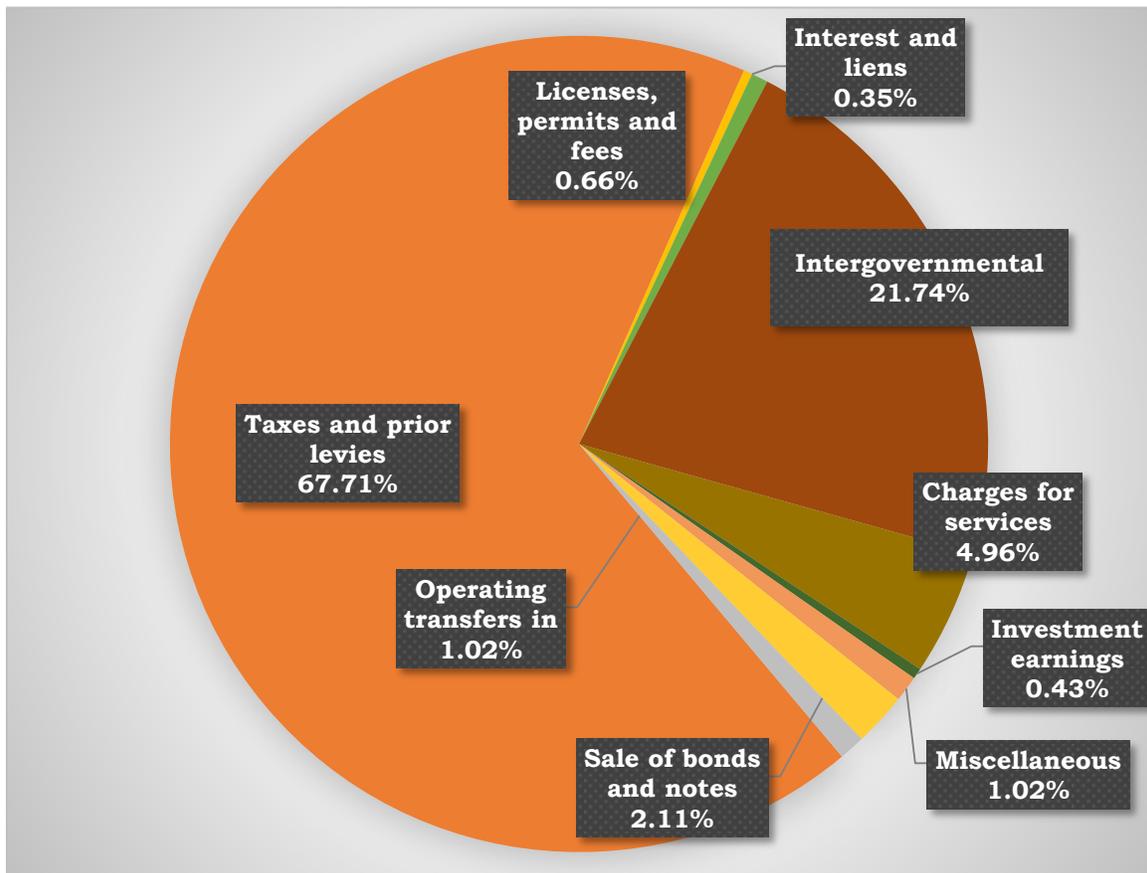


**City of Bristol  
FY 2020 Approved Operating Budget  
Governmental Funds**

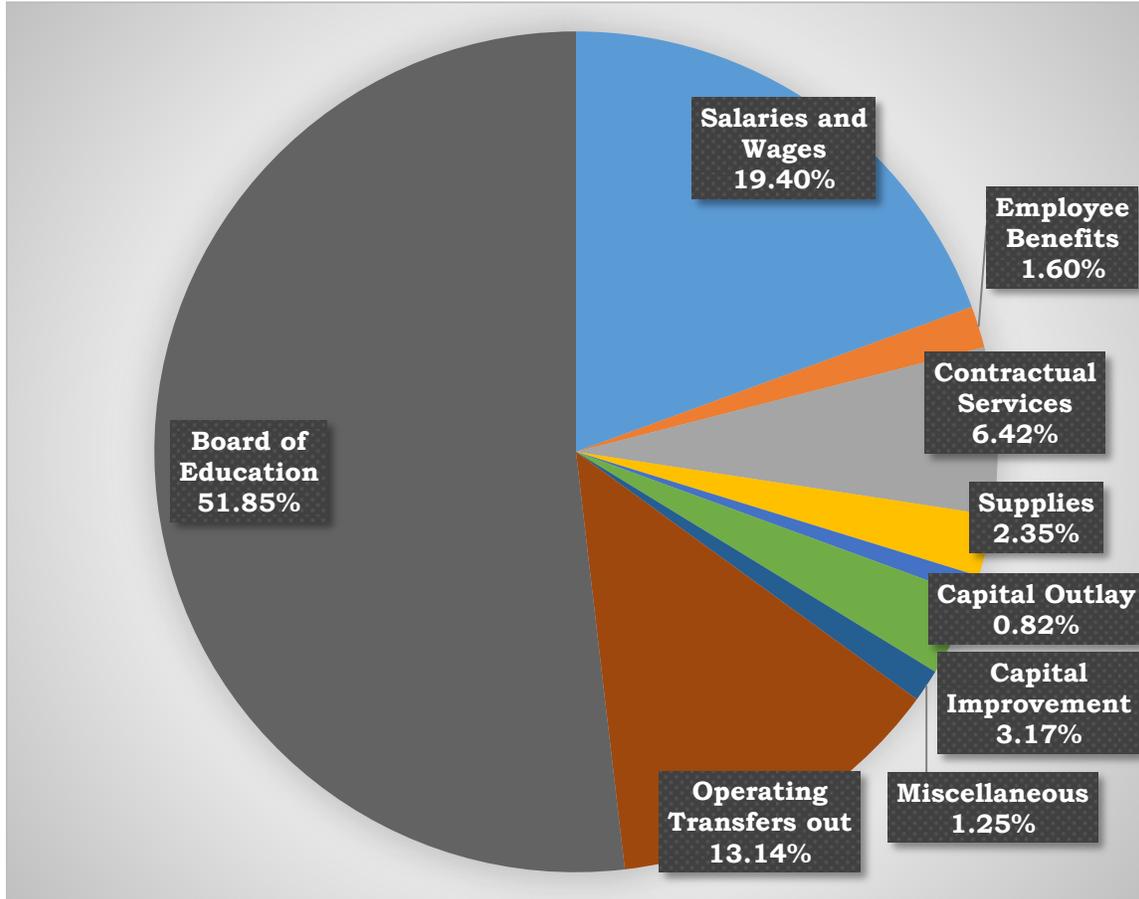
**Budget in Brief - Sources**



Description	Amount 2020	Amount 2019
<b>Taxes and Prior Levies</b>	\$150,246,760	\$144,389,745
<b>Interest and Liens</b>	775,000	775,000
<b>Licenses, Permits and Fees</b>	1,457,100	1,503,350
<b>Intergovernmental</b>	48,229,278	51,540,521
<b>Charges for Services</b>	10,999,045	10,811,135
<b>Investment Earnings</b>	946,300	519,850
<b>Miscellaneous</b>	2,261,265	2,357,035
<b>Sale of Bonds and Notes</b>	4,692,615	9,852,160
<b>Operating Transfers In</b>	<u>2,273,755</u>	<u>2,108,745</u>
<b>Appropriated Sources of Funds</b>	<b>\$221,881,118</b>	<b>\$223,857,541</b>

**City of Bristol  
FY 2020 Approved Operating Budget  
Governmental Funds**

**Budget in Brief - Uses**



Description	Amount	Amount
	2020	2019
Salaries and Wages	\$43,043,660	\$42,202,097
Employee Benefits	3,540,650	3,355,723
Contractual Services	14,239,975	13,889,900
Supplies	5,246,850	5,076,815
Capital Outlay	1,812,720	2,012,220
Capital Improvement	7,034,615	16,200,735
Miscellaneous	2,777,598	2,631,525
Operating Transfers out	29,144,190	27,077,331
Board of Education	<u>115,040,860</u>	<u>111,411,195</u>
<b>Appropriated uses of funds</b>	<b>\$221,881,118</b>	<b>\$223,857,541</b>

**City of Bristol  
FY 2020 Approved Budget  
Governmental Funds  
Sources of Funds**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
<b>Taxes and Prior Levies</b>	\$150,243,760	\$3,000		<b>\$150,246,760</b>
<b>Interest and Liens on Delinquent Taxes</b>	775,000			<b>775,000</b>
<b>Licenses, Permits and Fees</b>	1,345,800	111,300		<b>1,457,100</b>
<b>Intergovernmental</b>	44,018,670	4,028,608	\$182,000	<b>48,229,278</b>
<b>Charges for Services</b>	2,723,245	8,275,800		<b>10,999,045</b>
<b>Investment Earnings</b>	933,000	13,300		<b>946,300</b>
<b>Sale of Property and Equipment</b>	75,000			<b>75,000</b>
<b>Miscellaneous</b>	500,265	386,000	250,000	<b>1,136,265</b>
<b>Operating Transfers In</b>		1,953,755	320,000	<b>2,273,755</b>
<b>Sale of Bonds and Notes</b>			4,692,615	<b>4,692,615</b>
<b>Fund Balance</b>			1,050,000	<b>1,050,000</b>
<b>Appropriated Sources of Funds</b>	<u><b>\$200,614,740</b></u>	<u><b>\$14,771,763</b></u>	<u><b>\$6,494,615</b></u>	<u><b>\$221,881,118</b></u>

**City of Bristol  
FY 2020 Approved Budget  
Governmental Funds  
Uses of Funds**

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
<b><u>General City</u></b>				
Salaries and Wages	\$39,280,730	\$3,762,930		<b>\$43,043,660</b>
Employee Benefits	3,156,140	384,510		<b>3,540,650</b>
Contractual Services	10,428,365	3,811,610		<b>14,239,975</b>
Supplies and Materials	2,926,305	2,320,545		<b>5,246,850</b>
Capital Outlay	1,453,720	359,000		<b>1,812,720</b>
Capital Improvement		540,000	\$6,494,615	<b>7,034,615</b>
Miscellaneous/ Other (Insurance)	1,166,555	423,693		<b>1,590,248</b>
Operating Transfers Out	26,162,065	2,982,125		<b>29,144,190</b>
Contingency	1,000,000	187,350		<b>1,187,350</b>
<b><u>Board of Education</u></b>				
General Control	2,342,285			<b>2,342,285</b>
Instruction	48,150,845			<b>48,150,845</b>
Transportation	4,575,857			<b>4,575,857</b>
Operation of Plant	7,126,651			<b>7,126,651</b>
Maintenance of Plant	2,565,906			<b>2,565,906</b>
Benefits and Fixed	17,852,692			<b>17,852,692</b>
Athletics and Student	2,115,069			<b>2,115,069</b>
Capital and Technology	2,205,819			<b>2,205,819</b>
Special Education	31,941,024			<b>31,941,024</b>
Tuition	1,031,634			<b>1,031,634</b>
Anticipated Revenue Offsets	(4,866,922)			<b>(4,866,922)</b>
<b>Appropriated Uses of Funds</b>	<b><u>\$200,614,740</u></b>	<b><u>\$14,771,763</u></b>	<b><u>\$6,494,615</u></b>	<b><u>\$221,881,118</u></b>

**City of Bristol  
FY 2020 Approved Budget  
Governmental Funds  
Comparative Sources of Funds by Object**

<b>General Fund</b>	<b>FY 2018 <u>Actual</u></b>	<b>FY 2019 <u>Budget</u></b>	<b>FY 2020 <u>Budget</u></b>
<b>Taxes and Prior Levies</b>			
Current Property Taxes	\$138,755,433	\$143,086,745	\$148,943,760
Prior Levies	1,343,109	1,300,000	1,300,000
<b>Taxes and Prior Levies</b>	<b><u>\$140,098,542</u></b>	<b><u>\$144,386,745</u></b>	<b><u>\$150,243,760</u></b>
<b>Interest and Liens on Delinquent Taxes</b>			
Interest and Lien Fees	\$897,504	\$775,000	\$775,000
<b>Interest and Liens on Delinquent Taxes</b>	<b><u>\$897,504</u></b>	<b><u>\$775,000</u></b>	<b><u>\$775,000</u></b>
<b>Licenses, Permits and Fees</b>			
Assessor Late Filing Fee	\$2,970	\$2,550	\$2,000
Delinquent Fees	1,362	1,000	1,000
Circuit Court Fines	4,185	4,000	4,000
Dog Penalties	465	800	700
Merchandising Licenses	3,248	2,500	0
Dog Licenses	7,291	8,000	7,500
Marriage Licenses	2,110	2,500	3,000
Clerk Fees	13,493	11,000	12,000
Liquor Permits	150	150	1,500
Notary Services	1,900	2,000	2,000
Notary Appointment	1,660	1,500	3,000
Burial Permits	2,469	2,400	4,100
Trade Names	570	600	1,100
Vital Statistics	126,504	118,000	118,000
Parking Violations	41,125	48,000	48,000
Alarm Fines	15,735	17,000	17,000
Police Report Fees	16,294	12,000	12,000
Bingo/Raffles	3,183	0	12,000
Zoning Violations	0	1,500	1,500
Drop Fee	2,400	2,400	2,400
Building Permits	1,393,782	900,000	1,050,000
Excavation Permits	10,517	12,500	12,500
Land Use Fees and Permits	40,915	18,000	18,000
Library Fines	20,464	17,000	12,500
<b>Licenses, Permits and Fees</b>	<b><u>\$1,712,792</u></b>	<b><u>\$1,185,400</u></b>	<b><u>\$1,345,800</u></b>
<b>Charges for Services</b>			
Copier Charges	\$1,383	\$1,750	\$1,500
Water Department Reimbursement	6,038	1,250	1,250
Foreclosure Costs	4,130	10,000	10,000
Court Rental	146,777	100,000	100,000
Rental of 51 High Street	15,515	15,770	15,770
Rentals	6,084	4,000	4,000
Miscellaneous Charges	2,441	500	500

## Budget Summaries

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

	<b>FY 2018</b> <b>Actual</b>	<b>FY 2019</b> <b>Budget</b>	<b>FY 2020</b> <b>Budget</b>
Recording Fees	\$271,453	\$280,000	\$280,000
Copier Charges	47,923	46,200	46,200
Real Esatate Transfer Tax	932,875	825,000	825,000
Senior Citizen Non-Resident Fee	4,315	3,000	4,000
Senior Center Rentals	65,192	66,300	63,400
Police ID Charges	22,198	25,000	22,000
Police Special Services	1,955,380	600,000	600,000
Fire Services	1,460	450	1,475
Fire Watch	1,341	0	0
Dog Warden Charges	2,360	3,000	3,000
Public Works Fees	350,003	355,535	355,600
Other Recycling	9,848	9,000	0
Engineering Maps	709	650	500
Recycling Receipts	5,931	6,200	7,000
Public Works Service Charges	25	50	300
Sale of Barrels	16,447	21,100	4,000
Perm Patch	10,819	0	0
Mayor Miscellaneous	1,350	0	0
Copier Charges	13,292	9,000	12,350
Library Rental	630	680	600
Pool Charges	199,375	203,500	203,500
Summer Recreation Program	115,703	97,000	95,000
Fall Recreation Program	10,600	0	0
Winter Recreation Program	21,506	29,000	29,000
Park Rentals	37,920	18,000	23,500
Concession/ Miscellaneous	15,052	13,400	13,500
Parks Miscellaneous Charges	1,625	300	300
<b>Charges for Services</b>	<b>\$4,297,700</b>	<b>\$2,745,635</b>	<b>\$2,723,245</b>
<b>Investment Earnings</b>			
Interest General Fund	\$914,816	\$500,000	\$925,000
Interest Accounts Receivable	23,819	8,000	8,000
<b>Investment Earnings</b>	<b>\$938,635</b>	<b>\$508,000</b>	<b>\$933,000</b>
<b>Sale of Property and Equipment</b>			
Sale of Property and Equipment	\$371,315	\$75,000	\$75,000
<b>Sale of Property and Equipment</b>	<b>\$371,315</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Other Miscellaneous Revenue</b>			
Comptroller's Miscellaneous Revenue	\$19,940	\$2,000	\$5
Refunds	2,155	0	0
Reimbursements Social Services	1,296	4,325	7,500
Library Trust Funds	23,260	4,130	4,210
Library Trust - Goodsell	27,550	27,730	28,250
Park Trust Funds	529,151	400,000	400,000
Park Trust - Goodsell	23,500	23,330	23,330
<b>Other Miscellaneous Revenue</b>	<b>\$626,852</b>	<b>\$461,515</b>	<b>\$463,295</b>

## Budget Summaries

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

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>Contributions</b>			
HMO Employee Contributions	\$4,956	\$3,000	\$3,000
Probate Contributions	14,615	9,870	33,970
Interdistrict BOE	60,931	0	0
<b>Contributions</b>	<b><u>\$80,502</u></b>	<b><u>\$12,870</u></b>	<b><u>\$36,970</u></b>
<b>Federal Grants</b>			
Housing - PILOT	\$107,192	\$0	\$100,000
Civil Preparedness	(2,845)	8,785	13,500
<b>Federal Grants</b>	<b><u>\$104,347</u></b>	<b><u>\$8,785</u></b>	<b><u>\$113,500</u></b>
<b>State Grants</b>			
State Property	\$0	\$0	\$47,880
Elderly Freeze	2,000	0	0
Hospital PILOT	380,562	371,495	380,560
Totally Disabled PILOT	12,665	12,900	12,500
Veterans Grant	26,923	25,000	26,500
Town Aid Road Grant	663,769	663,770	663,245
Mashantucket Pequot Grant	559,715	400,280	400,280
Off-Track Betting	53,667	50,000	50,000
Miscellaneous	594	0	0
Utilities Tax	105,549	100,000	100,000
Municipal Stabilization Grant	429,253	225,810	234,650
Youth Bureau	39,332	39,335	41,745
Youth Enhancement Services	7,004	0	0
Juvenile Diversion	30,000	0	0
E-911 Grant	133,990	134,500	134,500
Police Dispatch Grants (Training, EMD)	3,918	6,000	6,000
School Readiness	2,863,720	0	0
Quality Enhancement Grant	18,756	0	0
Education Cost Sharing Grant	40,905,612	42,068,145	41,657,310
Dial A Ride Grant	57,275	0	0
Displaced Students	264,375		
Municipal Grant in Aid	2,486,925		
Public Act 481 Grant	189,080	150,000	150,000
<b>State Grants</b>	<b><u>\$49,234,684</u></b>	<b><u>\$44,247,235</u></b>	<b><u>\$43,905,170</u></b>
<b>Operating Transfers In</b>			
Transfer In-Sewer	\$270	\$3,000	\$0
Transfer In-Permanent Funds	18,039	0	0
<b>Other Financing Sources</b>	<b><u>\$18,309</u></b>	<b><u>\$3,000</u></b>	<b><u>\$0</u></b>
<b>General Fund</b>	<b><u>\$198,381,182</u></b>	<b><u>\$194,409,185</u></b>	<b><u>\$200,614,740</u></b>

## Budget Summaries

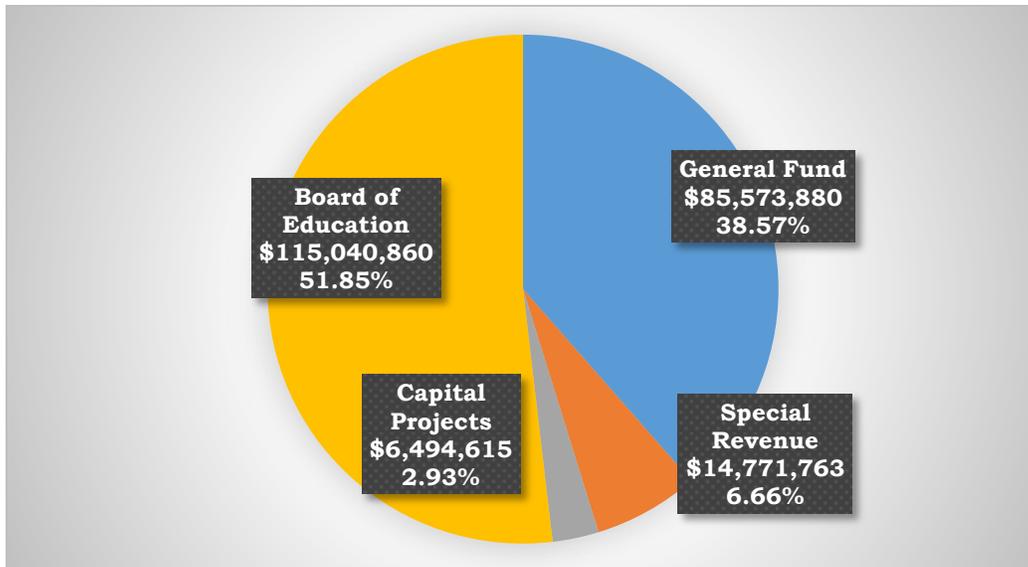
### Comparative Sources of Funds by Object (continued)

<u>Special Revenue Funds</u>	<u>FY 2018 Actual</u>	<u>FY 2019 Budget</u>	<u>FY 2020 Budget</u>
<b><u>Equipment and Building Sinking Fund</u></b>			
Investment Earnings	\$7,507	\$0	\$0
Transfers In	\$1,186,495	0	0
<b>Building Equipment Sinking Fund</b>	<b>\$1,194,002</b>	<b>\$0</b>	<b>\$0</b>
<b><u>Bristol Development Authority</u></b>			
Intergovernmental	\$546,883	\$598,754	\$683,188
Transfer In - General Fund	550,175	477,635	415,020
<b>Bristol Development Authority</b>	<b>\$1,097,058</b>	<b>\$1,076,389</b>	<b>\$1,098,208</b>
<b><u>Sewer Operating and Assessment Fund</u></b>			
Sewer Assessments, Interest and Liens	\$2,773	\$3,000	\$3,000
Licenses, Permits and Fees	86,650	40,000	40,000
Charges for Services-Sewer User Fees	6,744,734	7,123,000	7,490,365
Investment Earnings	16,872	10,000	10,000
Miscellaneous	126,727	73,500	86,000
<b>Sewer Operating and Assessment Fund</b>	<b>\$6,977,756</b>	<b>\$7,249,500</b>	<b>\$7,629,365</b>
<b><u>Solid Waste Disposal Fund</u></b>			
Investment Earnings	\$1,211	\$1,000	\$1,400
Miscellaneous	293,456	308,150	300,000
Transfer In- General Fund	461,245	802,600	1,182,450
<b>Solid Waste Disposal Fund</b>	<b>\$755,912</b>	<b>\$1,111,750</b>	<b>\$1,483,850</b>
<b><u>School Lunch Program</u></b>			
Intergovernmental			
Federal Reimbursements	\$2,249,907	\$2,100,172	\$2,675,420
State Grants	146,327	123,000	130,000
Intergovernmental	2,396,234	2,223,172	2,805,420
Charges for Services-Sale of School Lunches	771,866	690,000	348,545
Other Sales	16,969	9,500	9,500
<b>School Lunch Program</b>	<b>\$3,185,069</b>	<b>\$2,922,672</b>	<b>\$3,163,465</b>

**Budget Summaries**

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

	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Budget</b>
<b><u>Pine Lake Challenge Course</u></b>			
Charges for Services	\$89,049	\$165,300	\$150,390
Investment Earnings	241	150	500
<b>Pine Lake Challenge Course</b>	<b><u>\$89,290</u></b>	<b><u>\$165,450</u></b>	<b><u>\$150,890</u></b>
<b><u>LOCIP</u></b>			
Intergovernmental	\$432,734	\$970,000	\$540,000
Investment Earnings	137	0	0
<b>LOCIP</b>	<b><u>\$432,871</u></b>	<b><u>\$970,000</u></b>	<b><u>\$540,000</u></b>
<b><u>Transfer Station Fund</u></b>			
Licenses, Permits and Fees	\$110,908	\$112,650	\$111,300
Charges for Services	278,032	243,000	237,000
Investment Earnings	1,431	700	1,400
Contributions	404	0	0
Transfer In General Fund	316,820	365,510	356,285
<b>Transfer Station Fund</b>	<b><u>\$707,595</u></b>	<b><u>\$721,860</u></b>	<b><u>\$705,985</u></b>
<b>Special Revenue Funds</b>	<b><u>\$14,439,553</u></b>	<b><u>\$14,217,621</u></b>	<b><u>\$14,771,763</u></b>
<b><u>Capital Project Funds</u></b>			
Taxes, Prior Levies and Assessments	\$25,732	\$120,000	\$0
Intergovernmental	3,224,304	3,492,575	182,000
Investment Earnings	18,766	0	0
Other/Miscellaneous/Contributions	712,600	625,000	0
Other Financing Sources			
Transfers In /Use of Fund Balance	2,179,338	1,141,000	1,620,000
Loans and Sale of Bonds and Notes	1,009,193	9,852,160	4,692,615
<b>Capital Project Funds</b>	<b><u>\$7,169,932</u></b>	<b><u>\$15,230,735</u></b>	<b><u>\$6,494,615</u></b>
<b>Total Sources of Funds</b>	<b><u>\$219,990,667</u></b>	<b><u>\$223,857,541</u></b>	<b><u>\$221,881,118</u></b>



**City of Bristol  
FY 2020 Approved Budget  
Governmental Funds  
Comparative Uses of Funds by Object**

<b><u>General Fund</u></b>	<b><u>FY 2018 Actual</u></b>	<b><u>FY 2019 Budget</u></b>	<b><u>FY 2020 Budget</u></b>
Salaries and employee benefits	\$41,912,438	\$41,397,175	\$42,436,870
Contractual Services	17,281,620	10,630,610	10,428,365
Supplies and Materials	2,937,408	2,929,735	2,926,305
Capital Outlay	1,359,619	1,517,220	1,453,720
Miscellaneous	1,073,419	2,164,805	2,166,555
Operating Transfers Out	38,168,717	24,358,445	26,162,065
Education	96,620,890	111,411,195	115,040,860
<b>General Fund</b>	<b><u>\$199,354,111</u></b>	<b><u>\$194,409,185</u></b>	<b><u>\$200,614,740</u></b>
<b><u>Special Revenue Funds</u></b>			
<b><u>Equipment and Building Sinking Fund</u></b>			
Salaries and employee benefits	\$727	\$0	\$0
Contractual Services	5,035	0	0
Capital Outlay	1,506,262	0	0
Operating Transfers Out	386,000	0	0
<b>Building Equipment Sinking Fund</b>	<b><u>\$1,898,024</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b><u>Bristol Development Authority</u></b>			
Salaries and employee benefits	\$544,002	\$484,870	\$433,690
Contractual Services	72,834	87,805	97,555
Supplies and Materials	3,307	6,670	6,670
Miscellaneous	389,948	381,129	483,213
Operating Transfers Out	105,759	115,915	77,080
<b>Bristol Development Authority</b>	<b><u>\$1,115,850</u></b>	<b><u>\$1,076,389</u></b>	<b><u>\$1,098,208</u></b>
<b><u>Sewer Operating and Assessment Fund</u></b>			
Salaries and employee benefits	\$1,539,322	\$1,883,090	\$1,802,820
Contractual Services	1,560,139	1,827,350	1,991,450
Supplies and Materials	722,594	770,600	877,725
Capital Outlay	63,498	495,000	359,000
Miscellaneous	66,567	197,985	248,400
Operating Transfers Out	1,759,939	2,075,475	2,349,970
<b>Sewer Operating and Assessment Fund</b>	<b><u>\$5,712,059</u></b>	<b><u>\$7,249,500</u></b>	<b><u>\$7,629,365</u></b>
<b><u>Solid Waste Disposal Fund</u></b>			
Contractual Services	\$1,067,915	\$1,111,750	\$1,483,850
<b>Solid Waste Disposal Fund</b>	<b><u>\$1,067,915</u></b>	<b><u>\$1,111,750</u></b>	<b><u>\$1,483,850</u></b>

## Budget Summaries

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

	FY 2018 Actual	FY 2019 Budget	FY 2020 Budget
<b><u>School Lunch Program</u></b>			
Salaries and employee benefits	\$1,416,658	\$1,289,135	\$1,422,385
Contractual Services	15,045	16,500	15,500
Supplies and Materials	1,486,848	1,339,710	1,428,450
Miscellaneous	\$13,336	\$15,000	\$22,130
Operating Transfers Out	226,106	262,327	275,000
<b>School Lunch Program</b>	<b>\$3,157,993</b>	<b>\$2,922,672</b>	<b>\$3,163,465</b>
<b><u>Pine Lake Challenge Course</u></b>			
Salaries and employee benefits	\$72,584	\$133,415	\$115,985
Contractual Services	12,558	26,485	29,605
Supplies and Materials	2,482	5,550	5,300
<b>Pine Lake Challenge Course</b>	<b>\$87,624</b>	<b>\$165,450</b>	<b>\$150,890</b>
<b><u>LOCIP</u></b>			
Construction	\$468,941	\$970,000	\$540,000
<b>LOCIP</b>	<b>\$468,941</b>	<b>\$970,000</b>	<b>\$540,000</b>
<b><u>Transfer Station Fund</u></b>			
Salaries and employee benefits	\$403,059	\$370,135	\$372,560
Contractual Services	\$170,390	\$189,400	\$193,650
Supplies and Materials	24,740	24,550	2,400
Miscellaneous	6,027	16,500	15,300
Operating Transfers Out	89,215	121,275	122,075
<b>Transfer Station Fund</b>	<b>\$693,431</b>	<b>\$721,860</b>	<b>\$705,985</b>
<b>Special Revenue Funds</b>	<b>\$14,201,837</b>	<b>\$14,217,621</b>	<b>\$14,771,763</b>
<b><u>Capital Project Funds</u></b>			
Construction	\$16,730,040	\$15,230,735	\$6,494,615
<b>Capital Project Funds</b>	<b>\$16,730,040</b>	<b>\$15,230,735</b>	<b>\$6,494,615</b>
<b>Total Uses of Funds</b>	<b>\$230,285,988</b>	<b>\$223,857,541</b>	<b>\$221,881,118</b>

**City of Bristol  
FY 2020 Approved Budget  
General Fund  
Projected Sources and Uses of Funds**

	<b>FY 2018 <u>Actual</u></b>	<b>FY 2019 <u>Estimated</u></b>	<b>FY 2020 <u>Budget</u></b>
<b>Net Position at Beginning of Year</b>	<b><u>\$38,773,417</u></b>	<b><u>\$37,800,488</u></b>	<b><u>\$40,694,212</u></b>
<b>Revenues</b>			
Taxes and Prior Levies	\$140,098,542	\$145,265,347	\$150,243,760
Interest and Liens on Delinquent Taxes	897,504	960,640	775,000
Licenses, Permits and Fees	1,712,792	1,721,798	1,345,800
Intergovernmental	49,339,031	49,816,814	44,018,670
Charges for Services	4,297,700	4,749,956	2,723,245
Investment Earnings	938,635	1,501,535	933,000
Sale of Property and Equipment	371,315	304,545	75,000
Miscellaneous	707,354	667,359	500,265
	<u>\$198,362,873</u>	<u>\$204,987,994</u>	<u>\$200,614,740</u>
<b>Expenses</b>			
Salaries and employee benefits	\$41,912,438	41,870,696	\$42,436,870
Contractual Services	17,281,620	16,707,022	10,428,365
Supplies and Materials	2,937,408	2,950,365	2,926,305
Capital Outlay	1,359,619	1,876,642	1,453,720
Miscellaneous	1,073,419	1,046,343	2,166,555
Education	96,620,890	98,195,375	115,040,860
	<u>\$161,185,394</u>	<u>\$162,646,443</u>	<u>\$174,452,675</u>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>37,177,479</b>	<b>42,341,551</b>	<b>26,162,065</b>
<b>Other Financing Sources</b>			
Operating Transfers in	18,309		
Operating Transfers Out	(38,168,717)	(39,447,827)	(26,162,065)
	<u>(38,150,408)</u>	<u>(39,447,827)</u>	<u>(26,162,065)</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenses and Other Uses</b>	<b>(972,929)</b>	<b>2,893,724</b>	<b>0</b>
<b>Net Position at End of Year</b>	<b><u>\$37,800,488</u></b>	<b><u>\$40,694,212</u></b>	<b><u>\$40,694,212</u></b>

**Enterprise Fund**

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

**City of Bristol  
FY 2020 Approved Budget  
Enterprise Fund  
Bristol Water Department  
Comparative Sources and Uses of Funds**

	<b>FY 2018 <u>Actual</u></b>	<b>FY 2019 <u>Estimated</u></b>	<b>FY 2020 <u>Budget</u></b>
<b>Net Position at Beginning of Year</b>	<b><u>\$7,575,380</u></b>	<b><u>\$8,318,065</u></b>	<b><u>\$7,897,344</u></b>
<b>Revenues</b>			
Charges for Services	\$7,500,654	\$7,660,800	\$7,766,000
Miscellaneous	269,388	421,673	367,809
Interest Income	527,135	209,551	311,500
	<b><u>\$8,297,177</u></b>	<b><u>\$8,292,024</u></b>	<b><u>\$8,445,309</u></b>
<b>Expenses</b>			
General Government	\$6,977,049	\$8,338,476	\$8,335,674
Debt Service	577,443	374,269	404,729
	<b><u>\$7,554,492</u></b>	<b><u>\$8,712,745</u></b>	<b><u>\$8,740,403</u></b>
<b>Excess (Deficiency) of Revenues Over Expenses</b>	<b>742,685</b>	<b>(420,721)</b>	<b>(295,094)</b>
<b>Net Position at End of Year</b>	<b><u><u>\$8,318,065</u></u></b>	<b><u><u>\$7,897,344</u></u></b>	<b><u><u>\$7,602,250</u></u></b>

**Internal Service Fund**

Three funds are combined to form the Internal Service Fund. The Internal Service Fund is the combination of the City's Health Benefits Fund and the "Old" and "New" self-insured Workers' Compensation Funds. The Health Benefits Fund is a self-insured fund administered by Cigna HealthCare and Anthem. This fund accounts for medical, prescription and dental claims for all City and Board of Education eligible employees and retirees. The "New" Workers' Compensation Fund is also a self-insured fund and is administered by PMA Management Corporation. The "Old" Workers' Compensation Fund has no budget and no actuals. It exists only to pay open claims that occurred from 1985-1988.

**City of Bristol  
FY 2020 Approved Budget  
Internal Service Fund  
Comparative Sources and Uses of Funds**

	<b>FY 2018 <u>Actual</u></b>	<b>FY 2019 Estimated</b>	<b>FY 2020 <u>Budget</u></b>
<b>Net Position at Beginning of Year</b>	<b><u>\$16,451,479</u></b>	<b><u>\$15,530,156</u></b>	<b><u>\$13,543,689</u></b>
<b>Revenues</b>			
Charges for Services	\$8,034,836	\$7,844,096	\$8,502,450
Miscellaneous	800,913	264,440	85,000
Interest Income	60,933	153,095	60,800
	<b>8,896,681</b>	<b>8,261,631</b>	<b>8,648,250</b>
<b>Expenses</b>			
Insurance Claims Premiums and Fees	<u>38,925,836</u>	<u>39,648,868</u>	<u>41,311,975</u>
<b>Excess of Revenues Over (Under) Expenses</b>	<b>(30,029,155)</b>	<b>(31,387,237)</b>	<b>(32,663,725)</b>
<b>Other Financing Sources</b>			
Operating Transfers in	<u>29,107,832</u>	<u>29,400,770</u>	<u>31,463,725</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenses and Other Uses</b>	<b>(921,323)</b>	<b>(1,986,467)</b>	<b>(1,200,000)</b>
<b>Net Position at End of Year</b>	<b><u>\$15,530,156</u></b>	<b><u>\$13,543,689</u></b>	<b><u>\$12,343,689</u></b>

**Overview**

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

**Sources of Funds**

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

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

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

**Taxes and Prior Levies**

Property taxation is by far the largest source of local government revenue. Taxes may be levied (based on assessment) against real estate, personal property and motor vehicles. Other revenue related to property taxation includes interest on delinquent taxes, liens, late fees and assessments.

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

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

<b>CITY OF BRISTOL</b>					
<b>NET GRAND LISTS</b>					
<b>PAST FIVE BUDGET YEARS</b>					
Grand List Year	2014	2015	2016	2017	2018
Budget Year	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>Net Grand List</b>	<b>\$3,821,929,916</b>	<b>\$3,842,668,911</b>	<b>\$3,910,692,532</b>	<b>\$3,917,268,810</b>	<b>\$3,945,511,672</b>

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

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

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

### **Intergovernmental**

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

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

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

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

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

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

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

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

### **Charges for Services**

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

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

### **Investment Earnings**

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

### **Miscellaneous**

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

### **Sale of Bonds and Notes**

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

### **Operating Transfers In**

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

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

### **Uses of Funds**

#### **Salaries and Wages**

Salaries include all employees except Board of Education. The total number of employees is 1,484.5. Of this total, 957 employees work at the Board of Education. The Board of Education salaries are included among the various education cost categories presented in the uses of funds budget statement. Employees in special funds, such as the Bristol Development Authority, Water Pollution Control, School Lunch Program and the Transfer Station are also included in this total. A detail of all positions can be found in the Appendix of this budget document.

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

### **Employee Benefits**

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

### **Contractual Services**

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

### **Supplies**

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

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

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

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

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

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

**Miscellaneous**

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

**Operating Transfers Out**

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

Transfers Out are summarized as follows:

	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
	<b><u>2017-2018</u></b>	<b><u>2018-2019</u></b>	<b><u>2019-2020</u></b>
591100 Special Revenue:			
Fire Truck Reserve	\$ 75,000	\$ 100,000	\$ 100,000
BDA- City Share	545,375	477,635	415,020
Solid Waste Contribution	461,245	802,600	1,182,450
Transfer Station Contribution	316,820	365,510	356,285
<b>Subtotal</b>	<b>\$ 1,398,440</b>	<b>\$ 1,745,745</b>	<b>\$ 2,053,755</b>
591201 Debt Service			
Debt Service	\$ 8,417,385	\$ 8,900,000	\$ 9,850,000
<b>Subtotal</b>	<b>\$ 8,417,385</b>	<b>\$ 8,900,000</b>	<b>\$ 9,850,000</b>
591300 Capital Projects			
CNR Contribution	\$ 25,000	\$ 25,000	\$ 25,000
Major Bridge Contribution	50,000	50,000	50,000
Capital Projects	392,765	460,000	320,000
Assessor Revaluation	121,000	100,000	100,000
<b>Subtotal</b>	<b>\$ 588,765</b>	<b>\$ 635,000</b>	<b>\$ 495,000</b>
591500 Internal Service			
Heart & Hypertension	\$ 745,000	\$ 745,000	\$ 700,000
City Health Benefits	9,646,500	10,182,700	11,163,310
City Workers' Compensation	2,148,000	1,900,000	1,650,000
<b>Subtotal</b>	<b>\$ 12,539,500</b>	<b>\$ 12,827,700</b>	<b>\$ 13,513,310</b>
<b>Totals</b>	<b>\$ 22,944,090</b>	<b>\$ 24,108,445</b>	<b>\$ 25,912,065</b>

**Board of Education**

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

**Fund Balance**

**General Fund**

For budget purposes, all governmental funds are self-balancing. The Board of Finance established a policy to reduce the reliance on surplus reserves to balance the General Fund budget. From an historical high of \$3.66 million years ago, the City has achieved its goal and since 2016-2017 has not appropriated any amount of this reserve to balance the budget.

As a matter of sound financial policy governments should maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time emergency expenditures. The Board of Finance recognizes the importance of maintaining a stable and adequate General Fund - Fund Balances and has established the following policy:

- Maintain ending General Fund total Fund Balances as a percent of operating revenues at between 15% and 20%.
- Maintain General Fund Unassigned Fund Balances as a percent of operating revenues between 12% and 15%.
- Exceptions and/or changes to this policy may be allowed under certain unique conditions to maintain flexibility in case of emergencies and one-time opportunities.

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

<b>Fund Balance</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Nonspendable	\$8,817		\$5,457
Committed	3,064,919	\$3,093,837	3,085,523
Assigned	4,345,929	7,884,336	6,367,646
Unassigned	<u>28,737,167</u>	<u>27,795,244</u>	<u>28,341,862</u>
Total Fund Balance	<u>\$36,156,832</u>	<u>\$38,773,417</u>	<u>\$37,800,488</u>

