

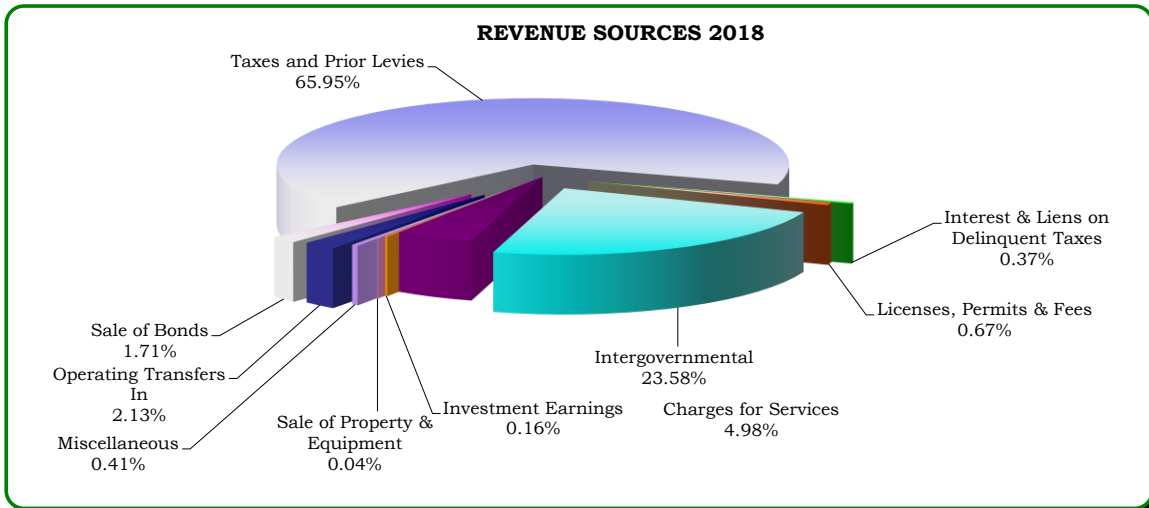
**Operating Budget Summary**

**CITY OF BRISTOL  
Comparative Summary of Sources and Uses of Funds  
FY 2017 Adopted/ FY 2018 Adopted Budgets**

	<b>FY 2017 Adopted Budget</b>	<b>FY 2018 Adopted Budget</b>	<b>FY 2018 Over (Under) FY 2017</b>	<b>Percent Change</b>
<b>Sources:</b>				
Taxes and Prior Levies	\$138,200,440	\$139,260,930	\$1,060,490	0.77%
Interest & Liens on Delinquent Taxes	650,000	775,000	125,000	19.23%
Licenses, Permits & Fees	1,757,900	1,412,400	(345,500)	(19.65%)
Intergovernmental	48,787,662	49,796,949	1,009,287	2.07%
Charges for Services	10,049,125	10,517,505	468,380	4.66%
Investment Earnings	264,770	342,840	78,070	29.49%
Sale of Property & Equipment	75,000	75,000	0	0.00%
Miscellaneous	949,730	875,116	(74,614)	(7.86%)
Operating Transfers In	3,521,370	4,504,205	982,835	27.91%
Loans & Sale of Bonds	12,994,560	3,602,000	(9,392,560)	(72.28%)
Fund Balances	0	0	0	0.00%
<b>Appropriated Sources of Funds</b>	<b>\$217,250,557</b>	<b>\$211,161,945</b>	<b>(\$6,088,612)</b>	<b>(2.80%)</b>
<b>Uses:</b>				
<b>General City &amp; Other Funds</b>				
Salaries & Wages	\$39,189,540	\$40,487,195	\$1,297,655	3.31%
Employee Benefits	3,560,715	4,877,610	1,316,895	36.98%
Contractual Services	15,321,225	13,935,505	(1,385,720)	(9.04%)
Supplies & Materials	4,560,870	5,038,540	477,670	10.47%
Capital Outlay	17,238,325	8,603,990	(8,634,335)	(50.09%)
Miscellaneous/ Other (Insurance)	1,845,972	1,723,710	(122,262)	(6.62%)
Operating Transfers Out	25,977,535	24,918,740	(1,058,795)	(4.08%)
Contingency	1,799,135	1,215,000	(584,135)	(32.47%)
<b>Board of Education</b>				
General Control	2,543,051	2,600,633	57,582	2.26%
Instruction	44,389,513	46,825,082	2,435,569	5.49%
Transportation	3,578,906	4,006,020	427,114	11.93%
Operation of Plant	6,423,980	6,540,526	116,546	1.81%
Maintenance of Plant	2,335,992	2,381,475	45,483	1.95%
Benefits & Fixed	18,955,404	18,246,562	(708,842)	(3.74%)
Athletics & Student	2,032,930	1,987,147	(45,783)	(2.25%)
Capital & Technology	1,895,596	2,208,542	\$312,946	16.51%
Special Education	24,176,868	24,750,668	573,800	2.37%
Tuition	815,000	815,000	0	0.00%
<b>Appropriated Uses of Funds</b>	<b>\$216,640,557</b>	<b>\$211,161,945</b>	<b>(\$5,478,612)</b>	<b>(2.53%)</b>

Operating Budget Summary - (continued)

**CITY OF BRISTOL, CONNECTICUT  
OPERATING BUDGET FUNDING  
FISCAL YEAR 2018**



The City of Bristol has various revenue sources, each representing a different percentage of total revenues as depicted in the above chart. The total anticipated resources for Fiscal Year 2018 is \$211,161,945. The City's major revenue source is property taxes at 65.95% of the budget followed by Intergovernmental revenues (State and Federal) at 23.58%. The following pages describe the various revenue sources and an overview of how revenue sources are estimated and developed.

**Revenue Summary and Analysis**

A significant part to preparing the City's budget is to make a reasonable estimate of revenues based on the adopted expenditures beginning July 1<sup>st</sup>, the start of the fiscal year.

Preliminary estimates are developed in January and further refined as additional information becomes known, either from the State budget or updated trend information on other operating revenues. The City adopted the 2018 budget on May 31, 2017 finalizing appropriations and estimated revenues effective July 1, 2018.

As a matter of prudent financial policy the City is conservative with its revenue estimates, especially with large revenue sources such as taxes and grants (Intergovernmental Revenues).

## Operating Budget Summary

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### Operating Budget Summary - (continued)

Tax collection rates are comparatively high and stable. Economic activity in the city has been relatively steady following current economic times. This activity contributes to other revenue sources such as building permits and real estate conveyance fees. Actual collections for these two fees was on the decline several years ago, primarily due a slow-down in the housing market, locally and nationwide. Currently, however the City is experiencing a slight increase in these revenues which may be the result of a better economic climate and declining unemployment rates.

The City budgets for approximately 17 operating grants. The adopted State Grant total for FY2018 is \$47,089,610 which represents a \$1.42 million increase over the previous year. The primary driving factor for this increase is the new motor vehicle tax in the amount of \$1.1 million. Due to the uncertainty of the State budget these grant revenues may be different once finally adopted by the State legislature.

Current law passed by the legislature in 2017 capped the motor vehicle mill rate at 37 mills for FY2017 and 32 mills for FY2018. While this did not affect the City for FY2017 it does affect the City for the July 1, 2018 tax bills as the mill rate exceeds the 32 mill cap for motor vehicles at 36.03 mill. As a result, there was no change in the mill rate for Real Estate and Personal Property so it remained at 36.03 and the mill rate for Motor Vehicle taxes was set at 32 mills. The new motor vehicle grant as mentioned was established by state law to offset the estimated revenue loss the City will experience as a result of the mill rate cap at 32 mills.

The City has the following revenue sources, which are typical for Connecticut municipalities.

- Taxes and Assessments
- Interest & Liens on Delinquent Taxes
- Licenses, Permits & Fees
- Intergovernmental
- Charges for Services
- Investment Earnings
- Sale of Property and Equipment
- Miscellaneous
- Operating Transfers In
- Loans & Sale of Bonds
- Fund Balances

## Taxes

### Fund: General

Property taxation is by far the largest source of local government revenue. Taxes may be levied (based on assessment) against real estate, personal property and motor vehicles. Other taxes levied and collected are interest and penalties.

It is estimated that the General Fund will yield \$139,257,930 in taxes and assessments for fiscal year 2017-2018, an increase of \$1,060,490 over the prior year tax levies. The increase in tax collections is due to a \$68 million increase in the net grand list.

**Operating Budget Summary**

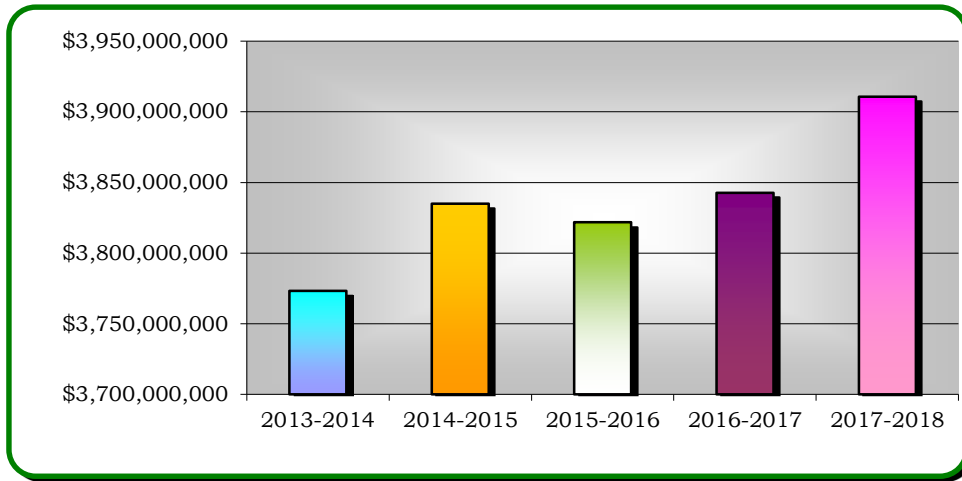
**Operating Budget Summary - (continued)**

The total of all taxable property minus exemptions is commonly known as the "net grand list". Any growth in the net grand list helps to offset any growth in budgeted expenditures, since the mill rate (tax rate) is computed on the basis of the total valuation of all taxable property within the boundaries of the City.

There are positives and negatives in the revenue trends the City is currently experiencing. The more significant trend revenues are reviewed herewith.

The following chart presents the annual net grand list growth for a five-year period.

CITY OF BRISTOL NET GRAND LISTS LAST 5 BUDGET YEARS					
Grand List Year	2012	2013	2014	2015	2016
Budget Year	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Net Grand List	\$3,773,177,053	\$3,835,068,122	\$3,821,929,916	\$3,842,668,911	\$3,910,692,532



The estimated 2016 Net Grand List (used for the 2017-2018 budget) increased to \$3,910,692,532. This represents an increase of \$68 million over the 2015 grand list, primarily due to increases in real estate valuations of approximately \$15.9 million and ESPN expansion and growth.

In past years there were many mortgage refinancing opportunities due to lower interest rates. Banks now require more tax escrow during the refinancing process, which guarantees tax payments to municipalities. The refinancing process also increases the payment of delinquent taxes because all delinquent taxes must be paid at the time of refinancing, thus reducing the City's outstanding tax collectibles.

Several statistical tables are available behind the appendix tab of this document, which review the history of tax levies and collections, as well as comparative assessed valuation of taxable property. These charts can be found on pages 376-377 and 380.

**Operating Budget Summary**

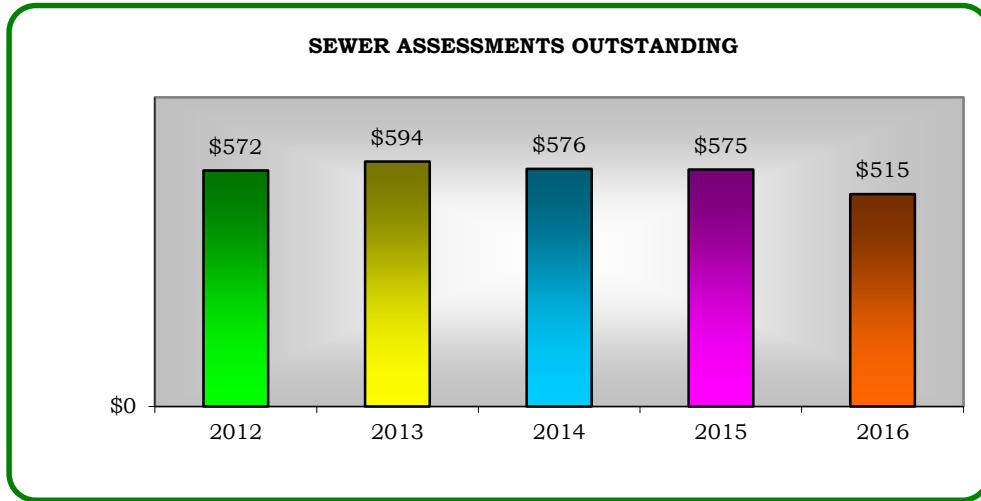
**Operating Budget Summary - (continued)**

**Assessments**

**Fund: Sewer Operating**

The Water Pollution Control Division of the Public Works Department is accounted for in the Sewer Operating and Assessment Fund. Sanitary sewer collection and treatment services are provided to approximately 92% of the City’s populated area. Related user fee revenue for fiscal year 2016 was approximately \$6,292,000. The cost to hook-up to the system is recorded as assessments receivable and deferred revenue. Assessment payments are recorded as revenue in the year received and deferred revenue is reduced. Deferred assessment revenue at June 30, 2016 was approximately \$515,000.

<b>CITY OF BRISTOL</b>					
<b>Sewer Assessment Revenues</b>					
<b>LAST 5 YEARS (In Thousands)</b>					
<b>Fiscal Year Ended June 30</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>User Fees</b>	<b>\$5,127</b>	<b>\$5,419</b>	<b>\$5,719</b>	<b>\$6,111</b>	<b>\$6,292</b>
<b>Deferred Revenue</b>	<b>\$572</b>	<b>\$594</b>	<b>\$576</b>	<b>\$575</b>	<b>\$515</b>



*Shown in the chart and graph above are the sewer assessments outstanding by fiscal year. Additional information regarding sewer assessment collections can be found in the appendix section.*

**Licenses, Permits and Fees**

**Funds: General, Sewer Operating, Solid Waste, Pine Lake Challenge Course, Transfer Station**

Total Licenses, Permits and Fees are anticipated to decrease by \$345,500 from the 2017 budget.

## Operating Budget Summary

### Operating Budget Summary - (continued)

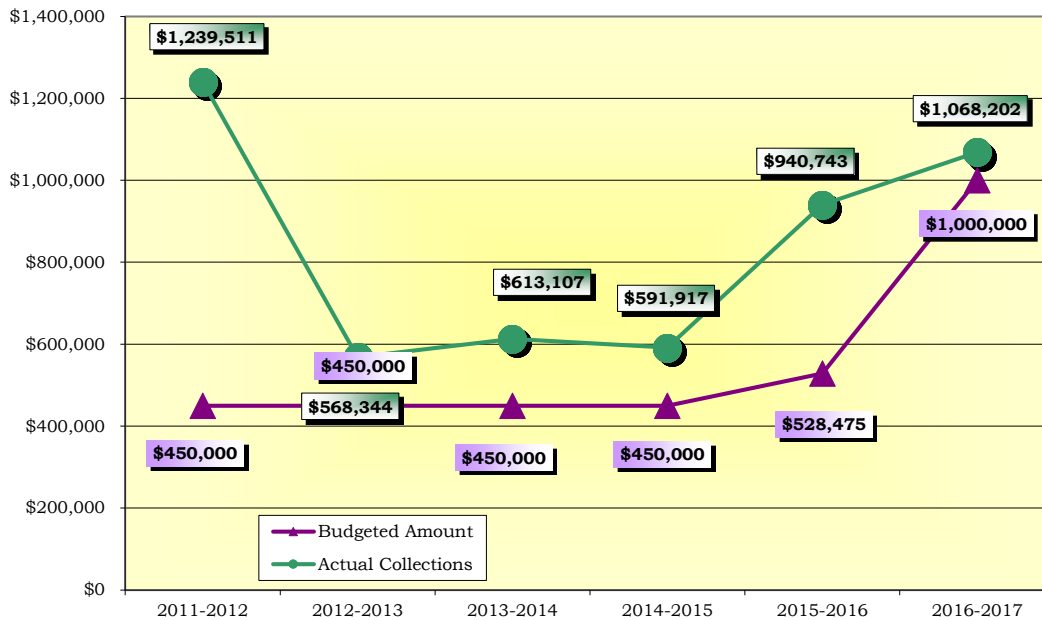
The General Fund decreased by \$154,500 due to an anticipated decline in the issuance of certain permits. Building permit fees are the largest source of revenue in this category and were decreased \$150,000.

Water Pollution Control increased its fees effective July 1, 2017. The Pine Lake Challenge Course fees are based upon usage and past collections. The Transfer Station charges various fees for residential and commercial permits and disposal fees for items such as clothing, aluminum, batteries and compost. Residential permits are renewed every five years. 2017 was a renewal year for permits so fees collections for 2018 are anticipated to decrease from a 2017 budget of \$247,200 to \$92,950.

As discussed above, the following chart is a comparison of the revenue collected vs. budgeted amounts for building permits during the last six budget years.

City of Bristol Revenue Trends Building Permits						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2011-2012	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2011-2012	Increase (Decrease) Over Previous Year
2011-2012	\$450,000	0.00%	(2.17%)	\$1,239,511	0.00%	39.46%
2012-2013	\$450,000	0.00%	0.00%	\$568,344	(54.15%)	(54.15%)
2013-2014	\$450,000	0.00%	0.00%	\$613,107	(50.54%)	7.88%
2014-2015	\$450,000	0.00%	0.00%	\$591,917	(52.25%)	(3.46%)
2015-2016	\$528,475	17.44%	17.44%	\$940,743	(24.10%)	58.93%
2016-2017	\$1,000,000	122.22%	89.22%	\$1,068,202	(13.82%)	13.55%
<b>AVERAGE:</b>	<b>\$554,746</b>		<b>17.41%</b>	<b>\$836,971</b>		<b>10.37%</b>

BUDGET VS. ACTUAL COLLECTIONS



**Operating Budget Summary - (continued)**

**Federal and State Grants**

**Funds: General, Community Development Act, School Lunch Program, LoCIP, Capital Projects**

Local governments depend on state and federal grants to supplement their property tax and other revenue sources.

The city prepares the grants portion of its budget based on the Governor's preliminary proposed budget in February and then revises those numbers based on the State General Assembly's final approved actions. The 2017 legislative session was different and a final State budget was not adopted by their statutory deadline or the first week of June. It is anticipated the State budget will not be complete until the Fall 2017 and the State is currently operating under an Executive Order by the Governor. What this means is all municipal grants are currently not yet finalized making it difficult for many Towns and Cities to adopt their budgets. The most significant grant the City of Bristol receives from the State is the Education Cost Sharing grant (ECS) which was proposed by the latest Governor estimates to be reduced approximately \$6.9 million. The adopted City budget assumes this grant at the current level of funding. In addition, the City did budget revenues of \$1.1 million for the Motor Vehicle grant based on the mill rate cap of 32. Should the final State budget result in significant decreases to the City, the City is prepared to issue supplemental tax bills to make up the difference.

The General Fund receives the largest share of state and federal aid. This year the fund is expected to receive \$47,097,845 in grants. The ECS grant is the largest in this category with \$41,657,310 budgeted. Overall State grants increased by \$1,419,825. While most State grants were reduced for 2017 the offset for the increase was the new Motor Vehicle State Grant in the amount of \$1,095,290.

The **Community Development Act** (Bristol Development Authority - BDA) receives a federal grant called the Community Development Block Grant (CDBG). This year's CDBG allocation is expected to be \$576,629, in addition to \$17,000 for program income.

The **Water Pollution Control Fund** has received low interest loans and grants from the State of Connecticut to upgrade the treatment system under the Clean Water Act to reduce nitrogen discharge. These grants were received in prior budget years and the loans are recorded within Water Pollution Control's Capital and Non-Recurring Fund. The Water Pollution Control's budget totals \$6,884,500.

The **School Lunch Program** has a total budget of \$2,895,110. This program will receive \$1,999,475 in federal grants and \$123,000 in state grants in 2018. These grants assist with the operations of Bristol school cafeterias.

The **LoCIP Fund** (Local Capital Improvement Program) receives a grant from the State of Connecticut Office of Policy and Management. Generally, these grant receipts are relatively stable each fiscal year. This grant is reimbursed on an expenditure basis. However, the City does not expect to receive an allocation from the State for 2018.

**Operating Budget Summary - (continued)**

**Charges for Services**

**Funds: General, Sewer Operating, School Lunch Program, Solid Waste Disposal**

The two General Fund sources within this category that comprise the majority of revenues are: City Clerk Recording Fees and Real Estate Transfer (conveyance) Taxes.

Both fee collections have a certain correlation with Building Permits. These revenue sources have experienced declining levels of activity over the past few years, due to decreased development and housing starts within the City regionally and nationwide.

There is, however, an aggressive commercial economic development program on behalf of the current administration. The City's largest employer, ESPN, Inc., embarked on a multi-year \$500 million dollar expansion project several years ago that will enhance its local workforce.

The City recognizes that the increased revenues it received will not continue once ESPN's projects are completed. Therefore, revenues are budgeted at moderately increasing levels through the use of trend analysis and account evaluations.

The **Special Revenue Funds** account for most of their revenue through charges for services. For instance, the Sewer Operating and Assessment Fund charges system users quarterly. The 2017-2018 budget reflects a rate increase of 6%. Sewer user fees were increased in the 2016-2017 as well by 6%. The decision whether to increase the fees is periodically examined, and a conscious decision is made by the Board of Public Works, acting as the Sewer Authority. The last increase was examined thoroughly by Water Pollution Control and the Comptroller's Office and increased due to future debt service payments for the Clean-Water Loans from the State of Connecticut as well as large bonded sewer projects. Additionally, the Sewer Operating and Assessment fund has been continuously improving its infrastructure and upgrading its projects. The excess funds that have been accumulated over the years pay for these projects. These projects can be found in the Capital Budget Summary section of this document. In addition, the School Lunch Program charges students and staff for school lunches and the Solid Waste Disposal Fund charges private haulers a fee for the trash they bring to the disposal site. The Pine Lake Challenge Course charges users of that facility to participate in programs.

In 2003-2004, the State of Connecticut Legislature increased the fee that municipalities may charge for real estate transfers. The fees known as the "Conveyance Tax" was allowed to increase from \$.11 to \$.25 per \$1,000 of property sold. It also allowed 18 "target investment communities" including the City of Bristol, to double the fee as of July 1, 2003 to \$.50 per \$1,000. The City Council acting as the policy making board for the City decided not to implement the additional fee at that time. However, in March 2004, the City Council revisited the "conveyance tax" matter and approved an increase of the fee to \$.50 per \$1,000 effective April 1, 2004.

As part of the 2011-2013 biennial budget approval by the State of Connecticut in June 2011, the conveyance tax was made permanent.

Due to the economic uncertainties at the state and federal levels concerning refinancing and mortgages, the City is closely monitoring its revenue and may adjust revenue forecasts for 2017-2018 and beyond.



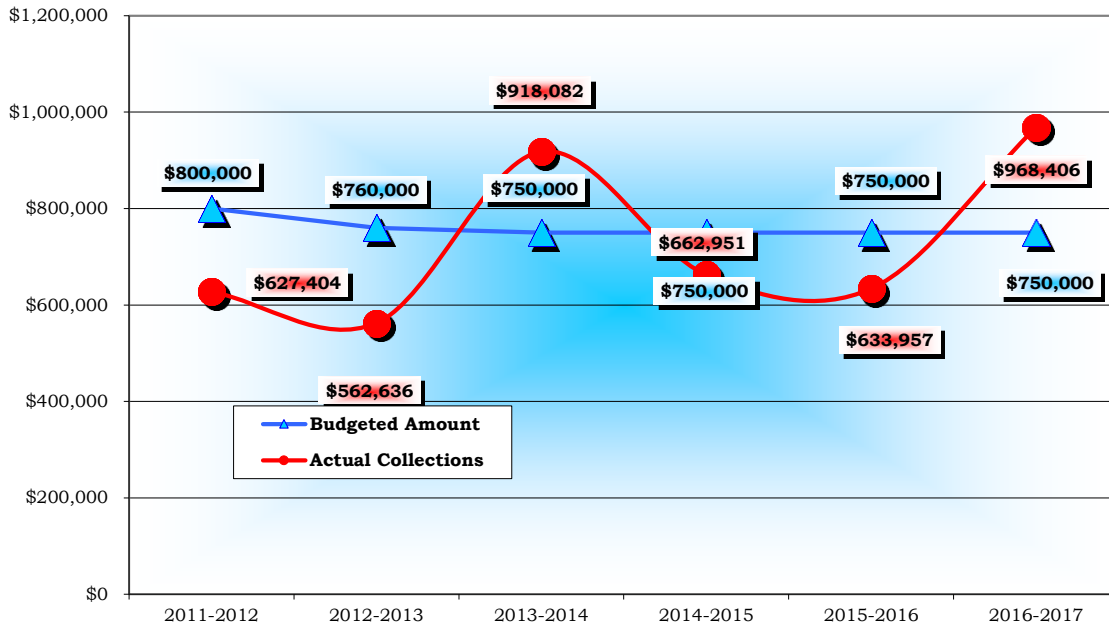
**Operating Budget Summary**

**Operating Budget Summary - (continued)**

Shown below are a revenue trend chart and a graph representing six years of budgets and collections for the real estate transfer (conveyance) tax:

<b>City of Bristol Revenue Trends</b>						
<b>City Clerk Real Estate (Conveyance) Transfer Tax</b>						
<b>Fiscal Year</b>	<b>Budgeted Amount</b>	<b>Increase (Decrease) Over Base 2011-2012</b>	<b>Increase (Decrease) Over Previous Year</b>	<b>Actual Collections</b>	<b>Increase (Decrease) Over Base 2011-2012</b>	<b>Increase (Decrease) Over Previous Year</b>
2011-2012	\$800,000	0.00%	0.00%	\$627,404	0.00%	14.73%
2012-2013	\$760,000	(5.00%)	(5.00%)	\$562,636	(10.32%)	(10.32%)
2013-2014	\$750,000	(6.25%)	(1.32%)	\$918,082	46.33%	63.18%
2014-2015	\$750,000	(6.25%)	0.00%	\$662,951	5.67%	(27.79%)
2015-2016	\$750,000	(6.25%)	0.00%	\$633,957	1.04%	(4.37%)
2016-2017	\$750,000	(6.25%)	0.00%	\$968,406	54.35%	52.76%
<b>AVERAGE:</b>	<b>\$760,000</b>		<b>(1.05%)</b>	<b>\$728,906</b>		<b>14.70%</b>

**BUDGET VS. ACTUAL COLLECTIONS  
CITY CLERK REAL ESTATE TRANSFER TAX**



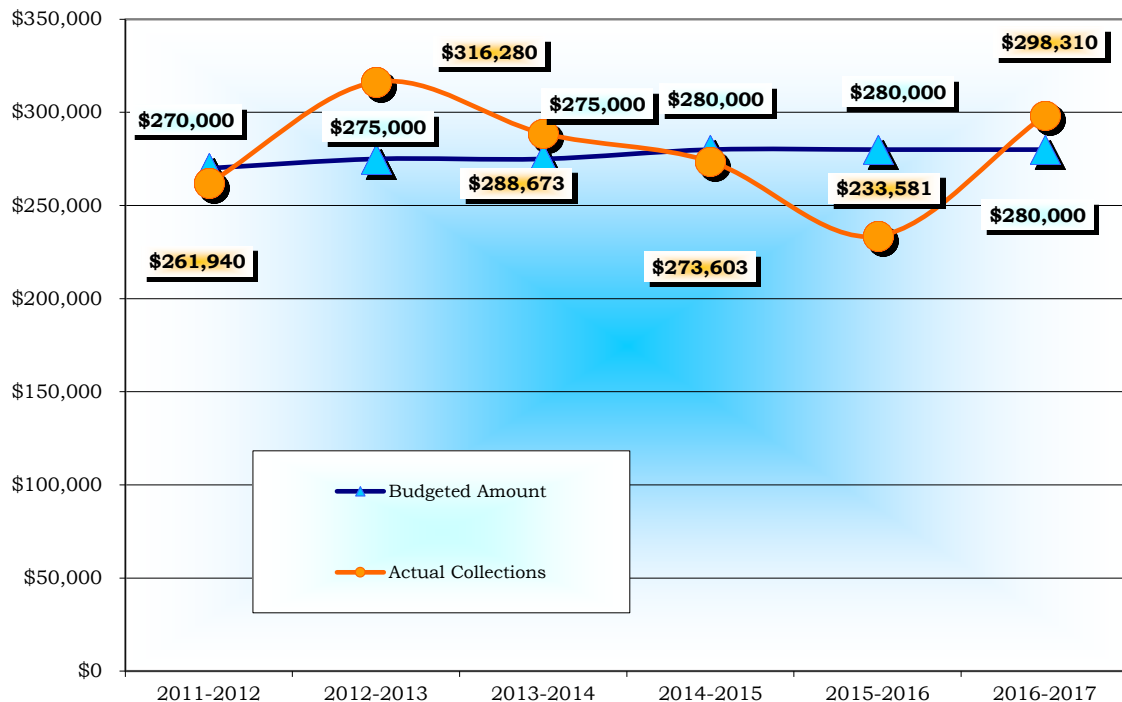
## Operating Budget Summary

### Operating Budget Summary - (continued)

The City Clerk's Office collects fees for the recording of documents. The fees charged are set by the State of Connecticut and the revenue offsets expenditures within the City Clerk's office, as well as assisting other programs within the City of Bristol. Shown below is a six-year revenue trend for the Recording Fees revenue account within the City Clerk's Office, as well as a graphic representation of budget to actual collections.

City of Bristol Revenue Trends City Clerk Recording Fees						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2011-2012	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2011-2012	Increase (Decrease) Over Previous Year
2011-2012	\$270,000	0.00%	0.00%	\$261,940	0.00%	0.49%
2012-2013	\$275,000	1.85%	1.85%	\$316,280	20.75%	20.75%
2013-2014	\$275,000	0.00%	0.00%	\$288,673	10.21%	(8.73%)
2014-2015	\$280,000	1.85%	1.82%	\$273,603	4.45%	(5.22%)
2015-2016	\$280,000	0.00%	0.00%	\$233,581	(10.83%)	(14.63%)
2016-2017	\$280,000	0.00%	0.00%	\$298,310	13.88%	27.71%
<b>AVERAGE:</b>	<b>\$276,667</b>		<b>0.61%</b>	<b>\$278,731</b>		<b>3.39%</b>

### BUDGET VS. ACTUAL COLLECTIONS CITY CLERK RECORDING FEES



**Operating Budget Summary - (continued)**

**Investment Earnings**

**Funds: General, Sewer Operating, Solid Waste Disposal**

The investment earnings revenue source accounts for interest income on City investments. Revenue is generated through the Treasurer's office and is allocated monthly to each fund. The allocation is determined by the funds cash balance at month-end.

Investment earnings have been limited over the past several years due to nationwide economic factors and this trend is expected to continue. Although the City's General Fund budget for interest income was increased to \$331,000 for the 2018 budget, the amount continues to be conservative. As stated in the "Policy Initiatives" section, the City developed a GFOA recommended investment policy, which was implemented in the 2012-2013 budget year.

The Sewer Operating Fund revenue estimate for interest earnings remains at \$10,000 for the 2017-2018 fiscal year. This is also due to the overall economy and lower interest rates and the reduction of cash flow due to on-going WPC Capital Projects.

**Sale of Property & Equipment/ Miscellaneous**

**Funds: General, Sewer Operating, and School Lunch Program**

The Sale of Property & Equipment is based on the disposal of phased-out, old or ineffective City property such as vehicles, equipment, and furnishings. The revenue generated usually offsets the cost of replacement items for the departments affected by the loss of this property.

The Miscellaneous source is a catch-all classification with the exception of income generated from Park and Library Trust Funds. Trust fund interest, and in some cases, principal, are used to offset or add to Park and Library Appropriations. For example, the Park Bequest and Library Bequest are appropriated and can be found behind the "Library" and "Parks and Recreation" tabs.

**Operating Transfers-In**

**Funds: General, Sewer Operating and Assessment, Community Development Act, and Solid Waste Disposal**

The line item Operating Transfers-In accounts are for revenue received from other sources within a government.

The Sewer Operating and Assessment Fund is estimating a transfer of \$3,000 to the General Fund in 2017-2018. This offsets old debt service for Capital Projects for the sewer system paid by the City. The transfer is for prior assessments and interest collected by the Water Pollution Control Division.

The Community Development Act receives a transfer-in from the General Fund for the cost of the City-share portion of its operations. This cost is estimated at \$545,375 for 2017-2018. Additionally, the Solid Waste Disposal Fund also receives monies from the General Fund to support the operations of City residents' trash disposal in the amount of \$461,245 for 2017-2018. The expenditure amounts can be found in the Miscellaneous section and the revenue amounts can be found in the Special Revenue section of this budget document.

## **Operating Budget Summary**

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### **Operating Budget Summary - (continued)**

#### **Loans & Sale of Bonds**

##### **Funds: Capital Projects**

In order to finance large road improvement projects and building enhancements, it is sometimes necessary to borrow funds in order to complete the project in a timely and efficient manner. In doing so, the City makes adjustments to its debt service schedule and budgets accordingly for principal and interest repayments on this debt. The debt is repaid with General Fund monies, however, the expenditures and revenue proceeds for the various projects are recorded within the Capital Projects funds.

The 2017-2018 budget reflects principal and interest payments associated with the long-term bond issuance that the City must pay. The City debt service contribution is \$8,417,385 with \$207,898 coming from Water Pollution Control for the total 2018 budgeted debt service of \$8,625,282. The City will also pay interest on a short term taxable note for the mall property purchased years ago. The Sewer Operating Fund has completed several infiltration and inflow studies to rehabilitate its operations, for which the State of Connecticut approved several loans to make this possible. The loan repayments are recorded within the Sewer Operating Capital and Non-Recurring Fund and repaid monthly with interest. Additionally, the WPC repays 50% of the 2011 bond for the Broad Street project and reimburses the debt service fund (the \$207,898 above) and offsets the cost to taxpayers in the General Fund. The full details of these loan repayments can be found in the Debt Management Section of this document.

Information regarding the City's outstanding debt can be found behind the "Debt Management" tab and the debt service policy that was adopted several years ago can be found behind the "Policy Initiatives" tab.

#### **Fund Balances**

##### **Funds: General, Sewer Operating, Capital Projects, Pine Lake Challenge Course**

Fund balances in the General Fund are occasionally used to balance the budgeted revenues with the budgeted expenditures when there are not enough estimated revenues to balance the budget.

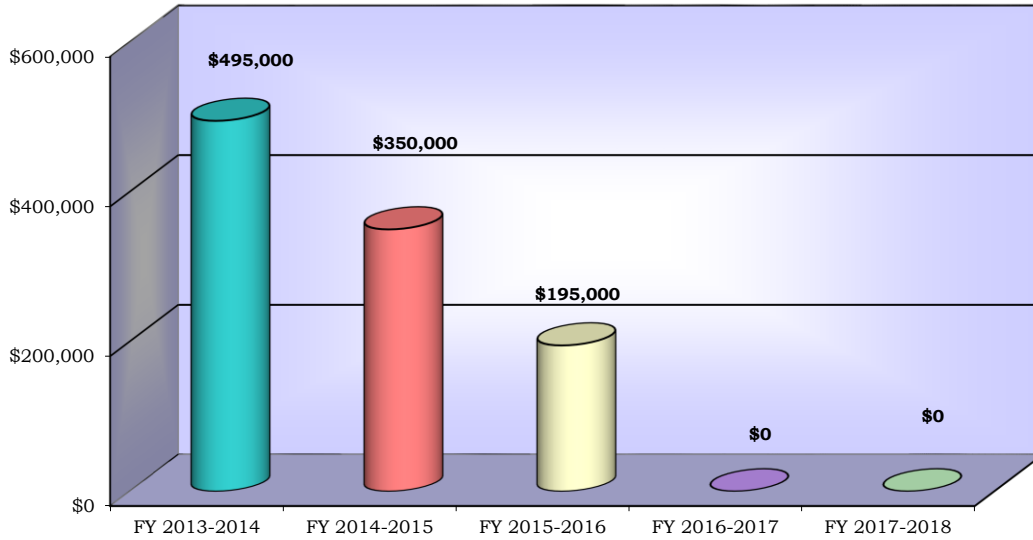
A policy was established several years ago to reduce the reliance on General Fund fund balance to balance the operating needs of the City. As a result, a plan was established to lower the use of the General Fund's fund balance yearly until it reached \$0. The 2016-2017 budget obtained that goal, using \$0 of fund balance. The 2017-2018 budget requires no use of General Fund fund balance.

**Operating Budget Summary**

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**Operating Budget Summary - (continued)**

**Amount Budgeted from Fund Balance for the General Fund**

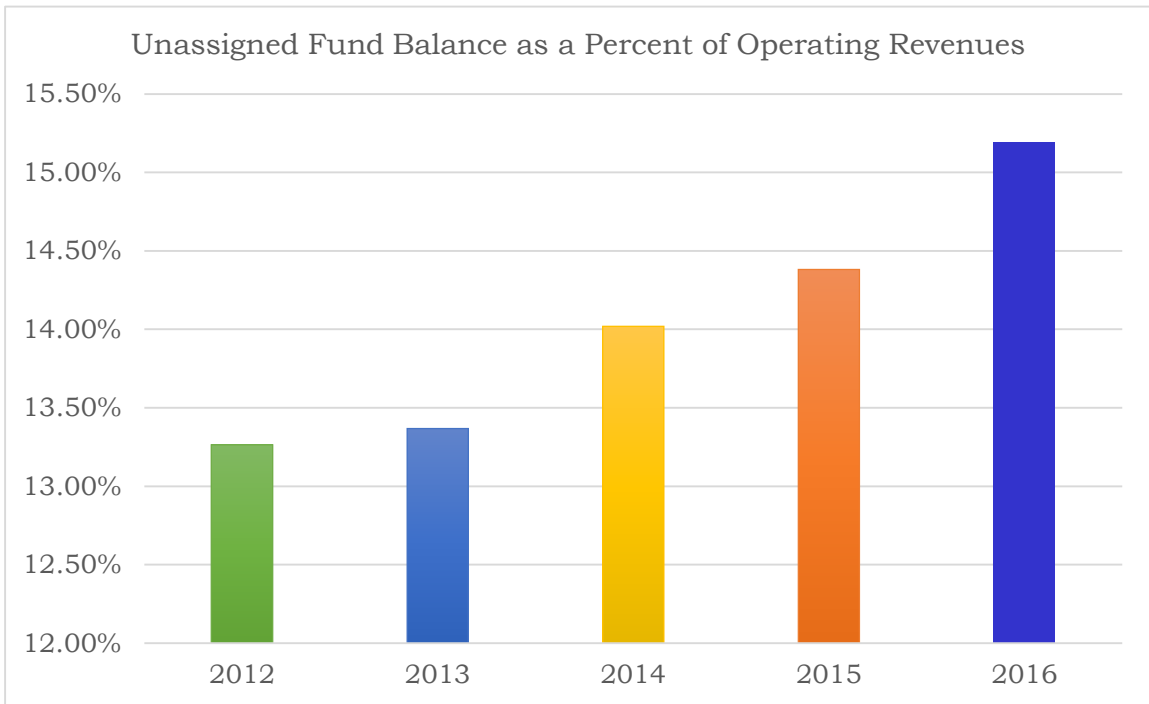
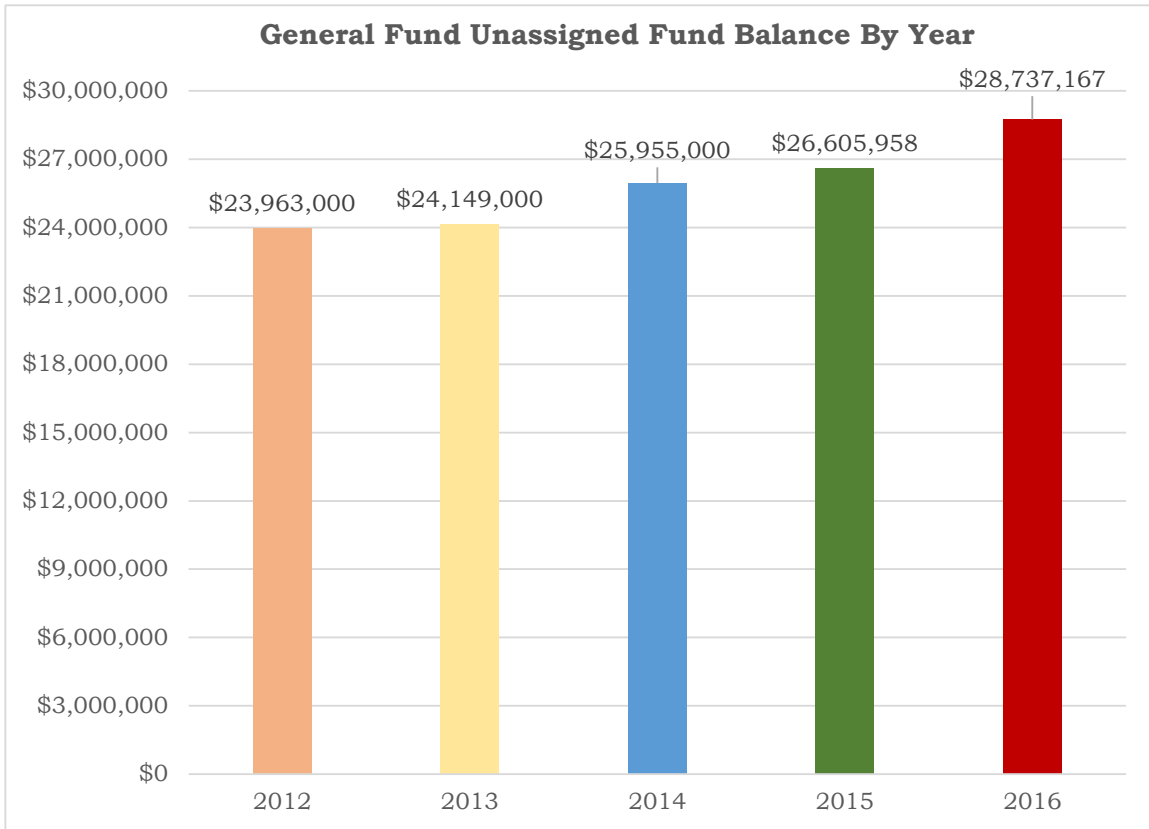


At June 30, 2016, the City of Bristol’s General Fund had the following fund balance designations and fund balance:

<b>Fund Balance</b>	
Nonspendable	\$8,817
Committed	\$3,064,919
Assigned	\$4,345,929
Unassigned	\$28,737,167
<b>Total Fund Balance:</b>	<b>\$36,156,832</b>

## Operating Budget Summary

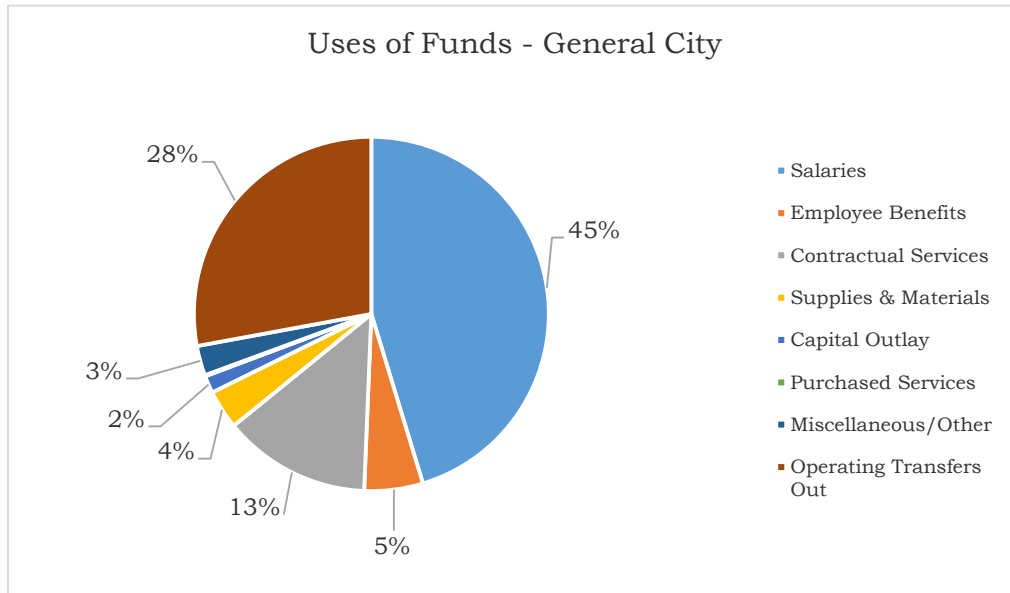
### Operating Budget Summary - (continued)



**Operating Budget Summary**

**Operating Budget Summary - (continued)**

<b>General Fund Appropriated Uses of Funds</b>				
<b>Uses:</b>	<b>2016 Actual</b>	<b>2017 Original Budget</b>	<b>2017 Revised Budget</b>	<b>2018 Joint Board Approved</b>
<b>General City:</b>				
Salaries	\$34,914,318	\$35,879,425	\$36,664,444	\$36,910,030
Employee Benefits	2,279,005	3,158,150	2,693,028	4,352,260
Contractual Services	12,571,729	12,122,935	18,271,570	10,984,495
Supplies & Materials	2,697,786	2,930,460	3,152,028	2,909,015
Capital Outlay	965,549	1,568,365	1,853,904	1,286,225
Purchased Services	158,873	85,075	124,938	85,075
Miscellaneous/Other	1,355,143	2,942,690	1,832,202	2,214,215
Operating Transfers Out	39,227,769	23,328,570	40,210,478	22,732,845
<b>Board of Education:</b>				
General Control	2,384,437	2,543,051	2,542,431	2,600,633
Instruction	45,815,426	44,389,513	44,372,072	46,825,082
Transportation	3,914,319	3,578,906	3,577,852	4,006,020
Operation of Plant	6,463,069	6,423,980	6,423,980	6,540,526
Maintenance of Plant	2,261,285	2,335,992	2,335,992	2,381,475
Benefits & Fixed	16,813,159	18,955,404	18,955,404	18,246,562
Athletics & Student	1,910,420	2,032,930	2,040,464	1,987,147
Capital & Technology	1,817,426	1,895,596	1,905,265	2,208,542
Special Education	24,623,187	24,176,868	24,176,868	24,750,668
Tuition	827,972	815,000	815,000	815,000
<b>Totals</b>	<b>\$201,000,872</b>	<b>\$189,162,910</b>	<b>\$211,947,920</b>	<b>\$191,835,815</b>



A graph illustrating the Board of Education's Uses of Funds can be found on page 267.

**Operating Budget Summary - (continued)**

**Expenditure Summary and Analysis**

**Salaries and Benefits**

The total number of full-time employees in the budget is 1,487.5. This includes both General City employees and Board of Education employees and represents a total decrease of 32 full-time positions over last year. The Board of Education decreased its 2018 headcount by 33. All other departments remained relatively flat for 2018.

Three Special Revenue Funds (Sewer Operating & Assessment, Transfer Station Fund and Community Development Act (BDA) account for a total of 37.5 positions. The Enterprise Fund (Bristol Water Department) has a total of 37 full-time employees.

Before any new position is added, requests must be made by the department (excluding education) and justified to and approved by the Salary Committee of the City Council, prior to Board of Finance inclusion in the budget.

Most line items within the Salaries Object were held at the same levels as the 2016-2017 budget, except where union contractual agreements or proper justification indicated otherwise. Funding was budgeted within the City's contractual obligation account for anticipated labor agreement settlements, new positions, or additional costs for contracts under negotiation. A total of \$900,000 has been budgeted in 2017-2018.

The Local #233 (Clerical) and #1338 (Public Works) have wage and health insurance re-openers for 2016-17 and those negotiations have not yet concluded. The Police Union contract was settled.

A detailed analysis of personnel expenditures, including wages, salaries and benefits, was presented on page 113. A listing of authorized full time positions can be found in the Readers Guide on pages 29-30. Additionally, a listing of all positions can be found in the appendix section on pages 388-394.

Health Benefits has a net decrease of \$527,490 on the City side of the budget to pay for City employee insurance costs. Complete health benefits information can be found behind the Internal Service tab on pages 339-341.

The City is self-insured for Workers' Compensation. A fund was established in 2003-2004 which is closely monitored by the Insurance Committee of the Board of Finance. The fund called "New Workers' Compensation Fund" can be found in the Internal Service section of this document on page 342.

**Contractual Service & Supplies and Materials**

Under the Contractual Services object, most professional fees and services and repairs and maintenance items were held to the current levels or received minimal increased funding levels. Yearly allowances and clothing allowance amounts are contractual in nature and increases were tied to respective bargaining contracts. The remaining line items, such as telephone, postage, travel reimbursement, printing and binding, and advertising had larger increases on a percentage basis to reflect current economic circumstances. For instance, the travel reimbursement rates were not raised for many years. It was agreed the rates now change based on the IRS reimbursement rates.



## **Operating Budget Summary**

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### **Operating Budget Summary - (continued)**

Heating and motor fuels comprise the largest line items in the supplies and maintenance objects and are based on prevailing economic circumstances. Due to market fluctuations, it was anticipated that there would be a slight increase in costs for motor and heating fuels.

### **Capital Outlay**

Capital expenditures include items that normally last more than one year and cost more than \$1,000. The need for capital items may be a function of the number of personnel in a department. For example, police cruisers or capital purchases may be a function of service levels.

Capital items generally include personal property such as vehicles, maintenance equipment, computers, office furniture, real property such as replacements or enhancements to City buildings and facilities.

The key elements in reviewing capital requests by departments are: need, priority and available resources. Yearly, the City evaluates each request and determines an appropriate amount to budget for capital outlay items. The Public Works Department and Fire Department have created and maintain a vehicle inventory and replacement schedule reviewed annually by the Comptroller's Office and Board of Finance for periodic large one-time purchases of fire engines and large construction vehicles.

### **Sinking Fund**

Funding for the Sinking Fund is provided by periodic transfers-out from the General Fund to that fund at fiscal year end.

### **Debt Management**

Debt may be incurred to provide money to pay for the construction or purchase of fixed assets. This can be accounted for in the Uses section entitled "Construction"

This object (Debt Management) is used to appropriate funding to provide repayment of principal and interest on all debt when due. The amounts appropriated in Debt Management, are then transferred out to the Miscellaneous object "Operating Transfers Out", except for the principal and interest on any lease/purchases.

A more complete discussion of the City's debt management may be found after the "Debt Management" tab. The debt policy can be found in its entirety behind the "Policy Initiatives" tab.

### **Miscellaneous/Other & Contingency**

Miscellaneous object groups are comprised of all expenditures not included in all other budget groups. Most of the miscellaneous objects appear behind the "Miscellaneous" tab. These expenditures encompass employee benefits, insurance costs, transfers to other funds and all other expenditures. The account heading entitled "City Buildings" was created several years ago on the advice of the Board of Public Works to better account for the maintenance and upkeep of City owned properties that do not directly affect the public works department. An amount of \$250,000 is budgeted for the 2017-2018 budget. A listing of projects to be completed in 2018 is shown on page 302 behind the "Miscellaneous" tab of this document.

### Operating Budget Summary - (continued)

Other Post Employment Benefits was created for the City of Bristol's compliance with GASB Statement 45. Further discussion on this topic can be found in the "Policy Initiatives" tab on page 61.

Behind the "Board of Education" tab, miscellaneous accounts include fringe benefits, other educational costs, private school transportation, and program and instructional improvements. These expenditures are fixed costs that are determined during the budgetary process and are not part of the regular Board of Education budget.

The significant areas classified as All Other, include the Contingency Account and Economic Development Account. It had been the practice of the City to set aside funds to be available for emergency appropriations during the year as a way of stabilizing funds without the use of Unreserved Fund Balance. The Economic Development Account was set up several years ago to aid businesses to relocate or expand in Bristol to increase the City's tax base and to create employment opportunities. The amount is annually transferred to Community Development Act Fund (BDA) and the balance is rolled over from one fiscal year to the next. The 2017-2018 budget includes a City contribution to the Economic Development Account of \$50,000.

### Program Summaries Descriptions

The 2017-2018 budget document contains, for the most part, all the information shown below for each department and/or organizational unit. Each department and/or organizational unit is located in the tabs behind the Operating Budget Summary and continues on to the Capital Budget Summary.

#### Service Narrative

- ✓ Provides a description of each department or unit mission (organization) and scope of service(s) and includes each department head name and department telephone number.

#### Major Service Level Accomplishments

- ✓ Presents major service level accomplishments performed by each organizational unit.

#### Major Service Level Goals

- ✓ Presents major service level goals to be accomplished by the organization for the year. Most service level goals are referenced to the long-term Programmatic and Financial policies in the "Policy Initiatives" tab.

#### Performance Measures

- ✓ Presents selected quantitative and/or qualitative performance measures of the organization or program. Information is presented for three budget years.

#### Expenditure and Position Summary

- ✓ Presents expenditures and positions for prior year actual, last year estimated and 2018 budget year.

## Operating Budget Summary

### Operating Budget Summary - (continued)

#### Organizational Chart

- ✓ Presents an organizational chart for certain departments and organizational units within the City.

#### Budget Highlights

- ✓ Presents the approved budget of the department or organizational unit and lists all budgetary accounts. Information is presented for prior year actual, last year original budget, last year revised budget, current year budget request, and current year approved budget.

## General Fund Revenue

### CITY OF BRISTOL, CONNECTICUT 2017-2018 GENERAL FUND REVENUE SUMMARY

ORGCODE	OBJECT	REVENUE SOURCE	2016 ACTUAL REVENUE	2017 ORIGINAL BUDGET	2017 REVISED BUDGET	2018 REVENUE REQUEST	2018 JOINT BOARD
<b>SOURCE</b>							
<b>TAXES AND PRIOR LEVIES</b>							
0011016	401000	CURRENT PROPERTY TAXES	\$131,437,578	\$137,047,440	\$137,047,440	\$138,047,440	\$137,957,930
0011016	401001	PRIOR LEVIES	1,489,308	1,150,000	1,150,000	1,250,000	1,300,000
0011016	401002	60 DAY:GAAP	183,986	0	0	0	0
<b>TOTAL</b>		<b>TAXES AND PRIOR LEVIES</b>	<b>\$133,110,872</b>	<b>\$138,197,440</b>	<b>\$138,197,440</b>	<b>\$139,297,440</b>	<b>\$139,257,930</b>
<b>SOURCE</b>							
<b>INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>							
0011016	410000	INTEREST & LIEN FEES	\$920,530	\$650,000	\$650,000	\$750,000	\$775,000
<b>TOTAL</b>		<b>INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>	<b>\$920,530</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$750,000</b>	<b>\$775,000</b>
<b>SOURCE</b>							
<b>LICENSES, PERMITS &amp; FEES</b>							
0011014	422003	ASSESSOR LATE FILING FEE	\$1,144	\$1,000	\$1,000	\$1,500	\$1,500
0011016	442441	DELINQUENT FEES	29,733	5,000	5,000	2,000	2,000
0011018	421000	CIRCUIT COURT FINES	11,558	2,000	2,000	2,000	2,000
0011023	422020	DOG PENALTY	626	800	800	800	800
0011023	441001	MERCHANDISING LICENSES	3,727	2,500	2,500	2,500	2,500
0011023	441002	DOG LICENSES	8,150	8,000	8,000	8,000	8,000
0011023	441005	MARRIAGE LICENSES	2,200	2,500	2,500	2,500	2,500
0011023	442001	CLERK FEES	11,459	9,000	9,000	10,000	10,000
0011023	442002	LIQUOR	164	150	150	150	150
0011023	442003	NOTARY SER	1,770	2,500	2,500	2,000	2,000
0011023	442004	NOTARY APP	1,700	1,500	1,500	1,500	1,500
0011023	442005	BURIAL PERMITS	2,577	2,200	2,200	2,400	2,400
0011023	442007	TRADE NAME	680	600	600	600	600
0011023	442011	VITALS	131,846	118,000	118,000	118,000	118,000
0012110	421002	PARKING VIOLATIONS	52,975	50,000	50,000	48,000	48,000
0012110	421005	ALARM FINES	17,815	19,000	19,000	17,000	17,000
0012110	441000	POLICE REPORT FEES	13,152	12,000	12,000	12,000	12,000
0012312	450100	ANIMAL POPULATION	5	0	0	0	0
0012615	422015	ZONING VIOLATIONS	1,710	1,500	1,500	1,500	1,500
0012615	422031	DROP FEE	3,000	2,400	2,400	2,400	2,400
0012615	442006	BUILDING PERMITS	940,743	1,000,000	1,000,000	800,000	850,000
0013010	442008	PUBLIC WORKS EXCAVATION PERMITS	9,525	8,500	8,500	11,800	11,800
0013012	422011	SURCHARGE	74	0	0	0	0
0013012	442009	LAND USE FEES & PERMITS	15,114	13,000	13,000	13,000	13,000
0016010	421001	LIBRARY FINES	21,901	19,000	19,000	17,000	17,000
<b>TOTAL</b>		<b>LICENSES, PERMITS &amp; FEES</b>	<b>\$1,283,348</b>	<b>\$1,281,150</b>	<b>\$1,281,150</b>	<b>\$1,076,650</b>	<b>\$1,126,650</b>
<b>SOURCE</b>							
<b>CHARGES FOR SERVICES</b>							
0011014	450102	COPIER CHARGES	\$1,399	\$2,000	\$2,000	\$2,000	\$2,000
0011016	450104	TAX COLLECTOR COPIER	536	200	200	250	250
0011018	450201	WATER DEPT. REIMBURSEMENT	8,449	1,250	1,250	1,250	1,250
0011018	450205	FORECLOSURE COSTS	7,531	10,000	10,000	10,000	10,000
0011018	450310	COURT RENTAL	146,777	0	0	0	146,000
0011018	450320	RENTAL OF 51 HIGH STREET	15,460	15,205	15,205	15,205	15,205
0011018	450321	OTHER RENTALS	500	500	500	500	500
0011018	450330	RENAISSANCE RENTAL	3,304	0	0	0	0
0011018	450400	MISCELLANEOUS CHARGES	2,657	8,000	8,000	8,000	8,000
0011023	422000	RECORDING FEES	289,141	280,000	280,000	280,000	280,000
0011023	450102	COPIER CHARGES	48,072	44,000	44,000	46,000	46,000
0011023	450115	REAL ESTATE TRANSFER TAX	825,506	750,000	750,000	770,000	800,000
0011027	450004	SENIOR CITIZEN NON-RESIDENT FEE	3,340	2,500	2,500	3,000	3,000
0011027	450315	SENIOR CENTER RENTALS	61,367	60,000	60,000	61,000	61,000

**Operating Budget Summary**

**Operating Budget Summary - (continued)**

**CITY OF BRISTOL, CONNECTICUT  
2017-2018  
GENERAL FUND REVENUE SUMMARY**

ORCODE	OBJECT	REVENUE SOURCE	2016 ACTUAL REVENUE	2017 ORIGINAL BUDGET	2017 REVISED BUDGET	2018 REVENUE REQUEST	2018 JOINT BOARD
0012110	450101	POLICE ID CHARGES	48,262	20,000	20,000	20,000	20,000
0012114	450000	POLICE SPECIAL SERVICES	1,192,124	600,000	600,000	600,000	600,000
0012211	450001	FIRE ADMIN	1,085	0	0	0	0
0012211	450200	FIRE SERVICES	925	450	450	450	450
0012312	450116	DOG WARDEN FEES	3,000	3,000	3,000	3,000	3,000
0012615	450102	COPIER CHARGES	58	200	200	200	200
0013010	450003	PUBLIC WORKS FEES	314,355	320,000	320,000	322,415	322,415
0013010	450208	OTHER RECYCLING	8,501	3,000	3,000	3,300	3,300
0013010	450300	ENGINEERING MAPS	1,697	700	700	900	900
0013010	450303	RECYCLING RECEIPTS - BULK FEES	3,950	5,000	5,000	5,000	5,000
0013010	450400	PUBLIC WORKS MISCELLANEOUS CHARGES	3	100	100	0	0
0013016	450324	BARREL SALE	18,775	18,000	18,000	18,115	18,115
0013025	450113	PERM PATCH	0	0	0	0	0
0014500	450400	MISC MAYOR	775	0	0	0	0
0015000	432049	TUITION	70,076	0	0	0	0
0015000	450312	SCHOOL BUILDING RENTAL	107,953	0	0	0	0
0016010	450102	COPIER CHARGES	10,189	8,500	8,500	9,000	9,000
0016010	450313	LIBRARY RENTAL	900	960	960	960	960
0017000	450103	POOL CHARGES	189,763	175,940	175,940	193,790	193,790
0017000	450105	SUMMER RECREATION	66,334	100,275	100,275	100,275	100,275
0017000	450106	FALL RECREATION PROGRAM	10,552	9,175	9,175	9,175	9,175
0017000	450107	WINTER RECREATION PROGRAM	18,218	19,125	19,125	19,125	19,125
0017000	450311	MUZZY RENTALS	5,722	10,000	10,000	10,000	10,000
0017000	450321	RENTAL OF PARKS	6,181	3,500	3,500	3,500	3,500
0017000	450322	CONCESSION/MISCELLANEOUS	11,544	12,020	12,020	11,025	11,025
0017000	450400	PARKS MISCELLANEOUS CHARGES	84	300	300	300	300
<b>TOTAL</b>		<b>CHARGES FOR SERVICES</b>	<b>\$3,505,065</b>	<b>\$2,483,900</b>	<b>\$2,483,900</b>	<b>\$2,527,735</b>	<b>\$2,703,735</b>
<b>SOURCE</b>		<b>INVESTMENT EARNINGS</b>					
0011019	460001	INTEREST GENERAL FUND	\$356,530	\$250,000	\$250,000	\$300,000	\$325,000
0011019	460006	INTEREST ACCOUNTS RECEIVABLE	9,122	3,000	3,000	6,000	6,000
<b>TOTAL</b>		<b>INVESTMENT EARNINGS</b>	<b>\$365,652</b>	<b>\$253,000</b>	<b>\$253,000</b>	<b>\$306,000</b>	<b>\$331,000</b>
<b>SOURCE</b>		<b>SALE OF PROPERTY &amp; EQUIPMENT</b>					
0011018	450309	SALE OF PROPERTY & EQUIPMENT	\$419,565	\$75,000	\$75,000	\$75,000	\$75,000
<b>TOTAL</b>		<b>SALE OF PROPERTY &amp; EQUIPMENT</b>	<b>\$419,565</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>SOURCE</b>		<b>OTHER/MISCELLANEOUS REVENUE</b>					
0011018	454001	MISCELLANEOUS	6,253	5	5	5	5
0011018	472002	REFUNDS	246,562	0	0	0	0
0012110	454001	MISC/OTHER	16,335	0	0	0	0
0014012	450301	REIMBURSEMENTS SOCIAL SERVICES	11,188	9,700	9,700	8,650	8,650
0015000	450500	REIMBURSEMENTS	0	2,000	2,000	0	0
0016010	480001	LIBRARY TRUST FUNDS	3,800	3,570	3,570	4,030	4,030
0016012	480001	LIBRARY TRUST	18,667	0	18,667	0	0
0016014	480002	LIBRARY TRUST- GOODSSELL	25,515	11,990	11,990	13,525	13,525
0017000	480003	PARK TRUST FUNDS	462,081	474,460	474,460	363,275	400,000
0017000	480004	PARK TRUST- GOODSSELL	22,490	23,020	23,020	23,330	23,330
<b>TOTAL</b>		<b>OTHER/MISCELLANEOUS REVENUE</b>	<b>\$812,891</b>	<b>\$524,745</b>	<b>\$543,412</b>	<b>\$412,815</b>	<b>\$449,540</b>
<b>SOURCE</b>		<b>CONTRIBUTIONS</b>					
0011012	470038	PLYMOUTH	\$4,650	\$5,220	\$5,220	\$5,140	\$5,140
0011012	470039	PLAINVILLE	7,810	8,670	8,670	9,475	9,475
0011018	470000	BRRFC CONTRIBUTION	844,000	0	0	0	0
0011018	470030	HMO WATER DEPARTMENT CONTRIBUTION	3,510	1,500	1,500	1,500	1,500
0011033	470007	INTERDISTRICT BOARD OF EDUCATION	76,024	0	68,826	0	0
<b>TOTAL</b>		<b>CONTRIBUTIONS</b>	<b>\$935,994</b>	<b>\$15,390</b>	<b>\$84,216</b>	<b>\$16,115</b>	<b>\$16,115</b>
<b>SOURCE</b>		<b>FEDERAL GRANTS</b>					
0012413	431003	CIVIL PREPAREDNESS	\$19,110	\$9,500	\$9,500	\$8,235	8,235
<b>TOTAL</b>		<b>FEDERAL GRANTS</b>	<b>\$19,110</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$8,235</b>	<b>\$8,235</b>

**Operating Budget Summary**

**Operating Budget Summary - (continued)**

**CITY OF BRISTOL, CONNECTICUT  
2017-2018  
GENERAL FUND REVENUE SUMMARY**

ORCODE	OBJECT	REVENUE SOURCE	2016 ACTUAL REVENUE	2017 ORIGINAL BUDGET	2017 REVISED BUDGET	2018 REVENUE REQUEST	2018 JOINT BOARD
<b>SOURCE STATE GRANTS</b>							
0011014	432012	STATE PROPERTY	\$0	\$0	\$0	\$57,420	\$57,420
0011014	432015	ELDERLY FREEZE	4,000	2,000	2,000	0	0
0011014	432024	ELDERLY CIRCUIT BREAKER	352,392	345,000	345,000	350,000	350,000
0011014	432025	HOSPITAL PILOT	403,627	392,185	392,185	392,185	392,185
0011014	432027	TOTAL DISABLED PILOT	13,918	12,000	12,000	10,000	10,000
0011014	432064	VETERANS GRANT	29,343	29,000	29,000	20,000	20,000
0011014	432077	ENTERPRISE ZONE REIMBURSEMENT	174,167	120,000	120,000	100,000	100,000
0011016	432152	MOTOR VEHICLES	0	0	0	1,095,290	1,095,290
0011018	432019	SALES TAX	0	1,276,120	1,276,120	1,836,945	1,836,945
0011018	432020	TOWNAID ROAD GRANT	663,976	663,975	663,975	663,930	663,930
0011018	432021	MASHANTUCKET PEQUOT GRANTS	599,774	565,080	565,080	559,715	559,715
0011018	432023	PAYMENT IN LIEU OF TAXES	0	0	0	0	0
0011018	432030	OFF-TRACK BETTING	63,419	70,000	70,000	65,000	65,000
0011018	432038	MISCELLANEOUS STATE REVENUE	317	500	500	500	500
0011018	432059	MUNICIPAL GRANT IN AID	2,486,925	0	0	0	0
0011018	432076	UTILITIES TAX	117,731	100,000	100,000	100,000	100,000
0011027	432146	DEMP RESP	57,275	0	0	0	0
0011031	432026	YOUTH BUREAU	46,114	46,115	46,115	40,815	40,815
0011031	432147	ENHANCEMENT SERVICES	7,026	0	7,550	0	0
0011031	432150	JUVENILE DIVERSION	29,700	0	35,663	0	0
0012115	432050	E-911 SUBSIDY GRANT	134,583	134,500	134,500	134,500	134,500
0012115	432400	EMD GRANT	7,307	6,000	6,000	6,000	6,000
0014654	432079	SCHOOL READINESS	2,869,340	0	2,900,052	0	0
0014654	432080	QUALITY ENHANCEMENT GRANT	25,024	0	25,024	0	0
0015000	432002	EDUCATION COST SHARING GRANT	41,643,831	41,657,310	41,657,310	34,520,095	41,657,310
0015000	432003	TRANSPORTATION- SCHOOL GRANT	405,268	0	0	0	0
0015000	432004	MEDICAID COORDINATION GRANT	250,751	0	0	0	0
0015000	432007	EXCESS STUDENT COST GRANT	1,471,256	0	0	0	0
0015000	432016	PUBLIC ACT 481 GRANT	237,377	250,000	250,000	0	0
0015000	432017	NON-PUBLIC SCHOOL TRANSPORTATION	159,802	0	0	0	0
<b>TOTAL</b>	<b>STATE GRANTS</b>		<b>\$52,254,243</b>	<b>\$45,669,785</b>	<b>\$48,638,074</b>	<b>\$39,952,395</b>	<b>\$47,089,610</b>
<b>SOURCE OTHER FINANCING SOURCES</b>							
0011018	461001	USE OF FUND BALANCE	\$0	\$0	\$0	\$0	\$0
0011018	461002	BUD. FUND BALANCE UNRESTRICTED	0	0	3,936,109	0	0
<b>TOTAL</b>	<b>OTHER FINANCING SOURCES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$3,936,109</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE OPERATING TRANSFERS IN</b>							
0011018	490118	TRANSFER IN SEWER	\$28,614	\$3,000	\$3,000	\$3,000	3,000
0013028	490700	TRANSFER TRUST	3,518	0	0	0	0
<b>TOTAL</b>	<b>OTHER FINANCING SOURCES</b>		<b>\$32,132</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>TOTAL REVENUES GENERAL FUND</b>			<b>\$193,659,402</b>	<b>\$189,162,910</b>	<b>\$196,154,801</b>	<b>\$184,425,385</b>	<b>\$191,835,815</b>

# Operating Budget Summary

## Operating Budget Summary - (continued)

### General Fund Expenditures

#### CITY OF BRISTOL, CONNECTICUT 2017-2018 GENERAL FUND EXPENDITURE SUMMARY

ORGCODE	DEPARTMENT/ACTIVITY	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 BUDGET REQUEST	2018 JOINT BOARD	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
<b>FUNCTION</b>	<b>GENERAL GOVERNMENT</b>						
0011010	CITY COUNCIL	\$58,177	\$57,960	\$58,920	\$58,920	\$960	1.66%
0011011	MAYOR	220,970	241,795	237,640	237,640	(4,155)	(1.72%)
0011012	PROBATE COURT	35,132	40,150	38,950	38,950	(1,200)	(2.99%)
0011013	REGISTRARS OF VOTERS	265,545	252,510	231,945	221,945	(30,565)	(12.10%)
0011014	ASSESSORS	375,850	396,650	398,745	398,745	2,095	0.53%
0011015	BOARD OF ASSESSMENT APPEALS	4,858	5,295	16,625	16,625	11,330	213.98%
0011016	TAX COLLECTOR	333,264	368,660	374,260	374,260	5,600	1.52%
0011017	PURCHASING	181,665	193,600	198,420	198,420	4,820	2.49%
0011018	COMPTROLLER	629,991	656,820	665,970	666,970	10,150	1.55%
0011019	TREASURER	114,261	146,285	142,775	142,775	(3,510)	(2.40%)
0011020	INFORMATION SYSTEMS	860,954	882,375	960,030	888,230	5,855	0.66%
0011021	PERSONNEL DEPARTMENT	593,956	588,135	606,185	606,185	18,050	3.07%
0011022	CORPORATION COUNSEL	552,005	615,985	697,315	697,315	81,330	13.20%
0011023	CITY CLERK	393,508	418,760	424,785	424,785	6,025	1.44%
0011024	BOARD OF FINANCE	62,533	66,350	66,970	66,970	620	0.93%
0011026	HOUSING CODE BOARD OF APPEALS	266	475	455	455	(20)	(4.21%)
0011027	DEPARTMENT OF AGING	639,375	650,645	646,530	646,530	(4,115)	(0.63%)
0011028	DOWNTOWN CORPORATION	30,000	0	0	0	0	0.00%
0011030	NVCOG	25,824	26,490	25,830	25,830	(660)	(2.49%)
0011031	YOUTH SERVICES	425,684	406,220	414,020	414,020	7,800	1.92%
0011033	INTERDISTRICT COOP PROGRAM	76,024	0	0	0	0	0.00%
0011034	COMMUNITY PROMOTIONS	58,412	30,000	80,000	80,000	50,000	166.67%
0011041	BOARDS AND COMMISSIONS	4,452	7,600	7,050	7,050	(550)	(7.24%)
<b>TOTAL</b>	<b>GENERAL GOVERNMENT</b>	<b>\$5,942,706</b>	<b>\$6,052,760</b>	<b>\$6,293,420</b>	<b>\$6,212,620</b>	<b>\$159,860</b>	<b>2.64%</b>
<b>FUNCTION</b>	<b>PUBLIC SAFETY</b>						
0012110	POLICE DEPARTMENT ADMINISTRATION	\$1,026,822	\$1,279,805	\$1,844,235	\$1,324,545	\$44,740	3.50%
0012111	POLICE MAINTENANCE	232,367	299,685	289,630	275,130	(24,555)	(8.19%)
0012112	POLICE PATROL & TRAFFIC	8,635,417	8,991,320	9,604,175	9,554,175	562,855	6.26%
0012113	POLICE CRIMINAL INVESTIGATIONS	2,282,754	2,186,030	2,440,040	2,415,040	229,010	10.48%
0012114	POLICE SPECIAL SERVICES	851,613	450,000	450,000	450,000	0	0.00%
0012115	POLICE COMMUNICATIONS	1,416,803	1,462,410	1,475,615	1,473,615	(11,205)	(0.77%)
	<b>SUB-TOTAL POLICE DEPT.</b>	<b>\$14,445,776</b>	<b>\$14,669,250</b>	<b>\$16,103,695</b>	<b>\$15,492,505</b>	<b>\$823,255</b>	<b>5.61%</b>
0012211	FIRE DEPARTMENT	\$8,008,154	\$8,235,175	\$8,389,365	\$8,297,610	\$62,435	0.76%
0012312	ANIMAL CONTROL	145,995	144,980	157,175	156,175	11,195	7.72%
0012413	EMERGENCY MANAGEMENT	18,019	19,005	16,475	16,475	(2,530)	(13.31%)
0012615	BUILDING INSPECTION	512,433	532,795	539,340	539,340	6,545	1.23%
<b>TOTAL</b>	<b>PUBLIC SAFETY</b>	<b>\$23,130,377</b>	<b>\$23,601,205</b>	<b>\$25,206,050</b>	<b>\$24,502,105</b>	<b>\$900,900</b>	<b>3.82%</b>
<b>FUNCTION</b>	<b>PUBLIC WORKS</b>						
0013010	PW ADMINISTRATION	\$350,681	\$350,765	\$361,475	\$361,475	\$10,710	3.05%
0013011	PW ENGINEERING	705,148	847,940	887,465	887,465	39,525	4.66%
0013012	PW LAND USE	220,847	225,665	218,715	218,715	(6,950)	(3.08%)
0013013	PW BUILDING MAINTENANCE	1,128,012	1,091,270	1,147,640	1,137,640	46,370	4.25%
0013015	PW STREETS	1,668,894	1,905,980	1,883,470	1,866,470	(39,510)	(2.07%)
0013016	PW SOLID WASTE	1,024,424	1,086,205	1,088,680	1,052,420	(33,785)	(3.11%)
0013017	PW FLEET MAINTENANCE	1,947,047	1,856,985	1,883,865	1,859,365	2,380	0.13%
0013018	PW SNOW REMOVAL	801,890	1,165,700	1,165,700	1,065,700	(100,000)	(8.58%)
0013019	PW MAJOR ROAD IMPROVEMENTS	269,383	2,636,500	2,636,510	2,051,510	(584,990)	(22.19%)
0013020	PW RAILROAD MAINTENANCE	24,068	44,265	26,300	26,300	(17,965)	(40.59%)
0013021	PW OTHER CITY BUILDINGS	231,493	177,500	176,500	176,500	(1,000)	(0.56%)
0013026	PW FLEET	493,277	1,125,000	1,120,000	914,000	(211,000)	(18.76%)
0013027	PW LINE PAINTING	158,337	141,000	141,000	141,000	0	0.00%
0013028	STORM WATER MAINTENANCE	3,518	0	0	0	0	0.00%
0013040	PW STREET LIGHTING	538,704	550,000	220,000	220,000	(330,000)	(60.00%)
<b>TOTAL</b>	<b>PUBLIC WORKS</b>	<b>\$9,565,723</b>	<b>\$13,204,775</b>	<b>\$12,957,320</b>	<b>\$11,978,560</b>	<b>(\$1,226,215)</b>	<b>(9.29%)</b>

## Operating Budget Summary

### Operating Budget Summary - (continued)

ORGCODE	DEPARTMENT/ACTIVITY	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 BUDGET REQUEST	2018 JOINT BOARD	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
<b>FUNCTION</b>	<b>HEALTH &amp; SOCIAL SERVICES</b>						
0014012	COMMUNITY SERVICES	\$107,479	\$129,265	\$103,070	\$103,070	(\$26,195)	(20.26%)
0014314	BRISTOL PRESCHOOL	0	5,000	0	0	(5,000)	0.00%
0014210	BRISTOL/BURLINGTON HEALTH	3,264,823	3,227,735	3,144,330	3,144,330	(83,405)	(2.58%)
0014500	OUTSIDE AGENCIES	80,228	83,705	135,115	102,115	18,410	21.99%
0014550	CEMETERY UPKEEP	79,075	79,075	79,075	79,075	0	0.00%
0014654	SCHOOL READINESS PROGRAM	2,935,158	8,440	8,240	8,240	(200)	(2.37%)
<b>TOTAL</b>	<b>HEALTH &amp; SOCIAL SERVICES</b>	<b>\$6,466,763</b>	<b>\$3,533,220</b>	<b>\$3,469,830</b>	<b>\$3,436,830</b>	<b>(\$96,390)</b>	<b>(2.73%)</b>
<b>FUNCTION</b>	<b>LIBRARIES</b>						
0016010	MAIN LIBRARY	\$1,639,038	\$1,695,720	\$1,718,580	\$1,708,580	\$12,860	0.76%
0016011	CHILDREN'S LIBRARY	60,915	58,700	58,700	57,700	(1,000)	(1.70%)
0016012	MANROSS LIBRARY	339,476	356,180	361,740	356,740	560	0.16%
0016014	LIBRARY BEQUEST	31,227	11,990	13,525	13,525	1,535	12.80%
<b>TOTAL</b>	<b>LIBRARIES</b>	<b>\$2,070,656</b>	<b>\$2,122,590</b>	<b>\$2,152,545</b>	<b>\$2,136,545</b>	<b>\$13,955</b>	<b>0.66%</b>
<b>FUNCTION</b>	<b>PARKS &amp; RECREATION</b>						
0017000	PARKS & RECREATION	\$2,392,699	\$2,472,935	\$2,492,450	\$2,437,450	(\$35,485)	(1.43%)
<b>TOTAL</b>	<b>PARKS &amp; RECREATION</b>	<b>\$2,392,699</b>	<b>\$2,472,935</b>	<b>\$2,492,450</b>	<b>\$2,437,450</b>	<b>(\$35,485)</b>	<b>(1.43%)</b>
<b>FUNCTION</b>	<b>MISCELLANEOUS &amp; OTHER USES</b>						
0018101	RETIREMENT BENEFITS	\$0	\$141,300	\$7,260,810	\$1,266,285	\$1,124,985	0.00%
0018102	EMPLOYEE BENEFITS	1,779,005	1,566,850	1,568,320	1,568,320	1,470	0.09%
0018105	INSURANCE	754,645	798,725	842,000	842,000	43,275	5.42%
0018106	ALL OTHER	739,827	3,479,135	2,686,700	2,536,700	(942,435)	(27.09%)
0018107	OTHER POST EMPLOYMENT BENEFITS	1,200,000	1,000,000	1,362,655	1,362,655	362,655	36.27%
0018108	OPERATING TRANSFERS OUT	39,777,969	23,639,175	23,646,580	22,944,090	(695,085)	(2.94%)
0018310	PUBLIC BUILDINGS	350,000	403,000	350,000	250,000	(153,000)	(37.97%)
<b>TOTAL</b>	<b>MISCELLANEOUS &amp; OTHER USES</b>	<b>\$44,601,446</b>	<b>\$31,028,185</b>	<b>\$37,717,065</b>	<b>\$30,770,050</b>	<b>(\$258,135)</b>	<b>(0.83%)</b>
<b>TOTAL</b>	<b>GENERAL CITY</b>	<b>\$94,170,370</b>	<b>\$82,015,670</b>	<b>\$90,288,680</b>	<b>\$81,474,160</b>	<b>(\$541,510)</b>	<b>(0.66%)</b>
<b>FUNCTION</b>	<b>EDUCATION</b>						
0015000	EDUCATION	\$92,238,375	\$107,147,240	\$114,422,340	\$110,361,655	\$3,214,415	3.00%
<b>TOTAL</b>	<b>EDUCATION</b>	<b>\$92,238,375</b>	<b>\$107,147,240</b>	<b>\$114,422,340</b>	<b>\$110,361,655</b>	<b>\$3,214,415</b>	<b>3.00%</b>
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$186,408,745</b>	<b>\$189,162,910</b>	<b>\$204,711,020</b>	<b>\$191,835,815</b>	<b>\$2,672,905</b>	<b>1.41%</b>

