

**ACTION ITEM #0429-07**  
**FORMAT APPROVED BY FINANCE COMMITTEE (041723)**  
**Approved by CRC: \_\_\_\_\_**

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## PART 8. BUDGETARY PROCEDURES

### DIVISION 1. THE PUBLIC AND THE BUDGET PROCESS

#### Sec. C8-10-1. Fiscal Year<sup>1</sup>.

The fiscal year shall commence on first (1<sup>st</sup>) day of July and end on the thirtieth (30<sup>th</sup>) day of June.

#### Sec. C8-10-2 Cooperation of City Officials and Employees<sup>2</sup>.

(a) **Good Faith Cooperation.** The Mayor, Board of Finance, Board of Representatives, Planning Board and Board of Education are required to work together, in good faith, throughout the year in order to develop and approve a municipal budget.

(b) **Two Year Budget Estimates.** For the purposes of financial planning, the municipal budget shall include all expected revenues and expenditures for the next fiscal year and for purposes of short- and long-term planning, detailed estimates of revenues, capital expenses and operating expenses for each of the two (2) fiscal years thereafter; and, for the purposes of short- and long-term financial planning: detailed estimates of revenues, capital expenses and operating expenses, all as required by this Charter and any Ordinances pertaining thereto. It is understood that the budget estimates for the two (2) years following the next fiscal year shall be for planning purposes, only those appropriations included in the budget for the next fiscal year shall be binding on the City<sup>3</sup>.

(c) **Expected Standards of Conduct.** Each of the entities set forth in Sec. C8-10-2(a), above, and the employees of each of the Budgeted Entities, as defined in Sec. C1-10-4(3), above, are required to understand and aspire to utilize best practices in the field of municipal and public finance; comply with Law and with the generally accepted accounting principles (or such successor policies thereto); and, embrace principles of accountability, transparency and outreach in order to expand public participation, engagement and trust in the budgetary process of the City.

#### Sec. C8-10-3 Budget a public record: Public Inspection<sup>4</sup>.

The documents in the budget process, including the Departmental Estimates and the proposed and approved general or operating budget and capital budget (including the Board of Education Budget), shall be a public record in the office of the City Clerk and, thereby, open to public inspection at other designated public facilities including

#### **<sup>1</sup> NO CITATION IN CURRENT CHARTER.**

<sup>2</sup> 2024 revision and recodification of Sec. C8-30-1 entitled "The Budget Process" derived from Referendum 11-7-1995. **Note**—Section C8-30-1 was formerly The Mayor's Budget.; see now Sec. C8-30-2.

<sup>3</sup> The last sentence is a recodification of current Sec. C8-30-1 derived from Referendum 11-7-1995.

**Note**—Section C8-30-1 was formerly The Mayor's Budget.; see now Sec. C8-30-2.

<sup>4</sup> 2024 recodification and revision integrating current Sec. C8-20-2 (Third sentence) entitled "Department Estimates for Capital Projects Program," derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

Commented [S1]: SEC. C8-10-2 APPROVED AND RECOMMENDED BY FINANCE COMMITTEE 041723 (ACTION ITEM #0429-02).

libraries and schools, as may be determined by the Mayor or the Board of Representatives. The budget message shall be distributed to the public by the Mayor at the time of its submission to the Board of Finances and Board of Representatives and sufficient access of the budget proper shall be made available at the same time for the use of the Boards and the public. Physical copies of the budget shall be provided to the public within seventy-two (72) hours of submission, upon request, in accordance with the provisions of the General Statutes pertaining to the cost of replication and any exceptions permitted. Additional considerations for distribution of physical copies may be established by Ordinance. Moreover, the Mayor shall provide access on-line through social media, the City web-site and dashboards and email chains to community organizations and members of the public who request such information.

Commented [S2]: REQUEST OF A MEMBER OF THE BOARD OF FINANCE.

#### Sec. C8-10-4 Budget Calendar<sup>5</sup>.

Not later than the first (1<sup>st</sup>) Meeting of the Board of Representatives, Board of Finance, Board of Education and the Planning Board in January of each year, the Director of Administration or equivalent official, assigned such responsibilities by the Mayor shall cause to be published a budget calendar in order to inform the public of the significant requirements of the budget process, including but not limited to:

Commented [S3]: DIRECTOR OF ADMINISTRATION BELIEVES THIS SHOULD BE A BOARD OF FINANCE AND BOARD OF REPRESENTATIVES FUNCTION

(a) **Multi-Board Public Hearing on Budget Priorities.** On or before the fifteenth (15<sup>th</sup>) business day of September there shall be a Public Hearing for the purpose of eliciting comments and ideas from members of the public prior to the commencement of the budget development process, as set forth in Sec. C8-20-1(b).

Commented [S4]: A BOARD OF FINANCE MEMBER THOUGHT WE SHOULD CONSIDER AN ALTERNATIVE TO MULTILATER. MAYBE "JOINT." THAT IS OK WITH ME; HOWEVER, MULTILATERAL = JOINT. THAT IS A CALL FOR THE CRC. I CHOSE "MULTILATERAL" BECAUSE WE ALREADY CALL SOMETHING A JOINT PUBLIC HEARING WITH DIFFERENT PARTIES.

(b) **Establishment of Information Assembly Protocols for the Budget Process.** On or before the tenth (10<sup>th</sup>) day of December, the protocols pertaining to the assembly of information for the budget shall be distributed to all Budgeted Entities, as defined below, as set forth in Sec. C8-20-2(a);

Commented [S5]: SUBSECTION (a) APPROVED AND RECOMMENDED BY FINANCE COMMITTEE 041723 (ACTION ITEM #0429-01).

(c) **Capital Project Estimates.** On or before the tenth (10<sup>th</sup>) day of December, all Budgeted Entities submit estimates for capital projects to the Planning Board, designated members of the Board of Representatives, Chair of the Board of Finance and Director of Administration, as set forth in Sec. C8-20-2(d)(1);

(d) **Joint Public Hearing on Capital Projects Estimates.** On or before the fifteenth (15<sup>th</sup>) day of December, a Joint Public Hearing on the proposed capital budget is conducted by the Planning Board, Board of Finance and designated members of the Board of Representatives, as set forth in Sec. C8-20-2(d)(4);

(e) **Report of Director of Administration on Capital Project Estimates.** On or before the fifteenth (15<sup>th</sup>) day of December, the Director of Administration issues a report to the Board of Finance and Mayor pertaining to the capital project requests, as set forth in Sec. C8-20-3;

<sup>5</sup> New (2024)

**(f) Operating Budget Request Submitted to the Director of Administration.** From the tenth (10<sup>th</sup>) day of January through the eighth (8<sup>th</sup>) day of March, Budgeted Entities prepare and submit Operating Budget Requests to Office of Policy and Management or such other office designated by the Director of Administration, as set forth in Sec. C8-20-2(b);

**(g) Planning Board Hearing on Capital Projects Program.** On or before the tenth (10<sup>th</sup>) day of February, the Planning Board shall conduct a Public Hearing on the Proposed Capital Projects Program, as set forth in Sec. C8-20-5(c);

**(h) Board of Finance Issues Certificate and Transmits Report to Planning Board.** On or before the fifteenth (15<sup>th</sup>) day of February, the Board of Finance shall issue a Safe Debt Certificate pertaining to the appropriate level of capital spending and transmits the Director Administration's Capital Project Request Report to the Planning Board, as set forth in Sec. C8-20-5;

**(i) Planning Board Transmits Capital Projects Budget to Mayor.** On or before the first (1<sup>st</sup>) day of March, the Planning Board submits the capital projects budget to the Mayor, as set forth in Sec. C8-20-6(a);

**(j) Board of Education Submits Itemized Estimate of Costs of Operation of the Public Schools ("Board of Education Budget Information") to the Mayor.** On or about the first (1<sup>st</sup>) day of March the Board of Education submits to the Mayor, the "total dollars requested" in its operating budget, as set forth in Sec. C8-20-2(d) of this Charter;

**(k) The Mayor's Proposed Budget is Submitted; Board of Education Budget Information.** On or before the eighth (8<sup>th</sup>) day of March (1) the Mayor's Proposed Budget (Operating and Capital) and (2) the Board of Education's Budget Information are submitted to the Board of Finance and Board of Representatives, as set forth in Secs. C8-30-1(a) and (b);

**(l) Joint Hearings on the Proposed Budgets.** On or before the eighth (8<sup>th</sup>) day of April, the Board of Finance and Board of Representatives conduct a joint hearing on the budgets proposed by the Mayor, including a review of the Board of Education's Budget Information, as set forth in Sec. C8-30-2(c);

**(m) Board of Finance Acts on Proposed Budget.** On or before the twentieth (20<sup>th</sup>) day of April, the Board of Finance acts upon the budgets proposed by the Mayor, including the Board of Education Apprioation, as set forth in Sec. C8-30-3(a) and (b);

**(n) Board of Representatives Acts on Proposed Budget.** On or before the fifteenth (15<sup>th</sup>) day of May, the Board of Representatives acts upon the budgets

proposed by the Mayor, including the Board of Education APpropriation, as set forth in Sec. C8-30-4(b) and (c); and,

(o) **Fixing of the Tax Rates by the Board of Finance.** On or about the twenty-fifth (25<sup>th</sup>) day of May, the Board of Finance sets the tax rates, as set forth in Sec. C8-30-4.

## DIVISION 2. OPERATING AND CAPITAL BUDGET ESTIMATES

### Sec. C8-20-1. Public engagement and Initial Multi-Board Public Hearing on Budget Priorities<sup>6</sup>.

(a) **Public Engagement.** The Mayor, Board of Representatives, Board of Finance, Board of Education and the Planning Board shall develop and publicize procedures designed to encourage public participation in the budget process. The Board of representatives has the legislative authority to enact Ordinances to implement these provisions of the Charter.

(b) **Multi-Board Budget Meetings.** On or before the fifteenth (15<sup>th</sup>) business day of the month of September of each year, the Mayor, Board of Finance, designated members of the Planning Board and members of the budget-related committees of the Board of Representatives and the Board of Education shall jointly hold a public hearing or hearings for the purpose of eliciting comments and ideas from members of the public prior to the development of the operating and capital budgets for the subsequent fiscal year.

### Sec. C8-20-2. Preparation of General Estimates.

(a) **Authority to require Departmental Estimates<sup>7</sup>.** The Mayor shall have the power to require every head of each Department, as defined in Sec. C1-10-4(3) of this Charter ("Budgeted Entity" or "Budgeted Entities"), to submit to the Mayor or designee such (a) itemized estimates of revenue and expenditures for the ensuing fiscal year with respect to the operating and operating and capital budgets; and (b) any additional information which they possess (including, but not limited to, records, books, accounts, contracts, reports and other papers and documents as specified by the Mayor or a designee) all of which, in the judgment of the Mayor, are necessary to discharge the duties imposed upon the Mayor by this Charter.

#### Proposed Modification of Definition of Departments in Sec. C1-10-4(3)

"Department or agency" shall include, but not be limited to, any department, office, bureau, board, commission, authority, agency, program or part thereof within the

<sup>6</sup> NEW (2024)

<sup>7</sup> New (2024)

Commented [S6]: SEC C8-20-1 APPROVED AND RECOMMENDED BY FINANCE COMMITTEE 041723 (ACTION ITEM #0429-01).

Commented [S7]: BORROWING LANGUAGE FROM CGS §10-222

government of Stamford, including the Board of Education and its administrators charged with the responsibility for the maintenance and operation of the public schools. For purposes of the Budgetary Procedures in Part 8 of this Charter the Departments shall include any other entity receiving or expending City funds or state or federal funds granted to the City. For the purposes of their responsibilities under Part 8 of this Charter they shall be referred to as a “Budgeted Entity” in the singular, or “Budgeted Entities”, in combination.

**(b) Distribution of Protocols and Format: Operating Budget<sup>8</sup>.** The Director of Administration shall, on or before the tenth (10<sup>th</sup>) day of December of each year, notify each Budgeted Entity of the protocols and format necessary to provide information and data required for the proposed operating budget requests for the next three fiscal years, based upon a uniform object classification.

Commented [S8]: 12/10

**(c) Preparation of Budgetary Requests: Operating Budget<sup>9</sup>.** Each such official shall prepare budgetary requests in accordance with the instructions set forth above in subsection (a), above, and submit the information to the Director of the Office of Policy and Management or such other official as may be determined by the Director of Administration on or before the tenth (10<sup>th</sup>) day of January; and on the eighth (8<sup>th</sup>) day of **March**, the Director of Administration shall transmit the same to the Mayor.

Commented [S9]: 1/10 to Director of Administration ,and 3/8 to Mayor

**(d) Submission of the Board of Education Budget Information.** The Board of Education shall, in accordance with the instructions and format set forth above in subsection (a)-(c), above, submit its budget information to the Director of the Office of Policy and Management or such other official as may be determined by the Director of Administration, on or before<sup>10</sup> the first (1<sup>st</sup>) day of **March**, providing an itemized estimate of the cost of operation of the public schools the next three (3) fiscal years and estimates of non-tax revenues for each such period<sup>11</sup>. The Mayor shall consider such information when establishing the amount of money appropriated by City for the maintenance of the public schools (the “Board of Education Appropriation”) for the operating budget of Board of Education in accordance with the provisions of the General Statutes<sup>12</sup>.

Commented [S10]: 3/1 THIS PROVISION INCLUDES LANGUAGE DERIVED FROM CGS §10-222 PERTAINING TO THE BOARD OF EDUCATION.

<sup>8</sup> 2024 recodification and revision of current Sec. C8-20-1(First sentence) entitled “Preparation of General Estimates,” derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. Replaced the following language with “each Budgeted Entity”: “head of each department, board, commission, authority, agency, and other entity receiving or expending City funds or state or federal funds granted to the City.”

<sup>9</sup> 2024 recodification and revision of current Sec. C8-20-1(Second sentence) entitled “Preparation of General Estimates,” derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>10</sup> In lieu of “of.”

<sup>11</sup> 2024 recodification and edit of Sec. C8-30-4 (First sentence). Entitled “Preliminary Budget of the Board of Education,” derived from Referendum 11-3-1987; Referendum 11-7-1995. Note—Formerly Sec. C8-30-2.

<sup>12</sup> 2024 recodification and modification of Sec. C8-30-4 (Second sentence). Entitled “Preliminary Budget of the Board of Education,” derived from Referendum 11-3-1987; Referendum 11-7-1995. Note—Formerly Sec. C8-30-2. In lieu of the following: “The Mayor shall have no power to amend the budget of the Board

**(e) Department Estimates for Capital Projects.**

**(1) Preparation and Submission to Planning Board<sup>13</sup>.** The Mayor shall fix a date not later than the tenth (10<sup>th</sup>) day of December of each year on which the head of each Budgeted Entity, shall submit to the Planning Board, to the duly delegated member of the Board of Representatives, to the Chairperson of the Board of Finance and to the Director of Administration, a detailed estimate of all capital projects pending, or which should be undertaken within the six (6) succeeding fiscal years, including a detailed budget by project for Expected Expenditures in the next fiscal year (“Departmental Estimates for Capital Projects”).

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Commented [S12]: New Term

Commented [S13]: New Term

**(2) Format Prescribed by Planning Board<sup>14</sup>.** The Departmental Estimates for Capital Projects shall be in such formats as may be prescribed by the Planning Board and shall contain all information that may be required by the Planning Board, by the Director of Administration, or by law or ordinance.

Commented [S14]: New Term

**(3) Joint Public Hearing<sup>15</sup>.** The administrative heads of each Budgeted Entity<sup>16</sup> must present their Departmental Estimates for Capital Projects<sup>17</sup> on or before<sup>18</sup> the fifteenth (15<sup>th</sup>) day of December to a joint public meeting of the Planning Board, the Board of Finance and the duly delegated member(s) of the Board of Representatives.

Commented [S15]: 12/15 Joint Meeting

**SUBDIVISION A. CAPITAL PROJECTS**

**Sec. C8-20-3. Report of Director of Administration Pertaining to Capital Projects<sup>19</sup>.**

On or before the fifteenth (15<sup>th</sup>) day of December, the Director of Administration shall report to the Board of Finance and to the Mayor, the amount and nature of the expenditures in accordance with the Director’s Safe Debt Certification and the Director’s

Commented [S16]: 12/15

of Education, and it is solely for the Mayor’s information in preparing the Mayor’s budget and for review of the operating budget for the entire City.”

<sup>13</sup> 2024 recodification and edit of current Sec. C8-20-2 (First sentence) entitled “Department Estimates for Capital Projects Program,” derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>14</sup> 2024 recodification and edit of current Sec. C8-20-2 (Second sentence) entitled “Department Estimates for Capital Projects Program,” derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>15</sup> 2024 recodification and edit of current Sec. C8-20-2 (Fourth sentence) entitled “Department Estimates for Capital Projects Program,” derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>16</sup> In lieu of “Department heads.”

<sup>17</sup> In lieu of “proposed capital budgets.”

<sup>18</sup> In lieu of “by”.

<sup>19</sup> 2024 edit of current Sec. C8-20-3, derived from Referendum 11-8-1960; Referendum 11-6-1962; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.



recommendations in relation thereto. The Safe Debt Certification shall consist of the Director's opinion regarding the amount the City may incur safely for capital projects during each of the six (6) succeeding fiscal years and the estimated effect of such expenditures upon the current budgets for each of those years.

**Sec. C8-20-4. Certificate of the Board of Finance: Transmittal to Planning Board<sup>20</sup>.**

Commented [S17]: 1/15

On or before the fifteenth (15<sup>th</sup>) day of January, the Board of Finance shall transmit to the Planning Board the report made by the Director of Administration, pursuant to Section C8-20-3 together with the Safe Debt Certificate pertaining to the nature of expenditures which, in its opinion, the City may incur safely for capital projects in the next fiscal year, with the recommendations as to the method of financing such capital projects as be included in the budget for that year.

**Sec. C8-20-5. Preparation of Proposed Capital Program.**

(a) **Planning Board Hearings Ex Officio Participants<sup>21</sup>.** Each member of the Board of Finance and any member of the Board of Representatives to whom such duty may be delegated by resolution of the Board ("Ex Officio Participants"), may, and the Director of Administration shall, in person or by deputy, attend all hearings before the Planning Board at which the heads of each Budgeted Entity and any other persons are heard in respect to Departmental Estimates.

(b) **Role of Ex Officio Participants and Director of Administration<sup>22</sup>.** Any of the Ex Officio Participants may ask questions and require the production of pertinent data in respect to such estimates. The Director of Administration shall designate personnel to render to the Planning Board such assistance and advice in respect to the preparation of the proposed capital projects program as may be requested by it.

(c) **Public Participation and Public Hearing Date<sup>23</sup>.** Any resident of the City may attend and participate in such public hearings, in accordance with the rules and procedures of the Planning Board and any other body conducting such hearings during the budget process. Before taking final action on the proposed capital projects program, the Planning Board shall hold a public hearing on or before<sup>24</sup> the tenth (10<sup>th</sup>) day of February on public notice.

Commented [S18]: Not later than 2/10

Commented [S19]: SEC C8-20-5(c) APPROVED AND RECOMMENDED BY FINANCE COMMITTEE 041723 (ACTION ITEM #0429-05).

<sup>20</sup> 2024 title edit, derived from S.A. No. 290, 1953; Referendum 11-8-1960; Referendum 1-6-1962; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>21</sup> 2024 recodification and edit of current Sec. C8-20-5 (First sentence) derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. The edit inserts "Budgeted Entity" in lieu of "departments, boards, commissions, authorities or agencies."

<sup>22</sup> 2024 recodification and edit of current Sec. C8-20-5 (Second and third sentences) derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. The edit inserts "Ex Officio Participants" in lieu of "Any such officer."

<sup>23</sup> 2024 recodification and edit of current Sec. C8-20-5 (Fourth and fifth sentences) derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>24</sup> In lieu of "not later than."

**Sec. C8-20-6. Submission of the Planning Board’s Proposed Capital Program to Mayor.**

**(a) Preparation and Submission of Capital Program by Planning Board<sup>25</sup>.**

Following the Public Hearing the Planning Board shall prepare its capital projects budget and submit it to the Mayor on or before the first (1<sup>st</sup>) day of March.

Commented [S20]: To Mayor on or before 3/1

**(b) Revisions by the Mayor; Opposition by the Planning Board<sup>26</sup>.**

The Mayor may revise the budget proposed by the Planning Board, but may not include therein any new projects without first submitting them to the Planning Board. If the Planning Board is opposed to such new project, that fact shall be recorded by the Mayor when submitting recommendations to the Board of Finance and the Board of Representatives. A capital project shall consist only of those purposes defined in Sec. C1-10-4 of this Charter.

**SUBDIVISION B. CONTENTS OF AND STANDARDS PERTAINING TO THE OPERATING AND CAPITAL PROJECTS BUDGETS**

**Sec. C8-20-7. The Operating Budget<sup>27</sup>**

The operating budget proposed by the Mayor shall contain the following information:

**(a)** An item detailed estimate on a year-by-year basis of the expense of conducting each Budgeted Entity, including the proposed Board of Education Appropriation, for the next three (3) fiscal years.

Commented [S21]: Term requested by Director of Administration.

Commented [S22]: NEW

**(b)** The expenditures for corresponding items for the last preceding year, appropriations, plus transfers and additions to the first (1<sup>st</sup>) day of February for corresponding items, as compared with proposed appropriations for the next ensuing three (3) fiscal years with the reason for increases and decreases<sup>28</sup>;

**(c)** The total amount of the City debt outstanding, with a schedule of maturities of bond issues;

<sup>25</sup> 2024 recodification and edit of current Sec. C8-20-6 (First sentence), derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.  
<sup>26</sup> 2024 recodification and edit of current Sec. C8-20-6 (Second sentence), derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.  
<sup>27</sup> 2024 recodification and revision of current Sec. C8-30-2(b) entitled (The Mayor’s Budget,” derived from S.A. No. 290, 1953; Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-1.  
<sup>28</sup> Referendum 11-7-1995.

(d) The amount required for payment of principal and interest on the City debt, and for maturing serial bonds and other maturing obligations, and other fixed charges; and, the amount required to fund pensions currently which amount shall be determined by an independent actuary designated by the Mayor for that purpose and shall not be subject to reduction or rejection by the Board of Finance or the Board of Representatives,

Commented [S23]: NEW

(e) An itemization of all anticipated revenue from sources other than taxes for the next ensuing three fiscal years and the average annual income from each source for the past five years.

(f) The amount of funding budgeted to comply with federal, state and local laws except in instances where the applicability is being contested or the City or Board of Education intends to contest same in good faith.

(g) Any other information the Mayor believes to be pertinent, or which is requested by the Board of Finance or Board of Representatives.

Commented [S24]: NEW

#### **Sec. C8-20-8 The Capital Projects Budget<sup>29</sup>.**

The Mayor's proposed capital projects budget shall include the following information:

(a) A detailed estimate of the cost of each proposed project, listed according to the Budgeted Entity principally concerned with the project, which are expected to be commenced in the next fiscal year;

(b) A statement as to any off-setting reimbursements, such as state or federal grants anticipated in connection with the project;

(c) A recommendation from the Mayor as to the method of financing any recommended project for review and consideration by the Board of Finance or the Board of Representatives;

(d) Such comparison with any prior year's appropriation for capital projects as the Mayor considers advisable, or the Board of Finance shall have requested;

(e) A report summarizing the status of each previously approved capital project stating those which have been completed, and the balance of any unexpended bond funds available with recommendations for either redemption of bonds or other capital projects use; and

<sup>29</sup> 2024 recodification and revision of sub-section (c) of current Sec. C8-30-2(a) entitled (The Mayor's Budget," derived from S.A. No. 290, 1953; Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-1.

(f) Any other information the Mayor believes to be pertinent, or which is requested by the Board of Finance.

**Sec. C8-20-9. Contingency Appropriation and Operating Reserve or "Rainy Day" Fund<sup>30</sup>.**

(a) **Defined; Limitations.** The Mayor's proposed operating budget may include an appropriation the purpose of which is to fund unanticipated or unforeseeable during the fiscal year. No portion of this appropriation may be used to fund additional operating expenses of a recurring nature, although it may be used to fund unanticipated incremental increases of ordinary operating expenses.

(b) **Transfer of Prior Fiscal Year Budget Surplus.** By the close of the Fiscal Year following the Fiscal Year in question the Mayor may direct, subject to the approval of the Board of Finance and Board of Representatives, that any portion of any budget surplus from the prior fiscal year, as evidenced by the audited financial statements for such prior year approved by the Board of Finance, be transferred to an Operating Reserve or "Rainy Day" Fund.

(1) **Limitation on Transfer.** In no event shall the Mayor transfer monies to the Fund that would cause the balance of the Fund to exceed five (5%) percent of the total amount of general fund expenditures in the prior fiscal year.

(2) **Withdrawals of Funds: Approval Requirements.** Any portion of the Fund may be withdrawn at any time and used for any lawful purpose upon the special request of the Mayor. Approval of such request shall require (i) the affirmative vote of four (4) members of the Board of Finance and (ii) the affirmative vote of two-thirds (2/3<sup>rds</sup>) of those present at a meeting of the Board of Representatives which two-thirds (2/3<sup>rds</sup>) shall not be less than a majority of the entire membership.

**Sec. C8-20-10. Preliminary Estimate of Tax Rates<sup>31</sup>.**

A computation of the preliminary estimate of tax rates shall accompany the Mayor's Proposed Budget. The estimate shall take into consideration:

(a) The total valuation or Grand List of property taxable within each of the service districts of the City as prepared by the Assessor in accordance with Sections C5-110-5 and C5-110-6;

(b) Estimated revenue from service charges and all other sources;

Commented [S25]: DUE DILIGENCE CONTINUES ON TRYING TO DETERMINE HOW THE CHARTER ADDRESSES: CONTINGENCY, RESERVES, UNASSIGNED FUND BALANCE, SHORT TERM CAPITAL (BOE); CAPITAL NONRECURRING (CITY); RISK MANAGEMENT (H&H); AND, RISK MANAGEMENT FOR STORM LOSS REIMBURSEMENT

Commented [S26]: 10/15

Commented [S27]: RECOMMENDED BY THE DIRECTOR OF ADMINISTRATION: "THIS PROVISION SHOULD ALLOW FOR DESIGNATION OF A BUDGET SURPLUS TO BE SUBMITTED AND APPROVED BY THE END OF THE NEXT FISCAL YEAR FROM WHEN THE SURPLUS WAS FOUND TO BE REMAINING."

THE BOARD OF FINANCE REQUEST RESTORATION TO THE CURRENT STANDARD: "THE MAYOR MAY DIRECT ON OR BEFORE THE FIFTEENTH (15<sup>TH</sup>) DAY OF OCTOBER, SUBJECT TO....."

Commented [S28]: THE FINANCE COMMITTEE HAS RECOMMENDED ELIMINATING THIS PROVISION. THIS ITEM WAS TABLED BY THE CRC.

THE BOARD OF FINACNE APPEARS TO ACCEPT THE ELIMINATION OF THE CAP.

Commented [S29]: DIRECTOR OF ADMINISTRATION HAS RECOMMENDED ELMMINATION OF THIS PROVISION AS IT IS NEVER USED.

THE BOARD OF FINANCE INDICATED HAT IT WAS INCLUDED IN EVERY BUDGET PROPOSAL.

<sup>30</sup> 2024 recodification and edit of sub-section (b) current Sec. C8-30-3 derived from Referendum 11-7-1995; Referendum 11-2-2004.

<sup>31</sup> 2024 recodification of current Sec. C8-30-4 entitled "Preliminary Estimate of Tax Rate," derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-4.

(c) Amounts approved by the Board of Finance for the operating and capital projects budgets for the next ensuing fiscal year in accordance with Sec. C8-20-9;

(d) Amounts approved by the Board of Finance for the Board of Education budget for the next ensuing fiscal year in accordance with Sec. C8-30-3(b); and,

(e) An estimate of any other amounts for which the Board of Finance is required to provide when fixing the tax rates under Sec. C8-30-5<sup>32</sup>.

**Sec. C8-20-10. Board of Education Budget Information<sup>33</sup>.**

The Mayor shall include as an addendum to the proposed operating budget the Board of Education Budget Information comprised of the itemized estimate of the cost of operation of the public schools the next three (3) fiscal years and estimates of non-tax revenues for each such period, as required by Sec. C8-20-2(d).

Commented [S30]: THIS OPROPOSED LANGUAGE IS THE RESULT OF A DISCUSSION WITH THE BOARD OF FINANCE

COUNSEL RECOMMENDS THAT THE LINE-ITEM PROPOSED BOARD OF EDUCATION BUDGET SHOULD BE ATTACHED TO THE MAYOR'S BUDGET AS AN APPENDIX. IT IS NOT CLEAR WHY THE CURRENT PROCESS SEEMS TO IMPLY THERE IS A SEPARATE APPROVAL PROCESS FOR THE BOARD OF EDUCATION.

**DIVISION 3. THE BUDGET**

**SUBDIVISION A. PROCEEDINGS ON THE MAYOR'S PROPOSED BUDGETS**

**Sec. C8-30-1. The Mayor's Proposed Budget.**

(a) **Submission of the Mayor's Proposed Budget to the Board of Finance<sup>34</sup>.** On or before the eighth (8<sup>th</sup>) day of March, the Mayor shall prepare and submit a budget to the Board of Finance which budget shall consist of the capital projects budget and the operating budget for the next fiscal year and detailed budget estimates (i.e., estimates of revenues, capital expenditures, and operating expenses) for each of the two fiscal years thereafter and the Board of Education Appropriation ("Mayor's Proposed Budget").

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(1) **Revenue Estimates.** The Mayor's Proposed Budget shall also show, on a year-by-year basis, an estimate of the amount of money to be raised by taxes and service charges, with revenue from other sources, to meet the proposed expenditures, the amount required to meet deficiencies in the current fiscal year and any other information the Mayor believes to be pertinent or which is requested by the Board of Finance.

<sup>32</sup> Move the final clause to Sec. C8-30-4(a)(5).

<sup>33</sup> **NEW** (2024).

<sup>34</sup> 2024 recodification and modification of current Sec. C8-30-2 entitled "The Mayor's Budget,"; derived from S.A. No. 290, 1953; Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-1. Subsections (a) and (b) were moved to stand alone sections in Division 2.

(b) **Transmittal of Board of Education Budget Information to the Board of Finance**<sup>35</sup>. Not later than the eighth (8<sup>th</sup>) day of March the Board of Education shall submit item detailed budget information required pursuant to Sec. C8-20-2(c), above, to the Board of Finance (“Board of Education Budget Information”).

Commented [S32]: 3/8. Is the Board of Education budget not part of the Mayor's Proposed Budget?

AGAIN, THE STATE LAW IS CLEAR. SHOULDN'T THE BOARD OF EDUCATION ITEM DETAILED BUDGET BE SUBMITTED AS AN APPENDIX TO THE MAOR'S PROPOSED BUDGET? THIS SUBMISSION SHOULD BE OF SUPPORTIVE MATERIALS

(c) **Joint Public Hearings by the Board of Finance and Board of Representatives**<sup>36</sup>. The Board of Finance and the Board of Representatives shall jointly hold public hearings on the Mayor's Proposed Budget, including testimony on the Board of Education Budget Information. These hearings shall be held on or before the eighth (8<sup>th</sup>) day of April after three (3) days public notice.

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(1) **Initial Joint Public Hearing on the Proposed Capital Program; Date of Final Public Hearing**<sup>37</sup>. The Board of Finance and the Board of Representatives shall conduct an initial public hearing upon receipt of the proposed capital program. The boards may conduct additional public hearings in their discretion.

Commented [S34]: SEC C8-30-10(b)(4) APPROVED AND RECOMMENDED BY FINANCE COMMITTEE 041723 (ACTION ITEM #0429-05).

(2) **Date of Final Joint Public Hearing.** The Boards shall conduct a final public hearing not later than five (5) days prior to any final votes on the Mayor's Proposed Budget, including the proposed Capital Program.

(d) **Items Deemed Approved by the Board of Finance and Board of Representatives**<sup>38</sup>. Any item in the budget for the next ensuing fiscal year not rejected or revised by the Board of Finance; or, rejected, reduced, revised or otherwise modified by the Board of Representatives in accordance with the provisions of Sec. C8-30-3(b)(1)(i), below, during their respective deliberations and proceedings, shall be deemed approved by the Board.

**Sec. C8-30-2. Budget Approval by the Board of Finance.**

(a) **Authorized Actions on the Mayor's Proposed Budget and Transmittal to the Board of Representatives**<sup>39</sup>:

<sup>35</sup> 2024 recodification and revision of current Sec. C8-30-8 (First sentence) entitled “Action on Board of Education Budget,” derived from Referendum 11-8-1960; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-6.

<sup>36</sup> 2024 recodification and revision of current Sec. C8-30-9 entitled “Public Hearings,”: derived from Referendum 11-8-1960; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-7.

<sup>37</sup> NEW (2023)

<sup>38</sup> 2024 recodification of (1) current Sec. C8-30-5 entitled “Budget Approval by the Board of Finance,” derived from S.A. No. 290, 1953; Referendum 11-8-1960; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-3; and (2) current Sec. C8-30-7 (Third sentence) entitled “Action of Board of Representatives on the Budget,” derived from S.A. No. 290, 1953; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-5.

<sup>39</sup> As to Sec. C8-30-3(a)(1)-(3): 2024 recodification and revision of current Sec. C8-30-5 entitled “Budget Approval by the Board of Finance,” derived from S.A. No. 290, 1953; Referendum 11-8-1960; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-3.

(1) **The Operating and Capital Budget.** The Board of Finance may approve, reject or lower any item in the Mayor's Proposed Budget (including operating or capital projects budgets and the Board of Education Appropriation contained in the operating budget<sup>40</sup>) for the next ensuing fiscal year except as provided under Sec. C8-20-7(f) and shall, on or before the twentieth (20<sup>th</sup>) day of April, transmit the budget as revised by it to the Clerk of the Board of Representatives.

Commented [S35]: I WOULD ADD THIS LAST COMPONENT IN LIEU OF SEC. C8-30-2(b)

Commented [S36]: 4/20 WHAT IS THE VOTING REQUIREMENT OR STANDARD?

Commented [S37]: SEC C8-30-2(a)(1) (f/k/a SEC C8-30-5) APPROVED AND RECOMMENDED BY FINANCE COMMITTEE 041723 (ACTION ITEM #0429-05).

(2) **The Revenues for the Capital Projects Budget.** With respect to the Capital Projects Budget for the next ensuing Fiscal Year, the Board of Finance shall show the amount it proposes to raise through current taxation and the amount remaining for which bonds would be required with respect to each project.

(3) **The Estimated Operating and Capital Budget.** With respect to the Mayor's Proposed Budget (Operating and Capital)<sup>41</sup> and the estimates for the two (2) fiscal years subsequent to the next ensuing fiscal year the Board of Finance shall, on or before the twentieth (20<sup>th</sup>) day of April, transmit its recommendations thereon to the Clerk of the Board of Representatives<sup>A</sup>.

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### Sec. C8-30-3. Budget Actions of the Board of Representatives.

(a) **Transmittal by the Mayor**<sup>42</sup>. The Mayor shall transmit a copy of the Mayor's Proposed Budget<sup>43</sup> and the accompanying message to the Board of Representatives on or before the eighth (8<sup>th</sup>) day of March<sup>44</sup>.

Commented [S39]: 3/8

<sup>40</sup> The following current section are included in this provision: (1) current Sec. C8-30-8 (Second sentence) entitled "Action on Board of Education Budget," derived from Referendum 11-8-1960; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-6. As such the following language is repealed: "The Board of Finance shall take final action on the Board of Education Appropriation component of the operating budget on or before the twentieth (20<sup>th</sup>) day of April and shall immediately transmit the same to the Clerk of the Board of Representatives;" (2) current Sec. C8-30-8 (Third sentence) entitled "Action on Board of Education Budget," derived from Referendum 11-8-1960; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-6. As such the following is repealed: "The Board of Finance shall have the power to approve, reject or lower any item in the budget which is not for a purpose within the statutory provisions imposing a duty upon the Board of Education or within the provisions which vest the Board of Education with a discretion to be independently exercised" (3) Current Sec. C8-30-8 (Fourth sentence) entitled "Action on Board of Education Budget," derived from Referendum 11-8-1960; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-6. As such the following is repealed: "It may not reject, but may only approve, any item for a purpose which the statutes make it the duty of the Board of Education to effectuate or which vests in the Board of Education a discretion to be independently exercised by it, but it may reduce such item if it exceeds the amount reasonably necessary for the accomplishment of the purpose, taking into consideration, along with the educational needs of the City, its financial condition and other expenditures it is necessary to make."

<sup>41</sup> In lieu of "proposed capital projects budget and operating budget."

<sup>42</sup> 2024 recodification and modification of current Sec. C8-30-7 (First sentence) entitled "Action of Board of Representatives on the Budget," derived from S.A. No. 290, 1953; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-5.

<sup>43</sup> In lieu of "multi-year budget provided for in Section C8-30-2."

<sup>44</sup> Replaces the following: "...at the same time that the Mayor submits copies to the Board of Finance."

(b) **Authorized Actions on the Mayor’s Proposed Budget and Transmittal to the Board Finance and the Mayor<sup>45</sup>.**

(1) **The Operating and Capital Budget.** Upon receiving the Mayor’s Proposed Budget from the Board of Finance, as approved by the Board of Finance, not later than the twentieth (20<sup>th</sup>) day of April<sup>46</sup>, the Board of Representatives may approve, reject or reduce any item in the budget for the next ensuing fiscal year (including operating or capital projects budgets and the Board of Education Appropriation contained in the operating budget)<sup>47</sup>.

Commented [S40]: I WOULD ADD THIS LAST COMPONENT IN LIEU OF SEC. C8-30-2(b)

(i) **Restoration of Items<sup>48</sup>.** Notwithstanding the foregoing, the Board of Representatives may, by a vote of two-thirds (2/3<sup>rds</sup>) of its members, restore any item reduced or eliminated by the Board of Finance, in whole or in part.

Commented [S41]: RESTORATION PROVISION APPROVED BY CRC (022523)

(ii) **Final Action.** The Board of Representatives shall take final action on the Mayor’s Proposed Budget for the next ensuing fiscal year and adopt the annual appropriation resolution on or before the fifteenth (15<sup>th</sup>) day of May and file the same with the Town and City Clerk.

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(2) **Reduction of the of any Capital Project Budget Item.** If any item in the Capital Projects budget should be reduced, the Board shall indicate what reduction, if any, shall be made in the amount to be raised by current taxation, but no action shall be taken which will result in an increase in any amount recommended by the Board of Finance to be covered by bond obligations.

(3) **The Estimated Operating Budgets.** With respect to the Mayor’s Proposed Budget estimates<sup>49</sup> for the two fiscal years subsequent to the next fiscal year, the Board of Representatives shall, on or before the fifteenth (15<sup>th</sup>) day of May, transmit its written comments to the Mayor and to the Board of Finance.

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<sup>45</sup> As to Sec. C8-30-4(b)(1)–(3). 2024 recodification and modification of current Sec. C8-30-7 (Second, fourth and fifth sentences) entitled “Action of Board of Representatives on the Budget,” derived from S.A. No. 290, 1953; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-5.

<sup>46</sup> Derived from current Sec. C8-30-8 (Fifth sentence) entitled “Action on Board of Education Budget,” derived from Referendum 11-8-1960 and Referendum 11-7-1995.

<sup>47</sup> Current Sec. C8-30-8 (Fifth sentence) entitled “Action on Board of Education Budget,” derived from Referendum 11-8-1960 and Referendum 11-7-1995, is included in this provision. **Note**—Formerly Sec. C8-30-6. Accordingly, the following is repealed: “The Board of Representatives shall have the same powers as the Board of Finance with respect to the Board of Education Appropriation. It shall receive the budget from the Board of Finance not later than the twentieth (20<sup>th</sup>) day of April and shall complete its action thereon not later than the fifteenth (15<sup>th</sup>) day of May. As required by the General Statutes, the Board of Education Appropriation contained in the operating budget shall be expended in the discretion of said Board.”

<sup>48</sup> NEW (2024).

<sup>49</sup> In lieu of “proposed capital projects budget and operating budget.”



(c) **Item Detailed Operating Budget Appropriations<sup>50</sup>.** All appropriations in the operating budget for the ensuing fiscal year made by the Board of Representatives shall be made by items, specifying the amount of money appropriated therein and the purpose for which the amount is appropriated.

**Sec. C8-30-4. Fixing of Tax Rates<sup>51</sup>.**

(a) **Action by the Board of Finance.** On or before the twenty-fifth (25<sup>th</sup>) day of May, the Board of Finance shall determine and fix the tax rates and service charges upon the ratable estate in each of the tax districts of the City, such tax to be fixed and determined upon such estate within the City contained in the assessments as finally completed, to an amount sufficient, together with other funds available for the purpose to:

Commented [S44]: 5/25

- (1) meet and provide for all appropriations made for the current fiscal year;
- (2) fund pensions currently in an amount determined by an independent actuary designated by the Mayor for this purpose; to meet any deficiency in funds arising from uncollected taxes, service charges or special assessments;
- (3) meet and provide for the payment of any item or items of indebtedness which may become due and payable during such fiscal year, such as the principal of bonds, interest payments into sinking funds and other obligations for the payment of which no other provision has been made; and,
- (4) provide for the payment of any other items said Board shall deem proper, including, but not limited to, estimated unbudgeted additional appropriations for the next fiscal year, funding of pension costs, and the prior year's deficit or surplus<sup>52</sup>.

(b) **Authority to Levy Special Tax for Special or Further Appropriations.** Should any special or further appropriations be made in any fiscal year after the tax rate for that year has been fixed as herein provided, said Board may lay a special tax in like manner as provided for laying the regular tax. If such special tax shall not be laid to provide funds for such further appropriations, then an amount sufficient to provide such funds shall be included in the regular Stamford tax for the next fiscal year.

<sup>50</sup> 2024 recodification and edit of current Sec. C8-30-11 (First sentence) entitled "Control of Appropriations," derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. Note—Formerly Sec. C8-30-9.

<sup>51</sup> 2024 recodification of current Sec. C8-30-10 entitled "Fixing of Tax Rate," derived from Referendum 11-8-1960; Referendum 11-6-1979; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-8.

<sup>52</sup> The final clause is derived from current Sec. C8-30-6(e) entitled "Preliminary Estimate of Tax Rates."

**Sec. C8-30-5. Validation of Budget Action Taken After Last Specified Date<sup>53</sup>.**

If any action in connection with the Mayor's budget or the Board of Education's budget shall take place after the last date specified for such action, the Board of Representatives may validate such action by a two-thirds (2/3<sup>rd</sup>s) vote of the entire membership.

**SUBDIVISION B. POST-BUDGET ACTIONS AND PROCEEDINGS**

**Sec. C8-30-7. Control of Appropriations<sup>54</sup>.**

(a) **Transfer Authority; Permitted Transfers and Approval of Board of Finance.** Except as specifically set forth in this section, no money appropriated for any item shall be used for any other purpose, but transfers of appropriations may, with the approval of the Board of Finance, be made in proper cases from one item to another. Notwithstanding the foregoing, with the approval of the Director of Administration (or the Mayor, in the case of the Office of Administration),

(1) a transfer or transfers between non-salary item detailed accounts within any Budgeted Entity not to exceed (a) in the case of any single transfer, the greater of \$50,000 or 5% of the budget of said Budgeted Entity and (b) in the case of all such transfers during any fiscal year, the greater of \$100,000 or 10% of the budget of said Budgeted Entity, may be made in any one fiscal year, and

(2) transfers of up to 10% of the annual appropriation from salary accounts to overtime accounts and/or from overtime accounts to salary accounts.

At the end of each fiscal year, any unencumbered balance in any group of appropriations in the current operating budget not necessary to meet liabilities already incurred with respect to such group shall cease to be available for the purpose for which they were appropriated, with the exception of grants which have been extended by federal or state authority into the next fiscal year.

**Sec. C8-30-8. Additional Appropriations<sup>55</sup>.**

(a) **Adjustments in Allocations for Emergencies.** If any emergency arises in the fiscal year, adjustments in allocations shall be made at that time to avoid a

Commented [S45]: WHAT IS THE VOTING STANDARD OR REQUIREMENT?

Commented [S46]: SANDY DENNIES WOULD RECOMMEND 10% STANDARD AND DELETE "THE GREAT OF \$50,000."

Commented [S47]: SANDY DENNIES WOULD RECOMMEND 20% STANDARD AND DELETE "THE GREAT OF \$100,000."

Commented [S48]: SANDY DENNIES WOULD RECOMMEND 20%.

Commented [S49]: Who does this?

<sup>53</sup> 2024 recodification of current Sec. C8-30-14 derived from S.A. No. 376, 1953; Referendum 11-7-1995.

**Note**—Formerly Sec. C8-30-12.

<sup>54</sup> 2024 recodification and edit of current Sec. C8-30-11 (Following the first sentence) entitled "Control of Appropriations," derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-9.

<sup>55</sup> 2024 recodification and edit of current Sec. C8-30-12 entitled "Additional Appropriations," derived from S.A. No. 309, 1953; S.A. No. 290, 1957; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-10.

deficiency at the end of the fiscal year, but no adjustments shall require transfers exceeding ten (10%) percent of the outstanding appropriations of any Budgeted Entity.

(b) **Additional Appropriations.** No additional appropriations shall be granted to any Budgeted Entity<sup>56</sup>, unless the Mayor, or in the case of requests for special appropriations for education, the Board of Education, shall make a special request therefor with a statement from the Controller certifying to its probable effect on the tax rate for the current or succeeding year based on the last published Grand List and also the probable effect on the tax rate of the total of the additional appropriations made as a result of special requests since the then current budget was adopted.

(c) **Approval of Additional Appropriations.** Approval of such request shall require the affirmative vote of four (4) members of the Board of Finance, and its adoption by the Board of Representatives shall require a two-thirds (2/3<sup>ds</sup>) vote of those present at the meeting, which two-thirds (2/3<sup>ds</sup>) shall not be less than a majority of the entire membership.

(d) **Additional Tax Levy.** Within five (5) days of such adoption, the Board of Finance may, subject to the approval within ten (10) days of the Board of Representatives, lay a special tax to finance the appropriation. If such special tax is not laid, then the amount of such appropriation shall be included in the taxes for the next fiscal year.

**Sec. C8-30-9. Appropriations Not to be Exceeded<sup>57</sup>.**

(a) No liability shall be incurred or expenditure made by any officer or employee which is not provided for in the annual appropriation resolution, or in a special appropriation resolution, or by a bond issue, nor shall the City pay out any money for any purpose not authorized by an appropriation.

(b) Notwithstanding the above, an expenditure may be made and a liability may be incurred provided authorization has been obtained from the Chairperson of the Board of Finance by the Director of Administration in written form for the following emergencies: Snow removal and special election expenses and for any situation where the public health and safety are endangered.

(c) When the above procedure is followed, the City's obligation shall be the same as if the normal budget procedure had been followed, however, the appropriation request must still go through the normal appropriation procedure.

**Commented [S50]: NOTE FROM COUNSEL: WHAT IF THE ADDITIONAL APPROPRIATION IS FUNDED BY A TRANSFER FROM THE RAINY-DAY FUND? THE CHARTER ONLY SEEMS TO ALLOW TRANSFERS WITHIN APPROPRIATIONS AND ADDITIONAL APPROPRIATIONS, WHICH IS FINE.**

**HOWEVER, FOR THE PERMISSIBLE SOURCE TO COVER AN ADDITIONAL APPROPRIATION IT LOOKS LIKE THE TWO OPTIONS AVAILABLE ARE AN ADDITIONAL TAX LEVY THIS YEAR OR ADDING IT TO THE BUDGET NEXT YEAR.**

**HOW DOES ALL OF THIS MESH WITH SEC. c8-30-4 (FIXING OF TAX RATE)?**

<sup>56</sup> In lieu of "department, board, commission, authority or agency."

<sup>57</sup> 2024 recodification and edit of current Sec. C8-30-13 entitled "Appropriations Not to be Exceeded," derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. **Note**—Formerly Sec. C8-30-11.

## SUBDIVISION C. CAPITAL PROJECT PROTOCOLS

### Sec. C8-30-10. Restrictions on Capital Project Authorizations at Other Times.

(a) **Authorized Obligations Defined**<sup>58</sup>. No obligations of the City shall be authorized for any capital project not included in the capital projects budget as finally recommended by the Mayor, except as otherwise set forth in Sec. C8-30-10(b), below.

(b) **Amendment of the Capital Projects Budget**<sup>59</sup>. Following the adoption of a Capital Budget, upon the request of the Mayor, the Board of Finance may amend the capital projects budget to increase the amount appropriated or the number<sup>60</sup> of obligations which may be authorized for any project previously authorized if such increase is, in the opinion of the Board of Finance, necessary for the completion of the project, or to add new capital projects.

(1) **Predicate to Approval by the Board of Finance: Advisory Opinion of the Planning Board**<sup>61</sup>. Prior to any such action by the Board of Finance, an advisory opinion of the Planning Board shall be obtained.

(2) **Adoption of Amendment by the Board of Finance; Approval Requirement: Submission to the Board of Representatives**. When the Board of Finance adopts an amendment adding a project to the capital projects budget, or increasing the expenditures or the obligations which may be authorized on account of any project, such amendment shall be submitted to the Board of Representatives<sup>62</sup>. Approval for a project amendment increasing the capital projects budget shall require the affirmative vote of four (4) members of the Board of Finance<sup>63</sup>.

(3) **Action by the Board of Representatives; Approval Standard: Filing with the office of the Town and City Clerk**. If the Board of

Commented [S51]:

<sup>58</sup> 2024 recodification of current Sec. C8-20-7 (First sentence of first paragraph) entitled "Restrictions on Capital Project Authorizations at Other Times," derived from S.A. No. 290, 1953; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>59</sup> 2024 recodification and edit of current Sec. C8-20-7 (Second sentence of first paragraph) entitled "Restrictions on Capital Project Authorizations at Other Times," derived from S.A. No. 290, 1953; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>60</sup> 2024 revision in lieu of "amount."

<sup>61</sup> 2024 recodification and edit of current Sec. C8-20-7 (First sentence of second paragraph) entitled "Restrictions on Capital Project Authorizations at Other Times," derived from S.A. No. 290, 1953; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>62</sup> 2024 recodification and edit of current Sec. C8-20-7 (Second sentence of second paragraph) entitled "Restrictions on Capital Project Authorizations at Other Times," derived from S.A. No. 290, 1953; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>63</sup> 2024 recodification of current Sec. C8-20-9 entitled "Approval Requirements for increasing Capital Projects Budget," derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995

Representatives adopts the amendment, the capital projects budget shall be deemed amended accordingly. Not later than five (5) days after such adoption, the amendment to the capital projects budget shall be filed in the Office of the Town and City Clerk and public notice thereof shall be given<sup>64</sup>. Approval for a project amendment increasing the capital projects budget shall require a two-thirds ((2/3<sup>ds</sup>) vote of those present at the meeting, which two-thirds (2/3<sup>ds</sup>) shall not be less than a majority vote of the entire membership of the Board of Representatives<sup>65</sup>.

(4) **Required Joint Public Hearings**<sup>66</sup>. The Board of Finance and the Board of Representatives shall conduct joint public hearing upon receipt of any proposed amendment to the capital projects budget and a final public hearing not later than five (5) days prior to any final votes on the program. The boards may conduct additional public hearings in their discretion.

Commented [S52]: SEC C8-30-10(b)(4) APPROVED AND RECOMMENDED BY FINANCE COMMITTEE 041723 (ACTION ITEM #0429-05).

#### Sec. C8-30-11. Capital Project Sunset Provision.

(a) **Rescinding of Capital Project: Four-year Time Lapse**<sup>67</sup>. If there has been no acquisition, leasing, start of construction or contracted for pre-construction by the City with respect to a capital project and four (4) years have passed since the project was approved, the approval of that project shall be deemed rescinded.

Commented [S53]: DISCUSS WITH SANDY DENNIES: HOW DOES THIS JIVE WITH IRC?

(b) **Capital Projects Approved Prior to November 1995**<sup>68</sup>. The approval of capital projects which were approved on or before the effective date of this provision shall be deemed rescinded if there has been no acquisition, leasing, start of construction or contracted for pre-construction by the City with respect to the project, and three (3) years have passed since the project was approved or one (1) year has passed since the effective date of this provision, whichever date shall be later.

Commented [S54]: PROPOSE REPEAL.

(c) **Reinstatement of Rescinded Capital Project**<sup>69</sup>. If the approval of a capital project is rescinded pursuant to this provision, then the project, if it is to obtain approval,

<sup>64</sup> 2024 recodification and edit of current Sec. C8-20-7 (Third and fourth sentences of second paragraph) entitled "Restrictions on Capital Project Authorizations at Other Times," derived from S.A. No. 290, 1953; Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995.

<sup>65</sup> 2024 recodification of current Sec. C8-20-9 entitled "Approval Requirements for increasing Capital Projects Budget," derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995. **Editor's note**—Former Sec. C8-20-8 (previously Sec. C-611.6), Obligation Limitations, was repealed by referendum vote 11-3-1987. Current Sec. C8-20-9 derived from Referendum 11-6-1979; Referendum 11-3-1987; Referendum 11-7-1995, has been recodified in Sec. C8-20-7(b) (2) and (3).

<sup>66</sup> NEW (2023)

<sup>67</sup> 2024 recodification and edit of current Sec. C8-20-10 (First sentence of first paragraph) derived from Referendum 11-7-1995

<sup>68</sup> 2024 recodification and edit of current Sec. C8-20-10 (Second sentence of first paragraph) derived from Referendum 11-7-1995

<sup>69</sup> 2024 recodification and edit of current Sec. C8-20-10 (Third sentence of first paragraph) derived from Referendum 11-7-1995

must do so in accordance with the procedures set forth in Sections C8-20-1 through C8-20-7, inclusive.

**(d) Contracted for Pre-Construction Defined<sup>70</sup>.** For the purposes of this section, "contracted for pre-construction" shall include preliminary studies, surveys, designs, site preparations, or contracts pursuant to the terms of which such project shall proceed.

**(e) Pre-construction Standards. Defined<sup>71</sup>.** For purposes of this section the requirement of acquisition, leasing, start of construction or contracted for pre-construction will be satisfied if there has been an expenditure of twenty-five (25%) percent of the budget for the proposed capital project. However, this amount may be changed in the discretion of the Board of Representatives at the time of its initial approval of the particular capital project.

**Sec. C8-30-12. Excess Capital Project Funds<sup>72</sup>.**

No funds appropriated for expenditure in relation to a capital project shall be utilized for any City operating expenses, including but not limited to, interest payments, under any circumstances; provided, however, such unexpended capital project funds may be used to retire debt, refinance debt or fund approved capital projects unless the expenditure otherwise complies with Sections C8-20-2(a) – (d), inclusive and Section C8-30-10.

#### **DIVISION 4. TAXATION**

**Sec. C8-40-1. Tax Districts Generally<sup>73</sup>.**

Stamford shall be divided into two districts, the City Tax District and the Town Tax District, or such other tax districts as may be determined from time to time by the Board of Finance and the Board of Representatives.

**Sec. C8-40-2. City Tax District<sup>74</sup>.**

The City Tax District shall consist of the territory served by the Regular Fire Department as delineated on the map referred to in Section C5-40-3 as may be amended from time to time.

**Sec. C8-40-3. Town Tax District<sup>75</sup>.**

The Town Tax District shall comprise the entire area of Stamford.

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<sup>70</sup> 2024 recodification and edit of current Sec. C8-20-10 (Fourth sentences of first paragraph) derived from Referendum 11-7-1995

<sup>71</sup> 2024 recodification and edit of current Sec. C8-20-10 (Second paragraph) derived from Referendum 11-7-1995

<sup>72</sup> 2024 recodification of current Sec. C8-20-10 derived from Referendum 11-7-1995.

<sup>73</sup> Referendum 11-3-1987

<sup>74</sup> Referendum 11-8-1977; Referendum 11-7-1995,

<sup>75</sup> Referendum 11-6-1979.

**Sec. C8-40-4. Tax for Fire Service<sup>76</sup>.**

(a) The property within the City Tax District shall be subject to taxation in an amount necessary to raise the net appropriation for all costs incurred for the operation of the Regular Fire Department, including principal and interest payments for bonds issued for capital improvements for the Regular Fire Department; provided it shall not be liable for any part of the contribution made to the Volunteer Fire Departments.

(b) Except for the property within the City Tax District which is served by the Regular Fire Department, all other property within the Town Tax District which is served, or to which services are available by the Volunteer Fire Departments, shall be subject to taxation in an amount necessary to raise the net appropriation for the City's contributions for all costs incurred for the operation of the Volunteer Fire Departments, including fire hydrants, water supplies, and principal and interest payments for bonds issued for capital improvements for the Volunteer Fire Departments.

**Sec. C8-40-5. Tax for Sanitation<sup>77</sup>.**

(a) All property served or to which sanitation services are available shall be liable to taxation so as to include the payment of the balance of the bonded indebtedness of the sanitation facilities, sewers, incinerators and sewer treatment plant in the proportion that the total assessment of such district served or to which the services are available bears to the total assessment of the City served or to which the services are available. In addition, thereto, all property served or to which the services are available by the Sanitation Bureau shall be liable to taxation in an amount necessary to raise the net appropriation for the sanitation operating expenses in the same proportion.

(b) When, after extension of sanitary sewers by the Water Pollution Control Authority, sanitary sewer service becomes available to property, said property shall thereupon be liable for additional taxation to be levied for sanitary services and the Water Pollution Control Authority and the City Engineer shall certify and submit to the Assessor such list of properties, which list shall forthwith be incorporated in the assessment by the Assessor. The modified mill rate and applicable tax levied shall be of full force and effect at the commencement of the fiscal Year subsequent to the Fiscal Year in which the sanitation service for a property was modified.

**Sec. C8-40-6. Taxation in Town Tax District<sup>78</sup>.**

Except as herein before provided in Sections C8-40-4 and C8-40-5, the property in the Town Tax District shall be taxed sufficiently to meet, together with all other funds available for the purpose, all the expenses and appropriations made for the next fiscal year.

<sup>76</sup> Referendum 11-6-1979.

<sup>77</sup> Referendum 11-6-1979; Referendum 11-7-1995; Referendum 11-6-2012

<sup>78</sup> Referendum 11-6-1979

Commented [S55]: APPROVED BY CRC 041223

**Sec. C8-40-7. The Tax Bill<sup>79</sup>.**

The tax bill presented to each property owner in Stamford shall record as separate items the mill levy laid for the net appropriations for the Board of Education, the Social Services functions of the Office of Administration, Debt Services, General Government expenses and the special items taxable against the particular Tax District.

**Sec. C8-40-8. Adjustment of Special Charges<sup>80</sup>.**

Whenever one of the special service charges shows either a deficit or a surplus at the end of the year, that deficit or surplus shall be computed in making the appropriation for that particular charge in the following year and the deficit or surplus shall be absorbed in that year. This section shall not apply to appropriations to Volunteer Fire Departments.

**Sec. C8-40-9. Computation of Net Appropriations<sup>81</sup>.**

In computing the net appropriations of any department or service charge, the Controller shall deduct from the budget appropriations all estimated receipts of that department or service from sources other than taxes.

**Sec. C8-40-10. Taxation of Motor Vehicles<sup>82</sup>.**

All motor vehicles within the City shall be taxed at a uniform city-wide mill rate.

**DIVISION 5. BONDS**

**Sec. C8-50-1. Bonds.**

**A. Bond Issue Generally<sup>83</sup>.**

If so, requested by the Mayor and approved by the Board of Finance, the Board of Representatives may authorize the issuance of bonds under the corporate name and seal and upon the faith and credit of the City, registered or with coupons attached, bearing interest at a rate or rates not greater than the maximum rate approved by the Board of Finance, payable semi-annually. The bonds shall not be sold at less than par, and accrued interest and the funds realized from the sale of the bonds shall be applied solely for the purpose of paying for public improvements or other municipal works of a permanent character and paying for land taken for the purpose of such improvements or municipal works. The bonds so authorized shall be issued in the manner and in the principal amount that the Board of Finance may prescribe from time to time. The bonds or other obligations shall be signed by the Mayor and countersigned by the Controller, and any coupons attached shall bear the facsimile signature of the Controller. The bonds when so executed and delivered shall be obligations of the City and of all of the inhabitants and property thereof according to the tenor and purport of the same, and said

<sup>79</sup> Referendum 11-3-1987; Referendum 11-7-1995.

<sup>80</sup> NO CITATION IN CURRENT CHARTER.

<sup>81</sup> NO CITATION IN CURRENT CHARTER.

<sup>82</sup> Referendum 11-8-1977; Referendum 11-7-1995.

<sup>83</sup> S.A. No. 290, 1953; Referendum 11-6-1979



bonds or other obligations, if properly signed by officials in office on the date of execution, shall be valid notwithstanding that before delivery thereof such officials shall have ceased to hold office.

**B. Status of Unexpended Funds<sup>84</sup>.**

The status of each capital project shall be reviewed quarterly in the manner provided in Section C8-30-2. The Mayor, with written advisement from the Planning Board, shall submit a report with specific recommendations to the Board of Finance and the Board of Representatives, stating when each uncompleted or partially-completed capital project is expected to be completed, those which have been completed, and the balance of any unexpended bond funds for completed projects.

**Sec. C8-50-2. Bond Anticipation Notes<sup>85</sup>.**

Whenever the Board of Representatives shall have authorized the issue of bonds to finance a capital project or projects pursuant to the provisions of Section C8-50-1, the Board of Finance may, by at least a majority of all its members, authorize the making of a temporary loan or loans by the issuance of a temporary note or notes, for a period of not more than one year, in anticipation of the money to be derived from the sale of such bonds for designated capital projects. Temporary notes issued for a shorter period than one (1) year may be renewed from time to time by the issue of other temporary notes maturing within the required period of one year, provided the period from the date of issue of the original loan to the date of maturity of the renewal loan shall not be more than one year. Except as herein otherwise provided, the term, rate of interest, form, manner of sale and other particulars of such temporary notes shall be determined by at least a majority of all the members of the Board of Finance or the determination thereof may be delegated by said Board to the Director of Administration with the approval of the Mayor. Notes shall be signed and countersigned in the manner provided in Section C8-50-1 for bonds, and the amount of any temporary loan or loans shall not exceed the principal amount of bonds in anticipation of which they are issued. All outstanding temporary notes or renewal notes issued hereunder shall be included in the aggregate indebtedness of the City when ascertaining the City's borrowing capacity under any general or special statute, unless the bonds in anticipation of which such notes are issued would not be so included, but temporary notes or renewal notes which have become due and for the payment of which adequate funds have been provided shall not be deemed to be outstanding. All temporary notes and renewal notes issued hereunder and the debts evidenced thereby shall be obligations of the City and of all the inhabitants and property thereof according to their tenor. The proceeds of bonds in anticipation of which temporary notes or renewal notes have been issued shall first be applied to the payment of any such notes, and the period during which any such notes shall be outstanding shall not be included in computing the term for which such bonds may be issued.

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<sup>84</sup> Referendum 11-6-1979; Res. No. 3301, 6-1-2009; Referendum 11-7-1995.

<sup>85</sup> S.A. No. 290, 1953; Referendum 11-7-1995.

**Sec. C8-50-3. Emergency Bond Issues<sup>86</sup>.**

In case of a public emergency which shall require abnormal expenditure on the part of the City, the City may issue bonds for the payment of such emergency expenditure. An issue of bonds under this section shall require the affirmative vote of five (5) members of the Board of Finance and of three-fourths (3/4<sup>ths</sup>) of the entire membership of the Board of Representatives. The earliest maturity shall be not more than two (2) years from date of issue and all such bonds shall be paid in full and retired at the expiration of not more than ten (10) years from the date of issuance.

**Sec. C8-50-4. Revenue Anticipation Notes and Tax Anticipation Notes<sup>87</sup>.**

The Mayor may, in the name of the City, with the approval of the Board of Representatives, borrow such monies as may be necessary to meet the temporary financial requirements of the City or such as may be borrowed in anticipation of the collection of special assessments. The monies so borrowed shall be evidenced by notes given in the name of the City and signed by the Mayor and countersigned by the Controller. These notes shall be repaid, so far as may be possible, from the income of the City received during the current fiscal year. If any of the monies so borrowed shall remain unpaid at the end of the fiscal year the amount thereof shall be included in the estimates and appropriations for the succeeding fiscal year.

**Sec. C8-50-5. Mayoral Request for Payment of Contract for Duly Authorized Capital Projects<sup>88</sup>.**

Notwithstanding any other provisions of the Charter of the City, law or statute to the contrary, a contract concerning a duly authorized capital project for the Board of Education of said City which provides for a payment, or payments, by the City in a fiscal year, or years, subsequent to the date of said contract, may be executed on behalf of the City after approval by the Mayor, Planning Board, Board of Finance and Board of Representatives, and the budget appropriating authorities shall thereafter appropriate, upon written request of the Mayor, the necessary funds in the appropriate following fiscal year in accordance with the terms and provisions of the schedule of payments of said contract provided no such schedule shall provide for payment over a term in excess of three (3) years.

**DIVISION 6. SPECIAL ASSESSMENT**

**Sec. C8-60-1. Power of Board of Representatives Concerning Public Improvements<sup>89</sup>.**

The Board of Representatives is empowered, with the approval of the Mayor, which approval, however, shall not be required until after the resolution referred to in

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<sup>86</sup> Referendum 11-7-1995.

<sup>87</sup> Referendum 11-3-1987; Referendum 11-7-1995.

<sup>88</sup> Revision of title of current Sec. C8-50-5 entitled "Authorization of Appropriations and Issuance of Bonds for School Construction Project," derived from S.A. No. 89, 1969; Referendum 11-6-1979; Referendum 11-7-1995.

<sup>89</sup> S.A. No. 297, 1957; Referendum 11-8-1977; Referendum 11-7-1995.

Section C8-60-7 of this Chapter whenever in its opinion public health, safety, welfare, convenience, or necessity so require, to alter, establish or discontinue any building line; to cause any stream or any part thereof to be taken, occupied and appropriated or straightened, lowered or deepened; to cause any well, dam or obstruction to be lowered or removed, or to cause any culvert to be enlarged, lowered, altered or removed, or any storm sewer or storm drain to be laid out, built or constructed through or across public or private grounds, streets or highways; to lay out, alter, extend, enlarge, exchange or discontinue any highway or grade thereof; to take any land for park purposes, parkways or other municipal purposes; and to provide for any public improvements whatsoever, whether or not requiring an assessment for benefits or damages or both, and to assess benefits and damages therefor.

**Sec. C8-60-2. Limit of Power<sup>90</sup>.**

The powers granted to the Board of Representatives by Section C8-60-1 shall not be exercised without approval by the Board of Finance, and are not to be construed as in any way restricting or affecting the powers and duties of the Mayor or any Department to carry out and complete public improvements, or as conferring any executive or administrative powers upon the Board of Representatives.

**Sec. C8-60-3. Procedure Concerning Public Improvements<sup>91</sup>.**

Before exercising the powers granted in Section C8-60-1, the Board of Representatives shall declare by resolution its intention to do so. Such resolution shall, in general terms, describe the action contemplated and shall request the Mayor to cause a report to be made thereon. The Mayor shall thereupon direct the Office of Operations to do the preliminary engineering work, including the preparation of necessary surveys, plans, profiles, specifications and estimates of the total cost of the intended action, work or improvement, and to submit the same to the Director of Administration, who shall make estimates of the value of any land proposed to be taken and of the amount of the benefits or damages which should be assessed against or in favor of each piece of property affected. A copy of the Mayor's report, with copies of the report of the Office of Operations and of the estimate of the Director of Administration, shall be filed for public inspection in such office as the Mayor may designate. When any part of the cost of a public work or improvement is to be assessed against property benefited thereby, the resolution of the Board of Representatives shall so declare and shall indicate what part of such cost is to be assessed.

**Sec. C8-60-4. Notice and Hearing Before the Director of Administration<sup>92</sup>.**

Upon the filing of the Mayor's report as provided in Section C8-60-3, Public Notice thereof and of the resolutions of the Board of Representatives relating thereto shall be given. Such notice shall be addressed to all persons interested in any property which would be affected by the proposed action, and it shall name each person known to be so

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<sup>90</sup> S.A. No. 297, 1957.

<sup>91</sup> Referendum 11-7-1995.

<sup>92</sup> Referendum 11-3-1987; Referendum 11-7-1995; Referendum 11-6-2012.

interested and such notice shall specify a time and place when such person may appear before the Director of Administration and be heard in respect to the price of any land proposed to be taken or in respect to any assessment for benefits or of damages, as set forth in the report of the Director of Administration. Such notice shall be published at least three times in an official newspaper, and a copy thereof served either personally or by registered mail on each person named therein as aforesaid, at least five (5) days before the date of the hearing before the Director of Administration. The Director of Administration shall hold a hearing at the time and place specified in the notice and may from time to time adjourn the hearing to be held at such times and places as deemed proper until all parties interested in property affected shall have had an opportunity to be heard.

**Sec. C8-60-5. Report to Board of Representatives<sup>93</sup>.**

After such hearings the Director of Administration shall make a report in writing to the Board of Representatives of the amount which in the Director's judgment should be paid for each particular piece of property to be taken, the probable cost of making the improvement or taking the contemplated action, and the damages and benefits which should be assessed in favor of or against each property. Such report shall, so far as ascertainable, state the name of each owner of the property to be assessed for benefits or for damages. In no case shall the total assessed benefits exceed the sum of the cost of the proposed project and the total damages to be assessed.

**Sec. C8-60-6. Filing of Lis Pendens<sup>94</sup>.**

A Lis pendens containing the names of the persons named in the notice identifying the property affected and setting forth the nature of the work or improvement shall, at or about the time of the first publication of the notice of hearing, be recorded in the land records of Stamford.

**Sec. C8-60-7. Action of Board of Representatives on Report Concerning Public Improvements<sup>95</sup>.**

The Board of Representatives may accept the report of the Director of Administration as submitted or modify or reject or refer it back to the Director of Administration. The Board may increase the number of benefits and lower the amount of damages, but it may not lower the benefits or increase the damages without the approval of the Director of Administration. It may abandon the project or improvement. If, after receiving the report of the Director of Administration, the Board of Representatives shall determine to proceed with the action, work or improvement, it shall adopt a resolution directing that such action, work or improvement be carried out in accordance with the report finally approved by it, and the report so approved shall be recorded in the land records of Stamford. Upon the passage of such resolution and the recording of the report, the action, work and improvement provided for therein shall be deemed duly and legally

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<sup>93</sup> Referendum 11-3-1987; Referendum 11-7-1995.

<sup>94</sup> **NO CITATION IN CURRENT CHARTER.**

<sup>95</sup> Referendum 11-7-1995.

authorized, and all assessments of benefits and damages as estimated shall be deemed duly and legally made, provided that said report shall not be recorded in the land records of Stamford as herein required, and that no liability against the City shall be incurred in any proceedings for the purposes specified in Section C8-60-1 unless and until the Board of Representatives shall have appropriated sufficient funds for the purpose of paying the excess, if any, of the aggregate total of the estimated cost of the improvement and the damages to be awarded over the benefits to be assessed.

**Sec. C8-60-8. Notice of Adoption of Report<sup>96</sup>.**

After the adoption of the resolution and its approval by the Mayor and after the Board of Representatives shall have made the appropriation and after the recording of the report, all as provided in the preceding section, the Director of Administration shall give public notice of such resolution to the persons whose lands are to be taken, or against or in whose favor benefits or damages are to be assessed, with the amount to be paid to or by each such person in accordance with such resolution and report. The notice shall direct the payment to the City of all benefits assessed and shall state a time and place at which the City will make payment for any land taken or damage assessed. The Director of Administration shall, as before, give public notice and serve in person or by mail, a copy of such notice to each person named therein, at their last known address. In the case of the estate of a deceased person in process of settlement, a notice mailed to the Executor or Administrator thereof shall be deemed notice to the owner. After the publication and mailing of notice as aforesaid, the City may, except as hereinafter provided, enter upon any land taken or undertake and complete any action, work or improvement in accordance with such resolution and report.

**Sec. C8-60-9. Title Transfer<sup>97</sup>.**

If the Board of Representatives adopts the report of the Director of Administration with or without modifications, it shall transmit the same with its resolution of adoption to the Mayor, and the Mayor shall, within ten (10) days thereafter, return the same to the Board of Representatives with approval or disapproval noted thereon. If the Mayor approves the resolution, any land to be taken shall be deemed condemned. Title to such land shall vest in the City in accordance with the General Statutes.

**Sec. C8-60-10. Appeal by Property Owners<sup>98</sup>.**

Any party aggrieved by the price fixed for any land to be taken, or by the assessment of benefits or damages, may make written application for relief to the proper court and shall proceed in accordance with the provisions of the General Statutes. No such application shall operate to vacate any appraisal, assessment or lien based thereon, but the same shall stand until modified or revised by the court. All such appeals shall be privileged cases in the court and the Corporation Counsel shall cause them to be heard as speedily as possible.

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<sup>96</sup> Referendum 11-3-1987; Referendum 11-7-1995.

<sup>97</sup> Referendum 11-3-1987; Referendum 11-7-1995; Referendum 11-6-2012.

<sup>98</sup> Referendum 11-8-1977; Referendum 11-3-1987; Referendum 11-7-1995; Referendum 11-6-2012.

**Sec. C8-60-11. Time Payments<sup>99</sup>.**

In the event that any special assessment made under the provisions of this Chapter shall amount to more than five (5%) percent of the assessed value of the affected property, the owner of the property may pay such assessment in such equal annual installments as the owner then elects over a period not exceeding ten (10) years from the due date of the special assessment. The first installment shall become due and payable on the due date of assessment. Interest shall be paid on the assessment at the rate of five (5%) percent per annum and shall be due and payable on all unpaid installments whenever an installment becomes due and payable. If any installment is not paid within sixty (60) days after its due date, the entire unpaid balance of the assessment shall become immediately due and payable and shall draw such interest from the due date of the defaulted installment and the Tax Collector shall file a lien on the property. Any owner may pay the unpaid balance of an assessment with the accrued interest at any time.

**Sec. C8-60-12. Payments of Benefits and Damages<sup>100</sup>.**

If an assessment of damages be made in favor of any person and an assessment for benefits also be made against such person, the difference between such assessment of damages and benefits shall be paid by the person to the City, or by the City to the person as the case may be, and the person shall be deemed to have received just compensation for all damages. If an assessment for benefits be made against any person and no assessment of damages be made in the person's favor, the person shall pay to the City the amount of benefits assessed. If the assessment of damages made in favor of any person and benefits made against such person be equal, the person shall be deemed to have received just compensation for all damages.

**Sec. C8-60-13. Assessment of Benefits; Lien and Collection of Same<sup>101</sup>.**

Assessments for benefits made as provided in this Chapter shall be and remain liens or encumbrances upon the land or other properties upon which they are made, and shall take precedence of all other liens or encumbrances, except taxes due the State and other prior public liens. Any such lien may be foreclosed in the same manner as a mortgage on such lands and properties given to the City to secure the amount of the assessment. The assessment may be collected by warrant signed by the Mayor in the same manner as taxes are collected. Such liens shall not continue to exist for a period longer than ninety (90) days after the assessment becomes due and payable, unless within that period a certificate signed by the Tax Collector, or, in the event of installment paying as provided by Section C8-60-11, within ninety (90) days of the due date of the first installment, describing the premises on which such liens exist, the work or improvement on account of which it is claimed, and the amount claimed by the City as the lien thereon, shall be filed for record with the Town and City Clerk of Stamford. Any such lien may be satisfied of record by filing with the Town and City Clerk a certificate

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<sup>99</sup> Referendum 11-3-1987; Referendum 11-7-1995.

<sup>100</sup> Referendum 11-3-1987; Referendum 11-7-1995.

<sup>101</sup> Referendum 11-8-1977; Referendum 11-7-1995.

signed by the Tax Collector of the payment and satisfaction thereof. All such certificates shall be recorded by the Town and City Clerk upon the land records of Stamford and the legal fees for filing, recording and releasing such liens shall be added to the assessment. Every such lien shall date from the recording of the lis pendens described in Section C8-60-6.

**Sec. C8-60-14. Extension of Lien on Appeal<sup>102</sup>.**

Any lien created on account of public work or improvement of any kind shall, if an appeal be taken from the assessment of damages or benefits, or both, continue to exist for a period of ninety (90) days after the final judgment of the court or judge having jurisdiction of the appeal, or after the termination of the appellate proceedings, but no longer unless within such time a certificate, signed by the Tax Collector, describing the premises on which the lien exists, the work or improvement on account of which it is claimed and the amount claimed by the town as a lien thereon, shall be filed with the Town and City Clerk of Stamford for record.

**Sec. C8-60-15. Assessment of Benefits to Include Connections with Sewers<sup>103</sup>.**

In assessing benefits for the construction of sewers, or in paving, constructing, repairing or improving any street, the expenses of bringing connections from any existing or proposed sewers, water mains, gas mains or conduits or any of them to the property line may be included in such assessments.

**Sec. C8-60-16. Adjustment of Assessment<sup>104</sup>.**

Upon the completion of any project covered by this Chapter, the Engineer shall certify to the Director of Administration the completion thereof. Upon receipt of the certificate, the Director of Administration shall determine the actual cost of the project. If such actual cost differs from the estimated cost by more than five (5%) percent of the estimated cost, the Director of Administration shall assess the excess cost against the respective properties or make refunds or credits in the amount by which the actual cost fell short of the estimated cost.

**Sec. C8-60-17. Apportionment of Assessments<sup>105</sup>.**

In assessing benefits, the Director of Administration shall not assess any part thereof for paving any street or any part thereof but shall assess the cost of laying or constructing any paved sidewalk in any street along any parcel of property where no paved sidewalk had previously existed against the adjoining property; and in the case of laying out, building and constructing storm sewers and storm drains through and along streets, and through or across public or private grounds, shall assess the expense of the construction or relaying thereof, or such part of such expense as it may deem just and reasonable, upon any private grounds abutting upon the line of any such storm sewer or

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<sup>102</sup> Referendum 11-8-1977.

<sup>103</sup> **NO CITATION IN CURRENT CHARTER.**

<sup>104</sup> Referendum 11-7-1995.

<sup>105</sup> Referendum 11-8-1977; Referendum 11-7-1995

storm drain and property abutting upon the streets through which such storm sewers or storm drains are laid and which may be benefited thereby, and in proportion to the benefits received by such property. In the case of storm sewers or storm drains laid through or across private grounds, it shall assess the damages resulting to any such private grounds from the construction of any such storm sewer or storm drain in favor of the owner or owners of such private grounds so damaged.

## DIVISION 7. TAX PAYMENTS AND ADMINISTRATION

### Sec. C8-70-1. Tax Payments<sup>106</sup>.

(a) **First Installment.** Half of the taxes and service charges for the respective areas shall be payable on the first (1<sup>st</sup>) day of the fiscal year. If not paid on or before the first (1<sup>st</sup>) day of August, such half shall bear interest from July first at such rates per month as are permitted by the General Statutes.

(b) **Second Installment.** The second half of such taxes and service charges shall be payable on the following first (1<sup>st</sup>) day of January. If not paid on or before the first (1<sup>st</sup>) day of February, such second half shall bear interest from the first (1<sup>st</sup>) day of January at such rates per month as are permitted by the General Statutes.

(c) **Lien by Tax Collector.** The Tax Collector shall place a lien on tax delinquent property for the amount of any taxes or charges unpaid on the first (1<sup>st</sup>) day of February of any year as provided by the General Statutes.

(d) **Motor Vehicle Tax.** The tax on motor vehicles shall be due and payable in full on the first (1<sup>st</sup>) day of July. If not paid on or before first (1<sup>st</sup>) day of August, such tax shall bear interest from the first (1<sup>st</sup>) day of July at such rates per month as are permitted by the General Statutes.

### Sec. C8-70-2. Presentation of Tax Bills<sup>107</sup>.

(a) **Preparation and Distribution of Tax Bills.** Immediately upon receiving notice of the tax rates and service charges established by the Board of Finance, the Tax Collector shall prepare the tax bills for the taxes to be levied for the following year. Tax bills shall be prepared and distributed prior to the first (1<sup>st</sup>) day of the fiscal year.

(b) **Extension of Time for Issuance of Tax Bills.** The Board of Representatives may extend said date for issuing of tax bills, if necessary, in which event

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<sup>106</sup> 2024 recodification and edit of current Sec. C8-10-2 entitled "Tax Payments" derived from Referendum 11-6-1979.

<sup>107</sup> 2024 recodification and edit of current Sec. C8-10-3 entitled "Presentation of Tax Bills" derived from S.A. No. 428, 1951; Referendum 11-7-1995.



the interest charges provided for in Section C8-10-5 shall not be applicable until thirty (30) days after such extended date.

**Sec. C8-70-3. Date of Tax Liens<sup>108</sup>.**

The lien date for taxes annually laid by the City shall be the due date specified in the October Grand List upon which said taxes were laid.

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<sup>A</sup> **Sec. 10-222. Appropriations and budget.** Each local board of education shall prepare an itemized estimate of the cost of maintenance of public schools for the ensuing year and shall submit such estimate to the board of finance in each town or city having a board of finance, to the board of selectmen in each town having no board of finance or otherwise to the authority making appropriations for the school district, not later than two months preceding the annual meeting at which appropriations are to be made. The board or authority that receives such estimate shall, not later than ten days after the date the board of education submits such estimate, make spending recommendations and suggestions to such board of education as to how such board of education may consolidate noneducational services and realize financial efficiencies. Such board of education may accept or reject the suggestions of the board of finance, board of selectmen or appropriating authority and shall provide the board of finance, board of selectmen or appropriating authority with a written explanation of the reason for any rejection. The money appropriated by any municipality for the maintenance of public schools shall be expended by and in the discretion of the board of education. Except as provided in this subsection, any such board may transfer any unexpended or uncontracted-for portion of any appropriation for school purposes to any other item of such itemized estimate. Boards may, by adopting policies and procedures, authorize designated personnel to make limited transfers under emergency circumstances if the urgent need for the transfer prevents the board from meeting in a timely fashion to consider such transfer. All transfers made in such instances shall be announced at the next regularly scheduled meeting of the board and a written explanation of such transfer shall be provided to the legislative body of the municipality or, in a municipality where the legislative body is a town meeting, to the board of selectmen. Expenditures by the board of education shall not exceed the appropriation made by the municipality, with such money as may be received from other sources for school purposes. If any occasion arises whereby additional funds are needed by such board, the chairman of such board shall notify the board of finance, board of selectmen or appropriating authority, as the case may be, and shall submit a request for additional funds in the same manner as is provided for departments, boards or agencies of the municipality and no additional funds shall be expended unless such supplemental appropriation shall be granted and no supplemental expenditures shall be made in excess of those granted through the appropriating authority. The annual report of the board of education shall, in accordance with section 10-224, include a summary showing (1) the total cost of the maintenance of schools, (2) the amount received from the state and other sources for the maintenance of schools, and (3) the net cost to the municipality of the maintenance of schools. For purposes of this subsection, "meeting" means a meeting, as defined in section 1-200, and "itemized estimate" means an estimate in which broad budgetary categories including, but not limited to, salaries, fringe benefits, utilities, supplies and grounds maintenance are divided into one or more line items.

(1949 Rev., S. 1480; P.A. 78-218, S. 147; P.A. 82-217; P.A. 84-484, S. 1, 2; P.A. 98-141, S. 1, 2; P.A. 12-116, S. 16; P.A. 13-60, S. 1.)

History: P.A. 78-218 simplified phraseology by specifying applicability of provisions to local boards, substituting "municipality" for "city, town or school district" and making other technical changes; P.A. 82-217 inserted provisions relating to supplemental appropriations; P.A. 84-484 inserted Subsec. indicator and

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<sup>108</sup> 2024 recodification of current Sec. C8-10-4 entitled "Date of Tax Liens" derived from Referendum 11-7-1995.

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added new Subsec. (b) re development of a financial information system to assist boards of education in reporting budget data; (Revisor's note: In 1995 the Revisors editorially substituted the numeric indicators (1), (2) and (3) for (a), (b) and (c) at the end of Subsec. (a) for consistency with statutory usage); P.A. 98-141 amended Subsec. (a) to add provisions re limited transfers in emergency circumstances and to define "meeting", effective July 1, 1998; P.A. 12-116 deleted former Subsec. (b) re financial information system and made a conforming change, effective May 14, 2012; P.A. 13-60 added provisions authorizing board or authority to make spending recommendations, requiring board of education to provide written explanation of reasons for rejection of recommendations and for transfers of funds and defining "itemized estimate".

Cited. 115 C. 158. Estimates should be itemized so as to indicate whether or not proposed expenditures are for purposes as to which board of education has duty or independent discretion. 127 C. 351. Under section and provisions of charter, Bridgeport board of education has full discretion as to expenditures of money appropriated for school purposes. 133 C. 415. If board of finance properly exercises its discretion and budget is approved by town, board of education has no power to exceed appropriations made. 138 C. 521. Board of finance cannot place funds for school purposes in general government budget to be paid to school board on happening of certain contingencies. 151 C. 1. Cited. 152 C. 568; 162 C. 393; 163 C. 537; 174 C. 522; 182 C. 253; 217 C. 110; 228 C. 699.

Cited. 14 CS 280; 15 CS 370. Board of finance may reduce the estimate submitted by the board of education; authority of board to refuse to honor vouchers up to the amount of money appropriated for maintenance of schools during the fiscal year discussed. 20 CS 224. Phrase "with such money as may be received from other sources for school purposes" does not apply to state and federal grants; appropriation request may be reduced by amount board of aldermen, in its discretion, considers is larger than is reasonably necessary. 25 CS 9. Provision in Trumbull charter re failure of board of finance to adopt budget for submission to town council upheld; relationship between boards of education and municipal budget authorities; extent of municipal obligation to finance education. 32 CS 132.

Subsec. (a):

Cited. 237 C. 169. Town charter that allows for separate referenda for town's operating budget and education budget and that allows voters to reject the budgets three times does not rise to the level of a veto and does not violate state statute and policy concerning education. 268 C. 295.