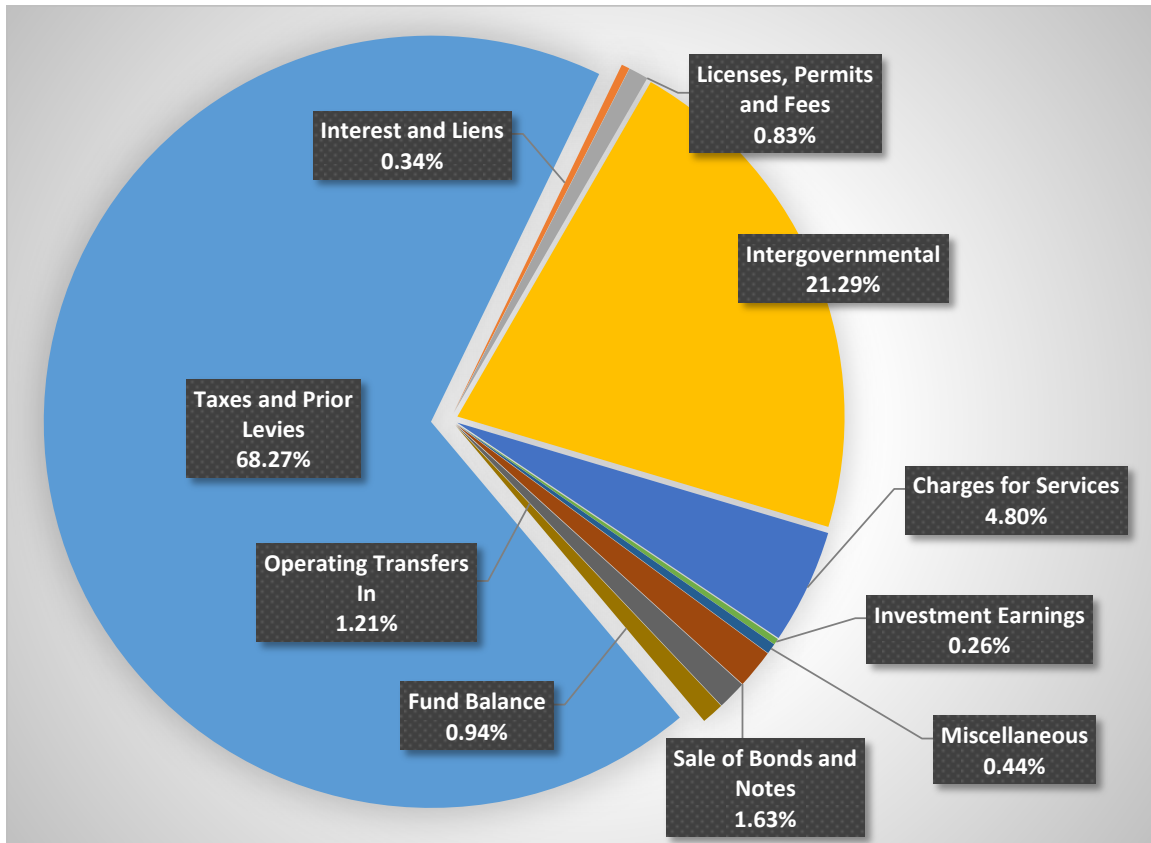


## City of Bristol FY 2021 Approved Operating Budget Governmental Funds

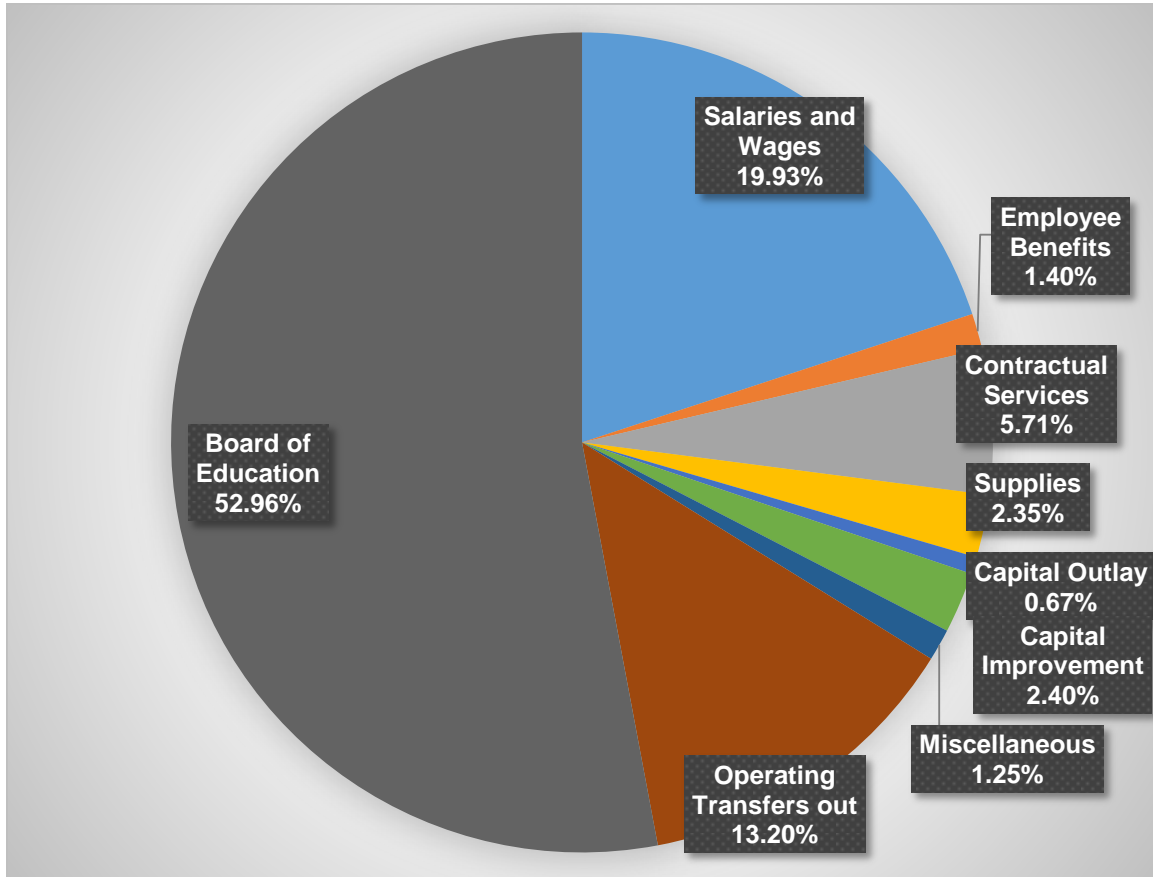
### Budget in Brief - Sources



Description	Amount	Amount
	2021	2020
Taxes and Prior Levies	\$153,434,450	\$150,246,760
Interest and Liens	\$775,000	775,000
Licenses, Permits and Fees	\$1,858,800	1,457,100
Intergovernmental	\$47,843,334	48,229,278
Charges for Services	\$10,796,155	10,999,045
Investment Earnings	\$581,400	946,300
Miscellaneous	\$978,715	2,261,265
Sale of Bonds and Notes	\$3,674,000	4,692,615
Operating Transfers In	\$2,713,655	2,273,755
Fund Balance	\$2,103,000	
<b>Appropriated Sources of Funds</b>	<b>\$224,758,509</b>	<b>\$221,881,118</b>

## FY 2021 Approved Operating Budget Governmental Funds

### Budget in Brief - Uses



Description	Amount 2021	Amount 2020
Taxes and Prior Levies	\$153,434,450	\$150,246,760
Interest and Liens	\$775,000	775,000
Licenses, Permits and Fees	\$1,858,800	1,457,100
Intergovernmental	\$47,843,334	48,229,278
Charges for Services	\$10,796,155	10,999,045
Investment Earnings	\$581,400	946,300
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Operating Transfers In	\$2,713,655	<u>2,273,755</u>
Fund Balance	<u>\$2,103,000</u>	
Appropriated Sources of Funds	<b>\$224,758,509</b>	<b>\$221,881,118</b>

**FY 2021 Approved Budget  
Governmental Funds  
Sources of Funds**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Taxes and Prior Levies	\$153,431,450	\$3,000		<b>\$153,434,450</b>
Interest and Liens on Delinquent Taxes	775,000			<b>775,000</b>
Licenses, Permits and Fees	1,528,300	330,500		<b>1,858,800</b>
Intergovernmental	43,499,925	4,343,409		<b>47,843,334</b>
Charges for Services	3,104,210	7,691,945		<b>10,796,155</b>
Investment Earnings	556,000	25,400		<b>581,400</b>
Sale of Property and Equipment	75,000			<b>75,000</b>
Miscellaneous	508,215	395,500		<b>903,715</b>
Operating Transfers In	600,000	1,963,655	150,000	<b>2,713,655</b>
Sale of Bonds and Notes			3,674,000	<b>3,674,000</b>
Fund Balance	<u>1,000,000</u>		<u>1,103,000</u>	<u><b>2,103,000</b></u>
Appropriated Sources of Funds	<u><b>\$205,078,100</b></u>	<u><b>\$14,753,409</b></u>	<u><b>\$4,927,000</b></u>	<u><b>\$224,758,509</b></u>

**FY 2021 Approved Budget  
Governmental Funds  
Uses of Funds**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
<b><u>General City</u></b>				
Salaries and Wages	\$40,886,920	\$3,912,390		<b>\$44,799,310</b>
Employee Benefits	2,771,645	385,865		<b>3,157,510</b>
Contractual Services	8,915,940	3,921,445		<b>12,837,385</b>
Supplies and Materials	2,872,105	2,686,225		<b>5,558,330</b>
Capital Outlay	1,227,975	280,000		<b>1,507,975</b>
Capital Improvement		470,000	\$4,927,000	<b>5,397,000</b>
Miscellaneous/ Other (Insurance)	1,195,410	557,399		<b>1,752,809</b>
Operating Transfers Out	27,250,725	2,410,085		<b>29,660,810</b>
Contingency	935,380	130,000		<b>1,065,380</b>
<b><u>Board of Education</u></b>				
General Control	2,018,949			<b>2,018,949</b>
Instruction	48,678,893			<b>48,678,893</b>
Transportation	4,685,754			<b>4,685,754</b>
Operation of Plant	7,138,477			<b>7,138,477</b>
Maintenance of Plant	2,890,739			<b>2,890,739</b>
Benefits and Fixed	19,944,071			<b>19,944,071</b>
Athletics and Student	2,141,958			<b>2,141,958</b>
Capital and Technology	2,135,343			<b>2,135,343</b>
Special Education	32,954,772			<b>32,954,772</b>
Tuition	981,634			<b>981,634</b>
Anticipated Revenue Offsets	(4,548,590)			<b>(4,548,590)</b>
<b>Appropriated Uses of Funds</b>	<b><u>\$205,078,100</u></b>	<b><u>\$14,753,409</u></b>	<b><u>\$4,927,000</u></b>	<b><u>\$224,758,509</u></b>

**FY 2021 Approved Budget  
Governmental Funds  
Comparative Sources of Funds by Object**

<b>General Fund</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Budget</b>
<b>Taxes and Prior Levies</b>			
Current Property Taxes	\$143,955,206	\$148,943,760	\$152,131,450
Prior Levies	1,362,027	1,300,000	1,300,000
<b>Taxes and Prior Levies</b>	<b><u>\$145,317,233</u></b>	<b><u>\$150,243,760</u></b>	<b><u>\$153,431,450</u></b>
<b>Interest and Liens on Delinquent Taxes</b>			
Interest and Lien Fees	\$960,640	\$775,000	\$775,000
<b>Interest and Liens on Delinquent Taxes</b>	<b><u>\$960,640</u></b>	<b><u>\$775,000</u></b>	<b><u>\$775,000</u></b>
<b>Licenses, Permits and Fees</b>			
Assessor Late Filing Fee	\$451	\$2,000	\$2,000
Delinquent Fees	725	1,000	1,000
Circuit Court Fines	3,475	4,000	4,000
Dog Penalties	416	700	700
Dog Licenses	6,810	7,500	7,500
Marriage Licenses	3,060	3,000	3,000
Clerk Fees	13,310	12,000	12,000
Liquor Permits	1,460	1,500	1,500
Notary Services	2,160	2,000	2,000
Notary Appointment	3,260	3,000	3,000
Burial Permits	4,580	4,100	4,100
Trade Names	1,160	1,100	1,100
Vital Statistics	134,496	118,000	120,000
Parking Violations	84,866	48,000	75,000
Alarm Fines	20,535	17,000	17,000
Police Report Fees	17,646	12,000	14,000
Bingo/Raffles	12,732	12,000	12,000
Zoning Violations	0	1,500	1,500
Drop Fee	1,200	2,400	2,400
Building Permits	1,346,270	1,050,000	1,200,000
Surcharge	1,560	0	0
Excavation Permits	13,314	12,500	13,500
Land Use Fees and Permits	26,444	18,000	18,000
Library Fines	13,029	12,500	13,000
<b>Licenses, Permits and Fees</b>	<b><u>\$1,712,959</u></b>	<b><u>\$1,345,800</u></b>	<b><u>\$1,528,300</u></b>
<b>Charges for Services</b>			
Copier Charges	\$2,712	\$1,850	\$1,850
Water Department Reimbursement	5,589	1,250	1,250
Foreclosure Costs	5,988	10,000	10,000
Court Rental	146,777	100,000	0
Rental of 51 High Street	15,770	15,770	15,770
Rentals	8,584	4,000	500
Miscellaneous Charges	6,677	500	4,000

## Budget Summaries

### Comparative Sources of Funds by Object (continued)

	<u>FY 2019</u> <u>Actual</u>	<u>FY 2020</u> <u>Budget</u>	<u>FY 2021</u> <u>Budget</u>
Recording Fees	\$264,746	\$280,000	\$280,000
Copier Charges	48,166	46,200	46,200
Real Esatate Transfer Tax	986,937	825,000	825,000
Senior Citizen Non-Resident Fee	4,500	4,000	4,000
Senior Center Rentals	64,846	63,400	63,400
Police ID Charges	17,225	22,000	22,000
Police Special Services	2,438,730	600,000	850,000
Fire Services	1,750	1,475	1,475
Fire Watch	2,248	0	0
Dog Warden Charges	1,785	3,000	3,000
Public Works Fees	367,810	355,600	370,000
Other Recycling	10,721	0	13,200
Engineering Maps	328	500	200
Recycling Receipts	11,363	7,000	11,000
Public Works Service Charges	1,580	300	1,600
Sale of Barrels	12,988	4,000	12,000
Perm Patch	3,616	0	0
Mayor Miscellaneous	475	0	0
Copier Charges	14,137	12,000	14,000
Library Rental	2,685	600	1,000
Pool Charges	184,607	203,500	203,500
Summer Recreation Program	82,164	95,000	276,200
Fall/Winter Recreation Program	29,066	29,000	33,165
Park Rentals	20,183	23,500	33,000
Concession/ Miscellaneous	10,708	13,500	6,500
Parks Miscellaneous Charges	152	300	400
<b>Charges for Services</b>	<b><u>\$4,775,613</u></b>	<b><u>\$2,723,245</u></b>	<b><u>\$3,104,210</u></b>
<b>Investment Earnings</b>			
Interest General Fund	\$1,484,343	\$925,000	\$550,000
Interest Accounts Receivable	17,192	8,000	6,000
<b>Investment Earnings</b>	<b><u>\$1,501,535</u></b>	<b><u>\$933,000</u></b>	<b><u>\$556,000</u></b>
<b>Sale of Property and Equipment</b>			
Sale of Property and Equipment	\$304,535	\$75,000	\$75,000
<b>Sale of Property and Equipment</b>	<b><u>\$304,535</u></b>	<b><u>\$75,000</u></b>	<b><u>\$75,000</u></b>
<b>Other Miscellaneous Revenue</b>			
Comptroller's Miscellaneous Revenue	\$3,374	\$5	\$5
Reimbursements Social Services	37,175	7,500	7,500
Library Trust Funds	24,197	4,210	4,310
Library Trust - Goodsell	27,990	28,250	28,950
Park Trust Funds	512,566	400,000	400,000
Park Trust - Goodsell	24,280	23,330	23,330
<b>Other Miscellaneous Revenue</b>	<b><u>\$629,582</u></b>	<b><u>\$463,295</u></b>	<b><u>\$464,095</u></b>

## Budget Summaries

### Comparative Sources of Funds by Object (continued)

	FY 2019 <u>Actual</u>	FY 2020 <u>Budget</u>	FY 2021 <u>Budget</u>
<b>Contributions</b>			
HMO Employee Contributions	\$5,494	\$3,000	\$3,000
Probate Contributions	9,870	6,390	7,190
Plainville	20,667	27,580	33,930
Contributions	1,746	0	0
<b>Contributions</b>	<b><u>\$37,777</u></b>	<b><u>\$36,970</u></b>	<b><u>\$44,120</u></b>
<b>Federal Grants</b>			
Housing - PILOT	\$112,944	\$100,000	\$100,000
Civil Preparedness	(605)	13,500	13,500
<b>Federal Grants</b>	<b><u>\$112,339</u></b>	<b><u>\$113,500</u></b>	<b><u>\$113,500</u></b>
<b>State Grants</b>			
State Property	\$47,877	\$47,880	\$47,880
Elderly Freeze	0	0	0
Hospital PILOT	380,562	380,560	380,560
Totally Disabled PILOT	12,983	12,500	12,500
Veterans Grant	26,456	26,500	26,000
Enterprise Zone Reimbursement	103,859	0	145,000
Town Aid Road Grant	663,247	663,245	0
Mashantucket Pequot Grant	400,282	400,280	400,280
Off-Track Betting	48,248	50,000	50,000
Municipal Grant-In-Aid	2,486,925		
Utilities Tax	118,425	100,000	100,000
Municipal Stabilization Grant	234,651	234,650	234,650
Youth Bureau	41,741	41,745	41,745
Youth Enhancement Services	6,949	0	0
Juvenile Diversion	21,298	0	0
E-911 Grant	133,027	134,500	134,500
Police Dispatch Grants (Training, EMD)	1,470	6,000	6,000
Dial-A-Ride	57,275		
School Readiness	2,853,510	0	0
Quality Enhancement Grant	18,756	0	0
Education Cost Sharing Grant	41,542,673	41,657,310	41,657,310
Public Act 481 Grant	217,587	150,000	150,000
<b>State Grants</b>	<b><u>\$49,417,801</u></b>	<b><u>\$43,905,170</u></b>	<b><u>\$43,386,425</u></b>
<b>Operating Transfers In</b>			
Transfer In- MRSF	\$0	\$0	\$600,000
Transfer In-Permanent Funds	0	0	0
<b>Other Financing Sources</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$600,000</u></b>
<b>Other Financing Sources</b>			
Fund Balance	\$0	\$0	\$1,000,000
<b>Other Financing Sources</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$1,000,000</u></b>
<b>General Fund</b>	<b><u>\$204,770,014</u></b>	<b><u>\$200,614,740</u></b>	<b><u>\$205,078,100</u></b>

## Budget Summaries

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### Comparative Sources of Funds by Object (continued)

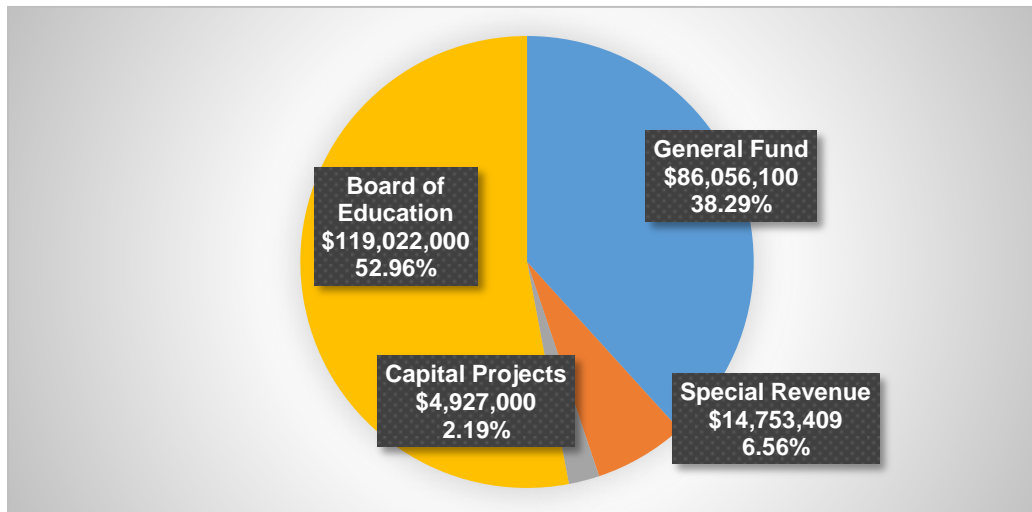
<b><u>Special Revenue Funds</u></b>	<b>FY 2019 <u>Actual</u></b>	<b>FY 2020 <u>Budget</u></b>	<b>FY 2021 <u>Budget</u></b>
<b><u>Community Development Block Grant Fund</u></b>			
Investment Earnings	\$10,371	\$0	\$0
Intergovernmental	799,397	683,188	728,689
Transfer In - General Fund	727,635	415,020	431,010
<b>Community Development Block Grant Fund</b>	<b><u>\$1,537,403</u></b>	<b><u>\$1,098,208</u></b>	<b><u>\$1,159,699</u></b>
<b><u>Sewer Operating and Assessment Fund</u></b>			
Sewer Assessments, Interest and Liens	\$1,996	\$3,000	\$3,000
Licenses, Permits and Fees	127,203	40,000	98,000
Charges for Services-Sewer User Fees	6,966,749	7,490,365	7,062,500
Investment Earnings	31,030	10,000	19,500
Miscellaneous	98,109	86,000	95,000
<b>Sewer Operating and Assessment Fund</b>	<b><u>\$7,225,087</u></b>	<b><u>\$7,629,365</u></b>	<b><u>\$7,278,000</u></b>
<b><u>Solid Waste Disposal Fund</u></b>			
Investment Earnings	\$2,901	\$1,400	\$200
Miscellaneous	324,463	300,000	355,400
Transfer In- General Fund	802,600	1,182,450	1,144,400
<b>Solid Waste Disposal Fund</b>	<b><u>\$1,129,964</u></b>	<b><u>\$1,483,850</u></b>	<b><u>\$1,500,000</u></b>
<b><u>School Lunch Program</u></b>			
Intergovernmental			
Federal Reimbursements	\$2,760,671	\$2,675,420	\$2,996,285
State Grants	147,416	130,000	148,435
Intergovernmental	2,908,087	2,805,420	3,144,720
Charges for Services-Sale of School Lunches	442,470	348,545	318,445
Transfer In - General Fund	225,000	0	0
Other Sales	0	9,500	20,000
<b>School Lunch Program</b>	<b><u>\$3,575,557</u></b>	<b><u>\$3,163,465</u></b>	<b><u>\$3,483,165</u></b>



**Budget Summaries**

**Comparative Sources of Funds by Object (continued)**

	FY 2019 <u>Actual</u>	FY 2020 <u>Budget</u>	FY 2021 <u>Budget</u>
<b><u>Pine Lake Adventure Park</u></b>			
Charges for Services	\$73,880	\$150,390	\$115,000
Investment Earnings	526	500	0
<b>Pine Lake Adventure Park</b>	<b><u>\$74,406</u></b>	<b><u>\$150,890</u></b>	<b><u>\$115,000</u></b>
<b><u>LOCIP</u></b>			
Intergovernmental	\$193,205	\$540,000	\$470,000
Investment Earnings	617	0	0
<b>LOCIP</b>	<b><u>\$193,822</u></b>	<b><u>\$540,000</u></b>	<b><u>\$470,000</u></b>
<b><u>Transfer Station Fund</u></b>			
Licenses, Permits and Fees	\$88,484	\$111,300	\$117,300
Charges for Services	282,007	237,000	237,000
Investment Earnings	3,875	1,400	4,500
Miscellaneous	389	0	500
Transfer In General Fund	365,510	356,285	388,245
<b>Transfer Station Fund</b>	<b><u>\$740,265</u></b>	<b><u>\$705,985</u></b>	<b><u>\$747,545</u></b>
<b>Special Revenue Funds</b>	<b><u>\$14,476,504</u></b>	<b><u>\$14,771,763</u></b>	<b><u>\$14,753,409</u></b>
<b><u>Capital Project Funds</u></b>			
Taxes, Prior Levies and Assessments	\$19,137	\$0	\$0
Intergovernmental	1,505,494	182,000	0
Investment Earnings	83,354	0	0
Other/Miscellaneous/Contributions	148,142	0	0
Other Financing Sources			
Transfers In /Use of Fund Balance	4,305,640	1,620,000	1,253,000
Loans and Sale of Bonds and Notes	30,420,620	4,692,615	3,674,000
<b>Capital Project Funds</b>	<b><u>\$36,482,387</u></b>	<b><u>\$6,494,615</u></b>	<b><u>\$4,927,000</u></b>
<b>Total Sources of Funds</b>	<b><u>\$255,728,905</u></b>	<b><u>\$221,881,118</u></b>	<b><u>\$224,758,509</u></b>



**City of Bristol**  
**FY 2021 Approved Budget**  
**Governmental Funds**  
**Comparative Uses of Funds by Object**

<b><u>General Fund</u></b>	<b><u>FY 2019</u></b> <b><u>Actual</u></b>	<b><u>FY 2020</u></b> <b><u>Budget</u></b>	<b><u>FY 2021</u></b> <b><u>Budget</u></b>
Salaries and employee benefits	\$41,977,909	\$42,436,870	\$43,658,565
Contractual Services	16,048,282	10,428,365	8,915,940
Supplies and Materials	2,951,756	2,926,305	2,872,105
Capital Outlay	1,869,990	1,453,720	1,227,975
Miscellaneous	1,044,024	2,166,555	2,130,790
Operating Transfers Out	42,550,575	26,162,065	27,250,725
Education	97,768,251	115,040,860	119,022,000
<b>General Fund</b>	<b><u>\$204,210,787</u></b>	<b><u>\$200,614,740</u></b>	<b><u>\$205,078,100</u></b>
<b><u>Special Revenue Funds</u></b>			
<b><u>Community Development Block Grant Fund</u></b>			
Salaries and employee benefits	\$547,907	\$433,690	\$468,695
Contractual Services	109,124	97,555	126,665
Supplies and Materials	3,174	6,670	5,500
Miscellaneous	904,614	483,213	475,434
Operating Transfers Out	78,435	77,080	83,405
<b>Community Development Block Grant Fund</b>	<b><u>\$1,643,254</u></b>	<b><u>\$1,098,208</u></b>	<b><u>\$1,159,699</u></b>
<b><u>Sewer Operating and Assessment Fund</u></b>			
Salaries and employee benefits	\$1,633,934	\$1,802,820	\$1,929,035
Contractual Services	1,903,140	1,991,450	2,033,880
Supplies and Materials	900,715	877,725	906,880
Capital Outlay	666,103	359,000	280,000
Miscellaneous	63,738	248,400	196,500
Operating Transfers Out	2,528,622	2,349,970	1,931,705
<b>Sewer Operating and Assessment Fund</b>	<b><u>\$7,696,252</u></b>	<b><u>\$7,629,365</u></b>	<b><u>\$7,278,000</u></b>
<b><u>Solid Waste Disposal Fund</u></b>			
Contractual Services	\$1,086,435	\$1,483,850	\$1,500,000
<b>Solid Waste Disposal Fund</b>	<b><u>\$1,086,435</u></b>	<b><u>\$1,483,850</u></b>	<b><u>\$1,500,000</u></b>

**Budget Summaries**

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**Comparative Uses of Funds by Object (continued)**

	FY 2019 Actual	FY 2020 Budget	FY 2021 Budget
<b><u>School Lunch Program</u></b>			
Salaries and employee benefits	\$1,411,095	\$1,422,385	\$1,438,255
Contractual Services	13,436	15,500	14,000
Supplies and Materials	1,902,952	1,428,450	1,745,445
Miscellaneous	\$11,577	\$22,130	\$15,465
Operating Transfers Out	243,661	275,000	270,000
<b>School Lunch Program</b>	<b><u>\$3,582,721</u></b>	<b><u>\$3,163,465</u></b>	<b><u>\$3,483,165</u></b>
<b><u>Pine Lake Adventure Park</u></b>			
Salaries and employee benefits	\$93,036	\$115,985	\$91,750
Contractual Services	17,289	29,605	20,250
Supplies and Materials	2,651	5,300	3,000
<b>Pine Lake Adventure Park</b>	<b><u>\$112,976</u></b>	<b><u>\$150,890</u></b>	<b><u>\$115,000</u></b>
<b><u>LOCIP</u></b>			
Construction	\$87,820	\$540,000	\$470,000
<b>LOCIP</b>	<b><u>\$87,820</u></b>	<b><u>\$540,000</u></b>	<b><u>\$470,000</u></b>
<b><u>Transfer Station Fund</u></b>			
Salaries and employee benefits	\$401,286	\$372,560	\$370,520
Contractual Services	\$181,912	\$193,650	\$226,650
Supplies and Materials	16,436	2,400	25,400
Miscellaneous	3,123	15,300	0
Operating Transfers Out	115,750	122,075	124,975
<b>Transfer Station Fund</b>	<b><u>\$718,507</u></b>	<b><u>\$705,985</u></b>	<b><u>\$747,545</u></b>
<b>Special Revenue Funds</b>	<b><u>\$14,927,965</u></b>	<b><u>\$14,771,763</u></b>	<b><u>\$14,753,409</u></b>
<b><u>Capital Project Funds</u></b>			
Construction	\$9,185,572	\$6,494,615	\$4,927,000
<b>Capital Project Funds</b>	<b><u>\$9,185,572</u></b>	<b><u>\$6,494,615</u></b>	<b><u>\$4,927,000</u></b>
<b>Total Uses of Funds</b>	<b><u>\$228,324,324</u></b>	<b><u>\$221,881,118</u></b>	<b><u>\$224,758,509</u></b>

**FY 2021 Approved Budget  
General Fund  
Projected Sources and Uses of Funds**

	<b>FY 2019 <u>Actual</u></b>	<b>FY 2020 <u>Estimated</u></b>	<b>FY 2021 <u>Budget</u></b>
<b>Net Position at Beginning of Year</b>	<b><u>\$28,341,862</u></b>	<b><u>\$28,901,089</u></b>	<b><u>\$29,268,033</u></b>
<b>Revenues</b>			
Taxes and Prior Levies	\$145,317,233	\$150,874,580	\$153,431,450
Interest and Liens on Delinquent Taxes	960,640	860,548	775,000
Licenses, Permits and Fees	1,712,959	1,781,840	1,528,300
Intergovernmental	49,530,140	50,530,248	43,499,925
Charges for Services	4,775,613	3,863,238	3,104,210
Investment Earnings	1,501,535	1,227,940	556,000
Sale of Property and Equipment	304,535	60,401	75,000
Miscellaneous	667,359	694,973	508,215
	<b><u>\$204,770,014</u></b>	<b><u>\$209,893,768</u></b>	<b><u>\$203,478,100</u></b>
<b>Expenses</b>			
Salaries and employee benefits	\$41,977,909	42,668,910	\$43,658,565
Contractual Services	16,048,282	15,822,929	8,915,940
Supplies and Materials	2,951,756	2,819,990	2,872,105
Capital Outlay	1,869,990	682,177	1,227,975
Miscellaneous	1,044,024	1,099,267	2,130,790
Education	97,768,251	97,923,460	119,022,000
	<b><u>\$161,660,212</u></b>	<b><u>\$161,016,733</u></b>	<b><u>\$177,827,375</u></b>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>43,109,802</b>	<b>48,877,035</b>	<b>25,650,725</b>
<b>Other Financing Sources</b>			
Operating Transfers in	0	31,819	600,000
Operating Transfers Out	(42,550,575)	(48,541,910)	(27,250,725)
Fund Balance	0		1,000,000
	<b><u>(42,550,575)</u></b>	<b><u>(48,510,091)</u></b>	<b><u>(25,650,725)</u></b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenses and Other Uses</b>	<b>559,227</b>	<b>366,944</b>	<b>0</b>
<b>Net Position at End of Year</b>	<b><u>\$28,901,089</u></b>	<b><u>\$29,268,033</u></b>	<b><u>\$29,268,033</u></b>

**Enterprise Fund**

The Bristol Water Department budget summary represents non-reserved available cash balances. Its budgeted net position is the budget resources available for appropriation at the beginning of the year and projected resources remaining at the end of the year. Total net position for the Bristol Water Department can be found in the Comprehensive Annual Financial Report available at the Comptroller's Office.

**FY 2021 Approved Budget  
Enterprise Fund  
Bristol Water Department  
Comparative Sources and Uses of Funds**

	FY 2019 Actual	FY 2020 Estimated	FY 2021 Budget
<b>Net Position at Beginning of Year</b>	<u>\$3,787,105</u>	<u>\$4,433,331</u>	<u>\$4,703,550</u>
<b>Revenues</b>			
Charges for Services	\$7,812,611	\$8,387,943	\$8,407,300
Miscellaneous	411,991	376,129	372,429
Interest Income	131,038	107,800	127,500
	<u>\$8,355,640</u>	<u>\$8,871,872</u>	<u>\$8,907,229</u>
<b>Expenses</b>			
General Government	\$7,333,986	\$8,196,924	\$8,340,756
Debt Service	375,428	404,729	401,295
	<u>\$7,709,414</u>	<u>\$8,601,653</u>	<u>\$8,742,051</u>
<b>Excess (Deficiency) of Revenues Over Expenses</b>	646,226	270,219	165,178
<b>Net Position at End of Year</b>	<u>\$4,433,331</u>	<u>\$4,703,550</u>	<u>\$4,868,728</u>

**Internal Service Fund**

Three funds are combined to form the Internal Service Fund. The Internal Service Fund is the combination of the City's Health Benefits Fund and the self-insured Workers' Compensation Funds. The Health Benefits Fund is a self-insured fund administered by Cigna HealthCare and Anthem. This fund accounts for medical, prescription and dental claims for all City and Board of Education eligible employees and retirees. The Workers' Compensation Fund is also a self-insured fund and effective July 1, 2020 will be administered by Future Comp.

**FY 2021 Approved Budget  
Internal Service Fund  
Comparative Sources and Uses of Funds**

	<u>FY 2019 Actual</u>	<u>FY 2020 Estimated</u>	<u>FY 2021 Budget</u>
<b>Net Position at Beginning of Year</b>	<u>\$15,530,156</u>	<u>\$12,473,027</u>	<u>\$14,570,957</u>
<b>Revenues</b>			
Charges for Services	\$7,854,789	\$8,321,249	\$8,913,420
Miscellaneous	264,440	102,351	85,000
Interest Income	153,095	131,273	55,800
	<u>8,272,324</u>	<u>8,554,873</u>	<u>9,054,220</u>
<b>Expenses</b>			
Insurance Claims Premiums and Fees	<u>40,728,261</u>	<u>37,867,079</u>	<u>44,135,680</u>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(32,455,937)</b>	<b>(29,312,206)</b>	<b>(35,081,460)</b>
<b>Other Financing Sources</b>			
Fund balance			661,000
Operating Transfers in	<u>29,398,808</u>	<u>31,410,136</u>	<u>34,420,460</u>
	<u>29,398,808</u>	<u>31,410,136</u>	<u>35,081,460</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenses and Other Uses</b>	<b>(3,057,129)</b>	<b>2,097,930</b>	<b>0</b>
<b>Net Position at End of Year</b>	<u><b>\$12,473,027</b></u>	<u><b>\$14,570,957</b></u>	<u><b>\$14,570,957</b></u>

**Overview**

The Budget Summaries section of the budget document presents governmental funds in a comparative format for both sources and uses. Sources are presented on an object basis, uses on a function basis. The City's Enterprise Fund (Bristol Water Department) and the City's Internal Service Fund are also separately presented. General information narratives which follow are included to help the reader. However, for underlying assumptions in the preparation of the budget, for a discussion of the factors, priorities, trends, issues and changes that influenced the development of the budget, please refer to the Comptroller's Transmittal Letter.

**Sources of Funds**

As a matter of prudent financial policy the City is conservative with its revenue estimates, especially with both intergovernmental operating and revenue sharing grants.

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

- Taxes and prior levies
- Interest and liens
- Licenses, permits and fees
- Intergovernmental
- Charges for services
- Investment earnings
- Sale of property and equipment
- Sale of bonds and note
- Miscellaneous
- Operating transfers in

**Taxes and Prior Levies**

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 revenue related to property taxation includes interest on delinquent taxes, liens, late fees and assessments.

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.

The following chart presents the annual net grand list growth for past five years.

<b>City of Bristol Net Grand Lists Past Five Years</b>					
<b>Grand List Year</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Budget Year</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
<b>Net Grand List</b>	<b>\$ 3,842,668,911</b>	<b>\$ 39,106,925,332</b>	<b>\$ 3,917,268,810</b>	<b>\$ 3,945,511,672</b>	<b>\$ 3,998,922,007</b>

In the appendix tab of this document are related tables including Principal Property Taxpayers, Assessed and Estimated Actual Value of Taxable Property, and Property Tax Levies and Collections for multiple fiscal years.

### **Licenses, Permits and Fees**

Licenses, permits and fees relate primarily to building permits, the largest budget amount in this category, issued by the City and various license and recording fees charged by the City Clerk.

### **Intergovernmental**

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

The City estimates state grants based on the Governor's proposed budget in February and then revises the estimates as more information on the state budget becomes available. Hopefully, the state budget is finalized by the time the Joint Meeting (Board of Finance and City Council) adopt the budget in May.

As expected, state grants far exceed federal grants, which are generally limited to national education programs, Housing and Urban Development programs, and Department of Justice programs.

The General Fund receives the largest share of intergovernmental revenue, over 90% of which is Board of Education (primarily the ECS grant, which in recent years has exceeded \$41 million).

The Bristol Development Authority, a special revenue fund, receives a federal grant called the Community Development Block Grant (CDBG) to assist with eligible residential rehabilitation programs.

Water Pollution Control, a special revenue fund, has historically received low interest loans and grants from the State of Connecticut for treatment system upgrades under the Clean Water Act.

The School Lunch Program, a special revenue fund, receives both state and federal grants as part of a national or state initiative for breakfast, lunch, milk, nutrition and healthy foods school programs. These grants provide the major source of revenues for the operations of Bristol school cafeterias.

The LoCIP Fund (Local Capital Improvement Program) provides funds to Connecticut municipalities for eligible non-school projects, which include roads, parks, flood control, sewer systems and building improvements. Funds are provided on a reimbursement basis for LoCIP approved projects.

### **Charges for Services**

User fees are the primary revenue source for the Bristol Water Department, an enterprise fund and for Water Pollution Control, a special revenue fund. User fees are driven by customer usage at rates developed by the department. Both departments forecast future budgets to determine the expected timing and amount of rate increases. Hook-up fees must be paid in advance and are recognized as revenue when the construction is complete.

Charges for services also include fees for various Parks and Recreation Department summer and winter recreational and aquatic programs, charges by the City Solid Waste Fund to residents and contractors for the disposal of trash and charges for other activities such as library room rental, Senior Center programs and Muzzy Field use.



## **Investment Earnings**

Investment earnings revenue is basically 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 average cash balance at month-end.

## **Miscellaneous**

Miscellaneous captures all revenue sources not classified elsewhere and primarily consists of distributions from Park and Library trust funds and sale of property (General Fund) and use of sinking funds and other financing sources, excluding sale of bonds and notes (Capital Fund).

## **Sale of Bonds and Notes**

Bonds and notes are often used to finance large capital improvement projects. The City Capital Budget is approved as part of the annual budget adoption process. As such, the amount of debt to finance those approved projects is recognized as a source of funds by the Capital Projects Funds. Monitoring and forecasting appropriate levels of City debt is a continuous process, so the decision makers are well informed and know what level of debt financing can be assigned to debt service on bonds each budget year. City debt is presented in detail in the Debt Management section of this budget document.

## **Operating Transfers In**

Operating Transfers In provides a source of funds for certain special revenue funds and for capital projects that are to be paid for with General Fund cash.

The Bristol Development Authority, a special revenue fund and the recipient of a federal Community Development Block Grant, historically, receives a transfer-in from the General Fund for the City's agreed upon share of its operating costs. The Solid Waste Disposal Fund also receives a transfer from the General Fund to basically cover the cost of waste management services for the City residential trash disposal.

## **Uses of Funds**

### **Salaries and Wages**

Salaries include all employees except Board of Education. The total number of employees is 1,481.5. Of this total, 953 employees work at the Board of Education. The Board of Education salaries are included among the various education cost categories presented in the uses of funds budget statement. Employees in special funds, such as the Bristol Development Authority, Water Pollution Control, School Lunch Program and the Transfer Station are also included in this total. A detail of all positions can be found in the Appendix of this budget document.

The cost of salaries are driven primarily by contracts with various labor unions including the Bristol Police Union, Firefighters Local #773, BPSA (professionals and supervisors) Local #6012, Teachers Union, and AFSCME Locals #233 and #1338.

### **Employee Benefits**

Employee Benefits as presented here is limited to budgets for liability insurance, employer FICA and Medicare taxes. Health insurance, Workers' Compensation and unemployment benefits are components of the Internal Service Fund. Transfers out from the General Fund provide the source of funds for these in the Internal Service Funds. Please refer to the Internal Service Fund section of this budget document for more employee benefits detail.

### **Contractual Services**

Contractual Services include professional fees, maintenance agreements, printing and binding, utilities, postage, waste disposal costs, repairs and maintenance and advertising.

### **Supplies**

Such operating expenditures as office supplies, program supplies, heating and motor fuels and snow operations supplies fall under this category.

### **Capital Outlay and Capital Improvement**

Capital expenditures may be either recurring or non-recurring. Recurring capital expenditures are considered operating expenditures and are included as capital outlay in departmental budgets. Non-recurring capital expenditures are considered capital improvements and are part of the capital budget. Despite their close interrelationship, non-recurring have special characteristics including:

- Essential public purpose that enhances the quality of life in the City.
- Relatively long useful life, and once capital expenditures are made, they cannot be easily modified.
- Involve large infrequent expenditures that must be made before the benefits are realized.
- Support infrastructure and are a part of a system that provides the public with a set of goods or services.

Capital outlay items generally include personal property such as police vehicles, maintenance equipment, computers, office furniture, small tools and annual replacements of safety equipment (such as Fire Department SCBA gear).

Capital Improvement is the non-recurring capital expenditures and is essentially, the approved capital budget. Please refer to the Capital Budget Summary section of this document for all detail.

### **Miscellaneous**

Miscellaneous is comprised of all expenditures not included in any other budget grouping and includes community support, bank fees, relocation costs (associated with the City's code enforcement and eviction programs), general City insurance and an annual amount added to the budget for contingency (unpredictable events).

## Operating Transfers Out

Operating Transfers Out, which can be found in the Miscellaneous section of this budget document, are comprised of transfers to special revenue funds (such as the City share of the Bristol Development Authority), transfers to the Internal Service fund (such as the budgeted amount of expected medical claims) and a transfer for budgeted annual debt service (see the Debt Management section of this budget document).

## Board of Education

Board of Education is the budget for the City school system. All expenditures for instruction, transportation, operation and maintenance of plant, employee benefits, administration and special education are included. More detail can be found in the Board of Education Summary section of this budget document.

## Fund Balance

### General Fund

The Board of Finance established a policy to reduce the City's reliance on the use of surplus to balance the General Fund budget. This was phased in over a five year period and was achieved for the first time with the 2016-2017 budget where no surplus funds were appropriated to the budget. In anticipation of future economic and budgetary challenges, primarily related to increases in Debt Service and the enactment of a new local Property Tax Relief Program for seniors, the Board established a Mill Rate Stabilization Fund (MRSF) as of June 30, 2019 with a transfer of \$1 million of surplus funds. However things changed in 2020 due to the unprecedented economic challenges related to COVID 19 and a sense of uncertainty entering the 2020-2021 fiscal year. Balancing the budget and meeting tax payer expectations for a minimal to no tax increase was difficult so the Board of Finance opted to use the MRSF to help balance the budget. Of this reserve \$600,000 was budgeted as a transfer into the General Fund for the 2020-2021 budget. Additionally, \$1 million of the June 30, 2019 fund balance that was designated for Economic Development was released from that designation and was also used towards the 2020-2021 budget. In total, this represents approximately 0.4 of a mill or 1%.

At June 30, the City of Bristol's General Fund had the following fund balance designations and total fund balances:

<b>Fund Balance</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Nonspendable		\$5,457	\$3,471
Committed	\$3,093,837	3,085,523	3,107,495
Assigned	7,884,336	6,367,646	7,336,712
Unassigned	<u>27,795,244</u>	<u>28,341,862</u>	29,562,034
Total Fund Balance	<u>\$38,773,417</u>	<u>\$37,800,488</u>	<u>\$40,009,712</u>

