



# CITY OF DANBURY

OFFICE OF THE MAYOR

DANBURY, CONNECTICUT 06810

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**MAYOR**

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July 1, 2006

The Members of the Common Council  
The Citizens of the City of Danbury

I am pleased to present the adopted budget for the fiscal year commencing July 1, 2006 and ending on June 30, 2007.

## INTRODUCTION

The citizens of Danbury can take pride in our City's accomplishments and remain confident that the future of our City is bright. Danbury is widely recognized throughout the country as a City on the rise. Danbury's success is attributable to a number of factors, but ultimately what sustains our success is the quality of life we enjoy in Danbury. Quality of life means providing a first rate educational system for our students; providing comprehensive recreational opportunities to our citizens; and promoting a vibrant and exciting cultural life in our community. Sustaining this quality of life also means investing in and properly maintaining the City's infrastructure, including school buildings, our transportation network, and recreational facilities; yet doing so within a framework that does not create an undue burden on our taxpayers. The operating and capital budgets for FY 2006-2007 include the necessary resources to continue prior year initiatives and limit the increase in taxes to reasonable levels.

## CITYWIDE MISSION AND POLICY OBJECTIVES

### Statement of Mission

***The City of Danbury's mission is to ensure a superior quality of life for its citizens by providing the most cost effective municipal services while preserving the cultural, historical and natural resources of the City. We are committed to working with citizens to enhance Danbury's position as a premier place to live, work and raise a family in a traditional yet progressive community.***

As part of this year's budget process, I directed each department head to restate their individual department mission to reflect the citywide mission statement. I wanted to ensure that the citywide mission was an integral component of the budget development process and that new initiatives reflected these goals. Each department's mission incorporates the administration's goal of providing high-quality, cost-effective municipal services while educating residents about the City of Danbury and the programs and services that are offered. The new initiatives presented in this year's budget were developed in keeping with our commitment and dedication to the City's overall mission.

### Public Safety

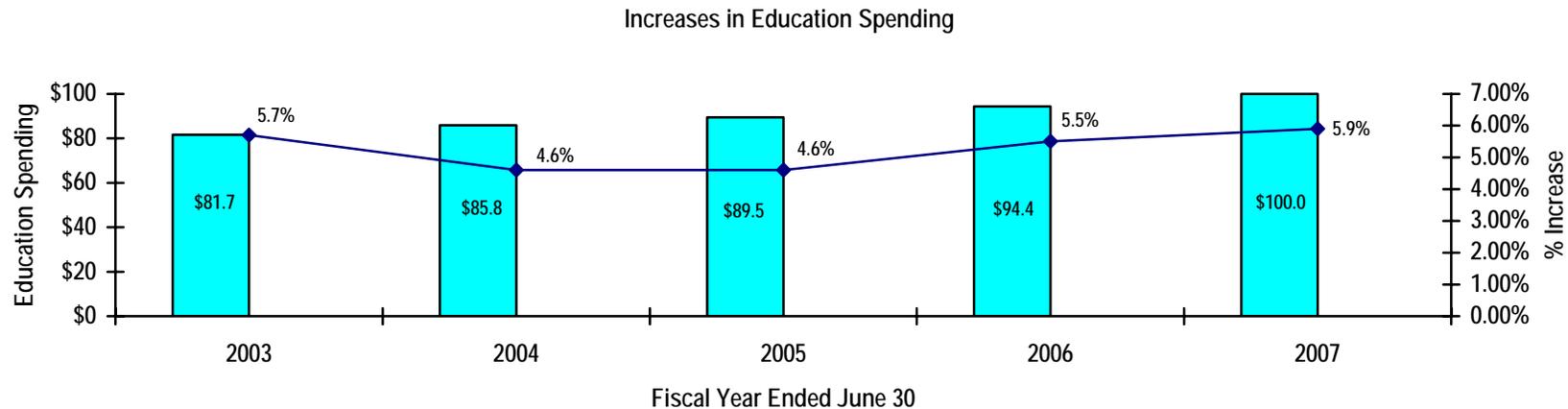
A significant factor in assuring a superior quality of life for citizens is ensuring their safety and security. That is why the FY 2006-2007 budget includes a bond issue of \$49.2 million, the majority of which is for public safety related projects. The primary component of the bond is \$33.8 million for a new state-of-the-art police headquarters to replace the inadequate facility currently used by our police force. The proposed facility is 75,000 square feet and includes all of the ancillary uses required by a modern police department including interview rooms, training facilities, firearms range, combined central dispatch for Police, Fire and EMS, separate cell areas, and expanded storage and locker room facilities.

The Public Safety Bond also includes \$2.0 million for technology enhancements including a new communications system, radios and transmission equipment. A superior communications system will bring our public safety personnel into the 21<sup>st</sup> century. The final component of the public safety projects in the bond is equipment replacement for the Danbury Fire Department. The bond includes approximately \$1.8 million to replace two triple combination pumper trucks, purchase a new pumper truck for the new Westside fire station which is currently under design, and to replace a HAZMAT/rescue vehicle. These purchases will provide our fire department with the most up-to-date equipment available to provide premier fire protection services to our citizens.

The capital budget also includes funding for technological improvements to patrol vehicles. New laptops and an in-car camera system will improve communications and public safety. The operating budget includes funding for a Public Safety PC/LAN Technician who will work on the development and implementation of public safety technology projects. The position will be funded by both the Police and Fire departments, with Police incurring 75% of the expense and the Fire Department incurring 25% of the expense. As I continue to invest in technology for public safety services, I want to ensure that we have the adequate resources in-house to successfully implement these projects. To ensure the continued safety of our officers, the adopted budget for the Police Department also includes approximately \$211,000 for new police cruisers, and vehicles for detective and shift commanders.

## Education

Fostering a first rate education system is a key component to ensuring that Danbury is a premier place to raise a family, and requires a financial commitment that takes many forms. Funding the school system at reasonable levels allows the district to achieve its educational goals for students. I am proud of the accomplishments of our school system and am confident that the budget increases over the last four years have contributed to its success. Over these years, spending on education has increased by \$12.7 million or 15.5%. I am continuing that commitment with this operating budget. The adopted budget includes an expenditure increase for the Board of Education of 5.9%, totaling \$100.0 million, approximately \$5.5 million more than the FY 2005-2006 budget.



Increased operating budgets are not the only key to a successful, first-rate education system. Investment in the educational infrastructure is also a critical component. The Western Connecticut Academy of International Studies, the first elementary magnet school in this part of the State and fully funded by the State of Connecticut, is scheduled to open to grades K-4 in September 2006. In addition, the Public Safety Bond Issue includes \$3.0 million to continue the school construction program that began in 2004 with the passage of the 21<sup>st</sup> Century bond package. That bond package included \$34.5 million for school construction and renovation.

## Livable Neighborhoods & Preservation of Resources

In the FY 2005-2006 operating budget, I introduced my Livable Neighborhood Plan, designed to resolve quality of life complaints from residents that stem from the inappropriate use of property inconsistent with livable neighborhoods. I introduced the Unified Neighborhood Inspection Team (UNIT) and created the position of UNIT Coordinator to manage the activities of the UNIT. The UNIT responds to quality of life complaints through enforcement and education. Enforcement actions and remediation are published on the City's website, residents are educated on the City's zoning regulations, and new property owners receive a welcome packet describing the "Do's and Don'ts" of living in our City.

For FY 2006-2007, I have greatly expanded the UNIT by permanently reassigning staff from other departments to work in the UNIT full-time. In addition to the UNIT coordinator, the UNIT now consists of a full-time Zoning Enforcement Officer, Deputy Fire Marshal, and Building/Blight Inspector. The Police Department will also assign a Police Officer to the UNIT dedicated to eradicating graffiti. With permanent, dedicated resources, the UNIT is better positioned to respond quickly and decisively to quality of life complaints from our citizens.

To ensure a superior quality of life to our citizens, attention must also be paid to the parks and other natural resources that make our city special. In the FY 2006-2007 budget, I have significantly increased the funding to the Tarrywile Park Authority which is committed to preserving the 717 acres of untouched natural reserve in the middle of our City. In addition, I have included funding for the renovation and restoration of 1 Memorial Drive, a newly purchased building in the center of Rogers Park that will house our Department of Recreation. This will provide the necessary resources to coordinate programming in the park.

#### Health, Housing and Welfare

The citywide mission of providing a superior quality of life for its citizens also includes those that are struggling with homelessness. Earlier this year I appointed a Task Force on Homelessness that was charged with developing a plan to end homelessness in ten years. The Task Force has completed its work and has developed several strategies to achieve this objective. In keeping with the Task Force's recommendations, the FY 2006-2007 budget includes initiatives that will better position the City to execute the strategies identified in the report.

First, I am proposing to consolidate and reorganize the Departments of Health and Housing and Welfare. The Department of Health and Housing has extensive expertise in housing related issues and is charged with advising the Mayor on housing matters. The Department provides staff support to the Danbury Housing Partnership, the Non-Profit Development Corporation and the Fair Rent Commission, and investigates complaints of housing discrimination. In fact, the Task Force on Homelessness recommends that the Danbury Housing Partnership be designated as the body responsible for implementation and oversight of the 10-year plan. The Welfare Department manages the City shelter, and is also charged with improving access to housing, emergency shelter, medical care and other social services to those who are already homeless or vulnerable to becoming homeless. By consolidating these resources, the new organization will focus its efforts on developing plans and strategies to create more affordable housing opportunities for our citizens. The City of Danbury will now focus its efforts on ending homelessness instead of just managing it.

Second, I have included funding in the budget for the Dream Homes Community Center, a collaborative effort between the Danbury Housing Authority, the Association for Religious Communities (ARC), WeCAHR and People First. The organization will act as a point of entry for individuals and families and will direct them to community housing and other resources to prevent homelessness. In addition, the collaborative will provide public education, mediation services to resolve landlord/tenant disputes, mortgage and budget default counseling, and financial assistance through down payments and closing costs for qualified first time home buyers. The Dream Homes Community Center, in conjunction with a refocused Department of Health, Housing & Welfare, will serve as the foundation for our goal of providing all of our citizens with appropriate and affordable housing.

### Economic Development

Economic development is the engine that fuels new business development in the City, and provides opportunities to our residents for employment, recreation and entertainment. The City has a responsibility to provide the necessary infrastructure and resources to enhance the City's position as a premier destination to do business and the FY 2006-2007 budget achieves those goals. In the FY 2004-2005 operating budget, I created an Office of Economic Development and created the position of Director of Economic Development. In this operating budget, I have included funding to create a marketing program to attract new businesses to the City.

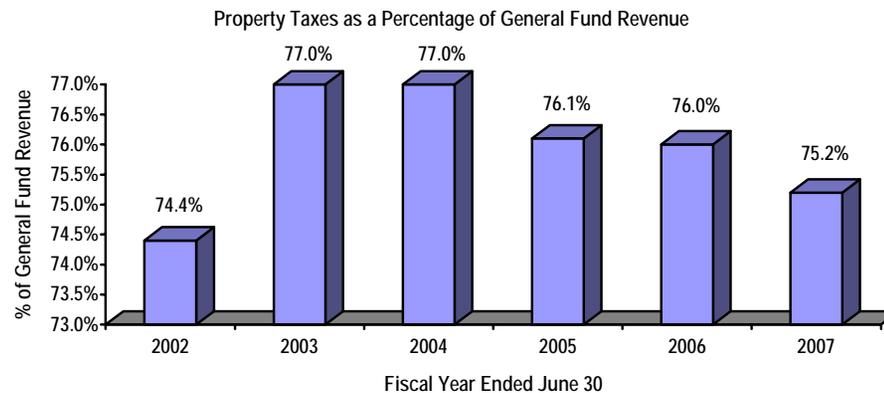
In addition, the bond issue includes funding to build a parking garage in the City's central business district. The initial funding that was approved by the voters in 2001 was insufficient to build a 400 space garage that is needed to fulfill the parking needs of downtown. The completion of this project will be a catalyst to bringing new businesses to the central business district and provide our citizens with additional incentives to visit our downtown.

### ECONOMIC CONSIDERATIONS & FINANCIAL POLICIES

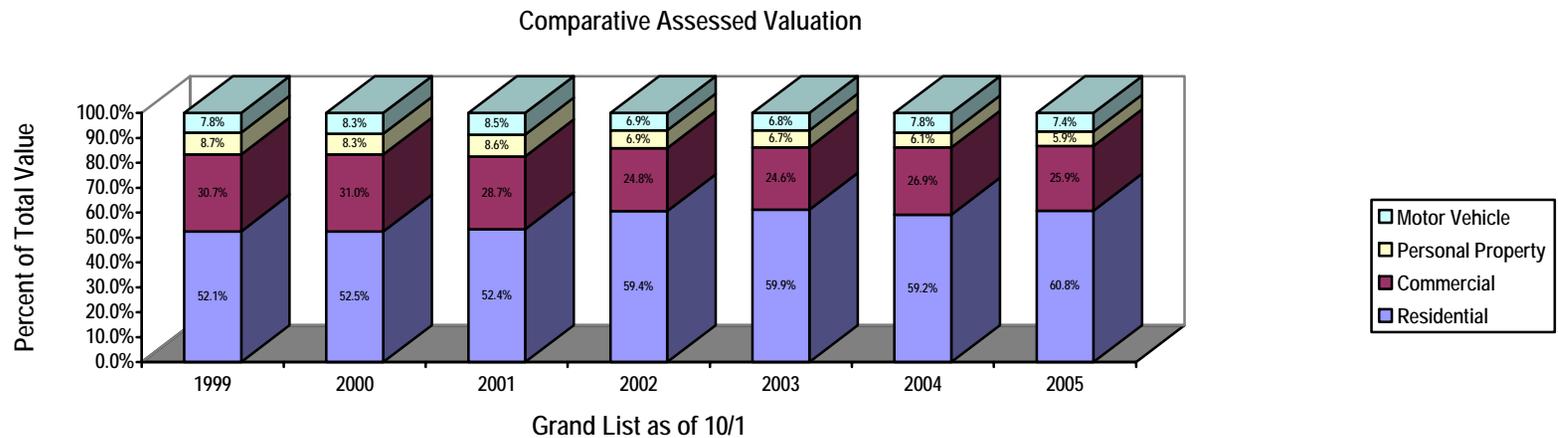
There are economic considerations and financial policies that are key drivers for the City of Danbury and the development of the budget. These factors include the City's grand list of taxable properties and the reliance on the property tax to finance city government, overall economic conditions in the City, and financial policies concerning undesignated fund balance and debt management.

#### Property Taxes & Grand List Growth

For FY 2006-2007, property taxes will account for 75.2% of total revenue for the City. This is consistent with prior years, as the City continually seeks opportunities to identify additional sources of new revenue in order to maintain property taxes at these levels. The City has been able to maintain these levels even as revenue received from state aid has declined as a percentage of overall revenue. Over the past six years, the extent to which property taxes make up total revenue has remained relatively flat at 74.4% in FY 2001-2002 to 75.2% in FY 2006-2007. For the FY 2006-2007 adopted budget, the City is able to achieve this through increased revenue from investment income and building permits. Even as spending in certain areas of the budget are increasing more than the rate of inflation, such as education and employee benefits, the City has been able to manage its reliance on property taxes. While trends suggest that the City of Danbury will continue to rely on property taxes as its major source of revenue, I am committed to maintaining this revenue source at current levels.



The grand list of taxable properties includes residential real estate, commercial and industrial real estate, motor vehicles and business personal property. The City of Danbury has seen a significant increase in residential development which has caused all residential property to increase in value. The property revaluation of October 2002 resulted in a significant inflation in residential property values that would have increased the tax burden beyond reasonable levels. Residential values increased by 46% while commercial property values remained relatively flat increasing by only 3%. Implementing the revaluation in a single year would have resulted in a shift in the tax burden away from commercial and industrial taxpayers to residential taxpayers. At that time, the City decided to phase-in the revaluation over a four-year period, minimizing the impact on residential property owners and mitigating the shift away from commercial and industrial taxpayers. This strategy has allowed the City to manage the effects of revaluations and stabilize tax rates.



In addition to managing property revaluation, grand list growth is a key factor in stabilizing tax rates. The City's expanding tax base is being driven by expansion in all sectors including residential and commercial development. The Grand List for October 2005 reflects this on-going development activity, with an overall increase of \$467.4 million or 8.3%. Real estate values increased by \$440 million or 9.1% and personal property and motor vehicle assessments increased by 4.4% and 2.8% respectively. Of the increase in real estate values, \$298.1 million is attributed to the final phase-in of revaluation, and \$141.9 million represents new growth. With a mill rate of 22.05, this new growth equates to \$3.1 million in new revenue.

**CHANGES IN NET TAXABLE GRAND LIST AFTER BOARD OF ASSESSMENT APPEALS**

	OCTOBER 1, 2002	OCTOBER 1, 2003	OCTOBER 1, 2004	OCTOBER 1, 2005	CHANGE 04 VS 05	INCREASE
REAL ESTATE	4,153,829,110	4,469,003,460	4,852,267,730	5,292,235,380	439,967,650	9.07%
PERSONAL PROPERTY	330,035,330	329,968,950	342,432,340	357,497,870	15,065,530	4.40%
MOTOR VEHICLES	408,352,010	401,484,930	441,104,225	453,490,220	12,385,995	2.81%
<b>TOTALS</b>	<b>4,892,216,450</b>	<b>5,200,457,340</b>	<b>5,635,804,295</b>	<b>6,103,223,470</b>	<b>467,419,175</b>	<b>8.29%</b>

As discussed above, the City is experiencing growth at record rates, particularly in residential development. The City of Danbury is considered a premier place to live and raise a family, with a first rate educational system, stable tax rates and a high quality of life. There are additional residential and commercial developments in the planning stages and the City can anticipate continued growth in the tax base. This development activity also provides the additional building permit revenue and conveyance tax revenue that has enabled us to maintain stable tax rates. In calendar year 2005, there were over 1,622 building permits issued. The value of these permits was \$166.3 million, an increase of \$34.3 million from the prior year. This level of activity demonstrates the investment being made in our City. The completion of these improvements adds value to real property, increasing assessments, resulting in additional property tax revenue. As we plan for future budgets, we can anticipate that this unprecedented growth will provide the additional revenue the City needs to continue to provide cost-effective municipal services to our citizens.

#### Building Permits

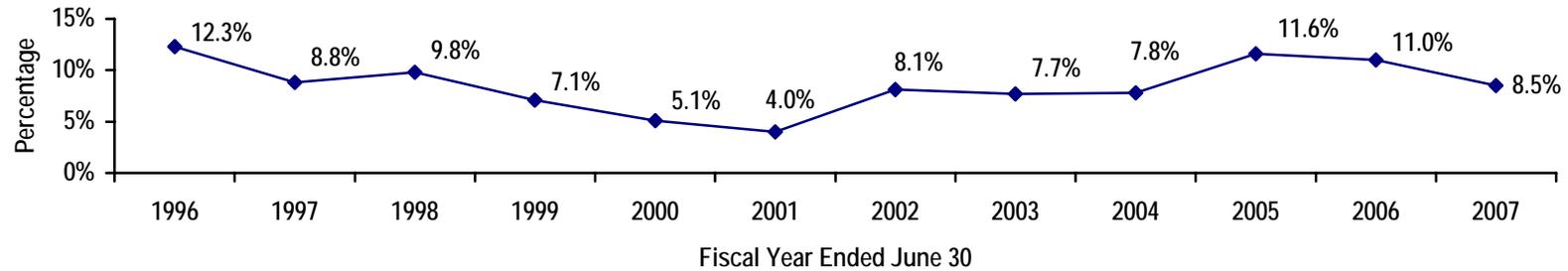
Calendar Year Ending 12/31	Residential		Commercial		Industrial		Total	
	No.	Value	No.	Value	No.	Value	No.	Value
2005	1,441	96,350,821	177	44,660,170	4	25,324,000	1,622	166,334,991
2004	1,420	85,958,812	195	37,860,444	5	8,225,886	1,620	132,045,142
2003	1,127	40,166,000	181	24,635,638	9	3,051,936	1,317	67,853,574
2002	1,062	57,004,872	236	32,725,840	33	6,440,498	1,331	96,171,210
2001	2,160	56,853,403	582	29,916,109	13	16,853,297	2,755	103,622,809 <sup>1</sup>
2000	1,823	62,484,901	426	29,746,777	23	9,744,553	2,272	101,976,231 <sup>1</sup>
1999	802	37,221,107	227	43,087,178	--	--	1,029	80,308,285
1998	763	43,964,940	9	18,989,896	2	370,961	774	63,325,797
1997	203	19,151,324	53	18,907,047	1	500,000	257	38,558,371
1996	111	10,362,330	49	25,346,500	2	2,533,000	162	38,241,380

<sup>1</sup>Note: Building permits for 2000 and 2001 include electrical and mechanical permits.

### **Fund Balance**

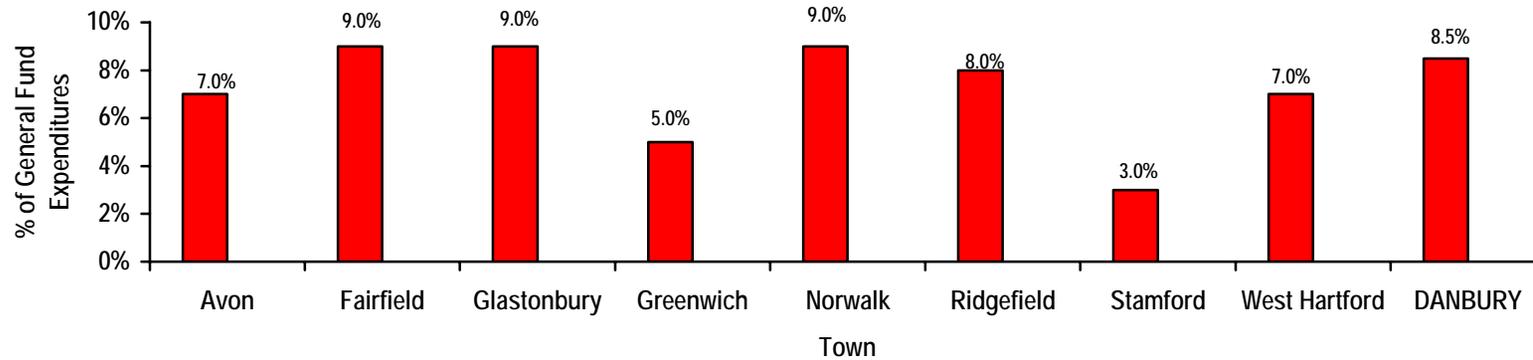
The City's policy is to maintain a General Fund undesignated fund balance of between 5% and 10% of General Fund expenditures. While the City believes it is important to maintain reserves at reasonable levels, accumulating too large a fund balance is not good public policy. If fund balance as a percentage of General Fund expenditures exceeds the target of 10%, a portion of that should be returned to the taxpayers in the form of a reduced mill rate. At June 30, 2005, undesignated fund balance totaled \$18,727,920 or 11.6% of General Fund expenditures. The budget for FY 2005-2006 incorporated a planned use of fund balance of \$3.0 million, bringing the percentage of undesignated fund balance to 9.3%. Initial projections of current year financial operations indicates that the \$3.0 million planned use of fund balance will not be necessary, therefore maintaining the undesignated fund balance as a percentage of General Fund expenditures above the policy target of 10%. With this in mind, the FY 2006-2007 budget includes a planned use of fund balance of \$3.2 million bringing undesignated fund balance as a percentage of General Fund expenditures to 8.5%, well within the City's target of 5% to 10%.

Undesignated General Fund Balance as a Percentage of General Fund Expenditures



When the City's policy regarding undesignated fund balance is compared with other communities in Connecticut, we are similarly positioned with municipalities with higher credit ratings than our own. A comparison with triple AAA rated communities in the State of Connecticut supports the City's policy of an undesignated fund balance of 5% to 10% of General Fund expenditures, and reinforces our position that returning excess fund balance back to the taxpayers in the form of lower taxes is good public policy.

Fund Balance as a % of General Fund Expenditures - Triple AAA Communities



## **Capital Financing and Debt Management**

In recent years the City of Danbury has received approval from the voters for an aggressive capital improvement program, geared toward upgrading the City's infrastructure and to position our City for the 21<sup>st</sup> Century. In 2004, the voters approved the 21<sup>st</sup> Century Bond package, the focus of which was to rebuild our schools. In 2005, the voters approved the Danbury Neighborhood Bond, which will upgrade our parks and playgrounds and provide our citizens with additional recreational opportunities. In May 2006, the voters approved another bond proposal, the Danbury Public Safety Bond, that will provide our City with a state-of-the-art police headquarters, improve public safety communication systems, provide needed equipment to enhance fire protection, and complete the construction of a parking garage in the City's central business district which is vital to the economic development of our downtown.

In proposing these capital project investments, the City does so within a framework of capital financing policies designed to ensure that the debt associated with these projects does not place undue pressure on the mill rate and our taxpayers. The City's capital financing policies were developed using guidelines and best practices provided by the bond rating agencies. The City's current capital policy standards are:

- Debt service as a percent of expenditures shall not exceed 10%.
- Debt per capita should not exceed \$1,900 and increases at 3% per year.
- Debt as a percentage of fair market value shall not exceed 1.5%.

Even with the additional bond issuance associated with the recently approved Public Safety Bond, the debt model connected with these bond issues stays within the parameters of the capital financing policy. It is anticipated that the debt associated with all of these projects will be issued by FY 2011-2012, at an average rate of approximately \$18.5 million per year. During that time, the debt ratios described above are as follows:

- Debt Service as a percentage of general fund expenditures will peak at 8.4% in FY 2012-2013 and declines to 5.2% by FY 2017-2018. This is well within the self-imposed cap of 10% outlined in the policy.
- Debt per capita peaks at \$1,513 in FY 2011-2012 and declines to \$810 by FY 2017-2018; again well within the cap of \$1,900.
- Debt as a percentage of fair market value peaks at 1.38% in FY 2011-2012 and drops to .7% by FY 2017-2018. This, too, is well within our target of 1.5%.

The City will continue to increase its outstanding debt over the next six years to adequately finance all of the projects included in the current, and recently approved, bond issues. Outstanding debt is projected to peak in FY 2011-2012 at \$125.2 million when all of the debt has been issued and will decline to \$71.2 million in FY 2017-2018 as the debt is paid down. The following table illustrates the projected outstanding debt and its impact on debt service as a percentage of expenditures, debt per capita, and debt to fair market value.

### Projected Bonded Debt & Debt Ratio Benchmarks

Fiscal Year	Outstanding Debt as of June 30	Debt Service as % of Expend	Debt per Capita	Debt as % of Fair Market Value
2006-2007	73,269,750	5.0%	1,143	.89%
2007-2008	89,397,400	5.7%	1,124	1.07%
2008-2009	99,541,050	6.8%	1,239	1.17%
2009-2010	108,814,700	7.4%	1,341	1.25%
2010-2011	117,363,350	7.9%	1,432	1.32%
2011-2012	125,234,000	8.3%	1,513	1.38%
2012-2013	114,644,000	8.4%	1,371	1.24%
2013-2014	104,875,000	7.5%	1,242	1.11%
2014-2015	96,276,000	6.5%	1,129	1.00%
2015-2016	87,765,000	6.1%	1,019	.89%
2016-2017	79,462,000	5.6%	913	.79%
2017-2018	71,165,000	5.2%	810	.70%

The City continually evaluates the validity of its capital financing policy by comparing our debt ratio benchmarks with those of other cities and towns. It is evaluated against triple AAA communities in the State of Connecticut as well as the surrounding communities in western Connecticut. Using those comparisons, the City of Danbury can determine whether its debt capacity is within the guidelines established by the bond rating agencies that evaluate the overall financial condition of the City. Based on the table below, the City of Danbury is well positioned and can easily take on the debt associated with its aggressive capital improvement program.

**Debt Ratio Benchmarks**  
**Comparison with Triple AAA Communities and Surrounding Towns**

	Debt Service as a % Of GF Expenditures	Debt Per Capita	Debt as a % of FMV
Danbury	5.0%	\$ 1,143	.89%
Policy Target	10%	\$ 1,900	1.5%
<b><u>Surrounding Communities</u></b>			
Bethel	6.1%	\$ 1,280	1.1%
Brookfield	8.3%	\$ 1,330	0.8%
New Fairfield	6.4%	\$ 1,071	0.7%
New Milford	11.8%	\$ 2,055	1.5%
Newtown	8.7%	\$ 1,844	1.2%
Ridgefield	14.5%	\$ 5,947	2.5%
<b><u>Triple AAA Communities</u></b>			
Fairfield	8.6%	\$ 3,027	1.3%
Glastonbury	6.1%	\$ 1,898	1.5%
Greenwich	3.1%	\$ 679	0.1%
Norwalk	5.5%	\$ 1,502	0.8%
Stamford	8.2%	\$ 2,315	1.0%
West Hartford	7.9%	\$ 1,705	1.4%

**SUMMARY OF THE ADOPTED BUDGET**

The total general fund spending plan for FY 2006-2007, including the Board of Education, is \$178,091,982. This represents an increase over the current year budget of \$8,491,860. Spending by the Board of Education is projected to increase by \$5.5 million or 5.9%, and City expenditures (excluding contingency) are expected to increase by \$4.2 million or 5.7%. Net revenue from all sources other than current property taxes total \$44,237,170, leaving a balance to be raised from local taxes of \$133,854,812. With adjustments for a reserve for tax appeals, the gross tax levy that must be raised to support the budget is \$134,604,812. The grand list as filed by the Tax Assessor has grown by \$467.4 million and reflects the final year of the phase-in of property revaluation. Based on an assumed grand list of \$6.1 billion after Board of Assessment Appeals, the mill rate needed to support the proposed budget is 22.05 mills. This represents a decrease in the mill rate of .98 mills, or 4.2%.

On the City side of the budget, overall spending will increase by 4.0%. City Departments were instructed to submit flat budget requests that reflect only their core mission. Where possible, most departments complied with these instructions; however, budgets ultimately presented by departments would have increased spending by 6.4%. City spending had been reduced to support increases in spending for education, employee benefits and rising utility costs.

### OPERATING BUDGET SUMMARY - THREE-YEAR HISTORY

DEPARTMENT	ACTUAL FY 2004-2005	BUDGET FY 2005-2006	ADOPTED FY 2006-2007	\$ CHANGE 05-06 VS. 06-07
GENERAL GOVERNMENT	7,660,774	8,080,163	8,646,226	566,063
PUBLIC SAFETY	21,148,463	22,055,044	23,779,068	1,724,024
PUBLIC WORKS	7,596,981	7,504,671	8,048,753	544,082
HEALTH, HOUSING & WELFARE	798,753	893,184	1,133,718	240,534
SOCIAL SERVICES AGENCIES	1,635,978	1,848,689	1,635,471	(213,218)
EDUCATION	90,694,338	94,631,075	100,161,196	5,530,121
LIBRARIES	1,951,618	2,068,265	2,049,733	(18,532)
PARKS & RECREATION	741,942	797,688	850,610	52,922
RECURRING COSTS	19,073,439	20,185,978	20,777,083	591,105
DEBT SERVICE	9,147,019	8,876,101	9,465,260	589,159
CAPITAL PROJECTS	162,062	-	-	-
TRANSPORTATION	961,288	1,047,531	1,144,864	97,333
CONTINGENCY	553,049	1,611,283	400,000	(1,211,283)
MISCELLANEOUS ADJUSTMENT	(91,265)	-	-	-
<b>GRAND TOTAL</b>	<b>162,034,440</b>	<b>169,600,122</b>	<b>178,091,982</b>	<b>8,491,860</b>

### BUDGET ASSUMPTIONS

#### Revenues:

- As was the case in prior years, the budget assumes that the City will collect 100% of its current tax levy by June 30, 2007. Since the City does not budget for prior year tax collections and supplemental automobile taxes, any fall-off from the 100% collection rate is offset by these unbudgeted sources of revenue.
- The budget assumes that State aid will increase by \$1.5 million. This increase is due to increases in aid for education and PILOT payments.

- The City will realize \$11.8 million in revenue from licenses and permits, fines and penalties and charges for services, an increase of \$627,148 or 5.6 % from the FY 2005-2006 budget. Increases in these sources of revenue are primarily driven by increases in building permit revenue due to economic development activity in the City.
- The budget assumes revenue from investment income will total \$2,050,000. Due to historically low interest rates, revenue from this source dropped by 76.5% between FY 2000-2001 and FY 2004-2005. Higher interest rates as well as increases in cash available for investment will continue to increase collections from this source of revenue.
- The budget assumes the use of \$3.2 million of fund equity for FY 2006-2007. The level of fund balance has increased over the past three years, and the City anticipates favorable operating results for the current year, which will replenish fund balance to FY 2004-2005 levels.

### **Expenditures:**

- For the most part, goods and services are budgeted at either current year levels or with some slight inflationary increases. The exception is electric utility costs, heating fuel and motor fuel. The cost of these commodities is increasing significantly higher than the rate of inflation. These three items are budgeted at \$2,035,600, an increase of \$396,748 or 24.2%. Electric utility costs are increasing by 14.4%, heating fuel by 25.9% and motor fuel by 58.9%. Adjustments have been made to reflect these increases.
- In most cases, regular wages are budgeted at 100% of a full complement of personnel based on approved collective bargaining agreements. Collective bargaining agreements are in effect for all of the City's unions and these wage rates are included in the budget. As was the case in the FY 2005-2006 budget, raises for non-union employees will be effective January 1, 2007.
- Employee health insurance costs for City employees and retirees are expected to increase by 6.6% over the FY 2005-2006 adopted budget, and 17.3% over FY 2005-2006 projected expenditures. Employee benefits continue to be the fastest growing portion of the City's operating budget, increasing by 172% over the last ten years. To help contain these costs, the City participated in the Connecticut Public Sector Prescription Drug Coalition that reduced prescription drug costs by almost 15%. The City also participated in the Coalition's RFP for life insurance and reduced expenditures by 14.4%.
- Risk management related insurance costs will increase by \$191,654 or 6.1%. This is driven by deductible expenses for public liability and automobile accidents, and uninsured workers' compensation claims. To better address concerns about rising workers' compensation claims, the City developed a cost allocation model for workers' compensation premiums. Each department has a new line item for workers' compensation which was calculated based on claims experience and risk. In addition, a new line item was created for safety equipment. Each department head was required to prepare a personal protective equipment assessment, which identifies the equipment needed to ensure worker safety. All of these items were included for funding in the FY 2006-2007 budget.

- The General Fund appropriation for debt service will increase by \$589,159 or by 6.6%. The City's active capital improvement program will continue to drive debt service expenditures. The budget includes interest expense of \$583,000 for a \$22.0 million bond sale planned for July.
- The budget includes a contingency of \$400,000 for unanticipated expenses throughout the year.

## **BUDGET OVERVIEW AND MAJOR INITIATIVES**

### **GENERAL FUND**

#### **General Government**

- The budget for the Office of the Common Council will decrease by \$25,806 or 38.9%. The full-time Assistant City Clerk position has been reduced to part-time to better reflect the organizational needs of the Office.
- The budget for the Corporation Counsel's Office will increase by \$50,567. The contractors that were retained for the landfill closure in 1998 have filed a lawsuit against the City, and the budget for litigation related expenses has been increased. This increase is offset by a reduction in salaries of \$32,603. A reorganization of the Office will provide for the same number of staff while enabling the City to hire a new attorney with experience in labor relations, ADA, FMLA, EEO and contract compliance.
- Funding for the Planning Department will decrease by \$51,779 or 10.0%. This reflects the reallocation of an Assistant Zoning Enforcement Officer from the Planning Department to the Unified Neighborhood Inspection Team.
- The Office of Economic Development will see its funding increase by \$16,322 or 18.9%. Funding has been included to assist the Office in creating a marketing plan highlighting the City of Danbury as a premier place to do business to companies expressing interest in relocating to the City.
- The budget for the Department of Personnel will increase by \$60,028 or 26.3%. Due to the retirement incentive program, the Department has an aggressive recruitment and hiring plan for the new fiscal year. This will require additional resources for the testing and processing of candidates.
- Funding for Retirement Administration will decrease by \$13,000 or 31.7%. This is due to a provision in the recently settled Police contract that allows expenses related to the administration of the pension fund to be charged to the plan. This provision was already included in the collective bargaining agreements with the Fire union and the DMEA.
- The adopted budget includes increased funding for labor negotiations. An increase of \$70,000 or 84.4% will allow the City to begin labor negotiations with three bargaining units whose contracts expire on June 30, 2007.

- The budgets for building maintenance have been increased by \$51,000 or 31.4%. Line items for electricity are budgeted at \$394,500, an increase of \$104,023 or 35.8% over the FY 2005-2006 budget. Heating fuel is budgeted at \$228,500, an increase of \$59,873 or 35.5% over the FY 2005-2006 adopted budget.

## **Public Safety**

- The adopted budget for the Police Department includes funding for 158.75 personnel. A salary accrual of \$46,859 has been incorporated in the budget as a result of vacancies that occur throughout the year. The budget also includes funding for a Public Safety PC/LAN Technician who will work on the development and implementation of public safety technology projects. The position will be funded by both the Police and Fire departments, with Police incurring 75% of the expense and the Fire Department incurring 25% of the expense. The Department's appropriation for overtime is budgeted at \$900,000, an increase of \$100,000 or 12.5%. This is consistent with the new rates of pay included in the recently settled police contract.
- The adopted budget for the Police Department includes \$80,000 to lease ten new police cruisers and \$18,750 to lease three new detective vehicles. The capital budget also includes funding to replace two vehicles for the shift commanders. The new vehicles will enable the Department to retire older vehicles in the fleet and improve response time. The budget also includes \$25,000 for training, a 25% increase over the FY 2005-2006 adopted budget. The capital budget also includes funding for technological improvements to patrol vehicles. New laptops and an in-car camera system will improve communications and public safety. The cost of these two improvements totals \$360,000.
- The City's contribution to the Animal Control Fund is increasing by \$17,171 or 9.2%. The increase is the result of contractual pay increases for Animal Control Officers.
- The adopted budget for the Fire Department includes funding for 110.25 positions. This is a decrease of one full-time position and reflects the reallocation of one Deputy Fire Marshall to the Unified Neighborhood Inspection Team (UNIT). This reduction is offset by the addition of the Public Safety PC LAN Technician, a shared position with the Police Department.
- As was the case in the FY 2005-2006 budget, the operating budget for FY 2006-2007 does not include a general fund subsidy to the Ambulance Fund. Expenditures in the Ambulance Fund will increase by \$208,203 or 12.1%. The budget includes funds to purchase a paramedic supervisor vehicle and drive operating camera systems to improve public safety. Other increases include billing and audit fees, and motor fuel.
- The adopted budget greatly enhances funding to the Unified Neighborhood Inspection Team (UNIT). Positions from other departments have transferred to the UNIT including a Deputy Fire Marshal, an Assistant Zoning Enforcement Officer, and the City's Blight Inspector. In addition, the Police Officer assigned to eradicate graffiti in the City will work with the UNIT. Funding to the UNIT will increase by \$182,373 or 314.4%. The activities of the Team will be coordinated by the UNIT Coordinator, which remains budgeted at \$58,000.

- The adopted budget for the Building Department will remain relatively flat at \$573,419. The budget includes funding for an additional Building Inspector to replace the position of Blight Inspector that has been reassigned to the UNIT. This will ensure that there are sufficient resources available to perform plan reviews and inspections.
- The budget includes funding for a full-time Weights and Measures Inspector in the Department of Consumer Protection. For the last two fiscal years the budget included funding for two part-time positions which have now been eliminated. The creation of the full-time position will ensure consistency and compliance with weights and measures statutes.

### **Public Works**

- The adopted budget for the Engineering Department eliminates funding for the Assistant City Engineer, a position that became vacant through early retirement. The position of City Engineer/Director of Public Works has been eliminated and has been replaced with a City Engineer. The position of Director of Public Works has been created and funded in the Highway Department. This reorganization will generate savings of approximately \$23,000 and will provide additional management and supervision of the City's on-going capital improvement program and public works departments.
- Funding for snow and ice removal has been increased by \$74,000 or 14.0%. The harsh winter weather over the past three years had necessitated additional funding from the City's Contingency Account. Increased funding should mitigate the need for mid-year emergency appropriations.
- The adopted budget increases funding for the Park Maintenance Department by \$207,165 or 15.0%. Additional funds were added for landscape maintenance costs, overtime associated with summer maintenance activities and utility costs.
- The adopted budget eliminates funding for snow plowing activities performed by private contractors. The City has experienced difficulty obtaining competitive bids for these services and will now perform this in-house. The necessary equipment has been purchased and staff from the Park Maintenance Department will do the snow plowing. This will save the City approximately \$80,000 a year.

### **Health, Housing & Welfare**

- The adopted budget increases funding to the Department by \$237,145 or 26.7% by consolidating the Welfare Department and the Department of Health & Housing. This reorganization will focus the City's housing and social service resources on the issues surrounding homelessness in Danbury. The budget also eliminates funding for the position of Coordinator of Environmental Health Services which was vacated through early retirement. This reorganization will save the City approximately \$120,000.

## **Social Services Agencies**

- As indicated above, funding for the Welfare Department has been eliminated and consolidated into the Department of Health & Housing, creating a new Department of Health, Housing and Welfare.
- The adopted budget reflects flat funding for grant agencies in most cases. In the FY 2005-2006 budget, funding for the majority of agencies was increased by three percent to adjust for inflation. As was the case in FY 2005-2006, the appropriation to the Cultural Commission will fund organizations that focus on cultural activities.
- The adopted budget includes \$27,250 to fund the Dream Homes Community Center, a collaborative effort between the Danbury Housing Authority, the Association for Religious Communities (ARC), WeCAHR and People First. The organization will act as a point of entry for individuals and families and will direct them to community housing and other resources to prevent homelessness.
- The adopted budget includes an increase in funding to support the continued operations at Boughton Street YMCA. The facility was slated to close in July 2005 due to severe budget shortfalls and significant capital improvement needs. This funding is part of a larger strategy to keep the organization operating. Continued funding of the YMCA is dependent on its ability to raise the additional funds need to make the capital improvements.
- The adopted budget for the Department of Elderly Services totals \$285,742, an increase of \$33,380 or 13.2%. The increase is attributable to the creation of a new full-time position and funding of additional part-time hours to assist with programming at the Senior Center.

## **Education**

- The adopted budget includes funding for the Board of Education totaling \$100,161,196, an increase of \$5,530,121 or 5.9%. This amount includes \$208,575 for the City's subsidy for public and private school nurses. This component has been budgeted at FY 2005-2006 levels.

## **Libraries**

- Funding to the Danbury Public Library will decrease by \$22,582 or 1.1%. The budget reflects the elimination of an Assistant Library Director as part of a reorganization of the Department, saving approximately \$68,000. This decrease is offset by increases in other areas including salary increases for part-time staff. Funding for adult books, children's books, recordings, films, and audio books remain at FY 2005-2006 budgeted levels. Additionally, the Library Board can direct funding it receives from library fines and donations toward the purchase of books and other materials.

## **Parks and Recreation**

- The adopted budget reflects flat funding for the Recreation Department. The appropriation will enable the Department to continue the summer programming it has provided in the past.
- The adopted budget includes an increase in funding to the Tarrywile Park Authority. The additional \$50,000 will assist with the operating expenses associated with maintaining the Park.

## **Recurring Costs**

- As discussed earlier, spending on employee health insurance is expected to increase by \$777,554, or 6.6%. The increase is due to inflationary trends in the health care industry and negotiated increases in health insurance premiums for members of the Teamsters Union. Some savings were achieved through the City's participation in the Connecticut Public Sector Prescription Drug and Life Insurance Coalitions.
- Spending on workers' compensation and related insurance is expected to increase by \$191,654 or 6.1%
- The City's contribution to the pension funds is budgeted at \$3,429,000, a decrease of \$119,709 or 3.4%. Since FY 2002-2003, the City's annual contribution to the pension funds has decreased by approximately \$653,000 or 16%. Improved management of the funds and favorable results in the stock and bond markets contributed to this decline.

## **Debt Service**

- The adopted budget includes debt service expenses totaling \$9,465,260, an increase of \$589,159 or by 6.6%. The City's on-going capital improvement program will continue to drive debt service expenditures. As discussed earlier, the budget includes interest expense of \$583,000 for a \$22.0 million bond sale planned for July.

## **Transportation**

- Funding for the Airport will increase by \$79,073 or 19.9%. The budget includes funding for an additional full-time position to assist the Airport Administrator in running the day-to-day operations of the facility. This is a recommendation of the Airport Security Study commissioned by the City in 2005.
- The adopted budget includes an increase in the City's subsidy to Housatonic Area Regional Transit (HART) of \$17,636 or 2.7%. The increase is due to an increase in operating costs.

## **Contingency**

- The adopted budget includes a contingency totaling \$400,000 a decrease of \$1,211,283 or 75.2%. All of the City's labor contracts have been settled and the funds in the Contingency account are reserved for unanticipated expenses that may occur throughout the year.

## **SEWER AND WATER FUNDS**

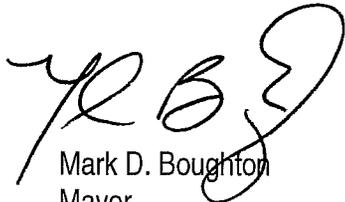
- Expenditures in the Sewer Fund are expected to increase by \$616,348 or 7.0%. The increase is driven by increased administrative costs related to insurance and utilities and the first phase of the upgrade of the SCADA system at the wastewater treatment plant. The Sewer Fund continues to experience cash flow problems due to low rates that are not sufficient to sustain the operations. In 2004, the City hired a consultant to perform a cost of service study that articulates a five-year plan for improving the financial viability of the Sewer Fund. The study provides a blueprint for the future that will insure that the rate structure generates sufficient resources to support operations and maintenance, while providing for needed capital improvements that are critical to operation of the plant. The study also provides projections for generating a capital reserve fund that is a required element of a utility's financial structure. As a result, the adopted budget includes a modest increase in sewer rates.
- Expenditures in the Water Fund are expected to increase by \$423,468 or 6.5%. Expenditure growth is driven by administrative costs and debt service expenses. As is the case with the Sewer Fund, the Water Fund is experiencing cash flow problems resulting from low rates and multi-year budget deficits. A cost of service study was also prepared for the Water Fund that provides the direction needed to be taken to improve the financial viability of the Water Fund. To ensure sufficient cash flow to sustain the operations of the Fund, the adopted budget includes a modest increase in water rates.

## CONCLUSION

The 2006-2007 adopted budget is a balanced plan of operations designed to continue essential municipal services and direct additional resources into public education and selected quality of life initiatives related to the City's neighborhoods. The budget that we have crafted represents a finely tuned plan which meets the City's service needs, reorders our priorities where appropriate, and challenges all of our employees to deliver public services more efficiently. Moreover, the plan places the minimum burden possible on our taxpayers consistent with sound financial practice.

I would like to thank all of the department heads, and other City staff involved in the budget preparation process for the many long hours that they have put into developing the budget. I would also like to thank the members of the Common Council who spent several weeks working diligently on the budget. And most of all, I would like to express my sincere gratitude to the citizens of Danbury who have provided me with many valuable insights and suggestions which we have incorporated into the adopted plan.

Respectfully Submitted,



Mark D. Boughton  
Mayor



**ORDINANCE**  
CITY OF DANBURY, STATE OF CONNECTICUT  
**COMMON COUNCIL**

May 2, 2006

Be it ordained by the Common Council of the City of Danbury:

AN ORDINANCE MAKING APPROPRIATIONS FOR THE FISCAL YEAR BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2007.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF DANBURY:

SECTION 1. That the amounts hereinafter set forth aggregating \$178,091,982 or so much as may be necessary, are hereby appropriated for the General Fund, from current revenue, for the use of the several departments of the Municipal Government and for the purpose hereinafter mentioned for the fiscal year beginning July 1, 2006 and ending June 30, 2007.

	<u>MAYOR'S</u>	<u>ADOPTED</u>
	<u>BUDGET</u>	<u>BUDGET</u>
I. <u>GENERAL GOVERNMENT</u>		
Common Council	\$ 40,458	\$ 40,458
Mayor's Office	334,560	334,560
City Clerk's Office	49,168	49,168
Ordinances	20,600	20,600
Probate Court	17,450	17,450
Registrars & Elections	172,746	172,746
City Treasurer	19,008	19,008
Director of Finance	809,994	809,994
Data Processing/Info Tech	1,055,589	1,055,589
Independent Audit	44,800	44,800
Bureau of Assessments	427,567	427,567
Board of Assessment & Appeals	4,350	4,350
Tax Collector	576,241	576,241
Purchasing	276,303	276,303
Corporation Counsel	836,750	836,750
Town Clerk	396,464	396,464
Annual Report	10,000	10,000
Permit Coordination	317,279	317,279
Planning Department	465,517	465,517
Office of Economic Development	102,823	102,823
Conservation Commission	9,220	9,220
Personnel Department/Civil Service	288,010	288,010
Mayor's Discretionary Fund	17,000	17,000
Fair Rent Commission	1,450	1,450
City Memberships	82,487	82,487
Lake Authority	58,800	58,800



**ORDINANCE**  
CITY OF DANBURY, STATE OF CONNECTICUT  
**COMMON COUNCIL**

May 2, 2006

Be it ordained by the Common Council of the City of Danbury:

	<u>MAYOR'S</u>	<u>ADOPTED</u>
	<u>BUDGET</u>	<u>BUDGET</u>
<u>GENERAL GOVERNMENT</u>		
Retirement Administration	\$ 28,000	\$ 28,000
Labor Negotiations	153,000	153,000
Public Buildings	996,041	996,041
City Hall Building	423,120	423,120
Library Building	213,553	213,553
Police Station Building	232,758	232,758
Senior Center Building	87,550	87,550
Old Library Building	48,175	48,175
Employee Service Benefit	<u>29,395</u>	<u>29,395</u>
<u>TOTAL GENERAL GOVERNMENT</u>	<u>\$ 8,646,226</u>	<u>\$ 8,646,226</u>
II. <u>PUBLIC SAFETY</u>		
Police Department	\$13,091,796	\$13,091,796
Animal Control	205,051	205,051
Fire Department	9,590,034	9,590,034
Building Inspector	573,419	573,419
Department of Civil Preparedness	12,250	12,250
Department of Consumer Protection	56,894	56,894
Unified Neighborhood Inspection Team	241,549	241,549
Employee Service Benefit	<u>8,075</u>	<u>8,075</u>
<u>TOTAL PUBLIC SAFETY</u>	<u>\$23,779,068</u>	<u>\$23,779,068</u>
III. <u>PUBLIC WORKS</u>		
Highways	\$ 2,377,157	\$ 2,377,157
State Aid - Highways	411,480	411,480
Snow and Ice Removal	387,520	387,520
Street Lighting	420,000	420,000
Park Maintenance & Forestry	1,585,261	1,585,261
Public Building Maintenance and Repair	525,118	525,118
Equipment Maintenance	1,024,405	1,024,405
Recycling/Solid Waste	310,550	310,550
Engineering Department	992,977	992,977



**ORDINANCE**  
CITY OF DANBURY, STATE OF CONNECTICUT  
**COMMON COUNCIL**

May 2, 2006

Be it ordained by the Common Council of the City of Danbury:

	<u>MAYOR'S</u>	<u>ADOPTED</u>
	<u>BUDGET</u>	<u>BUDGET</u>
<u>PUBLIC WORKS</u>		
Employee Service Benefit	\$ 14,285	\$ 14,285
<u>TOTAL PUBLIC WORKS</u>	<u>\$ 8,048,753</u>	<u>\$ 8,048,753</u>
 IV. <u>HEALTH, HOUSING &amp; WELFARE</u>		
Health, Housing & Welfare	\$ 1,126,163	\$ 1,126,163
Employee Service Benefit	7,555	7,555
<u>TOTAL HEALTH &amp; HOUSING</u>	<u>\$ 1,133,718</u>	<u>\$ 1,133,718</u>
 V. <u>SOCIAL SERVICES AGENCIES</u>		
Welfare Department	\$ 0	\$ 0
Veterans' Advisory Center	60,228	60,228
Commission on Aging	285,742	285,742
Elderly Transportation	12,000	12,000
Grants - Human Services	1,274,506	1,274,506
Employee Service Benefit	2,995	2,995
<u>TOTAL SOCIAL SERVICES AGENCIES</u>	<u>\$ 1,635,471</u>	<u>\$ 1,635,471</u>
 VI. <u>SCHOOL DEPARTMENT</u>		
Schools, Regular	\$ 99,952,621	\$ 99,952,621
Schools, Health & Welfare	208,575	208,575
<u>TOTAL SCHOOL DEPARTMENT</u>	<u>\$100,161,196</u>	<u>\$100,161,196</u>
 VII. <u>LIBRARIES</u>		
Danbury Public Library	\$ 2,039,683	\$ 2,039,683
Employee Service Benefit	4,050	4,050
Long Ridge Library	6,000	6,000
<u>TOTAL LIBRARIES</u>	<u>\$ 2,049,733</u>	<u>\$ 2,049,733</u>
 VIII. <u>PARKS &amp; RECREATION</u>		
Department of Recreation	\$ 410,910	\$ 410,910
Tarrywile Park Authority	315,000	315,000



**ORDINANCE**  
CITY OF DANBURY, STATE OF CONNECTICUT  
**COMMON COUNCIL**

May 2, 2006

Be it ordained by the Common Council of the City of Danbury:

	<u>MAYOR'S</u>	<u>ADOPTED</u>
	<u>BUDGET</u>	<u>BUDGET</u>
<u>PARKS &amp; RECREATION</u>		
Cultural Commission	\$ 102,000	\$ 102,000
Lake Kenosia Commission	22,000	22,000
Employee Service Benefit	700	700
<u>TOTAL PARKS &amp; RECREATION</u>	<u>\$ 850,610</u>	<u>\$ 850,610</u>
 IX. <u>RECURRENT COSTS</u>		
FICA	\$ 1,464,196	\$ 1,464,196
Pension Expense	3,429,000	3,429,000
Employee Service Benefit	317,556	317,556
Worker's Compensation	690,572	690,572
State Unemployment Compensation	35,000	35,000
Employee Health & Life Insurance	11,528,441	11,528,441
Union Welfare	975,520	975,520
Insurance & Official Bond Premium	2,336,798	2,336,798
<u>TOTAL RECURRENT COSTS</u>	<u>\$ 20,777,083</u>	<u>\$ 20,777,083</u>
 X. <u>DEBT SERVICE</u>		
Interest on Debt	\$ 2,073,329	\$ 2,073,329
Interest on Debt - School	1,219,581	1,219,581
Redemption of Debt	3,402,350	3,402,350
Redemption of Debt - School	2,770,000	2,770,000
<u>TOTAL DEBT SERVICE</u>	<u>\$ 9,465,260</u>	<u>\$ 9,465,260</u>
 XI. <u>CAPITAL PROGRAM</u>	0	0
<u>TOTAL CAPITAL PROGRAM</u>	<u>0</u>	<u>0</u>
 XII. <u>TRANSPORTATION</u>		
Danbury Airport	\$ 476,277	\$ 476,277
H.A.R.T.	666,772	666,772
Employee Service Benefit	1,815	1,815
<u>TOTAL TRANSPORTATION</u>	<u>\$ 1,144,864</u>	<u>\$ 1,144,864</u>



**ORDINANCE**  
CITY OF DANBURY, STATE OF CONNECTICUT  
COMMON COUNCIL

May 2, 2006

Be it ordained by the Common Council of the City of Danbury:

	<u>MAYOR'S</u>	<u>ADOPTED</u>
	<u>BUDGET</u>	<u>BUDGET</u>
XIII. <u>CONTINGENCY</u>	\$ 400,000	\$ 400,000
<u>TOTAL CONTINGENCY</u>	\$ 400,000	\$ 400,000
 <u>TOTAL BUDGET</u>	 \$178,091,982	 \$178,091,982

SECTION 2. That the amount of \$1,930,515 is appropriated to the AMBULANCE FUND in the same manner as set forth in Section 1 hereof.

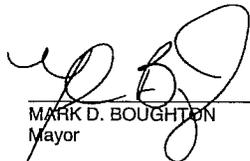
SECTION 3. That the amount of \$219,051 is appropriated to the ANIMAL CONTROL FUND in the same manner as set forth in Section 1 hereof.

SECTION 4. That the amount of \$9,408,260 is appropriated to the SEWER FUND in the same manner as set forth in Section 1 hereof.

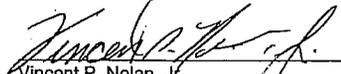
SECTION 5. That the amount of \$6,948,162 is appropriated to the WATER FUND in the same manner as set forth in Section 1 hereof.

SECTION 6. That a provision for tax appeals reserve is established in the amount of \$750,000.

Adopted by the Common Council  
Approved by Mayor Mark D. Boughton

  
\_\_\_\_\_  
MARK D. BOUGHTON  
Mayor

ATTEST:

  
\_\_\_\_\_  
Vincent P. Nolan, Jr.  
President, Common Council



**RESOLUTION**

CITY OF DANBURY, STATE OF CONNECTICUT

May 2, 2006

RESOLVED by the Common Council of the City of Danbury:

A RESOLUTION LEVYING THE PROPERTY TAX FOR THE FISCAL YEAR

BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2007

SECTION 1. The sum of \$134,604,812 representing the gross appropriation for the City of Danbury of \$178,091,982 for the fiscal year of July 1, 2006 and ending June 30, 2007, minus Indirect Revenue of \$41,037,170, minus use of fund balance of \$3,200,000, plus reserve for tax appeals in the amount of \$750,000, is hereby levied and assessed on all taxable property in the City of Danbury as set forth on the annual Grand List as of October 1, 2005.

SECTION 2. Accordingly, the General Fund Tax Rate for the fiscal year beginning July 1, 2006 and ending June 30, 2007 shall be as follows:

TAX RATE: 22.05 MILLS

SECTION 3. The taxes levied and assessed as hereinafter provided shall be payable in quarterly installments on July 1, 2006, October 1, 2006, January 1, 2007, and April 1, 2007 except for taxes levied and assessed on mobile homes, motor vehicles and where not in excess of One Hundred Dollars (\$100.00), which taxes shall be paid on July 1, 2006, in accordance with the General Statutes of the State of Connecticut, unless said dates shall have lapsed before the effective date of this resolution, in which case the Tax Collector shall fix the dates and installments as if said dates had not been fixed herein as provided by law.

SECTION 4. The Tax Collector shall cause the said taxes above levied and assessed to be inserted on the tax rolls for the fiscal year beginning July 1, 2006 and ending June 30, 2007.