

CHAPTER 12. FINANCE AND TAXATION – (Approved changes from the November 4, 2008 election ballot. Will go into effect on January 1, 2009.)

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Section 12.1. Board of Finance.

There shall be a Board of Finance consisting of seven (7) members who shall be elected for a term of four (4) years. Except as otherwise specifically provided by this Charter, the Board of Finance shall have such powers and duties as are or may be imposed or vested by the Connecticut General Statutes upon Boards of Finance and shall perform all acts required of said Board by the Town or necessary to carry into effect the powers and duties imposed upon said Board of Finance by law. No regular member of the Board of Finance shall be employed by the Town of Seymour or serve on any other elected or permanent appointed board or office (as detailed in chapter 10, sections 10.1 and 10.1.1). A limit of one Board of Finance member may serve on each temporary appointed committee as approved by the Board of Selectmen.

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No less than four (4) members shall constitute a quorum and a majority, and a minimum of three (3) affirmative votes is necessary to pass a motion.

Vacancies on the Board of Finance shall be filled by the remaining members of the Board within forty-five (45) calendar days of creation of the vacancy with a member of the same political party. If the Board does not act to fill the vacancy within forty-five (45) calendar days the First Selectman may make an administrative appointment to fill the position. (Amend. of 11-8-94)

Section 12.2. General Powers and Duties.

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The Board of Finance shall be the budget making authority of the Town and shall be responsible for:

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(a) The preparation of the budget for the following fiscal year. The First Selectman and Finance Director shall make their own best estimate of the needed appropriation for the Town department and commission budgets not filed on time, and the First Selectman and Finance Director shall make such budget presentation to the Board of Finance for consideration. In addition, the First Selectman shall present his/her full budget recommendation including detailed revenue and expenses.

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(b) The management and monitoring of the budget for the current fiscal year. The Board shall coordinate its efforts with the Finance Director, the Finance Department and the Board of Selectmen. The Board of Finance shall have access at all reasonable times to the records and books of account of the Town, Town-aided organizations, and of the Board of Education.

(c) The development of a long-range financial plan for the Town in conjunction with all other boards of the Town with the direct assistance of the Finance Director, and/or the Assistant Finance Director, as well as the Board of Selectmen.

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(Amend. of 11-8-94; Election of 11-2-04)

Editor's note: It should be noted that the Amendment approved by the November 2, 2004 Election will be effective January 1, 2005.

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 through June 30 of the next year.

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The Board of Assessment Appeals 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.

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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, as stated in Section 12.2(a). If a request is not filed, the First Selectman and Finance Director shall make their own best estimate of the needed appropriation, as also detailed in Section 12.2(a). 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. The Board of Finance shall thereafter 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 grand list shall not be completed until January 31 of the same fiscal year.

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

(b) *Duties of the Board of Finance on the Budget.* By the first Tuesday of December, the Board of Finance shall send out budget request forms through the Finance Director to all Town Departments, Boards and Commissions to be returned no later than February 1st. No less than forty-five (45) calendar 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 with the assistance of the Finance Director. 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 no later than April 10th. Notice of such hearing shall be given by publication in a newspaper having substantial circulation in the Town and the Town Website at least ten (10) calendar days before such hearing. Printed copies of the proposed budget will 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 the current fiscal years 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, as well as intra-line transfers;
- (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; and;
- (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

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Meeting. A copy shall also be filed in the Public Library and the Town Website at the same time.

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

a) To consider and recommend changes to the budget, revenues, debt service and all legal obligations. Legal obligations would be any obligations conferred on the town by state statutes or town charter. The Chief Financial Officer of the Seymour Public School System and the Town's Finance Director shall supply the Board of Finance each year with specific legal obligations and MBR (Minimum Budget Requirements).

**Deleted:** 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 the Annual Town Meeting to discuss that Board's activities and answer any questions that townspeople might have about budget requests.

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The Annual Town Meeting shall have the power to decrease or delete any appropriation or item within an appropriation with quorum as defined in Chapter 13.1.(f), except those listed in section (a) above. 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.

**Deleted:** No appropriation shall be made for any purpose not recommended by the Board of Finance.

If the referendum vote at an adjourned Town Meeting rejects the budget or either part thereof the rejected portion shall be reconsidered by the Board of Finance within five (5) business days. The duly called meeting shall be noticed in the local paper at the direction of the Chairman of the Board of Finance without the necessity of a meeting of the Board of Finance, and public comments shall be allowed and shall be limited to budget recommendations and proposals for consideration by the Board of Finance during its deliberations. The Board shall then approve a revised budget or part thereof for presentation at a second referendum vote at an adjourned Town Meeting. The Town Meeting shall be adjourned to referendum by the Moderator. In case of further rejection this process shall be continued using the five business (5) day period for reconsideration by the Board of Finance until a budget is adopted.

**Deleted:** If a Town Meeting or referendum vote does not approve the revenues, debt service and all legal obligations 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.

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(c) 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) calendar days or more than eighteen (18) calendar days 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.

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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, at the discretion of the Board of Finance, shall be held not less than seven (7) or more than eighteen (18) calendar days after the prior adjourned Town Meeting referendum vote.

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

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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. (Amend. of 11-6-90; Amend. of 11-8-94; Election 11-2-04; Amend. of 11-6-05(2); Election of 11-7-06(2))

#### Section 12.4. Fiscal process.

The fiscal year of the Town shall begin on the first (1st) day of July and end on the thirtieth (30th) day of June. The accounts for the Town shall be maintained in accordance with the principles promulgated by the National Committee on Governmental Accounting. The Board of Finance shall review the budget monthly. It shall work closely with the Finance Department to assure that expenditures will be controlled and that the Town budget is not in an illegal deficit position at the end of the fiscal year. If a deficit does exist, the Board of Finance must make provisions to fund the shortage in the next fiscal year's budget.

(a) *Special Appropriations and Transfers.* The Board of Education may, in accordance with Connecticut General Statutes transfer unexpended balances from one account to another within their total line appropriations. No transfers can be made without the Board of Education's approval. The Board of Education shall inform the Board of Finance of each transfer made.

Other Town boards shall be permitted to transfer amounts between accounts in their budget with Board of Finance approval and without regard to the number of transfers, provided such transfers in the aggregate do not exceed the total bottom line budget approved by the Annual Town Meeting. Any board considering a transfer between line item accounts in their budget of an amount which exceeds the bottom line established by the Board of Finance and approved by Town Meeting action, shall make a written request to the Board of Selectmen for approval of such transfer. The Board of Selectmen shall forward the request with their recommendation and approval to the Board of Finance for action.

(b) *Supplemental Appropriations--Board of Selectmen and Board of Finance Action.* All requests or supplemental appropriations by any board shall be made in writing to the Board of Selectmen. The Board of Selectmen shall submit such written requests along with any comments or recommendations and approval to the Board of Finance for action within thirty (30) calendar days of receipt of the same.

Any supplemental appropriation requested by a board may be acted upon by the Board of Selectmen and Board of Finance, without regard to the number of supplemental appropriations previously approved for that board, provided that the current request, when considered either by itself or when added to supplemental appropriations previously approved during the current fiscal year for the board, does not exceed \$50,000.00. The Board of Finance may make a supplementary appropriation to the requesting Town board of an amount not exceeding \$50,000.00 without the approval of a Town Meeting. When the Town maintains a Reserve Fund for capital and nonrecurring expenditures in accordance with this Charter and/or Connecticut General Statutes, payments into and appropriations from the reserve fund shall be made only upon recommendations of the Board of Selectmen, Board of Finance and Town Meeting action regardless of the amount involved.

The Board of Finance may approve, lower, or reject but not increase the amount of any supplemental appropriation upon which it is acting. It shall act on all requests for supplemental appropriations and/or transfers within thirty (30) calendar days of receipt of such request.

The Board of Finance shall request that the Board of Selectmen call, a Special Town Meeting for final action, supplemental appropriations exceeding \$50,000.00 and supplemental appropriations of less than \$50,000.00, if when added to supplemental appropriations previously approved in the current fiscal year for a particular board, they exceed \$50,000.00.

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(c) *Supplemental Appropriations--Town Meeting Action.* A Special Town Meeting may approve, lower or reject but cannot increase a supplemental appropriation properly brought before it. It may make no appropriation or transfer of funds not recommended by the Board of Finance and the Board of Selectmen. The provisions of this section shall not be a limitation on the power of the Town to issue bonds or other obligations for appropriations or indebtedness in accordance with the Connecticut General Statutes and this Charter.

(d) *Emergency Appropriations.* The Board of Selectmen, acting pursuant to a declaration of a state of emergency, shall be empowered to make appropriations for the purposes of meeting a public emergency threatening the lives, health or property of citizens, provided such appropriations shall receive a favorable vote of at least a majority of a quorum of the full Board of Selectmen. Emergency shall be restricted to natural disasters and other unforeseen events. Written notification of such appropriations shall be given within forty-eight (48) hours to the Board of Finance and a copy thereof posted as required by law.

(e) *Capital Reserve Fund.* There shall be a Capital Reserve fund for capital and nonrecurring expenditures, as provided for by the Board of Selectmen and the Board of Finance and approved at the Annual Town Meeting. Said Fund shall be used for capital and nonrecurring expenditures for the planning, construction, reconstruction and/or the acquisition of any specific item of equipment.

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The Capital Reserve Fund may be discontinued upon the recommendation of the Board of Selectmen and the Board of Finance and upon approval at a Town Meeting called for such purpose. After the discontinuance, any balance in the fund shall be transferred to the General Fund of the Town.

(f) *Borrowing.* The Town shall have the power to incur indebtedness by issuing its bonds or notes as provided by the Connecticut General Statutes. Borrowing in lieu of taxes shall be authorized only after it has been recommended by the Board of Selectmen and the Board of Finance, and approved at a Town Meeting by a majority vote of a quorum of those eligible to vote and voting.

(g) *Over Expenditures.* No member of any board of the Town shall expend any funds or enter into any contract which would oblige the Town to expend funds in excess of its

approved appropriation. If any member violates this provision and obligates the Town to expend funds in excess of its approved appropriation, except in payment of final judgments rendered against the Town, ~~that member~~ may be liable in a civil action in the name of the Town as provided in the Connecticut General Statutes.

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(h) *Long Range Financial Plan*. The Board of Finance with the assistance of the Finance Director and/or Assistant Finance Director, as well as the Board of Selectmen shall annually submit a long range financial plan for the Town covering the next five (5) year period. This plan is to serve as a guide for boards to follow when they prepare their budgets. (Amend. of 11-6-90; Amend of 11-8-94; Election of 11-2-04)  
Editor's note: It should be noted that the Amendment to subsection (c) approved by the November 2, 2004 Election will be effective January 1, 2005.

#### Section 12.5. Annual audit.

The Board of Finance shall annually appoint an independent public accountant or firm of independent public accountants to audit the books and accounts of the Town as provided in the Connecticut General Statutes. The auditor may make recommendations for improvements in the method of keeping the Town records, but such recommendations shall not become effective until approved by the Board of Finance. The audit is to be received by the First Selectman no later than December 31st of the year in which the previous fiscal year is completed. If extenuating circumstances prevail after the extension is approved by the State Tax Commissioners Office, the Board of Selectmen may extend this date.  
The Board of Finance may call for a special audit upon the change of administrations, the death, resignation or removal of a Town official, or in cases of suspected malfeasance. (Amend. of 11-6-90; Amend. of 11-8-94; Election of 11-2-04)  
Editor's note: It should be noted that the Amendment approved by the November 2, 2004 Election will be effective January 1, 2005.

Deleted: The Board of Selectmen may extend this date if extenuating circumstances prevail and if the extension is approved by the State Tax Commissioner's Office.

CHAPTER 13. TOWN MEETING

Section 13.1. General.

(a) *Legislative powers* shall be vested in the Town Meeting as conferred by this Charter and by the Connecticut General Statutes.

(b) *Persons eligible to vote* at Town Meetings shall be the electors of the Town and/or owners of at least \$1,000.00 in taxable property.

(c) *Legal notice* of all Town Meetings shall be advertised in a newspaper having a substantial circulation in the Town and a copy of this notice shall be posted on the bulletin board at the Town Hall at least five (5) calendar days prior to the date of the meeting, as well as the town website.

(d) *A Moderator* shall be appointed for the meeting by the First Selectman.

(e) *The Town Meeting* shall be the Annual Town Meeting or Special Town Meeting. Town Meeting action may be subject to referenda pursuant to the provisions of the Connecticut General Statutes except the Annual Town Meeting.

(f) *The Quorum* necessary to transact business at the Annual Town Meeting or Special Town Meeting shall be fifty (50) persons qualified to vote at the meeting. At a duly called Special Town Meeting, the moderator may adjourn the meeting if a quorum is not present, and a majority of the Board of Selectmen may thereafter meet and replace the quorum of fifty (50) people and transact the business on the call. The purpose of this section is to permit the orderly process of business upon matters technically requiring Special Town Meeting action, but practically proving of insufficient public interest to obtain a quorum. Prior to transacting the business of any Special Town Meeting pursuant to the provisions of this section, the Board of Selectmen shall determine by resolution that the failure of the Special Town Meeting to obtain a quorum was not due to inclement weather.

(g) *The Procedure* for the Town Meetings shall be as follows: The First Selectman or his representative shall call the Town Meeting to order and turn it over to the appointed moderator. The Town Clerk shall serve as clerk of the meeting. In the absence of the Town Clerk, the moderator shall appoint a clerk.

The Town Meeting action shall be by majority vote of those present and voting, subject to the quorum requirement listed in paragraph (f) above. Unless otherwise specifically provided, Robert's Rules of Order shall govern the meeting.

(Amend. of 11-6-90; Amend. of 11-8-94)

Section 13.2. Special Town Meetings.

Special Town Meetings shall be called by the Board of Selectmen whenever action is to be taken upon any of the following items not acted upon at the Annual Town Meeting:

(a) Any resolution making an appropriation of more than \$50,000.00 and was not included in the annual budget;

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(b) Any resolution authorizing the issuance of notes or other borrowing of \$50,000.00 or more not included in the budget or the issuance of bonds in any amount;

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(c) Any resolution authorizing the issuance of notes, bonds or other borrowings for \$500,000.00 or more, except tax anticipation notes, shall be authorized at a referendum;

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(d) Any supplemental appropriations in excess of \$50,000.00 in accordance with Chapter 12 of this Charter;

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(e) Any sale or purchase of real estate, or any interest therein of the Town, except property acquired by tax foreclosure, or as indicated in item (f) below.

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(f) Real estate leases and/or lease options and lease extensions to which the Town is a party for terms in excess of two (2) years, or at a total cost exceeding \$25,000.00.

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(g) The discontinuance or abandonment of Town roads.

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(h) Any appropriation to or from a Capital Reserve Fund or the termination of a Capital Reserve Fund.

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(i) Any matter deemed by the Board of Selectmen to be of sufficient importance to the Town.

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(j) The Town Meeting shall not act upon any proposal except upon the recommendation of the Board of Selectmen, nor act upon any appropriation which has not been acted upon by the Board of Selectmen and approved by the Board of Finance. Nothing herein shall preclude any rights of petition action with respect to the Town Meeting.

(Amend. of 11-5-85; Amend. of 11-6-90; Amend. of 11-8-94; Election of 11-2-04) It should be noted that the Amendment approved by the November 2, 2004 Election will be effective January 1, 2005.

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