

Section 12.3. Annual Town Meeting

- a) *Budget preparations.* The assessor shall complete a list of all taxable property in the Town existing as of the first (1st) day of October in each year and shall modify said list throughout the assessment year in accordance with the Connecticut General Statutes.

The fiscal year for the Town of Seymour shall run from July 1 of each year to the ensuing June 30 of the next year.

The Board of Tax Review shall meet at least three (3) times in the month of February in the manner provided in Section 12-110 of the Connecticut General Statutes.

All Boards seeking an appropriation shall make their requests for the ensuing fiscal year not later than February 1st of each year by filing twelve (12) copies of the same with the Town Clerk who shall forward a copy to the First Selectman and Finance Director. The First Selectman shall review the budgets with the Finance Director and make such comments and recommendations to the Board of Finance as deemed appropriate. If a request is not filed, the First Selectman and Finance Director shall make their own best estimate of the needed appropriation.

The Board of Finance shall on or before the 1st of April of each year file with the Town Clerk such appropriations as it recommends in the form of a proposed budget and proposed tax mill rate.

The Board of Selectmen shall call an annual Town Meeting no later than May 1st **to recommend changes to the budget, revenues, debt service and legal obligations.** to act on the proposed budget submitted. The Board of Finance shall set a tax mill rate for the ensuing fiscal year.

After adoption of a budget, special appropriations and transfers from one account to another needed for any purpose shall be made in the same manner provided by Chapter 106 of the Connecticut General Statutes.

The Town Budget calendar shall be subject to requirements of the Connecticut General Statutes insofar as any specific language supersedes the requirements of local charter provisions.

- b) *Duties of the Board of Finance on the Budget.* By the first Tuesday of January of each year the Board of Finance shall send out budget request forms to all Town Departments, Boards and Commissions to be returned no later than February 15th of each year. No less than forty-five (45) days prior to the Annual Town Meeting, the Board of Finance shall determine the probable total income of the Town for the forthcoming year, along with any projected deficits. These figures shall include an estimate of all the funds from local, state and federal sources, which will or may be available to the Town. The Board of Finance shall afford each board an opportunity to be heard on their requests. It shall then revise the estimates as it deems necessary and prepare a proposed budget for consideration at a public hearing or hearings to be called by April 1st no later than April 10th. Notice of such hearing shall be given by publication in a newspaper having substantial circulation in the Town at least five (5) days ten (10) days before such hearing. Printed copies of the proposed budget should be available for review at the Office of the Town Clerk and Public Library for seventy-two (72) hours in advance of the hearing.

The printed budget shall minimally show the following information:

- 1) A statement of estimated revenues to be received by the Town and a statement of last year's anticipated revenues.
- 2) All estimated expenditures for the next fiscal year.
- 3) Columns comparing last year's approved line item budgets with this year's recommended line item budgets.
- 4) The Board of Education's budget in total, listing adjustments made by the Board of Finance on the bottom line, unless otherwise provided by the Connecticut General Statutes.

- 5) An appropriation, if desirable, for a capital reserve fund in an amount not to exceed one (1) percent of the total recommended expenditure for the fiscal year.
- 6) An estimate of the available cash surplus, or deficit, projected for the current fiscal year and other items as required by the Board of Finance.

After the public hearing or hearings are held, the Board of Finance shall approve a final budget for presentation to the Town Clerk at least five (5) days prior to the Annual Town Meeting. A copy shall also be filed in the Public Library at the same time.

The Annual Town Meeting shall be held not later than May 1st for the following purposes:

- a) To consider and act upon the budget **recommend changes to the budget, revenues, debt service and all legal obligations. Legal obligations shall include staffing of teacher at the level maintained as of September 1st of the prior year less any positions that do not have to be filled.**
- b) To consider and act upon such other business stated in the Call of the Meeting.

Each Board chairman shall have representation present at this meeting to discuss that Board's activities and answer any questions that townspeople might have about budget requests.

The Annual Town Meeting shall have the power to approve or reject the budget and may decrease or delete any appropriation, but it may not increase or add to any appropriation or make any appropriation for a purpose not recommended by the Board of Finance. The Board of Education's budget as recommended by the Board of Finance shall be considered as a single bottom line appropriation, unless Connecticut General Statutes provide otherwise.

The Annual Town Meeting shall have the power to decrease or delete any appropriation or item within an appropriation except those listed in section (a) above. No appropriation shall be made for any purpose not recommended by the Board of Finance. The Board of Education's budget as recommended by the Board of Finance shall be considered as a single bottom line appropriation, unless Connecticut General Statutes provide otherwise. If a Town Meeting or referendum vote does not approve the revenues, debt service and all legal obligation on or before June 15, only those aforesaid items last submitted by the Board of Finance will be considered to be adopted as part of the new budget effective on July 1st. In the event the Annual Budget Meeting shall fail to adopt the budget presented, the Meeting shall be adjourned or recessed to successive new time and/or dates until the budget is adopted. Appropriate notice shall be given prior to each adjourned Meeting. Upon rejection of the budget, it shall be reconsidered by the Board of Finance within seven (7) days. The Board shall then approve a revised budget for presentation at the recessed or next adjourned Annual Town Meeting.

If the recessed or next adjourned Annual Town Meeting shall reject the budget, it shall be reconsidered by the Board of Finance within three (3) business days. The Board shall then approve a revised budget for presentation at a second recessed or next adjourned Annual Town Meeting. In case of further rejection this process shall be continued using the three (3) day period for reconsideration by the Board of Finance until a budget is adopted.

If the referendum vote at an adjourned Town Meeting shall reject the budget or either part thereof the rejected portion shall be reconsidered by the Board of Finance within five (5) business days. The Board shall then approve a revised budget or part thereof for presentation at a second referendum vote at an adjourned Town Meeting. In case of further rejection this process shall be continued using the five (5) day period for reconsideration by the Board of Finance until a budget is adopted.

If no budget is adopted by June 10th, the last budget submitted by the Board of Finance will be considered to be the adopted budget for the next fiscal year.

- c) Adoption of the Budget. The annual budget shall become effective only after it has been approved by the Board of Finance and adopted at the Annual Town Meeting called and conducted pursuant to the provisions of Chapter 12 of this Charter, by a majority vote of a quorum of the qualified voters present and

voting at such meeting. **Adoption of the budget, adoption of the general government and Board of Education budgets shall be by referendum vote at an adjourned Town Budget meeting held not less than seven (7) days or more than fourteen (14) day thereafter. The referendum vote shall be by machine ballot.** Prior to the Annual Town Meeting, the Board of Selectmen shall see that the budget is published in a newspaper having a substantial circulation in the Town, filed and copies made available through the Office of the Town Clerk. Line item breakdowns of expenditures used by the Board of Finance in determining its final budget shall also be made available to the Board of Selectmen and each Town board upon request.

Immediately after the annual budget is approved, the Board of Finance shall meet and lay a tax on the Grand List sufficient in addition to the other estimated yearly income of the Town, to pay the expenses and anticipated appropriations of the Town for the coming year, and also to absorb any deficit of the Town at the end of the preceding fiscal year.

Further referendum votes at subsequent adjourned Town Budget meetings, if needed, shall be held not less than seven (7) or more than fourteen (14) days after the prior adjourned Town Meeting referendum vote.

The questions to be voted on at such adjourned Town Meeting shall be presented on the ballot as follows:

- a. **Shall the Town General Government Budget, as recommended by the Board of Finance of (dollar amount) for the fiscal year (specify year) be adopted?**
- b. **Shall the Board of Education Budget, as recommended by the Board of Finance, of (dollar amount) for the Town of Seymour for the fiscal year (specify year) be adopted?**

The voters shall be given the option to vote either “YES” or “NO-Too High or NO-Too Low”. All NO votes shall be added together as one total in order to determine passage or rejection of a budget.

If both budgets are rejected after revisions by the Board of Finance, both budgets shall be resubmitted to the ballot by an adjourned Town Meeting. In case of further rejections, the aforesaid process shall be repeated until said budgets are accepted.

If only one of the aforesaid budgets passes, that budget shall be deemed to be approved. The budget question that is rejected shall be resubmitted to the ballot by an adjourned Town Meeting after revision by the Board of Finance and resubmitted again after further rejection and further revision by the Board of Finance until said budgets are accepted.

If the complete budget is not adopted by June 15th the Town shall send out tax bills based on the same taxation figures and adjusted mill rate of the prior fiscal year, which would include the new revenues, debt service, and legal obligations for the next fiscal year, which begins on July 1st. After the complete budget is passed the balance of the tax bills shall be sent out based on any increase brought about by referendum vote.

Absentee ballots will be available for the aforesaid adjourned Town Meetings by referendum. Copies of all budgets and revised budgets shall be available at each polling place.

The Tax Collector shall then collect the tax in accordance with the Connecticut General Statutes. The Tax Collector shall keep the Board of Finance and the First Selectman informed monthly as to the progress of collections. Taxes of real property shall be due and payable in two installments. The first installment shall be due July 1st and delinquent August 1st. The second installment shall be due January 1st and delinquent February 1st.

