

GENERAL FUND BUDGET

APPENDIX

THREE YEAR COMPARATIVE

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REVENUE SUMMARY

CATEGORY	FY2012 ADOPTED	FY2013 ADOPTED	VARIANCE	FY2014 ESTIMATE	VARIANCE
			TO FY 2012 BUDGET		TO FY 2013 BUDGET
BUSINESS LICENSES/PERMITS	656,275	714,125	57,850	724,837	10,712
CHARGES FOR SERVICES	5,783,990	5,469,335	-314,655	5,551,375	82,040
FEES	12,500	19,850	7,350	20,247	397
FINES, FORFEITS & PENALTIES	4,833,680	4,489,480	-344,200	4,489,480	0
INTERGOVERNMENTAL REVENUE	177,714,780	187,497,080	9,782,300	189,019,018	1,521,938
INVESTMENTS	6,802,662	6,887,305	84,643	6,990,615	103,310
NON-BUSINESS LICENSES/PERMITS	3,930,500	3,690,000	-240,500	3,690,000	0
PAYMENTS IN LIEU OF TAXES	14,795,073	14,521,221	-273,852	15,378,760	857,539
PROPERTY TAXES	270,150,627	281,035,550	10,884,923	281,035,550	0
REIMBURSEMENT	5,493,618	5,483,618	-10,000	5,702,963	219,345
RENTS/LEASES	1,798,256	1,528,196	-270,060	1,528,196	0
SALE OF PROPERTY	1,275,000	275,000	-1,000,000	1,000,000	725,000
SHARED REVENUES	149,800	149,800	0	165,600	15,800
TOTAL REVENUE COMPARATIVES	493,396,761	511,760,560	18,363,799	515,296,640	3,536,080

REVENUE ASSUMPTIONS:

CHARGES FOR SERVICES increase due to fee restructuring plan increase of 1.5% for 2014.

INTERGOVERNMENTAL Assumed Education Cost Sharing relatively “flat” funded which correlates to current trend history in funding on the state level. In addition, state revenue forecasts for Mashantucket Pequot and Mohegan Fund Grants are also up slightly.

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 Increase per schedule of various City agreements and current funding trend of 5.6% in Local and in State PILOT assistance. Connecticut’s statewide budget issues are not expected to be resolved anytime soon, and PILOT assistance is forecasted to remain constant.

PROPERTY TAXES The increase reflects the effect of grand list increases, a reduction of tax appeals and assumptions do not change for union concessions and/or full contract agreements.

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

GENERAL FUND BUDGET

APPENDIX

THREE YEAR COMPARATIVE

THREE YEAR COMPARATIVE APPROPRIATION SUMMARY
BY AGENCY CATEGORY

AGENCY CATEGORY	FY2012 ADOPTED	FY2013 ADOPTED	FY2014 ESTIMATE	VARIANCE
				ADOPTED less ESTIMATE
01 GENERAL GOVERNMENT	39,987,113	39,944,521	40,743,411	798,890
02 PUBLIC SAFETY	139,637,541	145,161,985	145,606,807	444,822
03 PUBLIC FACILITIES	45,469,655	44,994,502	46,794,282	1,799,780
04 OPED	13,238,021	11,029,625	11,250,218	220,593
05 HEALTH & SOCIAL SERVICES	3,953,736	4,616,930	4,709,269	92,339
06 NONDEPARTMENTAL	1,563,550	6,291,023	6,470,679	179,656
07 LIBRARIES	6,723,003	6,748,214	6,748,214	0
08 BOARD OF EDUCATION	215,843,895	215,843,895	215,843,895	0
09 BOE FOOD SERVICES	11,315,572	13,848,445	13,848,445	0
10 BOARD OF EDUCATION DEBT SERVICE	15,664,675	14,777,193	14,777,193	0
11 BOARD OF EDUCATION DEDICATED USE	0	8,504,227	8,504,227	0
Grand Total	493,396,761	511,760,560	515,296,640	3,536,080

BY APPROPRIATION TYPE

APPROPRIATION TYPE	FY2012 ADOPTED	FY2013 ADOPTED	FY2014 ESTIMATE	VARIANCE
				ADOPTED less ESTIMATE
1 PERSONAL SERVICES	75,775,409	82,268,662	84,325,379	2,056,717
2 OTHER PERSONAL SERVICES	19,510,325	19,045,026	19,330,701	285,675
3 FRINGE BENEFITS	64,464,020	68,889,861	70,612,108	1,722,247
4 OPERATING EXPENSES	77,876,767	74,723,009	74,947,178	224,169
5 FIN SOURCE RESERVE/CONTINGENCY	1,709,992	1,500,000	1,000,000	-500,000
6 SPECIAL SERVICES	10,480,145	11,245,064	11,357,515	112,451
7 SUPPORTIVE CONTRIBUTIONS	755,961	1,115,178	750,000	-365,178
8 ALL BOARD OF EDUCATION	242,824,142	252,973,760	252,973,760	0
TOTAL GENERAL FUND APPROPRIATIONS	493,396,761	511,760,560	515,296,640	3,536,080

APPROPRIATION ASSUMPTIONS:

SALARIES & WAGES have been adjusted to reflect prevailing wage settlement assumptions, merit increases or step increases for contracts in FY 2014.

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 2.4%. Successful union negotiations have placed more of this cost to employees from 25 to 50%.

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.