such as necessity or vision for the town. The Legislative Council, as the town's legislative body and the holder of the purse strings, would consider all aspects when deliberating on the CIP. This section was provided in a separate document (attached).

Ms. Reiss looked at the CIP policy and the charter and didn't see any problem with keeping section 310-10 in, as it seemed congruent with the purpose for the document that was laid out in the beginning. The committee then discussed whether or not the section repeats what is already in the Charter and deserves to be a standalone section. Mr. Simpson shared that some in the Board of Finance felt that it was completely repetitive, while others felt that, though there were parts that were repetitive, there was some content in there that was not. The Board of Finance had made some tweaks to the section when they were reviewing it.

The committee then discussed next steps. For the next meeting, a draft will be created taking into account the suggestions of members at this meeting. From there, the committee will

work on the draft to make a final draft to be sent to the Board of Finance and the Town's Finance Director for comment. From there, the committee will decide on a final draft and send the new policy to the full Legislative Council for consideration.

VOTER COMMENT

Ned Simpson: Encourages committee to loop in BOE earlier rather than later; it's appropriate and long term a useful thing to do.

ADJOURNMENT

A motion to adjourn was made by Mr. Knapp and seconded by Ms. Plante. The motion passed by unanimous consent and the meeting adjourned at 8:47 PM.

Newtown Capital Improvement Plan (CIP) Regulation Policy

310-1. Purpose

This policy is designed to assure that Newtown's needs are fully considered in the capital planning process. It helps to assure the sustainability of Newtown's infrastructure by establishing a process for addressing major maintenance, construction, replacement and capital asset acquisition. It strengthens Newtown's borrowing position by demonstrating sound fiscal management and showing the Town's commitment to maximizing benefit to the public within its resource constraints. It establishes a framework in which stakeholders understand their roles, responsibilities, and expectations for the process and end result. It also promotes sound, long-term operational and capital financing strategies.

310-2. Goal

A. The goal ~~of the Board of Finance in in~~ adopting this regulation is to:

- (1) Prioritize, on a Town-wide basis, proposed major capital ~~assets/projects~~;
- (2) Establish a consistent level of spending for such capital ~~assets/projects~~;
- (3) Integrate financial planning, budgeting and debt issuance for the Town;
- (4) Encourage careful project design.

B. This Capital Improvement Plan (CIP) regulation hereby:

- (1) Creates a process by which the Board of Finance adopts a proactive position regarding ~~the~~ capital expenditures of the Town of Newtown;
- (2) Creates a process by which the Board of Finance ~~identifies, prioritizes, evaluates, justifies, monitors~~ modifies, postpones or eliminates, ~~prioritizes, and monitors~~ proposed capital ~~expenditures/assets/projects~~;
- (3) Creates a process by which the Board of Finance and the Legislative Council work compatibly in enacting ~~Subsections~~the above Sections B(1) and (2).

~~§ 310-2 Description; annual review.~~

310-3 Overview

A. The Capital Improvement Plan (CIP) is Newtown's five-year program of major capital ~~purchases~~asset/project acquisitions of a nonrecurring nature. The CIP is based on assigned priorities ~~which~~that consider Town: plans, needs, desires; and mandates ~~for~~

Newtown Capital Improvement Plan (CIP) Policy

~~various improvements and coincides with Newtown's~~ in the context of current and anticipated financial capability to finance such improvements.

The CIP shall be reviewed at least annually ~~by the Board of Finance. The Board of Finance shall amend the CIP as required to address changing priorities and maintain the CIP at a five-year projection time frame.~~

~~Five Year Capital Improvement Plan (CIP)~~

~~The Capital Improvement Plan (CIP) is a five-year plan identifying the Town's capital outlay and improvement needs. As a long-range plan, the CIP reflects the Town's policy regarding future physical and economic development. By providing a planned schedule of public improvements, the CIP outlines present and future public needs and priorities. A "capital improvement" is defined as any expenditure for equipment, buildings, infrastructure, land acquisition, plan or project in which the cost exceeds 0.25% of the Town budget for the year in which the request is made.~~

~~B. Capital project planning is an ongoing process. Each year the CIP document is updated. The need or idea for capital improvements can assets/projects may originate from the department heads, the First Selectman, the Superintendent of Schools, and boards and/or commissions. These capital assets/projects items are compiled into this document and by the Board of Selectmen and Board of Education. After review and endorsement by the respective boards, each Board presents their proposed CIP to the Board of Finance. Following the presentations, a combined CIP along with analysis by the Finance Director is presented annually to the Board of Finance and. The Board of Finance shall review and may amend the CIP which is then presented to the Legislative Council for review, amendment and approval.~~

~~C. A "Major Capital Asset/Project" is defined in Section 310-6.~~

~~D. Once the Legislative Council has approved the CIP, the CIP outlines the Town's official commitment to funding these expenditures in the subsequent years' budgets. Certain items may be subject to approval by Referendum and/or require bonding authorizations.~~

~~E. Adopting a CIP does not end with the first year. Changing needs and priorities, emergencies, cost changes, funding shortfall, mandates and changes in, technology and/or other circumstances may require changes, deletions or additions to the CIP to be updated annually. The Town's public facilities, streets, parks, equipment, etc., are constantly in need of repair, replacement or expansion. A growing population will require additional or new facilities. These reasons require that the CIP be updated to maintain the financial solidity of the Town.~~

~~F. The CIP achieves the following objectives as a component of the Town's budget and financial planning process:~~

- ~~- Minimizes borrowing costs by supporting a high bond rating;~~
- ~~- Reduces the need for "crash programs" to finance the construction of Town facilities, Capital Assets/Projects;~~
- ~~- Focuses attention on community goals, needs and capabilities;~~
- ~~- Achieves optimum use of taxpayer dollars;~~
- ~~- Guides future community growth and development;~~

<https://ecode360.com/print/N909772016-1526837&child=Project>

Newtown Capital Improvement Plan (CIP) Policy

- ~~Advance planning ensures~~Ensures that projects are well ~~thought outplanned~~ in advance of construction;
- Provides for the orderly replacement of capital ~~expenditures-assets~~;
- Encourages a more-efficient governmental administration as well as maintains a sound and stable financial program;
- ~~§ Promotes transparency regarding planned major capital assets/projects and their costs.~~

310-3-4 Implementation and ~~amendments~~.Amendments

~~The~~Notwithstanding that capital asset/project ideas or needs may originate as indicated in Section 310-3, the Board of Finance is hereby charged with the responsibility ofresponsible for implementing the ~~goals~~Purpose and Goals expressed above in ~~§Sections~~ 310-1 and 310-2 and all changes, additions and deletions to the CIP. In addition, among others, the Town Financial Director, First Selectman, Chairman of the Board of Education, Superintendent of Schools and Legislative Council members may advise the Board of Finance but do not have voting privileges. The final approval and funding appropriation for the CIP is vested in the Legislative Council, unless expressed otherwise in this CIP policy.

§-310-4-5 Presentation of ~~proposed purchases~~Proposed Capital Assets/Projects to Board of Finance:

Proposed ~~purchases~~capital assets/projects may be brought to the Board of Finance at any time; ~~however. However~~, except for exigent circumstances, as determined by the Board of Finance, ~~purchases not presented in the Board of Selectmen's or Board of Education's yearly five-year CIP projection~~requests for changes to the approved CIP shall not be considered by the Board of Finance until the next ~~June~~September through ~~October~~November period.-

The ~~Board of Selectmen~~following CIP Timing/Schedule shall ~~submit its five-year projected CIP proposal at the first regularly scheduled Board of~~ be followed. Small adjustments to the schedule may be made upon approval by the Finance meeting in August. The Board of Education shall submit its five-year projected CIP proposal at the first regularly scheduled Board of Finance meeting in June. The Board of Finance shall hold its review period from June through OctoberDirector and majority vote of each applicable Board or Council involved in the extension of time.

§-CAPITAL IMPROVEMENT PLAN TIMING/SCHEDULE:

July/August/September

Board of Selectmen departments prepare their CIP requests

First Selectman presents the proposed First Selectman CIP to the Board of Selectmen

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| | <u>Board of Education develops their CIP based on that boards policy and procedure</u> |
| <u>Board of Finance 2nd meeting in Sept.</u> | <u>Board of Education presents its proposed CIP to the Board of Finance</u> |
| <u>Board of Finance 1st meeting in October</u> | <u>Board of Selectmen presents its proposed CIP to the Board of Finance</u> |
| | <u>Finance Director presents the combined Town of Newtown CIP along with analysis including a Debt Forecast Schedule</u> |
| <u>By November 30</u> | <u>Board of Finance presents its recommended CIP to the Legislative Council</u> |
| <u>By January 31st</u> | <u>Legislative Council adopts its approved CIP</u> |
| | <u>Legislative Council determines which first year CIP projects go to referendum in April</u> |
| <u>February/March</u> | <u>Bond resolutions go through the approval process for CIP projects that have been approved for referendum</u> |

310-5-6 Eligible ~~purchases and expenditures~~ Capital Asset/Project

To be eligible for inclusion in the CIP, a proposed ~~purchase~~capital asset/project expenditure shall have an estimated cost that is at least ~~0.25% of the Town budget for the year in which the request is made (excluding projects funded with LoCIP money)-\$200,000.~~ Listed below are some of the ~~guidelines~~criteria which would make a request eligible for inclusion in the CIP, assuming the proposed ~~purchase meets~~project exceeds the ~~0.25%~~financial requirement set forth above:

- A. ~~Purchases requiring~~Incurred debt obligation obligations;
- B. Acquisition or lease of land-, improvements to land, easements buildings improvements, and / or development rights;
- C. Purchase of major equipment andincluding vehicles, machinery, works of art, and historic treasures, with life expectaneyexpectancies of five5 years or more-;
- D. ~~Construction of new building~~New construction improvements, renovations, and demolition of facilities and sites, including engineering, design, permitting, and other preconstructionpre and post construction costs-;
- A. ~~Major building improvements that are not routine expenses, including those that substantially enhance the safety of the occupants of the building and/or the longevity of the building itself.~~

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- ~~B. Major equipment or furnishing required for a new building or other projects.~~
- ~~E. Major studies requiring the employment of outside professional consultants;~~
- ~~F. § Infrastructure improvements (streets, sewers, bridges, sidewalks, technology;~~
- ~~G. Feasibility analysis/design/cost estimates and other professional services relative to anticipated major projects;~~
- ~~H. Ancillary charges necessary to place the capital asset into its intended location and/or condition for use. Ancillary charges include costs that are directly attributable to asset acquisition—such as freight and transportation charges, site preparation costs, and professional fees;~~
- ~~I. Bundling of annual maintenance or dissimilar items in order to reach the \$200,000 threshold are to be seriously scrutinized.~~

310-7 Process

All requests for inclusion in the CIP should adhere to the following process and be submitted on a form as prescribed by the Town Financial Director ~~with input from the Board of Finance.~~ While only the first five years of the plan are to be approved, ten years of desired capital assets/projects ~~shall~~~~should~~ be submitted.

- A. Each Town department and the Board of Education shall prepare a prioritized list of proposed capital assets/projects along with proposed funding source, summary description, and benefit commentary.
 - (1) For departments so indicated by Charter, and the Board of Education, review and input from relevant Boards, Councils or Committees ~~shall review and comment~~ on the list and projects shall be solicited prior to submission. e.g. Public Building and Site Commission, and Sustainable Energy Commission.
 - (2) Reviewed lists created by town departments shall be submitted to the First Selectman.
- B. The First Selectman will evaluate the town department requests and produce a “First Selectman CIP” to be submitted to the Board of Selectmen for review, adjustment and approval;
- ~~C. After presentation of the First Selectman CIP, the Board of Selectmen will identify, prioritize and approve, on a Town-wide basis, purchases it proposes to include in the CIP, excluding items requested by the Board of Education.~~
- D. Board of Education shall prepare and submit to the Board of Finance a prioritized list of proposed capital assets/projects along with their proposed funding source.
 - ~~After presentation of the First Selectman CIP, the Board of Selectmen will identify, prioritize and approve, on a Town-wide basis, purchases it proposes to include in the CIP, excluding items requested by the Board of Education.~~
- E. The requesting department or agency will plan for and be responsible for funding any professional estimating for a project in the operational budget. If applicable, alternative

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sources of funding can and should be identified, such as the Capital Non-Recurring Account, and be reimbursed upon actual borrowing if appropriate.

- F. The Board of Selectmen and the Board of Education shall also include in the request(s) for each capital asset/project, with increasing detail for nearest years:
- (1) The identification of planned funding: Bonding, General Funds, Special Revenue Funds, and any grants, revenues or reimbursements anticipated and
 - (2) Project description and project justification
- G. The Town Finance Director shall will:
- (1) Review and compile the Board of Selectmen Proposed CIP and Board of Education Proposed CIP lists into a "Combined CIP" for presentation to the Board of Finance;
 - (2) Prepare a financial impact statement, including a Bond Forecast Schedule which shows the effect of the Combined CIP on future annual debt payments for at least five (5) years, to ensure adherence to the Town Debt Service Policy.
 - (3) Prepare Debt Service scenarios for consideration relative to the Debt Service Policy goals.
- H. The Board of Selectmen and Board of Education will each presentprioritized their capital assets/projects requests and the prioritized Combined CIP will be presented to the Board of Finance. The Finance Director will present the Bond Forecast Schedule and other analysis.
- I. The Board of Finance will review the Combined CIP.
- (1) It may reduce a capital assets/project cost and scope; it may transfer capital assets/projects between CIP years, and it may add or eliminate a capital asset/project. Moving or adding a capital asset/project to Year One, should be strictly scrutinized.
 - (2) The Board of Finance will then sortprioritize, within each CIP year, the recommended capital assets/project, based on prioritization as provided from the Board of Selectmen and Board of Education as well as cost and other considerations, and establish a time frame for proceeding with each purchase in view of the financial implications of such a purchase, expenditure or project.
 - (3) Consideration shall be given to:
 - a Debt Service Policy
 - b Necessary maintenance of existing facilities
 - c Essential Public Services such as those related safety
 - d Budgetary impacts of changes in Debt Service
 - e [more]
 - (4) Rejected capital assets/projects can be resubmitted to the appropriate Board at the first stepstop of the process next fiscal year. If postponed, the request shall be reviewed by the Board of Finance with respect to its new priority level the following fiscal year.
- J. In odd years if the election of a First Selectman results in the election of a person other than the First Selectman who presented the CIP to the Board of Finance in October of that year,

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that new First Selectman may request changes to the first year of the CIP under review by the Board of Finance and Legislative Council.

- K. The Board of Finance will present their recommended CIP to the Legislative Council by November 30th. The Finance Director will also present to the Legislative Council the Bond Forecast Schedule (updated for any Board of Finance actions).
- L. The Legislative Council will review the Board of Finance recommended CIP. It may accept it in its entirety. It may reduce, transfer between CIP years, eliminate or add capital asset(s)/project(s). As the Legislative Council is ultimately responsible for The Debt Service Policy and sending the budgets to referendum, special consideration will be given to those respective impacts. Moving or adding a capital asset/project to year one will be strictly scrutinized. ~~The Legislative Council will then prioritize, within each CIP year, the capital assets/projects.~~
- M. Upon any change of the Board of Finance's recommended CIP by the Legislative Council, the Legislative Council shall return its proposed CIP with changes to the Board of Finance for review and recommendation before final approval by the Legislative Council.
 - (1) The failure of the Board of Finance to make any recommendations within ten days of the Legislative Council's proposed CIP, then the Legislative Council may act without additional recommendation from the Board of Finance's last proposed CIP shall be final shall be final.
 - (2) No matter the number of CIP changes by the Legislative Council, the Board of Finance shall have only one post November 30th review and recommendation.
- N. The Legislative Council shall~~will~~ adopt a Town wide CIP and, by January 31st, and shall~~will~~ determine which capital assets/projects from year one of the CIP should go to referendum. ~~If~~ the Legislative Council has not passed the final CIP plan by January 31st, the Board of Finance recommended CIP presented to the Legislative Council shall be the final adopted Town wide-CIP.
- O. The following should be considered when determining which capital assets/projects go to referendum:
 - (1) Projects that require multiple years of funding or that exceed Legislative Council fiscal authority;
 - (2) Capital assets/projects which, because of their significant cost, may limit the Legislative Council's fiscal authority;
 - (3) Time sensitive projects;
 - (4) Safety and security importance.

310-8 Prioritization

- A. The Board of Selectmen, Board of Education, Board of Finance and ~~any~~ appropriation actions.
- ~~L. The~~ Legislative Council ~~shall apply~~ should consider the following guidelines when recommending the prioritization of individual capital items ~~to be acted upon. (In no particular order)~~

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- A. ~~(1)-Projects implementing approved Town plans such the Plan Of Conservation and Development and the Fairfield Hills Master Plan;~~
- B. Capital items that are one phase of a multiphase project that are expected to exceed Council authority in total should receive priority consideration for referendum;
- C. ~~(2)-Significant consideration shall be given to the most costly of the remaining capital items andwhich~~ should go to referendum;
- D. ~~(3)-Items that are time-sensitive should receive priority consideration for referendum;~~

~~§ 310-7 Prioritization:~~

~~The Board of Finance shall consider the following criteria during its prioritization:~~

- ~~E. — A. The cost of the purchase;~~
- F. ~~B. The impact of the purchase versus the benefit to the Town;~~
- G. ~~C. The year it will be implemented;~~
- H. ~~D. The source of financing;~~
- I. ~~E. The impact~~Public Safety;
- J. Existing infrastructure;
- K. Economic Development;
- L. Quality of life;
- M. Regulatory Compliance;
- N. Impact on current and future ~~operating~~operational budgets;
- O. ~~F. The benefit or risk to the Town should the purchase not be made.~~

~~§ 310-8-9 Town budget.Budget~~

All purchases ~~which that~~ are proposed for the ensuing fiscal year and included in the final Town wide CIP by the Legislative Council shall be included as a proposed ~~expenditures~~expenditure in the budget presented to the Board of Finance. Except for exigent circumstances, any capital improvement expenditure that falls within §Section 310-~~56~~ of this plan regulation and is not contained in the CIP shall not be considered for implementation- until included in the CIP.

~~§ 310-9-10Capital project process.Asset/Project Process~~

- ~~A.-A.~~ A. The processes used to authorize bonding and appropriations for a capital asset/project are controlled by a series of checks and balances exercised by the executive, finance, and legislative arms of the Town government. These processes are established to ensure that each project or purchase with significant costs is evaluated and examined by persons elected to represent the best interests of the community. Every project accepted into the Capital Improvement Plan, as approved by the Board of Selectmen, Board of Education, Board of Finance, and Legislative Council, is subject to the same rigorous review. Except for emergency situations, a consistent and documented process should be used to advance every capital project or asset purchase from inception to execution by its requesting agent.

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B.- Projects or purchases approved for inclusion in the Capital Improvement Plan typically progress from the introductory phase in year five to the execution phase in year one. However, priorities may change between each annual review. Projects in year one on the Capital Improvement Plan are intended for implementation during that fiscal year. Capital Projects to be implemented must go through the bonding and special appropriations processes, as determined by the Charter, Section 6-30.

C.- Steps in this process for projects readying for implementation include:

- (1) (1) Bonding funds for requested capital assets/projects:
 - a) The Finance Director ~~of Finance~~ causes a bonding resolution to be prepared. The resolution will identify the funds being requested and the purpose of those funds. The department or board with ownership of the proposed project initiates this process through contact with the Director of Finance.
 - b) The bonding resolution to fund the proposed project is submitted to Board of Finance for discussion/action.
 - c) If approved by the Board of Finance, ~~that~~ the bonding resolution is then submitted to Board of Selectmen for Legislative Council discussion/action.
 - d) If approved by the Legislative Council, the resolution is then submitted ~~to~~ by Board of Selectmen for discussion/action.
- (2) (2) Appropriating funds for projects for which bonding has been approved follows these steps: (Greater detail about the process for appropriating funds for capital projects is described in the Charter, Section 6-30.)
 - a) (a) A special appropriation request for a capital project is prepared by the Director of Finance in concert with the requesting department.
 - b) (b) The appropriation request is submitted to the Board of Finance for discussion and action.
 - c) (c) If approved, the appropriation request then moves to the Legislative Council.
 - d) (d) The appropriations request if approved by Legislative Council, may also be acted on by the Board of Selectmen, ~~a Town Meeting~~ or referendum, depending upon the magnitude of funds requested as per the Charter.

(3) Management/oversight of capital ~~and~~ projects: The Public Building and Site Commission shall have control of supervision and construction of capital projects. Should the Public Building and Site Commission determine that it is unable to take on this responsibility, then other building committee or owner's representative may be appointed by the Board of Selectmen or ~~the~~ Board of Education.

- a) (a) The PB&S Public Building & Site Commission or "other" authorized building committee ~~establishes~~ will establish appropriate advisory committees; ~~prepares~~ will prepare and ~~issues~~ issue appropriate RFQs Request For Quotations and RFPs Request For Proposals; and

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- ~~selects~~will select professionals and ~~develops~~develop contracts with attorney and purchasing agent's input.
- b) ~~(b)~~ Contracts in conjunction with all such capital projects shall be authorized by the First Selectman, with approval of the Board of Selectmen, or Board of Education.
- (4) ~~(4)~~ Project planning and bidding: Once the special appropriation process is complete and approved by the appropriate levels of government, assignment of the project to the Public Building and Site Commission or "other" building committee may take place, followed by project planning, including the issuance of public bids.

310-x. Roles

Recognizing that several Town bodies interact with the Capital Improvement Plan during its formulation and revision, the following roles shall be adopted as is congruent with the Charter.

- A. The Board of Selectmen's role in the CIP process shall be as the coordinator and originator. The Board of Selectmen shall formulate the CIP with special attention to the needs of the various departments.
- B. The Board of Education's role in the CIP process shall be as the originator of capital projects to support the school system. The Board of Education shall work in tandem with school administration to identify and prioritize capital projects.
- C. The Board of Finance's role in the CIP process shall be as the public's fiduciary in financial interests in the CIP. The Board of Finance shall consider such things as the Town's debt policy and the impact of the CIP on future budgets.
- D. The Legislative Council's role in the CIP process is to serve as the final arbiter of the CIP before implementation. The Council will consider all aspects of the capital projects under consideration, including the impact of the projects on the town financially or otherwise.