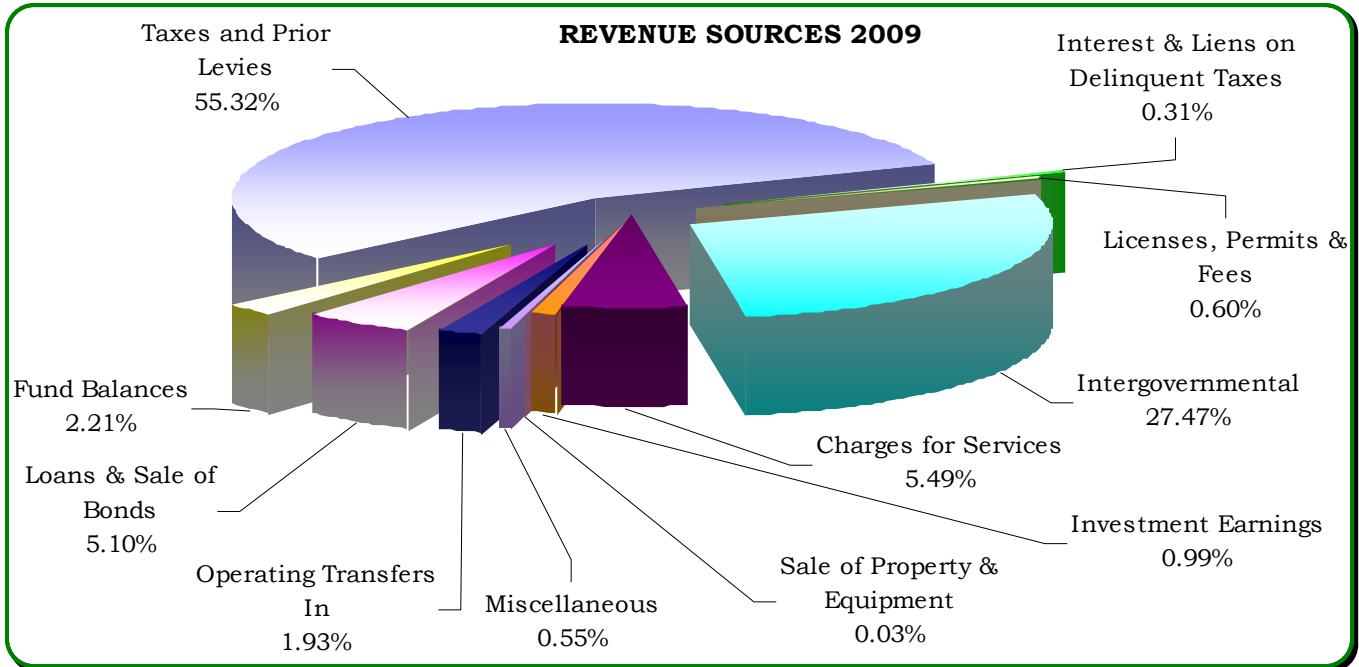


**Operating Budget Summary**

**CITY OF BRISTOL  
Comparative Summary of Sources and Uses of Funds  
FY 2008 Adopted/ FY 2009 Adopted Budgets**

	<b>FY 2008 Adopted Budget</b>	<b>FY 2009 Adopted Budget</b>	<b>FY 2009 Over (Under) FY 2008</b>	<b>Percent Change</b>
<b>Sources:</b>				
Taxes and Prior Levies	\$105,203,955	\$109,513,842	\$4,309,887	4.1%
Interest & Liens on Delinquent Taxes	800,000	605,700	(194,300)	(24.29%)
Licenses, Permits & Fees	1,121,700	1,185,250	63,550	5.7%
Intergovernmental	52,489,325	54,370,288	1,880,963	3.6%
Charges for Services	10,609,870	10,875,670	265,800	2.5%
Investment Earnings	2,273,700	1,956,500	(317,200)	(13.95%)
Sale of Property & Equipment	57,500	50,000	(7,500)	(13.04%)
Miscellaneous	1,494,845	1,089,140	(405,705)	(27.14%)
Operating Transfers In	4,271,830	3,828,460	(443,370)	(10.38%)
Loans & Sale of Bonds	8,740,000	10,092,000	1,352,000	15.5%
Fund Balances	4,632,880	4,395,000	(237,880)	-5.1%
<b>Appropriated Sources of Funds</b>	<b>\$191,695,605</b>	<b>\$197,961,850</b>	<b>\$6,266,245</b>	<b>3.3%</b>
<b>Uses:</b>				
Salaries & Wages	\$96,229,765	\$101,184,649	\$4,954,884	5.1%
Employee Benefits	5,166,313	3,797,192	(1,369,121)	(26.50%)
Contractual Services	30,702,535	32,167,880	1,465,345	4.8%
Supplies & Materials	8,935,509	9,278,252	342,743	3.8%
Capital Outlay	17,081,709	15,697,632	(1,384,077)	(8.10%)
Miscellaneous/ Other	2,366,299	2,419,977	53,678	2.3%
Operating Transfers Out	30,026,665	32,414,961	2,388,296	8.0%
Contingency	1,186,810	1,001,307	(185,503)	(15.63%)
<b>Appropriated Uses of Funds</b>	<b>\$191,695,605</b>	<b>\$197,961,850</b>	<b>\$6,266,245</b>	<b>3.3%</b>

**CITY OF BRISTOL, CONNECTICUT  
OPERATING BUDGET FUNDING  
FISCAL YEAR 2009**



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 2009 is \$197,961,850. Reserves of \$4,395,000 for revenue shortfalls have been budgeted from fund balances. The City's major revenue source is property taxes at 55.32% of the budgets followed by Intergovernmental revenues (State and Federal) at 27.47%. The following pages describe the various revenue sources and an overview of how revenue sources are estimated and developed.

**Revenue Summary and Analysis**

One of the first steps to prepare the City's budget is to make a reasonable estimate of how much money the City will have to spend on July 1<sup>st</sup>, the start of the fiscal year.

Preliminary estimates are developed in January. The estimates are further refined as information becomes known. Since the budget is adopted the third Monday in May, all information is finalized prior to that time.

It is important to develop conservative revenue estimates, especially with large revenue sources such as taxes and grants (Intergovernmental Revenues). The City is conservative in its revenue estimates as a matter of prudent financial policy.

Tax collection rates are comparatively high and stable. Economic activity in the City is also high and contributes to other revenue sources such as building permits and

### Revenue Summary and Analysis (continued)

transfer and conveyance fees. These fees have seen a decline from highs several years ago, due to housing market drops locally and nationwide. The State of Connecticut has been running budget surpluses since 2004. As a result, several State grants, such as the Town Aid Road grant have been restored to pre-2003 revenue estimates. The 2008-2009 budget reflects another increase to the Education Cost Sharing grant. This was a priority of the State Legislature and Governor in 2007-2008 and continues into 2008-2009. The State budget was not passed until after the City adopted its budget in May last year. As a result, some of the grants last year were estimated based on information known at that time. Due to economic uncertainties with the State of Connecticut and the see-saw effect of deficit/surplus balances at the end of the fiscal year, the State kept the biennial budget it adopted last year. This resulted in many grants receiving a minor increase and some elimination of grant programs such as the early reading success grant for education. Based on this information, the City adopted a tax rate that was 1.04 mills higher than the previous year. Several other State assistance grant programs, like the Drug Enforcement Grant and the Summer Recreational Grant, were eliminated between 2002 and 2003 have not been restored. In order to continue these necessary programs, the City was required to increase overtime within its police patrol and traffic division.

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

#### Funds: 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 \$109,513,842 in taxes and assessments for fiscal year 2008-2009, an increase of \$4,312,387 over the prior year tax levies. The increase in tax collections is due primarily to increases in expenditures. The increase in tax collection offsets, in part, increases in expenditures.

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 boundary of the City.

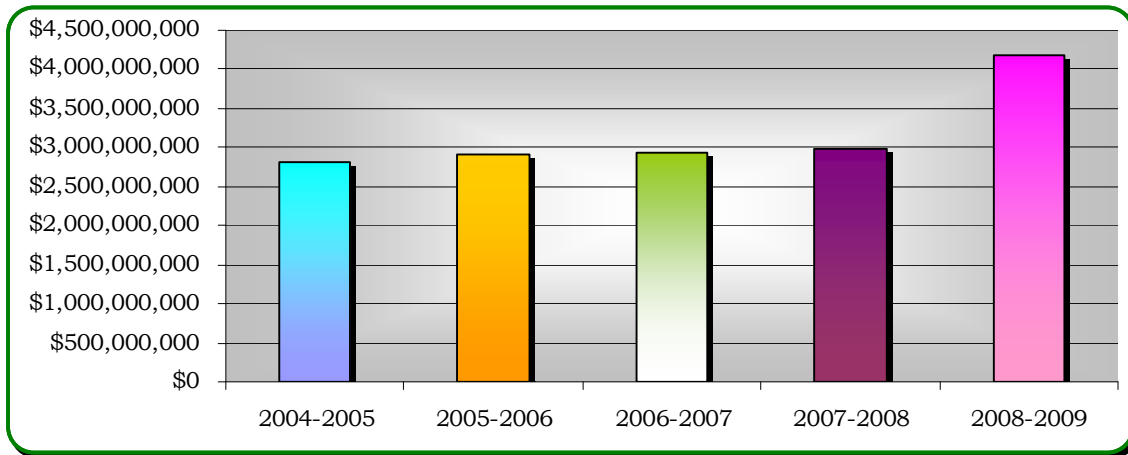
## Operating Budget Summary

### Taxes (continued)

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	2003	2004	2005	2006	2007
Budget Year	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Net Grand List	\$2,815,825,939	\$2,900,269,168	\$2,927,177,908	\$2,984,021,021	\$4,176,319,042



The estimated 2007 Net Grand List (used for the 2008-2009 budget) grew to \$4,176,319,042. This represents an increase of \$1,192,298,021 more than the 2006 grand list. This is primarily due to the revaluation that took place in the City throughout 2007.

There has been a lot of mortgage refinancing based on lower interest rates during the past two years. Banks in the State are requiring more tax escrow during the refinancing process. This ensures and guarantees tax payments.

Several statistical tables are available behind the appendix tab of this document that review the history of tax levies and collections, as well as, comparative assessed valuation of taxable property. These charts can be found on pages 398, 399 and 401.

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.

### Assessments

#### Fund: Sewer Operating

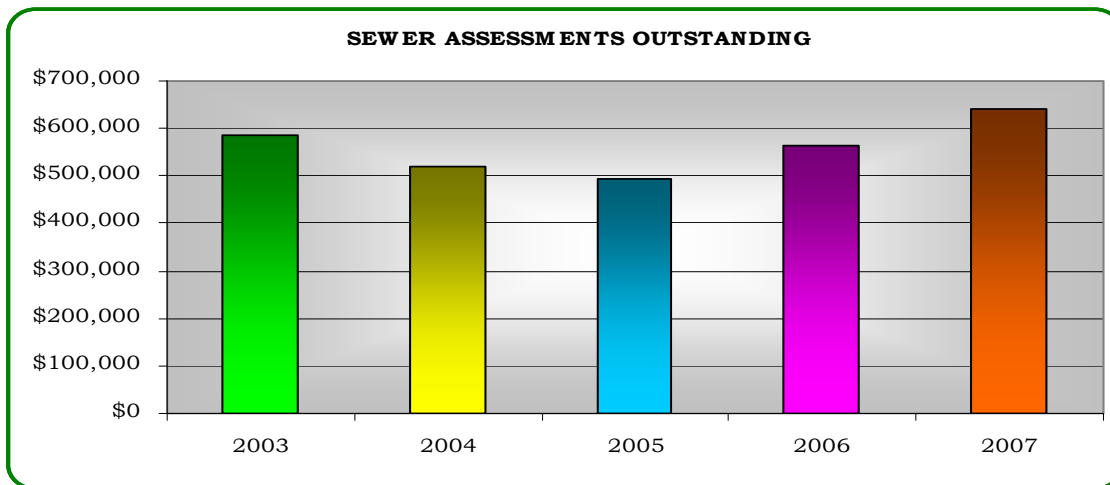
The City does not budget for sewer assessment collections. Initial assessments are levied and accounted for as receivables within the Sewer Operating and Assessment Fund. As receivables are collected, the offsetting account, deferred revenue, is reduced.

## Operating Budget Summary

### Assessments (continued)

Total sewer assessment collections for FY2007 were \$87,664. Additionally, due to new projects being added, Assessment levies increased by \$168,578.

CITY OF BRISTOL SEWER ASSESSMENT COLLECTIONS LAST 5 YEARS					
Fiscal Year Ended June 30	2003	2004	2005	2006	2007
Assessments Collected	\$26,308	\$44,367	\$27,969	\$5,565	\$87,664
Assessments Outstanding	\$584,714	\$519,857	\$491,888	\$561,903	\$642,817



*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

Licenses, Permits and Fees are anticipated to increase \$63,550 in total from the 2008 budget.

The General Fund is expected to increase by \$45,950 due to adjustments within the building department, it is expected that with recent approvals of several new developments within the City, housing starts and building permits will increase in 2008-2009. Additionally, the Police Department has reinstated the Alarm ordinance which will fine users of alarm systems with multiple false reports. Water Pollution Control is expecting an increase in its permits for new sewer installations in the Witches Rock Road area of the City. This is expected to result in an increase of \$17,600 over the 2008 budget. The remainder of the license fee increases are within the Solid Waste Fund. Additional licenses, permits and fees can be found in the Solid Waste Disposal budget. There is no anticipated increase in revenue in 2009 from this area of the budget.

As discussed above, the building permit fees are the largest source of revenue in this category and had been decreased per the recommendation of the building official.

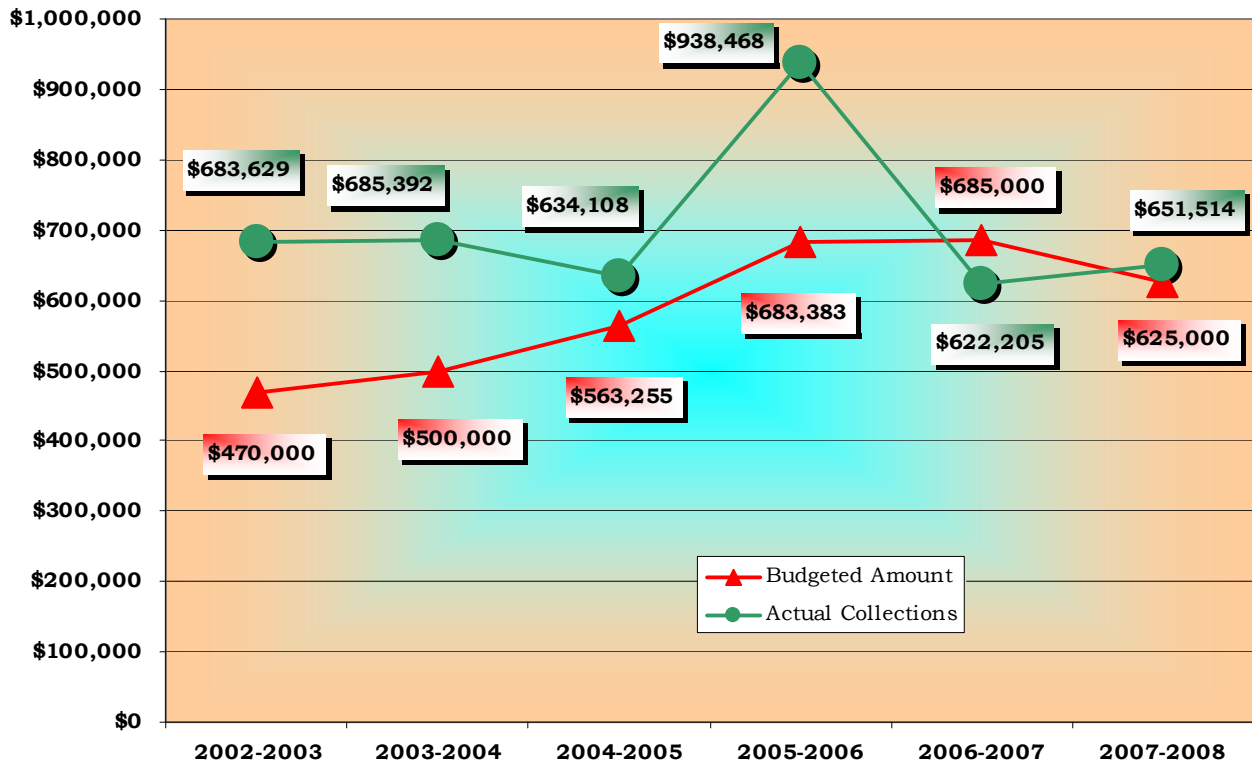
## Operating Budget Summary

### Licenses, Permits & Fees (continued)

Below is a comparison of the revenue collected vs. budgeted amounts for building permits during the last six budget years. It should be noted that the Building department compared its charges with surrounding municipalities and adjustments were made two years ago to enhance revenues within this department.

City of Bristol Revenue Trends Building Permits						
Fiscal Year	Budgeted Amount	Increase Over Base 2002-2003	Increase Over Previous Year	Actual Collections	Increase Over Base 2002-2003	Increase Over Previous Year
2002-2003	\$470,000	0.00%	0.00%	\$683,629	0.00%	0.00%
2003-2004	\$500,000	6.38%	6.38%	\$685,392	0.26%	0.26%
2004-2005	\$563,255	19.84%	12.65%	\$634,108	-7.24%	-7.48%
2005-2006	\$683,383	45.40%	21.33%	\$938,468	37.28%	48.00%
2006-2007	\$685,000	45.74%	0.24%	\$622,205	-8.98%	-33.70%
2007-2008	\$625,000	32.98%	-8.76%	\$651,514	-4.70%	4.71%
<b>AVERAGE:</b>	<b>\$587,773</b>		<b>5.31%</b>	<b>\$702,553</b>		<b>1.96%</b>

### BUDGET VS. ACTUAL COLLECTIONS



### **Intergovernmental Funds**

#### **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.

Overall, state grant funding has increased due to the State's previous year's budget surplus.

The **General Fund** receives the largest share of state and federal aid. This year, the fund is expected to receive \$51,751,645 in grants. The Educational Cost Sharing Grant is the largest in this category, and \$41,657,310 is budgeted. Overall, State grants increased by \$2,846,645.

The City's **Special Revenue Funds** also receive grant funding.

The **Community Development Act** (Bristol Development Authority- BDA) receives a federal grant called the Community Development Block Grant (CDBG). This year's CDBG is expected to be \$601,472 and \$37,019 for reprogrammed Federal funds and \$52,695 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 the Water Pollution's Capital and Non-Recurring fund.

The **School Lunch Program** has a total budget of \$3,019,044. This program will receive \$1,165,152 in federal and \$145,000 in state grants in 2009. These grants assist with the operations of Bristol school cafeterias. The Intergovernmental grants increased by 14.17% due to a new healthy food initiatives taking place.

The **LoCIP Fund** (Local Capital Improvement Program) receives a grant from the State of Connecticut Office of Policy and Management. These grant receipts are relatively stable each fiscal year. This year, we anticipate receiving \$520,268. Last year we received \$520,268. This grant is reimbursed on an expenditure basis. The Capital Budget is recommending the use of \$495,000 for 2009.

### **Charges for Services**

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

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

### Charges for Services (continued)

Both fee collections relate to a certain amount of Building Permits, under Licenses, Permits and Fees. These revenue sources have experienced declining levels of activity over the past two years. This is due to a decreased development of housing starts within the City and nationwide. There is however; an aggressive commercial economic development program on behalf of the current administration. The City's largest employer, Entertainment Sports Programming Network (ESPN), had embarked on a multi-year \$500 million dollar expansion project several years ago that will nearly double its local workforce. There are future plans for expansion as well as the closing of a nearby road for its development activities.

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

The **Special Revenue Funds** account for most of their revenue with charges for services. For instance, the Sewer Operating and Assessment Fund charges users of the system quarterly. The 2008-2009 budget increased sewer usage fees by 10%. The last increase for usage fees was in 2007-2008 at 6.5%. The decision whether to increase the fees is periodically examined, and a conscious decision is made by the Public Works Board acting as the Sewer Authority. The last increase was examined thoroughly by the Water Pollution Control and the Comptroller's Office and increased due to future debt service payments on the Clean-water Loans from the State of Connecticut. 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 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 transfer. The fees known as the "Conveyance Tax" was allowed to increase from \$.11 to \$.25 per \$1,000 of property sold. It allowed 18 "target investment communities" that included the City of Bristol to double the fee effective July 1, 2003 to \$.50 per \$1,000. In March 2003, the City Council, acting as the policy making board for the City decided not to implement the additional fee.

In March 2004, the City Council again revisited the "conveyance tax" and effective April 1, 2004, increased the fee to \$.50 per \$1,000. Due to the increased fee, the City recognized an additional \$654,621 in revenue in 2007-2008.

The State of Connecticut held a special session in June 2008 and continued the increased rate for two more years. It is expected that the tax will be repealed or modified by the Legislature when it sunsets in 2010. If this occurs, the City will stand to lose approximately \$450,000 of revenue for 2010-2011.

Due to the economic uncertainties at the state and federal level concerning refinancing and mortgages and the possibility of the fee being lowered, the City is going to closely monitor its revenue intake in the 2008-2009 budget year and may adjust revenue forecasts for 2009-2010 and beyond.

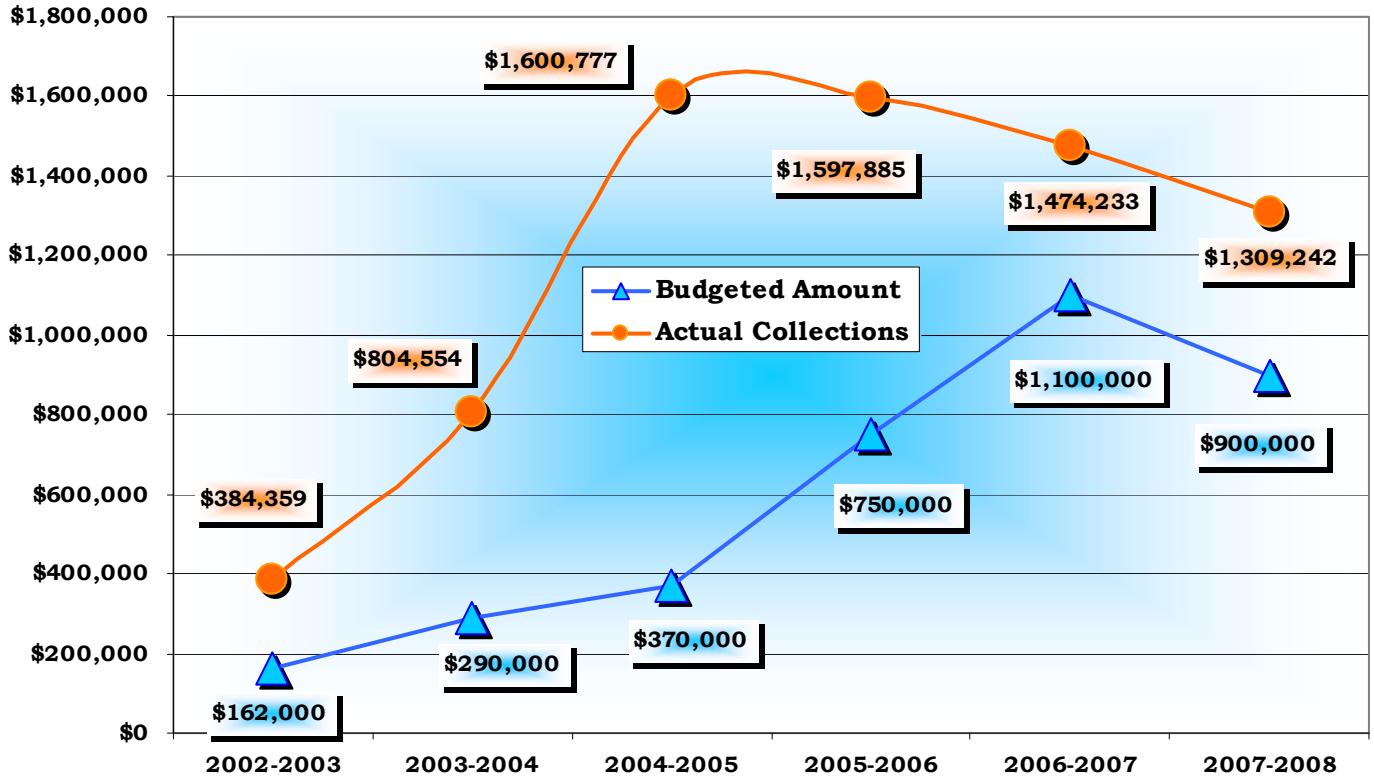
**Operating Budget Summary**

**Charges for Services (continued)**

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

<b>City of Bristol Revenue Trends City Clerk Real Estate (Conveyance) Transfer Tax</b>						
<b>Fiscal Year</b>	<b>Budgeted Amount</b>	<b>Increase Over Base 2002-2003</b>	<b>Increase Over Previous Year</b>	<b>Actual Collections</b>	<b>Increase Over Base 2002-2003</b>	<b>Increase Over Previous Year</b>
2002-2003	\$162,000	0.00%	0.00%	\$384,359	0.00%	0.00%
2003-2004	\$290,000	79.01%	79.01%	\$804,554	109.32%	109.32%
2004-2005	\$370,000	128.40%	27.59%	\$1,600,777	316.48%	98.96%
2005-2006	\$750,000	362.96%	102.70%	\$1,597,885	315.73%	-0.18%
2006-2007	\$1,100,000	579.01%	46.67%	\$1,474,233	283.56%	-7.74%
2007-2008	\$900,000	455.56%	-18.18%	\$1,309,242	240.63%	-11.19%
<b>AVERAGE:</b>	<b>\$595,333</b>		<b>39.63%</b>	<b>\$1,195,175</b>		<b>31.53%</b>

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



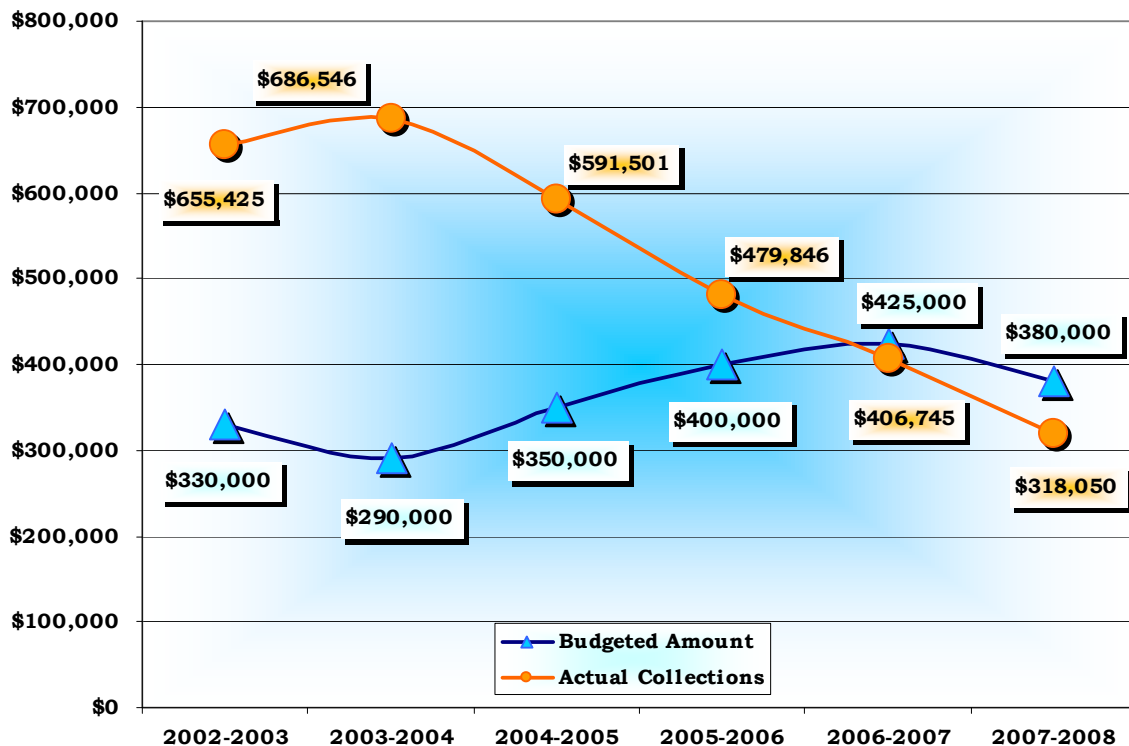
## Operating Budget Summary

### Charges for Services (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 below of budget to actual collections. The revenue decline is a result of a reclassification of several revenue line items that occurred in the 2005-2006 budget year due to the installation of a new computer program.

City of Bristol Revenue Trends City Clerk Recording Fees						
Fiscal Year	Budgeted Amount	Increase Over Base 2002-2003	Increase Over Previous Year	Actual Collections	Increase Over Base 2002-2003	Increase Over Previous Year
2002-2003	\$330,000	0.00%	0.00%	\$655,425	0.00%	0.00%
2003-2004	\$290,000	-12.12%	-12.12%	\$686,546	4.75%	4.75%
2004-2005	\$350,000	6.06%	20.69%	\$591,501	-9.75%	-13.84%
2005-2006	\$400,000	21.21%	14.29%	\$479,846	-26.79%	-18.88%
2006-2007	\$425,000	28.79%	6.25%	\$406,745	-37.94%	-15.23%
2007-2008	\$380,000	15.15%	-10.59%	\$318,050	-51.47%	-21.81%
<b>AVERAGE:</b>	<b>\$299,167</b>		<b>3.09%</b>	<b>\$470,011</b>		<b>-7.20%</b>

### BUDGET VS. ACTUAL COLLECTIONS



**Investment Earnings**

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

As discussed earlier in the Comptroller's budget message, interest income revenue estimates have decreased this year. During the last few budget years, investment earnings were meager due to the overall economic condition of the country and borrowing rates at an all time low in the 2-3% category compared to 5% three years ago. Since that time, and most recently, short term interest rates had been increasing and rates are over 5% in the 2007-2008 budget; however, due to economic decline in other sectors, the federal government has lowered the prime borrowing rate which had a direct correlation with interest on savings and checking accounts. This resulted in the reduction of City's General Fund budget of \$2,100,000 in 2007-2008 budget to \$1,800,000 in 2008-2009. As stated earlier in the "Policy Initiatives" section, the City is in the process of developing a GFOA recommended investment policy that is intended to be implemented in the 2008-2009 budget year. As a result of the implementation of this policy, the Board of Finance will monitor the implementation process and make adjustments in the 2009-2010 budget.

The Sewer Operating Fund decreased its revenue estimate for interest earnings by \$10,000 to \$110,000 for the 2008-2009 budget from a budget of \$120,000 it had in 2007-2008. This is due to the overall economy and lower interest rates.

**Sale of Property & Equipment/ Miscellaneous**

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

The Sale of Property & Equipment is based on the phased-out disposal of 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" tabs.

**Operating Transfers-In**

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

The line item: Operating Transfers-In accounts for revenue received from other sources within a government. There is an approved transfer in of \$1,850,000 during the 2008-2009 budget from the Equipment/Building Sinking Fund. This was due to a surplus within the 2006-2007 budget year and will offset equipment purchases in 2008-2009.

The Sewer Operating and Assessment Fund is estimating a transfer of \$2,000 to the General Fund in 2008-2009. This offsets old debt service the City paid for Capital

## **Operating Budget Summary**

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### **Operating Transfers-In (Continued)**

Projects for the Sewer system. The transfer is for prior assessments and interest collected by the Water Pollution Control office.

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 \$370,985 for 2008-2009. Additionally, the Solid Waste Disposal Fund also receives monies from the General Fund to support the operations of City resident's trash disposal. 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.

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

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

In order to finance large road improvement projects and building enhancements, it is sometimes necessary to borrow the 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 2008-2009 budget reflects additional principal and interest payments associated with the long-term bond issuance that occurred in December 2006. Due to debt retiring, the City did not have to substantially increase its debt service budget this year. The City has set aside a small amount of funds, \$39,910, for short-term interest payments should the City decide to issue short-term notes to cover large expenditures associated with Capital Projects this year. The Sewer Operating Fund has completed several infiltration and inflow studies to rehabilitate its operations. The State of Connecticut has approved several loans to the City to make this possible. The loan repayments are recorded within the Sewer Operating Capital and Non-Recurring Fund and repaid monthly with interest. 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 has been established to lower the use of the General Fund's fund balance yearly until it reaches \$0. The 2008-2009 budget uses \$1,120,000 of fund balance or a drop of \$80,000 over the 2007-2008 budget.

The 2008-2009 budget will use \$1,850,000 that was designated at the end of 2006-2007 for capital projects for capital outlay purchases in 2008-2009 within the

## Operating Budget Summary

### Fund Balances (continued)

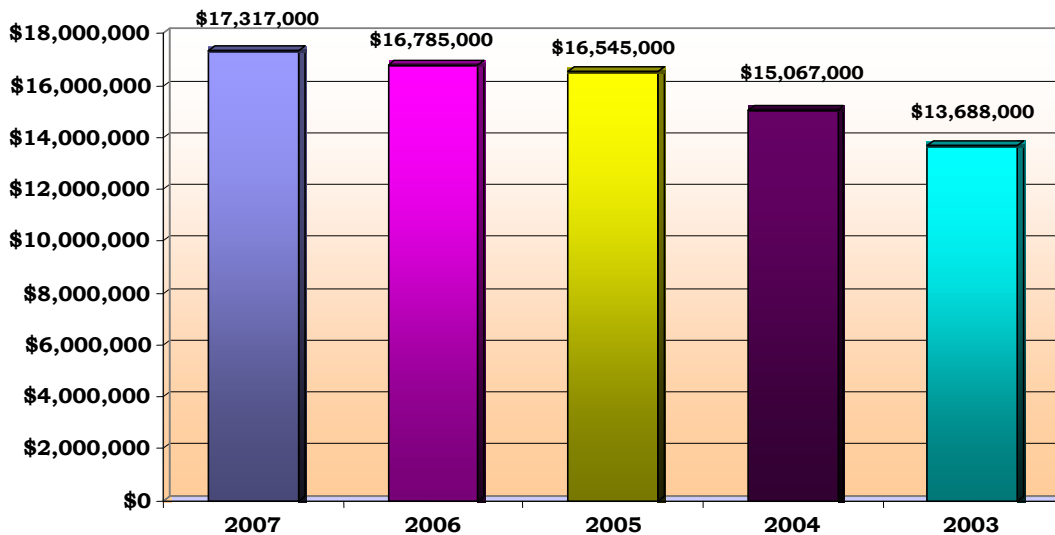
General Fund. As stated earlier, these monies will be transferred into the General Fund from the Equipment Building Sinking Fund.

The Sewer Operating Fund will use none of its fund balance for operational purposes 2008-2009.

The Capital Budget as found in the "Capital Budget Summary" section of this document will use the WPC Capital and Non-recurring Fund balance to fund sewer construction projects in 2008-2009. Also, the General Fund will contribute an additional \$292,000 for Capital projects this year.

Shown below is a graph illustrating the City of Bristol's Undesignated Fund Balance during the last five years.

**General Fund Undesignated Fund Balance By Year**



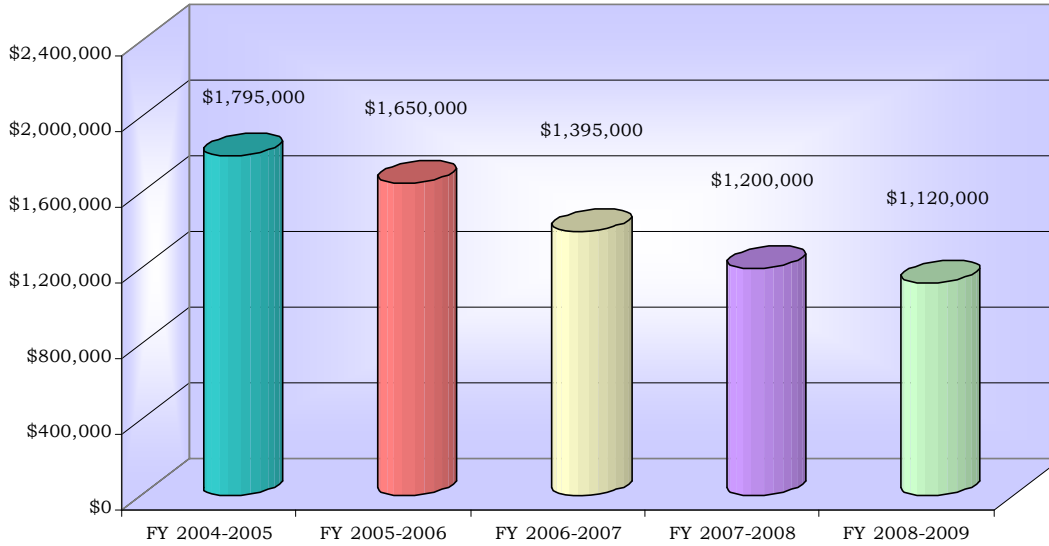
At June 30, 2007, the City of Bristol's General Fund had the following fund balance designations and fund balance:

<b>Encumbrances</b>	<b>\$922,277</b>
<b>Landfill Closure</b>	<b>498,504</b>
<b>Compensated Absences</b>	<b>2,000,000</b>
<b>Carryover Projects</b>	<b>678,751</b>
<b>Heart &amp; Hypertension</b>	<b>600,000</b>
<b>Economic Development</b>	<b>636,324</b>
<b>Capital Projects</b>	<b>2,267,880</b>
<b>Equipment Sinking Fund</b>	<b>500,000</b>
<b>Post Employment Benefits</b>	<b>1,100,000</b>
<b>Subsequent Year Expenditures</b>	<b>1,200,000</b>
<b>Total Designations:</b>	<b>\$10,403,736</b>
<b>Undesignated</b>	<b>\$17,316,798</b>
<b>Total Fund Balance:</b>	<b>\$27,720,534</b>

## Operating Budget Summary

Shown below is a graph illustrating the budgeted amounts of fund balance in the General Fund.

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



## General Fund Revenue

ORGCODE	OBJECT	REVENUE SOURCE	2007 ACTUAL REVENUE	2008 ORIGINAL BUDGET	2008 REVISED BUDGET	2009 REVENUE REQUEST	2009 JOINT BOARD
<b>SOURCE TAXES AND PRIOR LEVIES</b>							
0011016	401000	CURRENT PROPERTY TAXES	\$100,950,476	\$103,701,455	\$103,701,455	\$116,065,036	\$108,013,842
0011016	401001	PRIOR LEVIES	1,753,503	1,500,000	1,500,000	1,500,000	1,500,000
0011016	401002	60-DAY GAAP	44,965	\$0	0	0	\$0
<b>TOTAL</b>		<b>TAXES AND PRIOR LEVIES</b>	<b>\$102,748,944</b>	<b>\$105,201,455</b>	<b>\$105,201,455</b>	<b>\$117,565,036</b>	<b>\$109,513,842</b>
<b>SOURCE INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>							
0011016	410000	INTEREST & LIEN FEES	\$1,052,789	\$800,000	\$800,000	\$500,000	\$600,000
<b>TOTAL</b>		<b>INTEREST &amp; LIEN FEES ON DELINQUENT TAX</b>	<b>\$1,052,789</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$500,000</b>	<b>\$600,000</b>
<b>SOURCE LICENSES, PERMITS &amp; FEES</b>							
0011014	422003	ASSESSOR LATE FILING FEE	\$1,700	\$1,500	\$1,500	\$800	\$800
0011016	442441	DELINQUENT FEES	0	0	0	0	0
0011018	421000	CIRCUIT COURT FINES	1,274	1,000	1,000	750	750
0011023	422020	DOG PENALTY	630	1,000	1,000	1,000	1,000
0011023	441001	MERCHANDISING LICENSES	4,105	5,000	5,000	4,000	4,000
0011023	441002	DOG LICENSES	7,880	8,000	8,000	8,000	8,000
0011023	441004	HUNTING AND FISHING LICENSES	3,379	4,000	4,000	4,000	3,500
0011023	441005	MARRIAGE LICENSES	3,180	3,000	3,000	3,000	3,000
0011023	441006	CIVIL UNION	120	100	100	100	100
0011023	442001	FEES	10,457	9,000	9,000	9,000	9,000
0011023	442002	LIQUOR	166	100	100	100	100
0011023	442003	NOTARY SER	2,490	2,000	2,000	2,000	2,000
0011023	442004	NOTARY APP	1,845	1,500	1,500	1,500	1,500
0011023	442005	BURIAL PERMITS	2,379	2,000	2,000	2,000	2,000
0011023	442007	TRADE NAME	960	1,000	1,000	1,000	1,000
0011023	442011	VITALS	53,654	48,000	48,000	75,000	70,000
0012110	421002	PARKING VIOLATIONS	68,807	70,000	70,000	70,000	68,000
0012110	421005	ALARM FINES	0	0	0	3,000	7,500
0012110	441000	POLICE REPORT FEES	4,935	5,000	5,000	5,000	5,000
0012615	442006	BUILDING PERMITS	622,205	625,000	625,000	650,000	650,000
0013010	442008	PUBLIC WORKS EXCAVATION PERMITS	11,065	14,500	14,500	15,000	11,500
0013012	442009	LAND USE FEES & PERMITS	25,575	25,000	25,000	25,000	23,500
0014240	422015	BLIGHT COMMITTEE FEES/VIOLATIONS	0	100	100	0	0
0016010	421001	LIBRARY FINES	25,650	24,500	24,500	25,000	25,000
<b>TOTAL</b>		<b>LICENSES, PERMITS &amp; FEES</b>	<b>\$852,456</b>	<b>\$851,300</b>	<b>\$851,300</b>	<b>\$905,250</b>	<b>\$897,250</b>

## Operating Budget Summary

### General Fund Revenue Sources (continued)

ORGCODE	OBJECT	REVENUE SOURCE	2007 ACTUAL REVENUE	2008 ORIGINAL BUDGET	2008 REVISED BUDGET	2009 REVENUE REQUEST	2009 JOINT BOARD
<b>SOURCE</b>		<b>CHARGES FOR SERVICES</b>					
0011014	450102	COPIER CHARGES	\$6,259	\$7,000	\$7,000	\$7,000	\$6,000
0011014	450109	STREET BOOK SALES	940	500	500	500	500
0011018	450201	WATER DEPT. REIMBURSEMENT	18,966	5,000	5,000	5,000	5,000
0011018	450205	FORECLOSURE COSTS	32,795	10,000	10,000	12,500	25,000
0011018	450310	COURT RENTAL	146,776	146,775	146,775	146,775	146,775
0011018	450320	RENTAL OF 51 HIGH STREET	13,049	13,200	13,200	13,200	13,560
0011018	450321	OTHER RENTALS	0	5	5	5	5
0011018	450400	MISCELLANEOUS CHARGES	25,515	10,000	10,000	12,500	17,500
0011023	422000	RECORDING FEES	406,745	380,000	380,000	335,000	335,000
0011023	450102	COPIER CHARGES	45,570	42,000	42,000	42,000	42,000
0011023	450115	REAL ESTATE TRANSFER TAX	1,474,232	900,000	900,000	900,000	900,000
0011023	450302	SALE OF ORDINANCES	106	0	0	0	0
0011027	450004	SENIOR CITIZEN NON-RESIDENT FEE	1,586	1,300	1,300	1,300	1,500
0011027	450315	SENIOR CENTER RENTALS	71,131	74,125	74,125	64,930	64,930
0011027	480012	SENIOR CLASS	1,000	0	0	0	0
0012110	450101	POLICE ID CHARGES	4,725	3,500	3,500	3,500	5,000
0012114	450000	POLICE SPECIAL SERVICES	567,772	450,000	450,000	450,000	460,000
0012211	450200	FIRE SERVICES	560	500	500	1,000	1,000
0012312	450116	DOG WARDEN CHARGES	3,515	2,700	2,700	2,700	3,000
0012312	450314	PLYMOUTH RENTAL OF DOG POUND	11,500	11,500	11,500	11,500	11,500
0013010	450003	PUBLIC WORKS FEES	131,295	110,000	110,000	117,500	120,000
0012615	450102	COPIER CHARGES	0	0	0	0	250
0013010	450208	OTHER RECYCLING	10,838	10,800	10,800	11,000	11,000
0013010	450300	ENGINEERING MAPS	2,048	3,000	3,000	3,000	2,500
0013010	450303	RECYCLING RECEIPTS	80,018	62,000	62,000	80,000	77,500
0013010	450400	PUBLIC WORKS MISCELLANEOUS CHARGES	13	20	20	0	0
0013016	450324	BARREL SALE	14,400	7,500	7,500	10,000	10,000
0013025	450113	PERM PATCH REVENUE	48,121	0	0	0	0
0014240	450205	BLIGHT COMMITTEE FORECLOSURE FEES	0	100	100	0	0
0014500	450400	MISC MAYOR	875	0	0	0	0
0015000	432049	TUITION	308,232	190,000	190,000	225,000	325,000
0015000	450312	SCHOOL BUILDING RENTAL	86,674	75,000	75,000	75,000	75,000
0016010	450102	COPIER CHARGES	2,639	2,100	2,100	2,500	2,500
0016010	450313	LIBRARY RENTAL	330	150	150	300	300
0017000	450103	POOL CHARGES	129,810	134,885	134,885	134,450	139,450
0017000	450105	SUMMER RECREATION	40,006	40,875	40,875	35,875	35,875
0017000	450106	FALL RECREATION PROGRAM	8,815	9,340	9,340	9,840	9,840
0017000	450107	WINTER RECREATION PROGRAM	17,566	14,760	14,760	14,760	14,760
0017000	450311	MUZZY RENTALS	12,763	7,300	7,300	7,300	7,300
0017000	450322	CONCESSION/MISCELLANEOUS	1,430	1,430	1,430	1,573	1,575
0017000	450400	PARKS MISCELLANEOUS CHARGES	5,780	1,000	1,000	1,000	1,000
0017025	VARIOUS	RECREATION EVENTS	55,987	0	0	0	0
<b>TOTAL</b>		<b>CHARGES FOR SERVICES</b>	<b>\$3,790,382</b>	<b>\$2,728,365</b>	<b>\$2,728,365</b>	<b>\$2,738,508</b>	<b>\$2,872,120</b>
<b>SOURCE</b>		<b>INVESTMENT EARNINGS</b>					
0011019	460001	INTEREST GENERAL FUND	\$2,436,197	\$2,100,000	\$2,100,000	\$1,800,000	\$1,800,000
0011019	460006	INTEREST ACCOUNTS RECEIVABLE	1,550	1,200	1,200	1,500	1,500
<b>TOTAL</b>		<b>INVESTMENT EARNINGS</b>	<b>\$2,437,747</b>	<b>\$2,101,200</b>	<b>\$2,101,200</b>	<b>\$1,801,500</b>	<b>\$1,801,500</b>
<b>SOURCE</b>		<b>SALE OF PROPERTY &amp; EQUIPMENT</b>					
0011018	450309	SALE OF PROPERTY & EQUIPMENT	\$154,468	\$50,000	\$51,400	\$50,000	\$50,000
<b>TOTAL</b>		<b>SALE OF PROPERTY &amp; EQUIPMENT</b>	<b>\$154,468</b>	<b>\$50,000</b>	<b>\$51,400</b>	<b>\$50,000</b>	<b>\$50,000</b>

# Operating Budget Summary

## General Fund Revenue Sources (continued)

ORGCODE	OBJECT	REVENUE SOURCE	2007 ACTUAL REVENUE	2008 ORIGINAL BUDGET	2008 REVISED BUDGET	2009 REVENUE REQUEST	2009 JOINT BOARD
<b>SOURCE</b>		<b>OTHER/MISCELLANEOUS REVENUE</b>					
0011014	422010	AIRCRAFT REGISTRATION FEE	\$250	\$250	\$250	\$250	\$250
0011018	450203	WEST CEMETERY BOND REIMBURSEMENT	9,000	0	0	0	0
0011018	454001	MISC REV	7,291	100	100	100	100
0011018	472002	REFUNDS	85,303	0	0	0	0
0011018	472003	PREMIUMS	398,386	0	0	0	0
0011019	480005	OUTSTANDING CHECKS REDEPOSITED	16,833	0	0	0	0
0012211	471003	DONATIONS FD	0	0	0	0	0
0013010	480006	PAYPHONE REVENUE	9	0	0	0	0
0014012	471003	DONATIONS CS	0	0	0	0	0
0014012	450301	REIMBURSEMENTS SOCIAL SERVICES	5,040	3,000	3,000	3,000	3,000
0015000	450301	MAGENT SCHOOL TRANSPORTATION	7,200	0	0	0	0
0016010	471000	LIBRARY GIFTS	4,361	0	0	0	0
0016010	480001	LIBRARY TRUST FUNDS	2,465	2,400	2,400	2,200	2,200
0016014	480002	LIBRARY TRUST- GOODSSELL	16,382	13,745	13,745	10,586	10,585
0017016	480004	PARK TRUST- GOODSSELL	12,000	14,400	14,400	15,008	15,010
0017019	471001	CONCERT DONATIONS	2,200	0	0	0	0
0017000	480003	PARK TRUST FUNDS	441,604	430,555	430,555	409,626	409,625
0017025	454001	RECREATIONAL EVENTS MISCELLANEOUS REV	18,963	0	0	0	0
<b>TOTAL</b>		<b>OTHER/MISCELLANEOUS REVENUE</b>	<b>\$1,027,287</b>	<b>\$464,450</b>	<b>\$464,450</b>	<b>\$440,770</b>	<b>\$440,770</b>
<b>SOURCE</b>		<b>CONTRIBUTIONS</b>					
0011018	470000	MISCELLANEOUS CONTRIBUTIONS	\$0	\$0	\$3,000	\$0	\$0
0011018	470030	HMO WATER DEPARTMENT CONTRIBUTION	242	250	250	200	200
0011027	470000	CONTRIBUTIONS	300	0	360	0	0
0011031	470010	CONTRIBUTIONS YOUTH SERVICES	120,000	0	120,000	0	0
0011033	470007	INTERDISTRICT BOARD OF EDUCATION CONTI	2,768	0	0	0	0
0015000	470000	BOE CONTRIBUTIONS	112,911	0	121,871	0	0
0017019	470021	CONTRIBUTIONS- PARK DEPARTMENT	570	0	790	0	0
<b>TOTAL</b>		<b>CONTRIBUTIONS</b>	<b>\$236,791</b>	<b>\$250</b>	<b>\$246,271</b>	<b>\$200</b>	<b>\$200</b>
<b>SOURCE</b>		<b>FEDERAL GRANTS</b>					
0011018	431033	CONGREGATE HOUSING	\$7,964	\$7,500	\$7,500	\$0	\$0
0011018	431034	SECTION-8	35,356	32,500	32,500	0	0
0011018	431080	HOUSING- PILOT	38,323	35,000	35,000	80,500	80,500
0011018	431090	FEMA SNOW	0	0	0	0	0
0011018	431091	FEMA DISASTER GRANT	0	0	0	0	0
0012110	431005	COPS FEDERAL GRANT	10,000	0	0	0	0
0012115	431036	COPS MORE 98 GRANT	0	0	0	0	0
0012413	431003	CIVIL PREPAREDNESS	2,710	2,800	2,800	3,000	3,000
<b>TOTAL</b>		<b>FEDERAL GRANTS</b>	<b>\$94,353</b>	<b>\$77,800</b>	<b>\$77,800</b>	<b>\$83,500</b>	<b>\$83,500</b>
<b>SOURCE</b>		<b>STATE GRANTS</b>					
0011014	432012	STATE PROPERTY	\$78,422	\$80,310	\$80,310	\$77,515	\$77,515
0011014	432014	MFG. INVENTORY	2,916,989	3,359,110	3,359,110	2,518,602	2,518,600
0011014	432015	ELDERLY FREEZE	17,184	13,500	13,500	14,000	14,000
0011014	432018	BOAT GRANT	11,869	11,870	11,870	11,800	11,800
0011014	432024	ELDERLY CIRCUIT BREAKER	357,228	360,000	360,000	360,000	360,000
0011014	432025	HOSPITAL PILOT	893,799	925,000	925,000	897,940	897,940
0011014	432027	TOTAL DISABLED PILOT	7,149	7,150	7,150	6,000	6,000
0011014	432064	VETERANS GRANT	32,277	34,000	34,000	23,300	23,300
0011014	432077	ENTERPRISE ZONE REIMBURSEMENT	121,155	37,690	37,690	108,000	108,000
0011018	432020	TOWNAID ROAD GRANT	340,668	249,820	249,820	341,710	341,710
0011018	432021	MASANTUCKET PEQUOT GRANTS	914,392	885,255	885,255	926,320	926,320
0011018	432023	PAYMENT IN LIEU OF TAXES	68,852	0	0	0	0
0011018	432030	OFF-TRACK BETTING	140,090	135,000	135,000	135,000	135,000
0011018	432038	MISCELLANEOUS STATE REVENUE	2,219	600	600	1,000	15,000
0011018	432076	UTILITIES TAX	306,206	250,000	250,000	250,000	250,000
0011018	432126	OPM PROPERTY TAX RELIEF GRANT	540,603	0	0	0	0
0011027	432146	DEMP RESP	59,991	0	59,991	0	0
0011031	432026	YOUTH BUREAU	49,269	49,270	56,820	49,270	49,270
0012115	432400	EMD GRANT	4,313	4,500	4,500	5,000	3,000

# Operating Budget Summary

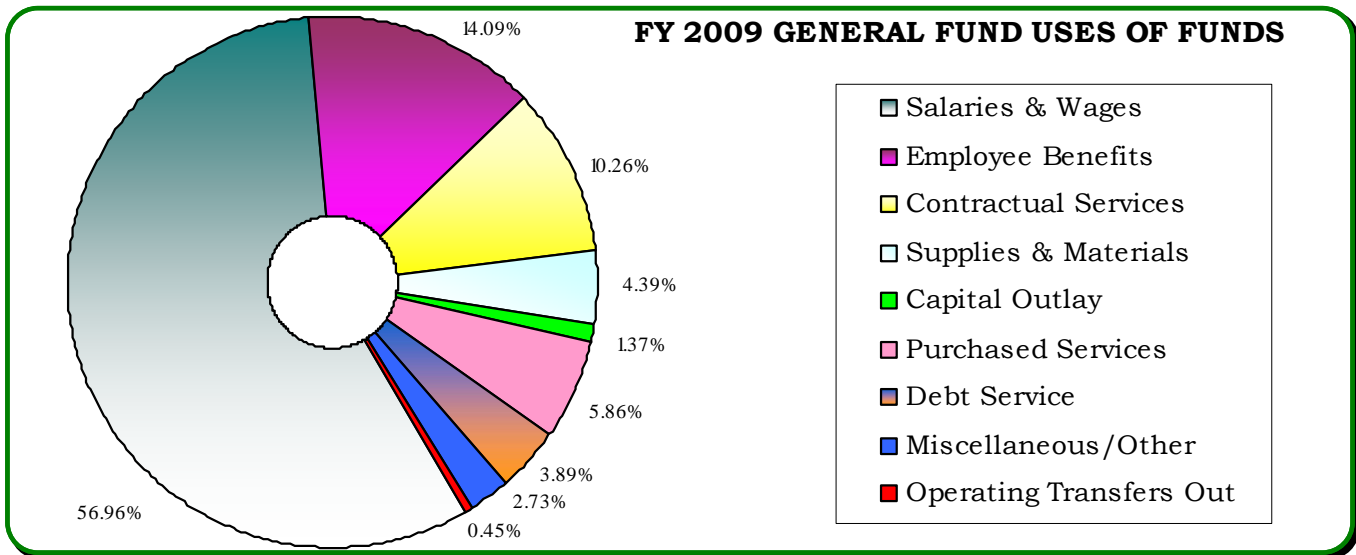
## General Fund Revenue Sources (continued)

ORCODE	OBJECT	REVENUE SOURCE	2007 ACTUAL REVENUE	2008 ORIGINAL BUDGET	2008 REVISED BUDGET	2009 REVENUE REQUEST	2009 JOINT BOARD
0012115	432456	NCIC GRANT	500	0	0	0	0
0014654	432128	REIMBURSEMENTS	0	0	0	0	0
0014654	432079	SCHOOL READINESS	1,337,302	0	1,594,027	0	0
0014654	432080	QUALITY ENHANCEMENT GRANT	31,559	0	31,559	0	0
0015000	432002	EDUCATION COST SHARING GRANT	35,494,122	39,500,000	39,500,000	41,657,310	41,657,310
0015000	432003	TRANSPORTATION- SCHOOL GRANT	839,789	767,035	767,035	739,920	739,920
0015000	432004	MEDICAID COORDINATION GRANT	332,588	210,000	210,000	215,000	300,000
0015000	432006	EDUCATION FOR THE BLIND GRANT	59,566	40,000	40,000	40,000	50,000
0015000	432007	EXCESS STUDENT COST GRANT	1,739,750	1,500,000	1,500,000	1,650,000	2,715,000
0015000	432010	SCHOOL CONSTRUCTION GRANT	870,124	0	0	0	0
0015000	432011	SCHOOL BUILDING INTEREST SUBSIDY	47,248	0	0	0	0
0015000	432016	PUBLIC ACT 481 GRANT	230,153	225,000	225,000	275,000	275,000
0015000	432017	NON-PUBLIC SCHOOL TRANSPORTATION	188,401	171,990	171,990	189,460	189,460
0016010	432022	LIBRARY- CONNECTICARD GRANT	2,767	0	0	0	0
0016010	432029	PUBLIC LIBRARY GRANT	4,543	4,400	4,400	4,000	4,000
0017019	432118	AMERICA THE BEAUTIFUL GRANT	0	0	0	0	0
<b>TOTAL</b>		<b>STATE GRANTS</b>	<b>\$48,041,087</b>	<b>\$48,821,500</b>	<b>\$50,514,627</b>	<b>\$50,496,147</b>	<b>\$51,668,145</b>
<b>SOURCE</b>		<b>OTHER FINANCING SOURCES</b>					
0011018	461001	OTHER FINANCING SOURCES	\$0	\$1,200,000	\$1,200,000	\$995,000	\$1,120,000
0011018	461002	BUD. FUND BALANCE UNRESTRICTED	0	0	4,082,955	0	0
<b>TOTAL</b>		<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$1,200,000</b>	<b>\$5,282,955</b>	<b>\$995,000</b>	<b>\$1,120,000</b>
<b>SOURCE</b>		<b>OPERATING TRANSFERS IN</b>					
0011018	490101	TRANSFER IN EQUIPMENT/BLDG SINKING FUN	\$1,764,213	\$1,750,000	\$1,750,000	\$1,750,000	\$1,850,000
0011018	490106	TRANSFER IN SPECIAL FUND	3,972	0	0	0	0
0011018	490118	TRANSFER-IN SEWER	11,075	2,000	2,000	5,000	5,000
0011018	490700	TRANSFER IN PERMANENT FUND	17,415	0	10,000	0	0
<b>TOTAL</b>		<b>OTHER FINANCING SOURCES</b>	<b>\$1,796,675</b>	<b>\$1,752,000</b>	<b>\$1,762,000</b>	<b>\$1,755,000</b>	<b>\$1,855,000</b>
<b>TOTAL REVENUES</b>		<b>GENERAL FUND</b>	<b>\$162,232,979</b>	<b>\$164,048,320</b>	<b>\$170,081,823</b>	<b>\$177,330,911</b>	<b>\$170,902,327</b>



**General Fund Uses Summary**

<b>General Fund Appropriated Uses of Fund</b>				
<b>Uses:</b>	<b>2007 Actual</b>	<b>2008 Original Budget</b>	<b>2008 Revised Budget</b>	<b>2009 Joint Board Approved</b>
Salaries & Wages	\$88,366,500	\$93,200,870	\$93,423,241	\$97,345,209
Employee Benefits	21,606,263	21,424,743	21,698,177	24,094,315
Contractual Services	18,690,825	17,188,419	20,176,613	17,528,007
Supplies & Materials	7,518,944	7,185,934	7,568,687	7,499,918
Capital Outlay	2,407,587	3,193,629	3,859,607	2,348,632
Purchased Services	9,231,185	8,637,691	9,561,643	10,010,675
Debt Service	6,620,214	6,904,280	6,904,280	6,650,000
Miscellaneous/Other	3,478,477	5,328,149	4,841,636	4,662,586
Operating Transfers Out	4,073,427	984,605	3,864,407	762,985
<b>Totals</b>	<b>\$161,993,423</b>	<b>\$164,048,320</b>	<b>\$171,898,291</b>	<b>\$170,902,327</b>



*Shown above is a chart and graphic representation of the City's General Fund Expenditure objects. Salaries and Wages comprise of the highest percentage at 56.96% of the total General Fund expenditures.*

**Salaries and Benefits**

The total number of full-time employees in the General Fund is 1,742.5. This includes the General City employees and Board of Education employees. This represents a total addition of 17.7 full-time positions over last year. The additions are due to the addition of 2 positions within the police department, 1 position within the main library, 1 position within the building maintenance division of public works and parks, a decrease of 1 position within the comptroller's office and the addition of 14.7 new positions at the Board of Education. Further discussion on the additional positions can be found in the Reader's Guide section on page 37-38.

## Operating Budget Summary

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### Salaries and Benefits (continued)

Two Special Revenue Funds (Sewer Operating & Assessment and Community Development Act (BDA)) account for a total of 33 positions. The Enterprise Fund (Bristol Water Department) has a total of 37 full-time employees.

Before any new positions are added, requests must be made by the departments (excluding education) and must be 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 2007-2008 budget, except where union contractual agreements or proper justification indicated otherwise. Funding was budgeted within the City's wage adjustment account for anticipated new positions within the City as well as contracts under negotiation. A total of \$1,215,015 has been budgeted in 2008-2009.

Below is a listing of the wage increases for the City employees:

Police Union	3.25%
Fire Union	Under Negotiation
L233 (Clerical)	Under Negotiation
BPSA (Supervisory)	3.00%
L1338 (Public Works)	Under Negotiation
Non-Bargaining	3.00%
Elected/Appointed	3.00%

A detailed analysis of personnel expenditures, including wages, salaries and benefits, was presented on page 124. A listing of authorized full time positions can be found in the Readers Guide on pages 37-38. Additionally, a listing of all positions can be found in the appendix section on pages 411-415.

Retirement contributions have decreased in the past several years due to the three pension funds being fully funded. The 2008-2009 budget does not require a contribution from the City or Board of Education.

Health Benefits have a net increase \$1,791,115 due to rate negotiations between the City's administrator of our Health Benefits Program (Anthem Blue Cross/Blue Shield) and the health care providers. Complete health benefits information can be found behind the Internal Service tab on pages 347-354.

In 2002-2003, Workers' Compensation experienced its highest percentage increase (33.5%). In 2003-2004, the City's experience modification rate had increased substantially over the prior year. Due to the increase, the City negotiated with several bargaining unions to implement light-duty programs for employees out on Worker's Compensation in order to lower the absence rate of injured employees. In addition, the City decided to self-insure its Workers' Compensation Program. A new fund was established in 2003-2004 and is closely monitored by the Insurance Committee arm of the Board of Finance. The new fund called "New Workers' Compensation Fund" can be found in the Internal Service section of this document on pages 352.

### **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 in many years. It was agreed the rates now follow the change in IRS reimbursement rates on a yearly basis.

Heating and motor fuels comprise the largest line items in the supplies and maintenance objects and are based on economic prevailing circumstances. Due to ever increasing oil prices nationally and worldwide, the City has experienced increases as much as 30-50% 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. A detailed listing of the approved 2008-2009 Capital Outlay can be found on pages 129-130.

Capital items generally include personal property such as vehicles, maintenance equipment, computers, office furniture, as well as 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. The City evaluates each request yearly and determines an appropriate amount to budget for capital outlay items. The public works department and fire departments have created and will maintain a vehicle inventory and replacement schedule to be yearly reviewed 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 those funds at fiscal year end. The 2007-2008 budget provided sufficient reserves where the City was able to contribute \$500,000 to the fund.

The 2008-2009 budget reflects a transfer-out special revenue-Equipment/ Building Sinking Fund within the General Fund for Capital Outlay items. A section entitled "Equipment and Building Sinking Fund" can be found behind the Special Revenue tab of this budget document. The amount designated as a transfer-out from the Equipment and Building Sinking Fund for fiscal year 2008-2009 has been set at \$100,000 for the fire-truck replacement program. Additionally, the Sinking Fund will supplement the General Fund budget as stated in the revenue section with a \$1,850,000 operating transfer-in.

## **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 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 public works board to better account for the maintenance and upkeep of City owned properties that do not directly affect the public works department. \$300,000 was established for the 2008-2009 budget. A listing of projects to be completed in 2009 are shown on page 316 behind the "Miscellaneous" tab in this budget document.

Additionally, last year a new account heading entitled "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 69 and in the Comptroller's budget message on pages 23-24.

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 utilization 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 remaining balance of this account at the end of the fiscal year is carried over to the next year by a designation of fund balance. The 2008-2009 budget does not have a City contribution to the Economic Development Account as the balance within the account is approximately \$472,000 at the end of the 2007-2008 year. The Economic Development Account was normally budgeted at \$500,000 in years past.

### Program Summaries Description

The 2008-2009 budget document contains in 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 the department's or unit's mission (organization) and scope of service(s) as well as the department heads 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, current year estimated and 2009 budget year.

#### 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 year, current year budget request, current year approved budget.

**Operating Budget Summary**

**2008-2009 General Fund  
Capital Outlay Summary**

Department	Description	REQUESTED			APPROVED	
		QTY	Unit Cost	Total Cost	Rec. Qty	\$ Recommended
Probate	Desks with Returns	2	\$750	\$1,500	2	\$1,500
Probate	Microfilm Reader Printer	1	\$10,000	\$10,000	0	\$0
Probate	Records Conversion (Year 2 of 5)	1	\$10,000	\$10,000	0	\$0
Purchasing	5- Drawer Lateral File Cabinets	4	\$500	\$2,000	4	\$2,000
Information Systems	Network Equipment for Police Department	1	\$11,500	\$11,500	1	\$11,500
Information Systems	Disk Back-Up Device for City Hall	1	\$9,900	\$9,900	0	\$0
Corporation Counsel	New Furniture for move	0	\$0	\$0	1	\$6,100
City Clerk	Renovation of Office & Counter	1	\$12,000	\$12,000	0	\$0
Department of Aging	Blodgett Deck Oven	1	\$11,850	\$11,850	0	\$0
Department of Aging	4 Bulletin Boards (Replacement)	4	\$725	\$2,900	4	\$2,900
Department of Aging	Hon Steel lateral 4-drawer File Cabinets	2	\$608	\$1,215	2	\$1,215
Police Department	Patrol Vehicles	10	\$27,440	\$274,400	8	\$219,520
Police Department	Undercover Vehicles	3	\$23,575	\$70,725	2	\$47,150
Police Department	CAD 400 Migration	1	\$69,115	\$69,115	0	\$0
Police Department	Portable Radio Batteries	50	\$114	\$5,700	0	\$0
Police Department	Digital Arrest Booking System	1	\$56,624	\$56,624	0	\$0
Police Department	Motorola Portable Radio	1	\$5,250	\$5,250	0	\$0
Police Department	Lifepak 1000 Defibrillators w/ cases	11	\$2,425	\$26,675	6	\$14,550
Police Department	CCTV Camera/ Cover PD front/mall prop.	1	\$6,000	\$6,000	1	\$6,000
Police Department	Laptop Computers w/ accessories	3	\$3,750	\$11,250	0	\$0
Police Department	Livescan Booking Station (Juvenile Holding)	1	\$7,200	\$7,200	0	\$0
Police Department	Office Furniture/ Chairs	1	\$6,000	\$6,000	1	\$6,000
Fire Department	Motorola XTL 2500 Radios	18	\$3,900	\$70,200	0	\$0
Fire Department	Motorola Control Station Radios	4	\$2,500	\$10,000	0	\$0
Fire Department	Motorola Portable Radios	5	\$4,350	\$21,750	0	\$0
Fire Department	Portable Radio Batteries	20	\$140	\$2,800	0	\$0
Fire Department	RIT Escape Kits	81	\$250	\$20,250	81	\$20,250
Fire Department	Bullard Thermal Imaging Camera	2	\$15,000	\$30,000	1	\$15,000
Fire Department	Multi-Gas Meters	6	\$1,000	\$6,000	6	\$6,000
Fire Department	Laptop Computers/Mobile Printers	2	\$3,850	\$7,700	0	\$0
Fire Department	Plymovent- Engine 2	1	\$6,800	\$6,800	1	\$6,800
Fire Department	Floating Strainer and Pump Test Guages	1	\$1,000	\$1,000	1	\$1,000
Fire Department	Storage Shed- Engine 5	1	\$4,000	\$4,000	0	\$0
Fire Department	Vogel Auto Lubes (Multi-Year Program)	2	\$3,800	\$7,600	2	\$7,600
Fire Department	LED Light Upgrades (Multi-Year Program)	2	\$4,500	\$9,000	2	\$9,000
Fire Department	5" Supply Hose	10	\$520	\$5,200	5	\$2,600
Fire Department	Fire Marshal's Vehicle	1	\$35,817	\$35,817	0	\$0
Fire Department	Training Officer's Vehicle	1	\$35,817	\$35,817	0	\$0
Public Works Admin	Desk Workstations	2	\$1,500	\$3,000	2	\$3,000
Public Works Engineering	Replace Survey Total Station	1	\$16,000	\$16,000	1	\$16,000
Public Works Engineering	Network Laser Printer	1	\$600	\$600	0	\$0
Public Works Building Maint.	Terrazzo Floor Polishing Machine	1	\$2,500	\$2,500	1	\$2,500
Public Works Building Maint.	Small Auto Floor Scrubber Machine	1	\$6,500	\$6,500	1	\$6,500
Public Works Streets	Thumb for Excavator	1	\$5,000	\$5,000	1	\$5,000
Public Works Streets	4" wide Toothless Bucket w/ Knuckle	1	\$8,000	\$8,000	1	\$8,000
Public Works Solid Waste	18 Gallon Recycle Bins	5000	\$6	\$28,950	5000	\$28,950
Public Works Solid Waste	95 Gallon Yard Waste Barrels	200	\$50	\$10,000	200	\$10,000
Public Works Solid Waste	Scale Software and Computer Package	1	\$6,000	\$6,000	0	\$0
Public Works Fleet Maint.	Snap-On Software (Operational)	1	\$3,000	\$3,000	0	\$0
Public Works Snow	Phase II GPS Monitoring	10	\$900	\$9,000	10	\$9,000

**Operating Budget Summary**

**2008-2009 General Fund  
Capital Outlay Summary (continued)**

Department	Description	REQUESTED			APPROVED	
		QTY	Unit Cost	Total Cost	Rec. Qty	\$ Recommended
Public Works Fleet	Automated Barrel Replacement Fund	1	\$71,792	\$71,792	0	\$0
Public Works Fleet	Replace S-10- 10 Ton Dumptruck	1	\$169,637	\$169,637	0	\$172,713
Public Works Fleet	Replace R-31- 33 Yard Automated Packer	1	\$280,000	\$280,000	0	\$280,000
Public Works Fleet	Replace S-15- TENCO Body 10 Ton Dump	1	\$169,637	\$169,637	0	\$0
Public Works Fleet	New- Automated Recycling Barrels	1	\$205,000	\$205,000	0	\$55,270
Public Works Fleet	New- 45 Yard Covered Container	2	\$15,339	\$30,678	0	\$14,500
Public Works Fleet	Replace R-41- 45 Yard Covered Container	1	\$15,339	\$15,339	0	\$14,500
Public Works Fleet	Replace R-42- 45 Yard Covered Container	1	\$15,399	\$15,399	0	\$14,500
Public Works Fleet	Replace S-30- Tandem Tractor (new or used)	1	\$141,834	\$141,834	0	\$0
Public Works Fleet	New Snow Blower Attachment for loader	1	\$65,000	\$65,000	0	\$65,000
Public Works Fleet	Replace S-7- 3/4 Ton Dump pickup crew-cab	1	\$36,772	\$36,772	0	\$39,290
Public Works Fleet	Replace A-5- 4D Sedan (Claims)	1	\$20,000	\$20,000	0	\$0
Public Works Fleet	Replace E-7- 4D Utility Sport	1	\$20,000	\$20,000	0	\$22,550
Public Works Fleet	Replace C-12 Curbing Machine	1	\$9,000	\$9,000	0	\$9,000
Public Works Fleet	Replace C-11 Compressor	1	\$18,000	\$18,000	0	\$18,000
Public Works Fleet	New Small Mobile Vacuum Litter Pickup Veh.	1	\$41,000	\$41,000	0	\$41,000
Public Works Fleet	New Zero Ratio Lawn Mower	1	\$7,880	\$7,880	0	\$0
Public Works Fleet	Replace R-29 Slope Mower	1	\$75,382	\$75,382	0	\$0
Public Works Fleet	Replace A-2- 4D Sedan	1	\$18,307	\$18,307	0	\$0
Public Works Fleet	Replace S-6 1 Ton Rack Body	1	\$33,621	\$33,621	0	\$0
Public Works Fleet	Replace G-2 1 Ton Service Truck	1	\$50,000	\$50,000	0	\$0
Public Works Fleet	New- Used Barrel Storage Trailer/Container	1	\$3,678	\$3,678	0	\$3,677
Public Works Fleet	Replace G-1- 1/2 Ton Pickup	1	\$24,000	\$24,000	0	\$0
Public Works Fleet	New- Enclosed Construction Trailer w/ generator	1	\$25,625	\$25,625	0	\$0
Public Works Fleet	Replace R-48- 45 Yard Covered Container	1	\$15,339	\$15,339	0	\$0
Main Library	Air Delivery Nozzle Outlet	1	\$1,260	\$1,260	0	\$0
Main Library	Single Motor Upright Vacuum Cleaners	2	\$426	\$852	2	\$850
Main Library	Carpet Extractor	1	\$770	\$770	1	\$770
Main Library	Toro Super Recycler Lawn Mower	1	\$500	\$500	1	\$500
Main Library	Power Blower Backpack	1	\$400	\$400	1	\$400
Manross Library	Replace Carpet in Meeting Room	1	\$6,370	\$6,370	1	\$6,370
Manross Library	Wet/Dry Vacuum	1	\$697	\$697	1	\$695
Parks	Crew Cab w/Lift Gate	1	\$25,000	\$25,000	0	\$0
Parks	Therapeutic Steps for Pool	1	\$3,070	\$3,070	1	\$3,070
Parks	Diving Board for Indoor Pool	1	\$3,035	\$3,035	1	\$3,035
Parks	Muzzy Field Netting	1	\$3,000	\$3,000	0	\$0
Parks	Fish Stocking of Ponds	1	\$2,400	\$2,400	0	\$0
Parks	Equipment Trailer	1	\$4,500	\$4,500	0	\$0
Parks	Leaf Loader	1	\$17,000	\$17,000	1	\$17,000
	GRAND TOTAL			<b>\$2,616,062</b>		<b>\$1,258,325</b>