TOWN OF BROOKFIELD

NOTICE OF PUBLIC HEARING

The legal voters and residents of the Town of Brookfield are hereby notified that the Board of Selectmen will conduct a Public Hearing at the Brookfield Town Hall at 100 Pocono Road, Brookfield, CT, in Meeting Room 133, on **Monday, June 4, 2018, at 6:45 p.m.,** for the purpose of receiving public comment and opinion concerning a proposal submitted by the Regional YMCA of Western CT, 2 Huckleberry Hill Road, Brookfield, CT, requesting Neighborhood Assistance Act funding for their Annual Support Campaign in the amount of \$150,000, as published by the State Department of Revenue Services.

Copies of said application are on file and available for public inspection in the office of the Town Clerk and the Town Website www.brookfieldct.gov.

Dated at Brookfield, CT, this 7th day of May, 2018.

Stephen C. Dunn
Sue Slater
Harry Shaker
Brookfield Board of selectmen

HOW DO I?

RESEARCH LIBRARY

EMPLOYMENT OPPORTUNITIES **PRACTITIONERS**

Neighborhood Assistance Act Tax Credit Program

The Connecticut Neighborhood Assistance Act (NAA) Tax Credit Program is designed to provide funding for municipal and tax exempt organizations by providing a corporation business tax credit for businesses who make cash contributions to these entities.

2018 Connecticut Neighborhood Assistance Act Program Proposal Form NAA-01

Businesses can receive a credit of 60% of their approved contribution to certain programs (or 100% in the case of certain energy conservation programs) approved by the Department of Revenue Services. Any tax credit that is not taken in the income year in which the contribution was made may be carried back to the two immediately preceding income years (beginning with the earlier of such years).

The program has several statutory limits, including the following:

- A business is limited to receiving \$150,000 in tax credit annually.
- A non-profit organization is limited to receiving \$150,000 in contributions in the aggregate.
- The minimum contribution on which credit can be granted is \$250.
- The program has a five million dollar cap, which, if exceeded, results in proration of approved donations.

For more information on this program see:

- Information Publication 2015(13), The Connecticut Neighborhood Assistance Act Tax Credit Program
 and
- The Neighborhood Assistance Act Program tax credit summary in the Online Guide to Connecticut Business Tax Credits.

Organizations wishing to participate:

Each municipal agency or tax-exempt organization that wishes to participate in the NAA Program must complete in its entirety **Form NAA-01**, the program proposal application. This form **must** be submitted to a participating municipality for approval. Contact the municipality for deadline information. Do not send Form NAA-01 directly to the Department of Revenue Services.

A link to a list of Neighborhood Assistance Act Municipal Liaisons from the prior program year can be found below in order to assist you. This list is not all-inclusive. You may still approach any Connecticut municipality. Please note that the municipality must submit all locally approved programs to the DRS no later than July 2, 2018.

Businesses wishing to participate:

Each business requesting a tax credit under the Neighborhood Assistance Act Program must complete a separate Form NAA-02 for each program it wishes to sponsor. The contribution must be cash, and needs to be made in the corporation's income year that corresponds to the same year as the approved program.

Form NAA-02 must be submitted to DRS beginning **September 15 through October 1, 2018.** Businesses may mail or hand deliver their applications. In addition, applications may be submitted electronically by emailing Form NAA-02 to <u>NAAProgram@ct.gov</u>. No fax transmittals will be accepted.

E-mail any questions to DRS.TaxResearch@po.state.ct.us or contact 860-297-5687 for more information.

2018 Application Process

All forms and some DRS publications are in Adobe Acrobat format. You will need **Adobe Acrobat Reader 7.0 or higher** to view and print the forms. For additional assistance or if you are have trouble downloading a form, visit our <u>Adobe Information</u> page.

2018 Connecticut Neighborhood Assistance Act Program Proposal - Form NAA-01

2017 Approved NAA Program Proposals



TOWN OF BROOKFIELD

BROOKFIELD, CT 06804

To:

Board of Selectmen

From:

Lisa Delp, HR Assistant

Date:

April 16, 2018

Re:

2018 Neighborhood Assistance Act

The Town has received one program proposal for the 2018 Neighborhood Assistance Act. The proposal is from the Regional YMCA. The program is for the Annual Support Campaign.

The Board of Selectmen must hold a public hearing on all programs and must vote to approve the programs. The deadline for the Town to submit applications to the Department of Revenue Services is July 2, 2018.

Please let me know if you need any additional information.

Municipality: Brookfield



Form NAA-01

2018 Connecticut Neighborhood Assistance Act (NAA) Program Proposal

This form **must** be completed and submitted to your municipality for approval. All items **must** be completed with as much detail as possible. If additional space is needed, attach additional sheets. Please type or print clearly. See attached instructions before completing. **Do not submit this form directly to the Department of Revenue Services**.

Part I — General Information				
Name of tax exempt organization/municipal agency:				
Regional YMCA of Western Connecticut				
Address: 2 Huckleberry Hill Road, Brookfield, CT 06804				
Federal Employer Identification Number: 06-6051610				
Program title: Annual Support Campaign				
Name of contact person: Marie Miszewski				
Telephone number: (203) 740-3432				
Email address: mmiszewski@regionalymca.org				
Total NAA funding requested (\$250 minimum, \$150,000 maximum): \$ 150,000.00				
Is your organization required to file federal Form 990 or 990EZ, Return of Organization Exempt from Income Tax?				
Yes No				
If Yes , attach a copy of the first page of your most recent return.				
If No , attach a copy of your determination letter from the U.S. Treasury Department, Internal Revenue Service.				

Part II — Program Information Check the appropriate description of your program: 100% credit percentage Energy conservation; or Comprehensive college access loan forgiveness (see Conn. Gen Stat. §12-635(3)). 60% credit percentage Job training/education for unemployed persons aged 50 or over; Job training/education for persons with physical disabilities; X Program serving low-income persons; Child care services; Establishment of a child day care facility; Open space acquisition fund: or X Other (specify): Youth Development, Community Health & Wellness Programs Description of program: The Regional YMCA of Western Connecticut is a mission, cause-driven agency serving more than 12,000 individuals throughout the Greater Danbury area. We work closely with community leaders to provide programs and services needed to maintain healthy communities. No family or individual has ever been turned away from our services due to their financial situation. The Regional YMCA of Western Connecticut is open to all, regardless of age, income or background. On average, we provide more than \$500,000 in financial aid each year. Need for program: The Regional YMCA of Western Connecticut is at the forefront in providing wellness programs for the Greater Danbury communities. We offer programs designed to meet the needs of all our residents: chronic disease prevention, obesity, school readiness, before and after school programs, senior wellness programs, and healthy living programs. One-third of adults in the U.S. are at risk of diabetes, and only 10% are aware of it. Without early intervention, the academic achievement gap between low-income and more affluent children widens every year. The Regional YMCA of Western Connecticut bridges the gap to meet these urgent needs. Neighborhood area to be served: Bethel, Bridgewater, Brookfield, Danbury, Kent, New Fairfield, New Milford, Newtown, Redding, Ridgefield, Roxbury, Sherman, Warren and Washington.

The Annual Support Campaign is an ongoing program designed to bridge the gap between the Regional YMCA of Western Connecticut's revenue stream and the funding needed to provide financial aid to our low-income families, continuity of existing programs, the creation of new programs in response to community needs, and the maintenance and purchase of necessary wellness equipment.

Plan to implement the program:

Timetable:	
Program start date: 01/01/2018	
Program completion date: 12/31/2018	·
The program completion date must not be more than two y post-project review is due to the municipality overseeing after program completion date for all projects receiving	implementation no later than three months
Part III — Financial Information	
Program Budget:	
Complete in full. Expenditures must equal or exceed total fundi	ng.
Sources of Revenue:	
NAA funds requested	\$150,000.00
Other funding sources - itemized sources:	
a) Membership & Programs	\$2,950,570.00
b) Child Care	\$2,169,629.00
c) Charitable Support	\$770,819.00
d) Camp & ESCAPE Funding	\$796,908.00
Total Funding:	\$6,837,926.00
Proposed Program Expenditures:	
Direct operating expenses - itemized description:	
a) Membership & Programs	\$2,173,999.00
b) Child Care	\$1,692,242.00
c) Facility	\$737,333.00
d) Combined Heat & Energy	\$223,751.00
Administrative expenses - itemized description:	
a) Administration	\$1,864,072.00
b) Fundraising	\$205,133.00

Total Proposed Expenditures:

\$6,896,530.00

Part IV — Municipal Information

To be completed by the municipal agency overseeing implementation of the program

Name of municipal ag	gency overseeing implementation of the program:
	HUMAN RESOURCES
Mailing address:	TOWN OF BROOKFIELD PO BOX 5106 BROOKFIELD, CT 06804
Name of municipal lia	ison: Lisa Delo
Telephone number:	(203) 775-7303
Fax number:	(203) 775-40(8
Email address:	Idelp@brookfieldct.gov

Post-Project Review				
Is a post-project review required for this proposal?				
<u> </u>	Yes	No		
If Yes , date post-project review due:				
		Date		

Return of Jrganization Exempt From It. ome Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

h Open to Public Inspection >

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Information about Form 990 and its instructions is at www.irs.gov/form990. A For the 2016 calendar year, or tax year beginning

and ending Check if applicable: C Name of organization D Employer identification number REGIONAL YMCA OF WESTERN CONNECTICUT,]Address |change INC. X Name change Doing business as REGIONAL YMCA Initial return 06-6051610 Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final 2 HUCKLEBERRY HILL ROAD <u>(203)775-4444</u> City or town, state or province, country, and ZIP or foreign postal code Amended G Gross receipts \$ 7,174,428. BROOKFIELD, CT 06804 H(a) Is this a group return Applica-Ition F Name and address of principal officer: MARIE MISZEWSKI pending for subordinates? Yes X No 2 HUCKLEBERRY HILL ROAD, BROOKFIELD, CT 068 H(b) Are all subordinates included? Yes Tax-exempt status: X 501(c)(3) 501(c) () ◀ (insert no.) ____ 4947(a)(1) or 527 If "No," attach a list. (see instructions) J Website: ▶ WWW.REGIONALYMCA.ORG H(c) Group exemption number K Form of organization: X Corporation Trust Association Other D Year of formation: 1963 M State of legal domicile: CT Part I Summary 1 Briefly describe the organization's mission or most significant activities: THE REGIONAL YMCA OF WESTERN Activities & Governance CONNECTICUT & EASTERN PUTNAM COUNTY IS A VOLUNTEER LED CHARITY THAT 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) Number of independent voting members of the governing body (Part VI, line 1b) 19 Total number of individuals employed in calendar year 2016 (Part V, line 2a) 4 19 5 Total number of volunteers (estimate if necessary) 464 6 514 7 a Total unrelated business revenue from Part VIII, column (C), line 12 b Net unrelated business taxable income from Form 990-T, line 34 0. 0. Prior Year Contributions and grants (Part VIII, line 1h) Current Year Revenue 1,535,838. 1,845,563. Program service revenue (Part VIII, line 2g) 5,188,584 5,197,997. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,094,184 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 45,220. 59,774. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 44,233. 7,878,380. 7,133,013. Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. Benefits paid to or for members (Part IX, column (A), line 4) 0. 0. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 0. 4,320,601. 4,366,604. 16a Professional fundraising fees (Part IX, column (A), line 11e) Ο. b Total fundraising expenses (Part IX, column (D), line 25)

201,029. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,503,650. <u>2,4</u>97,753. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 6,824,251 <u>6,864,357.</u> 19 Revenue less expenses. Subtract line 18 from line 12 1,054,129 Assets or Balances 268,656. Beginning of Current Year End of Year Total assets (Part X, line 16) 8,470,769. 9,024,918. Total liabilities (Part X, line 26) <u>5,265,609.</u> 5,497,565. Net assets or fund balances. Subtract line 21 from line 20 3,205,160. 3,527,353. Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge lance WRM50 Signature of officer Sign Here MARIE MISZEWSKI, EXECUTIVE DIRECTOR Type or print name and title Print/Type preparer's name Date Preparer's signature PTIN Paid NICHOLAS YANOUZAS 522-17 P01423868 Preparer self-employed Firm's name WHITTLESEY & HADLEY, PC Firm's EIN ▶ 06-0903326 Use Only Firm's address 280 TRUMBULL STREET, 24TH FLOOR HARTFORD, CT 06103 Phone no.860.522.3111 May the IRS discuss this return with the preparer shown above? (see instructions) X Yes 632001 11-11-16 LHA For Paperwork Reduction Act Notice, see the separate instructions. No