

FY2024 Annual Budget Process-Clearing Up Confusion

By First Selectwoman Lynne Vanderslice

The FY2024 budget year begins on July 1, 2023 and ends on June 30, 2024. The process to develop and approve the FY2024 proposed budget, mill rate and bonding questions for the May Annual Town Meeting (ATM) is defined in the Town Charter or CT state statutes.

The following details the roles and timing for the Boards of Selectmen (BOS), Education (BOE) and Finance (BOF). Dates reflect publicly announced dates, whether or not they have been approved.

For those looking for a deeper dive, a discussion of budget myths and FAQs section follows.

After reading, if you have questions, please email me at Lynne.Vanderslice@wiltonct.org

Roles and Timing for the May 2nd ATM Date and May 6th Adjourned Vote

Board of Selectmen:

- ***By Charter, required to set the date of the ATM.***
 - *ATM must be held in the first seven days of May with an adjourned vote on the following Saturday. Dates: ATM-Tuesday May 3, 2023, 7:00 p.m. and Vote-Saturday, May 6, 2023, 8:00 a.m. to 6:00 p.m.*
- ***By Charter, required to submit a requested budget to the BOF by March 3, 2023.***
 - February 6, 2023: First Selectwomen's proposed budget submitted to the BOS and posted on FY2024 [Annual Town Budget and Annual Town Meeting page](#) of the town website by February 3, 2023.
 - February 2023: BOS review of proposed budget during public meetings.
 - February 21, 2023 or February 27, 2023: BOS approval of a budget at regular BOS meeting.
- ***By Charter, required to submit a 5-year capital plan to the BOF with the budget submittal.***
 - 5-year operating capital discussed with the budget. FY2024 operating capital is part of the budget.
 - Bonded capital plan discussed at meetings in February and March.
- ***By Charter, required to approve bonding questions and submit to the BOF for possible comment.***
 - March 6, 2023: Discussion with BOE of requested bonding projects
 - April 3, 2023: Final decisions on the bonding questions.
 - April 11, 2023: Discussion of bonding questions with the BOF at a BOF meeting.
 - What are expected questions? Road paving bridge repair/replacements, new turf field, fire engine replacement, school roof, HVAC, and elevator replacements.

Board of Education:

- ***By Charter, required to submit a requested budget to the BOF by March 3, 2023.***
 - January 12, 2023: Superintendent's budget presented to the BOE at a public meeting.
 - January 24, 25, 26, 2023: BOE budget discussions.
 - February 2, 2023: BOE budget deliberations
 - February 9, 2023: Tentative meeting of BOE and BOF.
 - February 16, 2023: BOE tentative approval of a budget.

- Budget documents available on the BOE website.
- ***By Charter, required to submit a 5-year requested bonded capital plan to the BOF and the BOS by March 3, 2023.***
 - March 6, 2023: Presentation to and discussion with the BOS at the March 6, 2023 BOS regular meeting.
 - The BOS, not the BOF, makes decisions as to timing and dollar amount of BOE bonding questions submitted to the ATM.

Board of Finance:

- ***By Charter, required to hold separate public hearings on the BOS and BOE budgets.***
 - Required to provide an estimate of the FY2024 budget and proposed mill rate.
 - March 21, 2023-Public hearing on the BOS budget.
 - March 27, 2023-Public hearing on the BOE budget.
- ***By Charter, required to adopt and publish a budget to be recommended to the Annual Town Meeting.***
 - Required to consider resident comments at the hearing and other communication.
 - The financial resources available to the Town.
 - The intent to which, in their judgement, the BOS and BOE can find savings in their proposed budgets.
 - Reconsider, if necessary, the other line items within the budget.
 - May reduce or increase a line item in the BOS budget, subject to further conditions detailed in the Charter.
 - May reduce or increase the total BOE budget.

Annual Town Meeting-By Charter:

- *No minimum quorum.*
- *Allowed to adopt rules as to how the meeting shall be conducted.*
- *Required to consider the BOF FY2024 recommended budget and mill rate.*
 - *May vote to reduce an individual line item in the BOS budget, subject to restrictions for pension budgets.*
 - *May vote to reduce the total BOE budget.*
 - *May vote to reduce debt service, subject to restrictions.*
- *Required to hold voting immediately after the ATM and on the following Saturday.*
- *15% of registered voters are required to vote or the budget automatically passes regardless of the actual voting results.*
- *If more than 15% of the registered votes vote and the no votes exceed yes votes, the Charter describes the process for a reconvened ATM.*

Budget Myths and FAQs

- ***Why vote, as a 15% ATM turnout has been never achieved. Not true.*** Over the last twenty-two years, more than 15% turnout was achieved in nine years: May 2017, 2016, 2011, 2010, 2004, 2003, 2002, 2001 and 2000. The latter five had turnouts in excess of 20%.
- ***The public has no say in the BOF recommended budgets or the recommended bonding questions. Not true.*** As above, there are numerous meetings to provide public comment. Comments can also be emailed.

- ***The BOF could recommend more than one budget or multiple line-item choices for the BOS or BOE budgets. Not true.*** The Charter only allows the BOF to recommend one budget for the BOS and one for the BOE. The AMT can't authorize any appropriation that wasn't requested by the BOS or BOE and approved by the BOF.
- ***The ATM limits voter participation. Not true.*** The annual town meeting is the only form of government which puts decision making directly in the hands of voters. Other forms of government, Representative Town Meeting (RTM) or Town Council, put decision making with a relatively small number of elected officials.
- ***It is too hard for parents to attend a night meeting, why can't the ATM be held on a Saturday?*** There isn't data to support the assumption that Saturday would result in a greater turnout.
 - In 2017, parents complained Saturday voting was too difficult because of child sports and activities. In response, the BOS extended Saturday voting hours, yet turnout continued to decline.
 - The decline in Saturday voting is proportionally greater than the decline in attendees at the Tuesday night ATM.
 - The ongoing decline in ATM voting is not unique to Wilton. Neighboring communities with a town meeting form of government, such as Weston and Ridgefield, have experienced similar declines.
- ***Why can't budgets be increased at the ATM?*** The Town's Charter specifically states budgets can only be reduced.
- ***Why doesn't the town allow online or proxy ATM voting?*** State of Connecticut election laws don't allow for these options.
- ***Why can't I obtain an absentee ballot before the ATM?*** State law prohibits ballot distribution prior to the budget being set at the ATM.
- ***Why can't Saturday voting be held two weeks after the ATM to allow for a longer absentee voting period?*** The Town's Charter requires Saturday voting be held the Saturday immediately after the ATM.
- ***How can the Town's Charter be changed?*** CT statutes define the process to change a charter. Generally the process requires 18 months and requires a vote by the BOS, the appointment of a commission, public meetings and hearings and a town meeting vote to approve any recommended revisions. Under state law the commission may reconsider all aspects of the Charter and the commission can't be required to reconsider or recommend a change to the budget process.
- ***What happens if the BOS or BOE need more funds after the budget is passed or if there is a significant shortfall in revenues so as not to fund the approved expenditures?*** Historically, the BOF recommended budget includes a reserve of 1% of the year's total budgeted operating expenses. The BOS may vote to use up to 25% of the 1% reserve. The BOF may vote to assign up to 75% of the 1% reserve. For example, in April 2022, the BOF voted to provide the BOE with an additional \$230,000 budget appropriation to fund the replacement of an elevator. If funds greater than the budgeted 1% reserve are required, the Charter enables the BOF and the Town Meeting to authorize supplemental tax bills, subject to restrictions.
- ***What is the Town's bonding policy?*** Currently, to be eligible for bonding, a capital expenditure must have a useful life of 10 years or more and a cost of \$250,000 or more. Expenditures with a life of 10 to 19 years are bonded over 10 years. Expenditures with a life of 20 or more years are bonded over 20 years.