

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

When considering the unique challenges that cities in New England face, it is helpful to have some understanding of the landscape in which they lie. Bridgeport, like many large former manufacturing centers, faces the challenges that many of our peers in Connecticut and the region do—we have a diminishing business tax base, we house infrastructure for the region (hospitals and schools) which pay limited taxes, and we carry the burden of maintaining infrastructure that is often older than that of our suburban peers. This, paired with the consistently rising cost of education, providing pensions for retired employees, and continuing to fund municipal services, means that cities in Connecticut struggle to balance budgets, provide services, and maintain a healthy fund balance.

Connecticut’s large cities are regional hubs for jobs, health care centers, colleges and universities, and cultural centers. Connecticut’s cities: Bridgeport, Hartford, New Haven, and Waterbury experience poverty rates that are twice as high as the state average. We are home to more than half on Connecticut’s homeless population, and we educate a student population that is, on the whole, poorer and more likely to speak a language other than English at home. (In Connecticut 5.2% of children speak a language other than English at home, in Bridgeport 13.4% of children speak a language other than English at home).

Our services and employment opportunities mean that we support a fair number of commuters, who enjoy the benefits of working here, but sleep and pay taxes in other municipalities. (Source: Ct Economic Resource Center, 2010 town profiles)

<i>Commuters into Bridgeport from:</i>		<i>Commuters into New Haven from:</i>		<i>Commuters into Hartford from:</i>		<i>Commuters into Waterbury from:</i>	
Stratford	3,997	Hamden	7,829	West Hartford	8,116	Watertown	2,385
Shelton	2,563	West Haven	5,364	Manchester	5,200	Naugatuck	2,162
Trumbull	2,288	Branford	3,701	East Hartford	4,859	Wolcott	1,978
Fairfield	2,244	East Haven	3,577	Wethersfield	3,576	Cheshire	1,105
Milford	2,115	North Haven	2,864	Windsor	3,493	New Haven	1,075
Monroe	1,180	Guilford	2,213	Newington	3,342	Prospect	1,003
Stamford	995	Wallingford	2,210	Glastonbury	3,316	Middlebury	747
Norwalk	795	Milford	2,014	New Britain	3,088	Southington	704
West Haven	763	North Branford	1,402	Bloomfield	2,730	Meriden	685
Total	16,940	Total	31,174	Total	37,720	Total	11,844

Connecticut’s tax structure is also unkind to cities. While the state provides payments in lieu of taxes (PILOT) reimbursements to municipalities for revenue lost due to some state-mandated property tax exemptions, these grants reimburse for only a portion of the lost real estate property tax. Furthermore, there is no reimbursement for lost personal property tax revenue. The reimbursement rate is 54% for colleges and 32% for state owned property. State statues set reimbursement goals of 77% on colleges & hospitals, and 45% on state owned properties (with the exception of prisons, which are supposed to be reimbursed at 100%) but these reimbursement goals were set before the state’s budget crisis. Bridgeport, Hartford, New Haven and Waterbury lose at least \$115 million in property tax revenue due to these state-mandated exemptions and low reimbursement rates. This lost revenue represents lost taxes on real property only, and does not include revenue lost on personal property. (Source: *CCM Public Policy Report: A Tale of Disproportionate Burden: Bridgeport, Hartford, New haven & Waterbury*)

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<i>Percentage of property exempt from Property Taxation</i>							
Bridgeport	35%	<i>New Haven</i>	47%	Hartford	44%	<i>Waterbury</i>	32%

The success of Connecticut's cities is connected to the success of the state as a whole. We are grateful to have a governor in office who has served as a city mayor, because he understands some of the many issues that cities face when struggling to balance budget and not increase taxes. In this section, we provide information about Bridgeport's situation when viewed alongside our other municipal peers, all the other larger cities of Connecticut. (Figures here from CT State OPM's Municipal Fiscal Indicators, FY 2008 & 2009 http://www.ct.gov/opm/lib/opm/igp/munfinsr/fi2005-09_final_asof_12-6-10.pdf)

2008

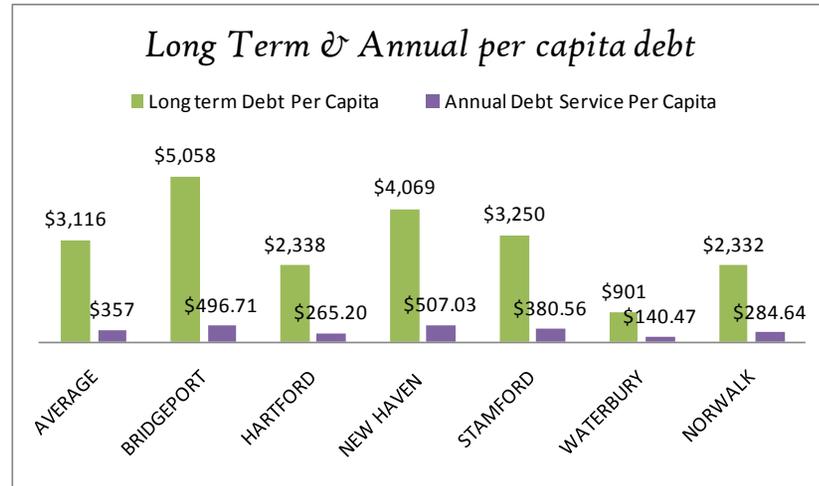
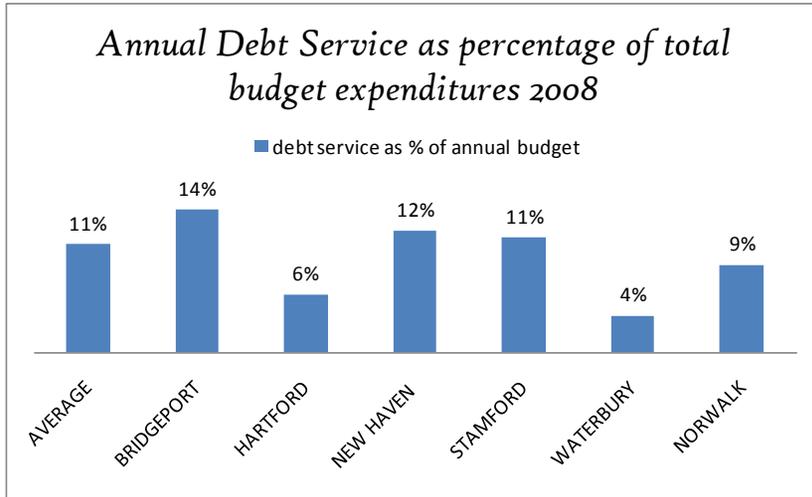
DEBT MEASURES	AVERAGE	BRIDGEPORT	HARTFORD	NEW HAVEN	STAMFORD	WATERBURY	NORWALK
Long-Term Debt	\$360,223,171	\$689,877,000	\$290,088,000	\$503,183,683	\$387,748,899	\$96,472,000	\$193,969,443
Annual Debt Service	\$41,245,788	\$67,753,922	\$32,901,000	\$62,703,859	\$45,402,419	\$15,036,000	\$23,677,530
Long term Debt Per Capita	\$3,116	\$5,058	\$2,338	\$4,069	\$3,250	\$901	\$2,332
Annual Debt Service Per Capita	\$357	\$496.71	\$265.20	\$507.03	\$380.56	\$140.47	\$284.64
Total Expenditures	\$387,209,440	\$483,962,220	\$577,562,000	\$522,068,999	\$401,138,825	\$414,341,000	\$274,180,539
Annual Debt Service	\$41,245,788	\$67,753,922	\$32,901,000	\$62,703,859	\$45,402,419	\$15,036,000	\$23,677,530
debt service as % of annual budget	11%	14%	6%	12%	11%	4%	9%

2009

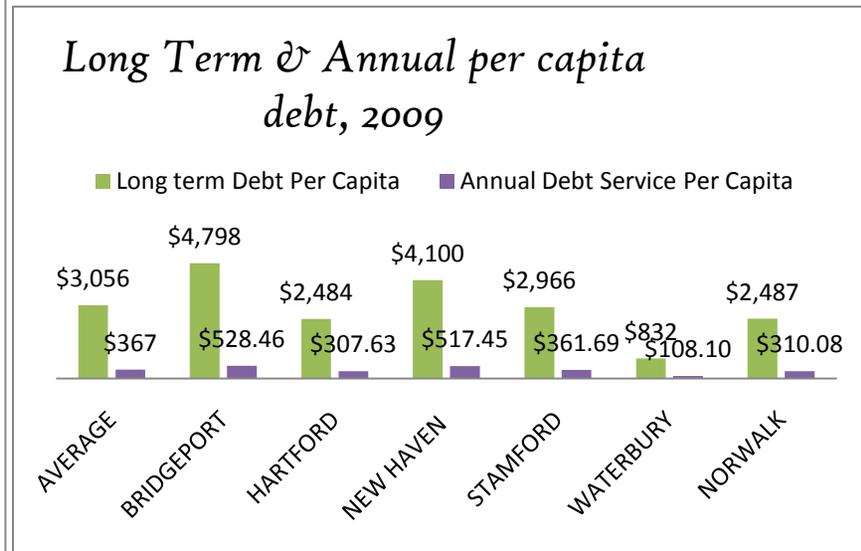
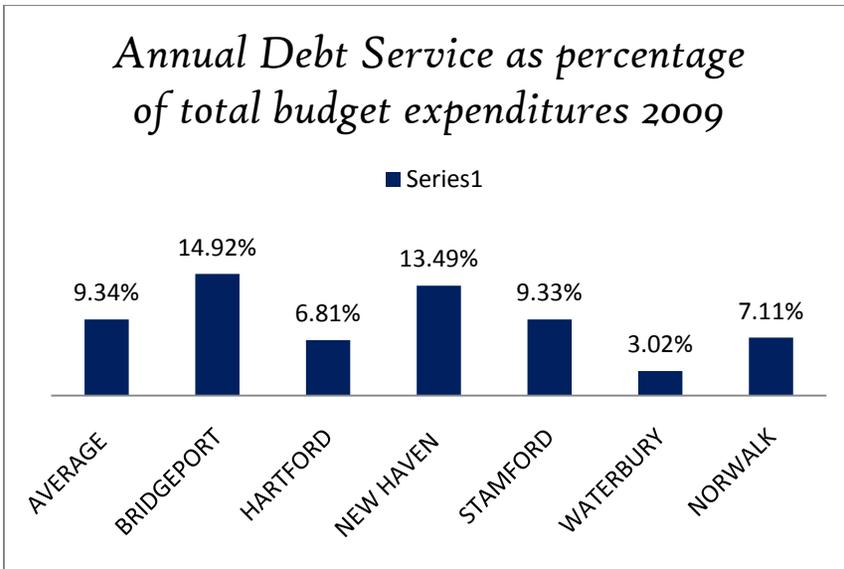
DEBT MEASURES	AVERAGE	BRIDGEPORT	HARTFORD	NEW HAVEN	STAMFORD	WATERBURY	NORWALK
Long-Term Debt	\$354,842,574	\$658,700,000	\$308,210,000	\$505,701,901	\$358,910,670	\$89,138,000	\$208,394,870
Annual Debt Service	\$42,646,458	\$72,556,592	\$38,164,000	\$63,817,389	\$43,773,749	\$11,582,000	\$25,985,019
Long term Debt Per Capita	\$3,056	\$4,798	\$2,484	\$4,100	\$2,966	\$832	\$2,487
Annual Debt Service Per Capita	\$367	\$528.46	\$307.63	\$517.45	\$361.69	\$108.10	\$310.08
Total Expenditures	\$456,420,584	\$486,192,767	\$560,580,000	\$473,037,191	\$468,943,293	\$384,097,000	\$365,673,253
Annual Debt Service	\$42,646,458	\$72,556,592	\$38,164,000	\$63,817,389	\$43,773,749	\$11,582,000	\$25,985,019
debt service as % of annual budget	9%	15%	7%	13%	9%	3%	7%

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2008



2009



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BRIDGEPORT IN CONTEXT**

CONNECTICUT AVERAGES 2008	OVERALL CONNECTICUT AVERAGE	PEER AVERAGE	1 BRIDGEPORT	2 HARTFORD	3 NEW HAVEN	4 STAMFORD	5 WATERBURY	6 NORWALK
Number of Municipalities	169	6						
1999 PER CAPITA INCOME	\$28,766	\$21,767	\$16,306	\$13,428	\$16,393	\$34,987	\$17,707	\$31,781
% OF STATE AVERAGE	100%	76%	56.70%	46.70%	57%	121.60%	61.50%	110.50%
1999 MEDIAN HOUSEHOLD INCOME	\$53,935	\$40,627	\$34,658	\$24,820	\$29,604	\$60,556	\$34,285	\$59,839
% OF STATE MEDIAN	100%	75.3%	64.3%	46.0%	54.9%	112.3%	63.6%	110.9%
ECONOMIC DATA								
Population (State Dept. of Public Health)	20,717	115,610	136,405	124,062	123,669	119,303	107,037	83,185
Square Miles	29	24	16	17.31	18.85	37.75	28.57	22.81
Population Density per Square Mile	723	5,468	8,525.3	7,167.1	6,560.7	3,160.3	3,746.5	3,646.9
School Enrollment (State Dept. of Education)	3,302	17,684	21,802	22,343	18,547	15,029	17,776	10,608
Bond Rating (Moody's)			Baa1	A2	A3	Aaa	Baa1	Aaa
Net Current Education Expenditures (State Dept. of Education)	\$41,336,765	\$240,484,678	\$218,222,813	\$374,467,000	\$256,210,171	\$221,558,188	\$218,774,000	\$153,675,894
Per Pupil	\$12,518	\$14,385	\$12,023	\$15,705	\$16,053	\$15,125	\$12,712	\$14,689
Unemployment (annual average)	5.70%	8.28%	8.8%	10.9%	8.5%	7.4%	9.3%	4.8%
TANF Recipients as a % of Population	1.10%	2.84%	2.63%	5.54%	3.94%	0.50%	3.80%	0.61%
GRAND LIST AND PROPERTY TAX DATA								
Net Grand List (2007-2008)		\$6,093,276,340.83	\$5,413,924,658	\$3,334,666,569	\$4,406,546,092	\$9,361,731,391	\$3,534,261,722	\$10,508,527,613
Equalized Net Grand List (2007-2008)	\$3,382,504,680	\$11,042,878,564	\$11,835,219,911	\$5,617,517,672	\$6,370,284,874	\$13,438,345,880	\$8,097,150,675	\$20,898,752,371
Per Capita	\$163,268	\$103,846	\$86,765	\$45,280	\$51,511	\$112,640	\$75,648	\$251,232
Equalized Mill Rate (2008)	14.13	24.84	18.78	39.42	29.18	26.51	24.35	10.81
Mill Rate		41.98	41.28	63.39	42.21	27.03	55.49	22.48
2008 Adjusted Tax Levy		\$234,822,767.17	\$222,282,166	\$221,445,000	\$185,890,697	\$356,270,017	\$197,161,000	\$225,887,723
2008 Year Adjusted Tax Levy Per Capita	\$2,308	\$2,077	\$1,630	\$1,785	\$1,503	\$2,986	\$1,842	\$2,715
2008 Current Year Property Tax Collection %	98.30%	97.42%	97%	96.3%	98%	98.3%	98.4%	98.5%
Total Taxes Collected as % of Total Outstanding		92.83%	86.1%	92.2%	96.4%	96.2%	88.4%	97.7%
GENERAL FUND REVENUES								
Property Tax Revenues	\$48,067,417	\$238,824,663	\$227,028,207	\$232,955,000	\$186,365,020	\$360,287,944	\$197,239,000	\$229,072,804
as a % of Total Revenues (including transfers in)	61.70%	51.71%	48.79%	37.96%	35.64%	80.99%	45.52%	78.76%
Intergovernmental Revenues	\$25,073,602	\$185,668,946	\$209,554,648	\$341,042,000	\$289,221,907	\$38,740,568	\$206,828,000	\$28,626,555
as a % of Total Revenues (including transfers in)	32.20%	40.20%	45.03%	55.57%	55.32%	8.71%	47.73%	9.84%
Total Revenues	\$77,301,765	\$454,377,541	\$464,326,216	\$598,966,000	\$516,854,707	\$442,328,318	\$429,501,000	\$274,289,005
Total Revenues and Other Financing Sources	\$78,191,075	\$461,814,918	\$465,326,216	\$613,681,000	\$522,854,707	\$444,859,621	\$433,313,000	\$290,854,962
GENERAL FUND EXPENDITURES								
Education Expenditures	\$48,391,910	\$240,484,678	\$218,222,813	\$374,467,000	\$256,210,171	\$221,558,188	\$218,774,000	\$153,675,894
as a % of Total Expenditures (including transfers out)	62.20%	51.67%	45.09%	60.37%	49.08%	50.18%	50.39%	52.86%
Operating Expenditures	\$27,040,551	\$205,057,586	\$265,739,407	\$203,095,000	\$265,858,828	\$179,580,637	\$195,567,000	\$120,504,645
as a % of Total Expenditures (including transfers out)	34.80%	44.06%	54.91%	32.74%	50.92%	40.67%	45.04%	41.45%
Total Expenditures	\$75,432,461	\$445,542,264	\$483,962,220	\$577,562,000	\$522,068,999	\$401,138,825	\$414,341,000	\$274,180,539
Total Expenditures and Other Financing Uses	\$77,935,410	\$465,452,884	\$483,962,220	\$620,248,000	\$522,068,999	\$441,518,588	\$434,173,000	\$290,746,496
Net Change in Fund Balance		(4,774,052.83)	(18,636,004.00)	(6,567,000.00)	785,708.00	(3,475,487.00)	(860,000.00)	108,466.00
FUND BALANCE GENERAL FUND								
Reserved		\$874,919.33	\$0	\$0	\$0.00	\$4,092,404	\$0.00	\$1,157,112
Designated		\$2,069,034.33	\$0	\$0	\$0	\$11,414,206	\$1,000,000	\$0
Undesignated		\$18,043,430.83	\$10,605,102	\$27,900,000	\$15,508,258	\$0	\$18,016,000.00	\$36,231,225
Total Fund Balance (Deficit)		\$20,987,384.50	\$10,605,102	\$27,900,000	\$15,508,258	\$15,506,610	\$19,016,000.00	\$37,388,337
DEBT MEASURES								
	CT AVERAGE	AVERAGE 6	BRIDGEPORT	HARTFORD	NEW HAVEN	STAMFORD	WATERBURY	NORWALK
Long-Term Debt	\$44,322,569	\$360,223,171	\$689,877,000	\$290,088,000	\$503,183,683	\$387,748,899	\$96,472,000	\$193,969,443
Per Capita	\$2,139	\$2,991	\$5,058	\$2,338	\$4,069	\$3,250	\$901	\$2,332
Annual Debt Service	\$5,516,188	\$41,245,788	\$67,753,922	\$32,901,000	\$62,703,859	\$45,402,419	\$15,036,000	\$23,677,530
Per Capita	\$266	\$346	\$496.71	\$265.20	\$507.03	\$380.56	\$140.47	\$284.64
RATIO OF DEBT TO EQUALIZED NET GRAND LIST	1.3%	4.0%	5.8%	5.2%	7.9%	2.9%	1.2%	0.9%
RATIO OF DEBT TO NET GRAND LIST	2.2%	6.9%	12.7%	8.7%	11.4%	4.1%	2.7%	1.8%
		AVERAGE 6	BRIDGEPORT	HARTFORD	NEW HAVEN	STAMFORD	WATERBURY	NORWALK

*TANF=temporary assistance for needy families

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CONNECTICUT AVERAGES 2009	OVERALL CONNECTICUT AVERAGE	PEER AVERAGE	1 BRIDGEPORT	2 HARTFORD	3 NEW HAVEN	4 STAMFORD	5 WATERBURY	6 NORWALK
Number of Municipalities	169							
1999 PER CAPITA INCOME	\$28,766	\$21,767	\$16,306	\$13,428	\$16,393	\$34,987	\$17,707	\$31,781
% OF STATE AVERAGE	100%	76%	56.70%	46.70%	57%	121.60%	61.50%	110.50%
1999 MEDIAN HOUSEHOLD INCOME	\$53,935	\$40,627	\$34,658	\$24,820	\$29,604	\$60,556	\$34,285	\$59,839
% OF STATE MEDIAN	100%	75.3%	64.3%	46.0%	54.9%	112.3%	63.6%	110.9%
ECONOMIC DATA								
Population (State Dept. of Public Health)	20,818	116,110	137,298	124,060	123,330	121,026	107,143	83,802
Square Miles	29	24	16	17.31	18.85	37.75	28.57	22.81
Population Density per Square Mile	726	5,487	8,581.1	7,167.0	6,542.7	3,206.0	3,750.2	3,673.9
School Enrollment (State Dept. of Education)	3,271	17,419	21,289	21,726	18,074	14,884	17,736	10,806
Bond Rating (Moody's)			Baa1	A2	A3	Aaa	Baa1	Aaa
Net Current Education Expenditures (CT Dept. of Education)	\$42,885,945	\$237,635,979	\$222,867,074	\$374,467,000	\$256,210,171	\$243,089,067	\$169,099,000	\$160,083,564
Per Pupil	\$13,111	\$15,016	\$12,675	\$16,202	\$16,976	\$15,926	\$12,999	\$15,315
Unemployment (2009 annual average)	8.20%	10.95%	12.1%	14.2%	11.3%	7.3%	13.4%	7.4%
TANF Recipients as a % of Population	1.18%	2.92%	3.00%	5.50%	3.57%	0.64%	4.00%	0.78%
GRAND LIST AND PROPERTY TAX DATA								
Net Grand List		\$8,965,453,713.33	\$5,540,265,609	\$3,451,438,441	\$4,944,791,028	\$23,928,735,084	\$5,253,604,279	\$10,673,887,839
Equalized Net Grand List	\$3,487,369,506	\$15,002,734,171	\$11,436,680,103	\$8,029,737,495	\$7,593,243,863	\$34,348,965,159	\$7,617,694,194	\$20,990,084,209
Per Capita	\$167,515	\$103,846	\$86,765	\$45,280	\$51,511	\$112,640	\$75,648	\$251,232
Equalized Mill Rate	14.43	21.51	21.87	30.23	26.87	11.22	27.57	11.27
Mill Rate		38.95	44.58	68.34	42.21	16.18	39.92	22.48
2009 Adjusted Tax Levy		\$254,800,800.83	\$250,083,276	\$242,777,000	\$204,055,698	\$385,305,080	\$210,000,000	\$236,583,751
2009 Year Adjusted Tax Levy Per Capita	\$2,416	\$2,196	\$1,821	\$1,957	\$1,655	\$3,184	\$1,842	\$2,715
2009 Current Year Property Tax Collection %	98.30%	97.48%	97%	96.2%	98%	98.5%	97.1%	98.2%
Total Taxes Collected as % of Total Outstanding		92.83%	86.8%	91.0%	96.2%	96.3%	89.3%	97.4%
GENERAL FUND REVENUES								
Property Tax Revenues	\$50,421,704	\$255,983,975	\$248,743,175	\$250,668,000	\$203,404,742	\$386,679,253	\$210,092,000	\$236,316,680
as a % of Total Revenues (including transfers in)	69.80%	56.58%	51.15%	45.66%	42.95%	83.73%	54.41%	66.05%
Intergovernmental Revenues	\$18,036,576	\$156,459,570	\$214,369,477	\$270,021,000	\$228,472,896	\$39,936,682	\$155,571,000	\$30,386,367
as a % of Total Revenues (including transfers in)	32.20%	34.58%	44.08%	49.18%	48.25%	8.65%	40.29%	8.49%
Total Revenues	\$71,794,296	\$436,370,009	\$484,340,418	\$540,958,000	\$469,079,142	\$458,840,376	\$386,163,000	\$278,839,115
Total Revenues and Other Financing Sources	\$74,167,398	\$452,439,238	\$486,340,418	\$548,993,000	\$473,554,722	\$461,799,055	\$386,163,000	\$357,785,235
GENERAL FUND EXPENDITURES								
Education Expenditures	\$42,505,033	\$215,432,542	\$222,867,074	\$305,432,000	\$192,024,547	\$243,089,067	\$169,099,000	\$160,083,564
as a % of Total Expenditures (including transfers out)	58.40%	47.20%	45.84%	54.48%	40.59%	51.84%	44.03%	43.78%
Operating Expenditures	\$27,868,261	\$209,490,285	\$263,325,693	\$206,682,000	\$281,012,644	\$180,450,806	\$198,827,000	\$126,643,569
as a % of Total Expenditures (including transfers out)	38.30%	45.90%	54.16%	36.87%	59.41%	38.48%	51.76%	34.63%
Total Expenditures	\$70,373,295	\$424,922,827	\$486,192,767	\$512,114,000	\$473,037,191	\$423,539,873	\$367,926,000	\$286,727,133
Total Expenditures and Other Financing Uses	\$74,522,053	\$456,420,584	\$486,192,767	\$560,580,000	\$473,037,191	\$468,943,293	\$384,097,000	\$365,673,253
Net Change in Fund Balance		(3,981,345.67)	147,651	(11,587,000)	517,531	(7,144,238)	2,066,000	(7,888,018)
FUND BALANCE GENERAL FUND								
Reserved		\$677,945.83	\$0	\$95,000	\$0.00	\$3,860,955	\$0.00	\$111,720
Designated		\$1,250,236.17	\$0	\$0	\$0	\$4,501,417	\$3,000,000	\$0
Undesignated		\$15,093,690.17	\$10,752,753	\$16,313,000	\$16,025,789	\$0	\$18,082,000.00	\$29,388,599
Total Fund Balance (Deficit)		\$17,006,038.83	\$10,752,753	\$16,313,000	\$16,025,789	\$8,362,372	\$21,082,000.00	\$29,500,319
DEBT MEASURES								
	CT AVERAGE	AVERAGE 6	BRIDGEPORT	HARTFORD	NEW HAVEN	STAMFORD	WATERBURY	NORWALK
Long-Term Debt	\$43,886,642	\$354,842,574	\$658,700,000	\$308,210,000	\$505,701,901	\$358,910,670	\$89,138,000	\$208,394,870
Per Capita	\$2,108	\$2,945	\$4,798	\$2,484	\$4,100	\$2,966	\$832	\$2,487
Annual Debt Service	\$5,686,532	\$42,646,458	\$72,556,592	\$38,164,000	\$63,817,389	\$43,773,749	\$11,582,000	\$25,985,019
Per Capita	\$273	\$356	\$528.46	\$307.63	\$517.45	\$361.69	\$108.10	\$310.08
RATIO OF DEBT TO EQUALIZED NET GRAND LIST	1.3%	3.3%	5.8%	3.8%	6.7%	1.0%	1.2%	1.0%
RATIO OF DEBT TO NET GRAND LIST	2.0%	6.0%	11.9%	8.9%	10.2%	1.5%	1.7%	2.0%
		AVERAGE 6	BRIDGEPORT	HARTFORD	NEW HAVEN	STAMFORD	WATERBURY	NORWALK

*TANF=temporary assistance for needy families

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

PHASE FOR GASB 45 IMPLEMENTATION

MUNICIPALITY	PHASE 1	PHASE 2	PHASE 3
Bridgeport	x		
Danbury	x		
Hartford	x		
New Haven	x		
Norwalk	x		
Stamford	x		
Waterbury	x		

PENSIONS: Type and number of Plans

	Population	Defined Benefit	Defined Contribution	Cost Sharing (MERF)	Total
BRIDGEPORT	137,298	4		1	5
HARTFORD	124,060	2		1	3
NEW HAVEN	123,330	2			2
STAMFORD	121,026	4			4
WATERBURY	107,143	1			1
NORWALK	83,802	4			4

Bridgeport has a varied workforce and an equally varied number of pension plans. The cost of supporting and funding these plans places a long-term burden on the City. While we continue to hope that a better long-term solution to providing health care for the American people can be resolved, we maintain a commitment to funding retirees and present employees to the best of our abilities. GASB 45, was implemented by the Governmental Accounting Standards Board (GASB) in July 2004 because of growing concern over the potential magnitude of government employer obligations for post-employment benefits. GASB 45 aims to: recognize the cost of OPEB benefits, provide information on their associate liabilities, and provide information to assess potential demands on future cash flows.

For more information about the plans, see the Pensions section of the budget, see the Pensions section of the budget on Page 209

Post-Employment Benefits Data

Sponsoring Entity	Types of Benefits Provided		Number of Participants	Groups Covered	Date of last valuation	Actuarial Accrued Liability (AAL)	% of AAL	FY 2008-09 Municipal	
	Health	Insurance						Annual Required Contribution	% of Contribution Made
Bridgeport	x		7,215	all	7/1/2008	\$861,812,200	0.00%	\$50,744,800	59.30%
Danbury	x	x	1,917	all	7/1/2008	\$102,150,207	0.00%	\$8,808,900	58.80%
Hartford	x	x	8,960	all	7/1/2008	\$302,988,000	0.00%	\$24,500,000	52.50%
New Haven	x	x	6,504	all	7/1/2008	\$430,522,000	0.00%	\$42,126,000	44.90%
Norwalk	x	x	3,186	all	7/1/2007	\$187,893,000	0.00%	\$15,293,300	84.60%
Stamford	x	x	6,467	all	7/1/2008	\$215,337,000	0.00%	\$17,262,000	74.10%
Waterbury	x	x	6,591	all	7/1/2008	\$770,408,000	0.00%	\$64,663,000	47.70%

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

Sponsoring Entity	Plan Name	Groups Covered					Date of last valuation	Actuarial Liability (AAL)	% of AAL	FY 2008-09 Municipal	
		Members	All	T	PS	O				Annual Required Contribution	% of Contribution Made
Bridgeport	*** Public Safety Plan A	966			x		7/1/2008	\$355,017,000	70.70%	\$9,621,019	85.40%
	Janitors And Engineers Retirement Fund	48				x	7/1/2009	\$9,478,000	0.00%	\$877,018	117.60%
	Police Retirement Plan B - post 6/3/81 employees	515			x		7/1/2008	\$113,453,000	92.30%	\$3,544,117	95.80%
	Firefighters' Retirement Plan B - post 12/31/83 employees	348			x		7/1/2008	\$69,277,000	89.50%	\$2,505,264	97.20%
Danbury	Pre 1967 Police Pension Plan	37			x		7/1/2007	\$11,566,937	58.00%	\$845,000	100.00%
	Pre 1967 Fire Pension Plan	32			x		7/1/2007	\$9,425,747	61.00%	\$552,000	100.00%
	Post 1983 Police Pension Plan	140			x		7/1/2008	\$17,264,266	83.50%	\$889,000	100.00%
	Post 1967 Police Pension Plan	104			x		7/1/2008	\$52,905,479	108.20%	\$0	N/A
	Post 1967 Fire Pension Plan	193			x		7/1/2008	\$60,820,930	110.40%	\$0	N/A
	General Employees' Pension Plan	1,206	x				7/1/2007	\$93,792,699	120.00%	\$0	N/A
Hartford	RAF/PBF/FRF pre 5/1/1947 PLAN	261				x	7/1/2008	\$7,700,000	0.00%	\$1,770,000	100.00%
	City MERF	5471	x				7/1/2008	\$1,099,441,000	102.20%	\$11,797,000	108.70%
New Haven	Pension Fund For New Haven Policemen And Firemen	1868			x		6/30/2008	\$512,853,088	58.70%	\$16,687,000	100.00%
	City Employees' Retirement Fund of New Haven	2257		x		x	6/30/2008	\$344,861,529	60.40%	\$10,938,000	100.00%
Norwalk	Police Benefit Fund	312			x		7/1/2008	\$97,873,967	96.70%	\$1,267,867	100.00%
	Food Service Employees' Plan	94				x	7/1/2008	\$2,025,521	78.00%	\$74,182	100.00%
	Fire Benefit Fund	276			x		7/1/2008	\$84,666,362	114.80%	\$62,744	100.00%
	Employees' Pension Plan	1352		x		x	7/1/2008	\$164,871,892	111.70%	\$832,452	103.70%
Stamford	Custodian And Mechanics Retirement Trust Fund	623				x	7/1/2008	\$40,247,000	105.20%	\$742,000	90.30%
	Police Pension Trust Fund	574			x		7/1/2008	\$171,655,000	102.50%	\$2,305,000	60.30%
	Classified Employees Retirement Trust Fund	1,527		x		x	7/1/2008	\$176,317,000	107.70%	\$2,326,000	42.30%
	Firefighter's Pension Trust Fund	479			x		7/1/2008	\$123,434,000	112.10%	\$406,000	16.00%
Waterbury	City of Waterbury Retirement Fund	3,947	x				7/1/2008	\$527,860,000	13.00%	\$41,610,000	106.90%

All = All Eligible, T = Town Employees, PS = Public Safety (Police or Fire, etc.), O = Other (Other specified groups not listed above), N/A = Not Applicable

*** The City of Bridgeport issued \$350,000,000 in pension obligation bonds in August 2000.

The City of Waterbury issued approximately \$313,000,000 in pension obligation bonds in September 2009.

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

Ratios of Comparative Revenues, General Fund
(Source: 2009 Financial Reports)

	Bridgeport	Hartford	New Haven	Stamford	Waterbury	Providence	Springfield
Population	137,912	124,512	127,401	118,475	108,000	171,557	150,640
Full Time Equivalent Employees	1,466	1,475	3,903	1,214	3,325	5,086	5,695
Total Revenue Per Capita	\$ 3,512	\$ 4,345	\$ 3,682	\$ 3,873	\$ 3,576	\$ 2,373	\$ 3,645
Total Revenue Per FTE	\$ 330,382	\$ 366,751	\$ 120,184	\$ 377,957	\$ 116,139	\$ 80,044	\$ 96,404
Property Taxes Per Capita	\$1,804	\$2,013	\$1,597	\$3,264	\$1,945	\$1,653	\$1,046
Property Taxes Per FTE	\$ 169,675	\$169,944	\$52,115	\$318,517	\$63,186	\$55,767	\$27,658
Intergovernmental Per Capita	\$1,554	\$2,169	\$1,774	\$337	\$1,440	\$312	\$2,299
Intergovernmental Per FTE	\$146,227	\$183,065	\$57,914	\$32,897	\$46,788	\$10,532	\$60,800
Licenses, Permits, Charges Per Capita	\$117	\$81	\$136	\$233	\$62	\$0	\$4
Licenses, Permits, Charges Per FTE	\$10,982	\$6,858	\$4,438	\$22,704	\$2,001	\$0	\$113
All Other Revenue Per Capita	\$37	\$82	\$175	\$39	\$128	\$407	\$296
All Other Revenue Per FTE	\$3,498	\$6,883	\$5,718	\$3,840	\$4,165	\$13,745	\$7,833
Property Taxes as % of Revenue	51.36%	46.34%	43.36%	84.27%	54.41%	69.67%	28.69%
Intergovernmental as % of Revenue	81.41%	52.73%	47.78%	9.43%	42.28%	17.85%	65.57%
Licenses, Permits, Charges as % of Rev	3.32%	1.87%	3.69%	6.01%	1.72%	0.00%	0.12%
All Other Revenue as % of Revenue	1.06%	1.88%	4.76%	1.02%	3.59%	17.17%	8.13%

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

Ratios of Comparative Expenditures Combined Funds
(Source: 2009 Financial Reports)

	Bridgeport	Hartford	New Haven	Stamford	Waterbury	Providence	Springfield
Population	137,912	124,512	127,401	118,475	108,000	171,557	150,640
Full Time Equivalent Employees	1,466	1,475	3,903	1,214	3,325	5,086	5,695
Total Expenditures Per Capita*	\$ 4,340	\$ 6,005	\$ 4,962	\$ 4,525	\$ 4,059	\$ 4,221	\$ 4,396
Total Expenditures Per FTE*	\$ 408,276	\$ 506,939	\$ 161,977	\$ 441,594	\$ 131,833	\$ 142,378	\$ 116,279
Capital Expenditures Per Capita	\$607	\$908	\$1,037	\$552	\$352	\$46	\$0
Capital Expenditures Per FTE	\$57,107	\$76,624	\$ 33,842	\$53,901	\$11,429	\$1,554	\$0
Debt Principal Per Capita	\$225	\$307	\$331	\$248	\$66	\$215	\$174
Debt Interest Per Capita	\$302	\$0	\$170	\$122	\$42	\$120	\$103
Total Debt Service Per Capita	\$526	\$307	\$501	\$369	\$107	\$335	\$277
Debt Principal as % of Expenditures	4.54%	4.43%	5.51%	4.88%	1.49%	5.04%	3.97%
Debt Interest as % of Expenditures	6.10%	0.00%	2.84%	2.40%	0.94%	2.81%	2.35%
Total Debt Service as % of Expenditures	10.63%	4.43%	8.35%	7.28%	2.43%	7.86%	6.31%
Employee Benefits as % of Expenditures	0.00%	6.74%	11.97%	0.00%	0.00%	0.00%	7.24%
Education as % of Expenditures*	32.11%	33.40%	17.51%	34.19%	36.90%	50.91%	62.63%
Education as % of Expenditures (+Capital)	44.38%	46.53%	34.79%	45.06%	44.88%	51.99%	62.63%

Ratio of Debt to Debt Limits, Including authorized but unissued debt
(Source: 2009 Financial Reports)

	Bridgeport	Hartford	New Haven	Stamford	Providence	Springfield
Ratio of Debt Limit: General Gov't	52.55%	59.19%	44.22%	46.28%	4.26%	30.71%
Ratio of Debt Limit: Schools	15.66%	11.12%	52.23%	20.16%		

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

2008 Education Data
(Source: 2008 Connecticut Department of Education)

	Bridgeport	Hartford	New Haven	Waterbury
STAFF				
General Education				
Teachers and Instructors	1,185.2	1,427.05	1,274.9	1,122.33
Paraprofessionals	135	183	302	151.52
Special Education				
Teachers and Instructors	221.5	268.15	197.45	197.02
Paraprofessionals	178	307	152	305
Library/Media Specialists and Assistants	40	44	37	42.05
Adult Education Staff	2	18	21	1
Admins, Coordinators, Dept. Chairs				
District Central Office	32	29	38	22
School Level	70	99	109	72.06
Subject Area Specialists	66	81.5	69.2	18
Counselors, Social Workers and School Psychologists	119	121.7	96.2	79.1
School Nurses	20	42	32.1	31.25
Other Staff	860.9	660.2	966	776.31
Total Staff	2929.50	3280.60	3294.85	2817.64
Total Operating Budget	\$ 258,698,000	\$ 360,053,000	\$ 296,702,000	\$ 219,986,000
Total Capital Budget	\$ 40,747,000	\$ 91,184,000	\$ 126,086,000	\$ 3,576,000
Enrolled Students, K-12	20,821	22,360	19,851	18,304
Total Number of Schools	33	39	43	28
Municipal Land Area	16	33	18.9	22.8
Population	137,912	124,512	127,401	108,000
Operating Budget per student	\$ 12,424.86	\$ 16,102.55	\$ 14,946.45	\$ 12,018.47
Capital Budget per student	\$ 1,957.01	\$ 4,078.00	\$ 6,351.62	\$ 195.37
Total Budget per student	\$ 14,381.87	\$ 20,180.55	\$ 21,298.07	\$ 12,213.83
Average students per total staff	7.11	6.82	6.02	6.50
Average Students per academic/support staff	10.6	9.04	9.19	9.40
Average Students per admin/non-instructional staff	21.62	28.37	17.84	21.03
Average density of school population	630.94	573.33	461.65	653.71
Average number of schools per square mile	2.06	1.18	2.28	1.23

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

Unappropriated Fund Balances
(Source: 2009 Financial Reports)

	Bridgeport	Hartford	New Haven	Stamford	Waterbury	Providence	Springfield
General Fund Expenditures	\$ 263,325,693	\$ 512,114,000	\$ 473,037,191	\$ 423,539,873	\$ 367,926,000	\$ 300,008,000	\$ 528,049,123
General Fund Ending Balance	\$ 10,752,753	\$ 16,313,000	\$ 16,025,789	\$ 8,362,372	\$ 21,082,000	\$ 17,361,000	\$ 58,034,618
Fund Balance per Capita	\$ 77.97	\$ 131.02	\$ 125.79	\$ 70.58	\$ 195.20	\$ 101.20	\$ 385.25
Fund Balance per FTE	\$ 7,332.26	\$ 11,058.16	\$ 4,106.02	\$ 6,888.28	\$ 6,340.45	\$ 3,413.49	\$ 10,190.09
Fund Balance as % of Annual Expenditures	4.08%	3.19%	3.39%	1.97%	5.73%	5.79%	10.99%

2009 Fire Response History
(Source: Connecticut, Massachusetts Fire Marshall)

	Bridgeport	Hartford	New Haven	Stamford	Waterbury	Springfield
Population Density	8,620	3,770	6,759	3,138	3,780	4,693
Building Fires Per Square Mile	5.88	14.53	11.72	5.85	8.51	21.4
Total Fires Per Square Mile	35.88	62.01	47.61	60.68	56.4	53.18
Building Fires Per 1000 Persons Per Square Mile	10.9	127.32	32.7	70.43	64.29	146.39
Total Fires Per 1000 Persons Per Square Mile	24.48	238.99	82.56	113.13	126.98	242.49
EMS/Rescue Calls Per Square Mile	105.19	355.77	659.2	126.91	129.72	
EMS/Rescue Calls Per 1000 Population	12.2	94.38	97.53	40.44	34.31	
Fire Calls per Sworn Personnel	0.68	2.6	1.41	1.22	2	
EMS/Rescue calls Per Sworn Personnel	5.43	33.96	31.3	16.52	15.44	
Total Calls Per Sworn Personnel	12.07	53.05	44.43	28.13	27.85	
Fire Stations per Square Mile	0.5	0	0.53	0.24	0.28	
Sworn Personnel per Square Mile	19.38	10.48	21.06	7.68	8.4	
Sworn Personnel per 1000 population	2.25	2.78	3.12	2.45	2.22	
Overtime Per Sworn Personnel	\$ 10,374.56	0	\$ 8,448.32	\$ 7,797.92	\$ 5,804.32	

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

2009 Fire Response History
(Source: Connecticut Fire Marshall)

	Bridgeport	% of total	Hartford	% of total	New Haven	% of total	Stamford	% of total	Waterbury	% of total
FIRE CALLS										
Building Fires	94		480		221		221		243	
Vehicle Fires	60		149		99		36		82	
Other Fires	57		272		238		98		155	
<i>Subtotal Fires</i>	211	3.20%	901	4.90%	558	3.20%	355	4.40%	480	7.20%
RESCUE CALLS										
Emergency Medical Calls	1,529		11,158		12,022		4,503		3,360	
Other Rescue/ EMS calls	154		593		404		288		346	
<i>Subtotal Rescue Calls</i>	1,683	70.50%	11,751	64.00%	12,426	70.50%	4,791	58.70%	3,706	55.40%
OTHER CALLS										
Overpressures, Ruptures, Explosion, Overhead	12		20		82		24		11	
Hazardous Conditions	357		678		431		524		654	
Service Calls	577		2,054		409		376		499	
Good Intent	177		954		1669		875		412	
Severe Weather/ Natural Disaster	2		2		3		8		20	
Special Incident	8		208		32		19		14	
Unknown Incident Type	0		0		0		0		0	
<i>Subtotal OTHER calls</i>	1,133	14.90%	3,916	21.30%	2,626	14.90%	1,826	22.40%	1,610	24.10%
FALSE CALLS										
Malicious Calls	85		316		138		63		125	
System/Detector Malfunction	230		754		793		361		374	
Unintentional Detector Operation	285		643		965		759		389	
Other False Calls	114		75		132		4		1	
<i>Subtotal FALSE calls</i>	714	11.50%	1,788	9.70%	2,028	11.50%	1,187	14.50%	889	13.30%
GRAND TOTAL CALLS	3,741	100%	18,356	100%	17,638	100%	8,159	100%	6,685	100%
Population	137,912		124,512		127,401		118,475		108,000	
Land Area (Square Miles)	16		33.03		18.85		37.75		28.57	
Number of Fire Stations	8				10		9		8	
Number of Fire Personnel	310		346		397		290		240	
Number of Apparatus	19				26		20		22	
Reported Overtime	\$ 3,216,113				\$ 3,353,983		\$ 2,261,397		\$ 1,393,037	

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

2009 CRIME DATA (FBI 2009 UNIFORM CRIME REPORTS)

CITY	POPULATION	SWORN OFFICERS	TOTAL PERSONNEL	MURDER & NONNEGLIGENT				ROBBERY	AGGRAVATED ASSAULT	PROPERTY CRIME	BURGLARY	MOTOR VEHICLE		ARSON
				VIOLENT CRIME	MANSLAUGHTER	FORCIBLE RAPE	THEFT					THEFT		
WATERBURY	107,007	291	356	375	6	15	174	180	5,635	749	4,422	464	-	
STAMFORD	119,507	284	347	353	2	31	151	169	2,143	370	1,600	173	8	
NEW HAVEN	123,659	423	518	2,183	12	59	906	1,206	7,043	1,430	4,533	1,080	16	
HARTFORD	124,049	448	497	1,603	33	49	600	921	6,189	1,135	4,061	993	84	
BRIDGEPORT	136,049	409	483	1,527	12	58	680	777	5,615	1,276	3,375	964	42	
SPRINGFIELD	153,533	450	539	1,929	16	116	581	1,216	7,518	2,068	4,615	835	50	
PROVIDENCE	171,664	471	561	1,182	23	50	395	714	7,990	1,825	5,088	1,077	43	
AVERAGE PER 1000 POPULATION														
WATERBURY		2.71	3.32	3.5	0.05	0.14	1.62	1.68	52.66	6.99	41.32	4.33	0	
STAMFORD		2.37	2.9	2.95	0.01	0.25	1.26	1.41	17.93	3.09	13.38	1.44	0.06	
NEW HAVEN		3.42	4.18	17.65	0.09	0.47	7.32	9.75	56.95	11.56	36.65	8.73	0.12	
HARTFORD		3.611	4	12.92	0.26	0.39	4.83	7.42	49.89	9.14	32.73	8	0.67	
BRIDGEPORT		3	3.55	11.22	0.08	0.42	4.99	5.71	41.27	9.37	24.8	7.08	0.3	
SPRINGFIELD		2.93	3.51	12.56	0.1	0.75	3.78	7.92	48.96	13.46	30.05	5.43	0.32	
PROVIDENCE		2.74	3.26	6.88	0.13	0.29	2.3	4.15	46.54	10.63	29.63	6.27	0.25	
AVERAGE PER SWORN OFFICER														
WATERBURY				1.28			0.59	0.61	19.36	2.57	15.19	1.59		
STAMFORD				1.24			0.53	0.59	7.54	1.3	5.63	0.6		
NEW HAVEN				5.16			2.14	2.85	16.65	3.38	10.71	2.55		
HARTFORD				3.57			1.33	2.05	13.81	2.53	9.06	2.21		
BRIDGEPORT				3.73			1.66	1.89	13.72	3.11	8.25	2.35		
SPRINGFIELD				4.28			1.29	2.7	16.7	4.59	10.25	1.85		
PROVIDENCE				2.5			0.83	1.51	16.96	3.87	10.8	2.28		

GREEN: LOWEST IN GROUP
RED= HIGHEST IN GROUP
BOLD= BRIDGEPORT

GENERAL FUND BUDGET
BRIDGEPORT IN CONTEXT

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