



OLR RESEARCH REPORT

December 14, 2012

2012-R-0540

ANNUAL BUDGET MEETING: PUBLICATION REQUIREMENT

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You asked whether the law requires towns operating under the statutes to publish (1) a budget report before their annual budget meeting and (2) if voters reject the first budget, a revised report before any revote.

The Office of Legislative Research is not authorized to give legal opinions, and this report should not be considered one.

SUMMARY

State law requires towns operating under the statutes to publish a budget report before their annual budget meeting (e.g., referendum), though towns with fewer than 5,000 residents may waive the requirement ([CGS § 7-344](#)). The report must appear in a newspaper that is published in the town or that has substantial circulation there and be in a form that the Office of Policy and Management (OPM) secretary prescribes.

The statutes are silent with respect to the publication requirement if voters reject the first budget. Thus, it does not appear that towns operating under the statutes must publish a revised report before any revote on the budget. We contacted OPM and the Office of the Secretary of the State (SOTS) and both agreed that no such statutory requirement exists. However, SOTS indicated that some towns publish revised budget estimates in practice, time permitting. Additionally, various charter towns have the publication requirement in their charter (e.g., [Newtown Charter, Ch. 6 § 14](#)).

PUBLICATION REQUIREMENT

State law requires most towns operating under the statutes to publish a budget report before their annual budget meeting. A town with a population of fewer than 5,000 may, by ordinance, waive the publication requirement. In that case, the Board of Finance must print a number of copies of the report equal to 10% of the town population and make them available five days before the annual budget meeting.

The budget report must show:

1. an itemized statement of all actual receipts from all sources during the last fiscal year;
2. an itemized statement by classification of all actual expenditures during the same year;
3. an itemized estimate of anticipated revenues from each source, other than local property taxes, and an estimate of the amount that will be raised by local property taxes for the next fiscal year;
4. an itemized estimate of expenditures for the next fiscal year; and
5. the amount of revenue surplus or deficit at the beginning of the fiscal year for which the estimates are being prepared.

In addition to this requirement, a town that operates under the statutes, has adopted a uniform fiscal year, and publishes a budget report under [CGS § 7-344](#), must also publish:

1. actual receipts and expenditures for the year before the one in which the budget is being prepared,
2. estimated receipts and expenditures for the year in which the budget is being prepared, and
3. estimated receipts and expenditures for the subsequent fiscal year ([CGS § 7-390](#)).

HYPERLINK

Newton, Connecticut, Town Charter,
http://www.newtown-ct.gov/public_documents/NewtownCT_Charter/toc,
last visited December, 13, 2012.

KS:ts