Critical Functions

- In towns operating under the general statutes, the board of finance performs all of the administrative tasks involved in budget preparation, requesting, and receiving budget estimates, compiling the budget document, and presenting it to the legislative body. (Source Handbook for Connecticut Boards of Finance, UCONN Institute for Public Service). In most towns the Board of Selectmen - often the First Selectman - develop the town budget for Board of Finance consideration.

Statutory Issues

7-382 Requires each municipality to adopt the state uniform fiscal year which begins on July 1, and to prepare a budget showing its anticipated expenditure and receipts. Failure to adopt the uniform fiscal year shall cause the municipality to forfeit 10% of its state grants-in-aid.

7-392 Requires all municipalities and their audited agencies (except the housing authority) to have their accounts audited at least annually, by an independent public accountant selected by the town and approved by the cognizant state agency.

7-395 Secretary’s review of audit report. Chief executive officer’s or superintendent’s plan for corrective action. Referral to Municipal Finance Advisory Commission. - Requires a chief executive officer of a municipality or superintendent of schools for the regional school district to attest to and explain findings as specified and submit a written plan for corrective action.

7-396 Requires municipalities to file the name of the independent auditor, designated to audit the records of the municipality, with the office of policy and management. If the appointing authority fails to do so, the secretary of OPM will appoint an accountant and the cost shall be borne by the municipality or audited agency.

Executive Orders

7B-1. Suspension of in-person open meeting requirements: The order modifies statutes regarding state and local government meetings that are required to permit members of the public to attend in-person and authorizes those meetings to be held remotely by conference call or videoconference, provided that the public is provided remote access to view or listen to the meetings and access materials for the meetings. Sec. 1-206, 225 and 226

Executive Order 7B Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7B.pdf

7C-5 - Extension of Municipal Budget Adoption Deadlines. for the fiscal year ending June 30, 2021 that fall on any date prior to and including May 15, 2020 are extended by thirty (30) days. The intent of that order was to give towns flexibility and allow them to meet, extend, or adjust all the preliminary deadlines that lead to a budget adoption vote or meeting. That order, and its deadline extensions, are still in effect, so towns have some flexibility in deciding whether to act or whether to wait at least some time on their budget adoption process until the situation improves. Meanwhile, any budget action that requires an in-person vote of residents or taxpayers is replaced by the provisions of Executive Order No. 7I. That order however, applies only to in-person votes of the public, whether at a referendum or town meeting (but not a Representative Town Meeting, which is body of elected representatives, not a town meeting) – it doesn’t relieve the relevant municipal legislative body from the obligations to vote, record its vote, and follow Freedom of Information laws as amended by Executive Order No. 7B. Towns should still use those provisions to hold any budget presentation meetings or other proceedings required by law.

7C-6 - Extension of Regional Board of Education Budget Adoption Deadlines., all budget deadlines for the preparation of regional school district budgets for the fiscal year ending June 30, 2021 that fall on any date prior to and including May 15, 2020 may be extended by thirty (30) days. Any regional board of education may alter or modify the schedules and deadlines pertaining to the preparation and submission of a proposed budget and the deliberation or actions on said budget by the legislative body or other fiscal authority, including any required public hearing(s), publication, referendum or final budget adoption.

✓ Executive Order Nos. 7C and 7I do not alter or modify the control of line-items that fall squarely within the authority of Boards of Education within a single municipality. Boards of Education should also still comply with all requirements pertaining to budget deadlines adopted by the municipality in compliance with the open meeting provisions in Section 1 of Executive Order No. 7B.

Executive Order 7C Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7C.pdf
### Municipal Budgeting - updated 5/21/20. Added Executive Order 7QQ-6

<table>
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| 7I-12 - Extension of Budget Adoption Deadlines - Additional Municipal Bodies. | For purposes of the provisions set forth under Executive Order 7C, paragraph 5, regarding “Extension of Municipal Budget Adoption Deadlines,” as well as for the provisions set forth in this order, the term “municipal” or “municipality” shall include all municipalities and quasi-municipal corporations, whether created by statute, ordinance, charter, legislative or special act, including but not limited to any town, city or borough, whether consolidated or unconsolidated, any village, school, sewer, fire, lighting, special services or special taxing districts, beach or improvement association, any regional water or resource recovery authority or any other political subdivision of the state or of any municipality having the power to make appropriations or to levy assessments or taxes.  
  
**Now Clarified by**  
  
7I-13 - Relieves towns of any in-person voting requirements by members of the public  
  
**Now Clarified by**  
  
7I-14 - Establishes a parallel process for the adoption of budgets by regional boards of education.  
  
7I-15 - Extension of Municipal Deadlines and Waiver of Penalties Related to Municipal Planning, Assessment and Taxation.  
  
7I-19 - Suspends, modifies, and clarifies certain municipal procedural requirements and time limitations regarding notice, commencement, and holding of public hearings, decisions, and appeals, including land use and other municipal boards. Specifically, General Statutes Chapters 14, 97a, 98, 103, 124, 126, 246, 368k, 440, 444, 446i, and the repealed Section 14-55, if and to the extent such repealed section is revived by current judicial action, and any related special act(s), and municipal charter, ordinance, resolution, or regulation (all such state and municipal laws and regulations being, collectively, the “Covered Laws”); any provision of such Covered Laws that establish procedural requirements for municipal decisions and that conflict with this order, is suspended and modified.  

**a.** Any time deadlines contained in the Covered Laws that may pass or expire during the public health and civil preparedness emergency declared by me on March 10, 2020 (“state of emergency”) are **extended by an additional 90 days**  

**b.** Any Covered Law requiring a municipality or agency to **publish any notice or notices** in a newspaper of general or substantial circulation is **suspended and modified** to allow a single notice to be **published electronically on a municipality’s or agency’s website**  

| 7I-12 - Extension of Budget Adoption Deadlines - Additional Municipal Bodies | Applies to the suspension of “in-person” budget adoption requirements necessitating participation by members of the public, e.g., residents or property owners, in annual town meetings, referenda, special town meetings; and, thus, does not apply to a Representative Town Meeting (“RTM”), which by statute is an entity defined separately from a town meeting. RTMs should continue to conduct meetings by “conference call, videoconference or other technology” consistent with the requirements of Executive Order No. 7B.  
  
7I-13 - Relieves towns of any in-person voting requirements by members of the public  
  
**Now Clarified by**  
  
7I-14 - Establishes a parallel process for the adoption of budgets by regional boards of education.  
  
Regional boards of education shall consult with the budget making authority in each of its member towns and ensure it has received and given due consideration to their input. It is recommended that where still possible, Regional Boards of Education present the proposed budget to the chief executive officer and the legislative body of each of the municipalities in the regional school district to get feedback prior to final passage.  
  
7I-15 - Extension of Municipal Deadlines and Waiver of Penalties Related to Municipal Planning, Assessment and Taxation.  
  
The deadlines for Net Grand Lists, Assessor Reports, Board of Assessment Appeals applications and decisions, Grand List of Taxable and Tax-Exempt Property Sales Data Reports, and State Owned, College and Hospital Claim Payment in Lieu of Taxes (PILOT) reimbursement claims are extended without penalty. Additionally, the related penalty provisions set forth under are suspended.  

**Sections 10-26la(c), 12-63c, 12-110, 12-111, 12-117, and 12-120, and Section 12-2b-11 of the Regulations and Sections 10-26lb, 12-19a, and 12-20b, Sec 10-26lb, 12-19a, and 12-20b**  
  
7I-19 - Suspends, modifies, and clarifies certain municipal procedural requirements and time limitations regarding notice, commencement, and holding of public hearings, decisions, and appeals, including land use and other municipal boards. Specifically, General Statutes Chapters 14, 97a, 98, 103, 124, 126, 246, 368k, 440, 444, 446i, and the repealed Section 14-55, if and to the extent such repealed section is revived by current judicial action, and any related special act(s), and municipal charter, ordinance, resolution, or regulation (all such state and municipal laws and regulations being, collectively, the “Covered Laws”); any provision of such Covered Laws that establish procedural requirements for municipal decisions and that conflict with this order, is suspended and modified.  

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**Executive Orders**

- 7I-12 - Extension of Budget Adoption Deadlines - Additional Municipal Bodies.
- 7I-13 - Relieves towns of any in-person voting requirements by members of the public.
- 7I-14 - Establishes a parallel process for the adoption of budgets by regional boards of education.
- 7I-15 - Extension of Municipal Deadlines and Waiver of Penalties Related to Municipal Planning, Assessment and Taxation.
- 7I-19 - Suspends, modifies, and clarifies certain municipal procedural requirements and time limitations.
Executive Orders

a. Any Covered Law requiring any notice to be filed in the office of any municipal clerk, including any town, city, borough, or district clerk, is suspended and modified to allow said notice to be posted electronically on a municipality’s website.

b. Any Covered Law requiring direct or personal notice by mail from a municipality, agency or applicant to any other person, agency, municipal clerk (including any town, city, borough, or district clerk), municipality, utility company or water company regarding the filing or pendency of any petition, application, or other proposal is suspended and modified to allow said notice requirement to be satisfied by electronic mail notification.

c. Any Covered Law prescribing the procedure for any petition, including petition of a decision, to an agency or legislative body, is suspended and modified to allow such petition to be signed electronically.

d. Any Covered Law prescribing the procedure for commencement of an appeal of a decision to the Superior Court and associated service of process is suspended and modified to permit any such appeal to be commenced by a proper officer by electronic mail notice.

Executive Order 7I Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7I.pdf

7L-3 - Suspend restrictions on the re-employment of retired municipal employees: To enable municipalities to meet critical staffing needs caused by COVID-19 with skilled and experienced employees who require little to no additional training, the order modifies state statutes to allow certain retired employees who are in the municipal retirement system to work without any hourly or durational limitation while also continuing to receive retirement allowances. Sec. 7-438(b). Continuation of retirement allowance upon other public employment. Participation in state retirement system. Reemployment by participating municipality.

Executive Order 7L Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7L.pdf

7R-1 - Continuation of funding for boards of education: The order requires the Connecticut State Department of Education to continue processing appropriated state grant funds intended to support boards of education through the fiscal year ending June 30, 2020, including ECS grants, payments for special education, and Choice programming. It also requires municipalities to continue providing funding to local boards of education as set forth in the approved annual school budgets. - Sec. 10-262f, 10-76d and 10-76g, 10-264i, 10-264l, 10-264o, and 10-266aa.

7R-2 - Continuation of payment of public school staff: The order requires school districts to continue to employ, or restore to employment if already laid off, and pay school staff who are directly employed by the local or regional boards of education.

7R—3 - Preservation of student transportation services and special education providers: The order requires local boards of education and municipalities to negotiate amendments to contracts related to student transportation and special education services with the goal of continuing to make payments to transportation and special education providers so they may compensate their active employees, sustain the continuity of service when school resumes, and require the contracted company to attest and provide reasonable documentation of the fact that it is charging only the actual and reasonable cost of sustaining wage and health insurance payments for active employees and fleet.

Executive Order 7R Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7R.pdf

7S-6 - Relief from certain municipal tax deadlines and collection efforts: Requires municipalities to enact one or both of two options for providing temporary tax forbearance of property tax collection and reduced interest on delinquent tax payments to property owners under certain conditions, including that landlords agree extend commensurate forbearance to commercial, residential, or institutional tenants for the duration of the deferment. (NOTE: OPM has Guidance on this EO - Link at the end of this section)
b. **Deferment Program.** During the period of March 10, 2020, through and including July 1, 2020, municipalities participating in the Deferment Program **shall offer** to eligible taxpayers, businesses, nonprofits, and residents a deferment by ninety (90) days of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment from the time that it became due and payable. … participating municipalities may, upon approval of its local legislative body, or, in any town in which the legislative body is a town meeting, by a vote of the board of selectmen, extend eligibility for the deferment program to other categories of taxpayers, businesses, nonprofits, and residents.

c. **Low Interest Rate Program.** For municipalities participating in the Low Interest Rate Program, notwithstanding Section 12-146 of the General Statutes, (i) the delinquent portion of the principal of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric charges or assessments or part thereof shall be subject to interest at the rate of three (3) per cent per annum for ninety days from the time when it became due and payable until the same is paid, for any such tax, rate, charge, or assessment due and payable from March 10 through and including July 1, 2020, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. Following the ninety days, the portion that remains delinquent shall be subject to interest and penalties as previously established; and (ii) any portion of the principal of any taxes on real property, personal property or motor vehicles, or municipal water, sewer and electric rates, charges or assessments or part thereof that had been delinquent on or prior to March 10, shall be subject to interest at the rate of three (3) per cent per annum for ninety days from this Order, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. Following the ninety (90) days, the portion that remains delinquent shall be subject to interest and penalties as previously established.

d. **Eligibility of Landlords.** In order for a landlord, or any taxpayer that rents or leases to any commercial, residential, or institutional tenant or lessee, to be eligible for the Deferment Program, said landlord must provide documentation to the municipality that the parcel has or will suffer a significant income decline or that commensurate forbearance was offered to their tenants or lessees. Any taxpayer that rents or leases to any commercial, residential, or institutional tenant or lessee shall only be eligible for the Low Interest Rate Program if said landlord offers commensurate forbearance to tenants or lessees, upon their request.

e. **Escrow Payments.** Financial institutions and mortgage servicers that hold property tax payments in escrow on behalf of a borrower shall continue to remit property taxes to the municipality, so long as the borrower remains current on their mortgage or is in a forbearance or deferment program, irrespective of the borrower’s eligibility for or participation in the Deferment Program or the Low Interest Rate Program.

f. **Liens Remain Valid.** Nothing in this order affects any provision of the Connecticut General Statutes relating to continuing, recording and releasing property tax liens and the precedence and enforcement of taxes, rates, charges and assessments shall remain applicable to any deferred tax, rate, charge or assessment or installment or portion thereof.

**7S-11 - Suspension of Non-Judicial Tax Sales.** - No municipality nor water pollution control authority may conduct any sale pursuant to General Statutes Section 12-157 or Section 7-258, until thirty days after the end of the public health and civil preparedness emergency, including any period of renewal or extension of such emergency. Any sale for which notice had been filed prior to March 10, 2020 shall be adjourned by operation of law to a date to be determined by the tax collector. Such adjourned date shall be no earlier than thirty days after the end of the public health and civil preparedness emergency; and (2) For any sales held under Section 12-157 or Section 7-258 that were conducted prior to March 10, 2020, any six-month redemption period in General Statutes Section 12-157 shall be extended for the number of calendar days the public health and civil preparedness emergency remains in effect. The time period from March 10, 2020 to the end of the emergency shall be considered a “holding period.” Redemption interest during said holding period shall be charged at a monthly rate equivalent to three per cent per annum. - **Sec. 12-157 or Section 7-258, 12-157**

Executive Order 7S Link: [https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7S.pdf](https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7S.pdf)
### Executive Orders


#### 7W-1 - Applicability of Executive Order No. 7S, Section 6 and Quasi-Municipal Corporations and Clarification of Time Periods.

Note: OPM has Guidance on this EO - See above &S-11 Reference for link)

Section 6 creates two Programs for relief from certain taxes and charges. Two programs are offered to provide municipalities flexibility, but also to ensure that all taxpayers have some type of tax relief available during the COVID-19 pandemic. The Deferment Program effectively delays certain pay by dates (the last day to pay) by three months for eligible taxpayers who apply and are approved as meeting the guidelines set forth by the Office of Policy and Management. All other taxpayers who do not apply or who are not approved would remain responsible, to pay their taxes and charges normally, unless a municipality votes to extend eligibility to such taxpayers. The EO makes clear that a municipality may extend eligibility to other categories of taxpayers, businesses, nonprofits and residents. Therefore it is up to each town whether to use the “Application for Municipal Tax Relief” available on OPM’s website, or choose to create a different form reflecting eligibility standards approved by its local legislative body, except that landlords participating in the deferral program must provide documentation to the municipality that the relevant parcel has or will suffer a significant income decline or that commensurate forbearance was offered to their tenants or lessees in either case.

#### 7W-2 - No increased experience rating based on COVID-19 unemployment claims:

Modifies state laws surrounding the requirement for employers to be charged an “experience rating” so their unemployment premiums are not unduly increased because of the high number of claims caused by COVID-19.

Executive Order 7W Link: [https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7W.pdf](https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7W.pdf)

#### 7Z -1 - Modification of state contracting statutes to facilitate the emergency procurement of essential goods:

Temporarily waives certain requirements related to state contracts in order to expedite the procurement of essential goods and services, including personal protective equipment (PPE), that are needed urgently to respond to the COVID-19 pandemic.

a. Sections 4-252 and 9-612(f)(2)(E) and Governor Malloy’s Executive Order 49, which require disclosure of certain gifts and campaign contributions by state contractors, prospective state contractors for state contracts over $50,000;

b. Section 4-61dd(h), which requires the inclusion of language regarding contractors’ civil liability for violations of the state’s whistleblower statute in state contracts;

c. Section 4a-57 which requires the competitive solicitation for all purchases and contracts for supplies, materials and equipment, including, pursuant to Section 4d-8, the purchasing, leasing and contracting for information
Executive Orders

system and telecommunication system facilities, equipment and services;

d. Sections 4a-60 and 4a-60a which requires the inclusion of certain anti-discrimination terms in State contracts and requires contractors to adopt anti-discrimination policies;

e. Section 4e-29 and 4e-30 which require state contractors to permit certain audit and inspection activities by the State at the contractors’ expense; and

f. Section 4e-70(b) which requires state contractors to comply with certain confidentiality requirements.

Executive Order 7Z Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7Z.pdf

7CC - 1 - Modification of state contracting statutes to facilitate the emergency procurement of essential goods: Temporarily waives certain requirements related to state contracts in order to expedite the procurement of essential goods and services, including personal protective equipment (PPE), that are needed urgently to respond to the COVID-19 pandemic.

a. Sections 4-252 and 9-612(f)(2)(E) and Governor Malloy’s Executive Order 49, which require approval of collective bargaining agreements and legal settlements;

• the transfer of funds to or from capital or reserve accounts, the investment of funds pertaining to pensions, trusts, retirement programs or other post- employment benefit funds; or

• any financial actions required by (a) a contract or agreement or (b) a court order or consent decree that require approval, provided that such legislative body (or board of selectmen, where applicable) and budget-making authority have each approved such action and have made specific findings that such action is necessary to permit the orderly operation of the municipality and that there is a need to act immediately during the public health and civil preparedness emergency in order to avoid endangering public health and welfare, prevent significant financial loss, or that action is otherwise necessary for the protection of persons and property within the municipality.

7CC-2 - Clarification of time periods regarding suspension and modification of non-judicial tax sales pursuant to Executive Order No. 7S, Section 11: Clarifies the calculation of time frames to redeem certain interests in property after a municipality has sold the property to recoup unpaid taxes. Executive Order No. 7S extended those time frames.

✓ to provide that for any sales held pursuant to Section 12-157 or Section 7-258 that were conducted prior to March 10, 2020, any six-month redemption period in General Statutes Section 12-157 which had not yet expired as of April 2, 2020 shall be extended by the number of whole months that is nearest to the duration of the public health and civil preparedness emergency, including any period of renewal of such public health and civil preparedness emergency.

7CC-3 - Exclusion of federal stimulus payments in evaluating eligibility for state or local programs financed in whole or in part using state funds: Modifies state statutes to provide that individual stimulus payments under the federal CARES Act will not be counted as income or resources when determining eligibility for state benefits or services.

Executive Order 7CC Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7CC.pdf

7HH - 1 - Clarifies that as of the date of issuance (May 1st) and going forward, the relevant elected body or bodies in each municipality must adopt a budget for 2020-2021 without an in-person vote by residents. It also validates any budget referendum or annual town meeting that has already been conducted.

This order clarifies Executive Order No. 7I, Section 13, to provide uniformity and consistency across municipalities, and prioritize health and safety while the risk of transmission of COVID-19 in large gatherings remains high. In cases where the final action in the budget making process is a referendum or town meeting involving in-person votes of the public, the legislative body of the town – or the Board of Selectmen if the town meeting is the legislative body – shall authorize the “budget-making authority” of the town to adopt a budget and set a mill rate. For guidance on identifying a town’s “budget making authority,” please refer to (1) your local charter; (2) Title 7; or (3) local ordinances in communities without charters. The “budget-making authority” must
Executive Orders

make reasonable efforts to reach out to the public, including providing draft budgets, and receive comments. Remote public budget meetings and hearings (by conference call, videoconference or other technology) shall proceed consistent with town charters or other applicable municipal ordinances, resolutions and procedures, and in compliance with the open meeting provisions in Section 1 of Executive Order No. 7B.

Executive Order 7HH Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7HH.pdf

7JJ-4 - Allowance of Suspension of In-Person Voting Requirements by Members of the Public for Critical and Time-Sensitive Municipal Decisions. Notwithstanding any contrary provision of the Connecticut General Statutes, including Title 7, or any special act, municipal charter, ordinance or resolution that conflicts with this order, the legislative body of a municipality, or in a municipality where the legislative body is a town meeting other than a representative town meeting, the board of selectmen, after making specific findings that such action is necessary to permit the orderly operation of the municipality and that there is a need to act immediately and during the period of the declared public health and civil preparedness emergency, in order to avoid endangering public health and welfare or prevent significant financial loss, or that such action is otherwise necessary for the protection of persons and property within the municipality, may

(i) adopt or amend ordinances or resolutions only as necessary to complete transactions deemed essential;
(ii) approve, enter into or amend existing contracts or agreements deemed essential; or
(iii) option, acquire, transfer, lease, dispose of or sell any real or personal property, or interest therein, as shall be deemed essential, with the exception of non-judicial tax sales or other property transfers that would result in the eviction of a residential tenant, without complying with any requirements for in-person approval by electors or taxpayers, including but not limited to, annual or special town meetings requiring votes or referenda. In so acting, the legislative body shall comply with open meeting requirements set forth in Executive Order No. 7B.

All conditions precedent to any such approval, including without limitation, public notices, hearings or presentations, shall proceed in a manner as closely consistent with the applicable statutes, special acts, town charters, municipal ordinances, resolutions or procedures as possible, and in compliance with the open meeting provisions set forth in Executive Order No. 7B.

The foregoing authority is not intended to apply to budgetary or similar essential non-budgetary financial actions which require the concurrent approval of the municipal budget-making authority and are subject to the provisions of Executive Order Nos. 7I, Section 13, 7S, Section 7, and 7CC, Section 1. Nothing in this order shall be construed to prohibit a municipality from conducting any in-person meeting, approval process, or referendum, provided such municipality first consults with local or state public health officials and conducts such meeting, approval process, or referendum.

Executive Order 7JJ Link: https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7JJ.pdf

7QQ-6 - Clarification that Commissioner Orders Issued Pursuant to the Governor's Executive Orders Are Not Regulations Subject to the UAPA. Section 4-166(16) of the Connecticut General Statutes is modified to clarify that the definition of a regulation does not include any amendment or repeal of an existing regulation and any directive, rule, guidance, or order issued by a Commissioner or Department Head pursuant to a Governor’s Executive Order during the existing civil preparedness and public health emergency and any renewal or extension thereof. Notwithstanding Sections 4-166 to 189, inclusive, of the Connecticut General Statutes, any Commissioner or Department Head, as permitted or directed by any such Governor’s executive order, may modify or suspend any regulatory requirements adopted by the Commissioner or Department Head that they deem necessary to reduce the spread of COVID-19 and to protect the public health. This section applies to all orders that have been issued since the declaration of public health and civil preparedness emergencies on March 10, 2020 and for the duration of the public health and civil preparedness emergency, including any period of renewal of such emergency declaration.

Executive order 7QQ Link - https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-7QQ.pdf
### Municipal Budgeting

- **Budgets Related Assumptions/Calculations** - Municipalities in Connecticut have a major reliance on property taxes. While our towns clearly have an over reliance on the property tax - it does provide a more stable revenue source than other states where municipalities depend to a much larger degree on revenues from local sales taxes and fees. This, for Connecticut towns, is good for the short term. In the long term the economic hit on Connecticut’s economy and in particular home prices - may have a significant revenue impact on out towns.

  ✓ Budgets that were constructed with just prior to the pandemic are more than likely wrong

  ✓ Revenues from the state and by extension the federal government are unknown and possibly questionable. Promises of federal aid have been made - when and how much may come to individual towns is not known. There, in all probability, be a significant delay in realizing any outside assistance.

  ✓ What should a municipality be doing to adjust local budgets and related fiscal policy?

  ✓ Budgeting, as a result of this pandemic, is not normal and will require different calculations, assumptions and data

  ✓ What to do? - Push is into the next fiscal year, for example, can instantly take the problem off the current books. But it serves only to make the following year's budgeting that much more difficult. Borrowing money for operating costs, another common tactic, may be even more dangerous. It adds to the public's long-term debt without creating any related future public benefit.

- **Staffing Needs/Capacity**

  ✓ Does the town have the internal capacity to make the calculations and construct an adjusted budget. If not, where can such expertise be secured.

### Amortization of Fiscal 2020 Deficits

- Allow cities and towns to amortize its fiscal 2020 deficit resulting from the COVID-19 emergency over fiscal years 2021 to 2023, to be funded in equal or more rapid installments, such amortization to be adopted prior to setting the fiscal 2021 tax rate.

### Manage, Collaborate and Communicate

  ✓ Communicate routinely - by phone or video-conference - board and commission chairs, elected officials, and labor representatives

  ✓ Assemble a operations team to rapidly address and adapt to changes in municipal operations. Such a team must include all bargaining units.

  ✓ Schedule regular meetings with any labor unions representing town employees

  ✓ Schedule regular (weekly at least) video meetings with department heads - providing needed updates, hearing issues and going over expectations

  ✓ Discuss with companies that provide the town with contract or temporary employees about the importance of sick employees staying home and encourage them to develop non-punitive leave policies. (OSHA)

### Staffing Needs

- Towns may consider either an inter-municipal agreement or mutual aide agreement with a neighboring community to either share staff or “piggyback” various town staffing with a community with more capacity. Before exercising this option, municipalities should consult with their bargaining units to meet any staffing challenges to ensure proper coordination in accordance with the terms of existing bargaining agreements and all applicable laws including but not limited to the Teachers Negotiations Act and the Municipal Employees Relation Act.

- Towns with either staffing capacity issues or a temporary interruption in staffing due to COVID-19 could bridge such situations utilizing their regional council of governments (COGs). The nine regional COGs either have the staffing capacity or the ability to “staff up” to perform most town functions. COGs have the statutory authority (8-31b) to provide most any function a town may need. COGs already provide dozens of
**Advisory Commission on Intergovernmental Relations**

**Best Practices Guidelines**

## Municipal Budgeting - updated 5/21/20. Added Executive Order 7QQ-6

### Suggested Best Practices

- Services otherwise performed individually by towns on a shared or regional basis.
  - Avoids need for inter-town agreements
  - Independent contractors used to fill temporary need should be allowed through E.O. so as not to conflict with local collective bargaining agreements
  - COGs must engage and involve bargaining unit representatives to be part of any regional staffing.

- Utilizing Executive Order 7L-3 municipalities are allowed to re-hire retired municipal employees - allowing communities third experienced staff. Before exercising this option, municipalities should consult with their bargaining units to meet any staffing challenges to ensure proper coordination in accordance with the terms of existing bargaining agreements.

- Cross-train existing staff to preform many of the routine office functions

- All inter-departmental data sharing conducted electronically

### Budgeting/Fiscal Management

- Do NOT assume that the budget developed pre-COVID-19 or the State monies from the most recent State Budget are valid - assume the worst in terms of funding

- Be prepared for increased property collections issues due to COVID-19 and develop a policy in response to this unique situation

- Review with your fiscal personnel, Treasurer, Bond Counsel and Auditor to current and prospective fiscal situation of the town

- Review and understand the nature of the town's financial reserves

- Prepare an alternative budget based on worst case (elimination or 25 percent reduction in State funding) with a goal of maintaining essential services

- Go to the GFOA - "Fiscal First Aid Resource Center" ([https://www.gfoa.org/fiscal-first-aid](https://www.gfoa.org/fiscal-first-aid))
  - April 9, 2020. Take the 2020 Financial Policy Challenge
  - April 24: Managing Cash Flow in a Crisis: How to Quickly Build a Working Cash Flow Model

### Public Meetings

- Consistent with Executive orders - ALL meetings should be conducted utilizing an online video platform

- Not all residents have WiFi or Internet connections - Meetings should also be played live on local cable access channels and have dial-in option.

- Community Notification System is a mass notification product that many communities use to provide urgent information to their residents. While the primary use of such systems is to convey emergency information can and should be used to notify residents of a range of developments - including community meetings.

- Review, with the communities IT division or consultant, security, capacity

### Resources

- Connecticut Town and City Management Association - [https://cttcma.govoffice3.com](https://cttcma.govoffice3.com)
- Government Finance Officers Association (GFOA) - [https://www.gfoa.org/fiscal-first-aid](https://www.gfoa.org/fiscal-first-aid)
Municipal Budgeting  - updated 5/21/20. Added Executive Order7QQ-6

Resources

- Connecticut Government Finance Officers Association (GFOA-CT) - https://www.gfoact.org
- Office of Policy and Management (OPM) - Intergovernmental Policy and Planning Division (IGPP)
- International City/County Management Association (ICMA) - https://icma.org/coronavirus-crisis-response

The information contained in this document is not intended to provide legal advise and should be used only for guidance regarding various functions performed by municipalities. Individual questions regarding the applicability of Executive Orders should be directed to the Office of Policy and Management Intergovernmental Policy and Planning Division (IGPP) or the town’s legal representative.