

**GENERAL FUND BUDGET
REVENUE DETAIL SECTION**

The Revenue Detail section provides additional detail about the funding sources that support the General Fund Budget. Revenue impact assumptions are listed on the Revenue Summary in the budget summary, on page 35 of this document.

PROPERTY TAXES

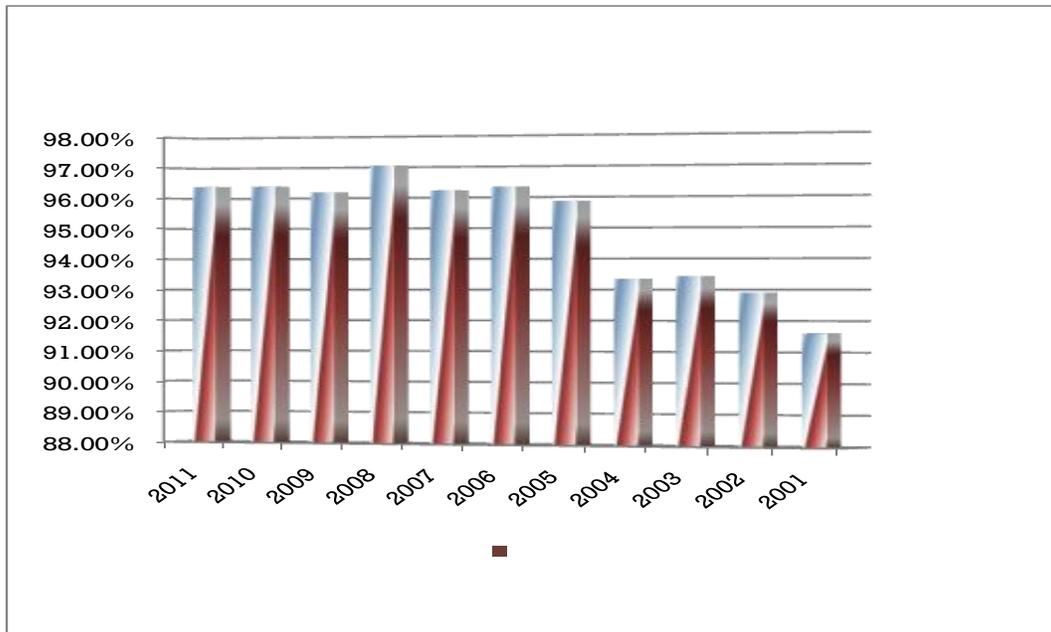
Property tax collections, for current and arrears real estate, personal property and motor vehicles total approximately 54.92% of the General Fund Revenue budget. This schedule includes a minimal (0.91) increase to the mill rate.

The collection rate is established at 96.38% based on the last four fiscal year collections and this year collection assumptions. In addition, a new tax administration software package which went into use in this fiscal year is improving the City's addressing difficulties that resulted in returned tax bills in past years, and should positively impact collection rates. We continue to take measures to increase tax collections, including an emphasis on delinquent tax collections. We have prepared and published an RFP for services related to maximizing delinquent tax collections for personal property tax.

REV TYPE	OBJECT DESC	FY 2010	FY 2011	FY 2012	FY 2012	VARIANCE
		ACTUAL	CURRENT BUDGET	MAYOR PROPOSED		
PROPERTY TAXES		264,071,992	269,750,627	270,150,627	270,150,627	400,000
	41693 CURRENT TAXES: REAL ESTATE	260,538,480	259,827,624	259,827,624	259,827,624	0
	41694 CURRENT TAXES: MOTOR VEHICLES	0	6,723,003	6,723,003	6,723,003	0
	41697 ARREARS TAXES	3,197,517	2,800,000	3,200,000	3,200,000	400,000
	44698 TELECOMM. ACCESS INE TAXES	335,996	400,000	400,000	400,000	0

TAX COLLECTION RATE

2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
96.38%	96.38%	96.18%	97.04%	96.22%	96.33%	95.86%	93.35%	93.43%	92.91%	91.62%



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REVENUE DETAIL SECTION

BUSINESS LICENSES / PERMITS

Business licenses and permits account for only 0.13% of overall revenues.

REV TYPE	OBJECT DESC	FY2010 ACTUAL	FY 2011 CURRENT BUDGET	FY 2012 MAYOR PROPOSED	FY2012 ADOPTED	VARIANCE TO FY2011 BUDGET
BUSINESS LICENSES/PERMITS		665,158	657,690	656,275	656,275	-1,415
	41210 LIQUOR APPLICATION/PERMIT	840	700	700	700	0
	41252 ANNUALCOMMERCIALSSCALECERTIF	74,260	76,000	76,000	76,000	0
	41259 STATECONSERVATIONAPPLICATIONFI	6,584	1,000	1,000	1,000	0
	41332 TATTOO SHOPS	1,800	2,250	2,250	2,250	0
	41333 TRANSITIONAL LIVING HOUSES	0	3,000	3,000	3,000	0
	41335 HAIR BRAIDING	600	7,500	7,500	7,500	0
	41337 MASSAGE ESTABLISHMENT PERMITS	300	5,000	5,000	5,000	0
	41360 DRY CLEANING LICENSE	0	600	600	600	0
	41361 BUYING & SELLING LIVE POULTRY	0	150	150	150	0
	41362 JUNK DEALER PERMIT	0	2,500	2,500	2,500	0
	41363 AUCTIONEER LICENSE	0	150	150	150	0
	41364 OUTDOOR EXHIBITION LICENSE	350	300	300	300	0
	41370 ITINERANT VENDOR LICENSE	0	2,500	2,500	2,500	0
	41371 RETAIL TOBACCO LICENSE	0	20,000	20,000	20,000	0
	41405 STATE PERMIT FEES	0	1,415	0	0	-1,415
	41406 CURBSIDE ADVERTISING	0	0	0	0	0
	41524 SIGN LICENSE	3,920	3,000	3,000	3,000	0
	41525 SIGN / LICENSE RENEWAL PERMIT	14,340	10,000	10,000	10,000	0
	41567 BARBER SHOP LICENSE	7,650	6,000	6,000	6,000	0
	41568 BEAUTY SHOP LICENSE	16,050	16,000	16,000	16,000	0
	41569 BEVERAGE LICENSE	9,250	6,500	6,500	6,500	0
	41570 DAYCARE FACILITY LICENS	7,200	900	900	900	0
	41571 ELDERLY CARE FACILITY LICENSE	0	200	200	200	0
	41572 FOOD ESTABLISHMENT LICENSE	90,130	85,000	85,000	85,000	0
	41573 FROZEN DESSERT LICENSE	3,900	3,500	3,500	3,500	0
	41574 MILK DEALER LICENSE	100	100	100	100	0
	41575 NAIL SALON LICENSE	4,050	3,500	3,500	3,500	0
	41576 SWIMMING POOL LICENSE	4,400	5,000	5,000	5,000	0
	41577 POULTRY LICENSE	150	150	150	150	0
	41578 RESTAURANT LICENSE	107,625	95,000	95,000	95,000	0
	41579 SANDWICH SHOP LICENSE	39,100	45,000	45,000	45,000	0
	41580 TEMPORARY VENDOR LICENSE	19,000	5,000	5,000	5,000	0
	41581 VENDOR LICENSE	16,500	10,000	10,000	10,000	0

GENERAL FUND BUDGET
REVENUE DETAIL SECTION

BUSINESS LICENSES / PERMITS *continued*

REV TYPE	OBJECT DESC	FY2010 ACTUAL	FY 2011 CURRENT BUDGET	FY 2012 MAYOR PROPOSED	FY2012 ADOPTED	VARIANCE TO FY2011 BUDGET
BUSINESS LICENSES/PERMITS		665,158	657,690	656,275	656,275	-1,415
	41582 SEWAGE DISPOSAL SITE LICENSE	150	0	0	0	0
	41583 BLASTING PERMIT	210	250	250	250	0
	41584 CARNIVAL PERMIT	0	800	800	800	0
	41585 DAY CARE PERMIT	900	2,800	2,800	2,800	0
	41586 DAY CARE - GROUP PERMIT	0	75	75	75	0
	41587 DRY CLEANER PERMIT	2,700	350	350	350	0
	41588 FLAMMABLE LIQUID LICENSE	28,250	33,000	33,000	33,000	0
	41589 FOAM GENERATOR LICENSE	0	500	500	500	0
	41590 GAS PIPE TEST PERMIT	0	0	0	0	0
	41591 HOTEL PERMIT	400	450	450	450	0
	41592 LIQUOR PERMIT	15,700	15,000	15,000	15,000	0
	41593 PUBLIC HALL PERMIT	1,200	1,450	1,450	1,450	0
	41594 ROOMING HOUSE PERMIT	4,100	5,000	5,000	5,000	0
	41595 SITE ASSESSMENT PERMIT	1,077	5,000	5,000	5,000	0
	41596 TANKINSTALLATION-COMMERCIALPE	2,050	1,000	1,000	1,000	0
	41598 TRUCK - HAZMAT PERMIT	20,100	14,000	14,000	14,000	0
	41599 VENDOR PERMIT	681	200	200	200	0
	41600 96/17 HOOD SYSTEM PERMIT	7,100	7,500	7,500	7,500	0
	41608 ROOMINGHOUSE/HOTELLICENSES	5,195	6,000	6,000	6,000	0
	41609 HOTELLICENSECOMBINEDWITHROOF	2,450	1,000	1,000	1,000	0
	41647 VENDORANNUALREGISTRATIONFEES	12,740	20,000	20,000	20,000	0
	41654 CONTRACTORS' STREET LICENSE	5,900	6,500	6,500	6,500	0
	41655 CONTRACTORS' SIDEWALK LICENSE	6,000	8,400	8,400	8,400	0
	41656 STREET EXCAVATING PERMITS	97,600	80,000	80,000	80,000	0
	41657 SIDEWALK EXCAVATING PERMITS	6,750	6,500	6,500	6,500	0
	41658 CONTRACTORS' DUMP LICENSES	10,600	18,000	18,000	18,000	0
	41662 SIDEWALK OCCUPANCY PERMITS	3,255	3,000	3,000	3,000	0
	41668 SIDEWALK EXCAVATING PERMIT FINES	1,100	1,500	1,500	1,500	0
	41669 STREET EXCAVATING PERMIT FINES	850	1,500	1,500	1,500	0

**GENERAL FUND BUDGET
REVENUE DETAIL SECTION**

CHARGES FOR SERVICES

Charges for services account for 1.26% of overall revenues. The collapse of the housing market, has had a deleterious impact on revenues, particularly those revenues that were to come from Bridgeport's real estate market. Real estate conveyance fees collected by the town clerk on real estate transactions are based upon the value of those transactions, and many foreclosure filings result in transactions whose value is negligible, which means that the fees collected on them are a fraction of what they would be in a healthy real estate market.

REV TYPE	OBJECT DESC	FY 2011			FY2012 ADOPTED	VARIANCE TO FY2011 BUDGET
		FY2010 ACTUAL	CURRENT BUDGET	FY 2012 MAYOR PROPOSED		
CHARGES FOR SERVICES		6,707,914	6,798,136	6,183,990	6,183,990	-614,146
	41208 DEEDS/CERTIFICATIONS	451,253	400,000	400,000	400,000	0
	41209 CERTIFIED COPIES	33,472	0	0	0	0
	41225 CONVEYANCE TAX ASSIGNMENT	1,008,818	1,100,000	1,100,000	1,100,000	0
	41237 TRADE NAMES	4,090	0	2,000	2,000	2,000
	41242 TOWN FUND	18,464	0	0	0	0
	41253 PUBLIC HEARING FEES	35,283	35,000	35,000	35,000	0
	41254 PETITIONTOTHEP&ZCOMMISSIONFEE	104,239	75,000	75,000	75,000	0
	41257 PURCHASE OF ZONING REGULATIONS	957	300	300	300	0
	41258 PURCHASE OF ZONING MAPS	180	100	100	100	0
	41260 DISKETTE FEES	150	0	0	0	0
	41306 CITY FARM FUND	18,688	18,000	20,000	20,000	2,000
	41374 VEHICLE SURCHARGE	3,300	0	2,000	2,000	2,000
	41380 POLICE DEPT TELEPHONE COMMISSI	881	1,000	1,000	1,000	0
	41381 VACANT PROPERTY FEES	9,100	6,000	20,000	20,000	14,000
	41501 PARKING FEES	3,500	0	0	0	0
	41502 TRANSIENT REVENUE	50,355	54,015	48,200	48,200	-5,815
	41538 COPIES	42,493	66,100	40,600	40,600	-25,500
	41538 MISC CASH	599,780	50,000	50,000	50,000	0
	41546 MAP SALES	2,801	4,600	4,000	4,000	-600
	41547 RESIDENTAPPLICATION/ADMINISTRA	0	17,500	17,500	17,500	0
	41548 NON-RESIDENTAPPLICATION/ADMIN	0	70,000	70,000	70,000	0
	41549 BILLED SERVICES	31,385	0	20,000	20,000	20,000
	41553 BOOKS / MAP SALES	0	100	100	100	0
	41601 CHARGE FOR TIME	47,466	38,000	44,000	44,000	6,000
	41604 FIRE HYDRANT USE PERMITS	60	140	140	140	0
	41610 FREEDOM OF INFORMATION FEES	789	250	250	250	0
	41620 CATERING SALES	30,249	38,500	38,500	38,500	0
	41621 STUDENT SALES	329,874	395,000	395,000	395,000	0
	41622 OTHER SALES	432,485	350,000	350,000	350,000	0
	41623 SEASIDEANDBEARSDSLEYCHECKPOINT	281,427	242,649	280,000	280,000	37,351
	41625 PARK STICKERS	17,216	110,000	80,000	80,000	-30,000
	41635 FAIRCHILDWHEELERGOLFCOURSE	1,747,972	1,700,000	1,750,000	1,750,000	50,000
	41645 OUTSIDE OVERTIME SURCHARGE	394,092	950,000	0	0	-950,000
	41649 POLICE REPORTS	244	300	300	300	0
	41664 PARKING METER COLLECTIONS	434,479	440,000	440,000	440,000	0
	45354 WPCACOLLECTIONSERVICEREIMBUR	572,374	635,582	500,000	500,000	-135,582
	41290 RETAIL SALES TAX	0	0	366,000	366,000	366,000
	41343 ROOM OCCUPANCY TAX	0	0	34,000	34,000	34,000

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FEES/FINES, FORFEITS & PENALTIES

These account for less than 1% (.99%) of overall Bridgeport revenues. These include towing fines, parking violations, inspection fees, and penalties for current and arrears tax payments. More aggressive tax collection strategies, including the use of the bootfinder on vehicles with delinquent tax bills, will assist in fee collection.

REV TYPE	OBJECT DESC	FY 2010	FY 2011	FY 2012	FY 2012	VARIANCE
		ACTUAL	CURRENT BUDGET	MAYOR PROPOSED	ADOPTED	TO FY2011 BUDGET
FEES		16,493	12,500	12,500	12,500	0
	41256 LIQUOR CERTIFICATION FEE	6,490	3,000	3,000	3,000	0
	41308 RODENT INSPECTION FEES	2,700	4,500	4,500	4,500	0
	41309 FLOOR PLAN REVIEW PLANS	4,400	1,500	1,500	1,500	0
	41344 LAND USE FEES	1,490	1,000	1,000	1,000	0
	41355 TAX COLLECTOR: ATM FEES	1,413	1,500	1,500	1,500	0
	41359 ALARM REGISTRATION FEE	0	1,000	1,000	1,000	0
	FINES, FORFEITS & PENALTIES	5,569,150	5,222,580	4,468,200	4,833,680	-388,900
	41244 NOTARY COMMISSION	2,410	2,500	2,500	2,500	0
	41245 POLITICALCOMMITTEELATEFILINGFE	100	100	100	100	0
	41255 ZONING COMPLIANCE FINE	97,859	80,000	80,000	80,000	0
	41277 RESTITUTION RECOVERY	17,397	5,000	5,000	5,000	0
	41285 PF ENFORCEMENT FINES	9,200	20,000	20,000	20,000	0
	41365 ACCIDENT TOWERS LIST PERMIT	14,725	0	35,000	35,000	35,000
	41366 REDEEMED VEHICLES SURCHARGE	17,725	60,000	60,000	60,000	0
	41367 ABANDONED VEHICLES SURCHARGE	42,436	72,000	72,000	72,000	0
	41372 ORDINANCE INFRACTIONS	2,758	15,000	0	0	-15,000
	41512 RECLAIMED DOG	1,445	35,415	1,000	1,000	-34,415
	41559 COURT FINES	10,947	20,000	15,000	15,000	-5,000
	41646 TOWING FINES	106,545	125,000	125,000	125,000	0
	41650 PARKING VIOLATIONS	1,173,630	1,350,000	1,350,000	1,350,000	0
	41651 COMMERCIAL ALARMS 54%	19,454	25,000	25,000	25,000	0
	41652 RESIDENTIAL ALARMS 46%	1,296	600	600	600	0
	41653 ORDINANCE VIOLATIONS	11,814	6,000	2,000	2,000	-4,000
	41702 PENALTIES: CURRENT TAXES	2,459,053	1,930,965	1,500,000	1,705,480	-225,485
	41703 PENALTIES: ARREARS TAXES	1,404,428	1,300,000	1,000,000	1,160,000	-140,000
	41704 LIEN FEES	175,930	175,000	175,000	175,000	0

**GENERAL FUND BUDGET
REVENUE DETAIL SECTION**

INTERGOVERNMENTAL REVENUE / INVESTMENTS/PERMITS

Intergovernmental Revenue accounts for 36.85% of revenues. As such, it is the second largest portion of revenues, after property taxes. Intergovernmental revenue includes aid to public schools, Education Cost Sharing, and funding for federal school lunch programming. Investments account for 0.15% of overall revenues. As with other portions of the budget, the economic downturn has not treated our investments kindly.

REV TYPE	OBJECT DESC	FY2010 ACTUAL	FY 2011 CURRENT BUDGET	FY 2012 MAYOR PROPOSED	FY2012 ADOPTED	VARIANCE TO FY2011 BUDGET
INTERGOVERNMENTAL REVENUE		163,371,208	159,908,654	159,331,273	181,264,577	21,355,923
	41403 BUILD AMERICA BOND SUBSIDY	0	0	600,240	600,240	600,240
	41404 ECONOMIC DEV BOND SUBSIDY	0	0	122,778	122,778	122,778
	41521 HIGHSCHOOLATHLETIC-TICKETSALES	0	15,000	15,000	15,000	0
	41522 SUMMER SCHOOL TUITION	24,840	110,000	25,000	25,000	-85,000
	42121 NUTRITION-FEDERALPORTION,CAF	8,332,145	8,095,062	8,095,062	8,095,062	0
	42617 FEDERAL BREAKFAST PROGRAM	2,906,061	2,116,066	2,116,066	2,116,066	0
	44350 ECS PROPERTY TAX RELIEF	0	3,432,961	3,432,961	3,432,961	0
	44357 MUNI VIDEO COMPETITION TST REV	55,275	8,000	8,000	8,000	0
	44514 SCHOOL DEBT SRVC REIMBURSEMENT	2,369,395	2,377,776	1,220,008	1,220,008	-1,157,768
	44515 PUBLIC SCHOOLS TRANSPORTATION	2,434,853	2,120,153	2,120,153	2,120,153	0
	44516 NON-PUBLICSCHOOLSTRANSPORTATIO	428,033	362,519	362,519	393,769	31,250
	44517 AID TO NON-PUBLIC SCHOOLS	146,513	193,642	165,000	165,000	-28,642
	44519 LEGALLY BLIND	183,666	358,599	185,000	185,000	-173,599
	44520 EDUCATION COST SHARING	139,410,939	133,796,765	133,796,765	155,698,819	21,902,054
	44550 TOWN AID	665,532	491,669	665,532	665,532	173,863
	44618 STATE PORTION - LUNCH	155,535	145,389	145,389	145,389	0
	44619 STATEPORTION-BREAKFASTPROGRAM	167,577	175,129	175,129	175,129	0
	44692 MASHANTUCKET PEQUOT/MOHEGAN FD	6,090,842	6,109,924	6,080,671	6,080,671	-29,253
INVESTMENTS		664,197	725,000	725,000	725,000	0
	41246 EARNINGS ON INVESTMENTS	164,197	225,000	225,000	225,000	0
	41555 CAPITAL FUND INTEREST TRANSFER	500,000	500,000	500,000	500,000	0

GENERAL FUND BUDGET
REVENUE DETAIL SECTION

NON-BUSINESS LICENSES/PERMITS

These permits account for 0.80% of overall government revenues.

NON-BUSINESS LICENSES/PERMITS	2,436,378	2,418,586	2,430,500	3,930,500	1,511,915
41211 DOG LICENSES	-13,124	15,000	500	500	-14,500
41247 MARRIAGE LICENSE FEE	10,198	20,000	20,000	20,000	0
41249 DEATH CERTIFICATES	164,126	125,000	125,000	125,000	0
41250 BURIAL PERMITS	4,545	5,000	5,000	5,000	0
41251 CREMATION PERMITS	1,560	1,500	1,500	1,500	0
41272 MARRIAGE LICENSE SURCHARGE	27,420	25,000	25,000	25,000	0
41526 RESIDENTIALADDITIONSANDALTERAT	315,644	198,586	200,000	200,000	1,415
41527 NON-RESIDENTIALADDITIONSANDALT	832,158	400,000	600,000	600,000	200,000
41528 NEWSINGLEFAMILYHOUSEPERMITS	18,050	30,000	20,000	20,000	-10,000
41529 TWO-UNIT HOUSING PERMITS	5,738	45,000	30,000	30,000	-15,000
41530 THREEORMORE-UNITSHOUSINGPERMIT	138,500	150,000	150,000	150,000	0
41531 POOL,TENTS,GARAGES-OTHERBUILDI	6,475	5,000	5,000	5,000	0
41532 NEW-NON RESIDENTIAL	2,925	500,000	350,000	1,850,000	1,350,000
41533 ELECTRICAL PERMITS	211,456	175,000	175,000	175,000	0
41534 PLUMBING PERMITS	115,679	120,000	120,000	120,000	0
41535 HEATING PERMITS	142,828	150,000	150,000	150,000	0
41536 AIR CONDITIONING PERMITS	30,005	40,000	40,000	40,000	0
41537 DEMOLITION PERMITS	27,660	10,000	10,000	10,000	0
41539 REFRIGERATION PERMITS	12,575	3,500	3,500	3,500	0
41540 CERTIFICATE OF OCCUPANCY	57,130	50,000	50,000	50,000	0
41597 TANKINSTALLATION-RESIDENTIALPE	1,225	2,500	2,500	2,500	0
41607 CERTIFICATEOFAPARTMENTRENTAL/O	26,695	35,000	35,000	35,000	0
41642 PERMITS	49,870	50,000	50,000	50,000	0
41667 OCCUPANCY PERMIT FINES	35	500	500	500	0
44386 FIRE PROTECTION	14,710	10,000	10,000	10,000	0
44387 VENTILATION	2,125	2,000	2,000	2,000	0

**GENERAL FUND BUDGET
REVENUE DETAIL SECTION**

PAYMENTS IN LIEU OF TAXES (PILOTS) / TAXES

PILOTS account for 3.13% of Bridgeport revenues. While we are grateful for the PILOT program, in the long term Connecticut needs to revisit this system which fails to reward municipalities that house regional infrastructure for the true value this infrastructure provides to the region. As a large city with limited developable land and a limited tax base, we provide health care services for the entire region, yet see limited tax revenues from tax exempt hospitals.

REV TYPE	OBJECT DESC	FY 2011 CURRENT		FY 2012 MAYOR	FY2012 ADOPTED	VARIANCE TO
		FY2010 ACTUAL	BUDGET	PROPOSED		FY2011 BUDGET
PAYMENTS IN LIEU OF TAXES		17,128,247	15,773,087	15,403,073	15,403,073	-370,014
	41305 TAX COLLECTOR: 3030 PARK	860,248	860,246	860,246	860,246	0
	41551 O.T.B INCOME	468,753	480,000	450,000	450,000	-30,000
	44319 LAFAYETTE BLVD LOFTS PILOT	123,199	163,811	137,671	137,671	-26,140
	44320 BROAD STREET PILOT	27,327	26,387	28,991	28,991	2,604
	44321 CITY TRUST PILOT	205,641	198,570	218,165	218,165	19,595
	44322 EAST MAIN STREET PILOT	7,764	8,036	11,851	11,851	3,815
	44323 ARCADE PILOT	35,907	35,907	35,907	35,907	0
	44324 CAPTAIN COVE PILOT	74,767	120,000	120,000	120,000	0
	44325 CASA PILOT	13,406	13,675	13,949	13,949	274
	44340 ARTSPACE READS BUILDING PILOT	63,852	70,670	72,983	72,983	2,313
	44346 UNITED CEREBRAL PALSY PILOT	13,525	13,795	14,071	14,071	276
	44347 144 GOLDEN HILL STREET PILOT	71,496	71,496	71,496	71,496	0
	44348 GOODWILL-HELMS HOUSING PILOT	6,915	6,140	6,140	6,140	0
	44349 PARK CITY RCH PILOT	65,678	67,649	69,678	69,678	2,029
	44358 JEFFERSON SCHOOL PILOT	0	20,400	20,169	20,169	-231
	44373 WASHINGTON PARK PILOT	21,500	21,500	21,500	21,500	0
	44392 881 LAFAYETTE BLVD PILOT	0	69,020	49,696	49,696	-19,324
	44393 PREMIUM ON LIEN SALE	12,911	0	0	0	0
	44680 ELDERLY/DISABLEDFREEZETAXREIMB	24,000	19,000	18,000	18,000	-1,000
	44681 DCA TAX ABATEMENT	136,158	0	0	0	0
	44682 ELDERLYEXEMPTION-OWNERSPROGI	697,376	650,000	650,000	650,000	0
	44683 ELDERLYEXEMPTION-TOTALLYDISABL	17,365	10,000	15,000	15,000	5,000
	44684 ELDERLYEXEMPTION-ADDITIONALVE	39,022	40,000	36,000	36,000	-4,000
	44686 TAX EXEMPT HOSPITALS	9,917,387	8,909,623	8,545,284	8,545,284	-364,339
	44687 STATE-OWNED PROPERTY PILOT	2,455,099	2,901,662	2,940,776	2,940,776	39,114
	44689 MISCELLANEOUS PILOTS	0	10,000	10,000	10,000	0
	44690 DISTRESSED MUNICIPALITY TAX EXEMF	339,437	325,000	325,000	325,000	0
	44691 MANUFACTURING MACHINERY & EQU	1,001,882	608,000	608,000	608,000	0
	45172 CRRR HOST COMMUNITY REVENUE	282,104	0	0	0	0
	45205 C.R.R.A PILOT PAYMENT	145,000	0	0	0	0
	47278 BHA RENTAL PROPERTY PILOT PMT	528	2,500	2,500	2,500	0
	47565 PORT AUTHORITY ANNUAL PILOT PAYM	0	50,000	50,000	50,000	0

GENERAL FUND BUDGET
REVENUE DETAIL SECTION

REIMBURSEMENTS / RENTS & LEASES

Reimbursements, Rents & Leases account for 1.49% of Bridgeport's overall annual revenues.

REV TYPE	OBJECT DESC	FY2010 ACTUAL	FY 2011 CURRENT BUDGET	FY 2012 MAYOR PROPOSED	FY2012 ADOPTED	VARIANCE TO FY2011 BUDGET
REIMBURSEMENT		4,009,130	4,407,300	5,493,618	5,493,618	1,086,318
	41392 DEBT SERVICE PARENT CENTER	65,000	0	60,000	60,000	60,000
	41543 FORECLOSURE COST RECOVERY	0	15,000	15,000	15,000	0
	41561 DEBTSERVICEPRINCIPALREIMBURSEM	40,000	0	115,249	115,249	115,249
	41562 DEBTSERVICEINTERESTREIMBURSEME	20,750	0	110,069	110,069	110,069
	41564 ADMINISTRATIVEFEE/OVERHEADALLO	183,180	120,000	120,000	120,000	0
	41603 FIREWATCH REIMBURSEMENT	70,850	65,000	68,000	68,000	3,000
	41644 OUTSIDE OVERTIME REIMBURSEMENT	3,129,183	4,000,000	4,948,000	4,948,000	948,000
	41670 COMMERCIAL DUMPING TIP FEES	60,721	57,000	57,000	57,000	0
	41673 SIDEWALK REPAIR FEE	0	300	300	300	0
RENTS/LEASES		1,432,244	2,256,556	1,798,256	1,798,256	-458,300
	41316 T-MOBILE RENT KENNEDY STADIUM	36,000	36,000	36,000	36,000	0
	41326 WONDERLAND BOND DEBT SERVICE	0	65,106	65,106	65,106	0
	41503 SECURITY BADGES	330	200	200	200	0
	41504 TIE DOWN	56,198	95,940	95,940	95,940	0
	41505 T-HANGARS	65,000	67,200	67,200	67,200	0
	41506 HANGER RENTALS	242,917	267,000	267,000	267,000	0
	41507 ANNUAL BASE RENT	169,397	239,660	275,660	275,660	36,000
	41508 OPERATING CERTIFICATE FEE	1,100	1,200	1,200	1,200	0
	41510 FUEL FLOWAGE FEE	85,103	106,500	98,200	98,200	-8,300
	41560 PROPERTY RENTAL	35,621	25,000	25,000	25,000	0
	41624 KENNEDY STADIUM RENTAL	3,700	1,000	10,000	10,000	9,000
	41626 90ACRESFLEAMARKETSPACERENTAL	4,500	2,250	2,250	2,250	0
	41629 WONDERLAND OF ICE - RENT	79,000	72,000	72,000	72,000	0
	41632 CITY CONCESSIONS	0	8,000	8,000	8,000	0
	41633 APARTMENT RENTAL	2,700	1,500	1,500	1,500	0
	41641 PARKING REVENUES	72,168	778,000	278,000	278,000	-500,000
	41675 BALLFIELD RENTAL	14,250	12,000	12,000	12,000	0
	41676 SEASIDE PARK RENTAL	55,020	50,000	55,000	55,000	5,000
	45138 ANNUAL RENT	75,000	72,500	72,500	72,500	0
	45140 ANNUAL PILOT	276,040	250,000	250,000	250,000	0
	45327 LAMAR	55,460	45,000	45,000	45,000	0
	45341 W.I.C.C ANNUAL LEASE	10,500	10,500	10,500	10,500	0
	45342 FAIRCHILDWHEELERRESTAURANTREVE	50,000	50,000	50,000	50,000	0

GENERAL FUND BUDGET
REVENUE DETAIL SECTION

SALE OF PROPERTY / SHARED REVENUES

Sale of Property & Shared Revenues account for 0.29% of overall revenues. Pursuant to the BGREEN 2020 Sustainability Plan, Bridgeport is working towards municipal consolidation. This means we are in the process of streamlining the number of buildings we use to house our staff, and we are working to maximize the efficiencies in our existing buildings. Sale of excess City property will get properties back on the tax rolls and improve the variety of businesses in the downtown area.

REV TYPE	OBJECT DESC	FY2010 ACTUAL	FY 2011 CURRENT	FY 2012 MAYOR	FY2012 ADOPTED	VARIANCE TO
			BUDGET	PROPOSED		FY2011 BUDGET
SALE OF PROPERTY		830,795	1,275,000	1,275,000	1,275,000	0
	41544 SALE OF CITY PROPERTY	639,500	1,100,000	1,100,000	1,100,000	0
	41666 SALE OF SCRAP METAL	191,295	175,000	175,000	175,000	0
SHARED REVENUES		209,198	165,600	149,800	149,800	-15,800
	41509 % OF GROSS	75,150	90,400	74,600	74,600	-15,800
	41511 CAR RENTAL % OF GROSS	9,004	0	0	0	0
	41552 STATE BINGO	43	200	200	200	0
	41630 % OF PROFIT	125,000	75,000	75,000	75,000	0

GENERAL FUND BUDGET

APPENDIX

INTERNAL SERVICE FUND

INTERNAL SERVICE FUND

The City, by Ordinance, established an Internal Service Fund to account for self-insured health benefit activities of the City, Board of Education and all other departments. Governmental Accounting Standards allow for the use of Internal Service Funds for risk financing activities. The Internal Service Fund is a proprietary type fund, which utilizes the accrual basis of accounting. The use of a separate fund, an Internal Service Fund for self insured benefit activities, can help smooth the impact of severe claims fluctuations which can now occur in the General Fund. Funding will be provided through the annual General Fund Budget which will separately identify the City, BOE and Nutrition portions. The amount budgeted will be the amount transferred to the Internal Service Fund. Contributions will be also be made by the WPCA and Grants. Employee contributions will be made directly to the Internal Service Fund. Interest and investment income earned by the fund will be used to pay expenses of the fund. Investment of available funds will be made by the City Finance Director and Treasurer in accordance with Connecticut General Statutes.

DESCRIPTION	CURRENT REVISED FY 2010	FY 2011 CLAIMS BASIS NEED	variance	EMPLOYER SHARE IN DEPARTMENTS	MAIN BUDGET ACCOUNT	CITY W/C H&H in depts.	TOTAL ALL BUDGETS	EMPLOYEE / RETIREE SHARE
CITY GENERAL FUND	43,614,400	47,152,498	3,538,098	16,136,893	18,135,777	10,166,700	44,439,370	2,713,128
CITY GRANTS	2,713,700	822,602	-1,891,098	713,569			713,569	109,033
GRAND TOTAL CITY BENEFITS	46,328,100	47,975,100	1,647,000	16,850,462	18,135,777	10,166,700	45,152,939	2,822,161
BOE GENERAL FUND	41,622,300	44,572,871	2,950,571	24,365,087	13,327,496		37,692,583	6,880,288
BOE GRANTS	4,425,900	4,975,665	549,765	4,339,729			4,339,729	635,936
NUTRITION CENTER	2,076,400	2,323,654	247,254	1,693,407	407,500		2,100,907	222,747
GRAND TOTAL EDUCATION BENEFITS	48,124,600	51,872,190	3,747,590	30,398,223	13,734,996		44,133,219	7,738,971
WPCA	194,700	138,609	-56,091	117,845	3,000		120,845	17,764
GRAND TOTAL	94,647,400	99,985,899	5,338,499	47,366,530	31,873,773	10,166,700	89,407,003	10,578,896

GENERAL FUND BUDGET

APPENDIX

INTERNAL SERVICE FUND

ORG	DESC	OBJECT	DESC	FY 2010 BUDGET	FY 2011 ADOPTED
62074000	'HEALTH BENEFIT ADMINISTRATION	'52006	'DENTAL HMO - CITY GRANTS	24,600	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52022	'DENTAL PPO FEE - CITY GRANTS	7,500	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52106	'VISION FEE - CITY GRANTS	2,000	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52130	'VISION CLMS-CITY GRANTS	16,700	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52155	'LIFE INSURANCE GRANT EMPLOYEES	26,000	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52165	'CLMS DNLT - CITY GRANTS	143,000	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52412	'RX CLAIMS - CITY GRANTS	303,800	109,033
62074000	'HEALTH BENEFIT ADMINISTRATION	'52428	'RX ADM - CITY GRANTS	1,900	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52706	'HEALTH ASO FEES: CITY GRANTS	84,500	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52745	'CLMS MENTAL HEALTH - CITY GRAN	59,900	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52795	'CLMS CHIROPRACTIC - CITY GRANT	28,200	0
62074000	'HEALTH BENEFIT ADMINISTRATION	'52895	'CLAIMS DR/HSPTLS - CITY GRANTS	1,484,600	713,569
	CITY GRANT APPROPRIATION TOTAL			2,182,700	822,602
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52002	'DENTAL HMO - CITY ACTIVE	153,800	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52008	'DENTAL HMO - COBRA/RETIREE	1,500	400
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52018	'DENTAL PPO FEE - CITY ACTIVE	35,900	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52024	'DENTAL PPO - COBRA/RETIREE	2,100	2,100
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52102	'VISION FEE - CITY ACTIVE	10,600	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52108	'VISION FEE - COBRA/RETIREE	900	600
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52126	'VISION CLMS-CITY ACTIVE	88,900	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52129	'VISION CLMS-CITY RETIREES	9,600	5,200
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52154	'LIFE INSURANCE CIVIL SERVICE	220,000	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52156	'LIFE INSURANCE CITY DISABLED	44,000	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52164	'CLMS DNLT - CITY ACTIVE	792,205	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52166	'CLMS DNLT - CITY RETIREES	38,400	44,600
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52202	'ST DISABILITY UNAFFILIATED	19,700	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52203	'ST DISABILITY TEAMSTERS	1,000	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52204	'LT DISABILITY UNAFFILIATED	30,900	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52205	'LT DISABILITY TEAMSTERS	2,000	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52206	'HCRA	30,000	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52250	'H& H MEDICAL - POLICE	1,066,700	1,138,400
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52252	'H& H MEDICAL - FIRE	776,300	719,400
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52254	'H & H INDEMNITY - POLICE	582,100	483,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52256	'H & H INDEMNITY FIRE	758,000	759,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52258	'STATE OF CT ANNUAL ASMT FEE	319,000	300,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52260	'CT 2ND INJURY FUND ASSESSM	292,400	270,200
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52262	'WORKERS' COMP ADM FEE	464,400	479,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52268	'WORKERS' COMP INDM - FIRE	550,600	575,100
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52270	'WORKERS' COMP INDM - GEN G	109,370	99,800
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52272	'WORKERS' COMP INDM - HEALT	39,000	82,300
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52274	'WORKERS' COMP INDM - POLIC	1,160,300	822,600
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52276	'WORKERS' COMP INDM - PUB F	618,000	715,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52284	'WORKERS' COMP MED - FIRE	659,300	760,200
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52286	'WORKERS' COMP MED - GEN GO	223,000	205,500
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52288	'WORKERS' COMP MED - HEALTH	138,400	115,200
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52290	'WORKERS' COMP MED - POLICE	1,493,140	1,686,900
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52292	'WORKERS' COMP MED - PUB FA	948,500	955,100
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52361	'MEDICARE PART B REIMB FIRE/POL	885,000	920,300
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52406	'RX CLAIMS - CITY ACTIVE	2,157,400	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52422	'RX ADM - CITY ACTIVE	9,400	500,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52426	'RX ADM - RETIREES	8,900	6,300
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52433	'RX COBRA/RETIREES	70	0
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52436	'RX CLAIMS - CITY RET & COBRA	2,178,630	2,352,600
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52702	'HEALTH ASO FEES: CITY ACTIVE	412,600	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52704	'HEALTH ASO FEES: CITY RETIREES	296,700	320,400
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52709	'HEALTH ASO FEES: WORKERS COMP	3,800	4,200
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52720	'CLMS MENTAL HEALTH - CITY ACTI	301,510	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52725	'CLMS MENTAL HEALTH - WRKR COMP	155,600	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52740	'CLMS MENTAL HEALTH - CITY RETI	218,600	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52770	'CLMS CHIROPRACTIC - CITY ACTIV	147,000	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52775	'CLMS CHIROPRACTIC - WORKER COM	1,375	
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52790	'CLMS CHIROPRACTIC - CITY RETIR	79,000	0
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52870	'CLAIMS DR/HSPTLS - CITY ACTIVE	8,369,288	16,136,893
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52875	'CLAIMS DR/HSPTLS - WORKER COMP	193,000	309,100
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52890	'CLAIMS DR/HSPTLS-CITY RETIREES	12,450,500	11,079,905
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52891	'MEDICAL MEDICARE RETIREES F/P	1,214,300	1,515,900
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52892	'MEDICAL MEDICARE CSG	1,109,000	1,321,400
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52893	'RX MEDICARE F/P	544,800	661,300
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52894	'RX MEDICARE CSG	1,514,544	1,642,300
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52898	'ASO FEES:MEDICAL MEDICARE F&P	48,000	40,600
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52899	'ASO FEES:MEDICAL MEDICARE CSG	51,000	53,700
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52916	'EMPLOYEE ASSISTANCE PROGRAM	38,000	38,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'52920	'HEALTH BENEFITS BUYOUT	30,000	30,000
'62075000	'HEALTH BENEFIT ADMINISTRATION	'56100	'AUDITING SERVICES	13,368	0
'62075000	'HEALTH BENEFIT ADMINISTRATION	'56165	'MANAGEMENT SERVICES	34,000	0
	CITY GENERAL FUND APPROPRIATION TOTAL			44,145,400	47,152,498

GENERAL FUND BUDGET

APPENDIX

INTERNAL SERVICE FUND

ORG	DESC	OBJECT	DESC	FY 2010 BUDGET	FY 2011 ADOPTED
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52004	'DENTAL HMO - WPCA ACTIVE	1,000	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52020	'DENTAL PPO FEE - WPCA ACTIVE	215	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52104	'VISION FEE - WPCA ACTIVE	100	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52127	'VISION CLMS-WPCA	3,900	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52169	'CLMS DNTL - WPCA	6,000	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52278	'WORKERS' COMP INDM - WPCA	15,200	20,764
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52294	'WORKERS' COMP MED - WPCA	14,500	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52408	'RX CLAIMS - WPCA	22,000	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52424	'RX ADM - WPCA	300	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52703	'HEALTH ASO FEES: WPCA ACTIVE	2,985	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52730	'CLMS MENTAL HEALTH - WPCA	2,000	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52780	'CLAIMS CHIROPRACTIC - WPCA	400	
'62400000	'WPCA INTERNAL HEALTH SERVICE	'52880	'CLAIMS DR/HSPTLS - WPCA ACTIVE	126,100	117,845
	WPCA APPROPRIATION TOTAL			194,700	138,609
'62850000	'BOE INTERNAL HEALTH SERVICE	'52010	'DENTAL HMO - BOE CERTIFIED	43,000	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52012	'DENTAL HMO - BOE NONCERTIFIED	28,700	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52024	'DENTAL PPO - COBRA/RETIREE	32,400	32,000
'62850000	'BOE INTERNAL HEALTH SERVICE	'52026	'DENTAL PPO - BOE NONCERTIF	28,000	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52028	'DENTAL PPO - BOE CERTIFIED	60,300	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52110	'VISION FEE - BOE NONCERTIF	6,400	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52120	'VISION FEE - BOE RET/COBRA	200	200
'62850000	'BOE INTERNAL HEALTH SERVICE	'52128	'VISION CLMS-BOE RETIREES	1,400	1,900
'62850000	'BOE INTERNAL HEALTH SERVICE	'52131	'VISION CLMS-BOE NONCERTIFIED	53,700	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52138	'DENTAL HMO - BOE RETIREES	1,900	2,300
'62850000	'BOE INTERNAL HEALTH SERVICE	'52160	'CLMS DNTL - BOE CERTIFIED	1,374,300	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52161	'CLMS DNTL - BOE NONCERTIFIED	399,350	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52163	'CLMS DNTL - BOE RETIREES	635,000	699,500
'62850000	'BOE INTERNAL HEALTH SERVICE	'52207	'HCRA-BOE	50,000	43,000
'62850000	'BOE INTERNAL HEALTH SERVICE	'52264	'WORKERS' COMP INDM - NONCERT	479,150	67,900
'62850000	'BOE INTERNAL HEALTH SERVICE	'52266	'WORKERS' COMP INDM - CERTIFIED	206,650	717,100
'62850000	'BOE INTERNAL HEALTH SERVICE	'52280	'WORKERS' COMP MED - NONCERTIFI	791,400	222,300
'62850000	'BOE INTERNAL HEALTH SERVICE	'52282	'WORKERS' COMP MED - CERTIFIED	520,000	307,296
'62850000	'BOE INTERNAL HEALTH SERVICE	'52410	'RX CLAIMS BOE RETIREES	1,672,000	1,794,300
'62850000	'BOE INTERNAL HEALTH SERVICE	'52414	'RX CLAIMS - BOE NONCERTIFIED	1,354,200	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52416	'RX CLAIMS - BOE ACT CERTIFIED	2,775,000	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52430	'RX ADM-BOE ACT NONCERTIFIED	7,000	3,680,288
'62850000	'BOE INTERNAL HEALTH SERVICE	'52432	'RX ADM-BOE ACTIVE CERTIFIED	9,100	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52433	'RX COBRA/RETIREES	41,100	29,900
'62850000	'BOE INTERNAL HEALTH SERVICE	'52707	'HEALTH ASO FEES: BOE NON-CERT	241,700	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52708	'HEALTH ASO FEES: BOE CERTIFIED	539,400	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52711	'HEALTH ASO FEES: BOE RETIREES	241,800	270,400
'62850000	'BOE INTERNAL HEALTH SERVICE	'52735	'CLMS MENTAL HEALTH - BOE RETIR	109,200	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52750	'CLMS MENTAL HEALTH - BOE NONCE	224,400	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52755	'CLMS MENTAL HEALTH - BOE CERTI	433,000	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52785	'CLMS CHIROPRACTIC - BOE RETIRE	57,300	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52800	'CLMS CHIROPRACTIC - BOE NONCER	122,100	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52805	'CLMS CHIROPRACTIC - BOE CERTIF	203,700	
'62850000	'BOE INTERNAL HEALTH SERVICE	'52885	'CLAIMS DR/HSPTLS-BOE RETIREES	6,462,900	7,321,000
'62850000	'BOE INTERNAL HEALTH SERVICE	'52896	'MEDICAL MEDICARE RETIREES BOE	1,512,435	1,955,300
'62850000	'BOE INTERNAL HEALTH SERVICE	'52897	'RX MEDICARE RETIREES BOE	2,857,150	2,987,800
'62850000	'BOE INTERNAL HEALTH SERVICE	'52900	'CLAIMS DR/HSPTLS-BOE NONCERT	5,643,800	7,365,087
'62850000	'BOE INTERNAL HEALTH SERVICE	'52905	'CLAIMS DR/HSPTLS-BOE CERTIFIED	12,327,400	17,000,000
'62850000	'BOE INTERNAL HEALTH SERVICE	'52909	'ASO FEES: MED MED BOE RETIREES	75,765	75,300
	BOE GENERAL FUND APPROPRIATION TOTAL			41,622,300	44,572,871
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52016	'DENTAL HMO - BOE GRANTS	8,800	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52032	'DENTAL PPO - BOE GRANTS	11,600	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52114	'VISION FEE - BOE GRANTS	1,900	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52124	'VISION CLMS-BOE GRANTS	11,900	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52162	'CLMS DNTL - BOE GRANTS	238,800	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52402	'RX CLAIMS - BOE GRANTS	492,700	635,936
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52418	'RX ADM - BOE GRANTS	4,000	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52700	'HEALTH ASO FEES: BOE GRANTS	158,900	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52710	'CLMS MENTAL HEALTH - BOE GRANT	101,800	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52760	'CLAIMS CHIROPRACTIC - BOE GRNT	40,900	
'62899894	'BOE GRANTS INTERNAL HEALTH SER	'52860	'CLAIMS DR/HSPTLS - BOE GRANTS	3,354,600	4,339,729
	BOE GRANT APPROPRIATION TOTAL			4,425,900	4,975,665

GENERAL FUND BUDGET

APPENDIX

INTERNAL SERVICE FUND

ORG	DESC	OBJECT	DESC	FY 2010 BUDGET	FY 2011 ADOPTED
'62900000	'BOE FOOD SERVICES	'52014	'DENTAL HMO - NUTRITION	2,100	
'62900000	'BOE FOOD SERVICES	'52030	'DENTAL PPO - NUTRITION	4,900	
'62900000	'BOE FOOD SERVICES	'52112	'VISION FEE - NUTRITION	1,150	
'62900000	'BOE FOOD SERVICES	'52125	'VISION CLMS-NUTRITION	6,950	
'62900000	'BOE FOOD SERVICES	'52167	'CLMS DNLT- NUTRITION CENTER	77,200	
'62900000	'BOE FOOD SERVICES	'52312	'WORKERS' COMP INDM - NUTRITION	221,200	43,800
'62900000	'BOE FOOD SERVICES	'52314	'WORKERS' COMP MED - NUTRITION	50,000	362,300
'62900000	'BOE FOOD SERVICES	'52363	'MEDICARE PART B REIMB BOE FOOD	1,200	1,400
'62900000	'BOE FOOD SERVICES	'52404	'RX CLAIMS - NUTRITION	261,510	222,747
'62900000	'BOE FOOD SERVICES	'52420	'RX ADM - NUTRITION	1,500	
'62900000	'BOE FOOD SERVICES	'52701	'HEALTH ASO FEES: NUTRITION	53,800	
'62900000	'BOE FOOD SERVICES	'52715	'CLMS MENTAL HEALTH - NUTRITION	29,300	
'62900000	'BOE FOOD SERVICES	'52765	'CLMS CHIROPRACTIC - NUTRITION	15,200	
'62900000	'BOE FOOD SERVICES	'52865	'CLAIMS DR/HSPTLS - NUTRITION	1,350,390	1,693,407
NUTRITION CENTER APPROPRIATION TOTAL				2,076,400	2,323,654
TOTAL ISF APPROPRIATIONS				94,647,400	99,985,899

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET POLICIES

CAPITAL IMPROVEMENT PROGRAM OVERVIEW & PROCEDURES

All Capital Equipment purchases are governed by Capital Procedures. Preparing and maintaining the Capital Budget is an imperative part of the City's management effort. Central to this management effort is providing accurate and thorough justifications for proposed capital projects, making the capital budgeting cycle transparent and straightforward. Specific criteria that guide Capital budgeting decisions are outlined below:

- 1) The City administration will develop a process for ensuring that capital investments provide the maximum community benefit and that appropriate supporting policies are implemented.
- 2) The City shall allocate a percentage of its general operating revenue for capital investment for the next five (5) fiscal years.
- 3) The City shall budget an increasing percentage of its CDBG allocations for the next five (5) years for capital.
- 4) All redevelopment and economic development projects shall include plans for specific returns (investment and leverage).
- 5) Priority will be given to those investments/projects that foster achievement of City Executive Committee goals and objectives, aid in the implementation of approved City plans, and conform to the following ideals:
 - Foster Economic Growth;
 - Foster Neighborhood Growth;
 - Foster Urban Conservation;
 - Conform to the City's five (5) year plan;
 - Replace or renovate existing obsolete or deteriorated elements of the City's property rather than providing additional facilities;
 - Reduce the cost of operations or result in a net increase in general revenues;
 - Are mandated by governmental agencies;
 - Do not duplicate other public and/or private services;
 - Reduce energy consumption;
 - Benefit low and moderate income persons and/or slow economic blight;
 - Are located in targeted neighborhoods and economic development areas, i.e. (enterprise zone); and
 - Improve the safety and security of citizens.

DEFINING CAPITAL EQUIPMENT & CAPITAL PROJECTS

Capital Equipment is defined as any item that has an expected life of five (5) years or more and a purchase price in excess of \$500.00. Items costing less than \$500.00 and lasting less than five (5) years are to be purchased from material and supply accounts. The purchase price includes any costs of acquisition or transportation of the item or other costs associated with the installation or placing it into service. The expected life for a piece of equipment is that period of time for which it will be useful in carrying out operations without major repair to its physical condition. Generally, capital equipment includes, but is not limited to, furniture and fixtures, machinery and motor vehicles.

Capital equipment *excludes* commodities that are converted in the process of construction, or that are used to form a minor part of equipment or fixed property. In addition, repairs will normally not be capitalized regardless of the cost of repair or the extent of repair relative to the cost of a new item. The following examples occur frequently and are intended to serve as a guide in deciding whether or not to capitalize an item.

- Calculators - will not be capitalized.
- All furniture costing more than \$500.00 *will* be capitalized.

The **Capital improvement program** is defined as a plan for capital expenditures over a multi-year period to meet identified improvements in the infrastructure.

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET POLICIES

The **Capital Budget** is the first year of a five year plan for capital expenditures to be incurred over a given fiscal year from funds appropriated by the City Council for project scheduled in the same year.

Capital Projects are the improvements that make up the capital budget. Each project has a specific purpose, justification and cost. Projects propose physical improvements in different elements of the City's infrastructure. Improvements include but are not limited to: construction, reconstruction, rehabilitation, modification, renovation, expansion, replacement, extension of streets, bridges, buildings, sidewalks, playgrounds, traffic signals, ramps, lights and acquisition of land, buildings with associated relocation, demolition and improvements such as landscaping, fencing and paving.

CAPITAL IMPROVEMENT PROGRAM REQUESTS

All Capital Projects Under Consideration must be accompanied by a description including the following detail and descriptive information:

- 1) **PROJECT TITLE:** Enter the title best describing the project. Be concise, but as descriptive as possible.
- 2) **SUBMITTED BY:** Enter the Department, and division, if applicable.
- 3) **CONTACT PERSON:** Enter the name and telephone number of the person who can best answer detailed questions about this project.
- 4) **PROJECT DESCRIPTION:** Give a full, detailed description of the project. The description must contain enough information to allow for a detailed project cost estimate. If the project is construction of a building, specify the following: size; use; type of building; utility type; etc. If it is a street project, specify the following: length; width; whether it is new construction, reconstruction or resurfacing; whether it involves new signals, sewers, and/or sidewalks; etc. Any project with insufficient information to develop a cost estimate will not be considered.
- 5) **PROJECT JUSTIFICATION:** Support the need for this project. Some of the questions you might want to consider follow:
 - Does the project meet established standards and/or codes?
 - Does it eliminate a health, fire or safety hazard?
 - Does it serve a segment of the community not currently served?
 - Does it foster private investment? How much?
 - Does it create jobs? How many? What type?
 - What will happen if the City does not undertake this project?
 - Use the above and the Capital Allocation Checklist as a guide in submitting justifications.
- 6) **PROJECT LOCATION AND SERVICE AREA:** Give a brief description of the community impact the project will have as well as the area it will serve.
- 7) **SIGNATURE:** The Department Director must sign the bottom of the form and date it. The signature indicates that the director approves of the submission of the project and agrees with the information provided.

PROJECT COST ESTIMATE INSTRUCTIONS

- 1) **PROJECT TITLE:** The name of the project for which the estimate is being prepared.
- 2) **PROJECT COST:** Enter the cost estimate for each line item of the project for the upcoming fiscal year. All costs must be detailed by line item.
- 3) **TOTAL PROJECT COSTS:** Use this column *only* if the project requires multi-year financing and the total cost is not reflected in the one (1) year column.
- 4) **ESTIMATE PREPARED BY:** Enter the name, department and division of the preparer.
- 5) **COMMENTS:** Enter any comments the department preparing the cost estimate may have regarding this estimate or this project itself.

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET POLICIES

CAPITAL EQUIPMENT REPLACEMENT SCHEDULE

<u>ITEM</u>	<u>SCHEDULE</u>	<u>MAXIMUM</u>
Street Sweepers	Every 5 years	1 per year
Dump Trucks	Every 7 years	1 per year
Loaders	Every 12 years	1 per year
Tractors	Every 10 years	1 every 5 years
Sanitation trucks	Every 7 years	2 per year
Police Cruisers	Every 5 years	21 per year
Passenger Vehicle	Every 7 years	depending on condition
Light Trucks - Vans	Every 7 years	depending on condition
Specialized Large Equipment	As needed	
Fire Engines		
Front Line	Every 15 years	
Reserve	Every 20 years	1 per year
Fire Trucks		
Front Line	Every 20 years	
Reserve	Every 25 years	1 per year

The following policies have been established to encourage the replacement of outdated capital equipment, realizing limitations of funding. In all cases, the equipment requested shall be of the type and quality necessary for the efficient accomplishment of the departments' service functions.

- EQUIPMENT FOR EQUIPMENT REPLACEMENT Example: Two-for-one trades will have preference over one-for-one trades.
- EQUIPMENT FOR DIRECT COST SAVINGS Example: Capital equipment proposals that offer direct cost savings to the City will have preference.
- EQUIPMENT FOR POSITION(S) REPLACEMENT Example: Proposals from departments for abolishing position(s) in return for equipment will have preference.

All capital equipment rollovers will be monitored for performance as the City expects increased turnover to dramatically reduce manpower time and equipment idle (repair) time.

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET POLICIES

CAPITAL IMPROVEMENT PROGRAM PROCEDURES

PROCESS

Who decides: the City Council, through the budget and appropriation committee, provides the final approval of all Capital Improvement Programs, budgets and projects. The Mayor recommends the Capital Program by way of two committees:

Technical Review Committee: Reviews department submissions for priority ranking and capability.

Capital Finance Committee: Reviews the recommendations of the Technical Review Committee and determines the project need by evaluating the following:

- Technical Review Committee priority;
- Economic & community need/impact;
- and Financial accessibility.

HOW DO PROJECTS GET CONSIDERED?

STEP I - SUBMISSION

Per the budget schedule, the Office of Policy and Management requests capital project proposals from the Department Directors. These proposals contain a project description, its justification and location. The Capital Allocation Checklist must be used by departments and review boards in developing and justifying capital submissions.

STEP II - TECHNICAL EVALUATION

After projects are submitted, the Office of Policy and Management will convene the Technical Review Board. This committee, made up of the City Engineer, City Planning Director, Public Works Director and two representatives of the Office of Policy & Management (OPM), evaluate the impact of each project based on the provided description and justification. Impacts are measured against the approved technical criteria. During this process, projects which are similar are consolidated, projects already financed or which should be requested as part of an operating budget are eliminated. This results in a final recommended priority list.

STEP III - CAPITAL FINANCE COMMITTEE SELECTION

The prioritized list of submissions is presented to the Capital Finance Committee for an initial cut. Using the technical evaluation as the basis of the decision, this committee will select those projects which merit further consideration and eliminate those with lower priorities.

STEP IV - NOTIFICATION TO DEPARTMENTS

Once the Capital Finance Committee selects the projects, OPM sends a letter to all departments informing them of the decisions. The notification letter contains several items:

- A list of projects that will be considered. Each department is responsible for preparing the cost estimate;
- A list of projects that have been eliminated;
- A description of the appeal process;
- Cost estimate forms;
- And copies of all project descriptions still in consideration.

Departments are to provide any updated information on the project descriptions and develop a cost estimate to be submitted to OPM.

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET POLICIES

STEP V - APPEAL

Each department is given one (1) week to review the disposition of each project they originally submitted. They may appeal any of those projects. This is done by submitting a written letter of justification that they wish to be reconsidered or a program that should be eliminated. All justifications are reviewed by the Capital Finance Committee and the department director will be invited to a meeting to answer any questions members may have. Based on the justifications presented the Capital Finance Committee will make a final determination. Departments will be notified the following week.

STEP VI - COST ESTIMATES

For all projects still in consideration, a cost estimate will be developed. These will be submitted to Office of Policy and Management.

STEP VII - FINAL EVALUATION OF PROJECTS

The Executive Committee, appointed by the Mayor, reviews all of the recommended projects and evaluates those for final presentation to the City Council. The final list will be evaluated from the priority list and available resources.

STEP VIII - FINAL APPROVAL

Final approval to proceed will be given by the City Council. This is done through the voting of the council at a meeting scheduled for February preceding the fiscal year start.

STEP IX - NOTIFICATION OF SELECTED PROJECTS

After the Capital Improvement Plan is developed, the Office of Policy and Management will notify departments whose Capital Projects were adopted and will publish the Capital Budget. The document will contain the details of the selected projects as follows:

- Project descriptions;
- Funded amounts;
- Funding sources;
- and the Responsible agency.

AMENDING THE CAPITAL IMPROVEMENT PROGRAM

From time to time during the year changes must be made in the Capital Improvement Program (CIP). These changes are made through a CIP Amendment request. A CIP Amendment is required under the following conditions:

- Financing a project not previously considered. This may result from emergencies that may occur during the year, or a change as needed.
- Increasing the funded amount of an existing project. These may arise from unanticipated inflation, change in the original project description or bids which come in higher than the original cost estimate.

A CIP Amendment is processed as follows:

- 1) The department responsible for the project makes an initial determination that additional funds are required for a specific purpose.
- 2) A written request by the Director is submitted to OPM. The request will include:
 - A) Name of Project;
 - B) Additional funds requested;
 - C) Total current cost of the project; and
 - D) Justification of request.
- 3) The Office of Policy and Management will make a recommendation to the Capital Finance Committee which approves or disapproves the request.

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET POLICIES

- 4) If the request is approved, OPM will prepare a report and resolution for approval from the City's City Council. The report will be placed on the earliest possible agenda of the City Council.
- 5) Upon approval of the City Council, OPM will request the Comptroller's Office to establish an account number or increase the original appropriation.
- 6) The Department proceeds with the project after steps 1-5 have been performed. They will be notified by OPM.

ACCOUNTING PROCEDURES

After all of the projects have been approved by City Council the Comptroller's Office will begin the process of establishing accounts for the approved programs. All appropriations will be established based upon the approved project cost and prepared by using the line item criteria established by the cost estimate forms.

In addition, the Comptroller's Office will be responsible for the following:

- 1) Maintaining grant agreements;
- 2) Maintaining audit records;
- 3) Receiving and recording revenues;
- 4) Distributing payments;
- 5) Reconciling the general ledger;
- 6) Reconciling bank statements and investments; and
- 7) Monitoring department performance.

The Department Director or Project Manager will be responsible for the following:

- 1) Creating monthly project status reports;
- 2) Creating and maintaining project timetables;
- 3) Explaining project changes and/or cost overruns;
- 4) Providing updates to the City Council;
- 5) Presenting projects to committee and the City Council;
- 6) Completing data detail for the Comptroller's Office; and
- 7) Estimating costs and/or staffing requirements.

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

PROJECT DESCRIPTION	FY 2011 Capital Plan Acct Code	FY 2011 Capital Plan	FY 2012 Capital Plan ADOPTED	FY 2013 Capital Plan PLANNED	FY 2014 Capital Plan PLANNED	FY 2015 Capital Plan PLANNED	FY 2016 Capital Plan PLANNED	TOTAL Capital Plan 2012-2016	AUTHORIZE
Board of Education									
Central High School Renovations		16,000,000.00							-
Harding High School Renovations		18,500,000.00							-
Dunbar Renovation		4,000,000.00							-
Black Rock School		4,000,000.00							-
Bassick High School Roof			1,500,000					1,500,000	3,000,000
Maintenance Vehicles									-
Classroom Computers			1,500,000	1,500,000	855,300			3,855,300	7,710,600
Special Education Buses			300,000	300,000	300,000		300,000	1,500,000	3,000,000
TOTAL BOE		42,500,000	3,300,000	1,800,000	1,155,300	300,000	300,000	6,855,300	13,710,600
Economic Development									
City / Neighborhood Beautification	1P708	1,000,000	500,000	500,000	500,000	500,000	500,000	2,500,000	5,000,000
Land management / Acquisition Steel Point	9P665		3,000,000					3,000,000	6,000,000
Neighborhood Revitalization Zones- Infrastructure	1P743	950,000	200,000					200,000	400,000
Freeman Homes	1P745	100,000							-
Neighborhood Revitalization Zones- Housing/Admin	1P744	469,500	200,000					200,000	400,000
City Wide Waterfront Development	1P746	250,000	750,000					750,000	1,500,000
Blight Removal / Demolition Clean Up	1P410	5,000,000	3,000,000	250,000	250,000	250,000	250,000	4,000,000	8,000,000
TOTAL OPED		7,769,500	7,650,000	750,000	750,000	750,000	750,000	10,650,000	21,300,000
Public Facilities									
Roadway Paving, Culverts, Intersections	1P625	4,500,000	4,000,000	2,500,000	2,500,000	2,500,000	2,500,000	14,000,000	28,000,000
Public Facilities Equipment	1P630	1,600,000	1,500,000	200,000	200,000	350,000	350,000	2,600,000	5,200,000
Muni Bldg. HVAC / Heating / Elec / Facilities	0P631	75,000	500,000	500,000	500,000	500,000	500,000	2,500,000	5,000,000
City Wide Building & Security Improvements	1P739	850,000	500,000	250,000	250,000	250,000	250,000	1,500,000	3,000,000
Energy Conservation / Conversion Program*	1P747	250,000	750,000	200,000	200,000	200,000	200,000	1,550,000	3,100,000
Recycling TOTER Program	1P719	1,500,000							-
Sidewalk / Streetscape Replacement Program	0P742/1P742	3,000,000	3,000,000					3,000,000	6,000,000
Perry Arch Engineering Study			200,000					200,000	400,000
New Police H.Q. / IT Department Study			250,000					250,000	500,000
Barnum Museum Renovations			500,000					500,000	1,000,000
New Senior Center			2,000,000					2,000,000	4,000,000
Parks Maintenance Equipment				150,000	270,150	50,000	50,000	520,150	1,040,300
Federal Energy Renewal / Source Program Match	1P748	500,000							
Pleasure Beach Water and Park Accessibility	1P749	2,000,000							
TOTAL PUBLIC FACILITIES		14,275,000	13,200,000	3,800,000	3,920,150	3,850,000	3,850,000	28,620,150	57,240,300
Other Departments									
EOC Capital Maintenance Program			225,000	225,000	225,000			675,000	1,350,000
East Side Library Study			200,000					200,000	400,000
East End Library Study			200,000					200,000	400,000
Fire Apparatus Replacement Program			1,200,000	650,000	500,000			2,350,000	4,700,000
WPCA Sewer Separation Program	1P750	425,300	330,000	250,000	125,000			705,000	1,410,000
IT Telephony & Computer Replacement Program	1P751	250,000	250,000	250,000	250,000			750,000	1,500,000
TOTAL OTHER		675,300	2,405,000	1,375,000	1,100,000			4,880,000	9,760,000
TOTAL ALL DEPARTMENTS		65,219,800	26,555,000	7,725,000	6,925,450	4,900,000	4,900,000	51,005,450	102,010,900

CAPITAL IMPROVEMENT PROJECTS

BOARD OF EDUCATION

BOARD OF EDUCATION REVISED PROJECTS: \$1,500,000 for renovations to the roof of Bassick High School. \$1,500,000 for upgrades and purchase of computers for Bridgeport classrooms. \$300,000 for continued replacement of aging Special Education bus fleet.

ECONOMIC DEVELOPMENT

CITY/NEIGHBORHOOD BEAUTIFICATION - \$500,000 for continued plantings, streetscape improvements, and roadscape projects.

LAND MANAGEMENT STEEL POINT - \$3,000,000 final land acquisition and remediation costs for the SteelPointe peninsula project. These will work with federal dollars we will use to improve the street layout in the neighborhood.

NEIGHBORHOOD REVITALIZATION ZONE PROJECTS - \$200,000/\$200,000 Continued neighborhood improvement projects approved by local NRZ committees.

CITY WIDE WATERFRONT DEVELOPMENT- \$750,000 to improve waterfront access in Bridgeport's diverse neighborhoods. We will enhance the waterfront through reclamation and offset federal stimulus funding for major corridor projects.

BLIGHT REMOVAL - \$3,000,000 in support of ongoing demolition of structures condemned through the regulatory process due to blight and safety conditions. An aggressive initiative to slow or remove blight, and improve infrastructure in these areas. This is critical in Bridgeport, a city with a very small buildable area.

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

PUBLIC FACILITIES

ROADWAY PAVING - \$4,000,000 authorization to continue efforts to pave those sections of Bridgeport roadway designated as most in need of repair as identified by the Roadway Management software currently in use in assessing road conditions.

PUBLIC FACILITIES EQUIPMENT: \$1,500,000. We continue our commitment in accordance with the fleet replacement program to provide quality roadway, park and facilities maintenance equipment. Doing more with less in regards to personnel, fleet upgrades have resulted in more efficient operations. The City of Bridgeport also provides curbside solid waste and recycling to all residents and this allows for preventative fleet maintenance.

MUNICIPAL BUILDING HVAC, HEATING, ELECTRIC: \$500,000 authorization in keeping with the City of Bridgeport's annual commitment to improve the efficiency of Heating, Air Conditioning, and Electrical units in municipal buildings. The City has an annual plan in place to rehabilitate and/or replace various aging and inefficient units. The success of this program's impact is measured in the Building Maintenance Department's utilities budget, as the City is able to avoid the additional operational costs that inefficient and outdated equipment yield.

CITY WIDE BUILDING & SECURITY IMPROVEMENT : \$500,000. Authorization to continue the municipal building and security improvements to improve the functionality and safety in City owned buildings.

ENERGY CONSERVATION/CONVERSION PROGRAM: \$750,000. Authorization to continue the municipal building study and continue the conversion of lighting systems and heating systems as well as window replacements to achieve the long-range goal of decreasing utility costs.

SIDEWALK/ STREETScape PROGRAM - \$3,000,000 Phase III of sidewalk and streetscape improvements including handicapped curbing throughout city. The program will replace potentially dangerous or aged sidewalks. This program is being developed to improve City owned walkways, but also to assist property owners with possible contracting or funding concepts to repair their sidewalks.

VARIOUS STUDIES- \$200,000/\$250,000 for studies into possible improvements to the Perry Memorial Arch (at Seaside) and new police Headquarters and IT Department Study.

BARNUM MUSEUM RENOVATIONS-\$500,000 for improvements to one of Bridgeport's cultural gems, the Barnum Museum, which suffered considerable damage in last year's tornado.

NEW SENIOR CENTER- \$2,000,000 for a new senior center to replace the crumbling downtown Eisenhower Center.

OTHER DEPARTMENTS

EOC MAINTENANCE PROGRAM - \$225,000 Continued upgrade improvements to City's Emergency Operation Center per building maintenance study.

EAST SIDE/EAST SIDE LIBRARY STUDIES - \$200,000/\$200,000 Feasibility studies for various City buildings for renovation or replacement programs in conjunction with the City's BGreen 2020 Sustainability efforts.

FIRE APPARATUS - \$1,200,000 Replacement of one Fire aerial truck.

WPCA SEWER SEPARATION PROGRAM - \$330,000 Local share for sewage separation upgrades at the Water Pollution Control Authority (WPCA) plants. Improvements to the separation system will improve local water quality and will improve the health of Long Island Sound. The WPCA will make the debt payments on the borrowed funds, but the City must bond on their behalf.

IT TELEPHONY & COMPUTER REPLACEMENT - \$250,000 Continuation of voice over replacement system and annual upgrade of desktop computers. Program switch to internal voice over system will yield over \$1 million annual savings in telephone and data costs.

GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

CAPITAL IMPROVEMENT PROJECT BORROWING HISTORY

PROJECT DESCRIPTION	1997	2000	2000	2001	2003	2004	2006	2007	2009	2010	1997-2010
	Bonds/Notes Amount										
	6.75%	26.29%	26.29%	17.76%	50.39%	51.37%	46.27%	59.42%	47.61%	0.00%	31.54%
<u>Board of Education</u>	2,510,000	26,473,360	26,473,360	16,849,565	15,904,136	16,104,322	26,273,612	27,754,881	18,947,778	-	131,869,876
	33.61%	50.65%	50.65%	53.45%	3.62%	25.20%	26.87%	6.48%	6.58%	27.73%	35.11%
<u>Economic Development</u>	12,500,000	51,000,000	51,000,000	50,701,481	1,141,864	7,900,000	15,255,000	3,026,500	2,620,000	5,269,500	146,794,345
	50.44%	16.23%	16.23%	25.52%	29.82%	13.99%	9.41%	26.18%	26.50%	66.61%	24.71%
<u>Public Facilities</u>	18,760,000	16,340,000	16,340,000	24,211,200	9,410,500	4,385,000	5,344,650	12,231,000	10,546,063	12,655,200	103,337,550
	5.71%	0.00%	0.00%	1.28%	0.00%	2.17%	1.32%	1.23%	0.00%	2.11%	1.37%
<u>Fire Department</u>	2,125,000	-	-	1,210,000	-	680,000	751,000	575,000	-	400,000	5,741,000
	0.00%	0.63%	0.63%	-0.53%	1.66%	1.59%	12.15%	1.23%	0.00%	0.00%	2.07%
<u>Police Department</u>	-	635,000	635,000	(500,000)	525,000	500,000	6,900,000	575,000	-	-	8,635,000
	2.55%	-0.40%	-0.40%	0.15%	1.60%	2.11%	0.18%	0.23%	0.00%	0.00%	0.49%
<u>Libraries</u>	950,000	(400,000)	(400,000)	140,000	505,000	660,000	100,000	106,000	-	-	2,061,000
	0.94%	6.60%	6.60%	2.37%	12.91%	3.57%	3.80%	5.23%	19.30%	3.55%	4.71%
<u>Other Departments</u>	350,000	6,641,000	6,641,000	2,250,000	4,075,000	1,120,000	2,159,250	2,442,000	7,681,159	675,300	19,712,550
	37,195,000	100,689,360	100,689,360	94,862,246	31,561,500	31,349,322	56,783,512	46,710,381	39,795,000	19,000,000	418,151,321
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

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GENERAL FUND BUDGET

APPENDIX

THREE YEAR COMPARATIVE

THREE YEAR COMPARATIVE

REVENUE SUMMARY

CATEGORY	FY2010 ADOPTED	FY2011 ADOPTED	VARIANCE	FY2012 ESTIMATE	VARIANCE
			TO FY 2010 BUDGET		TO FY 2010 BUDGET
BUSINESS LICENSES/PERMITS	644,075	656,275	-176,410	666,119	9,844
CHARGES FOR SERVICES	6,812,712	6,799,636	-668,729	6,901,631	101,995
CONDUIT FEES	0	0	0	0	0
FEES	78,500	11,000	51,600	11,220	220
FINES, FORFEITS & PENALTIES	5,704,280	5,222,580	-1,495,921	5,222,580	0
INTERGOVERNMENTAL REVENUE	186,690,080	159,908,654	-633,064	159,908,654	0
INVESTMENTS	900,000	725,000	-1,600,000	735,875	10,875
NON-BUSINESS LICENSES/PERMITS	2,562,000	2,420,000	-73,000	2,420,000	0
OTHER FINANCING SOURCES	0	0	0	0	0
PAYMENTS IN LIEU OF TAXES	17,122,269	15,773,087	-1,799,311	15,378,760	-394,327
PROPERTY TAXES	261,497,144	269,750,627	10,349,077	284,644,084	14,893,457
REIMBURSEMENT	4,020,300	4,407,300	-5,075,000	4,583,592	176,292
RENTS/LEASES	1,992,101	2,256,556	-169,552	2,256,556	0
SALE OF PROPERTY	1,300,000	1,275,000	-1,550,000	1,000,000	-275,000
SHARED REVENUES	148,200	165,600	-37,000	165,600	0
TOTAL REVENUE COMPARATIVES	489,471,661	469,371,315	-2,877,311	483,894,671	14,523,356

REVENUE ASSUMPTIONS:

CHARGES FOR SERVICES increase due to fee restructuring plan increase of 1.5% for 2012.

INTERGOVERNMENTAL Assumed Education Cost Sharing “flat” funded which correlates to current trend history in funding on the state level. Assumed decrease with loss of Federal Stimulus funding, which is presently bolstering municipal and state budgets. In addition, state revenue forecasts for Mashantucket Pequot and Mohegan Fund Grants are also down. The economy has negatively impacted casino revenues, which in turn decreases the amount these funds supplement the general fund budget on the state level.

(See http://www.ct.gov/opm/lib/opm/igp/estimat/estimates_book.pdf page 10)

REIMBURSEMENT Assumed increase represents contractual charge increase for Police Outside Overtime reimbursement for service. The anticipated revenue is offset in the appropriation assumption due to the conditions set forth by the collective bargaining agreement.

PAYMENT IN LIEU OF TAXES Decrease per schedule of various City agreements and current downward funding trend of 2.5% in State PILOT assistance. See http://www.ct.gov/opm/lib/opm/igp/estimat/estimates_book.pdf Connecticut’s statewide budget issues are not expected to be resolved anytime soon, and PILOT assistance is forecasted to decline.

GENERAL FUND BUDGET

APPENDIX

THREE YEAR COMPARATIVE

PROPERTY TAXES The increase reflects the effect of grand list increases, a reduction of tax appeals and a 2.45 mill increase if funding assumptions do not change and union concessions and/or full contract agreements are not finalized in the current fiscal year.

SALE OF PROPERTY Decrease due to compliance with fund balance policy requiring a capped revenue amount for budgetary purposes.

THREE YEAR COMPARATIVE APPROPRIATION SUMMARY
BY AGENCY CATEGORY

AGENCY CATEGORY	FY2010	FY2011	FY2012	VARIANCE TO
	ADOPTED	ADOPTED	ESTIMATE	FY 2010 BUDGET
01 GENERAL GOVERNMENT	41,858,893	40,791,496	41,607,326	815,830
02 PUBLIC SAFETY	132,091,261	139,596,920	146,566,566	6,969,646
03 PUBLIC FACILITIES	42,400,189	42,585,557	44,288,979	1,703,422
04 OPEd	13,413,765	13,878,434	14,156,003	277,569
05 HEALTH & SOCIAL SERVICES	3,845,322	4,107,572	4,189,723	82,151
06 NONDEPARTMENTAL	5,553,237	-1,483,222	-1,303,566	179,656
07 LIBRARIES	4,511,389	6,723,003	7,345,720	622,717
08 BOARD OF EDUCATION	192,295,859	192,418,968	195,093,158	2,674,190
09 BOE FOOD SERVICES	11,315,145	11,315,145	11,541,448	226,303
10 BOARD OF EDUCATION	23,548,036	0	0	0
10 BOARD OF EDUCATION DEBT SERVICE	18,638,563	19,437,442	20,409,314	971,872
Grand Total	489,471,659	469,371,315	483,894,671	14,523,356

BY APPROPRIATION TYPE

APPROPRIATION TYPE	FY2010	FY2011	FY2011	VARIANCE
	ADOPTED	ADOPTED	ESTIMATE	ADOPTED less ESTIMATE
1 PERSONAL SERVICES	185,856,042	179,456,997	184,840,707	5,383,710
2 OTHER PERSONAL SERVICES	23,766,254	25,850,169	26,237,922	387,753
3 FRINGE BENEFITS	103,125,707	109,771,159	117,455,140	7,683,981
4 OPERATING EXPENSES	149,694,818	123,277,611	123,647,444	369,833
5 FIN SOURCE RESERVE/CONTINGENCY	1,321,682	593,627	1,000,000	406,373
6 SPECIAL SERVICES	24,944,195	29,666,791	29,963,459	296,668
7 SUPPORTIVE CONTRIBUTIONS	762,961	754,961	750,000	-4,961
TOTAL GENERAL FUND APPROPRIATIONS	489,471,659	469,371,315	483,894,671	14,523,356

APPROPRIATION ASSUMPTIONS:

SALARIES & WAGES have been adjusted to reflect prevailing wage settlement assumptions, merit increases or step increases for contracts in FY 2012.

OTHER PERSONAL SERVICES have been adjusted to reflect same percentage increase for all overtime, night differential, shift differential, etc. as salaries and wages above.

FRINGE BENEFITS Although the budget will be determined through an audit or actuary evaluation, health benefits have been estimated to increase at 5%. The full impact of contractual obligations for payroll deductions including defined pensions has been factored at 6.5%.

GENERAL FUND BUDGET

APPENDIX

THREE YEAR COMPARATIVE

OPERATING EXPENSES Majority of this increase is for utility cost estimates factored at 3.0% and for costs of estimated debt repayment for bonding obligations.

OTHER SERVICES Majority of this increase is full funding of budgetary reserves and 1% increase for transportation.

GENERAL FUND BUDGET

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GENERAL FUND BUDGET

APPENDIX

FUND BALANCE CHANGES

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
2002-2012 (INCLUDING PROJECTIONS FROM THREE YEAR COMPARATIVES)
MODIFIED ACCRUAL BASIS OF ACCOUNTING

Revenues:	1999	2000	2001	2002	2003	2004	2005	2006
Property taxes	153,309,614	154,143,728	\$157,275,059	\$176,476,368	\$187,291,950	\$181,841,069	203,587,418	218,013,347
Intergovernmental	178,117,051	183,448,009	188,865,814	196,369,721	188,898,539	196,893,775	194,766,364	197,410,257
Fees, permits and licenses	12,005,861	12,030,977	10,904,938	11,464,973	12,648,745	16,598,258	19,037,466	20,727,139
Interest	5,122,676	5,243,022	5,476,875	2,507,860	1,810,663	419,034	1,187,896	1,551,477
Other	3,838,618	3,502,382	5,305,894	6,681,886	4,322,784	28,263,242	17,605,472	16,392,385
Total revenues	352,393,820	358,368,118	367,828,580	393,500,808	394,972,681	424,015,378	436,184,616	454,094,605
Expenditures:								
Governmental and community services:								
General government	95,387,728	99,860,361	79,994,831	93,211,125	87,917,324	99,425,762	102,305,141	108,474,550
Protection of person and property	57,340,176	59,421,508	62,190,590	61,494,439	61,706,357	62,224,435	63,846,820	63,669,135
Excess Pension Contribution			343,523,865					
Conservation of health	4,812,132	5,193,694	5,225,526	5,592,036	4,781,892	11,331,239	11,453,474	11,213,885
Public facilities	20,323,215	19,431,610	18,251,266	16,580,433	15,821,862	23,096,673	24,662,002	24,471,281
Charities and hospitals	221,450	173,757	223,479	221,764	14,880	53,021	70,462	90,833
Education	145,080,158							
Parks and recreation	4,827,311	4,774,541	4,452,648	5,730,908	5,576,989	5,044,139	5,655,220	5,818,319
Special services	1,313,514	1,419,656	1,785,617	1,865,899	1,644,807	1,644,502	1,621,781	1,581,508
Debt service:								
Principal retirements	12,547,008	14,451,588	14,791,880	18,687,839	20,128,428	20,480,572	22,931,017	25,044,218
Interest and other charges	12,283,969	12,129,515	33,670,501	44,717,250	41,624,974	40,619,125	42,738,037	43,428,693
Capital outlay	244,356	122,682	434,101	314,471				1,593,752
Total expenditures	354,381,017	216,978,912	564,544,304	248,416,164	239,217,513	263,919,468	275,283,954	285,386,174
Excess of revenues over (under) expenditures	\$ (1,987,197)	\$ 141,389,206	\$ (196,715,724)	\$ 145,084,644	\$ 155,755,168	\$ 160,095,910	\$ 160,900,662	\$ 168,708,431
Other financing sources (uses):								
Transfers in	\$ 3,000,000	\$ 3,940,642	\$ 359,796,323	\$ 5,808,228	\$ 5,222,585	\$ 6,750,435	\$ 7,214,276	\$ 500,000
Board of Education Transfers Out		\$ (145,314,738)	\$ (162,990,118)	\$ (162,216,090)	\$ (164,183,321)	\$ (169,064,179)	\$ (172,602,830)	\$ (174,831,870)
Fund Balance Contribution								
Capital Lease				\$ 314,471				
Premiums on Bond Insurance				\$ 4,993,619		\$ 2,149,164	\$ 6,495,732	\$ (57,919)
Bonds issued				\$ 75,415,000		\$ 27,985,000	\$ 58,580,000	\$ 36,525,000
Debt Issue Costs						\$ (549,081)		
Payment to refunding escrow agent				\$ (79,331,679)		\$ (29,585,083)	\$ (64,019,065)	\$ (34,330,000)
Total other financing sources (uses)	\$ 3,000,000	\$ (141,374,096)	\$ 196,806,205	\$ (155,016,451)	\$ (158,960,736)	\$ (162,313,744)	\$ (164,331,887)	\$ (172,194,789)
Net Changes in Fund Balance	\$ 1,012,803	\$ 15,110	\$ 90,481	\$ (9,931,807)	\$ (3,205,568)	\$ (2,217,834)	\$ (3,431,225)	\$ (3,486,358)
Fund balance at close of fiscal year	50,981,809	50,996,919	51,087,400	41,155,593	37,950,025	35,732,191	32,300,885	28,814,527
Fund Balance as a % of operating expendit	14.47%	14.23%	13.89%	10.46%	9.61%	8.43%	7.41%	6.35%

GENERAL FUND BUDGET

APPENDIX

FUND BALANCE CHANGES

<i>Revenues:</i>	2007	2008	2009	2010	2011	2012
Property taxes	228,593,633	\$227,028,207	248,743,175	261,497,144	269,750,627	284,644,084
Intergovernmental	203,556,550	209,554,648	214,369,477	177,388,157	175,681,741	175,287,414
Fees, permits and licenses	20,844,855	19,942,980	16,100,329	15,801,567	15,109,491	15,221,550
Interest	2,027,212	1,213,956	449,655	700,000	725,000	735,875
Other	6,379,669	6,586,425	4,677,782	7,460,601	8,104,456	8,005,748
Total revenues	461,401,919	464,326,216	484,340,418	462,847,469	469,371,315	483,894,671
<i>Expenditures:</i>						
Governmental and community services:						
General government	77,901,652	76,931,974	83,218,604	59,109,516	61,392,933	63,109,049
Protection of person and property	63,938,653	72,907,644	65,494,093	133,132,757	139,596,920	146,566,566
Excess Pension Contribution						
Conservation of health	11,366,545	12,390,665	8,023,104	3,784,428	4,107,572	4,189,723
Public facilities	26,303,916	27,997,221	26,706,098	41,500,747	42,585,557	44,288,979
Charities and hospitals	174,432	184,968	123,835			
Education				222,249,568	203,734,113	206,634,606
Parks and recreation	5,969,788	5,675,667	5,368,932			
Special services	1,661,831	1,897,346	1,834,435	440,957	(1,483,222)	(1,303,566)
Debt service:				-	19,437,442	20,409,314
Principal retirements	22,910,000	26,232,000	30,961,925	1,379,624		
Interest and other charges	39,494,106	41,521,922	41,594,667	1,008,744		
Capital outlay						
Total expenditures	249,720,923	265,739,407	263,325,693	462,606,341	469,371,315	483,894,671
Excess of revenues over (under) expenditures	\$ 211,680,996	\$ 198,586,809	\$ 221,014,725	\$ 241,128		
Other financing sources (uses):						
Transfers in	\$ 500,000	\$ 1,000,000	\$ 2,000,000			
Board of Education Trnfers Out	\$ (211,764,417)	\$ (218,222,813)	\$ (222,867,074)			
Fund Balance Contribution						2,654,694
Capital Lease						
Premiums on Bond Insurance						
Bonds issued						
Debt Issue Costs						
Payment to refunding escrow agent						
Total other financing sources (uses)	\$ (211,264,417)	\$ (217,222,813)	\$ (220,867,074)	\$ -	\$ -	\$ 2,654,694
Net Changes in Fund Balance	\$ 426,579	\$ (18,636,004)	\$ 147,651	\$ 241,128	\$ -	\$ 2,654,694
Fund balance at close of fiscal year	29,241,106	10,605,102	10,752,753	10,993,881	10,993,881	13,648,575
Fund Balance as a % of operating expendit	6.34%	2.28%	2.22%	2.38%	2.34%	2.82%

GENERAL FUND BUDGET

APPENDIX

FUND BALANCE CHANGES

PROJECTED FUND BALANCE 2010-2016

	Projected Budget	Fund Balance Goal	Current Fund Balance	Target According to Fund Balance Policy	10% rebuilding contribution (Budget Contribution)
2010	\$489,486,497	\$39,158,920	\$10,993,881	\$28,165,039	
2011	\$469,371,215	\$37,549,697	\$10,993,881	\$26,555,816	\$2,655,582
2012	\$483,894,671	\$38,711,574	\$13,649,463	\$25,062,111	\$2,506,211
2013	\$488,733,618	\$39,098,689	\$16,155,674	\$22,943,016	\$2,294,302
2014	\$493,620,954	\$39,489,676	\$18,449,975	\$21,039,701	\$2,103,970
2015	\$498,557,163	\$39,884,573	\$20,553,945	\$19,330,628	\$1,933,063
2016	\$503,542,735	\$40,283,419	\$22,487,008	\$17,796,411	\$1,779,641

CITY OF BRIDGEPORT UNDESIGNATED FUND BALANCE POLICY

PURPOSE

To maintain a balance of funds within the total unreserved, undesignated fund balance to be available for unforeseen contingencies.

Definition: Unreserved, undesignated fund balance is the remaining balance available following the reduction for “resources not available for spending” or “legal restrictions” (reservation) and “management’s intended future use of resources” (designation).

POLICY

The sum of all components identified for the undesignated fund balance level will be set at no less than 8.00% of annual operating expenditures and other financing uses (transfers out) of the prior audited fiscal year with the annual approval by the City Council. In the event that the undesignated fund balance exceeds 12.00%, the amount exceeding this percentage may be available for appropriation at the discretion of the Mayor with the approval of City Council.

REPLENISHMENT OF SHORTFALL

The undesignated fund balance of the General Fund may fall below the approved minimum level due to fluctuations between planned and actual revenues and expenditures, other financial emergencies or catastrophic events of an unforeseen nature. When an audited shortfall is reported in the Comprehensive Annual Financial Report (CAFR), it must be rebuilt during the following ensuing fiscal years. This will be achieved by adding an annual appropriation, during the budgeting process of a minimum of 10% of the difference between the fund balance policy level and the undesignated fund balance presented in the latest audited statements.

When dealing with the unanticipated sale of municipal assets, no less than 50% of the “gain on sale of city asset” must be deposited toward the undesignated fund balance until the 12.00% goal has been achieved.

The maintenance of undesignated levels is not to be construed as surpluses or over-taxation by the City. Rather, it is an element of sound fiscal management required for sustaining a high credit rating and financial management flexibility.

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ACCOUNTING SYSTEM: A total set of records that are used to record, classify, and report information on the financial status and operation of an entity.

ADA: Americans with Disabilities Act. The ADA prohibits discrimination in all employment practices, including job application procedures, hiring, firing, advancement, compensation, training, and other terms, conditions, and privileges of employment. It applies to recruitment, advertising, tenure, layoff, leave, fringe benefits, and all other employment-related activities.

ADOPTED BUDGET: The budget for the ensuing fiscal year that has been approved by the City Council & the Mayor.

ALLOCATED COSTS (indirect cost rate): The concept of overhead budgeting is used primarily In Grant / Special Revenue Services and for Educational In-Kind reporting purposes. It is employed as a device to spread administrative costs to operating accounts in different funds to get a more accurate picture of true costs. Allocated costs can include both managerial and clerical salaries, as well as benefits, sick and annual leave, pensions and insurances of all the employees who work directly on a particular service or project.

APPROPRIATION: A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUE (TAXABLE): As used in this document represents the total taxable book value of property in the City for Municipal purposes only. It is established each year by the filing of the Grand List with the State of Connecticut by the City Assessor.

ATTRITION: A reduction in the City's workforces as a result of resignations, retirements and/or terminations.

AUDIT: A study of the City's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including those set forth by state law & City Charter.

BALANCED BUDGET: a budget projected wherein the projected expenditures are equal to the projected revenues. The Charter of the City of Bridgeport mandates a balanced budget.

BERC: The Bridgeport Economic Resource Center. BERC provides assistance and information to businesses wishing to relocate to or expand within the Greater Bridgeport, Connecticut area. BERC is a privately funded, non-profit organization created by a partnership of Greater Bridgeport businesses, utilities, institutions, city and state government.

BOE: Board of Education.

BOND: A written promise to pay a specific sum of money at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are used typically to manage long-term debt.

BOOTFINDER: The BootFinder, a hand-held device that looks like a radar gun and reads both moving and stationary license plates while searching for vehicles on which taxes are owed and those that are stolen. The BootFinder, named after the lock placed on the wheel of a scofflaw's car or truck, is connected to the city's motor vehicle tax records and its list of stolen vehicles and license plates. It is also attached to a laptop computer that alerts the user to "a hit" with an audio and visual signal.

BUDGET: A plan for the accomplishment of programs related to objectives and goals within a definite time period, including an estimate of resources required, together with an estimate of resources available.

BUSINESS-TYPE ACTIVITIES: provide the same type of services as a private entity, involve exchange relationships - that is, a fee is charged for services rendered and there is a direct relationship between the services provided and the fee charged for the services, and the entity is often a separate, legally constituted, self-sufficient organization although it may be subsidized by a government.

CAFR: An acronym that stands for Comprehensive Annual Financial Report. The CAFR is the industry standard financial report for local governments. The City's CAFR is recognized as meeting the highest possible level of reporting excellence and complies completely with GAAP.

CAMA: Computer assisted mass appraisal system, a computer system for the appraisal of real property, assessment administration and tax collection for a revaluation of property.

CAPITAL IMPROVEMENT PLAN (CIP): A plan for capital expenditures to be incurred each year over a five year period setting forth each capital project, the duration of the project, and the amount to be expended in each year of financing those projects.

CATEGORY (OF REVENUE OR APPROPRIATIONS): Grouping of similar line items. Refer to Budget Summary, Categorical Descriptions.

CBD: Central Business District.

CCTV: Closed circuit television. Closed circuit television is the use of video cameras to transmit signals to a specific set of monitors. CCTV is often used for surveillance in areas where security is critical such as banks, casinos, airports, and other public areas.

CDBG: Community Development Block Grant, a federal program that supports the development of housing and community projects.

COBRA: An acronym that stands for Consolidated Omnibus Budget Reconciliation Act, which provides certain former employees, retirees, spouses, former spouses, and dependent children the right to temporary continuation of health coverage at group rates. This coverage, however, is only available when coverage is lost due to certain specific events. Group health coverage for COBRA participants is usually more expensive than health coverage for active employees, since usually the employer pays a part of the premium for active employees while COBRA participants generally pay the entire premium themselves. It is ordinarily less expensive, though, than individual health coverage. See http://www.dol.gov/ebsa/faqs/faq_consumer_cobra.HTML for more information on the program.

CPPB: Certified Professional Public Buyer.

CRRRA: Connecticut Resources Recovery Authority, the quasi-public agency that manages the municipal waste and recycling for the State of Connecticut.

CRS: Community Rating System. The National Flood Insurance Program's (NFIP) Community Rating System (CRS) is a voluntary incentive program that recognizes and encourages community floodplain management activities that exceed the minimum NFIP requirements. It is a program sponsored by the Federal Emergency Management Agency.

DEBT SERVICE: Principal and interest payment on bonds issued by the City to fund Capital and Other Projects. This includes debt service on past bond issues, as well as those anticipated in the current year of Capital Improvement Projects (C.I.P).

DECD: Department of Economic and Community Development.

DEP: Department of Environmental Protection.

DEPRECIATION: a decrease or loss in value.

DMV: Department of Motor Vehicles.

ECS: ECS or Education Cost Sharing, aims to equalize some of school funding disparities that municipalities with a large number of needy students encounter when trying to provide services. ECS provides grants based on a formula that multiplies three factors: (1) a base aid ratio of each town's wealth to a designated state guaranteed wealth level (GWL), (2) the foundation, and (3) the number of each town's resident students adjusted for educational and economic need ("need students"). A per-student bonus is added for towns that are part of regional school districts. (A copy of the amended ECS formula is available here: <http://www.cga.ct.gov/2007/rpt/2007-R-0436.htm>).

ENTERPRISE FUNDS: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate.

EOC: Emergency Operations Center. A central location that serves as a center for coordination and control of emergency preparedness and response for the region.

EPA: Environmental Protection Agency, a federal agency.

ESU: Emergency Services Unit. Similar to a SWAT Team, the ESU is a specially trained police unit that responds to critical incidents such as hostage situations.

EXPENDITURES: Total charges incurred for services received or assets purchased.

FEMA: Federal Emergency Management Agency.

FISCAL YEAR: a twelve-month period for which an organization plans the use of its funds. The City of Bridgeport's fiscal year begins on July 1 and concludes on June 30.

FTA: Federal Transit Administration

FTE: An acronym that stands for full time equivalent. Employee counts represent the budgeted sum of permanent, temporary and part-time employees.

FUND BALANCE: Represents the undesignated fund balance or excess of current assets over liabilities available for use along with current revenues to fund the various operating budgets.

FUND: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual entities, or balances (and changes therein) are recorded and segregated to carry on specific activities or attain certain objectives in accordance with specific regulations, restrictions or limitations.

FUND STRUCTURE: The City's accounting system is organized and operated on the basis of funds or account groups, each of which is a separate accounting entity. Each fund is accounted for with a set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The three broad categories are GOVERNMENTAL FUNDS, PROPRIETARY FUNDS, and FIDUCIARY FUNDS. They are covered briefly here, and in greater detail in the budget summary, page 26 of this document.

GOVERNMENTAL FUNDS:

THE GENERAL FUND is used to account for the major general operations of the City, except those required to be accounted for in a separate fund.

SPECIAL REVENUE FUNDS are used to account for revenues dedicated for a specific purpose as prescribed by Federal or State program guidelines regarding their use.

DEBT SERVICE FUND is used for the accumulation of resources for, and the payment of, long term bonded debt.

CAPITAL PROJECT FUNDS are used to account for the proceeds of general obligation bonds and other financing resources for the planning, acquisition and construction or improvement of major capital facilities such as new schools and urban renewal projects.

PROPRIETARY FUNDS:

ENTERPRISE FUND Enterprise funds are used to account for the operations of activities that are financed and operated in a manner similar to a private business enterprise.

INTERNAL SERVICE FUND The City, by Ordinance, established an Internal Service Fund to account for self-insured health benefit activities of the City, Board of Education (BOE) and all other departments. Governmental Accounting Standards allow for the use of Internal Service Funds for risk financing activities.

FIDUCIARY FUNDS:

TRUST AND AGENCY FUNDS are used to account for resources held for the benefit of parties outside the government. The City of Bridgeport has four pension trust funds that support the pensions of City employees.

FY: An abbreviation for fiscal year, a twelve-month period for which an organization plans the use of its funds. The City of Bridgeport's fiscal year begins on July 1 and concludes on June 30.

GAAP ACCOUNTING: Standards established by the Governmental Accounting Standards Board, which the City must comply with.

GASB: An acronym that stands for Government Accounting Standards Board. GASB established standards for state and local governmental accounting in which financial reporting results in useful information for users.

GENERAL FUND: The major municipally owned fund, which is created with City receipts and which is charged with expenditures payable from such revenues.

GFOA: Government Finance Officer's Association

GIS: Geographic Information System (or) geospatial information system. A system designed to capture, store, analyze, and manage data and associated information that is geographically referenced.

GOVERNMENT-TYPE ACTIVITIES: Those activities used to account for financial resources used in the day-to-day operations of the government.

GPS: Global Positioning System.

GRAND LIST: The assessed value of all taxable property in the City.

HAZWOPER: Hazardous Waste Operations and Emergency Response Standard

HDPE: High-density polyethylene, a type of plastic.

HUD: Housing and Urban Development Agency.

INTERFUND TRANSFER: Payments from one administrative budget to another, which result in the recording of a receipt and an expenditure.

INTERNAL SERVICE FUNDS: Used to account for and finance the City's risk of loss for Employee Benefits, Workers Compensation, and other liabilities.

ISO New England: A regional transmission organization (RTO), serving Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island and Vermont. ISO stands for independent service operators. It was developed at the behest of Congress and the Federal Energy Regulatory Commission (FERC) to enable restructuring of the electric power industry.

ITC: intermodal transportation center

LAN: Local Area Network

LED: Light-emitting diode. This light source has a higher initial purchase price, but over the long term has a lower cost because they require much less power to output the same amount of light as a similar incandescent bulb.

LIABILITY: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

LONGEVITY: Monetary payments to permanent full time employees who have been in the employ of the City for a set number of years.

MACH: Music and Arts Center for Humanity, a Bridgeport Arts organization.

MBE: Minority Business Enterprise Program. This program aims to implement a race and gender-conscious program to correct historic discrimination. It aims to reduce and eliminate aspects of the city's bidding and contracting processes that pose the greatest difficulties for Minority businesses.

MERF: the Municipal Employees Retirement Fund

MILL RATE: The Mill Rate is the rate of taxation levied on property subject to taxation under Connecticut General Statutes. One mill is equal to 1/1000 of a dollar. For example, a tax rate of 20 mills is equivalent to \$20 per \$1,000 of assessed value.

MODIFIED ACCRUAL: basis for accounting of all governmental funds and expendable trust and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which is recorded when due.

MRSA: Methicillin-resistant *Staphylococcus aureus* (MRSA) is a bacterium responsible for difficult-to-treat infections in humans. MRSA is a resistant variation of the common bacterium *Staphylococcus aureus*.

NRZ: Neighborhood Revitalization Zones.

NTOA: National Tactical Officer's Association.

OPED: Office of Planning and Economic Development.

ORDINANCE: A law set forth by a governmental authority; a municipal regulation.

PERF: Police Executive Research Forum. This national membership organization is comprised of police executives from the largest law enforcement agencies in the United States. They are dedicated to improving policing and advancing professionalism through research and public policy.

PETE: Polyethylene terephthalate, a type of plastic.

PILOT: An acronym that stands for payments in lieu of taxes. These property tax exemptions are granted to state-owned property, institutions of higher education & hospitals by the state of Connecticut. The payment is equal to a percentage of the amount of taxes that would be paid if the property were not exempt from taxation.

RECOMMENDED BUDGET: The proposed budget for the ensuing fiscal year that has been approved by the mayor and forwarded to the City Council for their review & approval.

REQUIRED RESERVE: The City of Bridgeport appropriates a \$1 million budgetary reserve. This is a longstanding practice which is a positive factor in the City's maintenance of its Bond Rating. All three rating agencies have acknowledged this budgetary practice.

REVENUES: (1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers; and (2) increase in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers.

RFP Depot: RFP Depot is an online bidding service designed to streamline the bidding process. RFP Depot offers an enhanced bidding process that allows bid solicitations via the internet. We anticipate the introduction of RFP Depot will simplify the bidding process for both vendors and departments.

RFP: Request for Proposal.

RFQ: Request for Quotation.

RYASAP: Regional Youth/Adult Substance Abuse Project, a community development organization based in Bridgeport.

SBE: Small Business Enterprise.

SERVICE INDICATORS: A statement describing an activity conducted or performed by the department/division. A department or division usually has many Service Indicators. Service Indicators provide information on whether service objectives are being met.

SLRB: State Labor Relations Board.

SPECIAL REVENUES: The use of these funds are prescribed by Federal or State program guidelines. Often, the source of these funds are federal and state grants that are to be used for specific projects.

STATEMENT 34: A proposed revision by the Governmental Accounting Standards Board (GASB) in GAAP Accounting, which requires changes in local government accounting and reporting.

SUBMITTED BUDGET: Departmental estimates of revenue and expenditures for the ensuing fiscal year, submitted to the Office of Policy & Management, which is reviewed and used in formulating the recommended budget.

SUPPLEMENTAL APPROPRIATION: Appropriations made by the City Council to cover expenditures that exceed the adopted appropriation level.

SURPLUS: That portion of prior year Undesignated Fund Balance to be used to offset current year tax revenues.

SWAT: a special police unit trained to perform dangerous operations.

TAX ABATEMENT: Legal reduction or cancellation of tax obligation.

TAX ANTICIPATION NOTES (TANS): Notes (or warrants) issued in anticipation of the collection of taxes, usually retireable only from tax collections, and frequently only from the proceeds of the tax levy whose collections they anticipate.

TAXABLE GRAND LIST: Reflects all property that is not subject to Section 12-81 of the Connecticut general Statutes which exempts from taxation federal, state, municipal, church, and school property if that property is used for the purpose for which the agent is exempted.

TOD: Transit Oriented Development

TRANSFERS IN/OUT: Transfers between city funds not technically considered revenues or expenses to either fund.

GENERAL FUND BUDGET

APPENDIX

GLOSSARY

TRANSMITTAL LETTER: A document, in the form of a letter that accompanies the budget when it is presented to the City Council. It is written by the Mayor, in part to explain the considerations that went into the planning of the budget it is attached to.

TRUST FUND: Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

WAN: Wide area network, a computer network that covers a broad area.

WIC: Women, Infants & Children, a federal nutritional program.

WPCA: Water Pollution Control Authority.