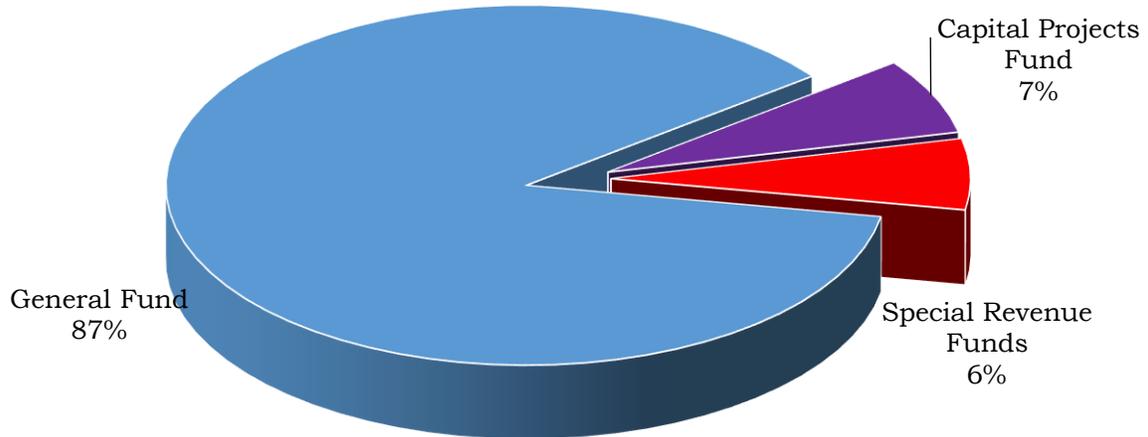


**CITY OF BRISTOL
FY 2019 Approved Operating Budget
Percentage of Budget by Fund**



ALL FUNDS TOTAL: \$223,857,541

Note: The approved 2019 Operating Budget for all funds increased by \$12,695,596 or 6.01% over the authorized 2018 budget.

Budgetary Summaries

Budgetary Summaries - (continued)

CITY OF BRISTOL
FY 2019 Approved Operating Budget
Sources of Funds Summary

Sources	FUNDS			TOTAL
	General Fund	Special Revenue Funds	Capital Projects Funds	
Taxes and Prior Levies	\$144,386,745	\$3,000		\$144,389,745
Interest & Liens on Delinquent Taxes	775,000			775,000
Licenses, Permits and Fees	1,185,400	317,950		1,503,350
Intergovernmental	44,256,020	3,791,926	3,492,575	51,540,521
Charges for Services	2,745,635	8,065,500		10,811,135
Investment Earnings	508,000	11,850		519,850
Sale of Property & Equipment	75,000			75,000
Miscellaneous	474,385	381,650	745,000	1,601,035
Operating Transfers In	3,000	1,645,745	460,000	2,108,745
Loans & Sale of Bonds and Notes			9,852,160	9,852,160
Fund Balance			681,000	681,000
APPROPRIATED SOURCES OF FUNDS	\$194,409,185	\$14,217,621	\$15,230,735	\$223,857,541

Discussion of the FY 2019 Sources of Funds is contained within the Funding Summaries in the Operating Budget Summary Tab.

Budgetary Summaries

Budgetary Summaries - (continued)

**CITY OF BRISTOL
FY 2019 Approved Operating Budget
Uses of Funds Summary**

Uses	FUNDS			TOTAL
	General Fund	Special Revenue Funds	Capital Projects Funds	
<u>General City (Excluding BOE)</u>				
Salaries & Wages	\$ 38,485,855	3,716,242		\$ 42,202,097
Employee Benefits	2,911,320	444,403		3,355,723
Contractual Services	10,630,610	3,259,290		13,889,900
Supplies & Materials	2,929,735	2,147,080		5,076,815
Capital Outlay- Equipment	1,517,220	495,000		2,012,220
Construction		970,000	\$15,230,735	16,200,735
Miscellaneous/ Other (Insurance)	1,164,805	331,905		1,496,710
Operating Transfers Out	24,358,445	2,718,886		27,077,331
Contingency	1,000,000	134,815		1,134,815
<u>Board of Education</u>				
General Control	2,594,559			2,594,559
Instruction	48,282,310			48,282,310
Transportation	4,329,101			4,329,101
Operation of Plant	6,816,209			6,816,209
Maintenance of Plant	2,536,790			2,536,790
Benefits & Fixed	16,810,544			16,810,544
Athletics & Student	2,026,045			2,026,045
Capital & Technology	2,202,611			2,202,611
Special Education	29,806,266			29,806,266
Tuition	818,000			818,000
Anticipated Revenue*	(4,811,240)			(4,811,240)
APPROPRIATED USES OF FUNDS	\$ 194,409,185	\$ 14,217,621	\$ 15,230,735	\$ 223,857,541

Major Cost Components:

General Fund - In fiscal year 2014, the BOE developed alternate character codes to better suit their reporting needs. The BOE's budget accounts will continue to be shown separately from the City's based on these changes.

* The Board of Education is anticipating \$4.8 million in revenue from Excess cost, Medicaid, Building rentals, and Tuition.

Special Revenue Funds - Contractual Services comprises 22.9% of the total budget.

Budgetary Summaries

Budgetary Summaries - (continued)

CITY OF BRISTOL
Summary of Operating Budget Appropriations
Comparative Schedule

<u>Department/Purpose</u>	2018	2019	2019 Over (Under) 2018 Approved	
			Amount	Percentage
General Government	\$ 7,383,205	\$ 7,570,086	\$ 186,881	2.53%
Public Safety	25,074,105	26,809,185	1,735,080	6.92%
Public Works	24,200,425	24,628,955	428,530	1.77%
Health & Social Services	3,589,300	3,668,209	78,909	2.20%
Libraries	2,136,545	2,234,770	98,225	4.60%
Parks & Recreation	2,637,450	5,680,645	3,043,195	115.38%
Education	113,449,530	119,962,275	6,512,745	5.74%
City-Wide:				
Employee Benefits	2,834,605	1,676,320	(1,158,285)	-40.86%
Insurance	842,000	888,000	46,000	5.46%
Miscellaneous	3,149,355	2,526,950	(622,405)	-19.76%
Transfers Out	24,650,425	27,077,331	2,426,906	9.85%
Contingency	1,215,000	1,134,815	(80,185)	-6.60%
TOTAL - ALL APPROPRIATIONS	\$ 211,161,945	\$ 223,857,541	\$ 12,695,596	6.01%

Parks & Recreation has 2 approved projects in the 2019 Capital Budget totaling \$3,100,000 which account for the 115% increase over 2018.

Budgetary Summaries

Budgetary Summaries - (continued)

Projected Financial Condition – General Fund

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Budget
Beginning Unassigned Fund Balance	\$28,737,167	\$27,795,244	\$28,195,410
Revenues			
Taxes and Prior Levies and Assessments	\$140,288,558	\$140,213,894	\$144,386,745
Interest and Lien Fees on Delinquent Tax	1,138,474	895,200	775,000
Licenses Permits and Fees	1,379,713	1,727,586	1,185,400
Intergovernmental	51,070,622	48,886,659	44,256,020
Charges for Services	3,955,330	4,311,914	2,745,635
Investment Earnings	458,100	938,636	508,000
Sale of Property and Equipment	70,046	371,315	75,000
Miscellaneous	740,845	707,354	474,385
Fund Balance	0	0	0
	\$199,101,688	\$198,052,558	\$194,406,185
Expenditures/Expenses			
General Government	6,110,504	6,166,872	6,606,185
Public Safety	23,964,026	25,316,101	25,409,185
Public Works	13,223,670	15,714,365	12,277,410
Health and Social Services	6,354,401	6,312,098	3,440,080
Libraries	2,025,217	2,189,715	2,234,770
Parks and Recreation	2,465,046	2,512,067	2,580,645
Education	93,588,096	96,688,829	111,411,195
City Wide			
Employees Benefits and Pension	3,585,863	4,471,466	1,676,320
Insurance	785,114	804,751	888,000
Miscellaneous	1,258,418	551,705	3,526,950
	\$153,360,355	\$160,727,969	\$170,050,740
Excess of Revenues Over (Under)			
Expenditures/Expenses	45,741,333	37,324,589	24,355,445
Other Financing Sources (Uses)			
Operating Transfers In	(28,858)	18,039	3,000
Operating Transfers Out	(43,095,889)	(37,192,462)	(24,358,445)
	(\$43,124,747)	(\$37,174,423)	(\$24,355,445)
Revenue and Other Sources Over (Under)			
Expenditures/Expenses and Other Uses	2,616,586	150,166	0
Residual Equity Transfer In	0	0	0
Changes in Fund Balance Components	(3,558,509)	250,000	
Unassigned Fund Balance	\$27,795,244	\$28,195,410	\$28,195,410

Budgetary Summaries

Budgetary Summaries - (continued)

Projected Financial Condition- Enterprise Fund

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Budget
Beginning Unrestricted Net Assets	\$6,832,695	\$7,575,380	\$7,555,926
Revenues			
Charges for Services	7,500,654	7,524,875	7,511,000
Miscellaneous	269,388	349,309	348,109
Interest Income	527,135	541,400	541,300
	\$8,297,177	\$8,415,584	\$8,400,409
Expenses			
General Government	6,977,049	8,030,554	8,338,476
Debt Service	577,443	404,484	374,269
	\$7,554,492	\$8,435,038	\$8,712,745
Excess of Revenues Over Expenses	742,685	(19,454)	(312,336)
Ending Available Cash Balance *	\$7,575,380	\$7,555,926	\$7,243,590

The Enterprise Fund is comprised of the Bristol Water Department.

* Includes operating statement and balance sheet amounts which represent non-reserved available cash balances. Total retained earnings can be found in the Comprehensive Annual Financial Report available from the Comptroller's Office. The available cash balance represents budget resources available for appropriation at the beginning of the fiscal year and projected resources remaining at year end.

Budgetary Summaries

Budgetary Summaries - (continued)

Projected Financial Condition- Internal Service Fund

	FY 2017 Actual	FY 2018 Estimated	FY 2019 Budget
Beginning Available Unrestricted Net Assets	\$12,289,587	\$15,883,875	\$13,643,832
Revenues			
Charges for Services	8,169,580	8,001,417	8,377,100
Miscellaneous	165,310	800,913	100,000
Interest Income	47,036	60,568	36,000
	\$8,381,926	\$8,862,898	\$8,513,100
Expenses			
Insurance Claims Premiums and Fees	35,914,180	40,174,154	39,506,700
Excess of Revenues Over (Under) Expenses	(27,532,254)	(31,311,256)	(30,993,600)
Other Financing Sources (Uses)	0	0	0
Operating Transfers In	31,126,542	29,071,213	29,647,200
Excess of Revenues and Other Sources Over (Under) Expenses and Other Uses	3,594,288	(2,240,043)	(1,346,400)
Ending Available Unrestricted Net Assets	\$15,883,875	\$13,643,832	\$12,297,432

The Internal Service Fund consists of the Health Benefits Fund and the Workers' Compensation Self-Insurance Funds. The Internal Service Fund provides services to City Departments, the Board Education and other governmental units on a cost reimbursement basis.

Budgetary Summaries

Budgetary Summaries - (continued)

Combined Budgetary Schedule Revenue & Fund Sources

Sources	FY 2017 <u>Actual</u>	FY 2018 <u>Budget</u>	FY 2019 <u>Approved</u>
General Fund			
Taxes and Prior Levies			
Current Property Taxes	\$138,468,394	\$137,957,930	\$143,086,745
Prior Levies	1,820,164	1,300,000	\$1,300,000
Taxes and Prior Levies	\$140,288,558	\$139,257,930	\$144,386,745
Interest and Liens on Delinquent Taxes			
Interest and Lien Fees	\$1,138,474	\$775,000	\$775,000
Licenses, Permits and Fees			
Assessor Late Filing Fee	\$1,685	\$1,500	\$2,550
Delinquent Fees	2,488	2,000	1,000
Circuit Court Fines	7,393	2,000	4,000
Dog Penalties	538	800	800
Merchandising Licenses	4,310	2,500	2,500
Dog Licenses	7,108	8,000	8,000
Marriage Licenses	2,480	2,500	2,500
Clerk Fees	13,323	10,000	11,000
Liquor Permits	160	150	150
Notary Services	2,230	2,000	2,000
Notary Appointment	1,730	1,500	1,500
Burial Permits	2,604	2,400	2,400
Trade Names	655	600	600
Vital Statistics	136,766	118,000	118,000
Parking Violations	58,080	48,000	48,000
Alarm Fines	11,610	17,000	17,000
Police Report Fees	14,935	12,000	12,000
Zoning Violations	0	1,500	1,500
Drop Fee	2,550	2,400	2,400
Building Permits	1,062,934	850,000	900,000
Public Works Excavation Permits	8,150	11,800	12,500
Land Use Fees and Permits	21,657	13,000	18,000
Surcharge	68	0	
Library Fines	16,259	17,000	17,000
Licenses, Permits and Fees	\$1,379,713	\$1,126,650	\$1,185,400
Charges for Services			
Copier Charges	\$2,102	\$2,250	\$1,750
Water Department Reimbursement	11,420	1,250	1,250
Foreclosure Costs	27,743	10,000	10,000
Court Rental	146,777	146,000	100,000
Rental of 51 High Street	15,460	15,205	15,770
Rentals	4,563	500	500
Miscellaneous Charges	2,961	8,000	4,000

Budgetary Summaries

Budgetary Summaries - (continued)

Combined Budgetary Schedule Revenue & Fund Sources (con't)

Sources	FY 2017 Actual	FY 2018 Budget	FY 2019 Approved
Charges for Services (continued)			
Recording Fees	\$298,310	\$280,000	\$280,000
Copier Charges	48,874	46,200	46,200
Real Estate Transfer Tax	968,407	800,000	825,000
Senior Citizen Non-Resident Fee	3,738	3,000	3,000
Senior Center Rentals	62,641	61,000	66,300
Police ID Charges	31,452	20,000	25,000
Police Special Services	1,546,004	600,000	600,000
Fire Services	3,548	450	450
Dog Warden Charges	2,825	3,000	3,000
Public Works Fees	335,912	322,415	355,535
Other Recycling	9,018	3,300	9,000
Engineering Maps	948	900	650
Recycling Receipts	4,651	5,000	6,200
Public Works Service Charges	50	0	50
Sale of Barrels	16,488	18,115	21,100
Perm Patch	55,605	0	0
Mayor's Aids Task Force	725	0	0
Copier Charges	10,632	9,000	9,000
Library Rental	840	960	680
Pool Charges	192,176	193,790	203,500
Summer Recreation Program	89,170	100,275	97,000
Fall Recreation Program	9,893	9,175	0
Winter Recreation Program	31,836	19,125	29,000
Park Rentals	15,125	13,500	18,000
Concession/ Miscellaneous	5,336	11,025	13,400
Parks Miscellaneous Charges	100	300	300
Charges for Services	\$3,955,330	\$2,703,735	\$2,745,635
Investment Earnings			
Interest General Fund	\$449,237	\$325,000	\$500,000
Interest Accounts Receivable	8,863	6,000	8,000
Investment Earnings	\$458,100	\$331,000	\$508,000

Budgetary Summaries

Budgetary Summaries - (continued)

Combined Budgetary Schedule Revenue & Fund Sources (con't)

Sources	FY 2017 Actual	FY 2018 Budget	FY 2019 Approved
Sale of Property and Equipment			
Sale of Property and Equipment	\$70,046	\$75,000	\$75,000
Sale of Property and Equipment	\$70,046	\$75,000	\$75,000
Other Miscellaneous Revenue			
Comptroller's Miscellaneous Revenue	2,555	5	2,000
Refunds	17,837	0	0
Reimbursements Social Services	20,562	8,650	4,325
Library Trust Funds	4,055	4,030	4,130
Manross Library Trust	19,155	0	0
Library Trust - Goodsell	27,210	13,525	27,730
Credit Card Fees	74,000	0	0
Park Trust Funds	465,338	400,000	400,000
Park Trust - Goodsell	23,175	23,330	23,330
Other Miscellaneous Revenue	\$653,887	\$449,540	\$461,515
Contributions			
HMO Employee Contributions	\$4,242	\$1,500	\$3,000
Probate Contributions	13,890	14,615	9,870
Interdistrict BOE	68,826		0
Contributions	\$86,958	\$16,115	\$12,870
Federal Grants			
Housing - PILOT	\$193,371	\$0	\$0
Winter Storm - Alfred	61,137	0	0
Civil Preparedness	5,713	8,235	8,785
Federal Grants	\$260,221	\$8,235	\$8,785

Budgetary Summaries

Budgetary Summaries - (continued)

Combined Budgetary Schedule Revenue & Fund Sources (con't)

Sources	FY 2017 Actual	FY 2018 Budget	FY 2019 Approved
State Grants			
State Property	\$0	\$57,420	\$0
Elderly Freeze	3,334	0	0
Elderly Circuit Breaker	334,198	350,000	0
Hospital PILOT	392,185	392,185	371,495
Totally Disabled PILOT	13,451	10,000	12,900
Veterans Grant	29,117	20,000	25,000
Enterprise Zone Reimbursement	124,866	100,000	0
Motor Vehicles	0	1,095,290	0
Sales Tax	1,276,119	1,836,945	0
Town Aid Road Grant	663,933	663,930	663,770
Mashantucket Pequot Grant	565,082	559,715	400,280
Off-Track Betting	51,643	65,000	50,000
Miscellaneous	410	500	0
Municipal Grant-in-Aid	2,486,925	0	0
Utilities Tax	125,939	100,000	100,000
Municipal Stabilization Grant	0	0	225,810
Demand Response Grant	57,275	0	0
Youth Bureau	40,816	40,815	39,335
Youth Enhancement Services	7,550	0	0
Juvenile Diversion	35,663	0	0
Police Dispatch Grants (Training, EMD)	134,521	6,000	134,500
E-911 Grant	6,451	134,500	6,000
School Readiness	2,795,304	0	0
Quality Enhancement Grant	25,024	0	0
Education Cost Sharing Grant	41,420,177	41,657,310	42,068,145
Public Act 481 Grant	220,418	0	150,000
State Grants	\$50,810,401	\$47,089,610	\$44,247,235
Other Financing Sources			
Other Financing Sources	\$0	\$0	\$0
Operating Transfers In			
Transfer In-Sewer	\$11,374	\$3,000	\$3,000
Transfer In-Permanent Funds	(40,232)	0	0
Other Financing Sources	(\$28,858)	\$3,000	\$3,000
Subtotal General Fund	\$199,072,830	\$191,835,815	\$194,409,185

Budgetary Summaries

Budgetary Summaries - (continued)

Combined Budgetary Schedule Revenue & Fund Sources (con't)

Sources	FY 2017 <u>Actual</u>	FY 2018 <u>Budget</u>	FY 2019 <u>Approved</u>
<u>Special Revenue Funds</u>			
<u>Building Equipment and Sinking Fund</u>			
Investment Earnings	\$6,547	\$0	\$0
Transfers In	1,631,170	0	0
Contributions	0	0	0
Fund Balance	0	0	0
Building Equipment Sinking Fund	\$1,637,717	\$0	\$0
<u>Bristol Development Authority</u>			
Intergovernmental	\$514,983	\$609,740	\$598,754
Transfer In - General Fund	376,450	545,375	477,635
Bristol Development Authority	\$891,433	\$1,155,115	\$1,076,389
<u>Sewer Operating and Assessment Fund</u>			
Sewer Assessments, Interest and Liens	\$12,823	\$3,000	\$3,000
Licenses, Permits and Fees	81,257	40,000	40,000
Charges for Services-Sewer User Fees	6,670,781	6,758,000	7,123,000
Investment Earnings	11,211	10,000	10,000
Miscellaneous	101,529	73,500	73,500
Sewer Operating and Assessment Fund	\$6,877,601	\$6,884,500	\$7,249,500
<u>Solid Waste Disposal Fund</u>			
Investment Earnings	\$1,713	\$1,000	\$1,000
Miscellaneous	304,300	302,850	308,150
Transfer In- General Fund	713,605	461,245	802,600
Solid Waste Disposal Fund	\$1,019,618	\$765,095	\$1,111,750
<u>School Lunch Program</u>			
Intergovernmental			
Federal Reimbursements	\$2,154,547	\$1,999,475	\$2,100,172
State Grants	142,430	123,000	123,000
Intergovernmental	2,296,977	2,122,475	2,223,172
Investment Earnings	4	0	0
Charges for Services-Sale of School Lunches	807,357	763,135	690,000
Other Sales	19,922	9,500	9,500
School Lunch Program	\$3,124,260	\$2,895,110	\$2,922,672

Budgetary Summaries

Budgetary Summaries - (continued)

Combined Budgetary Schedule Revenue & Fund Sources (concluded)

Sources	FY 2017 Actual	FY 2018 Budget	FY 2019 Approved
<u>Pine Lake Challenge Course</u>			
Charges for Services	\$116,147	\$152,800	\$165,300
Investment Earnings	164	140	150
Pine Lake Challenge Course	\$116,311	\$152,940	\$165,450
<u>LOCIP</u>			
Intergovernmental	\$257,227		\$970,000
Investment Earnings	29		0
LOCIP	\$257,256	\$0	\$970,000
<u>Transfer Station Fund</u>			
Licenses, Permits and Fees	\$176,666	\$92,950	\$112,650
Charges for Services	\$251,942	\$283,135	\$243,000
Investment Earnings	1,221	700	700
Transfer In General Fund	246,915	316,820	365,510
Transfer Station Fund	\$676,744	\$693,605	\$721,860
Subtotal Special Revenue Funds	\$14,600,940	\$12,546,365	\$14,217,621
<u>Capital Project Funds</u>			
Taxes, Prior Levies and Assessments	\$17,786		\$120,000
Intergovernmental	5,043,870	2,015,000	\$3,492,575
Investment Earnings	14,944		
Other/Miscellaneous/Contributions	66,550		625,000
Other Financing Sources			
Transfers In /Use of Fund Balance	4,366,676	1,162,765	1,141,000
Loans and Sale of Bonds and Notes	25,283,007	3,602,000	9,852,160
Other Financing Sources	\$29,649,683	\$4,764,765	\$10,993,160
Subtotal Capital Project Funds	\$34,792,833	\$6,779,765	\$15,230,735
ALL REVENUES AND FUNDING SOURCES	\$248,466,603	\$211,161,945	\$223,857,541

Budgetary Summaries

Budgetary Summaries - (continued)

Combined Budgetary Schedule Expenditure & Appropriation Uses by Function

Uses	FY 2017 Actual	FY 2018 Budget	FY 2019 Approved
<u>General Fund</u>			
General Government	\$6,110,504	\$6,212,620	\$6,606,185
Public Safety	23,964,026	24,502,105	25,409,185
Public Works	13,223,670	11,978,560	12,277,410
Health and Social Services	6,354,401	3,436,830	3,440,080
Education	93,588,096	110,361,655	111,411,195
Libraries	2,025,217	2,136,545	2,234,770
Parks and Recreation	2,465,046	2,437,450	2,580,645
Employee Benefits and Pension	3,585,863	2,834,605	3,526,950
Insurance	785,114	842,000	888,000
Miscellaneous	1,258,418	4,149,355	1,676,320
Transfers Out	43,095,889	22,944,090	24,358,445
Subtotal General Fund	\$196,456,244	\$191,835,815	\$194,409,185
<u>Special Revenue Funds</u>			
Building and Equipment Sinking Fund			
General Government	\$35,427	\$0	\$0
Public Safety	207,118	0	0
Public Works	487,255	0	0
Health and Social Services	0	0	0
Parks and Recreation	0	0	0
Education	21,575	0	0
Transfer Out	500,000	0	\$0
Building and Equipment Sinking Fund	\$1,251,375	\$0	\$0
Community Development Act (B.D.A)			
General Government	\$681,167	\$885,985	\$588,451
Health and Social Services	775,922	152,470	228,129
Transfer Out	82,274	116,660	259,809
Bristol Development Authority	\$1,539,363	\$1,155,115	\$1,076,389
Sewer Operating and Assessment Fund			
Public Works	\$3,599,149	\$5,116,665	\$4,978,540
Insurance	59,202	61,500	195,485
Transfers Out	2,192,959	1,706,335	2,075,475
Sewer Operating and Assessment Fund	\$5,851,310	\$6,884,500	\$7,249,500
Solid Waste Disposal Fund			
Public Works	\$1,000,000	\$765,095	\$1,111,750
Solid Waste Disposal Fund	\$1,000,000	\$765,095	\$1,111,750
School Lunch Program			
Education	\$2,908,253	\$2,641,560	\$2,660,345
Transfer Out	253,552	253,550	262,327
School Lunch Program	\$3,161,805	\$2,895,110	\$2,922,672
Pine Lake Challenge Course			
General Government	\$107,420	\$152,940	\$165,450
Pine Lake Challenge Course	\$107,420	\$152,940	\$165,450

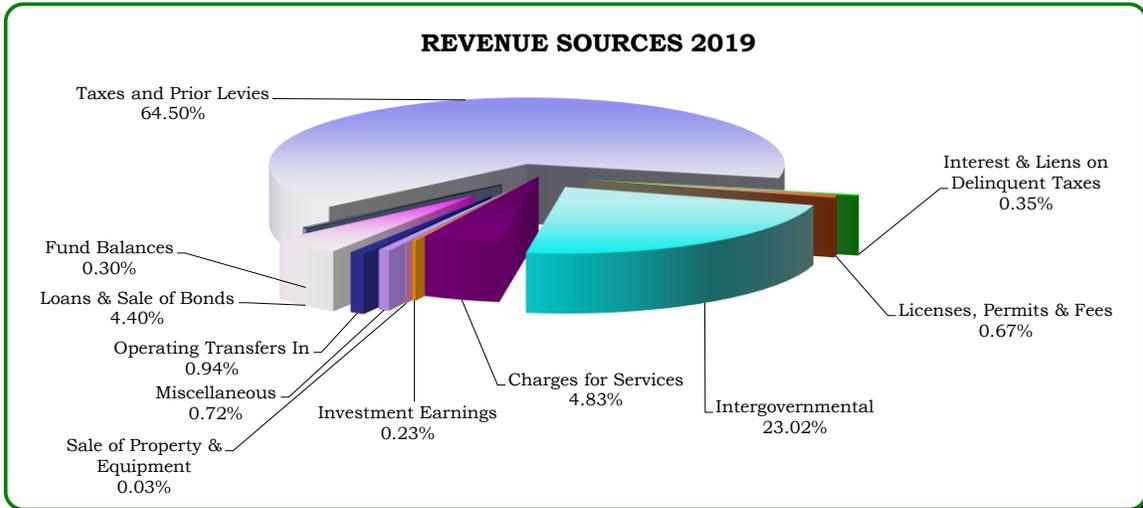
Budgetary Summaries

Budgetary Summaries - (continued)

Combined Budgetary Schedule Expenditure & Appropriation Uses by Function

Uses	FY 2017 Actual	FY 2018 Budget	FY 2019 Approved
LOCIP			
Parks	\$11,484	\$0	\$100,000
Public Works	323,370	0	870,000
LOCIP	\$323,370	\$0	\$970,000
Transfer Station Fund			
Public Works	\$529,928	\$584,255	\$600,585
Transfer Out	100,888	109,350	121,275
Transfer Station Fund	\$630,816	\$693,605	\$721,860
Subtotal Special Revenue Funds	\$13,865,459	\$12,546,365	\$14,217,621
Capital Projects			
General Government	\$922,108	\$15,000	\$210,000
Public Safety	4,708,934	572,000	1,400,000
Public Works	13,296,361	5,800,000	4,730,000
Health and Social Services	(28,754)	0	0
Education	1,483,401	192,765	5,890,735
Libraries	0	0	0
Parks and Recreation	3,500,685	200,000	3,000,000
Subtotal Capital Projects	\$23,882,735	\$6,779,765	\$15,230,735
TOTAL	\$234,204,438	\$211,161,945	\$223,857,541

**CITY OF BRISTOL, CONNECTICUT
OPERATING BUDGET FUNDING
FISCAL YEAR 2019**



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 2019 is \$223,857,541. The City's major revenue source is property taxes at 64.50% of the budget followed by Intergovernmental revenues (State and Federal) at 23.02%. The following pages describe the various revenue sources and an overview of how revenue sources are estimated and developed.

Revenue Summary and Analysis

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

Preliminary estimates are developed in January and further refined as additional information becomes known, either from the State budget or updated trend information on other operating revenues. The City adopted the 2019 budget on May 21, 2018 finalizing appropriations and estimated revenues effective July 1, 2018.

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

Budgetary Summaries - (continued)

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

The City budgets for approximately 17 operating grants. The adopted General Fund State Grant total for FY2019 is \$44,247,235 which represents a \$2.8 million decrease over the previous year. There are a couple of factors for this decrease. The adopted 2018 General Fund budget included estimates based on legislation in effect at the time of the budget adoption. There were primarily two grants the City had anticipated, the Motor Vehicle grant and the Sales Tax revenue sharing grant, that totaled \$2.94 million. The final approved State budget, which occurred in the late fall of 2017, did not fund these grants. The Motor Vehicle grant, which was supposed to make up for the anticipated revenue loss with the 32 mill cap on motor vehicle, was not applicable to the City as the adopted State budget increased the cap to 45 mills. Both of these grants were not funded for 2018-2019.

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 \$144,386,745 in taxes and assessments for fiscal year 2018-2019, an increase of \$5,128,815 over the prior year tax levies. The increase in tax collections is due to a \$6.6 million increase in the net grand list.

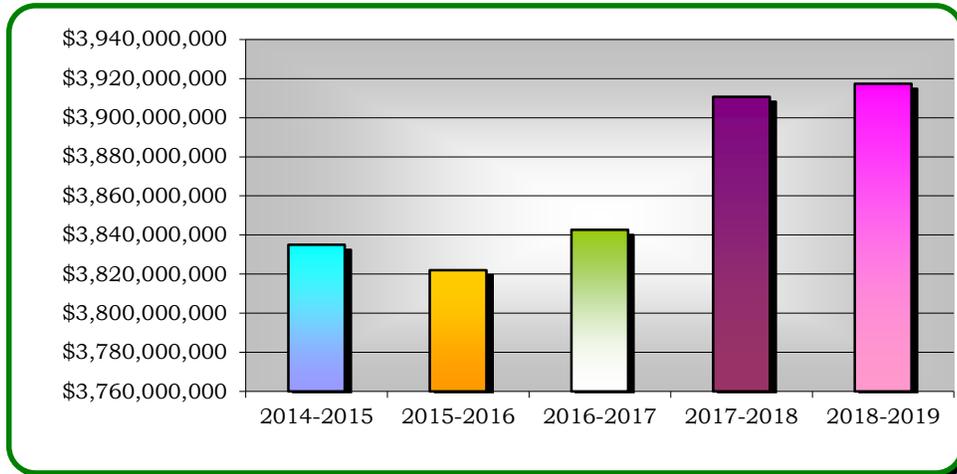
Budgetary Summaries

Budgetary Summaries - (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.

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	2013	2014	2015	2016	2017
Budget Year	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Net Grand List	\$3,835,068,122	\$3,821,929,916	\$3,842,668,911	\$3,910,692,532	\$3,917,268,810



The estimated 2017 Net Grand List (used for the 2018-2019 budget) increased to \$3,917,268,810. This represents an increase of \$6.6 million over the 2016 grand list, primarily due to increases in residential real estate valuation. In addition, the City implemented Revaluation for the October 1, 2017 Grand List.

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 372-373 and 376.

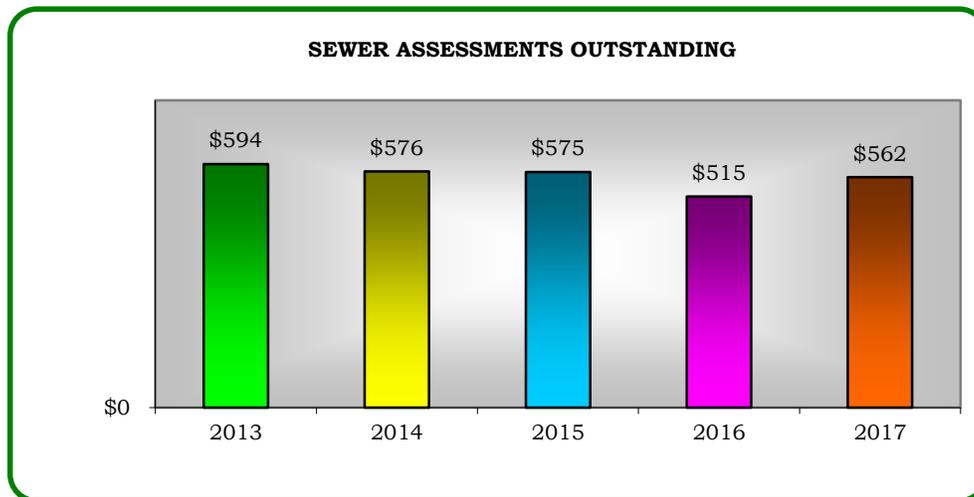
Budgetary Summaries - (continued)

Assessments

Fund: Sewer Operating

The Water Pollution Control Division of the Public Works Department is accounted for in the Sewer Operating and Assessment Fund. Sanitary sewer collection and treatment services are provided to approximately 92% of the City’s populated area. Related user fee revenue for fiscal year 2017 was approximately \$6,878,000. The cost to hook-up to the system is recorded as assessments receivable and deferred revenue. Assessment payments are recorded as revenue in the year received and deferred revenue is reduced. Deferred assessment revenue at June 30, 2017 was approximately \$562,000.

CITY OF BRISTOL					
Sewer Assessment Revenues					
LAST 5 YEARS (In Thousands)					
Fiscal Year Ended June 30	2013	2014	2015	2016	2017
User Fees	\$5,419	\$5,719	\$6,111	\$6,292	\$6,878
Deferred Revenue	\$594	\$576	\$575	\$515	\$562



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 \$91,000 from the 2018 budget.

Budgetary Summaries

Budgetary Summaries - (continued)

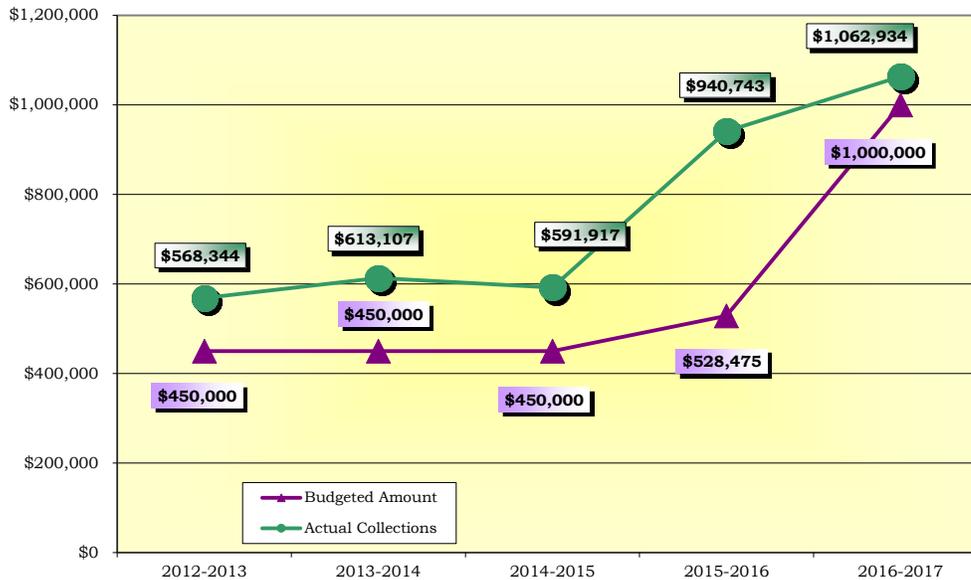
The General Fund increased by \$58,750 due to an anticipated increase in the issuance of certain permits. Building permit fees are the largest source of revenue in this category and were increased by \$50,000.

Water Pollution Control increased its fees effective July 1, 2018. The Pine Lake Challenge Course fees are based upon usage and past collections. The Transfer Station charges various fees for residential and commercial permits and disposal fees for items such as clothing, aluminum, batteries and compost. Residential permits are renewed every five years and 2017 was a renewal year for permits.

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

City of Bristol Revenue Trends Building Permits						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2012-2013	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2012-2013	Increase (Decrease) Over Previous Year
2012-2013	\$450,000	0.00%	0.00%	\$568,344	0.00%	(54.15%)
2013-2014	\$450,000	0.00%	0.00%	\$613,107	7.88%	7.88%
2014-2015	\$450,000	0.00%	0.00%	\$591,917	4.15%	(3.46%)
2015-2016	\$528,475	17.44%	17.44%	\$940,743	65.52%	58.93%
2016-2017	\$1,000,000	104.78%	89.22%	\$1,062,934	87.02%	12.99%
2017-2018	\$900,000	(22.22%)	(10.00%)	\$1,405,964	147.38%	32.27%
AVERAGE:	\$629,745.83		16.11%	\$863,834.83		9.08%

BUDGET VS. ACTUAL COLLECTIONS



Budgetary Summaries - (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 estimates State grants based on the Governor's proposed budget in February and then revises the estimates as more information on the State budget becomes available and hopefully is finalized by the time the Board of Finance and City Council adopt the budget in May.

The General Fund receives the largest share of state and federal aid. This year the fund is expected to receive \$44,247,235 in grants. The ECS grant is the largest in this category with \$42,068,145 budgeted. Overall State grants decreased by \$2,842,375.

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 \$546,586, in addition to \$15,000 for program income.

The **Water Pollution Control Fund** has received low interest loans and grants from the State of Connecticut to upgrade the treatment system under the Clean Water Act to reduce nitrogen discharge. These grants were received in prior budget years and the loans are recorded within Water Pollution Control's Capital and Non-Recurring Fund. The Water Pollution Control's budget totals \$7,249,500.

The **School Lunch Program** has a total budget of \$2,922,672. This program will receive \$2,100,172 in federal grants and \$123,000 in state grants in 2019. 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 City expects to receive an allocation from the State in the amount of \$970,000 for 2019.

Budgetary Summaries - (continued)

Charges for Services

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

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

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

Currently there is an aggressive commercial economic development program underway. 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 2018-2019 budget reflects a rate increase of 6%. Sewer user fees were increased in the 2017-2018 as well by 6%. The decision whether to increase the fees is periodically examined, and a conscious decision is made by the Board of Public Works, acting as the Sewer Authority. The last increase was examined thoroughly by Water Pollution Control and the Comptroller's Office and increased due to future debt service payments for the Clean-Water Loans from the State of Connecticut as well as large bonded sewer projects. Additionally, the Sewer Operating and Assessment fund has been continuously improving its infrastructure and upgrading its projects. The excess funds that have been accumulated over the years pay for these projects. These projects can be found in the Capital Budget Summary section of this document. In addition, the School Lunch Program charges students and staff for school lunches and the Solid Waste Disposal Fund charges private haulers a fee for the trash they bring to the disposal site. The Pine Lake Challenge Course charges users of that facility to participate in programs.

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

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

Due to the economic uncertainties at the state and federal levels concerning refinancing and mortgages, the City is closely monitoring its revenue and may adjust revenue forecasts for 2018-2019 and beyond as needed.

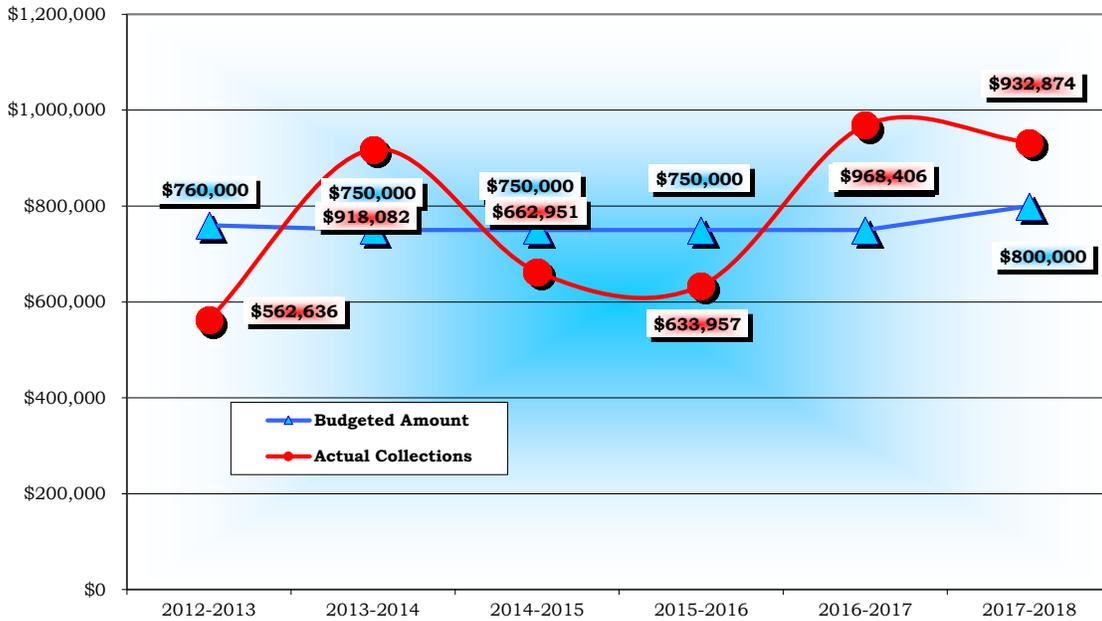
Budgetary Summaries

Budgetary Summaries - (continued)

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

City of Bristol Revenue Trends City Clerk Real Estate (Conveyance) Transfer Tax						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2012-2013	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2012-2013	Increase (Decrease) Over Previous Year
2012-2013	\$760,000	(5.00%)	(5.00%)	\$562,636	(11.51%)	(10.32%)
2013-2014	\$750,000	(1.32%)	(1.32%)	\$918,082	63.18%	63.18%
2014-2015	\$750,000	0.00%	0.00%	\$662,951	(45.35%)	(27.79%)
2015-2016	\$750,000	0.00%	0.00%	\$633,957	(5.15%)	(4.37%)
2016-2017	\$750,000	0.00%	0.00%	\$968,406	59.44%	52.76%
2017-2018	\$800,000	6.58%	6.67%	\$932,874	165.80%	14.70%
AVERAGE:	\$760,000		(1.05%)	\$728,906		14.70%

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



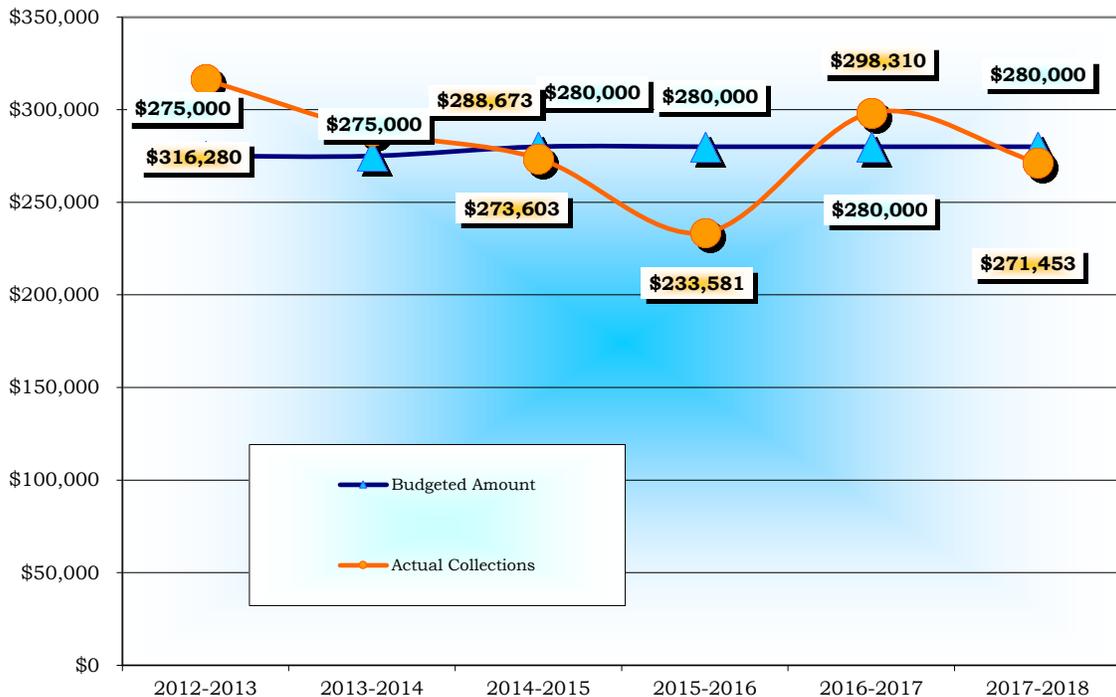
Budgetary Summaries

Budgetary Summaries - (continued)

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

City of Bristol Revenue Trends City Clerk Recording Fees						
Fiscal Year	Budgeted Amount	Increase (Decrease) Over Base 2012-2013	Increase (Decrease) Over Previous Year	Actual Collections	Increase (Decrease) Over Base 2012-2013	Increase (Decrease) Over Previous Year
2012-2013	\$275,000	0.00%	1.85%	\$316,280	17.18%	20.75%
2013-2014	\$275,000	0.00%	0.00%	\$288,673	(8.73%)	(8.73%)
2014-2015	\$280,000	1.82%	1.82%	\$273,603	(4.76%)	(5.22%)
2015-2016	\$280,000	0.00%	0.00%	\$233,581	(12.65%)	(14.63%)
2016-2017	\$280,000	0.00%	0.00%	\$298,310	20.47%	27.71%
2017-2018	\$280,000	0.00%	0.00%	\$271,453	(8.49%)	(9.00%)
AVERAGE:	\$278,333		0.61%	\$280,317		1.81%

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



Budgetary Summaries - (continued)

Investment Earnings

Funds: General, Sewer Operating, Solid Waste Disposal

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

Investment earnings have been limited over the past several years due to nationwide economic factors and this trend is expected to continue. Although the City's General Fund budget for interest income was increased to \$508,000 for the 2019 budget, the amount continues to be conservative.

The Sewer Operating Fund revenue estimate for interest earnings remains at \$10,000 for the 2018-2019 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 2018-2019. 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 \$477,635 for 2018-2019. 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 \$802,600 for 2018-2019. 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.

Budgetary Summaries

Budgetary Summaries - (continued)

Loans & Sale of Bonds

Funds: Capital Projects

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

The 2018-2019 budget reflects principal and interest payments associated with the City's outstanding long term bond issues. The City debt service contribution is \$8,900,000 with \$137,730 coming from Water Pollution Control for the total 2018 budgeted debt service of \$9,037,730. 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 \$137,730 above) and offsets the cost to taxpayers in the General Fund. The full details of these loan repayments can be found in the Debt Management Section of this document.

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

Fund Balances

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

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

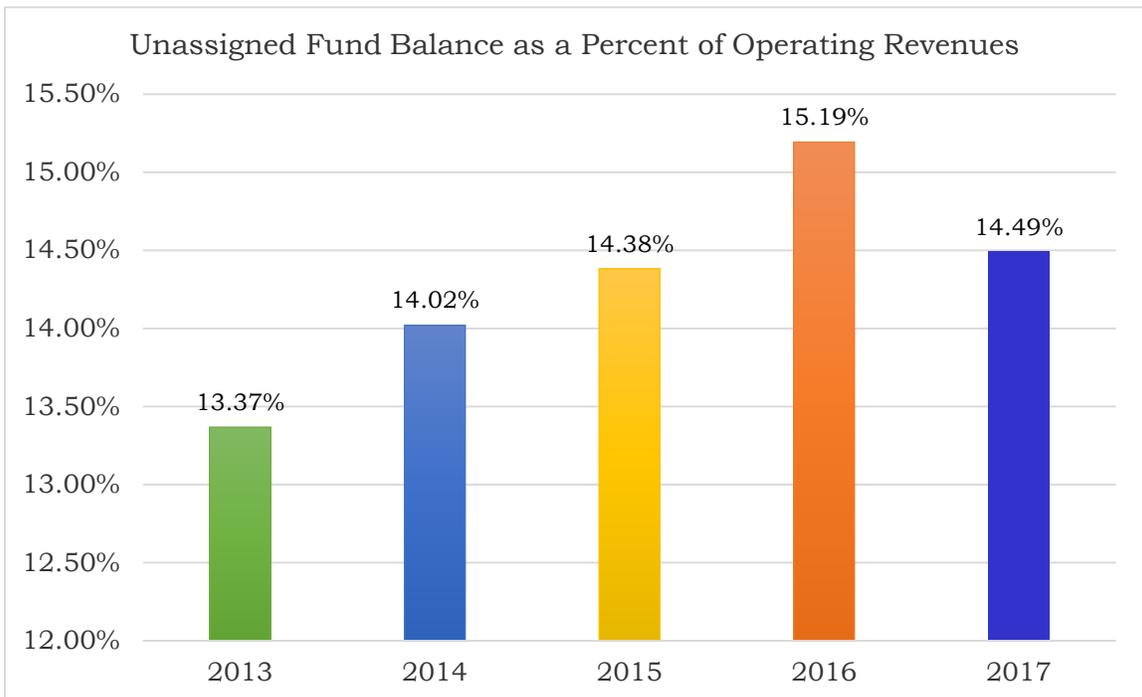
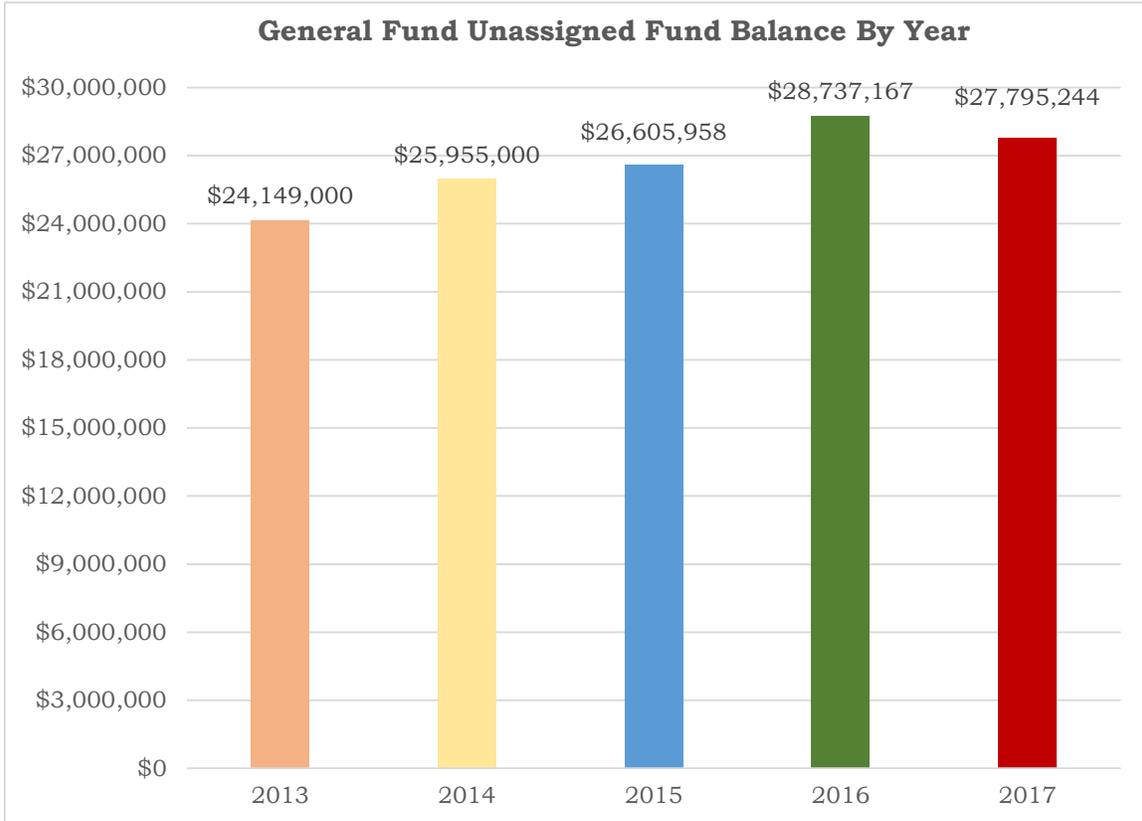
A policy was established several years ago to reduce the reliance on General Fund fund balance to balance the operating needs of the City. As a result, a plan was established to lower the use of the General Fund's fund balance yearly until it reached \$0. The 2016-2017 budget obtained that goal, using \$0 of fund balance. The 2018-2019 budget requires no use of General Fund fund balance.

At June 30, 2017, the City of Bristol's General Fund had the following fund balance designations and fund balance:

Fund Balance	
Nonspendable	
Committed	\$3,093,837
Assigned	\$7,884,336
Unassigned	\$27,795,244
Total Fund Balance:	\$38,773,417

Budgetary Summaries

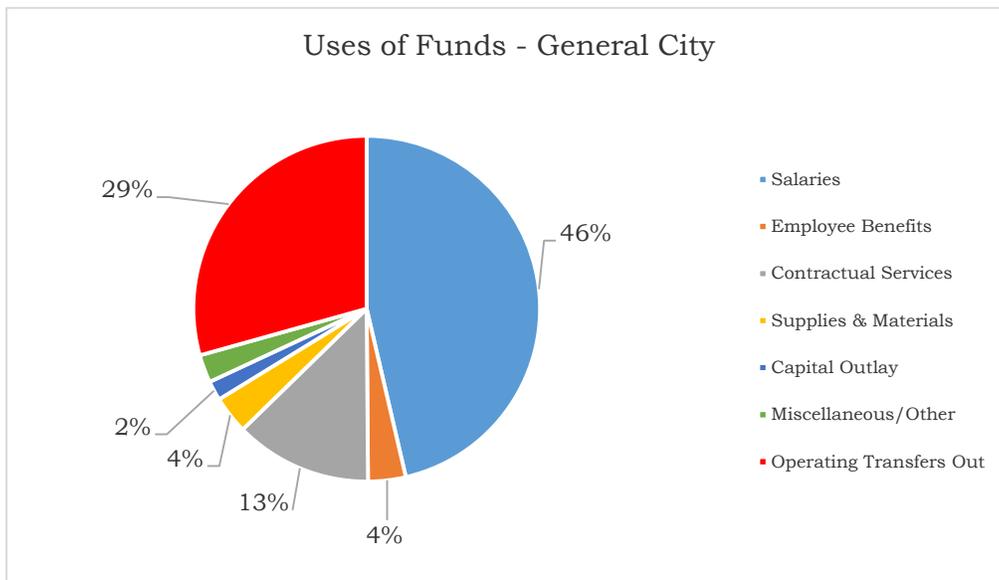
Budgetary Summaries - (continued)



Budgetary Summaries

Budgetary Summaries - (continued)

General Fund Appropriated Uses of Funds				
Uses:	2017 Actual	2018 Original Budget	2018 Revised Budget	2019 Joint Board Approved
General City:				
Salaries	\$35,930,409	\$36,910,030	\$38,013,932	\$38,485,855
Employee Benefits	2,885,863	4,352,260	3,452,260	2,911,320
Contractual Services	15,711,714	11,069,570	19,866,076	10,630,610
Supplies & Materials	2,902,458	2,909,015	3,079,735	2,929,735
Capital Outlay	1,017,355	1,286,225	1,528,945	1,517,220
Miscellaneous/Other	1,406,849	2,214,215	2,098,883	2,164,805
Operating Transfers Out	42,382,284	22,732,845	37,168,717	24,358,445
Board of Education:				
General Control	2,407,197	2,600,633	2,598,183	2,594,559
Instruction	45,815,426	46,825,082	47,131,316	48,282,310
Transportation	3,914,319	4,006,020	4,010,356	4,329,101
Operation of Plant	6,463,069	6,540,526	6,540,526	6,816,209
Maintenance of Plant	2,261,285	2,381,475	2,381,475	2,536,790
Benefits & Fixed	16,813,159	18,246,562	17,866,944	16,810,544
Athletics & Student	1,910,420	1,987,147	1,987,627	2,026,045
Capital & Technology	1,817,426	2,208,542	2,203,942	2,202,611
Special Education	24,623,187	24,750,668	24,826,286	29,806,266
Tuition	827,972	815,000	815,000	818,000
Anticipated Revenue		0	0	(4,811,240)
Totals	\$209,090,392	\$191,835,815	\$215,570,203	\$194,409,185



A graph illustrating the Board of Education's Uses of Funds can be found on page 261.

Budgetary Summaries - (continued)

Expenditure Summary and Analysis

Salaries and Benefits

The total number of employees in the budget is 1,486.5. This includes both General City employees and Board of Education employees and represents a total increase of one full-time position over last year. The Board of Education increased its 2019 headcount by one. All other departments remained relatively flat for 2019.

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

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

Most line items within the Salaries Object were held at the same levels as the 2017-2018 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 \$530,000 has been budgeted in 2018-2019

The Local #233 (Clerical), #1338 (Public Works & Outside Workers) and Supervisors BPSA contract negotiations are in progress. The Police Union and Fire Union contract are settled.

A detailed analysis of personnel expenditures, including wages, salaries and benefits, was presented on page 108. A listing of authorized positions can be found in the Readers Guide on pages 30-31. Additionally, a listing of all positions can be found in the appendix section on pages 384-389.

Health Benefits had a net increase of \$288,200 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 337-340.

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 340.

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.

Budgetary Summaries

Budgetary Summaries - (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 yearend.

Debt Management

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

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

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

Miscellaneous/Other & Contingency

Miscellaneous object groups are comprised of all expenditures not included in all other budget groups. Most of the miscellaneous objects appear behind the "Miscellaneous" tab. These expenditures encompass employee benefits, insurance costs, transfers to other funds and all other expenditures. The account heading entitled "City Buildings" was created several years ago on the advice of the Board of Public Works to better account for the maintenance and upkeep of City owned properties that do not directly affect the public works department. An amount of \$250,000 is budgeted for the 2018-2019 budget. A listing of projects to be completed in 2019 is shown on page 299 behind the "Miscellaneous" tab of this document.

Budgetary Summaries

Budgetary Summaries - (continued)

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

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

The significant areas classified as All Other, include the Contingency Account and Economic Development Account. It had been the practice of the City to set aside funds to be available for emergency appropriations during the year as a way of stabilizing funds without the use of Unreserved Fund Balance. The Economic Development Account was set up several years ago to aid businesses to relocate or expand in Bristol to increase the City's tax base and to create employment opportunities. The amount is annually transferred to Community Development Act Fund (BDA) and the balance is rolled over from one fiscal year to the next. No funding was approved for the 2018-2019 budget as there is a significant available balance in the Economic Development Reserve account to handle any funding requests for the upcoming year.

General Fund Revenue

ORGCODE	OBJECT	REVENUE SOURCE	2017 ACTUAL REVENUE	2018 ORIGINAL BUDGET	2018 REVISED BUDGET	2019 REVENUE REQUEST	2019 JOINT BOARD
SOURCE TAXES AND PRIOR LEVIES							
0011016	401000	CURRENT PROPERTY TAXES	\$138,578,897	\$137,957,930	\$137,957,930	\$147,974,960	\$141,986,745
0011016	401001	PRIOR LEVIES	1,820,164	1,300,000	1,300,000	1,200,000	1,300,000
0011016	401002	60 DAY:GAAP	(110,503)	0	0	0	0
0011016	401005	MV SUPPLEMENT	0	0	0	1,100,000	1,100,000
TOTAL		TAXES AND PRIOR LEVIES	\$140,288,558	\$139,257,930	\$139,257,930	\$150,274,960	\$144,386,745
SOURCE INTEREST & LIEN FEES ON DELINQUENT TAXES							
0011016	410000	INTEREST & LIEN FEES	\$1,138,474	\$775,000	\$775,000	\$700,000	\$775,000
TOTAL		INTEREST & LIEN FEES ON DELINQUENT TAXES	\$1,138,474	\$775,000	\$775,000	\$700,000	\$775,000
SOURCE LICENSES, PERMITS & FEES							
0011014	422003	ASSESSOR LATE FILING FEE	\$1,685	\$1,500	\$1,500	\$2,550	\$2,550
0011016	442441	DELINQUENT FEES	2,488	2,000	2,000	1,000	1,000
0011018	421000	CIRCUIT COURT FINES	7,393	2,000	2,000	2,000	4,000
0011023	422020	DOG PENALTY	538	800	800	800	800
0011023	441001	MERCHANDISING LICENSES	4,310	2,500	2,500	2,500	2,500
0011023	441002	DOG LICENSES	7,108	8,000	8,000	8,000	8,000
0011023	441005	MARRIAGE LICENSES	2,480	2,500	2,500	2,500	2,500
0011023	442001	CLERK FEES	13,323	10,000	10,000	11,000	11,000
0011023	442002	LIQUOR	160	150	150	150	150
0011023	442003	NOTARY SER	2,230	2,000	2,000	2,000	2,000
0011023	442004	NOTARY APP	1,730	1,500	1,500	1,500	1,500
0011023	442005	BURIAL PERMITS	2,604	2,400	2,400	2,400	2,400
0011023	442007	TRADE NAME	655	600	600	600	600
0011023	442011	VITALS	136,766	118,000	118,000	118,000	118,000
0012110	421002	PARKING VIOLATIONS	58,080	48,000	48,000	48,000	48,000
0012110	421005	ALARM FINES	11,610	17,000	17,000	17,000	17,000
0012110	441000	POLICE REPORT FEES	14,935	12,000	12,000	12,000	12,000
0012615	422015	ZONING VIOLATIONS	0	1,500	1,500	1,500	1,500
0012615	422031	DROP FEE	2,550	2,400	2,400	2,400	2,400
0012615	442006	BUILDING PERMITS	1,062,934	850,000	850,000	850,000	900,000
0013010	442008	PUBLIC WORKS EXCAVATION PERMITS	8,150	11,800	11,800	12,500	12,500
0013012	422011	SURCHARGE	68	0	0	0	0
0013012	442009	LAND USE FEES & PERMITS	21,657	13,000	13,000	15,000	18,000
0016010	421001	LIBRARY FINES	16,259	17,000	17,000	17,000	17,000
TOTAL		LICENSES, PERMITS & FEES	\$1,379,713	\$1,126,650	\$1,126,650	\$1,130,400	\$1,185,400
SOURCE CHARGES FOR SERVICES							
0011014	450102	COPIER CHARGES	\$1,504	\$2,000	\$2,000	\$1,500	\$1,500
0011016	450104	TAX COLLECTOR COPIER	598	250	250	250	250
0011018	450201	WATER DEPT. REIMBURSEMENT	11,420	1,250	1,250	1,250	1,250
0011018	450205	FORECLOSURE COSTS	27,743	10,000	10,000	10,000	10,000
0011018	450310	COURT RENTAL	146,777	146,000	146,000	100,000	100,000
0011018	450320	RENTAL OF 51 HIGH STREET	15,460	15,205	15,205	15,770	15,770
0011018	450321	OTHER RENTALS	4,563	500	500	500	500
0011018	450400	MISCELLANEOUS CHARGES	2,961	8,000	8,000	4,000	4,000
0011023	422000	RECORDING FEES	298,310	280,000	280,000	280,000	280,000
0011023	450102	COPIER CHARGES	48,863	46,000	46,000	46,000	46,000
0011023	450115	REAL ESTATE TRANSFER TAX	968,407	800,000	800,000	825,000	825,000
0011027	450004	SENIOR CITIZEN NON-RESIDENT FEE	3,738	3,000	3,000	3,000	3,000
0011027	450315	SENIOR CENTER RENTALS	62,641	61,000	61,000	66,300	66,300
0012110	450101	POLICE ID CHARGES	\$31,452	\$20,000	\$20,000	\$25,000	\$25,000
0012114	450000	POLICE SPECIAL SERVICES	1,546,004	600,000	600,000	600,000	600,000
0012211	450001	FIRE ADMIN	2,000	0	0	0	0
0012211	450200	FIRE SERVICES	1,548	450	450	450	450
0012312	450116	DOG WARDEN FEES	2,825	3,000	3,000	3,000	3,000
0012615	450102	COPIER CHARGES	11	200	200	200	200
0013010	450003	PUBLIC WORKS FEES	335,912	322,415	322,415	355,535	355,535
0013010	450208	OTHER RECYCLING	9,018	3,300	3,300	9,000	9,000
0013010	450300	ENGINEERING MAPS	948	900	900	650	650
0013010	450303	RECYCLING RECEIPTS - BULK FEES	4,651	5,000	5,000	6,200	6,200
0013010	450400	PUBLIC WORKS MISCELLANEOUS CHARGES	50	0	0	50	50
0013016	450324	BARREL SALE	16,488	18,115	18,115	21,100	21,100
0013025	450113	PERM PATCH	55,605	0	0	0	0
0014500	450400	MISC MAYOR	725	0	0	0	0
0016010	450102	COPIER CHARGES	10,632	9,000	9,000	9,000	9,000
0016010	450313	LIBRARY RENTAL	840	960	960	680	680
0017000	450103	POOL CHARGES	192,176	193,790	193,790	203,500	203,500
0017000	450105	SUMMER RECREATION	89,170	100,275	100,275	97,000	97,000
0017000	450106	FALL RECREATION PROGRAM	9,893	9,175	9,175	0	0
0017000	450107	WINTER RECREATION PROGRAM	31,836	19,125	19,125	29,000	29,000
0017000	450311	MUZZY RENTALS	9,205	10,000	10,000	14,500	14,500
0017000	450321	RENTAL OF PARKS	5,920	3,500	3,500	3,500	3,500
0017000	450322	CONCESSION/MISCELLANEOUS	5,336	11,025	11,025	13,400	13,400
0017000	450400	PARKS MISCELLANEOUS CHARGES	100	300	300	300	300
TOTAL		CHARGES FOR SERVICES	\$3,955,330	\$2,703,735	\$2,703,735	\$2,745,635	\$2,745,635

Budgetary Summaries

General Fund Revenue - continued

ORCODE	OBJECT	REVENUE SOURCE	2017 ACTUAL REVENUE	2018 ORIGINAL BUDGET	2018 REVISED BUDGET	2019 REVENUE REQUEST	2019 JOINT BOARD
SOURCE		INVESTMENT EARNINGS					
0011019	460001	INTEREST GENERAL FUND	\$449,237	\$325,000	\$325,000	\$425,000	\$500,000
0011019	460006	INTEREST ACCOUNTS RECEIVABLE	8,863	6,000	6,000	6,000	8,000
TOTAL		INVESTMENT EARNINGS	\$458,100	\$331,000	\$331,000	\$431,000	\$508,000
SOURCE		SALE OF PROPERTY & EQUIPMENT					
0011018	450309	SALE OF PROPERTY & EQUIPMENT	\$70,046	\$75,000	\$75,000	\$75,000	\$75,000
TOTAL		SALE OF PROPERTY & EQUIPMENT	\$70,046	\$75,000	\$75,000	\$75,000	\$75,000
SOURCE		OTHER/MISCELLANEOUS REVENUE					
0011018	454001	MISCELLANEOUS	\$2,555	\$5	\$5	\$5	\$2,000
0011018	472002	REFUNDS	17,837	0	0	0	0
0014012	450301	REIMBURSEMENTS SOCIAL SERVICES	20,562	8,650	8,650	4,325	4,325
0016010	480001	LIBRARY TRUST FUNDS	4,055	4,030	4,030	0	0
0016012	480001	MANROSS LIBRARY TRUST	19,155	0	19,155	0	0
0016014	480001	MAIN LIBRARY TRUST	0	0	0	4,130	4,130
0016014	480002	LIBRARY TRUST- GOODSELL	27,210	13,525	13,525	27,730	27,730
0017000	480003	PARK TRUST FUNDS	465,338	400,000	400,000	400,000	400,000
0017000		CREDIT CARD FEES	74,000	0	0	0	0
0017000	480004	PARK TRUST- GOODSELL	23,175	23,330	23,330	23,330	23,330
TOTAL		OTHER/MISCELLANEOUS REVENUE	\$653,887	\$449,540	\$468,695	\$459,520	\$461,515
SOURCE		CONTRIBUTIONS					
0011012	470038	PLYMOUTH	\$5,220	\$5,140	\$5,140	\$5,405	\$5,405
0011012	470039	PLAINVILLE	8,670	9,475	9,475	4,465	4,465
0011018	470030	HMO WATER DEPARTMENT CONTRIBUTION	4,242	1,500	1,500	3,000	3,000
0011033	470007	INTERDISTRICT BOARD OF EDUCATION	68,826	0	60,931	0	0
TOTAL		CONTRIBUTIONS	\$86,958	\$16,115	\$77,046	\$12,870	\$12,870
SOURCE		FEDERAL GRANTS					
0011018	431080	HSG-PILOT	\$193,371	\$0	\$0	\$0	\$0
0011018	431090	WS ALFRED	61,137	0	0	0	0
0012413	431003	CIVIL PREPAREDNESS	5,713	8,235	8,235	8,785	8,785
TOTAL		FEDERAL GRANTS	\$260,221	\$8,235	\$8,235	\$8,785	\$8,785
SOURCE		STATE GRANTS					
0011014	432012	STATE PROPERTY	\$0	\$57,420	\$57,420	\$0	\$0
0011014	432015	ELDERLY FREEZE	3,334	0	0	0	0
0011014	432024	ELDERLY CIRCUIT BREAKER	334,198	350,000	350,000	0	0
0011014	432025	HOSPITAL PILOT	392,185	392,185	392,185	371,495	371,495
0011014	432027	TOTAL DISABLED PILOT	13,451	10,000	10,000	12,900	12,900
0011014	432064	VETERANS GRANT	29,117	20,000	20,000	25,000	25,000
0011014	432077	ENTERPRISE ZONE REIMBURSEMENT	124,866	100,000	100,000	0	0
0011016	432152	MOTOR VEHICLES	0	1,095,290	1,095,290	0	0
0011018	432019	SALES TAX	1,276,119	1,836,945	1,836,945	0	0
0011018	432020	TOWNAID ROAD GRANT	663,933	663,930	663,930	663,770	663,770
0011018	432021	MASHANTUCKET PEQUOT GRANTS	565,082	559,715	559,715	400,280	400,280
0011018	432030	OFF-TRACK BETTING	51,643	65,000	65,000	50,000	50,000
0011018	432038	MISCELLANEOUS STATE REVENUE	410	500	500	0	0
0011018	432059	MUNICIPAL GRANT IN AID	2,486,925	0	0	0	0
0011018	432076	UTILITIES TAX	125,939	100,000	100,000	100,000	100,000
0011018	432817	MUNICIPAL	0	0	0	225,810	225,810
0011027	432146	DEMAND RESP	57,275	0	38,184	0	0
0011031	432026	YOUTH BUREAU	40,816	40,815	40,815	39,335	39,335
0011031	432147	ENHANCEMENT SERVICES	7,550	0	0	0	0
0011031	432150	JUVENILE DIVERSION	35,663	0	30,000	0	0
0012115	432050	E-911 SUBSIDY GRANT	134,521	134,500	134,500	134,500	134,500
0012115	432400	EMD GRANT	6,451	6,000	6,000	6,000	6,000
0014654	432079	SCHOOL READINESS	2,795,304	0	2,895,096	0	0
0014654	432080	QUALITY ENHANCEMENT GRANT	25,024	0	18,756	0	0
0015000	432002	EDUCATION COST SHARING GRANT	41,420,177	41,657,310	41,657,310	42,332,575	42,068,145
0015000	432013	HEALTH PUBLIC ACT 481	220,418	0	0	150,000	150,000
TOTAL		STATE GRANTS	\$50,810,401	\$47,089,610	\$50,071,646	\$44,511,665	\$44,247,235
SOURCE		OTHER FINANCING SOURCES					
0011018	461002	BUD. FUND BALANCE UNRESTRICTED	\$0	\$0	\$3,718,069	\$0	\$0
TOTAL		OTHER FINANCING SOURCES	\$0	\$0	\$3,718,069	\$0	\$0
SOURCE		OPERATING TRANSFERS IN					
0011018	490101	TRANSFER IN EQUIP SINKING FUND	\$0	\$0	\$16,000	\$0	\$0
0011018	490118	TRANSFER IN SEWER	11,374	3,000	3,000	3,000	3,000
0011018	490700	PERMANENT FUND	(40,232)	0	0	0	0
0011018	490300	TRANSFER IN CAPITAL PROJECTS	0	0	0	0	0
0011027	490700	TRANSFER IN SENIOR CENTER SIDEWALKS	0	0	0	0	0
0013028	490700	TRANSFER TRUST	0	0	0	0	0
TOTAL		OPERATING TRANSFERS IN	(\$28,858)	\$3,000	\$19,000	\$3,000	\$3,000
TOTAL REVENUES GENERAL FUND			\$199,072,830	\$191,835,815	\$198,632,006	\$200,352,835	\$194,409,185

General Fund Expenditures

CITY OF BRISTOL, CONNECTICUT
2018-2019
GENERAL FUND EXPENDITURE SUMMARY

ORGCODE	DEPARTMENT /ACTIVITY	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 BUDGET REQUEST	2019 JOINT BOARD	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
FUNCTION	GENERAL GOVERNMENT						
0011010	CITY COUNCIL	\$53,144	\$58,920	\$60,455	\$60,455	\$1,535	2.61%
0011011	MAYOR	232,276	237,640	231,565	194,335	(43,305)	(18.22%)
0011012	PROBATE COURT	38,074	38,950	39,950	39,950	1,000	2.57%
0011013	REGISTRARS OF VOTERS	242,117	221,945	231,665	231,665	9,720	4.38%
0011014	ASSESSORS	396,157	398,745	433,560	428,560	29,815	7.48%
0011015	BOARD OF ASSESSMENT APPEALS	5,228	16,625	19,625	14,625	(2,000)	(12.03%)
0011016	TAX COLLECTOR	347,681	374,260	381,190	381,190	6,930	1.85%
0011017	PURCHASING	194,623	198,420	203,190	203,190	4,770	2.40%
0011018	COMPROLLER	635,159	666,970	701,970	699,355	32,385	4.86%
0011019	TREASURER	115,247	142,775	147,095	147,095	4,320	3.03%
0011020	INFORMATION SYSTEMS	839,212	888,230	1,023,510	1,045,845	157,615	17.74%
0011021	PERSONNEL DEPARTMENT	636,771	606,185	626,370	585,870	(20,315)	(3.35%)
0011022	CORPORATION COUNSEL	652,604	697,315	880,500	795,500	98,185	14.08%
0011023	CITY CLERK	405,163	424,785	434,285	434,285	9,500	2.24%
0011024	BOARD OF FINANCE	64,979	66,970	98,590	84,460	17,490	26.12%
0011026	HOUSING CODE BOARD OF APPEALS	220	455	440	440	(15)	(3.30%)
0011027	DEPARTMENT OF AGING	609,152	646,530	664,710	659,710	13,180	2.04%
0011030	CITY MEMBERSHIPS	25,824	25,830	26,485	68,715	42,885	166.03%
0011031	YOUTH SERVICES	439,364	414,020	450,390	450,390	36,370	8.78%
0011033	INTERDISTRICT COOP PROGRAM	68,826	0	0	0	0	0.00%
0011034	COMMUNITY PROMOTIONS	37,822	80,000	80,000	75,000	(5,000)	(6.25%)
0011041	BOARDS AND COMMISSIONS	4,061	7,050	7,050	5,550	(1,500)	(21.28%)
TOTAL	GENERAL GOVERNMENT	\$6,043,705	\$6,212,620	\$6,742,595	\$6,606,185	\$393,565	6.33%
FUNCTION	PUBLIC SAFETY						
0012110	POLICE DEPARTMENT ADMINISTRATION	\$1,284,815	\$1,324,545	\$1,596,320	\$1,358,490	\$33,945	2.56%
0012111	POLICE MAINTENANCE	243,146	275,130	283,870	278,870	3,740	1.36%
0012112	POLICE PATROL & TRAFFIC	8,834,542	9,554,175	9,858,235	9,893,560	339,385	3.55%
0012113	POLICE CRIMINAL INVESTIGATIONS	2,293,743	2,415,040	2,481,510	2,476,510	61,470	2.55%
0012114	POLICE SPECIAL SERVICES	1,092,073	450,000	450,000	450,000	0	0.00%
0012115	POLICE COMMUNICATIONS	1,455,013	1,473,615	1,516,305	1,516,305	42,690	2.90%
	SUB-TOTAL POLICE DEPT.	\$15,203,331	\$15,492,505	\$16,186,240	\$15,973,735	\$481,230	3.11%
0012211	FIRE DEPARTMENT	\$8,046,640	\$8,297,610	\$8,839,045	\$8,682,705	\$385,095	4.64%
0012312	ANIMAL CONTROL	162,578	156,175	162,140	162,140	5,965	3.82%
0012413	EMERGENCY MANAGEMENT	12,258	16,475	17,575	17,575	1,100	6.68%
0012615	BUILDING INSPECTION	516,859	539,340	642,630	573,030	33,690	6.25%
TOTAL	PUBLIC SAFETY	\$23,941,667	\$24,502,105	\$25,847,630	\$25,409,185	\$907,080	3.70%
FUNCTION	PUBLIC WORKS						
0013010	PW ADMINISTRATION	\$357,313	\$361,475	\$371,395	\$371,395	\$9,920	2.74%
0013011	PW ENGINEERING	808,121	887,465	925,785	916,185	28,720	3.24%
0013012	PW LAND USE	157,665	218,715	237,010	237,010	18,295	8.36%
0013013	PW BUILDING MAINTENANCE	1,225,181	1,137,640	1,174,060	1,123,410	(14,230)	(1.25%)
0013015	PW STREETS	1,745,219	1,866,470	1,942,895	1,935,895	69,425	3.72%
0013016	PW SOLID WASTE	997,717	1,052,420	1,082,610	1,051,120	(1,300)	(0.12%)
0013017	PW FLEET MAINTENANCE	1,901,443	1,859,365	1,961,265	1,932,395	73,030	3.93%
0013018	PW SNOW REMOVAL	1,107,392	1,065,700	1,065,700	1,050,700	(15,000)	(1.41%)
0013019	PW MAJOR ROAD IMPROVEMENTS	3,445,267	2,051,510	2,150,000	1,922,000	(129,510)	(6.31%)
0013020	PW RAILROAD MAINTENANCE	15,251	26,300	44,300	44,300	18,000	68.44%
0013021	PW OTHER CITY BUILDINGS	176,035	176,500	178,760	175,500	(1,000)	(0.57%)
0013025	PW PERM PATCH UTILITY	55,605	0	0	0	0	0.00%
0013026	PW FLEET	543,350	914,000	1,169,000	1,169,000	255,000	27.90%
0013027	PW LINE PAINTING	54,641	141,000	140,500	140,500	(500)	(0.35%)
0013028	STORM WATER MAINTENANCE	1,768	0	0	0	0	0.00%
0013040	PW STREET LIGHTING	562,151	220,000	208,000	208,000	(12,000)	(5.45%)
TOTAL	PUBLIC WORKS	\$13,154,119	\$11,978,560	\$12,651,280	\$12,277,410	\$298,850	2.49%

Budgetary Summaries

Budgetary Summaries - (continued)

ORGCODE	DEPARTMENT/ACTIVITY	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 BUDGET REQUEST	2019 JOINT BOARD	JB \$ INCREASE/ (DECREASE)	JB % INCREASE/ (DECREASE)
FUNCTION	HEALTH & SOCIAL SERVICES						
0014012	COMMUNITY SERVICES	\$85,845	\$103,070	\$105,575	\$105,575	\$2,505	2.43%
0014210	BRISTOL/BURLINGTON HEALTH	3,227,732	3,144,330	3,212,350	3,144,330	0	0.00%
0014314	BRISTOL PRESCHOOL	5,000	0	0	0	0	0.00%
0014500	OUTSIDE AGENCIES	127,351	102,115	132,880	102,880	765	0.75%
0014550	CEMETERY UPKEEP	79,075	79,075	79,075	79,075	0	0.00%
0014654	SCHOOL READINESS PROGRAM	2,829,398	8,240	8,220	8,220	(20)	(0.24%)
TOTAL	HEALTH & SOCIAL SERVICES	\$6,354,401	\$3,436,830	\$3,538,100	\$3,440,080	\$3,250	0.09%
FUNCTION	LIBRARIES						
0016010	MAIN LIBRARY	\$1,603,247	\$1,708,580	\$1,787,745	\$1,775,745	\$67,165	3.93%
0016011	CHILDREN'S LIBRARY	45,429	57,700	58,000	58,000	300	0.52%
0016012	MANROSS LIBRARY	348,707	356,740	369,165	369,165	12,425	3.48%
0016014	LIBRARY BEQUEST	24,959	13,525	31,860	31,860	18,335	135.56%
TOTAL	LIBRARIES	\$2,022,342	\$2,136,545	\$2,246,770	\$2,234,770	\$98,225	4.60%
FUNCTION	PARKS & RECREATION						
0017000	PARKS & RECREATION	\$2,421,447	\$2,437,450	\$2,930,745	\$2,580,645	\$143,195	5.87%
TOTAL	PARKS & RECREATION	\$2,421,447	\$2,437,450	\$2,930,745	\$2,580,645	\$143,195	5.87%
FUNCTION	MISCELLANEOUS & OTHER USES						
0018101	RETIREMENT BENEFITS	\$449,841	\$1,266,285	\$1,644,745	\$0	(\$1,266,285)	0.00%
0018102	EMPLOYEE BENEFITS	2,136,022	1,568,320	1,666,320	1,676,320	108,000	6.89%
0018105	INSURANCE	785,114	842,000	888,000	888,000	46,000	5.46%
0018106	ALL OTHER	832,390	2,536,700	2,096,950	2,076,950	(459,750)	(18.12%)
0018107	OTHER POST EMPLOYMENT BENEFITS	1,000,000	1,362,655	1,450,000	1,450,000	87,345	6.41%
0018108	OPERATING TRANSFERS OUT	42,692,889	22,944,090	24,707,005	24,108,445	1,164,355	5.07%
0018310	PUBLIC BUILDINGS	403,000	250,000	310,000	250,000	0	0.00%
TOTAL	MISCELLANEOUS & OTHER USES	\$48,299,256	\$30,770,050	\$32,763,020	\$30,449,715	(\$320,335)	(1.04%)
TOTAL	GENERAL CITY	\$102,236,937	\$81,474,160	\$86,720,140	\$82,997,990	\$1,523,830	1.87%
FUNCTION	EDUCATION						
0015000	EDUCATION	\$93,588,095	\$110,361,655	\$113,632,695	\$111,411,195	\$1,049,540	0.95%
TOTAL	EDUCATION	\$93,588,095	\$110,361,655	\$113,632,695	\$111,411,195	\$1,049,540	0.95%
TOTAL	GENERAL FUND	\$195,825,032	\$191,835,815	\$200,352,835	\$194,409,185	\$2,573,370	1.34%

