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## ARTICLE X

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### BUDGETARY PROCEDURES

**§10-1 Fiscal Year.**

The fiscal year shall be the Uniform Fiscal Year as determined by the General Statutes.

**§10-2 Tax Districts<sup>115</sup>.**

There shall be one taxing district in said City, comprising all the territory within the limits of the City and Town of New Britain, unless as otherwise provided by the General Statutes and approved by the Common Council.

**§10-3 Budgetary Procedures.**

**(a) Annual Budget Estimates<sup>116</sup>.** The Mayor or designee shall have the power to require the several City officers to furnish all the information which they may possess and to exhibit all records, books, contracts, reports and other papers and documents in their respective departments, including the Department of Education, or in their possession, requisite, in the opinion of the Mayor, to enable the discharge of the duties imposed upon the Mayor by this Charter; and it is hereby made the duty of all City officers to furnish and exhibit the same when so required.

**(1) Submission of Estimates by Departments.** The officers of the several departments of the City shall, not later than the second Friday in January of each year (unless such day occurs before the tenth day of January<sup>117</sup> in which event the date shall be not later than the third Friday in January), transmit simultaneously to the Mayor or designee and the Board of Finance and Taxation, estimates in detail of the amounts of money required by their several departments for the ensuing fiscal year, with a corresponding statement of the amounts expended the previous fiscal year ("Department Submission"). Said officers shall submit the estimates required by this section using the forms, systems, and/or methods prescribed by the Mayor or designee.

**(b) Annual Budget Preparation.** The Mayor and the Board of Finance and Taxation shall prepare an annual budget of the city.

**(1) Submission of Proposed Budget to Mayor.** Not later than seventy-five days following the receipt of the annual estimates the Board of Finance and Taxation shall present to the Mayor a Proposed Budget Ordinance ("Proposed Budget") for the ensuing fiscal year consisting of those items enumerated in section 10-3(c) of this Charter.

**(2) Submission of Mayor's Proposed Budget to Common Council.** Not later than ninety days following the receipt of the annual estimates the Mayor shall present to said Council the Mayor's Proposed Budget Ordinance ("Mayor's Proposed Budget") for the ensuing fiscal year consisting of those items enumerated in section 10-3(c) of this Charter.

**(c) Required Contents for Budget Submissions.** The Proposed Budget and Mayor's Proposed Budget shall include the following information:

- (1) a budget message outlining the financial policy of the City and describing in connection therewith the important features of the budget proposal indicating any major changes from the current fiscal year in financial policies, expenditures and revenues and the reasons therefore, and containing a clear general summary of its contents;
- (2) an itemized statement of proposed appropriations for current expenses for each budgeted City agency for the ensuing fiscal year, with comparative statements of appropriations and expenditures for the current and preceding fiscal year and the increase and decrease between the current and ensuing fiscal years in the appropriations recommended;
- (3) an itemized statement of the estimated revenues of the City including all sources other than the property tax with comparative statements for the current and preceding fiscal year<sup>118</sup>;
- (4) the proposed rate of taxation;
- (5) a statement of bonds to mature and the interest payable on bonds outstanding; and
- (6) the proposed capital budget.

**(d) Publication of Mayor's Proposed Budget.** The Mayor's Proposed Budget shall be filed with the City Clerk concurrently with its submission to the Common Council and within four business days after its filing the Clerk shall publish the Mayor's Proposed Budget in a daily newspaper circulated or published in said City<sup>119</sup> and include in the notice that it is available for public inspection at the Clerk's office.

**(e) Deliberations of the Common Council.** The Common Council shall consider and Act upon the Mayor's Proposed Budget until it shall take a final action thereon, which shall not be later than sixty (60) days following the date the Mayor's Proposed Budget Ordinance was submitted to the Common Council. The Common Council shall hold at least one public hearing on the Mayor's Proposed Budget. The Common Council shall have the power by a majority vote of the entire Common Council to increase, decrease or create individual lines of appropriations; to decrease the total appropriation, rate of taxation and estimated revenues; or to increase the total appropriation, rate of taxation or estimated revenues, as recommended by the Mayor; however, final adoption of the Mayor's Proposed Budget shall be governed by the provisions of §10-3(e)(1) of this Charter. The total amount of the annual appropriations for any fiscal year shall not exceed the estimated income for that fiscal year. In the event said Council fails to consider and vote on the budget recommended by the Mayor upon the expiration of the above-referred sixty-day period, then the budget recommended by the Mayor shall be final and the appropriations, revenues and the rate of taxation contained therein shall be the legal appropriations and the legal rate of taxation for the City for the ensuing year.

**(1) Final Vote of the Common Council.** The final vote of the Common Council to approve the Mayor's Proposed Budget for the ensuing fiscal year shall be by majority vote.

**(f) Publication of Due Dates for Taxes.** Moreover, the Common Council shall fix the time or times when such taxes shall become due and payable; and the changes in said estimates made by the Common Council, and the amount of the tax, and the time when it is due and payable shall be published once in each daily newspaper in said City<sup>120</sup>.

**(g) Disapproval of the Budget by the Mayor.** If the Mayor shall disapprove the budget as approved by the Common Council, or any part of such budget, the Mayor shall issue a veto message and proceed as otherwise provided for in this Charter, and a two-thirds (2/3) vote of the entire Common Council shall be required to override said veto.

**(h) Approved Budget.** If either the Mayor approves the budget as approved by the Common Council or the Common Council overrides a budget vetoed by the Mayor, said budget shall be final and the appropriations, revenues and the rate of taxation contained therein shall be the legal appropriation and rate of taxation for the City for the ensuing fiscal year ("Approved Budget"). In the event said Council fails to override the Mayor's veto and sixty-day period referred to in §10-3(e) of this Charter expires, then the Mayor's Proposed Budget shall be the Approved Budget.

**§10-4 Transfers and Budget Amendments during fiscal year<sup>121</sup>.**

(a) The Common Council shall establish, by Ordinance<sup>122</sup>, an amount of appropriation under the approved budget which the Mayor or designee, shall be authorized to transfer between line items within any department. Said Ordinance may establish individual and/or aggregate transfer limitations.

(b) No such transfer in excess of such authorized amount shall be implemented unless it shall be proposed by the Mayor, the Mayor's designee or a member of the Common Council and approved by the Common Council, provided that such an increase in the total appropriation shall be approved only by vote of a majority of the entire Common Council. Each approved transfer shall be described in the monthly financial report prepared in accordance with §10-5 of this Charter<sup>123</sup>.

(c) Appropriations, in addition to those contained in the annual appropriations, for meeting a necessary emergency expenditure may be made before the close of any fiscal year on the recommendation of the Mayor and approval by a two-thirds vote of the entire Common Council, only if the Director of Finance certifies that there are available unappropriated revenues in excess of the appropriated revenues in the annual budget. The resolution of the Common Council approving any emergency appropriation shall specify the nature of the emergency and source of revenue. Unless the Mayor certifies that the emergency threatens the immediate public health or safety, the Common Council shall hold a public hearing on any proposed special or emergency appropriation.

(d) If a special appropriation in excess of the unappropriated revenues of the City is required for any purpose, the Director of Finance shall prepare an estimate of same and shall submit it to the Mayor for submission to the Common Council for approval as described above; however, no such appropriation shall be made unless a special tax is levied sufficient to cover the amount of the excess of such appropriation over the unappropriated revenues of the City<sup>124</sup>.

**§10-5 Monthly Financial Reporting.**

**(a) Report<sup>125</sup>.** The Director of Finance shall submit monthly to the Mayor, the Common Council, the Board of Finance and Taxation and any other entity designated by Ordinance a report showing: (1) each appropriation with transfers, if any, to and from the same, the expenditures charged against each appropriation during the preceding month, and the total charges for the year to the end of the preceding month, and the balance remaining in such appropriation; (2) the budgeted revenue estimated to be received from each and every source, the actual receipts from each source for the preceding month, the total receipts from each source for the year to the end of the preceding month, and the balance

remaining to be collected or an estimate of the balance that will be collected; and (3) for the last four months of the fiscal year, the projected budget surplus or deficit for the fiscal year. Each monthly report shall also be filed in the office of the City Clerk where it shall be available for public inspection.

**(b) Mayoral Actions in the Event of a Reported Projected Deficit.** If the Director of Finance shall project a deficit, the Mayor shall make recommendations to the Common Council for actions to be taken to eliminate the full amount of the projected deficit.

**(c) Ordinance.** The Common Council may by Ordinance require that additional information be included in such report or that additional entities may be entitled to review such information.

**§10-6**

**Special Powers of the Mayor with Regard to the financial matters of the City.**

The Mayor or designee shall have the full power to require each City department, including the Board of Education and Department of Education, or officer to furnish all of the information and to make available all books, contracts, resolutions, reports, financial information or other materials in its possession, requisite to prepare such monthly reports, annual estimates and any other information, as determined by Ordinance, relating to the financial condition of the City.