

## Budget and Fiscal Management

When the COVID-19 pandemic began in earnest in March of 2020 municipalities were in the midst of budget preparation for fiscal year 2021 and none were prepared for a pandemic. Governor Lamont, throughout the pandemic, has issued multiple Executive Orders addressing the local budget process and related fiscal issues to accommodate the impact of COVID-19. The Office of Legislative Research (OLR) summarized the Executive Orders addressing this issue in June of 2020<sup>1</sup>. That report, in part, states: “*Two EOs, and two subsequent orders that amended them, suspend existing state and municipal laws requiring municipalities to hold referenda to (1) approve certain fiscal actions and (2) adopt budgets and set mill rates. The EOs are effective through the state of emergency, which expires on September 9, unless the governor suspends them earlier.*”<sup>2</sup> On balance the accommodations allowed by the EOs enabled the adoption of municipal budgets for FY21 to occur without significant disruption.

Subsequent to July 1, 2020 the governor issued EO 9A on 9/8/20 which, in part, read: “*all executive orders issued pursuant to the public health and civil preparedness emergencies declared on March 10, 2020 and renewed on September 1, 2020 (COVID-19 Orders) that are unexpired and currently in effect as of the date of this order are hereby reissued...are hereby amended to provide that they shall expire on November 9, 2020*” and on 11/9/20 EO 9L was issued that further extended EOs until February 9, 2021.

With the pandemic in full force and vaccinations at their beginning stage, it appears that the FY 2022 municipal budget process will be fully impacted as well as a large portion of the 2021-22 fiscal year. Coupled with this are unknowns in terms of federal assistance for municipal governments and the ongoing fiscal challenges for the State of Connecticut that may have a significant impact on municipalities. ICMA ( ) in a recent article “*10 Common Outcomes of COVID-19 on Local Government Budgets*”<sup>3</sup> outlined the challenges:

- |                        |                 |               |                   |
|------------------------|-----------------|---------------|-------------------|
| 1. Revenue declines    | 4. Service Cuts | 7. Leadership | 10. Contingencies |
| 2. Vacant positions    | 5. Compensation | 8. Reserves   |                   |
| 3. Staffing reductions | 6. Investments  | 9. Creativity |                   |

Looking to the immediate future and without some form of aid from the federal government - Connecticut's towns and cities could be looking at significant revenue shortfalls. “*Local governments also face substantial [budget] shortfalls, though less than the states — largely because localities rely more on property taxes, which so far have been stable. No comprehensive data are available to project local shortfalls with precision, but researchers generally estimate that aggregate local revenue losses are roughly half of states' losses.*”<sup>4</sup>

“If local governments have lived for generations by the mantra “do more with less,” then 2020's COVID-19 pandemic has added a dire level of complexity: one you could sum up as “do more in distress with less and less.”

How public sector finance management can adjust to COVID-19, Journal of Accountancy, September 3, 2020  
<https://www.journalofaccountancy.com/newsletters/2020/sep/public-sector-finance-management-coronavirus.html>

<sup>1</sup> Executive Orders Modifying Referenda Requirements Relating to Budgets and Fiscal Actions by: Jessica Schaeffer-Helmecki, Associate Legislative Attorney June 25, 2020 | 2020-R-0171 - <https://www.cga.ct.gov/2020/rpt/pdf/2020-R-0171.pdf?t=1608824902287>

<sup>2</sup> IBID, Page 1.

<sup>3</sup> 10 Common Outcomes of COVID-19 on Local Government Budgets, <https://icma.org/blog-posts/10-common-outcomes-covid-19-local-government-budgets>

<sup>4</sup> Pandemic's Impact on State Revenues Less Than Earlier Expected But Still Severe, October 30, 2020 - <https://www.cbpp.org/research/state-budget-and-tax/pandemics-impact-on-state-revenues-less-than-earlier-expected-but>

Compounding budgetary challenges are the issues of economic and racial disparities to which the pandemic has provided clarity to the decades long and ongoing economic and racial disparities in Connecticut. Addressing this critical element present in all Connecticut municipalities will be a significant challenge as budgets are developed and implemented.

## Noteworthy Statutory References

### Federal

- Title VI of the Civil Rights Act of 1964**
- Civil Rights Restoration Act of 1987**
- Executive Order 12898** on Environmental Justice, and related authorities and regulations in all programs and activities
- Section 504 - Rehabilitation Act, 1973**
- The Age Discrimination Act, 1975**
- The American Disabilities Act (ADA) - 1990**
- Executive Order 13166**, Improving Access to Services for Persons with Limited English Proficiency

### State

- 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.
- 4b-91 - Process for bidding for public works contracts.**
- 7-392** Requires all municipalities and their audited agencies (except the housing authority) to have their accounts audited at least annually
- 7-395** Secretary's review of audit report. Chief executive officer's or superintendent's plan for corrective action.
- 7-396** Requires municipalities to file the name of the independent auditor, designated to audit the records of the municipality
- 12-9 -** Requires towns to annually prepare and submit to OPM a report outlining matters pertaining to assessment and taxation in the town during the preceding year.
- 7-127g.** Annual reports to the General Assembly.
- 12-38 Interest On Taxes, Fees And Assessments Due From Municipality To The State.** - Municipalities are liable for interest at 9% annually when payment of taxes, fees and assessments due to the state has been delayed more than thirty days after due date.

- ❑ **2-122** - Requires selectmen's annual report to include an itemized estimate of the current expenses of each department. Requires that no town levy a tax which is insufficient to pay the estimated expenses of the town for the current year.
- ❑ **Chapter 109 - Municipal Bond Issues Sections 7-369 - 7-380C**

## Executive Orders

### Declaration of Public Health and Civil Preparedness Emergencies

January 26, 2021

*On March 10, 2020, in response to the global pandemic of COVID-19 disease associated with a novel coronavirus that was affecting multiple countries and states and had resulted in the spread of infections in Connecticut and surrounding states, as well as resulting shortages of personal protective equipment and other supplies that could jeopardize public safety and civil preparedness, and in order to provide me and other appropriate officials with all authorities necessary to limit the spread of the COVID-19 coronavirus and protect public safety within the State of Connecticut, I declared a public health emergency and civil preparedness emergency throughout the State...On September 1, 2020, in anticipation of the expiration of those states of emergency and in recognition of continued and newly emerging threats to public health and safety and civil preparedness posed by the COVID-19 pandemic, I renewed the March 10, 2020 declarations and declared new public health and civil preparedness emergencies through February 9, 2021*

*Since I declared and renewed those public health and civil preparedness emergencies, and due in no small part to the orders I have issued pursuant to those emergencies, Connecticut has made significant progress in limiting the spread of COVID-19 and mitigating its devastating public health and economic effects. And yet, while it has been more than a month since I have issued a new executive order, those orders currently in effect remain crucial to the state's civil preparedness and ability to protect the public health. COVID-19 remains a global pandemic, capable of spreading quickly within our state. New and unforeseen challenges have arisen since September of last year, when I declared new and renewed emergencies. The current, second wave and the recent mutations of the virus have made clear that many of the existing orders will remain essential beyond February 9. While our vaccination effort currently leads the country in many respects, an effective mass vaccination program requires that I be vested with all of the flexibility and resources that the declared states of emergency provide. As was true in September of last year, the risks to public health and to our state's economy would be heightened substantially if the existing emergencies expired as scheduled on February 9.*

*As a result, and for the same reasons I declared emergencies on March 10 and declared new and renewed emergencies on September 1...I am renewing the existing public health emergency and civil preparedness emergencies throughout the State...I hereby declare that new states of public health and civil preparedness emergency exist throughout the State...These new and renewed states of emergency shall run concurrently and remain in effect until April 20, 2021, unless earlier terminated by me.*

- ❑ **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. 71. 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>

- **7H-1 - Restrictions on workplaces for non-essential business:** The order directs **all non-essential businesses and not-for-profit entities in Connecticut to prohibit all in-person functions** if they are able to, effective Monday, March 23, 2020 at 8:00 p.m. The governor is encouraging all businesses to employ, to the maximum extent possible, any telecommuting or work-from-home procedures that they can safely implement. The governor's order excludes any essential business or entity providing essential services or functions, such as healthcare, food service, law enforcement, and similar critical services.

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

- **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.
- **7I-13 - Relieves towns of any in-person voting requirements by members of the public - Now Clarified by of Executive Order No. 7HH-1** -(including referenda and any town meetings requiring in-person votes by members of the public) for purposes of adopting 2020-2021 fiscal year municipal budgets and setting the mill rate. 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 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.
- ✓ 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-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 10-261a(c), 12-63c, 12-110, 12-111, 12-117, and 12-120, and Section 12-2b-11 of the Regulations and Sections 10-261b, 12-19a, and 12-20b, Sec 10-261b, 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.
  - 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
  - c. 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,
  - d. 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,
  - e. 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
  - f. 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 - Suspends 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, 10-2641, 10-2640, 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)
  - a. **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.
  - b. **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.
  - c. **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.

- d. **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.
  - e. **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>

- ☐ **7V-1 - Safe workplaces in essential businesses:** Requires the Department of Economic and Community Development to work in consultation with the Department of Public Health on the development of legally binding statewide rules prescribing additional protective measures that every workplace in Connecticut deemed essential – and any other business or nonprofit allowed to remain open – must follow. Such rules will be mandatory throughout the state.
- Immediately upon Governor Lamont's signing of this executive order, the Department of Economic and Community Development published the Safe Workplaces Rules for Essential Employers on its website, outlining guidance for these businesses. These rules go into effect immediately.
  - Nothing in such rules or this order shall supersede Executive Order No. 7S, Section 1, or the "Safe Stores" rules
- ✓ Go to DECD's website for the most recent guidance: <https://portal.ct.gov/DECD/Content/Coronavirus-Business-Recovery/Safe-Workplace-Rules-for-Essential-Employers>

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

- ☐ **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) 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>

- **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 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>

- **7BB-1 - (Repealed and Replaced by EO 7NNN)** Cloth face coverings or higher level of protection required in public wherever close contact is unavoidable - Each employee shall be required to wear a mask or other cloth material that covers his or her mouth and nose at all times while in the workplace. Towns shall issue such masks or cloth face coverings to their employees. In the event a town is unable to provide masks or cloth face coverings to employees because of shortages or supply chain difficulties, towns must provide the materials and CDC tutorial about how to create a cloth face covering, or compensate employees for the reasonable and necessary costs employees expend on such materials to make their own masks or cloth face coverings.

- Nothing in in these rules shall require the use of a mask or cloth face covering by anyone for whom doing so would be contrary to his or her health or safety because of a medical condition.
- If a person declines to wear a mask or face covering because of a medical condition as described above, such person shall not be required to produce medical documentation verifying the stated condition.

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



- 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 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>

- **7NNN - 1 - Executive Order No. 7BB, Section 2, issued on April 17, 2020, is repealed.** Effective immediately, any person in a public place in Connecticut, whether indoors or outdoors, who does not maintain a safe social distance of approximately six feet from every other person shall cover their mouth and nose with a mask or cloth face-covering. In addition, individuals shall use a mask or cloth face covering when using the services of any taxi, car, livery, ride-sharing or similar service, or any means of mass public transit, or while within any semi-enclosed transit stop or waiting area.
  - a. Nothing in this order shall require the use of a mask or cloth face covering by anyone for whom doing so would be contrary to his or her health or safety because of a medical condition, a child in a child care setting, or anyone under the age of 2 years. Any person who declines to wear a mask or face covering because of a medical condition shall be exempt from this order and any requirement to wear masks in Sector Rules or other rules issued by the Commissioner of the Department of Economic and Community Development (DECD), but only if such person provides written documentation that the person is qualified for the exemption from a licensed medical provider, the

Department of Developmental Services or other state agency that provides or supports services for people with emotional, intellectual or physical disabilities, or a person authorized by any such agency. Such documentation need not name or describe the condition that qualifies the person for the exemption

- b. The Commissioner of DECD shall issue updated versions of Sector Rules, Safe Workplace Rules for Essential Employers, or other rules issued pursuant to previous executive orders, which updated versions shall set forth updated requirements for face coverings within those settings, and which, when complied with, shall constitute compliance with this order.
- c. This order shall supersede and preempt any current or future municipal order whenever such order conflicts with this order.

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

- **9A.1 - Re-issuance and Extension of COVID-19 Executive Orders to November 9, 2020.** Pursuant to the emergency declarations issued on September 1, 2020, all executive orders issued pursuant to the public health and civil preparedness emergencies declared on March 10, 2020 and renewed on September 1, 2020 (COVID-19 Orders) that are unexpired and currently in effect as of the date of this order are hereby reissued. All such orders or individual sections of such orders that were: (a) declared effective for the duration and any renewal of the public health and civil preparedness emergency; (b) scheduled to expire on September 9, 2020, or (c) scheduled to expire within six months of when they were issued are hereby amended to provide that they shall expire on November 9, 2020, unless earlier modified or terminated by me. Any unexpired, reissued COVID-19 Order or individual section of any such order that is scheduled to expire on any other specific date shall remain in effect until such specific date. By way of illustration, and for the sake of clarity, Executive Order No. 7000, which provides that it shall remain in place for six months, will now expire on November 9. The specific and contrary deadlines within such order, however, including the October 1, 2020 expiration of the eviction moratorium in Section 3 of that order and the November 12 expiration of the outdoor dining rules provided for in Section 1 of that order, shall remain unchanged and unaffected by this order.

- **9A.2 - Extension of Agency and Municipality Orders of Concurrent Duration with Public Health and Civil Preparedness Emergencies.** Any unexpired order, rule, regulation, directive or guidance issued by any official, agency, department, municipality, or entity pursuant to an unexpired COVID-19 Order, which by its own terms provides that it shall remain in place for the duration of the public health and civil preparedness emergency shall remain in effect until November 9, 2020, unless earlier modified or terminated by the issuing authority or a subsequent executive order.

**Executive Order Link 9A -** <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-9A.pdf>

- **9C.1 - Resumption of Non-Judicial Tax Sales Pursuant to Executive Order Nos. 7S, Section 11 and 7CC, Section 2.**
  - a. Except as provided in Subsection (f) below, Executive Order No. 7S, Section 11(1) is amended to provide that municipalities, districts and water pollution control authorities may, effective immediately, resume non-judicial tax sales pursuant to Sections 12-157, 7-254, and 7-258 of the Connecticut General Statutes for which notice of levy had been filed on the land records prior to the date of that order. Any remaining notices thereof required by Section 12-157(a) or (b) shall be issued according to the deadlines provided therein as calculated from the new auction date. All previous notices thereof are hereby validated such that the sale procedures may continue from the point of suspension.
  - b. Except as provided in Subsection (f) below, Executive Order No. 7S, Section 11(1) is further amended to provide that municipalities, districts and water pollution control authorities may, effective immediately, commence new non-judicial tax sales under Sections 12-157, 7-254, and 7-258 of Connecticut General Statutes.
  - c. Notwithstanding any provision of the Connecticut General Statutes and any Special Act, charter, ordinance, or regulation to the contrary, any municipality, district, or water pollution control authority conducting an in-person

auction pursuant to this order shall take steps consistent with recommendations by local or state public health officials and follow applicable guidance from the Centers for Disease Control and Prevention to reduce the transmission of COVID-19, including but not limited to maintaining distance of at least six feet between all people present, requiring masks, limiting exposure to shared surfaces, and conducting auctions outdoors or in well-ventilated venues large enough to maintain appropriate distances between all people present.

- d. Executive Order No. 7S, Section 11(2) and Executive Order No. 7CC, Section 2 are amended to provide that any six-month redemption period in Section 12-157 for an auction predating this order which had not yet expired as of April 2, 2020 shall be deemed extended to a total of twelve months from the original auction date. Redemption interest during the last six months of that period shall be charged at a monthly rate equivalent to three per cent per annum. Within one month of the date of this Order, the municipality, district, or water pollution control authority shall provide notice of such extended redemption period by both first-class mail and certified mail, return receipt requested, to the taxpayer, the successful bidder, and each mortgagee, lienholder and other encumbrancer of record whose interest is choate and will be affected by the sale. Such notice shall be in plain language and include a statement that the redemption period has been modified in accordance with this order.
- e. The purchaser of any dwelling sold pursuant to this order shall be deemed a “landlord” for purposes of Executive Order 7X, Section 1, as modified by Executive Orders Nos. 7NN, Section 4, 7DDD, Section 1, and 7OOO, Section 3, and any other executive order, court order, or statute relating to restrictions on notices to quit and summary process actions.
- f. Executive Order No. 7S, Section 11(1) as modified by Executive Order No. 7CC, Section 2 shall remain in effect to the extent that no tax sale may be commenced or resumed against a taxpayer whose oldest outstanding delinquency is less than one year old as of the date of this order.

**Executive Order Link 9C** - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-9C.pdf>

- **9H - Remote Participation in Municipal Meetings.** Notwithstanding any provision of the Connecticut General Statutes, Regulations of Connecticut State Agencies, or any ordinance, charter, bylaws or other rule:
  - a. Any municipal (as defined in Section 12 of Executive Order No. 7I) agency, board, commission, council or local legislative body, and, in a municipality where the legislative body is a town meeting, the board of selectmen, may hold a public meeting or hearing that provides for remote participation in its entirety, or for remote participation in conjunction with an in-person meeting, which shall be referred to herein as a “hybrid meeting.” Remote participation shall include the opportunity to offer public comment, if otherwise generally permitted at such meetings, and the ability of electors or qualified voters to vote, if eligible pursuant to state statute, municipal charter, or other applicable legal authority, at any meeting, annual town meeting or special town meeting. Officials conducting hybrid meetings shall make provisions to allow at least some members of the public and press to attend in the same location as the officials conducting the meeting in a manner consistent with public health guidance for limiting the transmission of COVID-19. Municipal bodies conducting in-person or hybrid meetings shall consult with and take steps recommended by local or state public health officials to conduct such meetings in a manner that significantly reduces the risk of transmission of COVID-19. Remote and hybrid meetings 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 the Freedom of Information Act, as modified by Executive Order No. 7B.
  - b. No member of any municipal agency, board, commission, council or local legislative body shall be denied the opportunity to participate and vote in any meeting or proceeding using remote technology if such member requests to do so, and a member of any such body may request to participate remotely in all meetings for the duration of the public health and civil preparedness emergency, and shall not be required to file an individual request for each meeting.

**Executive Order Link 9H** - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-9H.pdf>

- **9L.1 - Extension of COVID-19 Executive Orders to February 9, 2021.** Pursuant to the emergency declarations issued on September 1, 2020, all executive orders issued pursuant to the public health and civil preparedness emergencies declared on March 10, 2020 and renewed on September 1, 2020 (COVID-19 Orders) that are unexpired and currently in effect as of the date of this order are hereby extended through February 9, 2021, unless earlier modified or terminated by me. Any individual section of any such order that is scheduled to expire on any other specific date shall remain in effect until such specific date, and any specific effective date or date for action contained in any such individual section shall remain valid. By way of illustration, and for the sake of clarity, Executive Order No. 9E has no specific duration because each individual section has specific dates for expiration or other action. The specific deadlines within such order, including the January 1, 2021 expiration of the eviction moratorium in Section 1 of that order and the February 9, 2021 expiration of the café liquor permits provided for in Section 2 of that order, shall remain unchanged and unaffected by this order.
- **9L.2 - Extension of Agency and Municipality Orders of Concurrent Duration with Public Health and Civil Preparedness Emergencies.** Any unexpired order, rule, regulation, directive or guidance issued by any official, agency, department, municipality, or entity pursuant to an unexpired COVID-19 Order, which by its own terms provides that it shall remain in place for the duration of the public health and civil preparedness emergency **shall remain in effect until February 9, 2021**, unless earlier modified or terminated by the issuing authority or a subsequent executive order.
- Executive Order Link 9L** - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-9L.pdf>
- **9R.1 - Suspension and Modification of Tax Deadlines and Collection Efforts for Tax Bills That Become Due and Payable on January 1, 2021.** Notwithstanding any contrary provisions of Chapter 204 of the Connecticut General Statutes or of any special act, charter, home-rule ordinance, local ordinance or other local law, the two programs established under Executive Order No. 7S, Section 6, which programs offered relief to eligible taxpayers, businesses, nonprofits, and residents who had been economically affected by the COVID-19 pandemic, and which applied to municipal tax payments that were due and payable from April 1, 2020 through July 1, 2020, shall apply to tax deadlines and collection efforts for tax bills that become due and payable on January 1, 2021 according to the provisions contained herein. Such programs shall remain titled the “Deferment Program” and the “Low Interest Rate Program.” Each municipality, as defined in section 7-148 of the general statutes, by determination 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, shall participate in one or both programs and shall notify the Secretary of the Office of Policy and Management on or before December 30, 2020, about which program or programs it is electing to participate in, provided that if a municipality elects to participate in the same program as it previously did pursuant to Executive Order No. 7S, Section 6, no approval by its local legislative body or board of selectmen shall be required. Each municipality shall be deemed to have adopted the same program as previously selected under Executive Order No. 7S, Section 6 unless notification of a different election is provided to the Office of Policy and Management on or before December 30, 2020.
- a. **Deferment Program.** Municipalities participating in the Deferment Program shall offer to eligible taxpayers, businesses, nonprofits, and residents an extended grace period, through and including April 1, 2021, of any taxes on real property, personal property, motor vehicle, supplemental motor vehicle, or municipal water, sewer and electric rates, charges or assessments for such tax, rate, charge, or assessment. Eligible taxpayers, businesses, nonprofits, and residents are those that attest to, or document, significant economic impact by COVID-19 or that they are providing commensurate relief to those significantly affected by the COVID-19 pandemic. The Guidance published by the Secretary of the Office of Policy and Management on April 17, 2020 and updated on April 24, 2020 shall be updated and republished within five days of the effective date of this order and shall be used by municipalities to determine which taxpayers, businesses, nonprofits, and residents shall be considered eligible for the Deferment Program for tax bills that become due and payable on January 1, 2021. Notwithstanding such Guidance, a participating municipality 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.

- b. **Low Interest Rate Program.** For municipalities participating in the Low Interest Rate Program, notwithstanding Section 12-146 of the Connecticut General Statutes, the delinquent portion of the principal of any taxes on real property, personal property, motor vehicles, supplemental motor vehicle, or municipal water, sewer and electric charges or assessments or part thereof due on January 1, 2021 shall be subject to interest at the rate of three (3) per cent per annum from the time when it became due and payable until the same is paid through and including March 31, 2021, unless such delinquent portion is subject to interest and penalties at less than three (3) per cent per annum. The portion that remains delinquent as of April 1, 2021 shall be subject to interest and penalties as previously established.
- c. **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 be eligible for the Low Interest Rate Program only if said landlord offers commensurate forbearance to tenants or lessees, upon their request.
- d. **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.
- e. **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.
- f. **Application to Quasi-Municipal Corporations.** Consistent with Executive Order No. 7W, the provisions in Section 1 of this order shall apply to all taxes and water, sewer, or electric charges for which a municipality, as defined in section 7-148 of the general statutes, collects for all other quasi-municipal corporations, whether created by statute, ordinance, charter, 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 ("quasi-municipal corporations"). Every quasi-municipal corporation that collects any taxes or water, sewer, or electric charges and is located wholly within a municipality shall offer the same program or programs that the municipality offers, must accept the status of the taxpayer as determined by the municipality, and shall not be subject to the notification requirement to the Secretary of the Office of Policy and Management. Every quasi-municipal corporation that collects any taxes or water, sewer, or electric charges and is located in multiple municipalities shall make its own determination as to which program or programs it shall elect, which may be either uniform for the whole quasi-municipality or be the same as those chosen by the respective forum municipalities, and shall provide the notice to the Secretary of the Office of Policy and Management as required for municipalities. The provisions regarding tax deferral and interest-rate reduction programs to offer relief to eligible taxpayers, businesses, nonprofits and residents who have been economically affected by the COVID-19 pandemic shall also apply to benefit assessments under Connecticut General Statute Section 16a-40g.

**Executive Order Link 9R** - <https://portal.ct.gov/-/media/Office-of-the-Governor/Executive-Orders/Lamont-Executive-Orders/Executive-Order-No-9R.pdf>

## Agency Guidance

- OFFICE OF POLICY AND MANAGEMENT GUIDANCE Executive Order No. 7S and No. 7W Explanation of Purpose and Intent** - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/COVID19-IGPP-Documents/OPM-Executive-Order-7S-7W-Guidance.pdf?la=en>
- ✓ **Executive Orders 7S and 7W Tax Deferral/Low Interest Program FAQ** - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/COVID19-IGPP-Documents/EO-7S-and-7W-FAQ-Document04152020.pdf?la=en>

- ✓ **APPLICATION FOR MUNICIPAL/QUASI-MUNICIPAL TAX RELIEF DEFERRAL PROGRAM UNDER EXECUTIVE ORDER 7S AND EXECUTIVE ORDER 7W** - [Municipal-COVID19-Program-Certification-Fillable.pdf](#)
- ✓ **GOVERNOR'S EXECUTIVE ORDER 7S SECTION 6 MUNICIPALITY PROGRAM ELECTION** - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/COVID19-IGPP-Documents/Municipal-COVID19-Program-Certification.pdf?la=en>
- ✓ **APPLICATION FOR MUNICIPAL/QUASI-MUNICIPAL TAX RELIEF DEFERRAL PROGRAM UNDER EXECUTIVE ORDER 7S AND EXECUTIVE ORDER 7W** - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/COVID19-IGPP-Documents/Municipal-Tax-Relief-Deferral-Form-M-COVID19.pdf?la=en>
- ✓ **APPLICATION FOR MUNICIPAL/QUASI-MUNICIPAL TAX RELIEF DEFERRAL PROGRAM UNDER EXECUTIVE ORDER 7S AND EXECUTIVE ORDER 7W** - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/COVID19-IGPP-Documents/Municipal-Tax-Relief-Deferral-Form-M-COVID19-Fillable.pdf?la=en>

**Continuity Issues**

- ☐ **Staffing**
  - ✓ Safety
  - ✓ Capacity and backup should internal capacity be interrupted or displaced.
  - ✓ Remote Work
- ☐ **Safety**
  - ✓ Engaging board/commission/staff/public in the related processes to budget formation/adoption and financial management.
- ☐ **Costs**
  - ✓ Given that the pandemic will not be over during the pending budget cycle or well within the current and a large part of the next fiscal year, accommodation must be made for costs related to adopting to the pandemic.
  - ✓ Relief from the State and the Federal Government may become available during the current and upcoming fiscal year. Documenting pandemic related costs will be important.
- ☐ **Budget Related Assumptions/Calculations/Data**
  - ✓ 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 our towns.
- ☐ **COVID-19 Adjustments**
  - ✓ Financial Management
  - ✓ Meetings, including public participation
  - ✓ Public Access and Interactions
  - ✓ COVID Contract/RFP Clauses
  - ✓ Meeting Statutory Deadlines
  - ✓ Audits
- ☐ **Addressing Economic and Racial Disparities**
  - ✓ One outcome of the pandemic has been the exposure of longstanding economic and racial disparities. Upcoming budgets and fiscal management of those budgets offers an opportunity to make inroads into correcting these disparities to the benefit of all Connecticut citizens. To get there, towns and cities will have to be open to changing the ways they budget and the ways in which they apply those budgets once adopted.

## Suggested Best Practices

### □ Staffing

Rank and file public employees are a resource that must be used when discussing, planning or implementing safety protocols and to assist in determining safe practices for public interactions.. To not use the people who will be staffing worksites is shortsighted, may compromise their safety and will only lead to future problems.

### ✓ Safety

- **CDC guidance - COVID-19 Employer Information for Office Buildings** (<https://www.cdc.gov/coronavirus/2019-ncov/community/office-buildings.html>). Such a plan, at a minimum towns should:
  1. Identify where and how workers might be exposed to COVID-19 at work.
    - ▶ Conduct worksite assessments to identify COVID-19 prevention strategies. (CDC)
    - ▶ Classify worker risk of occupational exposure to SARS-CoV-2, the virus that causes COVID-19, and establish protocols and PPE to protect workers. (OSHA)
  2. Develop hazard controls using the hierarchy of controls to reduce transmission among workers. Include a combination of controls noted below.
    - ▶ Maintain a continuous log of every person, including workers and visitors, who may have close contact with other individuals at any town facility.
    - ▶ If a worker tests positive for COVID-19, the Town must immediately notify their local health department and cooperate with contact tracing efforts, including notification of potential contacts, such as workers or visitors who had close contact with the individual, while maintaining confidentiality required by state and federal law and regulations.
    - ▶ Have a plan for cleaning, disinfection, and contact tracing in the event of a positive case.
    - ▶ Make special accommodations for personnel who are members of a vulnerable population.
  3. Change the way people work
    - ▶ Continue to encourage telework, whenever possible and feasible with business operations. If such a system worked during the height of the pandemic - why change?
    - ▶ Close common areas where personnel are likely to congregate and interact, or enforce strict social distancing protocols.
    - ▶ Minimize non-essential travel and adhere to CDC guidelines regarding isolation following travel.
  4. Educate employees and supervisors about steps they can take to protect themselves at work.
    - ▶ Educate workers in the language they understand best about coronavirus and how to prevent transmission, and the employer's COVID-19 policies.
    - ▶ Place information posters, including ones in alternative languages in accordance with the town's LEP Plan, that encourage staying home when sick, cough and sneeze etiquette, and proper hand hygiene practices at the entrance to the workplace and in other workplace areas where they are likely to be seen.
    - ▶ Provide training on proper hand washing practices and other routine infection control precautions, such as avoiding touching the face and avoiding touching surfaces often touched by passengers or fellow employees. Including key times to clean hands include:
      - Before, during, and after preparing food.
      - Before eating food.
      - After using the toilet.
      - After blowing your nose, coughing, or sneezing.
      - Before and after work shifts.
      - Before and after work breaks.
      - After touching frequently touched surfaces,.
      - After putting on, touching, or removing cloth face coverings.



- ▶ For employees who commute to work using public transportation or ride sharing, consider offering the following support:
  - If feasible, offer employees incentives to use forms of transportation that minimize close contact with others (e.g., biking, walking, driving or riding by car either alone or with household members).
  - Ask employees to follow the CDC guidance on how to protect yourself when using transportation.
  - Allow employees to shift their hours so they can commute during less busy times.
  - Ask employees to wash their hands as soon as possible after their trip.
- 5. For employees who commute to work using public transportation or ride sharing, consider offering the following support: - If feasible, offer employees incentives to use forms of transportation that minimize close contact with others (e.g., biking, walking, driving or riding by car either alone or with household members). - Ask employees to follow the CDC guidance on how to protect yourself when using transportation. - Allow employees to shift their hours so they can commute during less busy times. - Ask employees to wash their hands as soon as possible after their trip.
- **Guidance on Mask Management** (World Health Organization - Advice on the use of masks in the context of COVID-19: Interim Guidance)

For any type of mask, appropriate use and disposal are essential to ensure that they are as effective as possible and to avoid any increase in transmission. WHO offers the following guidance on the correct use of masks, derived from best practices in health care settings:

- ▶ perform hand hygiene before putting on the mask;
  - ▶ place the mask carefully, ensuring it covers the mouth and nose, adjust to the nose bridge, and tie it securely to minimize any gaps between the face and the mask;
  - ▶ avoid touching the mask while wearing it;
  - ▶ remove the mask using the appropriate technique: do not touch the front of the mask but untie it from behind.
  - ▶ after removal or whenever a used mask is inadvertently touched, clean hands with an alcohol-based hand rub, or soap and water if hands are visibly dirty;
  - ▶ replace masks as soon as they become damp with a new clean, dry mask;
  - ▶ do not re-use single-use masks;
  - ▶ discard single-use masks after each use and dispose of them immediately upon removal.
- **CDC Interim Guidance For Employers With Workers At High Risk** (<https://www.cdc.gov/coronavirus/2019-ncov/downloads/php/cdc-activities-initiatives-for-covid-19-response.pdf#page=57>)

As workplaces consider a gradual scale up of activities towards pre-COVID-19 operating practices, it is particularly important to keep in mind that some workers are at higher risk for severe illness from COVID-19. These workers include individuals over age 65 and those with underlying medical conditions. Such underlying conditions include, but are not limited to, chronic lung disease, moderate to severe asthma, hypertension, severe heart conditions, weakened immunity, severe obesity, diabetes, liver disease, and chronic kidney disease that requires dialysis. Workers at higher risk for severe illness should be encouraged to self-identify, and employers should avoid making unnecessary medical inquiries. Employers should take particular care to reduce workers' risk of exposure to COVID-19, while making sure to be compliant with relevant Americans with Disabilities Act (ADA) and Age Discrimination in Employment Act (ADEA) regulations. First and foremost, this means following CDC and the Occupational Safety and Health Administration (OSHA) guidance for reducing workplace exposure for all employees. All decisions about following these recommendations should be made in collaboration with local health officials and other state and local authorities who can help assess the current level of mitigation needed based on levels of COVID-19 community transmission and the capacities of the local public health and healthcare systems. In addition, the guidance offered below applies to workplaces generally; specific industries may require more stringent safety precautions. Finally, there may be essential workplaces in which the recommended mitigation strategies are not feasible. CDC is releasing this interim guidance, laid out in a series of three steps, to inform a gradual scale up of operations. The scope and nature of community mitigation suggested decreases from Step 1 to Step 3. Some amount of community mitigation is necessary across all steps until a vaccine or therapeutic drug becomes widely available. Scaling Up Operations:

In all Steps:

- ▶ Establish and maintain communication with local and state authorities to determine current mitigation levels in your community
- ▶ Protect employees at higher risk for severe illness by supporting and encouraging options to telework
- ▶ Consider offering workers at higher risk duties that minimize their contact with customers and other employees (eg , restocking shelves rather than working as a cashier), if agreed to by the worker
- ▶ Encourage any other entities sharing the same work space also follow this guidance
- ▶ Provide employees from higher transmission areas (earlier Step areas) telework and other options as feasible to eliminate travel to workplaces in lower transmission (later Step) areas and vice versa
  - Step 1: Scale up only if business can ensure strict social distancing, proper cleaning and disinfecting requirements, and protection of their workers and customers; workers at higher risk for severe illness are recommended to shelter in place
  - Step 2: Scale up only if business can ensure moderate social distancing, proper cleaning and disinfecting requirements, and protection of their workers and customers; workers at higher risk for severe illness are recommended to shelter in place
  - Step 3: Scale up only if business can ensure limited social distancing, proper cleaning and disinfecting requirements, and protection of their workers and customers

### ✓ Capacity

- Assemble and routinely meet (not less than weekly) an operations team to rapidly address and adapt to changes in municipal operations. Such a team must include all bargaining units.
- 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.
- 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.
- Regional COGs should serve as a clearinghouse for innovative approaches to service delivery - especially in terms of shared and regional approaches.
- Where appropriate, COGs should seek RPIP funds to further pilot innovative approaches to service delivery
- 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 preform most town functions. COGs have the statutory authority (8-31b) to provide most any function a town may need. COGs already provide dozens of services otherwise preformed 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.

### ✓ Remote Work

According to Boston University's **Guidelines for Remote Work Helpful Guidelines for Remote Work – Managers and Employees,**

- Employers should:

- ✓ Establish expectations and ensure that you have the necessary resources to execute your responsibilities remotely.
- ✓ Establish how you will communicate with your team members (Email, Zoom, Teams, Google Hangout etc.).
- ✓ Consider having a daily call or virtual check-in (Virtual > Phone > Email for effective communication). Consider sharing cell phone #'s with team.
- ✓ Ensure all team members have access to the systems/programs/tools typically required to do their job. Also, consider that the appropriate (additional) security and data privacy measures are in place while accessing/sending/receiving, information, including paper copies of documents they may have at home.
- ✓ Managers/Supervisors should establish, and clearly communicate, the expectations of work that needs to be accomplished.
- ✓ Create protocol for managing/approving hours. Set communication process for discussing need for time off or other issues that will require you to be unavailable.
- ✓ Set boundaries and expectations regarding response time.
- ✓ What are the expectations of response time to teammates, clients?
- ✓ What are the expectations with engaging using technology? Active on Teams throughout the day?
- ✓ Create standards to email, document standards etc.
- ✓ Check in with your employees, how are they doing in their remote environment. Many people may be feeling isolated and fearful.

**Optimizing Remote Teams**

- ✓ Managing remote teams is similar in many ways to managing onsite staff. You still need to provide goals, resources, feedback and other essential support regardless of where you and your team are located. What is different is the need to plan out how you will deal with a few important logistical issues and stay informed about how work is progressing so you can monitor and support the productivity of your staff.
- ✓ Look for opportunities to collaborate and connect as a team, or in subgroups.
- ✓ Recognize employee contributions and listen to and share concerns and feedback.
- ✓ Work to build trust and treat your staff as professionals, be conscious not to micromanage.
- ✓ Leverage strengths of team members for different tasks, as appropriate.

**For All Employees: Tips For Individual Productivity/Well Being**

- ✓ Whether you are familiar with working remotely or new to the arrangement, there are a number of best practices to follow to help you be productive, organized and promote well-being.
- ✓ Maintain boundaries between work and home spaces (as much as possible).
- ✓ Try to create a comfortable, functional workspace, that limits distractions (Use headphones!).
- ✓ Practice strict time-management – organize your day ahead of time, and block times to work on certain tasks.
- ✓ Set up a routine for eating and taking breaks (proper nutrition and hydration).
- ✓ Set consistent routine for your day, (ex: to help match beginning and end times of a workday).
- ✓ Establish a daily habit to transition from work to home (change clothes, step outside, close computer).
- ✓ Schedule something socially stimulating to do after or before work. Please be mindful of social distancing recommendations.
- ✓ Be proactive with your manager and establish a standard method for updating your manager on progress.
- ✓ Look for opportunities to reach out to your peers. Do regular check in as you consider appropriate.

**Guidelines for Remote Work Helpful Guidelines for Remote Work – Managers and Employees, Boston University - <https://www.bu.edu/hr/manager-resources/guidelines-for-remote-work/>**

- Towns utilizing remote work should enter into remote work agreements. Remote work is intended to be a voluntary/temporary agreement between the town and the employee - it is not an employment contract. Such agreements should be reviewed by a municipalities legal counsel before implementation. Sample Telecommuting Agreement:

#### Temporary Telecommuting Agreement Example

In response to the COVID-19 pandemic, direction from the the State of Connecticut and the prospect that pandemic's end is uncertain, \_\_\_\_\_ has authorized temporary telecommuting assignments to designated positions. Telecommuting is neither a benefit nor an entitlement and in no way changes the terms and conditions of employment. This is NOT AN EMPLOYMENT CONTRACT.

1. These telework policies provide a general framework for all \_\_\_\_\_ teleworkers and do not attempt to address the special conditions and needs of all individuals. Specific conditions relating to the employee working at home will be determined by the \_\_\_\_\_.
2. Eligible positions will be determined by the \_\_\_\_\_ and be based on functional role and business needs. Telecommuting is only viable in cases where the \_\_\_\_\_ determines that the job characteristics are well suited to an alternative work location. Telecommuting may be appropriate for some employees, but not necessarily viable for everyone.
3. Telecommuting is an alternative work arrangement in which part of, or all of the weekly scheduled work is performed at an alternative location. Telecommuting may be fixed and ongoing, such as working a set number of hours from an alternate location each week, or it may be limited in duration, such as working from home for a few days or intermittently.
4. \_\_\_\_\_ policies and procedures remain in effect while telecommuting. All Telecommuters are expected to adhere to all applicable policies while working remotely.
5. All employees are expected to keep their work space safe and free of hazards and act in a responsible manner to avoid injury. Telecommuting employees are responsible for notifying the \_\_\_\_\_ of injuries within 48 hours of when the injury occurred and completing all related reports. \_\_\_\_\_ is not responsible for costs associated with setup of the Telecommuter's work environment, such as remodeling, furniture or lighting, nor for repairs or modifications to the environment.
  - a. \_\_\_\_\_ is not liable for injuries sustained by family members or other visitors to a Telecommuter's alternate work location.
6. Equipment and Alternate Work Environment. Telecommuters may use their own equipment and shall be responsible for the purchase, modification, repair and maintenance of such equipment used for telecommuting. In limited instances based on priority and need, \_\_\_\_\_ may be able to provide \_\_\_\_\_ equipment to be used in the alternate work environment, in these instances the \_\_\_\_\_ equipment may not be used for personal purposes and all such equipment shall be used in accordance with \_\_\_\_\_ policies..
  - a. The Telecommuter shall only use properly licensed software for \_\_\_\_\_ business.
7. Consistent with \_\_\_\_\_ expectations of information security and compliance with public record laws, the Telecommuter will ensure the security and protection of information accessible from their alternate work location. The Telecommuter will check with the Executive Director or their designee when security matters are at issue. No confidential information (including administrator passwords) will be downloaded to any non-\_\_\_\_\_ data storage device (including but not limited to hard drive, CD, DVD, or flash drive). Any information that is considered confidential or protected will not be removed from the regular office without the \_\_\_\_\_'s specific express approval in writing.
8. Office supplies will be provided by \_\_\_\_\_ and should be obtained by contacting the \_\_\_\_\_. Out-of-pocket expenses for supplies normally available in the office will not be reimbursed without prior approval from the \_\_\_\_\_.
9. Employees must be reachable via telephone and e-mail, within reason, during normal business hours.
  - a. Employees should check-in with the \_\_\_\_\_ daily letting them know they have started their teleworking day. This is an opportune time to relay any issues that have arisen.
  - b. After both parties are accustomed to the telecommuting arrangement, the \_\_\_\_\_ and telecommuter may communicate at a level consistent with employees working at the office.
10. Telecommuters will keep their timesheet updated and send the timesheet into the Business Office for review and approval.

- a. Telecommuters who are hourly employees (non-exempt from the overtime requirements of the Fair Labor Standards Act) will record all hours worked in the same manner as if they were working on \_\_\_\_\_ premises. Accrual of overtime or compensatory time will be administered under the same provisions as if the work were performed at the regular work location.
  - b. Telecommuters who are salaried (exempt from overtime under the Fair Labor Standards Act) do not complete a timecard at their regular place of work. However, when telecommuting, they will keep a record of actual time worked at the alternate work location for the purposes of demonstrating accountability to their agreed upon work schedule.
  - c. Leave used on a planned telecommute day will be administered under the same provisions as leave used from the regular work location.
  - d. Telecommuting is not designed to be a replacement for appropriate child or elder care. Although a Telecommuter's schedule may be modified to accommodate care needs, the focus of the arrangement must remain on job performance and meeting \_\_\_\_\_ business demands.
5. The Telecommuter, in consultation with the Executive director mutually agree to adhere to and evaluate a daily and project-based work plan.
6. The \_\_\_\_\_, at their sole discretion, may approve, adjust or decline the proposal based on reasonable priorities.
- a. The Telecommuter will provide a status report of completed work to the \_\_\_\_\_ as requested. Work progress status reports will occur at least once per day. This report may be as complex or simple as the Telecommuter and \_\_\_\_\_ think is necessary to remain accountable for work being accomplished. Status reports may be done through email, text message or by phone. The \_\_\_\_\_ shall verify the quality and quantity of work done in accordance with the established work plan.
  - b. In the event the Telecommuter does not provide the required status reports, and/or the Supervisor cannot verify the quality and quantity of work done, the telecommuting agreement may be discontinued.
3. The Telecommuting agreement may be discontinued at anytime at the sole discretion of the \_\_\_\_\_.

Employee \_\_\_\_\_ Title \_\_\_\_\_

Alternative Workplace Location: \_\_\_\_\_

Summary of Duties that will be Performed and Projects Addressed:

Signature Below Signifies with the Provisions of this Agreement:

\_\_\_\_\_  
Telecommuter

\_\_\_\_\_  
Supervisor

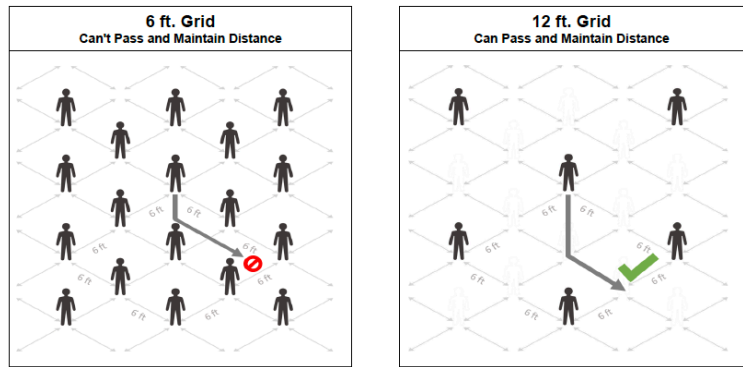
- Make ongoing evaluations of remote work to determine overall value and the prospect of maintaining such an option post-pandemic.

**☐ Safety**

- ✓ The budget process involves many potential interactions with commission members and the public. If in-person or hybrid type meetings are utilized safe precautions must be taken and enforced.

- ✓ **Covid-19 Social Distancing Calculator** (From The Colorado Department Of Health)

*IMPORTANT NOTICE: This calculator is provided to assist you in planning social distancing for your employees and customers. However, the results given by this calculator do not relieve you of your obligation to follow all applicable Public Health Orders as they apply to your space. The configuration of any given space (aisles, racks, etc.) may result in a lower actual capacity limit. It is up to each business to ensure compliance with all portions of current orders. You may find information about more specific business sector requirements using the links below. In order to maintain at least 6 feet of separation from each other when taking into account the unpredictable dynamics of each person's movement, this calculator uses a 12 foot grid distribution.*



1. **Enter The Total Square Footage Of The Space.** Due to the varying nature of use and shared facilities, each space within a building may need to be analyzed individually. Proprietors of shared spaces should account together for common areas within a larger area, including, but not limited to, entrances/exits and plan in partnership with others, to ensure all social distancing requirements can be met and maintained for staff and the public interacting within the shared space.
2. **Estimate the percent of floor space occupied by items such as furniture, equipment, displays, etc.**
3. **Maximum number of people that the space can accommodate with adequate 6 feet social distancing.** Any codes, regulations, or ordinances requiring a smaller number of people must be followed. Use the links below to find space specifics and other requirements & recommendations per business sector.

Total Square Footage Of The Space	
Estimate the percent of floor space occupied by items such as furniture, equipment, displays, etc.	
Maximum number of people that the space can accommodate with adequate 6 feet social distancing.	

Or use the State of Colorado’s online tool (<https://www.calconic.com/calculator-widgets/social-distancing-calculator/5ef21c169444bf0029086759>) that calculates transmission risk using the total square footage of the space and objects in the room to determine how many people can safely be there at one time.

✓ **Maintain Healthy Environment (CDC)**

- Intensify cleaning and disinfection of frequently touched surfaces
- Ensure ventilation systems operate properly and increase circulation of outdoor air
- Ensure all water systems are safe to use
- Modify layouts to promote social distance of at least 6 feet between people – especially for person who do not live together
- Install physical barriers and guides to support social distancing if appropriate
- Close communal spaces, or stagger use and clean and disinfect between use
- Limit sharing of objects, or clean and disinfect between use

✓ **Maintain Healthy Operations (CDC)**

- Protect people at higher risk for severe illness from COVID-19
- To cope with stress, encourage people to take breaks from the news, take care of their bodies, take time to unwind and connect with others, particularly when they have concerns
- Maintain awareness of local or state regulations
- Stagger or rotate scheduling
- Create static groups or “cohorts” of individuals and avoid mixing between groups

- Pursue virtual events. Maintain social distancing at any in-person events, and limit group size as much as possible
  - Limit non-essential visitors, volunteers, and activities involving external groups or organizations, especially with those who are not from the local area
  - Encourage telework and virtual meetings if possible
  - Consider options for non-essential travel in accordance with state and local regulations
  - Designate a COVID-19 point of contact
  - Implement flexible and non-punitive leave policies
  - Monitor absenteeism and create a back-up staffing plan
  - Train staff on all safety protocols
  - Consider conducting daily health checks such as temperature screening or symptom checking
  - Encourage those who share the facilities to also adhere to mitigation strategies
  - Put in place communication systems for:
    - Individuals to self-report COVID-19 symptoms, a positive test for COVID-19, or exposure to someone with COVID-19
    - Notifying local health authorities of COVID-19 cases
    - Notifying individuals (employees, customers, students, etc.) of any COVID-19 exposures while maintaining confidentiality in accordance with privacy laws
    - Notifying individuals (e.g. employees, customers, students) of any facility closures
- ✓ **Other Safety Measures:**
- Maintain minimum six-foot separation between all employees (and customers) in all interactions at all times. When strict physical distancing is not feasible for a specific task, other prevention measures are required, such as use of barriers, minimizing staff or customers in narrow or enclosed areas, and staggering breaks and work shift starts.
  - Tightly enclosed spaces or small rooms should be occupied by only one individual at a time, unless all occupants are wearing cloth face coverings, masks or respirators. If occupied by more than one person, will keep occupancy under 50% of maximum capacity.
  - Post social distancing markers using tape or signs that denote 6 ft. of spacing in commonly used and other applicable areas on the site (e.g. clock in/out stations, health screening stations)
  - Limit in-person gatherings as much as possible and use tele- or video-conferencing whenever possible. Essential in-person gatherings (e.g. meetings) should be held in open, well-ventilated spaces with appropriate social distancing among participants.
  - Establish designated areas for pick-ups and deliveries, limiting contact to the extent possible.
  - Provide (at no cost to employees) and require the wearing of personal protective equipment (PPE), such as gloves, goggles, face shields and face masks as appropriate or required for the work activity being performed. Cloth face coverings must be worn by every employee not working alone on the job site unless their exposure dictates a higher level of protection under L&I safety and health rules and guidance.
  - Ensure frequent and adequate hand washing with adequate maintenance of supplies. Use disposable gloves where safe and applicable to prevent virus transmission on tools or other items that are shared
  - Conduct regular cleaning and disinfection at least after every shift, daily, or more frequently as needed, and frequent cleaning and disinfection of shared objects (e.g. tools, machinery) and surfaces, as well as high transit areas, such as restrooms and common areas, must be completed
- ✓ CDC has free, simple **posters** available to download and print, some of which are translated into different languages. - <https://www.cdc.gov/coronavirus/2019-ncov/communication/print-resources.html?Sort=Date%3A%3Adesc>

## ☐ Costs

The CARES Act had specific specific rules as to the use of those funds in terms of allowable and ineligible uses of CARES Funding. The CARES Act specified that the CRF could be used only for: (1) Necessary expenditures due to the COVID-19 public health emergency; (2) Costs that were not budgeted; and (3) Costs incurred between March 1, 2020,

and December 30, 2020<sup>5</sup>. Going forward there is a possibility (although not assured) that additional relief may be provided to municipalities. In the event that new funds are made available, it is important that towns maintain accurate documentation regarding pandemic related expenses.

#### ☐ Budget Related Assumptions/Calculations/Data

- ✓ 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 our towns.

#### ☐ COVID-19 Adjustments

##### ✓ Financial Management

##### ✓ Meetings

- ▶ **Municipalities should adopt a uniform policy and procedure** for all boards and commissions - including the software to be utilized.
  - **Post the municipalities policy and procedure on the town's website** - including a link to allow the public to download the software being utilized.
  - **Meeting Agendas/Notices** should include all details relative to making connections remotely as well as instructions as to how to provide public comment.
  - **Provide a means for submission of written material**
  - **Minutes** should reflect the fact that the meeting is being held remotely as the result of the publicly declared state emergency necessitating remote meetings. This should be done to ensure that any subsequent search of the record (perhaps years down the line) it will be clear why such actions were taken.
  - **Review, with the communities IT division or consultant, security, capacity**
  - Identify meeting rooms where participants and staff could maintain proper social distancing for in-person meetings
  - While not mandated by Executive order, ALL meetings should be conducted utilizing an online video platform providing access to the public and members that are not comfortable with attending such meetings and remember:
    - Not all residents have WiFi or Internet connections
    - Meetings can also be played live on local cable access channels
    - Meetings should have a telephone dial-in option
    - Meetings can be simulcast over social media platforms (YouTube, Facebook, etc.) Note: The public will not be able to provide direct comment using social media platforms. A municipality will need to develop a monitoring of the social media to convey questions/comments.
    - 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.
- ▶ Adopt formal **Ground Rules** or **Meeting Policy** and fully adhere to them in the conduct of meetings, including:
  - **Board members should identify themselves** and any other persons in the room from where they are participating in a virtual meeting. Board members should also announce whenever they leave the virtual meeting.
  - **If the board has support staff, it is critical to identify their roles and how they will assist in managing the meeting** behind the scenes, such as communicating with board members and the public in the event of technical difficulties, resolving any connectivity issues board members may experience, and managing virtual oral testimony. This is particularly important if each of the support staff is also participating remotely

<sup>5</sup> Office of Policy and Management - <https://portal.ct.gov/OPM/Coronavirus/Coronavirus-Relief-Fund/CRF-Overview>



and is not in the same room. If the board does not have support staff, it may need to assign specific roles related to meeting management to individual board members.

- **Roll call votes** should be taken or otherwise conducted in a manner that can be recorded to identify how each board member voted.
- **If there are connectivity problems, then the board should establish how long it will wait to restore**

**Sample Process/Procedure** (adapted from MetroCOG)

Notice is hereby given that this remote electronic public meeting shall:

1. Permit the public to view or listen anonymously, and when permitted, participate in real-time;
2. Be recorded and posted to \_\_\_\_\_'s website within 7 days;
3. Be made available to the public within a reasonable time (at \_\_\_\_\_'s offices or upon written request.

In addition to standard parliamentary procedure as outlined on this agenda, the following special rules shall apply to all participants:

- ✓ Please "mute" your microphone so as reduce background noise at any time you are not speaking.
- ✓ Prior to speaking on each occasion, each speaker shall clearly state their name and title for the record.
- ✓ The use of chat features are prohibited and will not be considered during the meeting if in use.

Notice is hereby given that only \_\_\_\_\_ participants may access this remote electronic public meeting at any one time.

Access is granted solely by the \_\_\_\_\_ technology on first access basis and is not within the control of the \_\_\_\_\_. While it is anticipated that this participant limit will be sufficient, should the participants reach said limit, the meeting may be adjourned and continued at a later date using technology appropriate to ensure all members of the public may participate.

**Guidelines For Public Participation In Remote Electronic Meetings**

Anyone who desires to address the \_\_\_\_\_ must adhere to the following rules of participation:

- ✓ The \_\_\_\_\_ welcomes all public participation but asks that all comments be limited to items listed on the meeting agenda.
- ✓ Please state your name and address for the record prior beginning your comment.
- ✓ The \_\_\_\_\_ presiding officer will limit each comment to \_\_\_ minutes in order to accommodate all members of the public that wish to speak. The presiding officer may allow additional time at their discretion.
- ✓ The \_\_\_\_\_ presiding officer will limit each comment to \_\_\_ minutes in order to accommodate all members of the public that wish to speak. The presiding officer may allow additional time at their discretion.
- ✓ Written comments or statements on any topic within the purview of the body are always welcome and will be provided to all \_\_\_\_\_ members.
- ✓ Please be advised that immediate replies to questions/comments should not be expected.

**connectivity, whether the loss of connectivity affects the board's quorum requirements, and whether a meeting will either be terminated or be continued to a predetermined date, time, and updated internet address to be posted on the board's website.**

- **Only the Chair or a designated a facilitator should recognize persons wanting to speak.**
- If the board is limiting the time allowed for each person to orally testify, it should be stated in the rules and on the agenda. There should also be a means for the Chair or facilitator to be able to unmute and identify each testifier, or to organize and summarize chat messages from the public.

► **Procedures**

- At the start of the meeting, the chair must announce the name of the member or members who are participating remotely; such information must also be recorded in the meeting minutes.

- All votes must be taken by roll call.
  - Members of the public body must be clearly audible to each other and to members of the public at all times.
  - When holding an executive session remotely, the public body must still take all required procedural steps for entering into executive session in open session. At the beginning of the executive session, each public body member participating remotely must state that no other person is present or able to hear the discussion at the remote location, unless the public body has approved the presence of that individual.
  - **If technical difficulties result in a remote participant being disconnected from the meeting, that fact and the time at which the disconnection occurred should be noted in the meeting minutes.**
- ▶ While various Executive Orders have enabled remote and hybrid type meetings - there is no ban on in-person meetings. Additionally, capacity limits for various types of events do not apply to government meetings - they can, however, serve as a useful guide. That said - do not forget that Connecticut is still in the midst of the COVID-19 Pandemic with no clarity as to the duration of the crisis. **Whatever the approach (in full accordance with EOs and FOIA) to meetings every effort should be made to minimize exposure to meeting participants.**
- CDC definition of **“Close Contact”** - Someone who was within 6 feet of an infected person for a cumulative total of 15 minutes or more over a 24-hour period\* starting from 2 days before illness onset (or, for asymptomatic patients, 2 days prior to test specimen collection) until the time the patient is isolated.
  - Individual exposures added together over a 24-hour period (e.g., three 5-minute exposures for a total of 15 minutes). Data are limited, making it difficult to precisely define “close contact;” however, 15 cumulative minutes of exposure at a distance of 6 feet or less can be used as an operational definition for contact investigation. Factors to consider when defining close contact include proximity (closer distance likely increases exposure risk), the duration of exposure (longer exposure time likely increases exposure risk), whether the infected individual has symptoms (the period around onset of symptoms is associated with the highest levels of viral shedding), if the infected person was likely to generate respiratory aerosols (e.g., was coughing, singing, shouting), and other environmental factors (crowding, adequacy of ventilation, whether exposure was indoors or outdoors). Because the general public has not received training on proper selection and use of respiratory PPE, such as an N95, the determination of close contact should generally be made irrespective of whether the contact was wearing respiratory PPE. At this time, differential determination of close contact for those using fabric face coverings is not recommended.
    - Masks are required per EO 7NNN.1
    - Consider providing masks for commission members and others to ensure full compliance as well as providing hand sanitizer with at least 60% alcohol
    - Modify seating to ensure social distancing of not less than six feet of separation (see separation guidelines)
    - Perform enhanced cleaning and disinfection in accordance with CDC and OSHA guidance before and after All meetings
    - Consult with staff and bargaining unit representatives that public meetings will be taking place and what precautions are being taken by the municipality and to determine that staff understand such actions - as well as providing input for those precautions.
    - Employees asked to work during public meetings should be given the option, without penalty, to not work if they deem it to be not safe or are uncomfortable with the circumstances.
- ▶ 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
- ✓ **Public Access and Interactions**
- ▶ All town hall visits should be by **appointment only**
  - ▶ Minimize in-building staffing and cross-train to handle multiple types of transactions/information requests

- ▶ Encourage/Require residents to **conduct business remotely** through the town's website
  - ▶ **Post signage** requiring persons to wear masks and encouraging people to wash their hands when entering the building
  - ▶ Create a **service window** for multiple interactions (paying tax bills, applications, permits, etc.)
- ✓ **COVID Contract/RFP Clauses**

The pandemic requires that towns take affirmative actions to protect itself when entering into contracts or agreements for goods and services. Towns should consult with town legal counsel to ensure protections are included.

**Contracts** - Review any **Force Majeure** clause in existing or new contracts with the municipality's legal counsel to ensure that COVID-19 is addressed.

- **Strategies for Managing Pre-COVID and Post-COVID Contracts, December 11, 2020, MRSC of Washington** (Excerpt) - (Protecting Public Works Projects from COVID-19 Economic Impacts - <http://mrsc.org/Home/Stay-Informed/MRSC-Insight/December-2020-1/Protecting-Public-Works-Projects-from-COVID-19.aspx>)

*"Project owners have to both manage projects that were bid, awarded, and commenced before the pandemic's impact arrived early this year and consider revisions to its contracts that were bid or awarded after the pandemic's effects were reasonably foreseeable. What follows are some strategies to consider for pre- and post-COVID contracts.*

#### *Pre-COVID Contracts*

- ✓ *Determine whether there is a Force Majeure provision or other contract provision that covers pandemics or delays outside the control of the contractor and evaluate permissible remedies.*
- ✓ *Review site safety plans and ensure contractor compliance.*
- ✓ *If the risk of new laws and rules are allocated to the contractor, then insist on performance as agreed.*
- ✓ *If the risk of new laws and rules adopted after the project commences, provide a basis for equitable adjustment and determine if the contract only allows additional time or whether additional costs are compensable.*
- ✓ *Consider a process for monitoring claims for additional costs in a systematic, auditable manner.*
- ✓ *Consider use of suspension, termination, or liquidated damages remedies.*

#### *Post-COVID Contracts*

- ✓ *Within the contract provisions, include the existing laws, regulations, and directives related to COVID-19 to establish the foreseeable conditions at the time of contracting.*
- ✓ *Allocate the risks of current and future COVID-19 costs based upon existing and future proclamations or regulations.*
- ✓ *Consider whether it may be appropriate to provide a time extension remedy but no additional costs for any additional regulations that become effective after the contract is executed.*
- ✓ *Review the contractor's site safety plan carefully to ensure that it covers all COVID-19 site safety requirements.*

*In sum, successful management of ongoing projects affected by the pandemic requires fidelity to the risk allocation provisions in the project contract as well as pragmatism in accomplishing successful project outcomes. Contracts for future projects must incorporate provisions recognizing what are clearly foreseeable risks flowing from pandemic conditions."*

Example Two:

COVID-19 PANDEMIC Clause

The parties agree that they are entering into this Contract during the health and safety emergency declared by the Governor of the State of Connecticut related to the COVID-19 pandemic. The parties understand and agree that while the COVID-19 pandemic is highly unpredictable, the \_\_\_\_\_ is entering into this Contract due to the Contractor's representation that it has the requisite experience in \_\_\_\_\_ services, the Contractor's representations that it will comply with all laws, and the Contractor's promise to use its best efforts to perform the \_\_\_\_\_ services required or requested by \_\_\_\_\_, including staffing the \_\_\_\_\_ services with personnel during the COVID-19 pandemic. The Contractor expressly agrees and understands that performing the \_\_\_\_\_ services poses a health and safety risk, including, but not limited to, a health and safety risk to Contractor's personnel. To that end, Contractor will ensure that all of its personnel adhere to the \_\_\_\_\_ social/physical distancing and hygiene policies and other work policies and wear appropriate personal protective equipment (including, at a minimum, a clean face covering that covers the user's nose and mouth) at all times, provided, however, \_\_\_\_\_ must provide such policies to the Contractor.

Notwithstanding the descriptions of the scope of work described \_\_\_\_\_ and the compensation rates described in \_\_\_\_\_ herein, the parties expressly agree and understand that due to the COVID-19 pandemic, the scope of work and corresponding compensation or the timeline in which the work is performed and/or compensation is owed/paid may change from time-to-time and should there be any such change, the parties shall use their best efforts to work together to amend this Contract. The parties agree that such a change could be the result of a variety of factors, such as the towns ordinances or policies or a change in state law. Changes in the law, including Executive Orders, may alter the scope of work and corresponding compensation or the timeline in which the work is performed and/or compensation is owed/paid. Notwithstanding the foregoing \_\_\_\_\_, nothing in this Contract shall be interpreted to increase the amount paid to the Contractor.

#### 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 towns financial reserves
- ✓ All bids and RFPs issued and received electronically - be sure to post all documents and procedures on website
- ✓ 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 **Government Finance Officers Association (GFOA)** website - <https://www.gfoa.org/best-practices--resources>
  - ▶ GFOA offers multiple resources related to proper fiscal and budgetary management

#### Addressing Economic and Racial Disparities

- ✓ **Do not assume** that the way your town has developed or implements its budget is inclusive
- ✓ Before beginning the budget process invite in persons and organizations, including those outside of your community, to gain a wider perspective/representation to gain their insight into budget priorities and investments
- ✓ Consider adopting **Participatory Budgeting** as an alternative to your communities traditional approach to budget development. While first developed in Brazil and commonplace in Latin America, Participatory Budgeting is gaining a strong foothold in North America with significant results in terms of shaping budgets that are more inclusive, equitable and transparent.

- ▶ **What is Participatory Budgeting?** According to the Participatory Budget Project (<https://www.participatorybudgeting.org>) it is a program "...designed [to] incorporate citizens into the policymaking process, spur administrative reform, and distribute public resources to low-income neighborhoods. Social and political exclusion is challenged as low-income and traditionally excluded political actors are given the opportunity to make policy decisions. Governments and citizens initiate these programs to (i) promote public learning and active citizenship, (ii) achieve social justice through improved policies and resources allocation, and (iii) reform the administrative apparatus."
- ✓ Evaluate your communities digital infrastructure - making investments to improve digital access that eliminate unfair disparities based on race and income.

## Resources

### General

- Connecticut Town and City Management Association** - <https://ctcma.govoffice3.com>
- Government Finance Officers Association (GFOA)** - <https://www.gfoa.org/fiscal-first-aid>
- Connecticut Government Finance Officers Association (GFOA-CT)** - <https://www.gfoact.org>
- Office of Policy and Management (OPM) - Intergovernmental Policy and Planning Division (IGPP)** <https://portal.ct.gov/OPM/IGPP-MAIN/IGPP-Home-Page>
- International City/County Management Association (ICMA)** - <https://icma.org/coronavirus-crisis-response>

### Remote Work

- The New Rules for Remote Work: Pandemic Edition** - Harvard Business School - <https://hbswk.hbs.edu/item/the-new-rules-for-remote-work-pandemic-edition>
- How to Work From Home: 20 Tips From People Who Do It Successfully** - <https://blog.hubspot.com/marketing/productivity-tips-working-from-home>
- 8 Tips To Make Working From Home Work For You** - <https://www.npr.org/2020/03/15/815549926/8-tips-to-make-working-from-home-work-for-you>
- 5 Tips for Staying Productive and Mentally Healthy While You're Working From Home** - <https://time.com/5801725/work-from-home-remote-tips/>
- Best Practices for Managing Remote Employees** - <https://www.bamboohr.com/blog/remote-workers-best-practices/>
- COVID-19: Remote Work Guidelines for Employees** - <https://hr.cornell.edu/covid-19-workplace-guidance/working-remotely/covid-19-remote-work-guidelines-employees>
- Working During COVID-19 GUIDE FOR EMPLOYEES** - Cornell University - [https://hr.cornell.edu/sites/default/files/documents/working\\_during\\_covid-19\\_guide\\_for\\_employees.pdf](https://hr.cornell.edu/sites/default/files/documents/working_during_covid-19_guide_for_employees.pdf)

### Equity

- Diversity, Equity, and Inclusion Resources for Local Governments, MRCS** - <http://mrsc.org/Home/Explore-Topics/Governance/Citizen-Participation-and-Engagement/DEI-Resources-for-Local-Government.aspx>
- Racial Equity & Social Justice Initiative** - <https://www.cityofmadison.com/civil-rights/programs/racial-equity-social-justice-initiative>
- Everett Community Engagement and Inclusion Mayoral Directive** - <http://mrsc.org/getmedia/41cd1267-1c87-4ee6-8042-39a9e7c9b5df/e9cei.pdf.aspx>
- City of Philadelphia - Philadelphia Announces Participatory Budgeting & Other Equitable Budgeting Initiatives to Reduce Racial Disparities and Improve Community Outcomes** - <https://www.phila.gov/2020-12-01-philadelphia-announces-participatory-budgeting-other-equitable-budgeting-initiatives-to-reduce-racial-disparities-and-improve-community-outcomes/>
- Participatory Budgeting Project** - <https://www.participatorybudgeting.org>

- ❑ **Racial Equity Tools** - <https://www.racialequitytools.org/resources/fundamentals/resource-list/covid-19---racial-equity-and-social-justice-resources>
- ❑ **Government can't solve budget battles? Let citizens do it** - <https://www.csmonitor.com/Commentary/Opinion/2011/0405/Government-can-t-solve-budget-battles-Let-citizens-do-it>
- ❑ **A Racial Equity Governing Agenda - By Michael McAfee** - <https://www.policylink.org/covid19-and-race/racial-equity-governing-agenda>
- ❑ **NBER Working Paper Series Inequality In Household Adaptation To Schooling Shocks: Covid-Induced Online Learning Engagement In Real Time** - [https://www.nber.org/system/files/working\\_papers/w27555/w27555.pdf](https://www.nber.org/system/files/working_papers/w27555/w27555.pdf)

**Meetings**

- ❑ **Connecticut Freedom of Information Commission** - <https://portal.ct.gov/FOI/Regulations/The-FOI-Act/Sec-1225--Formerly-Sec-121--Meetings-of-government-agencies-to-be-public--Recording-of-votes--Schedu>
- ❑ **Public Meetings in the Time of Covid-19** - <https://icma.org/blog-posts/public-meetings-time-covid-19>
- ❑ **The New Normal: Communities Adjust to Conducting Business Remotely While Maintaining Citizen Input** - <https://icma.org/blog-posts/new-normal-communities-adjust-conducting-business-remotely-while-maintaining-citizen>
- ❑ **Practices For Engagement In The Time Of Covid Salt, Lake City Civic Engagement Team** - <https://www.slc.gov/Can/Wp-Content/Uploads/Sites/8/2020/04/Best-Practices-For-Engagement-During-Covid-19.Pdf>
- ❑ **Connecticut State Colleges & Universities - Freedom of Information Act - Public Meetings Guide** - <https://www.ccsu.edu/universitycounsel/files/PublicMeetingsGuide.pdf>
- ❑ **Holding Virtual Municipal Public Meetings During the COVID-19 Emergency Checklist by Practical Law Government Practice** - [https://content.next.westlaw.com/Document/Ic1c12d4a728911ea80afece799150095/View/FullText.html?contextData=\(sc.Default\)&transitionType=Default&firstPage=true](https://content.next.westlaw.com/Document/Ic1c12d4a728911ea80afece799150095/View/FullText.html?contextData=(sc.Default)&transitionType=Default&firstPage=true)

**Other**

- ❑ **Governing Magazine - Municipalities Look Back to 9/11 in Shaping COVID-19 Response** - <https://www.governing.com/next/Municipalities-Look-Back-to-911-in-Shaping-COVID19-Response.html>
- ❑ **Using budget forecasting to recast plan after COVID-19 - Wipfli CPAs and Consultants** - <https://www.wipfli.com/insights/blogs/bank-on-wipfli/aa-using-budget-forecasting-to-recast-plan-after-covid-19>
- ❑ **Federal Reserve bank of Richmond - State and Local Governments: Economic Shocks and Fiscal Challenges** - [https://www.richmondfed.org/research/regional\\_economy/regional\\_matters/2020/rm\\_10\\_20\\_2020\\_state\\_and\\_local](https://www.richmondfed.org/research/regional_economy/regional_matters/2020/rm_10_20_2020_state_and_local)
- ❑ **When will your city feel the fiscal impact of COVID-19?** - <https://www.brookings.edu/blog/the-avenue/2020/03/31/when-will-your-city-feel-the-fiscal-impact-of-covid-19/>

The information contained in this document is not intended to provide legal advice 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.

The Advisory Commission on Intergovernmental Relations (ACIR) is a 24-member agency of the State of Connecticut created in 1985 to study system issues between the state and local governments and to recommend solutions as appropriate. The membership is designed to represent the state legislative and executive branches, municipalities and other local interests, and the general public.

The role of ACIR, as contained in Section 2-79a of the Connecticut General Statutes, is to: (1) serve as a forum for consultation between state and local officials; (2) conduct research on intergovernmental issues; (3) encourage and coordinate studies of intergovernmental issues by universities and others; and (4) initiate policy development and make recommendations to all levels of government.

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