

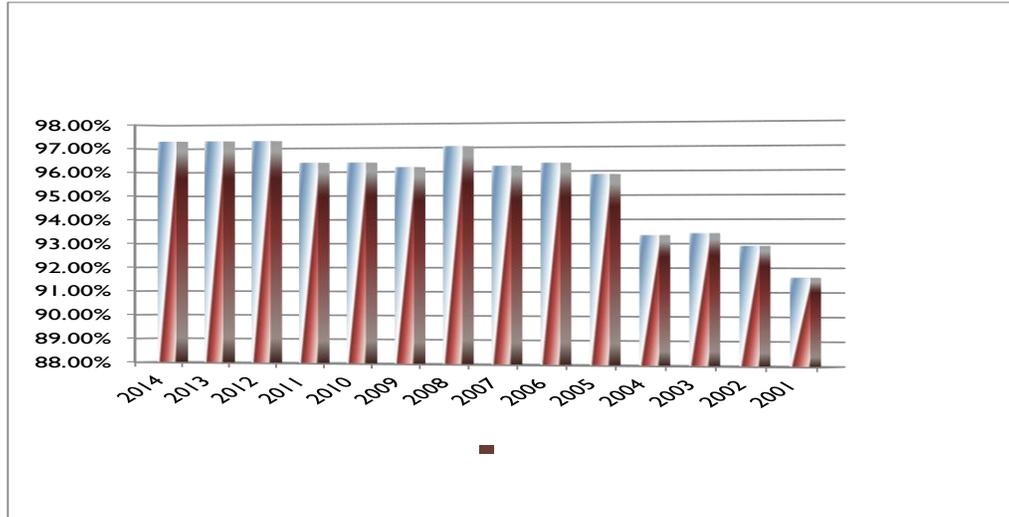
**FY 2013-2014 GENERAL FUND BUDGET  
REVENUE DETAIL**

This section provides additional detail about the funding sources that support the General Fund Budget.

**PROPERTY TAXES**

Property tax collections, for current and arrears real estate, personal property and motor vehicles total approximately 56.06% of the General Fund Revenue budget. The City of Bridgeport's tax base continues to hold steady, Bridgeport's 2012 Grand List, grew by \$62,948,426 or a 0.9 percent increase to a total Net Grand List of \$7,052,118,795. By category, the changes in the Grand List are as follows: net motor vehicles increased by 1.7 percent, or \$6.9 million; net personal property increased by 0.95 percent, or \$61 million; and net real property decreased by .084 percent or \$4.9 million. The overall Gross Grand List (prior to deduction of all exemptions and exempt property) increased by \$53,484,330 million. Exempt real estate now comprises \$3,203,551,376 billion, an increase of 1.7 percent over 2011. Bridgeport was one of the few municipalities in the state to record a nearly 1-percent increase in a non-revaluation year. This schedule includes a minimal (0.743) increase to the mill rate. It also includes one mil tax for funding the Bridgeport Public Library. The collection rate is established at 97.30% based on the last four fiscal year collections and this year's collection assumptions. See the charts below for tax collection rate history and tax rate determination.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>PROPERTY TAXES</b>	<b>270,216,145</b>	<b>281,035,550</b>	<b>300,408,890</b>	<b>289,871,574</b>	<b>8,836,024</b>
41697 ARREARS TAXES	2,368,135	3,200,000	1,600,000	1,600,000	-1,600,000
44698 TELECOMM. ACCESS LINE TAXES	288,010	400,000	400,000	400,000	0
45201 PARI-MUTUEL TAX REVENUE	383				0
41693 CURRENT TAXES: ALL PROPERTIES	267,559,617	270,687,339	291,660,679	280,993,776	10,306,437
41694 ONE MIL TAX FOR LIBRARY SERVICES	0	6,748,211	6,748,211	6,877,798	129,587



TAX RATE DETERMINATION	FY2013 ADOPTED	FY2014 ADOPTED
GRAND LIST (adjusted for supplemental MV)	6,999,983,058	7,052,118,795
LEVY CHANGES / ELDERLY TAX PROGRAMS	-64,511,009	16,536,040
ADJUSTED GRAND LIST	6,935,472,049	7,068,654,835
COLLECTION RATE	97.30%	97.30%
<b>AMOUNT TO BE RAISED</b>	<b>6,748,214,304</b>	<b>6,877,801,154</b>
TAX RATE / \$1,000 ASSESSED VALUE	41.11240	41.85520
PRIOR YEAR TAX RATE / \$1,000 OF ASSESSMENT	277,435,286	287,871,743
CHANGE +/- FROM PRIOR YEAR	0.000	0.743
<b>MIL RATE</b>	<b>41.112</b>	<b>41.855</b>

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REVENUE DETAIL

**BUSINESS LICENSES / PERMITS**

Business Licenses and Permits account for 0.14% of revenues. There were no significant changes to business license and permit revenue projections this year. Business licenses and permits account for revenue brought in through the Environmental Health Department, Public Facilities, and Housing Code.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>BUSINESS LICENSES/PERMITS</b>	<b>647,543</b>	<b>714,125</b>	<b>722,825</b>	<b>722,825</b>	<b>8,700</b>
41210 LIQUOR APPLICATION/PERMIT	765	700	700	700	0
41252 ANNUALCOMMERCIALSSCALECERTIFIC	76,915	76,000	76,000	76,000	0
41259 STATECONSERVATIONAPPLICATIONFE	10,800	8,000	8,000	8,000	0
41332 TATTOO SHOPS	750	1,500	1,500	1,500	0
41335 HAIR BRAIDING	300	500	500	500	0
41337 MASSAGE ESTABLISHMENT PERMITS	0	150	150	150	0
41360 DRY CLEANING LICENSE	0	600	600	600	0
41361 BUYING & SELLING LIVE POULTRY	0	150	150	150	0
41362 JUNK DEALER PERMIT	1,250	2,500	2,500	2,500	0
41363 AUCTIONEER LICENSE	225	150	150	150	0
41364 OUTDOOR EXHIBITION LICENSE	1,100	1,000	1,000	1,000	0
41370 ITINERANT VENDOR LICENSE	0	2,500	2,500	2,500	0
41371 RETAIL TOBACCO LICENSE	22,250	20,000	20,000	20,000	0
41406 CURBSIDE ADVERTISING	535	400	400	400	0
41524 SIGN LICENSE	2,720	3,000	3,000	3,000	0
41525 SIGN / LICENSE RENEWAL PERMIT	5,230	15,000	15,000	15,000	0
41567 BARBER SHOP LICENSE	5,850	6,000	6,000	6,000	0
41568 BEAUTY SHOP LICENSE	9,000	16,000	16,000	16,000	0
41569 BEVERAGE LICENSE	5,300	7,500	7,500	7,500	0
41570 DAYCARE FACILITY LICENS	8,000	8,000	8,000	8,000	0
41571 ELDERLY CARE FACILITY LICENSE	0	200	200	200	0
41572 FOOD ESTABLISHMENT LICENSE	79,263	100,000	100,000	100,000	0
41573 FROZEN DESSERT LICENSE	3,000	3,500	3,500	3,500	0
41574 MILK DEALER LICENSE	100	100	100	100	0
41575 NAIL SALON LICENSE	3,750	2,000	2,000	2,000	0
41576 SWIMMING POOL LICENSE	5,400	5,000	5,000	5,000	0
41577 POULTRY LICENSE	300	150	150	150	0
41578 RESTAURANT LICENSE	102,000	110,000	110,000	110,000	0
41579 SANDWICH SHOP LICENSE	29,250	35,000	35,000	35,000	0
41580 TEMPORARY VENDOR LICENSE	12,100	10,000	10,000	10,000	0
41581 VENDOR LICENSE	17,500	18,000	18,000	18,000	0
41582 SEWAGE DISPOSAL SITE LICENSE	550	150	150	150	0
41583 BLASTING PERMIT	820	300	300	300	0
41584 CARNIVAL PERMIT	100	800	800	800	0
41585 DAY CARE PERMIT	2,800	2,500	2,500	2,500	0
41586 DAY CARE - GROUP PERMIT	100	75	75	75	0
41587 DRY CLEANER PERMIT	0	350	350	350	0
41588 FLAMMABLE LIQUID LICENSE	21,050	33,000	33,000	33,000	0
41589 FOAM GENERATOR LICENSE	0	500	500	500	0
41591 HOTEL PERMIT	100	450	450	450	0
41592 LIQUOR PERMIT	14,250	15,000	15,000	15,000	0
41593 PUBLIC HALL PERMIT	1,500	1,500	1,500	1,500	0
41594 ROOMING HOUSE PERMIT	2,900	4,000	4,000	4,000	0
41595 SITE ASSESSMENT PERMIT	1,500	3,500	3,500	3,500	0
41596 TANK INSTALLATION-COMMERCIALPER	650	1,000	1,000	1,000	0
41598 TRUCK - HAZMAT PERMIT	13,300	15,000	15,000	15,000	0
41599 VENDOR PERMIT	425	400	400	400	0
41600 96/17 HOOD SYSTEM PERMIT	6,850	7,500	7,500	7,500	0
41608 ROOMINGHOUSE/HOTELLICENSES	3,460	6,000	3,500	3,500	-2,500
41609 HOTELLICENSECOMBINEDWITHROOMIN	2,290	1,000	2,200	2,200	1,200
41647 VENDORANNUALREGISTRATIONFEES	24,900	25,000	25,000	25,000	0
41654 CONTRACTORS STREET LICENSE	7,300	8,500	8,500	8,500	0
41655 CONTRACTORS SIDEWALK LICENSE	7,700	9,000	9,000	9,000	0
41656 STREET EXCAVATING PERMITS	97,050	90,000	97,000	97,000	7,000
41657 SIDEWALK EXCAVATING PERMITS	13,300	10,000	13,000	13,000	3,000
41658 CONTRACTORS DUMP LICENSES	18,200	18,000	18,000	18,000	0
41662 SIDEWALK OCCUPANCY PERMITS	2,695	4,000	4,000	4,000	0
41668 SIDEWALK EXCAVATING PERMIT FINES	100	1,500	1,500	1,500	0
41669 STREET EXCAVATING PERMIT FINES	0	1,500	1,500	1,500	0

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REVENUE DETAIL

CHARGES FOR SERVICES, FEES and FINES

Charges for Services account for 1.07% of Bridgeport's revenues. The only significant changes in the adopted budget were an increase in fees for rounds of golf by \$1 for each round played by residents and \$2 for each round played by non-residents. This accounts for a \$125,000 increase in 41635. In addition, an increase to parks sticker fees for admission to Seaside and Beardsley Park (of \$5) accounts for an additional increase of \$65,000. Other departments that contribute to these revenues are engineering, Zoning, the Fire Department, and the Police Department as well as Public Facilities.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>CHARGES FOR SERVICES</b>	<b>5,799,468</b>	<b>5,469,335</b>	<b>5,347,600</b>	<b>5,512,600</b>	<b>43,265</b>
41208 DEEDS/CERTIFICATIONS	503,632	400,000	400,000	400,000	0
41209 CERTIFIED COPIES	26,530	25,000	25,000	25,000	0
41225 CONVEYANCE TAX ASSIGNMENT	876,939	1,100,000	900,000	900,000	-200,000
41237 TRADE NAMES	4,135	3,000	3,000	3,000	0
41242 TOWN FUND	0	0	0	0	0
41244 NOTARY COMMISSION	100	0	700	700	700
41253 PUBLIC HEARING FEES	38,348	35,000	35,000	35,000	0
41254 PETITION TO THE P&Z COMMISSION FEE	73,883	60,000	60,000	60,000	0
41257 PURCHASE OF ZONING REGULATIONS	265	300	300	300	0
41258 PURCHASE OF ZONING MAPS	112	100	100	100	0
41260 DISKETTE FEES	100	100	100	100	0
41306 CITY FARM FUND	18,163	0	0	0	0
41374 VEHICLE SURCHARGE	0	2,000	2,000	2,000	0
41380 POLICE DEPT TELEPHONE COMMISSION	1,235	1,000	1,000	1,000	0
41381 VACANT PROPERTY FEES	6,200	20,000	20,000	20,000	0
41501 PARKING FEES	0	0	0	0	0
41502 TRANSIENT REVENUE	57,019	48,200	58,000	58,000	9,800
41538 COPIES	27,223	33,600	27,600	27,600	-6,000
41538 MISC CASH	17,427	50,000	50,000	50,000	0
41546 MAP SALES	4,411	4,000	4,000	4,000	0
41547 RESIDENT APPLICATION/ADMINISTRATION	13,680	15,000	15,000	15,000	0
41548 NON-RESIDENT APPLICATION/ADMINISTRATION	79,590	75,000	75,000	75,000	0
41549 BILLED SERVICES	36,545	0	0	0	0
41553 BOOKS / MAP SALES	0	100	100	100	0
41601 CHARGE FOR TIME	58,171	45,000	45,000	45,000	0
41604 FIRE HYDRANT USE PERMITS	10	150	150	150	0
41610 FREEDOM OF INFORMATION FEES	7	250	250	250	0
41620 CATERING SALES	5,696	5,158	5,000	5,000	-158
41621 STUDENT SALES	312,740	311,431	300,000	300,000	-11,431
41622 OTHER SALES	347,062	324,646	390,000	390,000	65,354
41623 SEASIDE AND BEARDSLEY CHECKPOINT	254,029	210,000	235,000	335,000	125,000
41625 PARK STICKERS	14,772	50,000	30,000	30,000	-20,000
41635 FAIRCHILD WHEELER GOLF COURSE REVENUE	1,718,032	1,750,000	1,750,000	1,815,000	65,000
41645 OUTSIDE OVERTIME SURCHARGE	154,908	0	0	0	0
41649 POLICE REPORTS	0	300	300	300	0
41664 PARKING METER COLLECTIONS	421,005	400,000	415,000	415,000	15,000
45354 WPCA COLLECTION SERVICE REIMBURSE	727,500	500,000	500,000	500,000	0
<b>DEBT SERVICE PARENT CENTER</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>
41392 DEBT SERVICE PARENT CENTER	60,000	60,000	60,000	60,000	0

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REVENUE DETAIL

Fees account for less than 1% of the Bridgeport's revenues. There were no changes to this budget. Fines, Forfeits & Penalties account for .88% of Bridgeport's revenues. The only significant change to the adopted budget was an increase in fees for obtaining a motor vehicle tax release on cars with arrears taxes. The fee will increase from \$2 to \$5, yielding \$50,000.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>FEES</b>	<b>22,425</b>	<b>19,850</b>	<b>23,480</b>	<b>23,480</b>	<b>3,630</b>
41238 TRADE NAMES CERTIFIED COPIES	172	0	0	0	0
41256 LIQUOR CERTIFICATION FEE	5,900	5,000	5,000	5,000	0
41308 RODENT INSPECTION FEES	2,900	4,500	4,500	4,500	0
41309 FLOOR PLAN REVIEW PLANS	5,400	2,700	2,700	2,700	0
41344 LAND USE FEES	2,070	1,500	1,500	1,500	0
41355 TAX COLLECTOR: ATM FEES	486	1,500	1,500	1,500	0
41359 ALARM REGISTRATION FEE	0	1,000	1,000	1,000	0
41408 FIRE INSPECTIONS	2,268	1,900	2,900	2,900	1,000
41409 AFFIDAVIT FEE	0	350	350	350	0
41410 GEOLOGY FEES	1,080	1,000	1,500	1,500	500
41411 OTHER TOWN FEES	2,150	400	2,530	2,530	2,130
44743 STATE FUND-LAND RECORDS	0	0	0	0	0
<b>FINES, FORFEITS &amp; PENALTIES</b>	<b>5,007,760</b>	<b>4,489,480</b>	<b>4,492,980</b>	<b>4,542,980</b>	<b>53,500</b>
41244 NOTARY COMMISSION	2,736	2,800	2,800	2,800	0
41245 POLITICAL COMMITTEE LATE FILING FE	0	100	100	100	0
41255 ZONING COMPLIANCE	105,953	95,000	95,000	95,000	0
41277 RESTITUTION RECOVERY	381,334	5,000	5,000	5,000	0
41285 PF ENFORCEMENT FINES	7,260	6,500	10,000	10,000	3,500
41365 ACCIDENT TOWERS LIST PERMIT	12,150	20,000	20,000	20,000	0
41366 REDEEMED VEHICLES SURCHARGE	33,400	30,000	30,000	30,000	0
41367 ABANDONED VEHICLES SURCHARGE	41,704	60,000	60,000	60,000	0
41372 ORDINANCE INFRACTIONS	0	0	0	0	0
41512 RECLAIMED DOG	2,571	2,000	2,000	2,000	0
41559 COURT FINES	17,693	5,000	5,000	5,000	0
41646 TOWING FINES	93,605	85,000	85,000	85,000	0
41650 PARKING VIOLATIONS	942,413	1,100,000	1,100,000	1,100,000	0
41651 COMMERCIAL ALARMS 54%	24,556	25,000	25,000	25,000	0
41652 RESIDENTIAL ALARMS 46%	648	600	600	600	0
41653 ORDINANCE VIOLATIONS	11,861	12,000	12,000	12,000	0
41702 PENALTIES: CURRENT TAXES	1,943,694	1,705,480	1,705,480	1,705,480	0
41703 PENALTIES: ARREARS TAXES	1,218,336	1,160,000	1,160,000	1,210,000	50,000
41704 LIEN FEES	167,847	175,000	175,000	175,000	0

GENERAL FUND BUDGET

**INTERGOVERNMENTAL REVENUE**

Intergovernmental revenue accounts for 36.68%, and is the second-largest segment of the municipal budget. It includes sales tax revenue, funds from the federal nutrition & breakfast program, reimbursements for school debt service, transportation, and education cost sharing (ECS). The adopted budget reflects changes in revenue assumptions because the proposed budget was created using the state’s proposed budget as a model. There were increases in funding for Muni Video Competition Trust Revenue (\$142,000)(44357), for Mashantucket Pequot and Mohegan Revenue Sharing fund (\$5,074,938)(44692) and for Public School Transportation funds (\$1,257,651)(44515). However, there were also decreases to funding for Non-Public School Transportation (-\$322,818)(44516) and to ECS Tax Relief (-\$1,998,410)(44350).

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>INTERGOVERNMENTAL REVENUE</b>	<b>185,868,939</b>	<b>190,230,158</b>	<b>185,495,811</b>	<b>189,649,172</b>	<b>-580,986</b>
41290 RETAIL SALES REVENUE	0	0	0	0	0
41343 ROOM OCCUPANCY TAX	0	34,000	0	0	-34,000
41403 BUILD AMERICA BOND SUBSIDY	929,599	600,240	760,507	760,507	160,267
41404 ECONOMIC DEV BOND SUBSIDY	122,778	122,778	122,778	122,778	0
41521 HIGHSCHOOLATHLETIC-TICKETSALES	10,789	11,000	0	0	-11,000
41522 SUMMER SCHOOL TUITION	26,300	50,000	25,000	25,000	-25,000
42121 NUTRITION-FEDERALPORTION, CAF	8,139,281	8,533,765	8,791,351	8,791,351	257,586
42617 FEDERAL BREAKFAST PROGRAM	2,561,178	4,459,647	4,459,647	4,459,647	0
44350 ECS PROPERTY TAX RELIEF	0	0	2,834,257	835,847	835,847
44357 MUNI VIDEO COMPETITION TST REV	302,282	8,000	8,000	150,000	142,000
44381 TRANSPORTATION	0	0	0	0	0
44514 SCHOOL DEBT SRVC REIMBURSEMENT	1,220,008	2,224,597	1,872,098	1,872,098	-352,499
44515 PUBLIC SCHOOLS TRANSPORTATION	1,206,012	1,191,485	0	1,257,651	66,166
44516 NON-PUBLICSCHOOLSTRANSPORTATIO	428,517	432,353	403,523	80,705	-351,648
44517 AID TO NON-PUBLIC SCHOOLS	131,085	165,000	155,000	155,000	-10,000
44519 LEGALLY BLIND	122,458	143,550	140,000	140,000	-3,550
44520 EDUCATION COST SHARING	162,594,811	164,195,344	164,195,344	164,195,344	0
44550 TOWN AID	666,404	665,404	1,370,242	1,370,242	704,838
44618 STATE PORTION - LUNCH	152,263	152,000	152,000	152,000	0
44619 STATEPORTION-BREAKFASTPROGRAM	199,928	206,064	206,064	206,064	0
44691 MANUFACTURINGMACHINERY&EQUIPME	818,652	797,626	0	0	-797,626
44692 MASHANTUCKET PEQUOT/MOHEGAN FD	6,237,594	6,237,305	0	5,074,938	-1,162,367
47566 TOWN AID ROAD GRANT	-1,000	0	0	0	0

On the next page is a summary of municipal aid that the City of Bridgeport receives from the state of Connecticut’s adopted budget. The municipal revenue sharing account funding was eliminated this year. ECS=Education Cost Sharing. 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. (The Governor appointed a task force to re-visit the funding formula this year, and recommendations are outlined here: <http://www.cga.ct.gov/ed/CostSharing/Documents/2013/ECS%20TASK%20FORCE%20Final%20Report%201-23-13.pdf>).

GENERAL FUND BUDGET

*Summary of municipal aid that the City of Bridgeport receives from the State of Connecticut*

Grant:	FY13	Adopted FY14	Adopted FY14 v. FY13	
	(\$)	(\$)	(\$)	(%)
Adult Education	\$1,865,199	\$1,826,604	(\$38,595)	-2.10%
ECS Grant	\$168,599,571	\$173,724,236	\$5,124,665	3.00%
Non-Public School Transportation	\$406,608	\$403,523	(\$3,085)	-0.80%
Public School Transportation	\$1,175,257	\$1,175,257	\$0	0.00%
Pequot-Mohegan Grant	\$6,173,890	\$6,166,291	(\$7,600)	-0.10%
PILOT: Colleges & Hospitals	\$8,045,926	\$7,501,142	(\$544,784)	-6.80%
PILOT: State-Owned Property	\$2,834,257	\$2,752,879	(\$81,378)	-2.90%
Manufacturing Transition Grant	\$818,652	\$0	(\$818,652)	-100.00%
Municipal Revenue Sharing Bonus Pool	\$3,024,624	\$0	(\$3,024,624)	-100.00%
MRSA Bonded Distribution (see note)	\$0	\$970,184	\$970,184	
Municipal Aid Adjustment	\$0	\$0	\$0	
Subtotal	\$192,943,984	\$194,520,116	\$1,576,132	0.80%
LoCIP (see note)	\$2,258,098	\$2,258,098	\$0	0.00%
Town Aid Road	\$685,121	\$1,370,242	\$685,121	100.00%
TOTAL	\$195,887,203	\$198,148,456	\$2,261,253	

The MRSA bonded distribution grant takes the place of the manufacturing transition grant. The distribution assumes that each municipality receives approximately 118% of the revenue amount it received under the manufacturing transition grant. Source: <http://advocacy.ccm-ct.org/Resources.ashx?id=723e6c8e-ae3e-4ae5-83a5-6a77caddcoca>

GENERAL FUND BUDGET

**PAYMENTS IN LIEU OF TAXES (PILOTs)**

Payments in lieu of taxes exist to reimburse cities for the cost of supporting non-profit infrastructure for property owned and used by the State of Connecticut. The payments are equal to a percentage of the amount of taxes that would be paid if the property were not exempt from taxes. Payment percentages are 100% for correctional facilities, 100% for towns in which more than 50% of property in town is state owned, and 45% for all other property. Payment does not include payment for tax loss on exempt personal property owned by these facilities or property used for highways. In the Bridgeport budget, PILOT funding represents 2.39% of all revenues. The adopted budget reflects an restoration of funding for state-owned properties PILOT funds (\$2,411,952)(44687) and to Revenues from recycling (\$95,000)(45172). It also reflects decreases to PILOT payments for colleges& hospitals(-\$712,867)(44686) and to miscellaneous PILOTS (-\$745,603)(44689).

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>14,922,865</b>	<b>14,521,221</b>	<b>11,327,431</b>	<b>12,375,913</b>	<b>-2,145,308</b>
41305 TAX COLLECTOR: 3030 PARK	860,247	860,246	860,246	860,246	0
41551 O.T.B INCOME	460,526	450,000	450,000	450,000	0
44319 LAFAYETTE BLVD LOFTS PILOT	134,620	0	0	0	0
44320 BROAD STREET PILOT	28,991	29,861	29,861	29,861	0
44321 CITY TRUST PILOT	218,165	224,709	224,709	224,709	0
44322 EAST MAIN STREET PILOT	18,555	18,835	18,835	18,835	0
44323 ARCADE PILOT	39,677	34,862	34,862	34,862	0
44324 CAPTAIN COVE PILOT	98,858	120,000	120,000	120,000	0
44325 CASA PILOT	6,974	14,089	14,089	14,089	0
44340 ARTSPACE READS BUILDING PILOT	72,983	73,183	73,183	73,183	0
44346 UNITED CEREBRAL PALSY PILOT	14,071	14,352	14,352	14,352	0
44347 144 GOLDEN HILL STREET PILOT	79,003	69,415	69,415	69,415	0
44348 GOODWILL-HELMS HOUSING PILOT	7,632	6,140	6,140	6,140	0
44349 PARK CITY RCH PILOT	69,678	0	0	0	0
44358 JEFFERSON SCHOOL PILOT	12,035	20,169	20,169	20,169	0
44373 WASHINGTON PARK PILOT	39,245	21,500	21,500	21,500	0
44392 881 LAFAYETTE BLVD PILOT	71,251	49,696	49,696	49,696	0
44460 CLINTON COMMONS PILOT	0	0	26,780	26,780	26,780
44680 ELDERLY/DISABLED FREEZETAXREIMB	16,334	16,334	16,334	16,334	0
44681 DCA TAX ABATEMENT	135,180	0	0	0	0
44682 ELDERLY EXEMPTION-OWNERS PROGRAM	695,652	650,000	650,000	650,000	0
44683 ELDERLY EXEMPTION-TOTALLY DISABL	16,019	15,000	15,000	15,000	0
44684 ELDERLY EXEMPTION-ADDITIONAL VET	38,172	36,000	36,000	36,000	0
44686 TAX EXEMPT HOSPITALS	8,537,526	8,537,526	7,501,142	6,788,275	-1,749,251
44687 STATE-OWNED PROPERTY PILOT	2,931,955	2,927,289	0	2,411,952	-515,337
44689 MISCELLANEOUS PILOTS	0	10,000	755,603	10,000	0
44690 DISTRESSED MUNICIPALITY TAX EXEMP	319,515	319,515	319,515	319,515	0
47278 BHA RENTAL PROPERTY PILOT PMT	0	2,500	0	0	-2,500
45172 RECYCLING CONTRACT COMPENSATION	0	0	0	95,000	95,000

GENERAL FUND BUDGET

**INVESTMENTS**

Investments represent .11% of Bridgeport's revenues. There were no significant changes to the projections for these revenues between the proposed and the adopted budget.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>INVESTMENTS</b>	<b>572,663</b>	<b>650,000</b>	<b>575,000</b>	<b>575,000</b>	<b>-75,000</b>
41246 EARNINGS ON INVESTMENTS	72,663	150,000	75,000	75,000	-75,000
41555 CAPITAL FUND INTEREST TRANSFER	500,000	500,000	500,000	500,000	0

**NON-BUSINESS LICENSES/PERMITS**

Non-business licenses and permits include funds provided by the licensing agencies of the city, including the town clerk, vital statistics, building department, fire department, and housing code. They represent .80% of Bridgeport's revenues. There were no changes to the projections for these revenues between the proposed and the adopted budget.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>NON-BUSINESS LICENSES/PERMITS</b>	<b>3,305,547</b>	<b>3,690,000</b>	<b>4,124,500</b>	<b>4,124,500</b>	<b>434,500</b>
41211 DOG LICENSES	754	500	500	500	0
41247 MARRIAGE LICENSE FEE	11,231	20,000	15,000	15,000	-5,000
41248 BIRTH CERTIFICATES	252,620	225,000	250,000	250,000	25,000
41249 DEATH CERTIFICATES	174,180	150,000	175,000	175,000	25,000
41250 BURIAL PERMITS	4,533	5,000	4,000	4,000	-1,000
41251 CREMATION PERMITS	1,506	1,500	1,500	1,500	0
41272 MARRIAGE LICENSE SURCHARGE	36,880	30,000	35,000	35,000	5,000
41526 RESIDENTIAL ADDITIONS AND ALTERAT	225,275	250,000	250,000	250,000	0
41527 NON-RESIDENTIAL ADDITIONS AND ALT	448,223	700,000	700,000	700,000	0
41528 NEW SINGLE FAMILY HOUSE PERMITS	25,410	25,000	25,000	25,000	0
41529 TWO-UNIT HOUSING PERMITS	175	5,000	5,000	5,000	0
41530 THREE OR MORE UNITS HOUSING PERMIT	164,375	150,000	150,000	150,000	0
41531 POOL, TENTS, GARAGES-OTHER BUILDI	13,250	13,000	13,000	13,000	0
41532 NEW-NON RESIDENTIAL	1,353,122	1,600,000	2,000,000	2,000,000	400,000
41533 ELECTRICAL PERMITS	184,790	135,000	135,000	135,000	0
41534 PLUMBING PERMITS	81,025	75,000	75,000	75,000	0
41535 HEATING PERMITS	111,095	90,000	90,000	90,000	0
41536 AIR CONDITIONING PERMITS	28,225	40,000	40,000	40,000	0
41537 DEMOLITION PERMITS	46,000	35,000	25,000	25,000	-10,000
41539 REFRIGERATION PERMITS	1,500	3,500	3,500	3,500	0
41540 CERTIFICATE OF OCCUPANCY	58,450	50,000	50,000	50,000	0
41597 TANK INSTALLATION-RESIDENTIAL PE	1,600	2,000	2,000	2,000	0
41607 CERTIFICATE OF APARTMENT RENTAL/O	12,405	16,000	12,000	12,000	-4,000
41642 PERMITS	48,940	45,000	45,000	45,000	0
41667 OCCUPANCY PERMIT FINES	0	500	0	0	-500
44386 FIRE PROTECTION	12,360	15,000	15,000	15,000	0
44387 VENTILATION	7,625	8,000	8,000	8,000	0

**GENERAL FUND BUDGET**

**REIMBURSEMENTS**

Reimbursements represent 1.49% of Bridgeport's revenue. Reimbursements include funding for debt service. LoCIP (The Local Capital Improvement Program) distributes funds to municipalities to reimburse the cost of local capital improvement projects including road, bridge, and public building construction activities. Each year, the State Office of Policy & Management provides a formula based entitlement to each municipality's available LoCIP balance. These funds can accumulate from year to year. This year, Bridgeport has decided to use their LoCIP funds to reduce their debt service costs. The funding, in the amount of \$2,285,098 (41561), represents an increase in this revenue line from the proposed budget.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>REIMBURSEMENT</b>	<b>5,461,756</b>	<b>5,423,618</b>	<b>5,419,618</b>	<b>7,704,716</b>	<b>2,281,098</b>
41543 FORECLOSURE COST RECOVERY	0	5,000	5,000	5,000	0
41561 DEBTSERVICEPRINCIPALREMBURSEM	115,249	115,249	115,249	115,249	0
41562 DEBTSERVICEINTERESTREMBURSEME	143,375	110,069	110,069	110,069	0
41564 ADMINISTRATIVEFEE/OVERHEADALLO	0	120,000	120,000	120,000	0
41603 FIREWATCH REIMBURSEMENT	74,023	68,000	67,000	67,000	-1,000
41644 OUTSIDE OVERTIME REIMBURSEMENT	4,572,736	4,948,000	4,948,000	4,948,000	0
41670 COMMERCIAL DUMPING TIP FEES	197,704	57,000	54,000	54,000	-3,000
41673 SIDEWALK REPAIR FEE	0	300	300	300	0
44268 STATE OF CT ZOO SUBSIDY	336,633	0	0	0	0
44399 EOC REIMBURSEMENTS	77,404	0	0	0	0
41678 LAWSUITSETTLEMENTREIMBURSEMENT	-55,369	0	0	0	0
41561 STATE LoCIP for DEBT SERVICE REIMBURSEMENT	0	0	0	2,285,098	2,285,098

**SALE OF PROPERTY / SHARED REVENUES**

Sale of property includes estimates for revenues obtained through the sale of excess city properties & scrap metal, as well as shared revenues from BINGO, represent less than .08% of Bridgeport's budget. There were no significant changes to revenue projections between the proposed and adopted budget.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>SALE OF PROPERTY</b>	<b>229,812</b>	<b>275,000</b>	<b>270,000</b>	<b>270,000</b>	<b>-5,000</b>
41544 SALE OF CITY PROPERTY	59,690	100,000	100,000	100,000	0
41666 SALE OF SCRAP METAL	170,122	175,000	170,000	170,000	-5,000
<b>SHARED REVENUES</b>	<b>131,096</b>	<b>149,800</b>	<b>155,200</b>	<b>155,200</b>	<b>5,400</b>
41509 % OF GROSS	85,279	74,600	80,000	80,000	5,400
41552 STATE BINGO	38	200	200	200	0
41630 % OF PROFIT	45,779	75,000	75,000	75,000	0

**DEBT SERVICE FOR PARENT CENTER**

Debt Service for the Parent Center represents less than .01% of Bridgeport's revenues. There were no significant changes to revenue projections between the proposed and adopted budget.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>DEBT SERVICE PARENT CENTER</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>
41392 DEBT SERVICE PARENT CENTER	60,000	60,000	60,000	60,000	0

GENERAL FUND BUDGET

RENTS/LEASES

Rents & Leases includes funds from rental of city property to outside entities. Rents and Leases represent .29% of Bridgeport’s budget. Funds come from rentals at the airport, parks, and other city properties. There were no significant changes to revenue projections between the proposed and adopted budget.

REV CAT/TYPE OBJECT DESC	FY2012 ACTUAL	FY2013 CURRENT BUDGET	FY2014 MAYOR PROPOSED	FY2014 COUNCIL ADOPTED	VARIANCE
<b>RENTS/LEASES</b>	<b>1,544,385</b>	<b>1,528,196</b>	<b>1,517,870</b>	<b>1,517,870</b>	<b>-10,326</b>
41273 AIRPORT FINANCE CHARGES	0	0	0	0	0
41316 T-MOBILE RENT KENNEDY STADIUM	37,350	36,000	36,000	36,000	0
41318 1057 CONNECTICUT AVENUE RENT	-134	0	0	0	0
41326 WONDERLAND BOND DEBT SERVICE	0	65,106	65,106	65,106	0
41503 SECURITY BADGES	290	200	200	200	0
41504 TIE DOWN	56,125	95,940	65,000	65,000	-30,940
41505 T-HANGARS	67,600	67,200	67,200	67,200	0
41506 HANGER RENTALS	265,000	267,000	270,000	270,000	3,000
41507 ANNUAL BASE RENT	165,691	189,600	215,664	215,664	26,064
41508 OPERATING CERTIFICATE FEE	1,200	1,200	1,200	1,200	0
41510 FUEL FLOWAGE FEE	75,760	98,200	92,000	92,000	-6,200
41560 PROPERTY RENTAL	27,217	25,000	25,000	25,000	0
41624 KENNEDY STADIUM RENTAL	0	10,000	10,000	10,000	0
41626 90ACRESFLEAMARKETSPACERENTAL	0	2,250	0	0	-2,250
41629 WONDERLAND OF ICE - RENT	48,000	72,000	72,000	72,000	0
41632 CITY CONCESSIONS	10,000	10,000	10,000	10,000	0
41633 APARTMENT RENTAL	5,050	6,000	6,000	6,000	0
41638 CONGRESS PLAZA RENT	14,653	10,000	10,000	10,000	0
41641 PARKING REVENUES	271,858	0	0	0	0
41675 BALLFIELD RENTAL	12,325	12,000	12,000	12,000	0
41676 SEASIDE PARK RENTAL	40,715	55,000	55,000	55,000	0
45138 ANNUAL RENT	137,500	150,000	150,000	150,000	0
45140 ANNUAL PILOT	208,333	250,000	250,000	250,000	0
45327 LAMAR	39,351	45,000	45,000	45,000	0
45328 J P MORGAN CHASE RENT	0	0	0	0	0
45341 W.I.C.C ANNUAL LEASE	10,500	10,500	10,500	10,500	0
45342 FAIRCHILD WHEELER RESTAURANT REVE	50,000	50,000	50,000	50,000	0

### 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.

FY 2013-2014 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.

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.

CAPITAL IMPROVEMENT PROGRAM PROCEDURES

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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.

FY 2013-2014 GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET POLICIES

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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 and submitted no later than the first Tuesday in March preceding the next fiscal year start.

STEP VIII - FINAL APPROVAL

Final approval to proceed will be given by the City Council. This is done through the voting of the council no later than the first Tuesday in May preceding the next 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.

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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.

FY 2013-2014 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.

FY 2013-2014 GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

	FY 2014 CAPITAL PLAN	FY 2015 CAPITAL PLAN	FY 2016 CAPITAL PLAN	FY 2017 CAPITAL PLAN	2018 CAPITAL PLAN	TOTAL FY 2014-2018 CAPITAL PLAN
<b>BOARD OF EDUCATION</b>						
BOE Maintenance Projects/HVAC	1,100,000					1,100,000
BOE Asbestos Removal	500,000					3,281,725
Facilities Equipment	35,000					5,921,337
Maintenance Vehicles	231,500					231,500
District Wide Energy Conservations	225,000					225,000
BOE Security	1,100,000					
BOE Fire Alarms Phase II	515,000					515,000
						-
<b>TOTAL BOARD OF EDUCATION</b>	<b>3,706,500</b>					<b>3,706,500</b>
<b>ECONOMIC DEVELOPMENT</b>						
Downtown Capital Improvements	1,200,000					1,200,000
Traffic Improvements, Lighting, Intersections	1,200,000					1,200,000
City Wide Waterfront Development	750,000					750,000
Land Management/Acquisition	5,550,000					5,550,000
Blight Removal/Demolition Clean Up	1,000,000	1,000,000	1,000,000			3,000,000
						-
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>9,700,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>11,700,000</b>
Roadway Pacing, Culverts, Intersections	5,000,000	2,500,000	2,500,000	2,500,000	2,500,000	15,000,000
Knowlton/Barnum Waterfront Development	3,262,179	2,519,000				5,781,179
City/Neighborhood Beautification	500,000	500,000	500,000	500,000		2,000,000
Public Facilities Equipment		350,000	350,000	250,000	250,000	1,200,000
Municipal Building HVAC/Heating/Electric/Facilities		500,000	500,000	500,000		1,500,000
City Wide Building & Security Improvements		250,000	250,000	250,000		750,000
Facilities Assessments/Planning Studies	250,000	250,000				500,000
Energy Renewable Source Projects	827,500					827,500
Energy Conservation/Conversion Programs	250,000	200,000	200,000	200,000	200,000	1,050,000
HarborYard Ballpark Upgrades	200,000					200,000
Sikorsky IP based access control system	200,000					200,000
Sikorsky Multi-purpose tractor	50,000					50,000
Runway Sweeper and Vacuum Truck		210,000				210,000
FAA AARF index rapid response fire truck			400,000			400,000
Maintenance Garage Apron Paving				100,000	100,000	200,000
Kennedy Stadium Improvements	750,000					750,000
Parks Maintenance Equipment		50,000	50,000	275,000		375,000
Various Park Improvement Projects		3,000,000	5,835,236			8,835,236
Pleasure Beach Water and Park Accessibility	2,524,500	5,215,585				7,740,085
						-
<b>TOTAL PUBLIC FACILITIES</b>	<b>13,814,179</b>	<b>15,544,585</b>	<b>10,585,236</b>	<b>4,575,000</b>	<b>3,050,000</b>	<b>47,569,000</b>
<b>OTHER DEPARTMENTS</b>						
Vital Statistics Record Project	272,520					272,520
Police Garage Truck	80,000					80,000
Police Fleet Replacement (K-9 Division)	315,000					315,000
Fire Apparatus Replacement Program/Vehicles	650,000	650,000	735,000	640,000	640,000	3,315,000
Technology Enhancements/Systems Improvement	500,000	300,000	250,000	250,000		1,300,000
WPCA Sewer Separation Program	125,000					125,000
IT Telephony & Computer Replacement Program	1,000,000	500,000	500,000	500,000		2,500,000
						-
<b>TOTAL OTHER</b>	<b>2,942,520</b>	<b>1,450,000</b>	<b>1,485,000</b>	<b>1,390,000</b>	<b>640,000</b>	<b>7,907,520</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>30,163,199</b>	<b>17,994,585</b>	<b>13,070,236</b>	<b>5,965,000</b>	<b>3,690,000</b>	<b>70,883,020</b>

CAPITAL IMPROVEMENT PROJECTS

BOARD OF EDUCATION

BOARD OF EDUCATION MAINTENANCE PROJECTS/HVAC: \$1,100,000 to replace equipment at JFK Campus (chilled water pumps (AC) \$400,000), Madison (replace 3 Roof Top Units (RTUs) \$300,000), Maplewood (replace fresh air unit \$100,000) and Bryant School (replace 3 Roof Top Units (RTUs) \$300,000) with updated systems.

BOARD OF EDUCATION ASBESTOS REMOVAL: \$500,000 for district-wide asbestos abatement. All abatement will be conducted by licensed and regulated asbestos abatement contractors.

FY 2013-2014 GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

FACILITIES EQUIPMENT: \$35,000 for the purchase of a forklift for the Building Operations Department. The present forklift does not have the lift capacity, nor the lift height necessary for the Board of Education's Building Operations Department.

MAINTENANCE VEHICLES: \$231,500 for 7 vehicles. The vehicles to be replaced are between 12-15 years old and have an average of 120,000 odometer miles. Tradesmen use these vehicles to travel between various school worksites. The replacements will be 2 KUV vans (2 @ \$30,250) 3 vans (3 @ \$21,000), 1 utility vehicle @ \$28,000 and 1 dump truck @ \$80,000.

DISTRICT WIDE ENERGY CONSERVATION: \$225,000 for Energy conservation measures to decrease future energy use and costs. Lighting upgrades at Batalla, Blackham & Hooker Schools. Lighting upgrades for parking lots at Marin, Tisdale, Dunbar & Read School. Institute a thermal pipe re-insulation program.

BOARD OF EDUCATION SECURITY: \$1,100,000 to provide interior/exterior security in school buildings. To install interior lock down mechanisms for classrooms/offices and to repair and add additional hardware to exterior doors as needed. To enhance and repair intrusion and surveillance security systems inside and outside of buildings, and to create uniform security standards at all buildings in the district.

BOARD OF EDUCATION FIRE ALARMS PHASE II: \$515,000 to replace existing fire alarm systems at 6 schools: Beardsley (\$90,000), Bryant (\$80,000), JFK Campus (\$125,000), Blackham School (\$110,000), Hallen (\$50,000) & Madison (\$60,000).

ECONOMIC DEVELOPMENT

DOWNTOWN CAPITAL IMPROVEMENTS: \$1,200,000 for Downtown Placemaking Efforts including a water feature, lighting, and underpass sculpture.

TRAFFIC IMPROVEMENTS, LIGHTING, INTERSECTIONS: \$1,200,000 for intersection redesign, traffic calming, streetscape improvements and rain gardens to decrease runoff.

CITY WIDE WATERFRONT DEVELOPMENT: \$750,000 for Yellow Mill and Pequonnock Greenway Development and access improvements.

LAND MANAGEMENT/ACQUISITION: \$5,550,000 for Steel Point projects including relocation of Bloom Shellfish Pier and Upland Work (\$1,200,000), relocation of utilities (\$2,500,000), and legal, engineering & TIGER funding construction management costs (\$450,000). \$500,000 for BEDCO and Industrial Development at Seaview Industrial Park and West End. \$900,000 for Stratford Avenue Land Assembly with civic block and nearby sites for retail.

BLIGHT REMOVAL/DEMOLITION CLEAN UP: \$1,000,000 for matching funds to complete the necessary environmental remediation at the Magnetek to prevent further pollution at the site.

PUBLIC FACILITIES

ROADWAY PAVING: \$5,000,000 for annual paving program based upon Road Management Condition Program.

KNOWLTON/BARNUM WATERFRONT DEVELOPMENT: \$3,262,179 for Phase II of this waterfront park project enhancing waterfront access on the East Side. Additions will include a playground, basketball court, fishing dock, and walking paths.

CITY/NEIGHBORHOOD BEAUTIFICATION: \$500,000 to support continuing efforts to improve neighborhoods with beautification efforts.

FACILITIES ASSESSMENTS/PLANNING STUDIES: \$250,000 to support facilities assessments and planning studies for Public Facilities projects.

ENERGY RENEWABLE SOURCE PROJECTS: \$827,500 Includes energy improvement district management, plan review and environmental review for anaerobic digester, a solar photovoltaic system for the landfill, funding for energy audits, solar panel project management fees, and funding for installation of 3,000 donated photovoltaic panels. In addition, money for outreach

programs, storm water feasibility study and implementation plan and outreach for flood control community rating system is also included.

ENERGY CONSERVATION/CONVERSION PROGRAM: \$250,000 to continue to support our annual commitment to improving energy conservation throughout city buildings and facilities.

HARBORYARD BALLPARK UPGRADES: \$200,000 to repair leaks and replace expansion joints.

SIKORSKY IP BASED ACCESS CONTROL SYSTEM/ MULTI-PURPOSE TRACTOR: \$250,000-The IP Based access control system is necessary to comply with the FCC's narrow banding mandate. The funding for a tractor seeks to replace the present 1970's Ford Tractor.

KENNEDY STADIUM IMPROVEMENTS: \$750,000 to replace Astroturf field at Kennedy Stadium.

PLEASURE BEACH WATER AND PARK ACCESSIBILITY: \$2,524,500 for Phase II of this project to re-open Pleasure Beach to recreational visitors through water taxi access and improved park facilities.

#### OTHER DEPARTMENTS

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VITAL STATISTICS RECORD PROJECT: \$272,520 to provide a complete re-indexing of birth records from 1906-1958 and migration of information into existing database over a 5 year period.

POLICE GARAGE TRUCK: \$80,000 to purchase two trucks equipped with plows to support maintenance services at all police facilities. One truck a standard pickup, one a short-frame wrecker. Primary purpose is to plow snow and move police vehicles as required.

POLICE FLEET REPLACEMENT: \$315,000 for Phase 3 of Police Department vehicle replacement program, ensuring uniformity and standardization of vehicles, retiring old Crown Victorias, and providing 7 Dodge Charger pursuit vehicles or SUVs outfitted for the canine unit.

#### FIRE:

FIRE APPARATUS REPLACEMENT PROGRAM/VEHICLES: Purchase a replacement 2,000 GPM Fire Pumper/Foam Apparatus with LDH Hose and fittings to replace the 1997 Pierce Quantum Pumper/Foam Apparatus which has high engine hours and mileage. The current vehicle will be 16 years old and will be moved to reserve status. This is the primary response vehicle to the Airport.

IT TELEPHONY/COMPUTER REPLACEMENT and TECHNOLOGY ENHANCEMENT: \$500,000 and \$1,000,000 for continuation of voice over replacement system, annual upgrade of desktop computers and overall server/software enhancements.

FY 2013-2014 GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

CAPITAL IMPROVEMENT PROJECT DEBT EXPENSE for FY 2014

PROJECT DESCRIPTION	2003	2004	2006	2007	2009	2010	2012	1997-2012 Total
	Bonds/Notes Amount							
<b>DEBT AMOUNTS FOR FY 13-14</b>	<b>6,346,189</b>	<b>7,084,900</b>	<b>6,700,773</b>	<b>3,800,481</b>	<b>3,664,137</b>	<b>3,544,046</b>	<b>11,884,619</b>	<b>43,025,144</b>
Board of Education	3,197,844	3,639,513	3,100,447	2,258,246	1,744,862	-	2,292,125	16,233,038
Economic Development	229,732	1,785,395	1,800,498	246,271	241,100	982,913	1,413,257	6,699,166
Public Facilities	1,892,433	991,178	630,543	994,966	970,996	2,360,558	5,523,251	13,363,925
Fire Department	-	153,742	88,450	46,746	-	74,611	218,420	581,970
Police Department	105,347	112,650	814,144	46,746	-	-	263,389	1,342,275
Libraries	101,539	149,491	12,061	8,741	-	-	-	271,833
Other Departments	819,293	252,931	254,629	198,765	707,178	125,963	174,177	2,532,936
<b>TOTAL DEPARTMENT DEBT</b>	<b>6,346,189</b>	<b>7,084,900</b>	<b>6,700,773</b>	<b>3,800,481</b>	<b>3,664,137</b>	<b>3,544,046</b>	<b>9,884,619</b>	<b>41,025,144</b>
Fire Pension (49%)								14,831,601
Police Pension (51%)								15,436,972
<b>TOTAL PENSION DEBT</b>								<b>30,269,740</b>
<b>TOTAL ALL DEBT FY 2013-14</b>	<b>6,346,189</b>	<b>7,084,900</b>	<b>6,700,773</b>	<b>3,800,481</b>	<b>3,664,137</b>	<b>3,544,046</b>	<b>9,884,619</b>	<b>71,294,884</b>

FY 2013-2014 GENERAL FUND BUDGET

APPENDIX

THREE YEAR COMPARATIVE

THREE YEAR COMPARATIVE

REVENUE SUMMARY

CATEGORY	FY2013	FY2014	VARIANCE	
	ADOPTED	ADOPTED	FY2015 ESTIMATE	TO FY 2014 BUDGET
BUSINESS LICENSES/PERMITS	714,125	722,825	733,667	10,842
CHARGES FOR SERVICES	5,469,335	5,512,600	5,595,289	82,689
FEES	79,850	83,480	85,150	1,670
FINES, FORFEITS & PENALTIES	4,489,480	4,542,980	4,542,980	0
INTERGOVERNMENTAL REVENUE	190,230,158	189,649,172	191,171,110	1,521,938
INVESTMENTS	650,000	575,000	583,625	8,625
NON-BUSINESS LICENSES/PERMITS	3,690,000	4,124,500	4,124,500	0
PAYMENTS IN LIEU OF TAXES	14,521,221	12,375,913	13,334,977	959,064
PROPERTY TAXES	281,035,550	289,871,574	289,871,574	0
REIMBURSEMENT	5,423,618	7,704,716	8,012,905	308,189
RENTS/LEASES	1,528,196	1,517,870	1,517,870	0
SALE OF PROPERTY	275,000	270,000	1,000,000	730,000
SHARED REVENUES	149,800	155,200	165,600	10,400
<b>TOTAL REVENUE COMPARATIVES</b>	<b>508,256,333</b>	<b>517,105,830</b>	<b>520,739,247</b>	<b>3,633,417</b>

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.

FY 2013-2014 GENERAL FUND BUDGET

APPENDIX

THREE YEAR COMPARATIVE

THREE YEAR COMPARATIVE APPROPRIATION SUMMARY  
BY AGENCY CATEGORY

AGENCY CATEGORY	FY2013 ADOPTED	FY2014 ADOPTED	FY2015 ESTIMATE	VARIANCE
				ADOPTED less ESTIMATE
01 GENERAL GOVERNMENT	40,779,159	40,760,080	41,575,282	815,202
02 PUBLIC SAFETY	145,147,506	148,590,304	149,206,542	616,238
03 PUBLIC FACILITIES	45,055,390	50,518,749	52,539,499	2,020,750
04 OPEB	11,033,724	11,125,786	11,348,302	222,516
05 HEALTH & SOCIAL SERVICES	4,746,339	5,035,577	5,136,289	100,712
06 NONDEPARTMENTAL	5,466,023	4,104,128	4,283,784	179,656
07 LIBRARIES	6,748,214	6,877,801	6,877,801	0
08 BOARD OF EDUCATION	219,813,895	219,813,895	219,813,895	0
09 BOE FOOD SERVICES	13,788,890	14,046,472	14,046,472	0
10 BOARD OF EDUCATION DEBT SERVICE	14,777,193	16,233,038	15,911,381	-321,657
11 BOARD OF EDUCATION DEDICATED USE	900,000	0	0	0
<b>Grand Total</b>	<b>508,256,333</b>	<b>517,105,830</b>	<b>520,739,246</b>	<b>3,633,416</b>

BY APPROPRIATION TYPE

APPROPRIATION TYPE	FY2013 ADOPTED	FY2014 ADOPTED	FY2015 ESTIMATE	VARIANCE
				ADOPTED less ESTIMATE
1 PERSONAL SERVICES	81,238,201	80,636,622	82,652,538	2,015,916
2 OTHER PERSONAL SERVICES	20,143,607	19,199,772	19,487,769	287,997
3 FRINGE BENEFITS	68,907,196	72,245,413	74,051,548	1,806,135
4 OPERATING EXPENSES	75,612,210	80,349,043	80,590,090	241,047
5 FIN SOURCE RESERVE/CONTINGENCY	675,000	1,500,000	1,000,000	-500,000
6 SPECIAL SERVICES	11,312,524	11,993,957	12,113,897	119,940
7 SUPPORTIVE CONTRIBUTIONS	1,987,617	1,087,618	750,000	-337,618
8 All BOARD OF EDUCATION	248,379,978	250,093,405	250,093,405	0
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>508,256,333</b>	<b>517,105,830</b>	<b>520,739,246</b>	<b>3,633,416</b>

APPROPRIATION ASSUMPTIONS:

SALARIES & WAGES have been adjusted to reflect prevailing wage settlement assumptions, merit increases or step increases for contracts in FY 2015.

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%.

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.

FY 2013-2014 GENERAL FUND BUDGET

APPENDIX

FUND BALANCE CHANGES

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS 2002-2013

Revenues:	2002	2003	2004	2005	2006	2007	2008
Property taxes	\$176,476,368	\$187,291,950	\$181,841,069	203,587,418	218,013,347	228,593,633	\$227,028,207
Intergovernmental	285,687,143	281,913,116	279,402,599	294,084,874	306,711,917	383,345,871	475,240,256
Fees, permits and licenses	11,464,973	12,648,745	16,598,258	19,037,466	20,727,139	20,844,855	19,942,980
Interest	4,347,622	2,810,783	520,946	2,972,578	4,169,012	8,184,000	4,115,785
Other	18,566,662	8,225,325	35,420,447	23,517,173	20,826,665	12,340,020	11,122,689
<b>Total revenues</b>	<b>496,542,768</b>	<b>492,889,919</b>	<b>513,783,319</b>	<b>543,199,509</b>	<b>570,448,080</b>	<b>653,308,379</b>	<b>737,449,917</b>
<b>Expenditures:</b>							
Governmental and community services:							
General government	93,363,879	88,209,395	99,660,481	104,564,452	108,862,558	78,130,009	77,150,939
Public Safety	61,494,439	61,706,357	62,224,435	63,846,820	63,669,135	63,938,653	72,907,644
Excess Pension Contribution							
Public facilities	16,580,433	15,821,862	23,096,673	24,662,002	24,479,831	26,303,916	27,997,221
Parks and recreation	5,730,908	5,576,989	5,044,139	5,655,220	5,818,319	5,969,788	5,675,667
Planning and Economic Development							
Health and Social Services	11,613,075	10,475,853	16,324,964	16,627,932	16,087,863	18,206,936	18,483,802
Charities and Hospitals	221,764	14,880	53,021	70,462	90,833		184,968
Libraries							
Education	212,886,352	222,785,775	225,514,687	233,091,242	232,779,256	279,762,589	357,577,107
Special Services	20,277,255	22,737,145	18,040,700	19,660,655	22,892,503	40,966,303	30,945,946
Debt Service							
Principal retirements	19,157,839	20,603,428	20,965,572	23,526,717	26,435,988	23,579,000	26,232,000
Interest and other charges	45,061,979	42,633,563	41,109,530	43,567,518	46,276,800	41,852,539	41,521,922
Capital Outlay	42,884,420	30,284,271	23,040,567	42,681,632	63,239,695	114,737,164	118,136,031
<b>Total expenditures</b>	<b>529,272,343</b>	<b>520,849,518</b>	<b>535,074,769</b>	<b>577,954,652</b>	<b>610,632,781</b>	<b>693,446,897</b>	<b>776,813,247</b>
<b>Excess of revenues over (under) expenditures</b>	<b>\$ (32,729,575)</b>	<b>\$ (27,959,599)</b>	<b>\$ (21,291,450)</b>	<b>\$ (34,755,143)</b>	<b>\$ (40,184,701)</b>	<b>\$ (40,138,518)</b>	<b>\$ (39,363,330)</b>
<b>Other financing sources (uses):</b>							
Transfers in	\$ 168,024,318	\$ 169,405,906	\$ 175,814,614	\$ 179,817,106	\$ 175,331,870	\$ 212,264,417	\$ 219,222,813
Transfers Out	\$ (173,541,029)	\$ (169,405,906)	\$ (175,814,614)	\$ (179,817,106)	\$ (175,331,870)	\$ (212,264,417)	\$ (219,222,813)
Bonds issued	\$ 121,195,435		\$ 77,265,000	\$ 88,505,000	\$ 95,735,000	\$ 47,890,000	
Premium (discount) on long-term debt	\$ 6,614,810		\$ 1,600,083	\$ 8,186,165	\$ 895,239	\$ 482,104	
Payment to escrow agent	\$ (79,331,679)		\$ (29,585,083)	\$ (64,019,065)	\$ (34,330,000)		
Bond Refunding Issue							
Proceeds from notes payable	\$ 1,000,000	500000					
Capital Lease	\$ 314,471						
<b>Total other financing sources (uses)</b>	<b>\$ 44,276,326</b>	<b>\$ 500,000</b>	<b>\$ 49,280,000</b>	<b>\$ 32,672,100</b>	<b>\$ 62,300,239</b>	<b>\$ 48,372,104</b>	<b>\$ -</b>
Net Changes in Fund Balance	\$ 11,546,751	\$ (27,459,599)	\$ 27,988,550	\$ (2,083,043)	\$ 22,115,538	\$ 8,233,586	\$ (39,363,330)
All Funds balance at close of fiscal year	\$ 107,497,673	\$ 80,038,074	\$ 108,026,624	\$ 105,943,581	\$ 128,059,119	\$ 136,292,705	\$ 97,773,860
General Fund Fund Balance	\$ 41,155,512	\$ 37,949,944	\$ 35,732,110	\$ 32,300,885	\$ 28,814,527	\$ 29,241,527	\$ 10,605,102
Fund Balance as a % of operating expenditures	7.78%	7.29%	6.68%	5.59%	4.72%	4.22%	1.37%

continued...

FY 2013-2014 GENERAL FUND BUDGET

APPENDIX

FUND BALANCE CHANGES

	2009	2010	2011	2012	Budget 2013	Projected 2014	Budget 2014	Projected 2015
<b>Revenues:</b>								
Property taxes	248,743,175	268,637,066	272,206,146	274,118,745	281,035,550	281,035,550	289,871,574	289,871,574
Intergovernmental	355,431,137	340,863,435	340,359,992	346,936,724	207,501,919	210,100,741	209,729,801	212,518,992
Fees, permits and licenses	16,100,329	15,454,092	15,355,420	16,664,394	14,382,790	14,475,939	14,926,385	15,081,586
Interest	864,608	370,639	467,604	305,673	6,887,305	6,990,614	575,000	583,625
Other	7,183,515	5,023,480	9,412,146	4,347,520	1,952,996	2,693,796	2,003,070	2,683,470
<b>Total revenues</b>	<b>628,322,764</b>	<b>630,348,712</b>	<b>637,801,308</b>	<b>642,373,056</b>	<b>511,760,560</b>	<b>515,296,640</b>	<b>517,105,830</b>	<b>520,739,247</b>
<b>Expenditures:</b>								
Governmental and community services:								
General government	84,165,283	39,461,942	38,663,676	39,935,817	39,944,521	40,743,411	40,760,080	41,575,282
Public Safety	65,494,093	99,874,176	107,582,600	115,629,783	145,161,985	145,606,807	148,590,304	149,206,542
Excess Pension Contribution								
Public facilities	26,706,098	32,932,515	33,119,337	34,490,427	44,994,502	46,794,282	50,518,749	52,539,499
Parks and recreation	5,368,932							
Planning and Economic Development		3,441,668	3,610,102	3,630,343	11,029,625	11,250,218	11,125,786	11,348,302
Health and Social Services	13,378,869	12,954,954	11,501,774	6,536,848	4,616,930	4,709,269	5,035,577	5,136,289
Charities and Hospitals	123,835							
Libraries		4,660,185	5,392,768	6,034,045	6,748,214	6,748,214	6,877,801	6,877,801
Education	302,812,667	306,601,910	317,360,583	312,976,935	252,973,760	252,973,760	250,093,405	249,771,748
Special Services	27,925,851	27,006,901	21,096,024	17,368,994	6,291,023	6,470,679	4,104,128	4,283,784
Debt Service								
Principal retirements	30,961,925	32,375,000	31,641,000	31,183,000				
Interest and other charges	41,594,667	40,933,701	41,269,592	39,791,002				
Capital Outlay	83,719,594	41,669,094	45,222,964		74551555			
<b>Total expenditures</b>	<b>682,251,814</b>	<b>641,912,046</b>	<b>656,460,420</b>	<b>682,128,749</b>	<b>511,760,560</b>	<b>515,296,640</b>	<b>517,105,830</b>	<b>520,739,247</b>
<b>Excess of revenues over (under) expenditures</b>	<b>\$ (53,929,050)</b>	<b>\$ (11,563,334)</b>	<b>\$ (18,659,112)</b>	<b>\$ (39,755,693)</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>Other financing sources (uses):</b>								
Transfers in	\$ 224,867,074	\$ 205,649,402	\$ 500,000	\$ 500,000				
Transfers Out	\$ (224,867,074)	\$ (205,649,402)	\$ (500,000)	\$ (500,000)				
Bonds issued		\$ 40,840,000	\$ 19,440,000	\$ 67,930,000				
Premium (discount) on long-term debt			\$ 84,783	\$ 6,641,055				
Payment to escrow agent			\$ (9,898,167)					
Bond Refunding Issue			\$ 10,010,000					
Proceeds from notes payable								
Capital Lease								
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>\$ 40,840,000</b>	<b>\$ 19,636,616</b>	<b>\$ 74,571,055</b>	<b>\$ -</b>	<b>\$ -</b>		
Net Changes in Fund Balance	\$ (53,929,050)	\$ 29,276,666	\$ 977,504	\$ 34,815,362				
All Funds balance at close of fiscal year	\$ 43,844,810	\$ 73,121,476	\$ 74,098,980	\$ 108,914,342	\$ 108,914,342	\$ 108,914,342	\$ 108,914,342	\$ 108,914,342
General Fund Fund Balance	\$ 10,752,753	\$ 15,642,227	\$ 16,560,510	\$ 12,720,514				
<b>Fund Balance as a % of operating expenditures</b>	<b>1.58%</b>	<b>2.44%</b>	<b>11.29%</b>	<b>15.97%</b>	<b>21.28%</b>	<b>21.14%</b>	<b>21.06%</b>	<b>20.92%</b>

PROJECTED FUND BALANCE 2010-2016

	Projected Budget	Fund Balance Goal	Current Fund Balance	Target According to Fund Balance Policy	10% rebuilding contribution (Budget Contribution)
2014	\$517,105,830	\$41,368,466	\$12,720,514	\$28,647,952	\$2,864,795
2015	\$522,276,888	\$41,782,151	\$15,585,309	\$26,196,842	\$2,619,684
2016	\$527,499,657	\$42,199,973	\$18,204,993	\$23,994,979	\$2,399,498
2017	\$532,774,654	\$42,621,972	\$20,604,491	\$22,017,481	\$2,201,748
2018	\$538,102,400	\$43,048,192	\$22,806,239	\$20,241,953	\$2,024,195
2019	\$543,483,424	\$43,478,674	\$24,830,435	\$18,648,239	\$1,864,824
2020	\$548,918,259	\$43,913,461	\$26,695,259	\$17,218,202	\$1,721,820

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](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. (The Governor appointed a task force to re-visit the funding formula this year, and recommendations are outlined here: <http://www.cga.ct.gov/ed/CostSharing/Documents/2013/ECS%20TASK%20FORCE%20Final%20Report%201-23-13.pdf>).

**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.

SWEROC: Southwest Connecticut Regional Recycling Operating Committee.

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.

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.