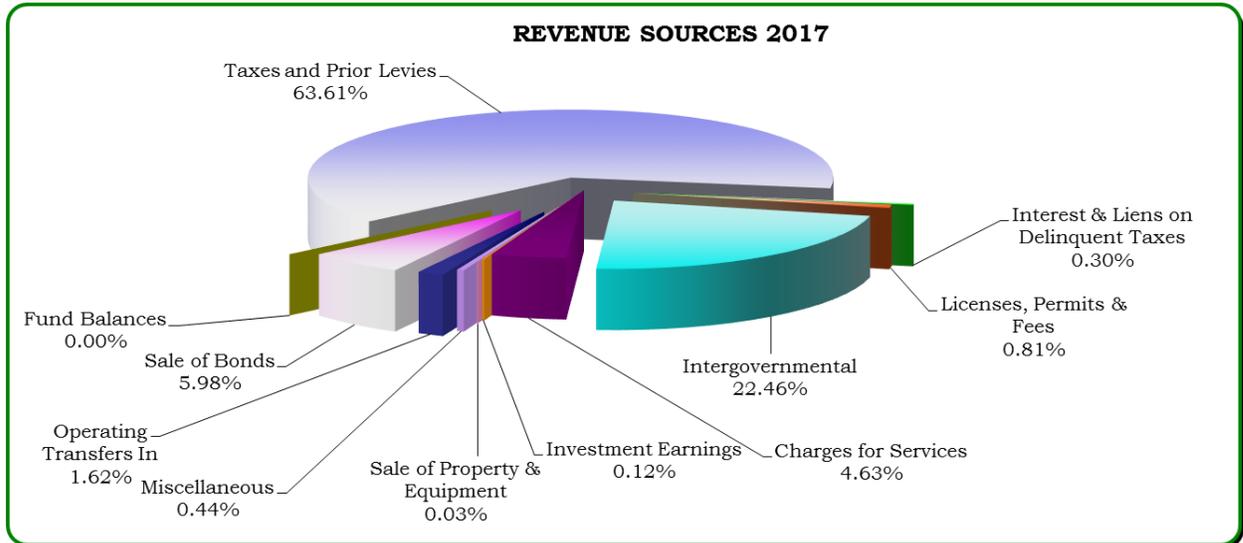


**Operating Budget Summary**

**CITY OF BRISTOL  
Comparative Summary of Sources and Uses of Funds  
FY 2016 Adopted/ FY 2017 Adopted Budgets**

	<b>FY 2016 Adopted Budget</b>	<b>FY 2017 Adopted Budget</b>	<b>FY 2017 Over (Under) FY 2016</b>	<b>Percent Change</b>
<b>Sources:</b>				
Taxes and Prior Levies	\$131,914,315	\$138,200,440	\$6,286,125	4.77%
Interest & Liens on Delinquent Taxes	575,000	650,000	75,000	13.04%
Licenses, Permits & Fees	1,189,870	1,757,900	568,030	47.74%
Intergovernmental	53,484,925	48,787,662	(4,697,263)	(8.78%)
Charges for Services	10,017,649	10,049,125	31,476	0.31%
Investment Earnings	223,425	264,770	41,345	18.51%
Sale of Property & Equipment	75,000	75,000	0	0.00%
Miscellaneous	821,335	949,730	128,395	15.63%
Operating Transfers In	4,129,240	3,521,370	(607,870)	(14.72%)
Loans & Sale of Bonds	12,595,815	12,994,560	398,745	3.17%
Fund Balances	195,000	0	(195,000)	(100.00%)
<b>Appropriated Sources of Funds</b>	<b>\$215,221,574</b>	<b>\$217,250,557</b>	<b>\$2,028,983</b>	<b>0.94%</b>
<b>Uses:</b>				
<b>General City &amp; Other Funds</b>				
Salaries & Wages	\$38,601,207	\$39,189,540	\$588,333	1.52%
Employee Benefits	2,507,840	3,560,715	1,052,875	41.98%
Contractual Services	14,954,295	15,321,225	366,930	2.45%
Supplies & Materials	4,648,735	4,560,870	(87,865)	(1.89%)
Capital Outlay	20,115,745	17,848,325	(2,267,420)	(11.27%)
Miscellaneous/ Other (Insurance)	1,851,927	1,845,972	(5,955)	(0.32%)
Operating Transfers Out	24,603,485	25,977,535	1,374,050	5.58%
Contingency	1,101,690	1,799,135	697,445	63.31%
<b>Board of Education</b>				
General Control	2,572,887	2,543,051	(29,836)	(1.16%)
Instruction	47,141,180	44,389,513	(2,751,667)	(5.84%)
Transportation	3,578,906	3,578,906	0	0.00%
Operation of Plant	6,353,130	6,423,980	70,850	1.12%
Maintenance of Plant	2,262,912	2,335,992	73,080	3.23%
Benefits & Fixed	17,085,798	18,955,404	1,869,606	10.94%
Athletics & Student	2,025,012	2,032,930	7,918	0.39%
Capital & Technology	1,938,217	1,895,596	(\$42,621)	(2.20%)
Special Education	23,063,608	24,176,868	1,113,260	4.83%
Tuition	815,000	815,000	0	0.00%
<b>Appropriated Uses of Funds</b>	<b>\$215,221,574</b>	<b>\$217,250,557</b>	<b>\$2,028,983</b>	<b>0.94%</b>

**CITY OF BRISTOL, CONNECTICUT  
OPERATING BUDGET FUNDING  
FISCAL YEAR 2017**



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 2017 is \$217,250,557. The City's major revenue source is property taxes at 63.61% of the budget followed by Intergovernmental revenues (State and Federal) at 22.46%. 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. The City adopted its 2017 budget on June 1, 2016. Once the budget is adopted, all information is finalized.

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 has been relatively steady following current economic trends. This activity contributes to other revenue sources such as building permits and real estate conveyance fees.

## **Operating Budget Summary**

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

These two fees actual collections declined several years ago, due to housing market drops locally and nationwide. In recent years, the City has experienced a reversal of past declines, with modest increases in collections, perhaps in part due to declining unemployment rates.

The total increase to the City's roughly 30 state grants was approximately \$430,000. This is a result of State reductions for most grants totaling approximately \$846,000, offset by a new State Municipal Revenue Sharing Account – Sales Tax amount of approximately \$1,276,000.

The City budget was approved by charter mandate in June. At that time, preliminary grant estimates received from the State were used.

However, the State legislature held two special sessions the last two days of June and amended several grant amounts for the City in addition to other actions.

One of the more significant grants, in terms of dollars is a one-time municipal grants in aid of \$2.4 million. Since the grant was not budgeted by the City due to timing, a determination of its use will be made once it's received.

A law (state statute) was passed by the legislature capping the mill rate a municipality can bill a residents motor vehicle(s). For 2016-17 the mill rate cannot exceed 37 mills. Since Bristol's mill rate is 36.03, there is no effect. If a municipal mill rate is greater than the State cap, the difference between the State's cap and that actual mill rate will be reimbursed by the State.

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

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

## **Taxes**

### **Fund: General**

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

It is estimated that the General Fund will yield \$138,179,440 in taxes and assessments for fiscal year 2016-2017, an increase of \$6,286,125 over the prior year tax levies. The increase in tax collections is due to a \$20.7 million increase in the net grand list and an increase in mill rate.

**Operating Budget Summary**

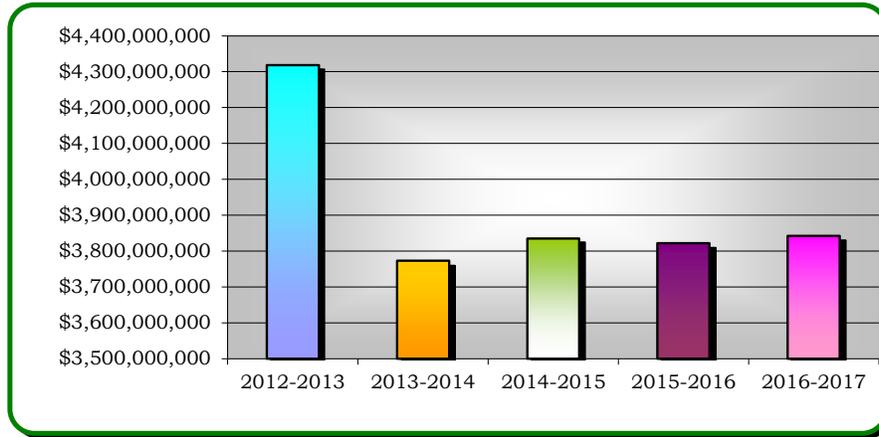
**Operating Budget Summary - (continued)**

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

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

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

<b>CITY OF BRISTOL NET GRAND LISTS LAST 5 BUDGET YEARS</b>					
<b>Grand List Year</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Budget Year</b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
<b>Net Grand List</b>	<b>\$4,318,104,740</b>	<b>\$3,773,177,053</b>	<b>\$3,835,068,122</b>	<b>\$3,821,929,916</b>	<b>\$3,842,668,911</b>



The estimated 2015 Net Grand List (used for the 2016-2017 budget) increased to \$3,842,668,911. This represents an increase of \$20,738,995 over the 2014 grand list, primarily due to increases in real estate valuations of approximately \$15.9 million.

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

Several statistical tables are available behind the appendix tab of this document, which review the history of tax levies and collections, as well as comparative assessed valuation of taxable property. These charts can be found on pages 382, 383 and 386.

**Assessments**

**Fund: Sewer Operating**

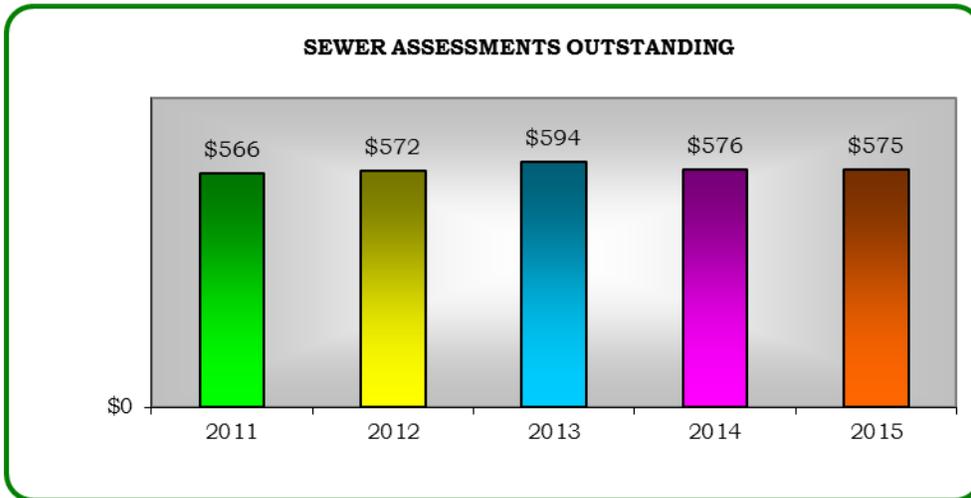
The City does not budget for sewer assessment collections. Initial assessments are levied and accounted for as receivables within the Sewer Operating and Assessment Fund. As receivables are collected, the offsetting account, deferred revenue, is reduced.

Total sewer assessment collections for fiscal year 2015 were \$6,111,000.

**Operating Budget Summary**

**Operating Budget Summary - (continued)**

<b>CITY OF BRISTOL</b>					
<b>Sewer Assessment Revenues &amp; Receivables</b>					
<b>LAST 5 YEARS (In Thousands)</b>					
<b>Fiscal Year Ended June 30</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Revenues Collected</b>	<b>\$4,993</b>	<b>\$5,127</b>	<b>\$5,419</b>	<b>\$5,719</b>	<b>\$6,111</b>
<b>Receivables</b>	<b>\$566</b>	<b>\$572</b>	<b>\$594</b>	<b>\$576</b>	<b>\$575</b>



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

**Licenses, Permits and Fees**

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

Total Licenses, Permits and Fees are anticipated to increase by \$568,030 from the 2016 budget.

The General Fund increased by \$405,225 due to the issuance of certain permits. Building permit fees are the largest source of revenue in this category and were increased per the City Council action in April 2016 to raise building permit fees.

Water Pollution Control increased its fees effective July 1, 2016 but is expecting its revenue to stay flat in the current budget year. The Pine Lake Challenge Course fees are based upon usage and past collections. It has been determined a decrease of \$445 is likely in the 2017 budget. The Transfer Station charges various fees for residential and commercial permits and disposal fees for items such as clothing, aluminum, batteries and compost. Residential permits are renewed every five years. Because 2017 is a permits renewal year, fees collections for 2017 are anticipated to increase from a 2016 budgeted \$18,000 to \$189,000.

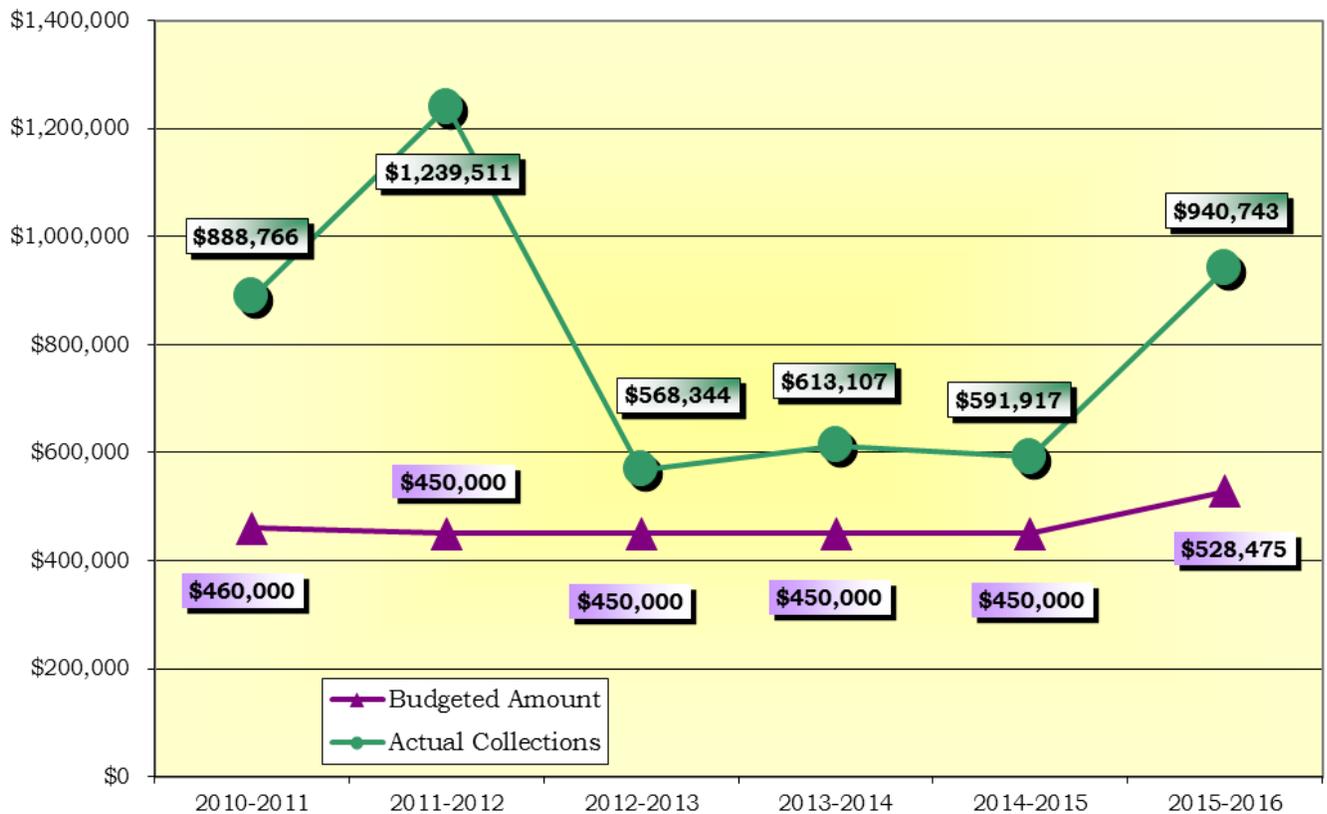
As discussed above, the following chart is a comparison of the revenue collected vs. budgeted amounts for building permits during the last six budget years.

**Operating Budget Summary**

**Operating Budget Summary - (continued)**

<b>City of Bristol Revenue Trends Building Permits</b>						
<b>Fiscal Year</b>	<b>Budgeted Amount</b>	<b>Increase (Decrease) Over Base 2010-2011</b>	<b>Increase (Decrease) Over Previous Year</b>	<b>Actual Collections</b>	<b>Increase (Decrease) Over Base 2010-2011</b>	<b>Increase (Decrease) Over Previous Year</b>
2010-2011	\$460,000	0.00%	(8.00%)	\$888,766	0.00%	91.35%
2011-2012	\$450,000	(2.17%)	(2.17%)	\$1,239,511	39.46%	39.46%
2012-2013	\$450,000	(2.17%)	0.00%	\$568,344	(36.05%)	(54.15%)
2013-2014	\$450,000	(2.17%)	0.00%	\$613,107	(31.02%)	7.88%
2014-2015	\$450,000	(2.17%)	0.00%	\$591,917	(33.40%)	(3.46%)
2015-2016	\$528,475	14.89%	17.44%	\$940,743	5.85%	58.93%
<b>AVERAGE:</b>	<b>\$464,745.83</b>		<b>1.21%</b>	<b>\$807,064.67</b>		<b>18.16%</b>

**BUDGET VS. ACTUAL COLLECTIONS**



## Operating Budget Summary

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### Operating Budget Summary - (continued)

#### Federal and State Grants

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

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

The City prepares the grants portion of its budget based on the Governor's preliminary proposed budget in February and then revises those numbers based on the State General Assembly's final approved actions.

The **General Fund** receives the largest share of state and federal aid. This year, the fund is expected to receive \$45,679,285 in grants. The Educational Cost Sharing Grant is the largest in this category, with \$41,657,310 budgeted. Overall, budgeted State grants decreased by \$2,269,775. However, for 2017, a revenue shift from the City to the Board of Education for Excess Student Cost and Medicaid Coordination resulted in a City budget reduction of \$2,700,000. The actual change in budgeted State revenue then is a net increase of \$430,225. Most State grants were reduced for 2017; the largest reductions being \$495,955 for School Transportation and \$164,810 for the Hospital PILOT. The total State grant reductions of \$845,895 were offset by a new Municipal Revenue Sharing Account – Sales tax amount of \$1,276,120.

The **Community Development Act** (Bristol Development Authority - BDA) receives a federal grant called the Community Development Block Grant (CDBG). This year's CDBG allocation is expected to be \$576,672, in addition to \$7,500 for program income.

The **Water Pollution Control Fund** has received low interest loans and grants from the State of Connecticut to upgrade the treatment system under the Clean Water Act to reduce nitrogen discharge. These grants were received in prior budget years and the loans are recorded within Water Pollution Control's Capital and Non-Recurring Fund. The Water Pollution Control's budget totals \$6,591,500.

The **School Lunch Program** has a total budget of \$2,825,930. This program will receive \$1,845,405 in federal grants and \$76,300 in state grants in 2017. These grants assist with the operations of Bristol school cafeterias.

The **LoCIP Fund** (Local Capital Improvement Program) receives a grant from the State of Connecticut Office of Policy and Management. Generally, these grant receipts are relatively stable each fiscal year. This grant is reimbursed on an expenditure basis. The Capital Budget has allocated \$610,000 for 2017.

#### Charges for Services

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

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

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

**Operating Budget Summary**

**Operating Budget Summary - (continued)**

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

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

The **Special Revenue Funds** account for most of their revenue through charges for services. For instance, the Sewer Operating and Assessment Fund charges system users quarterly. The 2016-2017 budget reflects a second rate increase of 6%. The last time user fees were increased was in the 2015-2016 budget year when sewer usage fees increased 6%. The decision whether to increase the fees is periodically examined, and a conscious decision is made by the Board of Public Works, acting as the Sewer Authority. The last increase was examined thoroughly by Water Pollution Control and the Comptroller's Office and increased due to future debt service payments for the Clean-Water Loans from the State of Connecticut as well as large bonded sewer projects. Additionally, the Sewer Operating and Assessment fund has been continuously improving its infrastructure and upgrading its projects. The excess funds that have been accumulated over the years pay for these projects. These projects can be found in the Capital Budget Summary section of this document. In addition, the School Lunch Program charges students and staff for school lunches and the Solid Waste Disposal Fund charges private haulers a fee for the trash they bring to the disposal site. The Pine Lake Challenge Course charges users of that facility to participate in programs.

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

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

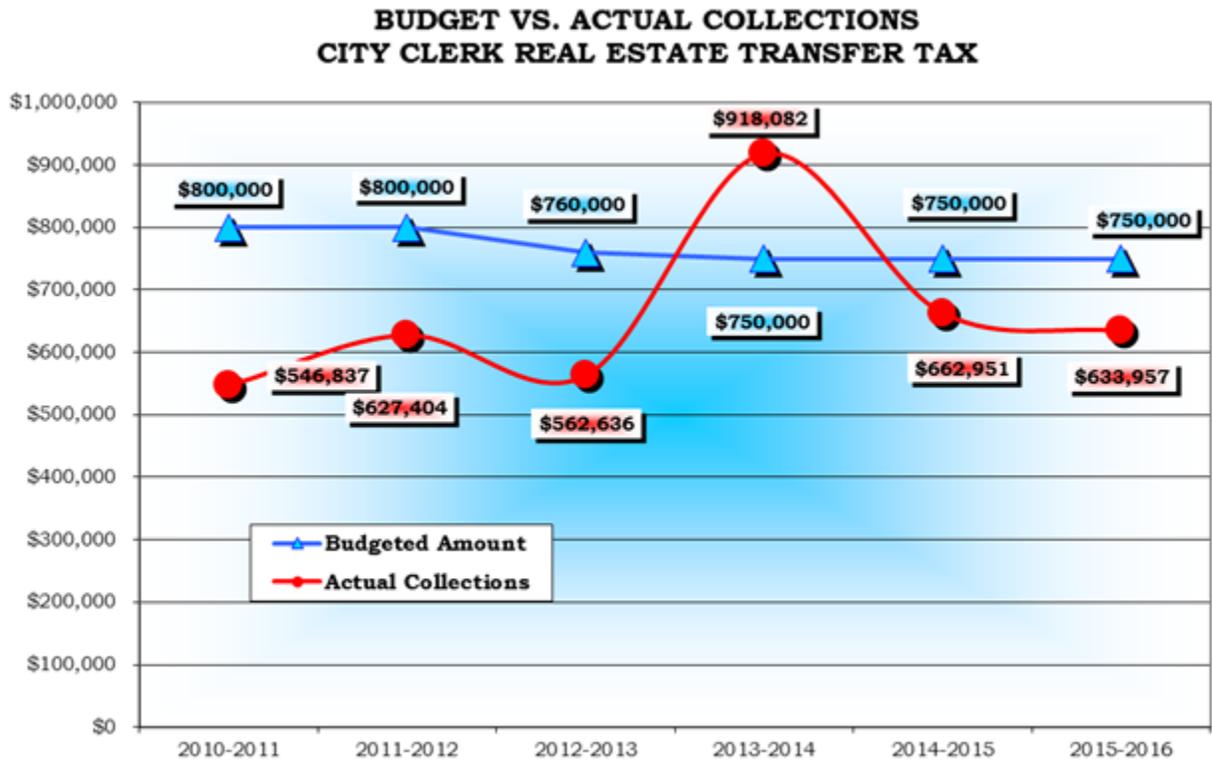
Due to the economic uncertainties at the state and federal levels concerning refinancing and mortgages, the City is closely monitoring its revenue and may adjust revenue forecasts for 2016-2017 and beyond.

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

<b>City of Bristol Revenue Trends</b>						
<b>City Clerk Real Estate (Conveyance) Transfer Tax</b>						
<b>Fiscal Year</b>	<b>Budgeted Amount</b>	<b>Increase (Decrease) Over Base</b>	<b>Increase (Decrease) Over Previous Year</b>	<b>Actual Collections</b>	<b>Increase (Decrease) Over Base</b>	<b>Increase (Decrease) Over Previous Year</b>
		<b>2010-2011</b>	<b>Year</b>		<b>2010-2011</b>	<b>Year</b>
2010-2011	\$800,000	0.00%	(5.88%)	\$546,837	0.00%	(39.60%)
2011-2012	\$800,000	0.00%	0.00%	\$627,404	14.73%	14.73%
2012-2013	\$760,000	(5.00%)	(5.00%)	\$562,636	2.89%	(10.32%)
2013-2014	\$750,000	(6.25%)	(1.32%)	\$918,082	67.89%	63.18%
2014-2015	\$750,000	(6.25%)	0.00%	\$662,951	21.23%	(27.79%)
2015-2016	\$750,000	(6.25%)	0.00%	\$633,957	15.93%	(4.37%)
<b>AVERAGE:</b>	<b>\$768,333</b>		<b>(2.96%)</b>	<b>\$703,873</b>		<b>4.65%</b>

**Operating Budget Summary**

**Operating Budget Summary - (continued)**



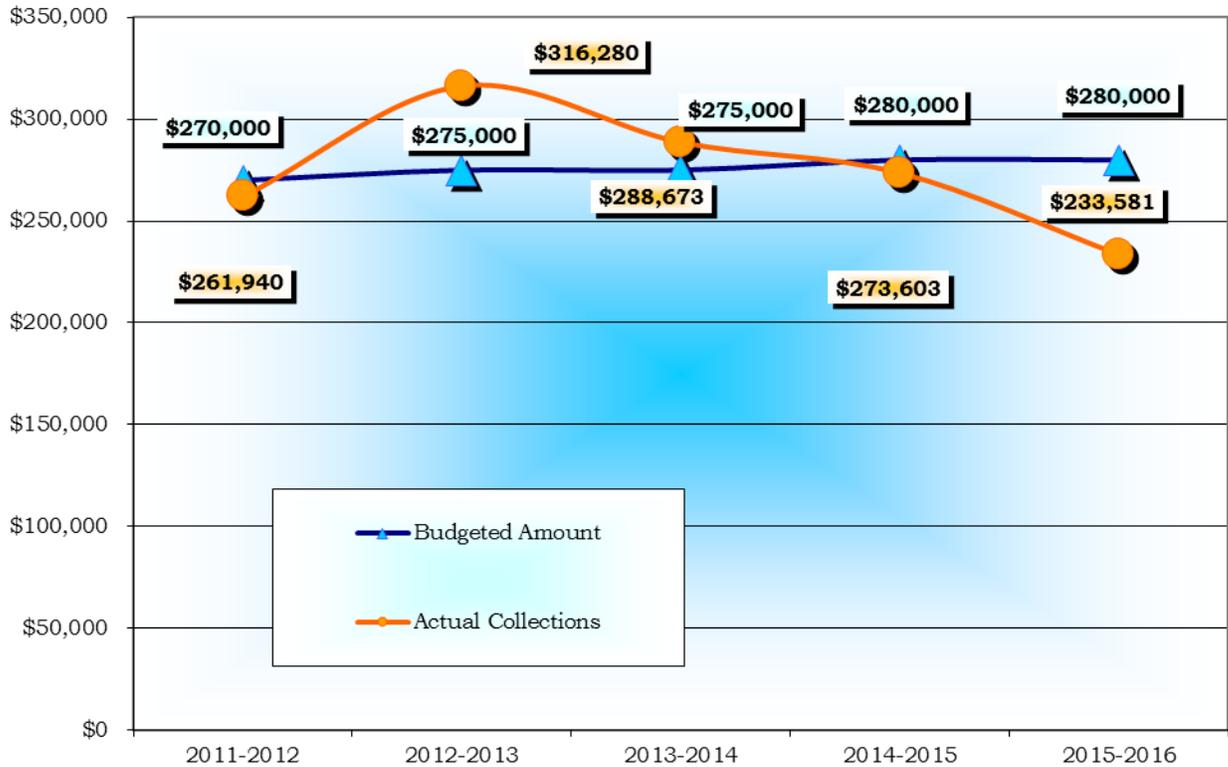
The City Clerk’s Office collects fees for the recording of documents. The fees charged are set by the State of Connecticut and the revenue offsets expenditures within the City Clerk’s office, as well as assisting other programs within the City of Bristol. Shown below is a six-year revenue trend for the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

<b>City of Bristol Revenue Trends City Clerk Recording Fees</b>						
<b>Fiscal Year</b>	<b>Budgeted Amount</b>	<b>Increase (Decrease) Over Base 2010-2011</b>	<b>Increase (Decrease) Over Previous Year</b>	<b>Actual Collections</b>	<b>Increase (Decrease) Over Base 2010-2011</b>	<b>Increase (Decrease) Over Previous Year</b>
2010-2011	\$270,000	0.00%	(3.57%)	\$260,675	0.00%	(6.45%)
2011-2012	\$270,000	0.00%	0.00%	\$261,940	0.49%	0.49%
2012-2013	\$275,000	1.85%	1.85%	\$316,280	21.33%	20.75%
2013-2014	\$275,000	0.00%	0.00%	\$288,673	10.74%	(8.73%)
2014-2015	\$280,000	1.85%	1.82%	\$273,603	4.96%	(5.22%)
2015-2016	\$280,000	0.00%	0.00%	\$233,581	(10.39%)	(14.63%)
<b>AVERAGE:</b>	<b>\$275,000</b>		<b>0.02%</b>	<b>\$272,459</b>		<b>(2.30%)</b>

## Operating Budget Summary

### Operating Budget Summary - (continued)

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



## Investment Earnings

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

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

Investment earnings have been limited over the past several years due to nationwide economic factors and this trend is expected to continue. Although the City's General Fund budget for interest income was increased to \$253,000 for the 2017 budget, the amount continues to be conservative. As stated in the "Policy Initiatives" section, the City developed a GFOA recommended investment policy, which was implemented in the 2012-2013 budget year.

## **Operating Budget Summary**

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

The Sewer Operating Fund revenue estimate for interest earnings remains at \$10,000 for the 2016-2017 fiscal year. This is also due to the overall economy and lower interest rates and the reduction of cash flow due to on-going WPC Capital Projects.

### **Sale of Property & Equipment/ Miscellaneous**

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

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

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

### **Operating Transfers-In**

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

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

The Sewer Operating and Assessment Fund is estimating a transfer of \$3,000 to the General Fund in 2016-2017. This offsets old debt service for Capital Projects for the sewer system paid by the City. The transfer is for prior assessments and interest collected by the Water Pollution Control Division.

The Community Development Act receives a transfer-in from the General Fund for the cost of the City-share portion of its operations. This cost is estimated at \$367,450 for 2016-2017. Additionally, the Solid Waste Disposal Fund also receives monies from the General Fund to support the operations of City residents' trash disposal in the amount of \$713,605 for 2016-2017. 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 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.

## Operating Budget Summary

### Operating Budget Summary - (continued)

The 2016-2017 budget reflects principal and interest payments associated with the long-term bond issuance that the City must pay. The City debt service contribution is \$7,948,815 with \$213,163 coming from Water Pollution Control for the total 2017 budgeted debt service of \$8,161,978. The City will also pay interest on a short term taxable note for the mall property purchased years ago. The Sewer Operating Fund has completed several infiltration and inflow studies to rehabilitate its operations, for which the State of Connecticut approved several loans to make this possible. The loan repayments are recorded within the Sewer Operating Capital and Non-Recurring Fund and repaid monthly with interest. Additionally, the WPC repays 50% of the 2011 bond for the Broad Street project and reimburses the debt service fund (the \$213,163 above) and offsets the cost to taxpayers in the General Fund. The full details of these loan repayments can be found in the Debt Management Section of this document.

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

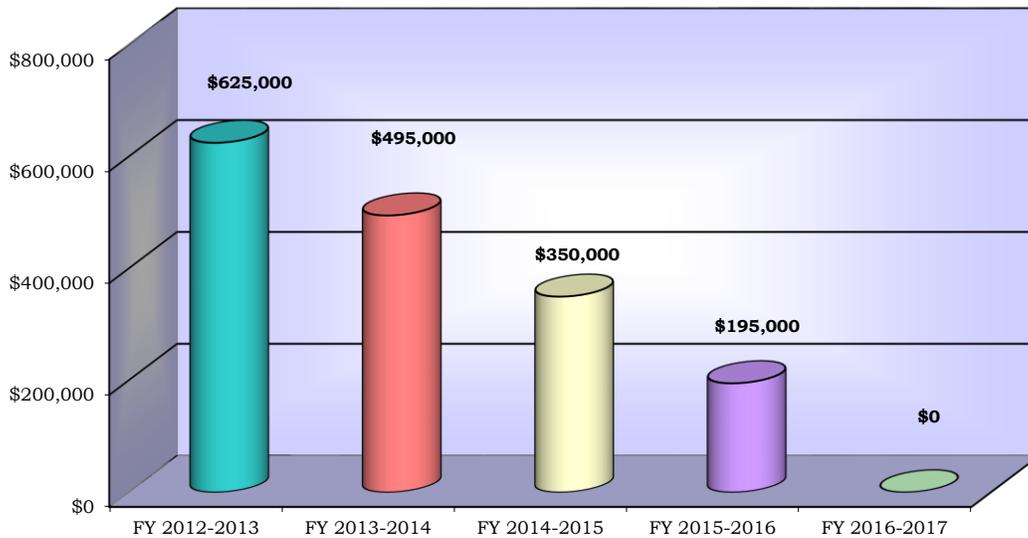
### Fund Balances

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

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

A policy was established several years ago to reduce the reliance on General Fund fund balance to balance the operating needs of the City. As a result, a plan has been established to lower the use of the General Fund's fund balance yearly until it reaches \$0. The 2016-2017 budget obtains that goal, using \$0 of fund balance, a drop of \$195,000 over the 2015-2016 budget.

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



## Operating Budget Summary

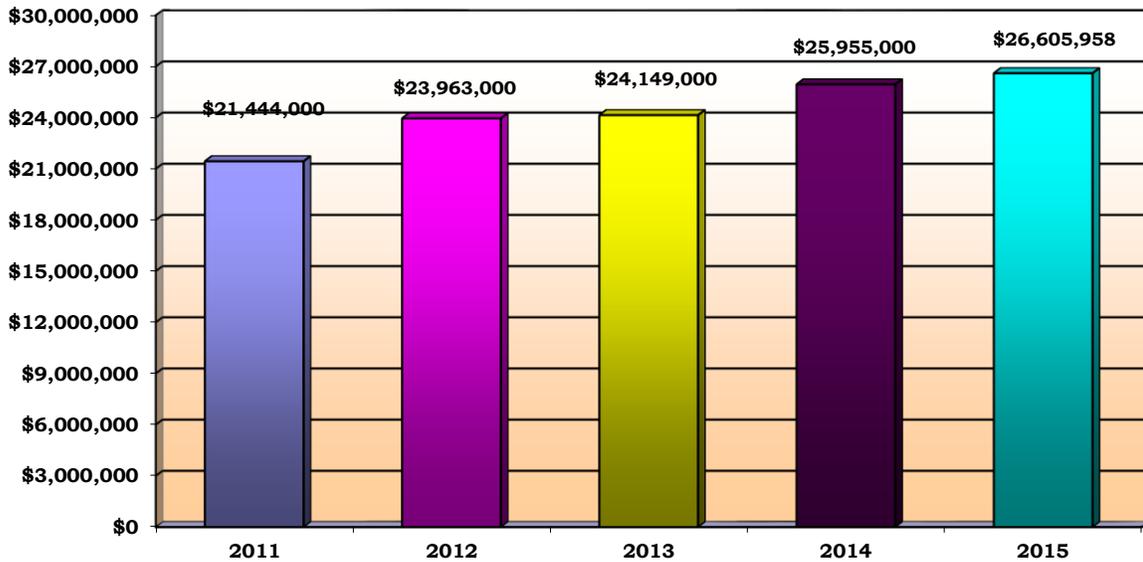
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### Operating Budget Summary - (continued)

At June 30, 2015, the City of Bristol's General Fund had the following fund balance designations and fund balance:

Fund Balance	
Nonspendable	\$588
Committed	\$3,057,414
Assigned	\$2,053,023
Unassigned	\$26,605,958
Total Fund Balance:	<u>\$31,716,983</u>

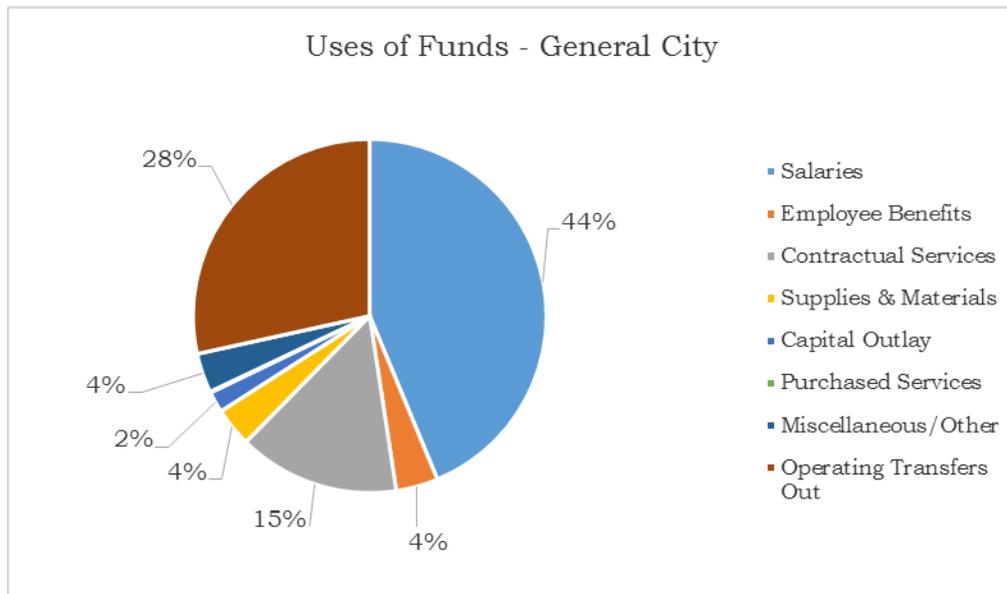
**General Fund Unassigned Fund Balance By Year**



**Operating Budget Summary**

**Operating Budget Summary - (continued)**

<b>General Fund Appropriated Uses of Funds</b>				
<b>Uses:</b>	<b>2015 Actual</b>	<b>2016 Original Budget</b>	<b>2016 Revised Budget</b>	<b>2017 Joint Board Approved</b>
<b>General City:</b>				
Salaries	\$33,934,804	\$35,386,170	\$35,386,170	\$35,879,425
Employee Benefits	2,584,584	2,119,000	2,119,000	3,158,150
Contractual Services	15,450,414	11,925,835	11,925,835	12,122,935
Supplies & Materials	3,321,177	2,973,450	2,973,450	2,930,460
Capital Outlay	1,051,761	1,447,675	1,447,675	1,568,365
Purchased Services	110,103	85,075	85,075	85,075
Miscellaneous/Other	1,552,444	2,359,395	2,359,395	2,942,690
Operating Transfers Out	44,405,342	21,872,615	21,872,615	23,328,570
<b>Board of Education:</b>				
General Control	2,678,044	2,572,887	2,571,487	2,543,051
Instruction	59,362,398	47,141,180	47,137,007	44,389,513
Transportation	4,092,607	3,578,906	3,596,181	3,578,906
Operation of Plant	6,409,948	6,353,130	6,353,130	6,423,980
Maintenance of Plant	2,088,046	2,262,912	2,262,912	2,335,992
Benefits & Fixed	2,260,569	17,085,798	2,487,523	18,955,404
Athletics & Student	1,748,549	2,025,012	2,009,795	2,032,930
Capital & Technology	1,858,517	1,938,217	1,941,732	1,895,596
Special Education	23,168,927	23,063,608	23,063,608	24,176,868
Tuition	893,847	815,000	815,000	815,000
<b>Totals</b>	<b>\$206,972,081</b>	<b>\$185,005,865</b>	<b>\$170,407,590</b>	<b>\$189,162,910</b>



A graph illustrating the Board of Education's Uses of Funds can be found on page 273.

**Operating Budget Summary - (continued)**

**Expenditure Summary and Analysis**

**Salaries and Benefits**

The total number of full-time employees in the budget is 1,517.5. This includes both General City employees and Board of Education employees and represents a total increase of 20.5 full-time positions over last year. The Board of Education increased its 2017 headcount by 20; 15 of which are new paraprofessionals. All other departments remained relatively flat for 2017.

Three Special Revenue Funds (Sewer Operating & Assessment, Transfer Station Fund and Community Development Act (BDA)) account for a total of 34.5 positions. The Enterprise Fund (Bristol Water Department) has a total of 37 full-time employees.

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

Most line items within the Salaries Object were held at the same levels as the 2014-2015 budget, except where union contractual agreements or proper justification indicated otherwise. Funding was budgeted within the City's contractual obligation account for anticipated labor agreement settlements, new positions, or additional costs for contracts under negotiation. A total of \$1,150,000 has been budgeted in 2016-2017.

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

A detailed analysis of personnel expenditures, including wages, salaries and benefits, was presented on page 112. A listing of authorized full time positions can be found in the Readers Guide on pages 29-30. Additionally, a listing of all positions can be found in the appendix section on pages 394-400.

Health Benefits has a net increase of \$1,651,700 on the City side of the budget to pay for City employee insurance costs. Complete health benefits information can be found behind the Internal Service tab on pages 340-343.

The City is self-insured for Workers' Compensation. A fund was established in 2003-2004 which is closely monitored by the Insurance Committee of the Board of Finance. The fund called "New Workers' Compensation Fund" can be found in the Internal Service section of this document on page 343.

**Contractual Service & Supplies and Materials**

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

## **Operating Budget Summary**

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

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

### **Capital Outlay**

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

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

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

### **Sinking Fund**

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

### **Debt Management**

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

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

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

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

Miscellaneous object groups are comprised of all expenditures not included in all other budget groups. Most of the miscellaneous objects appear behind the "Miscellaneous" tab. These expenditures encompass employee benefits, insurance costs, transfers to other funds and all other expenditures. The account heading entitled "City Buildings" was created several years ago on the advice of the Board of Public Works to better account for the maintenance and upkeep of City owned properties that do not directly affect the public works department. An amount of \$403,000 is budgeted for the 2016-2017 budget. A listing of projects to be completed in 2017 is shown on page 304 behind the "Miscellaneous" tab of this document.

**Operating Budget Summary - (continued)**

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

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

The significant areas classified as All Other, include the Contingency Account and Economic Development Account. It had been the practice of the City to set aside funds to be available for emergency appropriations during the year as a way of stabilizing funds without the 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 amount is annually transferred to Community Development Act Fund (BDA) and the balance is rolled over from one fiscal year to the next. The 2016-2017 budget includes a City contribution to the Economic Development Account of \$200,000.

**Program Summaries Descriptions**

The 2016-2017 budget document contains, for the most part, all the information shown below for each department and/or organizational unit. Each department and/or organizational unit is located in the tabs behind the Operating Budget Summary and continues on to the Capital Budget Summary.

**Service Narrative**

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

**Major Service Level Accomplishments**

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

**Major Service Level Goals**

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

**Performance Measures**

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

**Expenditure and Position Summary**

- ✓ Presents expenditures and positions for prior year actual, last year estimated and 2017 budget year.

## Operating Budget Summary

### Operating Budget Summary - (continued)

#### Organizational Chart

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

#### Budget Highlights

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

### General Fund Revenue

REVENUE SOURCE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2016 REVISED BUDGET	2017 REVENUE REQUEST	2017 JOINT BOARD
<b>TAXES AND PRIOR LEVIES</b>					
CURRENT PROPERTY TAXES	\$131,566,225	\$130,911,315	\$130,911,315	\$130,747,180	\$137,047,440
PRIOR LEVIES	1,327,650	1,000,000	1,000,000	1,000,000	1,150,000
60 DAY:GAAP	(257,405)	0	0	0	0
<b>TAXES AND PRIOR LEVIES</b>	<b>\$132,636,470</b>	<b>\$131,911,315</b>	<b>\$131,911,315</b>	<b>\$131,747,180</b>	<b>\$138,197,440</b>
<b>INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>					
INTEREST & LIEN FEES	\$953,500	\$575,000	\$575,000	\$575,000	\$650,000
<b>INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>	<b>\$953,500</b>	<b>\$575,000</b>	<b>\$575,000</b>	<b>\$575,000</b>	<b>\$650,000</b>
<b>LICENSES, PERMITS &amp; FEES</b>					
ASSESSOR LATE FILING FEE	\$2,485	\$1,000	\$1,000	\$1,000	\$1,000
DELINQUENT FEES	114,837	70,000	70,000	5,000	5,000
CIRCUIT COURT FINES	5,480	2,000	2,000	2,000	2,000
DOG PENALTY	569	800	800	800	800
MERCHANDISING LICENSES	2,835	2,500	2,500	2,500	2,500
DOG LICENSES	6,617	8,000	8,000	8,000	8,000
MARRIAGE LICENSES	2,440	2,500	2,500	2,500	2,500
CLERK FEES	11,031	7,500	7,500	9,000	9,000
LIQUOR	170	150	150	150	150
NOTARY SER	2,290	2,500	2,500	2,500	2,500
NOTARY APP	1,590	1,500	1,500	1,500	1,500
BURIAL PERMITS	2,526	2,200	2,200	2,200	2,200
TRADE NAME	650	600	600	600	600
VITALS	131,941	118,000	118,000	118,000	118,000
PARKING VIOLATIONS	39,176	55,000	55,000	50,000	50,000
ALARM FINES	19,116	15,000	15,000	19,000	19,000
POLICE REPORT FEES	10,095	12,000	12,000	12,000	12,000
ZONING VIOLATIONS	50	0	0	1,500	1,500
DROP FEE	2,850	3,000	3,000	2,400	2,400
BUILDING PERMITS	583,263	528,475	528,475	600,000	1,000,000
PUBLIC WORKS EXCAVATION PERMITS	7,640	7,200	7,200	8,500	8,500
SURCHARGE	0	3,000	3,000	0	0
LAND USE FEES & PERMITS	16,936	13,000	13,000	13,000	13,000
BUILDING FINES	90	0	0	0	0
LIBRARY FINES	23,288	20,000	20,000	19,000	19,000
<b>LICENSES, PERMITS &amp; FEES</b>	<b>\$987,965</b>	<b>\$875,925</b>	<b>\$875,925</b>	<b>\$881,150</b>	<b>\$1,281,150</b>
<b>CHARGES FOR SERVICES</b>					
COPIER CHARGES	\$1,971	\$2,000	\$2,000	\$2,000	\$2,000
TAX COLLECTOR COPIER	648	625	625	200	200
WATER DEPT. REIMBURSEMENT	7,777	1,250	1,250	1,250	1,250
FORECLOSURE COSTS	13,928	10,000	10,000	10,000	10,000
COURT RENTAL	146,777	146,775	146,775	146,775	0
RENTAL OF 51 HIGH STREET	15,460	15,205	15,205	15,205	15,205
OTHER RENTALS	1,000	0	0	500	500
RENAISSANCE RENTAL	9,911	9,910	9,910	0	0
MISCELLANEOUS CHARGES	5,377	8,000	8,000	8,000	8,000
RECORDING FEES	273,605	280,000	280,000	280,000	280,000
COPIER CHARGES	47,867	44,000	44,000	44,000	44,000
REAL ESTATE TRANSFER TAX	662,951	750,000	750,000	750,000	750,000
SALE OF ORDINANCES	50	0	0	0	0
SENIOR CITIZEN NON-RESIDENT FEE	2,383	1,700	1,700	2,500	2,500
SENIOR CENTER RENTALS	64,132	61,860	61,860	60,000	60,000

## Operating Budget Summary

### Operating Budget Summary - (continued)

REVENUE SOURCE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2016 REVISED BUDGET	2017 REVENUE REQUEST	2017 JOINT BOARD
POLICE SPECIAL	1,163	0	0	0	0
POLICE ID CHARGES	21,788	20,000	20,000	20,000	20,000
POLICE SPECIAL SERVICES	969,228	600,000	600,000	600,000	600,000
FIRE ADMIN	1,527	0	0	0	0
FIRE SERVICES	25,395	450	450	450	450
DOG WARDEN FEES	2,550	3,000	3,000	3,000	3,000
SERVICE CHARGES	540	0	0	0	0
COPIER CHARGES	142	200	200	200	200
PUBLIC WORKS FEES	302,930	290,000	290,000	320,000	320,000
OTHER RECYCLING	29,104	3,000	3,000	3,000	3,000
ENGINEERING MAPS	691	800	800	700	700
RECYCLING RECEIPTS - BULK FEES	3,025	2,500	2,500	5,000	5,000
PUBLIC WORKS MISCELLANEOUS CHARGES	125	100	100	100	100
BARREL SALE	18,841	18,000	18,000	18,000	18,000
PERM PATCH	39,197	0	0	0	0
MISC MAYOR	1,105	0	0	0	0
TUITION	244,996	150,000	150,000	150,000	0
SCHOOL BUILDING RENTAL	113,141	35,000	35,000	35,000	0
COPIER CHARGES	10,912	9,000	9,000	8,500	8,500
LIBRARY RENTAL	1,240	960	960	960	960
POOL CHARGES	169,191	175,090	175,090	175,940	175,940
SUMMER RECREATION	63,883	61,275	61,275	100,275	100,275
FALL RECREATION PROGRAM	8,551	9,950	9,950	9,175	9,175
WINTER RECREATION PROGRAM	18,716	16,125	16,125	19,125	19,125
MUZZY RENTALS	21,704	10,000	10,000	10,000	10,000
RENTAL OF PARKS	6,246	3,500	3,500	3,500	3,500
CONCESSION/MISCELLANEOUS	10,545	11,175	11,175	12,020	12,020
PARKS MISCELLANEOUS CHARGES	30	500	500	300	300
<b>CHARGES FOR SERVICES</b>	<b>\$3,340,343</b>	<b>\$2,751,950</b>	<b>\$2,751,950</b>	<b>\$2,815,675</b>	<b>\$2,483,900</b>
<b>INVESTMENT EARNINGS</b>					
INTEREST GENERAL FUND	\$311,230	\$210,000	\$210,000	\$250,000	\$250,000
INTEREST ACCOUNTS RECEIVABLE	6,691	3,000	3,000	3,000	3,000
<b>INVESTMENT EARNINGS</b>	<b>\$317,921</b>	<b>\$213,000</b>	<b>\$213,000</b>	<b>\$253,000</b>	<b>\$253,000</b>
<b>SALE OF PROPERTY &amp; EQUIPMENT</b>					
SALE OF PROPERTY & EQUIPMENT	\$84,494	\$75,000	\$75,000	\$75,000	\$75,000
<b>SALE OF PROPERTY &amp; EQUIPMENT</b>	<b>\$84,494</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>OTHER/MISCELLANEOUS REVENUE</b>					
MISCELLANEOUS	456,250	5	5	5	5
REFUNDS	11,080	0	0	0	0
REIMBURSEMENTS SOCIAL SERVICES	16,091	4,000	4,000	9,700	9,700
REIMBURSEMENTS	2,000	2,000	2,000	2,000	2,000
LIBRARY TRUST FUNDS	3,535	3,570	3,570	3,570	3,570
LIBRARY TRUST	15,593	0	18,667	0	0
LIBRARY TRUST- GOODSSELL	23,630	11,990	11,990	11,990	11,990
PARK TRUST FUNDS	503,202	399,130	463,613	376,980	474,460
PARK TRUST	7,981	0	0	0	0
PARK TRUST FUNDS	3,489	0	0	0	0
PARK TRUST- GOODSSELL	21,225	21,960	21,960	23,020	23,020
<b>OTHER/MISCELLANEOUS REVENUE</b>	<b>\$1,064,076</b>	<b>\$442,655</b>	<b>\$525,805</b>	<b>\$427,265</b>	<b>\$524,745</b>
<b>CONTRIBUTIONS</b>					
PLYMOUTH	\$4,620	\$4,650	\$4,650	\$5,220	\$5,220
PLAINVILLE	7,920	7,810	7,810	8,670	8,670
BRRFC CONTRIBUTION	807,632	0	600,000	0	0
HMO WATER DEPARTMENT CONTRIBUTION	2,835	1,500	1,500	1,500	1,500
INTERDISTRICT BOARD OF EDUCATION	57,959	0	76,024	0	0
CONTRIBUTIONS	100	0	0	0	0
<b>CONTRIBUTIONS</b>	<b>\$881,066</b>	<b>\$13,960</b>	<b>\$689,984</b>	<b>\$15,390</b>	<b>\$15,390</b>
<b>FEDERAL GRANTS</b>					
HOUSING- PILOT	\$93,973	\$0	\$0	\$0	\$0
FEMA- IRENE	146,840	0	0	0	0
CIVIL PREPAREDNESS	1,894	9,500	9,500	9,500	9,500
<b>FEDERAL GRANTS</b>	<b>\$242,707</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$9,500</b>

## Operating Budget Summary

### Operating Budget Summary - (continued)

REVENUE SOURCE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2016 REVISED BUDGET	2017 REVENUE REQUEST	2017 JOINT BOARD
<b>STATE GRANTS</b>					
STATE PROPERTY	\$95,901	\$91,495	\$91,495	\$0	\$0
ELDERLY FREEZE	6,000	4,000	4,000	2,000	2,000
ELDERLY CIRCUIT BREAKER	342,924	340,000	340,000	345,000	345,000
HOSPITAL PILOT	581,447	556,995	556,995	395,260	392,185
TOTAL DISABLED PILOT	13,352	10,000	10,000	12,000	12,000
VETERANS GRANT	30,933	30,000	30,000	29,000	29,000
ENTERPRISE ZONE REIMBURSEMENT	166,126	180,000	180,000	120,000	120,000
SALES TAX	0	0	0	918,470	1,276,120
TOWNAID ROAD GRANT	665,128	665,125	665,125	663,975	663,975
MASHANTUCKET PEQUOT GRANTS	592,174	597,765	597,765	566,550	565,080
PAYMENT IN LIEU OF TAXES	54,794	0	0	0	0
OFF-TRACK BETTING	65,881	70,000	70,000	70,000	70,000
MISCELLANEOUS STATE REVENUE	283	500	500	500	500
UTILITIES TAX	129,871	100,000	100,000	100,000	100,000
DEMP RESP	57,275	0	57,275	0	0
YOUTH BUREAU	49,917	49,915	49,915	46,115	46,115
ENHANCEMENT SERVICES	7,455	0	0	0	0
JUVENILE DIVERSION	14,877	0	29,700	0	0
E-911 SUBSIDY GRANT	134,641	134,500	134,500	134,500	134,500
EMD GRANT	18,209	6,000	6,000	6,000	6,000
SCHOOL READINESS	2,778,343	0	2,900,052	0	0
QUALITY ENHANCEMENT GRANT	25,024	0	25,024	0	0
EDUCATION COST SHARING GRANT	41,511,700	41,657,310	41,657,310	41,657,310	41,657,310
TRANSPORTATION- SCHOOL GRANT	413,344	419,010	419,010	390,375	0
MEDICAID COORDINATION GRANT	418,208	100,000	100,000	100,000	0
EXCESS STUDENT COST GRANT	2,600,000	2,600,000	2,600,000	2,600,000	0
PUBLIC ACT 481 GRANT	284,794	250,000	250,000	250,000	250,000
NON-PUBLIC SCHOOL TRANSPORTATION	74,874	76,945	76,945	149,735	0
<b>STATE GRANTS</b>	<b>\$51,133,475</b>	<b>\$47,939,560</b>	<b>\$50,951,611</b>	<b>\$48,556,790</b>	<b>\$45,669,785</b>
<b>OTHER FINANCING SOURCES</b>					
USE OF FUND BALANCE	\$0	\$195,000	\$195,000	\$0	\$0
BUD. FUND BALANCE UNRESTRICTED	0	0	1,302,239	0	0
<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$195,000</b>	<b>\$1,497,239</b>	<b>\$0</b>	<b>\$0</b>
<b>OPERATING TRANSFERS IN</b>					
TRANSFER IN SEWER	\$1,733	\$3,000	\$3,000	\$3,000	\$3,000
TRANSFER TRUST	4,214	0	0	0	0
<b>OTHER FINANCING SOURCES</b>	<b>\$5,947</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>GENERAL FUND</b>	<b>\$191,647,964</b>	<b>\$185,005,865</b>	<b>\$190,079,329</b>	<b>\$185,358,950</b>	<b>\$189,162,910</b>

# Operating Budget Summary

## Operating Budget Summary - (continued)

### General Fund Expenditures

ORGCODE	DEPARTMENT/ACTIVITY	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 BUDGET REQUEST	2017 JOINT BOARD	REQUEST \$ INCREASE/ (DECREASE)	REQUEST % INCREASE/ (DECREASE)
<i>FUNCTION GENERAL GOVERNMENT</i>							
001010	CITY COUNCIL	\$ 58,177	\$ 58,290	\$ 57,960	\$ 57,960	(\$ 330)	(0.57%)
001011	MAYOR	257,680	238,495	241,795	241,795	3,300	1.38%
001012	PROBATE COURT	23,326	37,250	40,150	40,150	2,900	7.79%
001013	REGISTRARS OF VOTERS	237,870	278,795	252,510	252,510	(26,285)	(9.43%)
001014	ASSESSORS	354,328	397,420	396,650	396,650	(770)	(0.19%)
001015	BOARD OF ASSESSMENT APPEALS	4,837	5,290	5,295	5,295	5	0.09%
001016	TAX COLLECTOR	349,507	389,930	368,660	368,660	(21,270)	(5.45%)
001017	PURCHASING	181,328	186,025	193,600	193,600	7,575	4.07%
001018	COMPTROLLER	630,854	704,220	656,820	656,820	(47,400)	(6.73%)
001019	TREASURER	111,268	164,740	146,285	146,285	(18,455)	(11.20%)
001020	INFORMATION SYSTEMS	847,508	888,270	890,440	882,375	(2,170)	0.24%
001021	PERSONNEL DEPARTMENT	537,726	534,570	588,135	588,135	53,565	10.02%
001022	CORPORATION COUNSEL	575,349	617,270	615,985	615,985	(1,285)	(0.21%)
001023	CITY CLERK	363,665	416,995	418,760	418,760	1,765	0.42%
001024	BOARD OF FINANCE	71,396	71,350	66,350	66,350	(5,000)	(7.01%)
001026	HOUSING CODE BOARD OF APPEALS	218	375	475	475	100	26.67%
001027	DEPARTMENT OF AGNG	643,663	665,250	677,845	650,645	(27,195)	(4.07%)
001028	DOWNTOWN CORPORATION	30,000	30,000	0	0	(30,000)	(100.00%)
001030	NVCOG	3,871	25,955	26,490	26,490	535	2.06%
001031	YOUTH SERVICES	415,378	407,490	406,220	406,220	(1,158)	(0.28%)
001033	INTERDISTRICT COOP P PROGRAM	57,959	0	0	0	0	0.00%
001034	COMMUNITY PROMOTIONS	43,909	30,000	30,000	30,000	0	0.00%
001041	BOARDS AND COMMISSIONS	4,190	7,610	7,600	7,600	(10)	(0.13%)
<b>TOTAL</b>	<b>GENERAL GOVERNMENT</b>	<b>\$ 5,804,007</b>	<b>\$ 6,155,590</b>	<b>\$ 6,088,025</b>	<b>\$ 6,052,760</b>	<b>(\$ 67,565)</b>	<b>(1.10%)</b>
<i>FUNCTION PUBLIC SAFETY</i>							
001210	POLICE DEPARTMENT ADMINISTRATION	\$ 1010,963	\$ 1,156,150	\$ 1,784,635	\$ 1,279,805	\$ 628,485	54.36%
001211	POLICE MAINTENANCE	290,145	327,980	299,685	299,685	(28,295)	(8.63%)
001212	POLICE PATROL & TRAFFIC	8,518,672	8,941,975	8,991,320	8,991,320	49,345	0.55%
001213	POLICE CRIMINAL INVESTIGATIONS	2,247,107	2,145,605	2,186,030	2,186,030	40,425	1.88%
001214	POLICE SPECIAL SERVICES	759,245	450,000	450,000	450,000	0	0.00%
001215	POLICE COMMUNICATIONS	1,399,052	1,503,300	1,464,410	1,462,410	(19,000)	(1.27%)
	<i>SUB-TOTAL POLICE DEPT.</i>	<i>\$ 14,225,184</i>	<i>\$ 14,525,010</i>	<i>\$ 15,176,080</i>	<i>\$ 14,669,250</i>	<i>\$ 651,070</i>	<i>4.48%</i>
001221	FIRE DEPARTMENT	\$ 7,731,717	\$ 7,912,005	\$ 8,422,735	\$ 8,235,175	\$ 510,730	6.46%
001232	ANIMAL CONTROL	141,567	146,690	144,980	144,980	(1,710)	(1.17%)
001243	EMERGENCY MANAGEMENT	14,985	19,000	19,005	19,005	5	0.03%
001265	BUILDING INSPECTION	487,726	524,880	565,475	532,795	(32,680)	(5.81%)
<b>TOTAL</b>	<b>PUBLIC SAFETY</b>	<b>\$ 22,601,179</b>	<b>\$ 23,127,585</b>	<b>\$ 24,328,275</b>	<b>\$ 23,601,205</b>	<b>\$ 1,200,690</b>	<b>5.19%</b>
<i>FUNCTION PUBLIC WORKS</i>							
001301	P W ADMINISTRATION	\$ 347,077	\$ 359,905	\$ 355,765	\$ 350,765	(\$ 4,140)	(1.15%)
0013011	P W ENGINEERING	724,845	860,975	847,940	847,940	(13,035)	(1.51%)
0013012	P W LAND USE	213,995	235,440	225,665	225,665	(9,775)	(4.15%)
0013013	P W BUILDING MAINTENANCE	1140,149	1,193,805	1,095,270	1,091,270	(98,535)	(8.25%)
0013015	P W STREETS	1,580,811	1,920,375	1,918,465	1,905,980	(12,495)	(0.65%)
0013016	P W SOLID WASTE	969,849	1,133,670	1,155,675	1,086,205	(69,465)	(6.03%)
0013017	P W FLEET MAINTENANCE	2,108,238	1,761,155	1,856,985	1,856,985	95,830	5.44%
0013018	P W SNOW REMOVAL	1,499,658	1,179,200	1,191,700	1,165,700	(26,000)	(2.19%)
0013019	P W MAJOR ROAD IMPROVEMENTS	3,325,235	2,185,000	2,636,500	2,636,500	451,500	20.66%
0013020	P W RAILROAD MAINTENANCE	42,254	54,300	44,265	44,265	(1,985)	(4.59%)
0013021	P W OTHER CITY BUILDINGS	212,276	205,000	177,500	177,500	(34,776)	(16.18%)
0013025	P W P ERM P ATCH UTILITY	39,197	0	0	0	0	0.00%
0013026	P W FLEET	647,099	850,000	1,125,000	1,125,000	277,901	32.35%
0013027	P W LINE PAINTING	100,500	161,000	161,000	141,000	(20,000)	(12.42%)
0013028	STORM WATER MAINTENANCE	4,214	0	0	0	0	0.00%
0013040	P W STREET LIGHTING	656,055	595,000	550,000	550,000	(106,055)	(17.60%)
<b>TOTAL</b>	<b>PUBLIC WORKS</b>	<b>\$ 13,611,452</b>	<b>\$ 12,694,825</b>	<b>\$ 13,341,730</b>	<b>\$ 13,204,775</b>	<b>\$ 646,905</b>	<b>5.10%</b>

# Operating Budget Summary

## Operating Budget Summary - (continued)

ORGCODE	DEPARTMENT/ACTIVITY	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 BUDGET REQUEST	2017 JOINT BOARD	REQUEST \$ INCREASE/ (DECREASE)	REQUEST % INCREASE/ (DECREASE)
<b>FUNCTION HEALTH &amp; SOCIAL SERVICES</b>							
004012	COMMUNITY SERVICES	\$133,080	\$81,075	\$129,265	\$129,265	\$48,190	59.44%
004334	BRISTOL PRESCHOOL	0	0	50,000	5,000	50,000	0.00%
004210	BRISTOL/BURLINGTON HEALTH	3,158,815	3,264,825	3,227,735	3,227,735	(37,090)	(1.14%)
004500	OUTSIDE AGENCIES	75,999	79,640	119,705	83,705	40,065	50.31%
004550	CEMETER Y UP KEEP	74,500	79,075	79,075	79,075	0	0.00%
004654	SCHOOL READINESS PROGRAM	2,831,086	8,275	8,440	8,440	165	1.99%
<b>TOTAL</b>	<b>HEALTH &amp; SOCIAL SERVICES</b>	<b>\$6,273,480</b>	<b>\$3,512,890</b>	<b>\$3,614,220</b>	<b>\$3,533,220</b>	<b>\$101,330</b>	<b>2.88%</b>
<b>FUNCTION LIBRARIES</b>							
0016010	MAN LIBRARY	\$1,558,004	\$1,677,410	\$1,700,720	\$1,695,720	\$23,310	1.39%
0016011	CHILDREN'S LIBRARY	54,460	58,700	58,700	58,700	0	0.00%
0016012	MANROSS LIBRARY	356,074	355,005	359,180	356,180	4,175	1.18%
0016014	LIBRARY BEQUEST	12,623	11,990	11,990	11,990	0	0.00%
<b>TOTAL</b>	<b>LIBRARIES</b>	<b>\$1,981,161</b>	<b>\$2,103,105</b>	<b>\$2,130,590</b>	<b>\$2,122,590</b>	<b>\$27,485</b>	<b>1.31%</b>
<b>FUNCTION PARKS &amp; RECREATION</b>							
0017000	PARKS & RECREATION	\$2,341,822	\$2,429,105	\$2,495,435	\$2,472,935	\$66,330	2.73%
<b>TOTAL</b>	<b>PARKS &amp; RECREATION</b>	<b>\$2,341,822</b>	<b>\$2,429,105</b>	<b>\$2,495,435</b>	<b>\$2,472,935</b>	<b>\$66,330</b>	<b>2.73%</b>
<b>FUNCTION MISCELLANEOUS &amp; OTHER USES</b>							
0018101	RETIREMENT BENEFITS	\$73,963	\$0	\$141,300	\$141,300	\$141,300	0.00%
0018102	EMPLOYEE BENEFITS	1,824,681	1,569,000	1,566,850	1,566,850	(2,150)	(0.14%)
0018103	HEART & HYPERTENSION	513,207	0	0	0	0	0.00%
0018105	INSURANCE	716,261	754,000	798,725	798,725	44,725	5.93%
0018106	ALL OTHER	978,134	2,350,500	2,880,000	3,479,135	529,500	22.53%
0018107	OTHER POST EMPLOYMENT BENEFITS	685,940	700,000	1,490,125	1,000,000	(790,125)	(12.88%)
0018108	OPERATING TRANSFERS OUT	44,405,342	22,422,615	24,103,450	23,639,175	1,680,835	7.50%
0018310	PUBLIC BUILDINGS	600,000	350,000	403,000	403,000	53,000	15.14%
<b>TOTAL</b>	<b>MISCELLANEOUS &amp; OTHER USES</b>	<b>\$49,797,528</b>	<b>\$28,146,115</b>	<b>\$31,383,450</b>	<b>\$31,028,185</b>	<b>\$3,237,335</b>	<b>11.50%</b>
<b>TOTAL</b>	<b>GENERAL CITY</b>	<b>\$102,410,629</b>	<b>\$78,169,215</b>	<b>\$83,381,725</b>	<b>\$82,015,670</b>	<b>\$5,212,510</b>	<b>6.67%</b>
<b>FUNCTION EDUCATION</b>							
0015000	EDUCATION	\$104,561,452	\$106,836,650	\$111,610,240	\$107,147,240	\$4,773,590	4.47%
<b>TOTAL</b>	<b>EDUCATION</b>	<b>\$104,561,452</b>	<b>\$106,836,650</b>	<b>\$111,610,240</b>	<b>\$107,147,240</b>	<b>\$4,773,590</b>	<b>4.47%</b>
<b>TOTAL</b>	<b>GENERAL FUND</b>	<b>\$206,972,081</b>	<b>\$185,005,865</b>	<b>\$194,991,965</b>	<b>\$189,162,910</b>	<b>\$9,986,100</b>	<b>5.40%</b>