

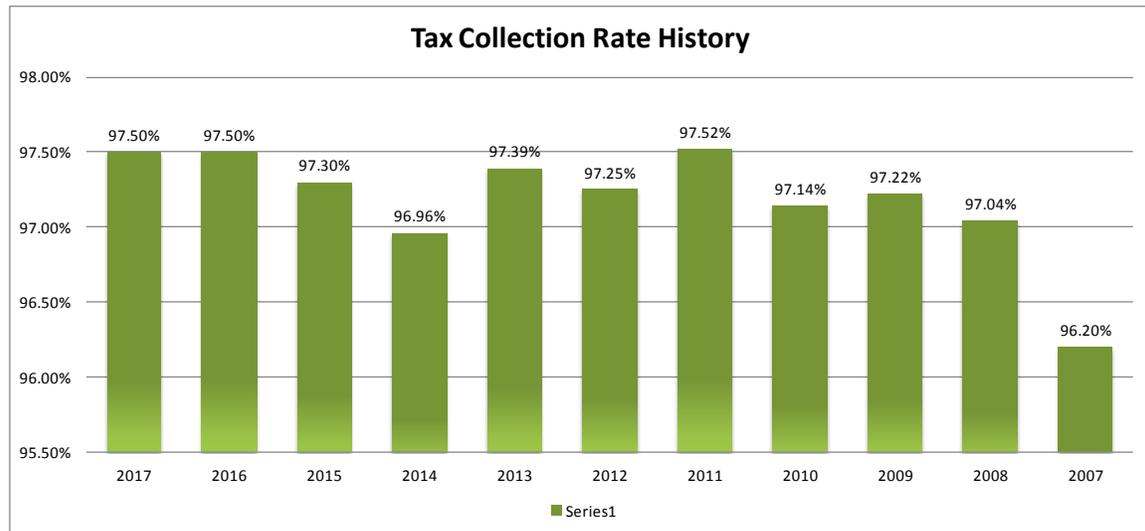
**FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL**

The Revenue Detail 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 56.57% of the General Fund Revenue budget. The City of Bridgeport's tax base declined as a result of a reevaluation by just over \$1 billion dollars. Bridgeport's 2015 Grand List, decreased by 15 percent to a total Net Grand List of \$6,041,621,208. The collection rate is established at 97.50% 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 Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR	2017 Adopted	Variance
41693	CURRENT TAXES: ALL PROPERTIES	284,351,697	291,238,982	285,845,755	292,023,824	285,845,755	302,096,161	304,061,726	18,215,971
41694	ONE MILL TAX FOR LIBRARY SERVS	0	0	6,829,089	0	6,829,089	5,825,185	5,825,185	-1,003,904
41697	ARREARS TAXES	2,496,125	2,098,326	4,100,000	1,246,948	4,100,000	2,400,000	2,400,000	-1,700,000
44698	TELECOMM. ACCESS INE TAXES	256,854	271,032	400,000	251,849	400,000	260,000	260,000	-140,000
PROPERTY TAX		287,104,676	293,608,340	297,174,844	293,522,620	297,174,844	310,581,346	312,546,911	15,372,067



TAX RATE DETERMINATION	FY 2016 Adopted Tax Levy	FY2017 Adopted Prop. Tax Levy	FY 2017 Adopted Motor Vehicles Tax Levy	FY2017 Total Adopted Tax Levy/Amount
GRAND LIST - BOARD OF ASSESSMENT	7,112,603,243	6,065,530,285		
OCTOBER 2015 GRAND LIST - Motor Vehicles			460,265,791	
LIST CHANGES - ELDERLY TAX PROG./LOCAL PILOTS	1,411,130	-33,909,070		
ADJUSTED GRAND LIST	7,114,014,373	5,571,355,424	460,265,791	6,031,621,215
COLLECTION RATE	97.5%	97.5%	85.4%	
NET COLLECTABLE GRAND LIST FOR CALCULATIONS	6,936,164,014	5,432,071,538	393,113,012	
TAX RATE/\$1,000 ASSESSED VALUE	42.1955	54.37000	37.00000	
TAX AMOUNT TO BE RAISED	292,692,943	295,341,730	14,545,181	309,886,911
MILL RATE	42.1955	54.3700	37.0000	

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL

BUSINESS LICENSES / PERMITS

Business Licenses and Permits account for 0.14% of revenues. Changes in the Code of Ordinances which increased some license and permits costs are included in this year's budget. Business licenses and permits account for revenue brought in through the Environmental Health Department, Public Facilities, and Housing Code.

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR Adopted	2017 Adopted	Variance
41210	LIQUOR APPLICATION/PERMIT	855	603	700	528	700	700	700	0
41252	ANNUALCOMMERCIALSSCALECERTIFI	72,581	81,450	76,000	80,030	76,000	92,000	92,000	16,000
41256	LIQUOR CERTIFICATION FEE	6,220	5,250	5,000	4,950	5,000	6,000	6,000	1,000
41259	STATECONSERVATIONAPPLICATIONFI	8,760	8,530	8,000	7,840	8,000	9,500	9,500	1,500
41332	TATTOO SHOPS	1,050	900	1,500	525	1,500	1,500	1,500	0
41335	HAIR BRAIDING	1,200	600	500	300	500	1,500	1,500	1,000
41337	MASSAGE ESTABLISHMENT PERMITS	0	0	150	0	150	150	150	0
41360	DRY CLEANING LICENSE	0	200	600	0	600	700	700	100
41361	BUYING & SELLING LIVE POULTRY	0	0	150	0	150	175	175	25
41362	JUNK DEALER PERMIT	1,000	1,000	2,500	1,250	2,500	1,750	1,750	-750
41363	AUCTIONEER LICENSE	0	0	150	0	150	150	150	0
41364	OUTDOOR EXHIBITION LICENSE	850	700	1,200	0	1,200	1,000	1,000	-200
41370	ITINERANT VENDOR LICENSE	0	0	2,500	0	2,500	2,500	2,500	0
41371	RETAIL TOBACCO LICENSE	22,250	14,425	20,000	20,550	20,000	23,000	23,000	3,000
41406	CURBSIDE ADVERTISING	652	2,059	400	414	400	700	700	300
41524	SIGN LICENSE	3,065	3,420	3,000	2,960	3,000	3,300	3,300	300
41525	SIGN / LICENSE RENEWAL PERMIT	11,993	7,160	15,000	20,230	7,000	9,000	9,000	-6,000
41567	BARBER SHOP LICENSE	6,450	5,700	6,000	5,500	6,000	7,000	7,000	1,000
41568	BEAUTY SHOP LICENSE	11,700	10,600	16,000	11,475	16,000	17,000	17,000	1,000
41569	BEVERAGE LICENSE	6,125	5,250	7,500	3,525	7,500	8,500	8,500	1,000
41570	DAYCARE FACILITY LICENS	7,000	7,800	8,000	9,850	8,000	11,000	11,000	3,000
41571	ELDERLY CARE FACILITY LICENSE	0	0	200	0	200	200	200	0
41572	FOOD ESTABLISHMENT LICENSE	74,438	73,895	100,000	73,785	100,000	100,000	100,000	0
41573	FROZEN DESSERT LICENSE	2,400	2,275	3,500	1,350	3,500	3,500	3,500	0
41574	MILK DEALER LICENSE	100	100	100	100	100	115	115	15
41575	NAIL SALON LICENSE	4,350	4,050	2,000	4,575	2,000	4,500	4,500	2,500
41576	SWIMMING POOL LICENSE	6,000	3,200	5,000	4,430	5,000	3,600	3,600	-1,400
41577	POULTRY LICENSE	150	175	150	175	150	175	175	25
41578	RESTAURANT LICENSE	103,975	95,675	110,000	105,605	110,000	110,000	110,000	0
41579	SANDWICH SHOP LICENSE	24,400	14,850	35,000	19,630	35,000	17,000	17,000	-18,000
41580	TEMPORARY VENDOR LICENSE	12,225	11,325	10,000	15,125	10,000	12,000	12,000	2,000
41581	VENDOR LICENSE	19,100	15,250	18,000	18,550	18,000	18,000	18,000	0
41582	SEWAGE DISPOSAL SITE LICENSE	0	250	150	450	150	175	175	25
41583	BLASTING PERMIT	160	160	300	380	300	300	300	0
41584	CARNIVAL PERMIT	150	100	800	100	800	150	150	-650
41585	DAY CARE PERMIT	2,650	2,840	2,500	1,350	2,500	12,200	12,200	9,700
41586	DAY CARE - GROUP PERMIT	1,390	700	75	1,400	800	800	800	725
41587	DRY CLEANER PERMIT	0	100	350	300	350	150	150	-200
41588	FLAMMABLE LIQUID LICENSE	20,025	26,225	33,000	28,900	33,000	30,000	30,000	-3,000
41589	FOAM GENERATOR LICENSE	0	0	500	0	500	500	500	0
41591	HOTEL PERMIT	200	100	450	0	450	150	150	-300
41592	LIQUOR PERMIT	7,800	5,640	15,000	7,100	15,000	7,000	7,000	-8,000
41593	PUBLIC HALL PERMIT	600	500	1,000	500	1,000	1,000	1,000	0
41593	PUBLIC HALL PERMIT	500	500	500	400	500	600	600	100
41594	ROOMINGHOUSE PERMIT	2,300	4,350	4,000	2,250	4,000	5,000	5,000	1,000
41595	SITE ASSESSMENT PERMIT	900	300	3,500	300	3,500	400	400	-3,100
41596	TANKINSTALLATION-COMMERCIALPE	1,700	750	1,000	2,000	1,800	850	850	-150
41597	TANKINSTALLATION-RESIDENTIALPE	1,850	3,200	2,000	300	2,000	4,000	4,000	2,000
41598	TRUCK - HAZMAT PERMIT	0	0	15,000	0	15,000	500	500	-14,500
41599	VENDOR PERMIT	500	700	400	375	400	850	850	450
41600	96/17 HOOD SYSTEM PERMIT	18,690	19,050	17,500	13,050	17,500	24,000	24,000	6,500
41608	ROOMINGHOUSE/HOTELLICENSES	3,705	3,340	3,500	3,895	3,500	10,500	10,500	7,000
41609	HOTELLICENSECOMBINEDWITHROOM	1,455	65	2,200	2,585	2,200	6,000	6,000	3,800
41647	VENDORANNUALREGISTRATIONFEES	28,635	30,320	25,000	33,225	25,000	35,000	35,000	10,000
41654	CONTRACTORS' STREET LICENSE	7,300	6,100	8,500	10,300	9,000	9,500	9,500	1,000
41655	CONTRACTORS' SIDEWALK LICENSE	8,500	6,600	9,000	1,850	9,000	7,500	7,500	-1,500
41656	STREET EXCAVATING PERMITS	85,550	99,210	97,000	65,500	99,000	120,000	120,000	23,000
41657	SIDEWALK EXCAVATING PERMITS	9,050	4,950	13,000	5,000	13,000	6,000	6,000	-7,000
41658	CONTRACTORS' DUMP LICENSES	9,400	10,000	18,000	12,800	18,000	10,000	10,000	-8,000
41662	SIDEWALK OCCUPANCY PERMITS	3,465	3,230	4,000	1,220	4,000	4,000	4,000	0
41668	SIDEWALKEXCAVATINGPERMITFINES	500	100	1,500	0	1,500	500	500	-1,000
41669	STREET EXCAVATING PERMIT FINES	0	100	1,500	100	1,500	500	500	-1,000
LICENSES/PERMITS		625,863	605,922	740,025	608,882	736,050	764,340	764,340	24,315

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL

CHARGES FOR SERVICES, FEES and FINES

Charges for Services account for 1.52% of Bridgeport's revenues. Departments that contribute to these revenues are Engineering, Zoning, the Fire Department, and the Police Department as well as Public Facilities.

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR Requested	2017 Adopted	Variance
41208	DEEDS/CERTIFICATIONS	574,768	548,620	400,000	509,377	400,000	500,000	500,000	100,000
41209	CERTIFIED COPIES	60,769	55,641	25,000	61,667	25,000	55,000	55,000	30,000
41225	CONVEYANCE TAX ASSIGNMENT	1,217,356	1,010,865	900,000	1,426,655	900,000	900,000	900,000	0
41237	TRADE NAMES	3,915	3,277	3,000	3,080	3,000	3,000	3,000	0
41242	TOWN FUND	0	-7,442	0	0	0	0	0	0
41253	PUBLIC HEARING FEES	36,279	34,871	35,000	26,594	35,000	40,000	40,000	5,000
41254	PETITIONTOTHEP&ZCOMMISSIONFEE	129,699	103,043	120,000	100,121	120,000	120,000	120,000	0
41257	PURCHASE OF ZONING REGULATIONS	25	25	300	140	300	300	300	0
41258	PURCHASE OF ZONING MAPS	31	0	100	45	100	100	100	0
41260	DISKETTE FEES	0	75	100	0	100	100	100	0
41306	CITY FARM FUND	26,434	23,087	25,000	24,514	25,000	25,000	25,000	0
41374	VEHICLE SURCHARGE	0	0	12,000	0	12,000	8,000	8,000	-4,000
41380	POLICE DEPT TELEPHONE COMMISSI	692	644	1,000	657	1,000	1,000	1,000	0
41381	VACANT PROPERTY FEES	0	0	20,000	418	20,000	0	0	-20,000
41502	TRANSIENT REVENUE	55,010	72,848	65,000	41,897	65,000	65,000	65,000	0
41538	COPIES	6,420	6,270	6,000	6,735	6,000	6,000	6,000	0
41538	COPIES	507	144	200	0	200	200	200	0
41538	COPIES	815	851	1,500	791	1,500	850	850	-650
41538	COPIES	3,967	4,358	3,500	4,297	3,500	3,500	3,500	0
41538	COPIES	0	0	2,500	0	2,500	2,500	2,500	0
41538	COPIES	657	558	500	3,114	500	500	500	0
41538	COPIES	493	272	500	136	500	500	500	0
41538	COPIES	22,800	11,499	16,500	5,465	16,500	16,500	16,500	0
41538	COPIES	45,515	80,750	50,000	37,836	50,000	50,000	50,000	0
41546	MAP SALES	4,786	4,885	5,000	2,967	5,000	5,000	5,000	0
41547	RESIDENTAPPLICATION/ADMINISTRA	0	0	15,000	3,675	15,000	0	0	-15,000
41548	NON-RESIDENTAPPLICATION/ADMIN	1,350	63,194	65,000	21,744	65,000	5,000	5,000	-60,000
41549	BILLED SERVICES	29,174	28,238	25,000	28,926	25,000	25,000	25,000	0
41549	BILLED SERVICES	0	0	2,300,000	0	2,300,000	2,300,000	2,300,000	0
41553	BOOKS / MAP SALES	0	0	100	0	100	100	100	0
41601	FIRE RESCUE BILLING	38,462	14,810	35,000	21,561	20,000	20,000	20,000	-15,000
41604	FIRE HYDRANT USE PERMITS	5	15	150	0	150	150	150	0
41610	FREEDOM OF INFORMATION FEES	638	1,539	250	862	250	250	250	0
41610	FREEDOM OF INFORMATION FEES	46	139	0	0	0	200	200	200
41620	CATERING SALES	18,634	17,554	5,000	10,894	5,000	5,000	5,000	0
41621	STUDENT SALES	271,980	306,370	300,000	277,374	300,000	306,370	306,370	6,370
41622	OTHER SALES	419,428	438,234	390,000	353,258	390,000	357,901	357,901	-32,099
41623	SEASIDEANDBEARDSLEYCHECKPOINT	360,841	330,557	350,000	367,169	500,000	500,000	500,000	150,000
41625	PARK STICKERS	14,895	12,752	30,000	13,518	13,000	13,000	13,000	-17,000
41635	FAIRCHILDWHEELERGOLFCOURSESEVI	1,599,201	1,525,162	1,815,000	1,543,656	1,815,000	1,815,000	1,815,000	0
41645	OUTSIDE OVERTIME SURCHARGE	164,409	165,801	100,000	218,446	100,000	165,000	165,000	65,000
41649	POLICE REPORTS	785	11,686	700	15,186	700	-800	-800	-1,500
41664	PARKING METER COLLECTIONS	416,947	413,985	420,000	429,239	420,000	415,000	415,000	-5,000
45354	WPCACOLLECTIONSERVICEREIMBURS	722,649	805,164	697,623	640,833	697,623	650,000	650,000	-47,623
CHARGE FOR SERVICES		6,250,381	6,090,342	8,241,523	6,202,846	8,359,523	8,380,221	8,380,221	138,698

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL

FEES, FINES& PENALTIES

Fees account for 0.01% of the Bridgeport's revenues. Fines, Forfeits & Penalties account for 0.81% of Bridgeport's revenues. Changes in the Code of Ordinances which increased some fines and fee costs are included in this year's budget.

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR	2017 Adopted	Variance
41244	NOTARY COMMISSION	2,830	2,337	2,800	2,475	2,800	2,800	2,800	0
41244	NOTARY COMMISSION	890	1,840	1,200	1,395	1,200	1,200	1,200	0
41308	RODENT INSPECTION FEES	2,500	2,600	4,500	3,800	4,500	6,500	6,500	2,000
41309	FLOOR PLAN REVIEW	6,000	4,700	2,700	5,625	2,700	4,700	4,700	2,000
41309	FLOOR PLAN REVIEW	0	0	0	0	0	0	10,000	10,000
41344	LAND USE FEES	1,640	1,540	1,500	1,370	1,500	1,700	1,700	200
41355	TAX COLLECTOR: ATM FEES	0	0	1,500	0	1,500	1,500	1,500	0
41359	ALARM REGISTRATION FEE	0	0	1,000	0	1,000	1,000	1,000	0
41408	FIRE INSPECTIONS	1,229	2,267	2,900	1,290	2,900	2,600	2,600	-300
41409	AFFIDAVIT FEE	25	650	700	600	700	700	700	0
41410	GEOLOGY FEES	280	200	0	0	0	0	0	0
41411	OTHER TOWN FEES	2,560	2,524	2,600	2,486	2,500	2,500	2,500	-100
41412	LATE FEES	0	860	0	500	0	0	0	0
FEES		17,954	19,518	21,400	19,541	21,300	25,200	35,200	13,800
41245	POLITICALCOMMITTEELATEFILINGFE	0	0	100	0	100	100	100	0
41255	ZONING COMPLIANCE	117,202	127,385	115,000	147,425	115,000	135,000	150,000	35,000
41277	RESTITUTION RECOVERY	2,751	5,391	5,000	13,099	5,000	5,000	5,000	0
41285	PF ENFORCEMENT FINES	22,635	8,208	19,000	9,300	19,000	19,000	19,000	0
41365	ACCIDENT TOWERS LIST PERMIT	12,600	2,775	14,000	19,000	14,000	15,000	15,000	1,000
41366	REDEEMED VEHICLES SURCHARGE	35,275	21,725	35,000	14,575	35,000	38,000	38,000	3,000
41367	ABANDONED VEHICLES SURCHARGE	22,120	12,195	50,000	17,130	50,000	25,000	25,000	-25,000
41512	RECLAIMED DOG	5,478	1,534	5,000	2,223	5,000	2,000	2,000	-3,000
41559	COURT FINES	69,214	82,493	35,000	36,953	35,000	60,000	60,000	25,000
41646	TOWING FINES	90,776	40,225	85,000	46,750	85,000	85,000	85,000	0
41650	PARKING VIOLATIONS	1,061,503	964,081	1,100,000	928,429	1,100,000	1,100,000	1,100,000	0
41651	COMMERCIAL ALARMS 54%	22,064	15,737	25,000	16,275	25,000	20,000	20,000	-5,000
41652	RESIDENTIAL ALARMS 46%	100	299	600	50	600	600	600	0
41702	PENALTIES: CURRENT TAXES	2,023,291	1,967,984	1,705,480	1,719,801	1,705,480	1,900,000	1,900,000	194,520
41703	PENALTIES: ARREARS TAXES	497,028	853,817	1,810,000	841,275	1,810,000	700,000	900,000	-910,000
41704	LIEN FEES	183,021	173,923	175,000	166,822	175,000	175,000	175,000	0
FINES/PENALTIES		4,165,058	4,277,772	5,179,180	3,979,105	5,179,180	4,279,700	4,494,700	-684,480

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL

INTERGOVERNMENTAL REVENUE

Intergovernmental revenue accounts for 35.69% of Bridgeport's budget, 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).

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR	2017 Adopted	Variance
41347	MUNIC SHARE LIEU OF TAXES	0	0	0	0	0	3,236,058	0	0
41348	MUNIC SHARE SALES TAXES FUND	0	0	0	0	0	9,758,441	9,874,826	9,874,826
41403	BUILD AMERICA BOND SUBSIDY	843,991	850,401	760,507	688,447	760,507	525,844	525,844	-234,663
41404	ECONOMIC DEV BOND SUBSIDY	113,017	113,877	122,778	114,122	122,778	112,047	112,047	-10,731
41522	SUMMER SCHOOL TUITION	25,080	25,020	25,000	0	25,000	25,000	25,000	0
42121	NUTRITION-FEDERALPORTION,CAF	8,517,623	8,791,351	8,791,351	6,801,548	8,791,351	8,981,367	8,981,367	190,016
42617	FEDERAL BREAKFAST PROGRAM	4,519,902	4,467,868	4,459,647	3,484,805	4,459,647	4,599,110	4,599,110	139,463
44350	EDUCATION GRANT IN AID	1,200,000	700,000	0	0	0	0	0	0
44357	MUNI VIDEO COMPETITION TST REV	151,391	0	150,000	0	150,000	0	0	-150,000
44514	SCHOOL DEBT SRVC REIMBURSEMENT	1,872,099	1,867,668	1,872,098	616,533	1,770,000	1,340,246	1,340,246	-531,852
44515	PUBLIC SCHOOLS TRANSPORTATION	1,057,790	1,168,616	1,175,239	1,412,908	1,175,239	1,050,596	0	-1,175,239
44516	NON-PUBLICSCHOOLSTRANSPORTATI	420,824	358,448	365,388	0	-313,675	313,675	0	-365,388
44517	AID TO NON-PUBLIC SCHOOLS	155,058	142,421	155,000	134,851	155,000	142,000	142,000	-13,000
44519	LEGALLY BLIND	0	0	140,000	0	0	0	0	-140,000
44520	EDUCATION COST SHARING	164,201,553	164,382,005	164,895,344	164,414,382	164,895,344	164,895,344	163,990,041	-905,303
44550	TOWN AID	2,350,167	2,353,290	1,383,106	1,387,630	1,383,106	1,387,630	1,387,630	4,524
44618	STATE PORTION - LUNCH	152,375	156,619	152,000	158,802	152,000	157,010	157,010	5,010
44619	STATEPORTION-BREAKFASTPROGRAM	141,512	126,065	206,064	120,672	206,064	126,380	126,380	-79,684
44691	MANUFACTURINGMACHINERY&EQUIP	2,333,181	0	896,106	0	896,106	0	0	-896,106
44692	MASHANTUCKET PEQUOT/MOHEGAN	6,156,637	6,192,581	6,255,073	4,203,678	6,255,073	5,928,463	5,913,094	-341,979
INTERGOVERNMENTAL		194,212,199	191,696,231	191,804,701	183,538,379	190,883,540	202,579,211	197,174,595	5,369,894

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL

INVESTMENTS

Investments represent 0.10% of Bridgeport's revenues.

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR	2017 Adopted	Variance
41246	EARNINGS ON INVESTMENTS	41,467	33,020	75,000	51,702	75,000	27,000	27,000	-48,000
41555	CAPITAL FUND INTEREST TRANSFER	500,000	500,000	500,000	500,000	500,000	500,000	500,000	0
INVESTMENTS		541,467	533,020	575,000	551,702	575,000	527,000	527,000	-48,000

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 1.13% of Bridgeport's revenues. Some changes in the Code of Ordinances increased some permit costs which are included in this year's budget.

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR	2017 Adopted	Variance
41211	DOG LICENSES	871	620	500	628	500	600	600	100
41247	MARRIAGE LICENSE FEE	10,153	9,790	15,000	10,769	15,000	12,000	12,000	-3,000
41248	BIRTH CERTIFICATES	195,200	197,650	245,000	182,440	245,000	245,000	245,000	0
41249	DEATH CERTIFICATES	177,160	177,840	178,000	164,740	178,000	178,000	178,000	0
41250	BURIAL PERMITS	4,677	4,770	5,000	4,311	5,000	5,000	5,000	0
41251	CREMATION PERMITS	1,602	1,887	1,600	1,749	1,600	1,800	1,800	200
41272	MARRIAGE LICENSE SURCHARGE	27,040	30,320	35,000	27,900	35,000	35,000	35,000	0
41278	MUNICIPAL ID FEE	0	0	200,000	0	200,000	0	0	-200,000
41526	RESIDENTIALADDITIONSANDALTERAT	137,979	295,597	175,000	396,490	150,000	200,000	200,000	25,000
41527	NON-RESIDENTIALADDITIONSANDAL	699,150	2,591,270	500,000	1,883,733	500,000	700,000	700,000	200,000
41528	NEWSINGLEFAMILYHOUSEPERMITS	28,250	32,925	25,000	9,475	20,000	28,000	28,000	3,000
41529	TWO-UNIT HOUSING PERMITS	7,850	7,925	5,000	4,700	5,000	7,000	7,000	2,000
41530	THREEORMORE-UNITSHOUSINGPERM	1,000	224,575	370,000	8,350	1,400,000	1,900,000	1,900,000	1,530,000
41531	POOL,TENTS,GARAGES-OTHERBUILDI	7,325	12,735	10,000	4,415	10,000	14,000	14,000	4,000
41532	NEW-NON RESIDENTIAL	2,166,089	888,600	3,350,000	785,675	1,400,000	1,960,000	1,960,000	-1,390,000
41533	ELECTRICAL PERMITS	292,680	234,607	157,100	265,840	135,000	185,000	485,000	327,900
41534	PLUMBING PERMITS	101,235	116,695	75,000	90,300	70,000	95,000	95,000	20,000
41535	HEATING PERMITS	136,980	187,795	110,100	140,785	90,000	120,000	120,000	9,900
41536	AIR CONDITIONING PERMITS	68,535	56,975	40,000	48,610	40,000	55,000	55,000	15,000
41537	DEMOLITION PERMITS	44,125	35,800	25,000	61,525	10,000	14,000	14,000	-11,000
41539	REFRIGERATION PERMITS	0	0	3,500	250	3,000	4,000	4,000	500
41540	CERTIFICATE OF OCCUPANCY	62,025	69,700	62,500	75,276	50,000	60,000	60,000	-2,500
41607	CERTIFICATEOFAPARTMENTRENTAL/C	9,640	11,200	12,000	12,860	12,000	30,000	30,000	18,000
41642	PERMITS	45,166	45,250	53,000	63,475	53,000	75,000	75,000	22,000
41667	OCCUPANCY PERMIT FINES	0	0	0	1,080	0	0	0	0
44386	FIRE PROTECTION	19,525	26,310	15,000	18,300	15,000	19,000	19,000	4,000
44387	VENTILATION	425	0	4,000	1,910	4,000	5,000	5,000	1,000
NON BUSINESS LICENSE		4,244,683	5,260,836	5,672,300	4,265,585	4,647,100	5,948,400	6,248,400	576,100

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL

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 2.44% of all revenues.

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR	2017 Adopted	Variance
41305	TAX COLLECTOR: 3030 PARK	860,247	903,269	903,269	948,432	903,269	903,269	903,269	0
41551	O.T.B INCOME	400,541	344,964	450,000	280,910	450,000	400,000	400,000	-50,000
44319	LAFAYETTE BLVD LOFTS PILOT	137,367	0	0	0	0	0	0	0
44320	BROAD STREET PILOT	28,560	29,417	65,684	30,299	65,684	33,274	33,274	-32,410
44321	CITY TRUST PILOT	214,918	221,366	231,451	228,007	231,451	231,451	231,451	0
44322	EAST MAIN STREET PILOT	19,400	23,698	26,650	28,273	26,650	26,650	26,650	0
44323	ARCADE PILOT	0	76,732	35,907	40,701	35,907	35,907	35,907	0
44324	CAPTAIN COVE PILOT	50,000	5,000	120,000	47,445	120,000	80,000	80,000	-40,000
44325	CASA PILOT	14,512	14,802	14,231	15,098	14,231	14,231	14,231	0
44340	ARTSPACE READS BUILDING PILOT	77,855	80,420	75,804	41,537	75,804	75,804	75,804	0
44346	UNITED CEREBRAL PALSY PILOT	14,639	14,932	14,932	15,231	14,932	14,932	14,932	0
44347	144 GOLDEN HILL STREET PILOT	0	152,784	91,572	81,019	91,572	91,572	91,572	0
44348	GOODWILL-HELMS HOUSING PILOT	8,730	9,063	6,140	10,171	6,140	9,063	9,063	2,923
44349	PARK CITY RCH PILOT	73,922	76,139	73,922	78,823	73,922	73,922	73,922	0
44355	930 MAIN ST PILOT	0	0	0	85,614	0	82,634	82,634	82,634
44358	JEFFERSON SCHOOL PILOT	18,747	0	20,169	0	20,169	20,169	20,169	0
44368	115 WASHINGTON AVE - PILOT	0	0	0	17,000	0	17,000	17,000	17,000
44370	SYCAMORE HOUSING ASSOC. PILOT	0	144,505	0	147,395	0	93,763	93,763	93,763
44372	DOMINION BPT FUEL CELL PILOT	0	250,000	0	250,000	0	250,000	250,000	250,000
44373	WASHINGTON PARK PILOT	39,573	37,971	39,753	20,828	39,753	39,753	39,753	0
44392	881 LAFAYETTE BLVD PILOT	81,239	0	0	0	0	0	0	0
44393	PREMIUM ON LIEN SALE	130,784	184,697	0	204,439	0	0	0	0
44460	CLINTON COMMONS PILOT	27,583	27,583	27,583	28,411	27,583	27,583	27,583	0
44680	ELDERLY/DISABLEDFREEZETAXREIMB	10,000	8,000	16,334	23,612	16,334	7,500	7,500	-8,834
44681	DCA TAX ABATEMENT	261,405	29,641	0	0	0	0	0	0
44682	ELDERLYEXEMPTION-OWNERSPROGR	711,592	739,199	700,000	0	700,000	700,000	700,000	0
44683	ELDERLYEXEMPTION-TOTALLYDISABL	16,936	16,291	17,000	0	17,000	15,000	15,000	-2,000
44684	ELDERLYEXEMPTION-ADDITIONALVET	33,196	31,703	36,000	757,669	36,000	29,000	29,000	-7,000
44686	TAX EXEMPT HOSPITALS	7,563,747	7,962,794	7,500,503	7,499,641	7,500,503	7,512,451	7,454,025	-46,478
44687	STATE-OWNED PROPERTY PILOT	2,754,074	3,012,598	2,828,175	2,353,126	2,828,175	2,385,650	2,367,096	-461,079
44689	MISCELLANEOUS PILOTS	125,000	0	35,000	0	35,000	35,000	35,000	0
44690	DISTRESSED MUNICIPALITYTAXEXEMP	211,002	322,834	211,000	358,073	211,000	198,975	198,975	-12,025
45172	RECYCLING: CONTR COMPENSATION	103,514	224,107	130,000	136,490	120,000	130,000	130,000	0
47279	HOUSING TAX PILOT OFFSET BILL	239,160	0	0	0	0	0	0	0
PYMNT IN LIEU OF TAX		14,228,241	14,944,509	13,671,079	13,728,243	13,661,079	13,534,553	13,457,573	-213,506

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL

REIMBURSEMENTS

Reimbursements represent 1.20% 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. These funds also include reimbursement from the state for the cost of operating the Beardsley Zoo.

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR	2017 Adopted	Variance
41392	DEBT SERVICE PARENT CENTER	60,000	60,000	60,000	60,000	60,000	60,000	60,000	0
41543	FORECLOSURE COST RECOVERY	0	100	5,000	0	5,000	1,000	1,000	-4,000
41561	STATE LOCIP FOR DEBT SERVICES	194,888	203,409	1,031,564	3,519,311	1,031,564	1,031,564	1,031,564	0
41562	DEBTSERVICEINTERESTREIMBURSEME	188,424	182,202	225,318	17,609	225,318	188,000	188,000	-37,318
41563	HEALTHINSURANCE/WORKERSCOM.R	1,288	0	0	0	0	0	0	0
41564	ADMINISTRATIVEFEE/OVERHEADALLC	18,083	0	50,000	0	50,000	0	0	-50,000
41564	ADMINISTRATIVEFEE/OVERHEADALLC	13,000	45,928	70,000	8,444	70,000	15,000	15,000	-55,000
41603	FIREWATCH REIMBURSEMENT	58,132	114,104	80,000	88,443	80,000	80,000	80,000	0
41644	OUTSIDE OVERTIME REIMBURSEMENT	4,673,199	3,999,834	4,948,000	4,893,220	4,948,000	4,800,000	4,800,000	-148,000
41670	COMMERCIAL DUMPING TIP FEES	63,478	56,604	65,000	56,412	65,000	65,000	65,000	0
41673	SIDEWALK REPAIR FEE	0	0	300	400	300	300	300	0
44268	STATE OF CT ZOO SUBSIDY	372,539	353,913	372,539	310,224	372,539	336,217	336,217	-36,322
44399	EOC REIMBURSEMENTS	58,275	43,870	50,000	36,867	50,000	50,000	50,000	0
REIMBURSEMENTS		5,701,305	5,059,963	6,957,721	8,990,929	6,957,721	6,627,081	6,627,081	-330,640

SALE OF PROPERTY / SHARED REVENUES/FINES, FEES & FORFEITURES

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 0.14% of Bridgeport's budget.

Rev Object#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR	2017 Adopted	Variance
41544	SALE OF CITY PROPERTY	1,308,049	877,136	275,000	265,334	275,000	100,000	450,000	175,000
41666	SALE OF SCRAP METAL	134,286	131,397	170,000	74,072	140,000	135,000	135,000	-35,000
SALE OF PROPERTY		1,442,335	1,008,532	445,000	339,406	415,000	235,000	585,000	140,000
41509	% OF GROSS	94,635	127,233	85,000	92,239	85,000	95,000	95,000	10,000
41552	STATE BINGO	57	52	200	20	200	200	200	0
41630	% OF PROFIT	51,787	61,091	75,000	77,631	75,000	75,000	75,000	0
SHARED REVENUE		146,480	188,376	160,200	169,890	160,200	170,200	170,200	10,000
41083	ANTI BLIGHT FINES	0	0	103,930	254,417	103,930	0	0	-103,930
FEES, FINES, FORFEIT		0	0	103,930	254,417	103,930	0	0	-103,930

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
REVENUE DETAIL

RENTS/LEASES

Rents & Leases includes funds from rental of city property to outside entities. Rents and Leases represent 0.27% of Bridgeport's budget. Funds come from rentals at the airport, parks, and other city properties.

RevObject#	Object Description	FY 2014 Actuals	FY 2015 Actuals	FY 2016 Budget	FY 2016 Actuals to Date	2017 Requested	2017 MAYOR Requested	2017 Adopted	Variance
41314	SPRINT-KENNEDY STADIUM RENT	0	255,000	0	26,450	31,740	31,740	31,740	31,740
41316	T-MOBILE RENT KENNEDY STADIUM	41,400	41,400	36,000	41,400	41,400	41,400	41,400	5,400
41326	WONDERLAND BOND DEBT SERVICE	0	0	65,106	0	65,106	65,106	65,106	0
41503	SECURITY BADGES	725	1,560	500	1,000	500	500	500	0
41504	TIE DOWN	67,978	62,145	70,000	67,485	70,000	70,000	70,000	0
41505	T-HANGARS	62,800	67,600	70,000	60,710	70,000	70,000	70,000	0
41506	HANGER RENTALS	242,917	265,000	275,000	265,000	275,000	275,000	275,000	0
41507	ANNUAL BASE RENT	172,160	169,821	225,000	163,590	225,000	175,000	175,000	-50,000
41508	OPERATING CERTIFICATE FEE	1,200	1,200	1,200	1,100	1,200	1,200	1,200	0
41510	FUEL FLOWAGE FEE	51,816	53,231	100,000	53,531	100,000	55,000	55,000	-45,000
41560	PROPERTY RENTAL	20,940	143,745	25,000	297,982	25,000	25,000	25,000	0
41624	KENNEDY STADIUM RENTAL	5,200	0	10,000	0	8,000	6,000	6,000	-4,000
41629	WONDERLAND OF ICE - RENT	30,000	66,000	72,000	84,000	72,000	72,000	72,000	0
41632	CITY CONCESSIONS	0	7,500	10,000	0	7,500	7,500	7,500	-2,500
41633	APARTMENT RENTAL	5,200	4,800	6,000	4,800	4,800	4,800	4,800	-1,200
41638	CONGRESS PLAZA RENT	12,000	12,000	10,000	9,000	10,000	12,000	12,000	2,000
41641	PARKING REVENUES	111,163	4,400	75,000	4,800	75,000	75,000	75,000	0
41675	BALLFIELD RENTAL	9,000	7,020	12,000	10,085	10,000	9,000	9,000	-3,000
41676	SEASIDE PARK RENTAL	51,710	55,073	55,000	54,092	0	0	0	-55,000
45138	ANNUAL RENT	130,228	259,478	150,000	37,500	150,000	150,000	150,000	0
45140	ANNUAL PILOT	0	624,956	250,000	0	250,000	250,000	250,000	0
45327	LAMAR	43,922	19,697	45,000	23,636	45,000	23,650	23,650	-21,350
45341	W.I.C.C ANNUAL LEASE	10,500	10,500	10,500	10,500	10,500	10,500	10,500	0
45342	FAIRCHILDWHEELERRESTAURANTREVI	50,000	49,327	50,000	50,000	50,000	50,000	50,000	0
RENTS/LEASES		1,120,858	2,181,451	1,623,306	1,266,661	1,597,746	1,480,396	1,480,396	-142,910

GENERAL FUND BUDGET

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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 2016-2017 ADOPTED 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.

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
 APPENDIX CAPITAL BUDGET POLICIES

CAPITAL EQUIPMENT REPLACEMENT SCHEDULE

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

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

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

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

CAPITAL IMPROVEMENT PROGRAM PROCEDURES

PROCESS

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

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

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

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

HOW DO PROJECTS GET CONSIDERED?

STEP I - SUBMISSION

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

STEP II - TECHNICAL EVALUATION

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

STEP III - CAPITAL FINANCE COMMITTEE SELECTION

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

STEP IV - NOTIFICATION TO DEPARTMENTS

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

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

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

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CAPITAL BUDGET POLICIES

STEP V - APPEAL

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

STEP VI - COST ESTIMATES

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

STEP VII - FINAL EVALUATION OF PROJECTS

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

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 2016-2017 ADOPTED GENERAL FUND BUDGET

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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 2016-2017 ADOPTED GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

PROJECT DESCRIPTION	FY 2017 Capital Plan ADOPTED	FY 2018 Capital Plan PROPOSED	FY 2019 Capital Plan PROPOSED	FY 2020 Capital Plan PROPOSED	FY 2021 Capital Plan PROPOSED	TOTAL Capital Plan 2017-2021
Board of Education						
Central High School Renovation (2nd funding)	8,000,000					8,000,000
Harding High School (2nd funding)	8,000,000					8,000,000
Dunbar School Elevator Repairs	25,000					25,000
Maplewood- Fire Alarm System	180,000					180,000
Winthrop- New Fire Alarm System	170,000					170,000
Aquaculture- Boiler Replacement (1)	60,000					60,000
Skane School Roof Replacement	300,000					300,000
TOTAL BOE	16,735,000	28,905,000	1,666,000	3,275,000	25,000	50,666,000
Economic Development						
Site Improvement/ Public Housing	600,000	600,000	600,000	600,000	600,000	3,000,000
Gateway to South End	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
Crescent Crossing Phase 1B Development (balance)	700,000					700,000
Blight Removal / Demolition Clean Up	1,000,000	1,000,000				2,000,000
TOTAL OPED	4,300,000	3,600,000	2,600,000	2,600,000	2,600,000	15,700,000
Public Facilities						
Roadway Paving, Culverts, Intersections	2,800,000	3,700,000	3,250,000	4,000,000	3,500,000	17,250,000
City/ Neighborhood Beautification	1,000,000	250,000	250,000		250,000	1,750,000
Public Facilities Equipment	2,843,200	2,598,000	1,947,000	1,855,000	2,327,000	11,570,200
Muni Building HVAC/Heating/Electric. Facilities	1,155,000	925,000	865,000	1,100,000	135,000	4,180,000
City Wide Building & Security Improvements	1,805,000	1,430,000	2,130,000	1,142,000	1,592,000	8,099,000
Facilities Assessments/ Planning Studies	400,000	300,000		300,000		1,000,000
Harbor Yard Ballpark Upgrades	450,000	450,000	300,000	150,000	150,000	1,500,000
Arena	1,000,000		500,000	500,000	500,000	2,500,000
Various Airport Improvement Projects	170,000	1,000,000	500,000	275,000	350,000	2,295,000
Parks Maintenance Equipment (include golf course)	576,000	535,000	183,000	145,000	208,000	1,647,000
Various Parks Improvement Projects	100,000	75,000	50,000	75,000	50,000	350,000
Public Facilities Garage	1,155,000	345,000	1,000,000	685,000	1,000,000	4,185,000
Sidewalks/ Streetscape Replacements	3,000,000	2,000,000	1,000,000	1,000,000	1,000,000	8,000,000
Pleasure Beach Bridge and Fishing Pier	60,000		3,200,000			3,260,000
Landfill Closure- Stewardship	50,000		1,000,000			1,050,000
Ferry Terminal	467,511	250,000	100,000	75,000	50,000	942,511
Citywide Deco Lights	565,000	500,000	150,000	500,000	150,000	1,865,000
Perry Memorial Arch	300,000	200,000	500,000	500,000	500,000	2,000,000
Veterans Memorial Park Improvements	325,000	325,000	60,000	60,000		770,000
Tennis Courts	150,000	100,000	150,000	100,000	150,000	650,000
Knowlton Park	110,000	10,000	10,000	10,000	10,000	150,000
Park Restrooms	75,000	125,000	75,000	75,000	75,000	425,000
Pleasure Beach Park	50,000	50,000	50,000	50,000	50,000	250,000
Golf Course Improvements	272,250	159,150	274,500	33,000	200,000	938,900
Beardsley Zoo Improvements	310,000	640,000	1,040,000	3,060,000	1,400,000	6,450,000
GooseTown Park Improvements	25,000					25,000
Trumbull Gardens Playground Improvement	300,000					300,000
Parking Meter Modernization	500,000					500,000
Police Fit-Up of Facilities	250,000					250,000
NRZ Projects	400,000	400,000	400,000	400,000	400,000	2,000,000
Downtown Intermodal/ Water Street Improvements	864,347					864,347
TOTAL PUBLIC FACILITIES	21,528,308	18,292,150	18,984,500	16,890,000	14,072,000	89,766,958
Other Departments						
Police Equipment/ Technology	1,000,000		1,000,000		1,000,000	3,000,000
Fire Apparatus Replacement Program/ Vehicles	1,485,000	1,660,000	910,550	1,855,000	1,525,000	7,435,550
Technology Enhancement/ Systems Improvement	300,000	250,000			250,000	800,000
WPCA Capital Projects	940,000	820,000	860,000	825,000		3,445,000
Emergency Operations/ Technology upgrade	100,000	100,000	300,000			500,000
Civil Service Test Center/ City Wide Training Center	200,000					200,000
IT Telephony & Computer Replacement Program	250,000	250,000	500,000	500,000	500,000	2,000,000
Enterprise Software- permits, fees, inspections, license	750,000					750,000
TOTAL OTHER	5,025,000	5,080,000	3,570,550	5,180,000	3,275,000	22,130,550
TOTAL ALL DEPARTMENTS	47,588,308	55,877,150	26,821,050	27,945,000	19,972,000	178,263,508

CAPITAL IMPROVEMENT PROJECTS

BOARD OF EDUCATION

CENTRAL HIGH SCHOOL RENOVATION: \$8,000,000 for complete renovation of 284,000 square foot structure. Scope includes all new electrical, mechanical, security systems, technology and the addition of a new gymnasium and media center.

HARDING HIGH SCHOOL RENOVATION: (second funding) \$8,000,000 towards construction of 145,500 square foot 4-story masonry and glass clad facility. Site includes football field, baseball field, track and field facilities and an 8 lane running track.

DUNBAR SCHOOL ELEVATOR REPAIRS: \$25,000 for repairs to elevators at Dunbar School.

MAPLEWOOD SCHOOL FIRE ALARM SYSTEM: \$180,000 to replace and upgrade the fire alarm system at Maplewood School.

WINTHROP SCHOOL NEW FIRE ALARM SYSTEM: \$170,000 to replace the fire alarm system at Winthrop School.

AQUACULTURE BOILER REPLACEMENT: \$60,000 to replace the boiler system at the Aquaculture School.

SKANE SCHOOL ROOF REPLACEMENT: \$300,000 to replace the entire roof on Skane School.

ECONOMIC DEVELOPMENT

SITE IMPROVEMENTS PUBLIC HOUSING: \$600,000 for site improvements to Public Housing in Bridgeport. The City will be making structural improvements and providing surveillance cameras in the Bridgeport Housing Authority Complexes. The Bridgeport Housing Authority is a separate entity from the City of Bridgeport.

GATEWAY TO SOUTH END: \$2,000,000 for improvements to the area known as the Gateway to the South End. The City will be investing two million in capital improvements for the South End of Bridgeport which leads to the University of Bridgeport. Streetscapes, improvements to infrastructure, and lighting improvements will all be included.

CRESCENT CROSSING PHASE 1B DEVELOPMENT (BALANCE): \$700,000 for second phase of development of affordable housing on the East Side. In lieu of a multi-year tax abatement for this development, the City will provide \$700,000 to a development fund to support construction. In return, the developer will immediately begin paying the City of Bridgeport the full assessed tax value for this development.

BLIGHT REMOVAL/DEMOLITION CLEAN UP: \$1,000,000 for blight removal and demolition cleanup in the City. This bonding provides funding for the demolition of blighted properties and commercial sites for future development.

PUBLIC FACILITIES

ROADWAY PAVING: \$2,800,000 for annual paving program based upon Road Management Condition Program.

FY 2016-2017 ADOPTED GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

CITY/NEIGHBORHOOD BEAUTIFICATION: \$1,000,000 to support continuing efforts to improve neighborhoods with beautification efforts.

PUBLIC FACILITIES EQUIPMENT: \$2,843,200 to replace pickup trucks, dump trucks, mason dump trucks, mowers, vacuums, snow removal equipment, water truck & tractor, core sweeper and wood chipper. This equipment is for Facilities Maintenance and upgrades to existing structures and equipment which maintains those structures.

MUNICIPAL BUILDING HVAC, HEATING, ELECTRIC & FACILITIES IMPROVEMENTS: \$1,155,000 continuation of municipal improvements including replacing HVAC and lighting, rooftop improvement and remediation, repaving, and gutter replacement in the Margaret Morton Government Center (Annex), canopy replacement on City Hall, oil tank removal, HVAC improvements and an energy management system for City Hall. Additional fire system improvements, improvements to the police horse barn, generators for the fire engine 12, overhead door replacement for fire engine 7-11, and improvements to various fire and senior center facilities, including boiler and roof replacement.

CITYWIDE BUILDING & SECURITY IMPROVEMENTS: \$1,805,000 includes building improvements to health department facilities, Seaside Bathhouse painting, and improvements to the facilities at the Wonderland of Ice including new bathrooms, zamboni and gutter and interior improvements.

FACILITIES ASSESSMENTS/PLANNING STUDIES: \$400,000 to address ongoing need for engineering/architectural and structural assessments city-wide.

HARBOR YARD BALLPARK UPGRADES: \$450,000 to replace expansion joints, inspect subsurface conditions and stands and make remediation efforts as well as funding for general capital improvements to the facility.

ARENA UPGRADES: \$1,000,000 general capital improvements and contractual obligations to upgrade this facility which is approximately 20 years old.

VARIOUS AIRPORT IMPROVEMENT PROJECTS: \$170,000 for fence modifications to comply with FAA Mandated wildlife Hazard Control Plan, replacement of a 40 year old tractor, radio upgrades to comply with FCC Narrow Banding mandate, OSHA complaint Self-contained Breathing Apparatus (SCBA), and to address safety hazards and energy inefficiencies throughout the facility.

PARKS MAINTENANCE EQUIPMENT: \$576,000 to replace pickup trucks, dump trucks, mason dump trucks, mowers, vacuums, snow removal equipment, water truck & tractor, core sweeper and wood chipper. This equipment is for both the Parks Department and for the Golf Course.

VARIOUS PARK IMPROVEMENT PROJECTS: \$100,000 for various parks improvement projects including bench replacement, garbage toter replacement, curbing and infrastructure improvements, and fencing and playground improvements.

PUBLIC FACILITIES GARAGE: \$1,155,000 for installation of a pre-fabricated Garage Building with basic fit-out, replacement of overhead doors and purchase of a condensate vacuum truck.

SIDEWALK AND STREETScape REPLACEMENT: \$3,000,000 for comprehensive citywide sidewalk and streetscape replacements and improvements.

FY 2016-2017 ADOPTED GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

PLEASURE BEACH BRIDGE AND FISHING PIER: \$60,000 funds to create a demolition plan for the Pleasure Beach Bridge, per order of the Coast Guard. We expect 18 months for permitting once the approval plan is submitted to the Coast Guard.

LANDFILL CLOSURE STEWARDSHIP: \$50,000 the Department of Energy and Environmental Protection requires that the last remaining area be capped and closed formally including membrane installation. This project is in regulatory plan/approval process for three years.

FERRY TERMINAL: \$467,511 city's obligation for a federal matching grant for existing ferry terminal and improvements with high speed ferry service. The total project cost is \$2,337,555 and this number represents 20%, the city's portion of the grant.

CITYWIDE DECO LIGHTS: \$565,000 to dig up and re-wire lights on Fairfield Avenue from the highway to the Fairfield line, as well as replacement of deco poles at St. Mary's by the Sea Park.

PERRY MEMORIAL ARCH: \$300,000 for site assessment, design & historic preservation and restoration plan for this historic gateway into Seaside Park. Necessary condition assessment will be conducted, followed by an engineering study and evaluation to assist in developing a construction bid for needed improvements.

VETERANS MEMORIAL PARK IMPROVEMENTS: \$325,000 to make improvements on the streetscape and around the entrance area. Additional funds for construction of a dog park, invasive species management, and trail improvements.

TENNIS COURTS: \$150,000 for post tension concrete courts for their longer durability and warranty, which will improve unsafe playing conditions at Glenwood Park (6 courts) and Washington Park.

KNOWLTON PARK: \$110,000 to construct a restroom facility similar to the one at Beardsley All Inclusive.

PARKS RESTROOMS: \$75,000 ADA compliant upgrades to the Beardsley Upper Restroom, as well as ADA improvements for existing facilities at Newfield, Seaside and other parks.

PLEASURE BEACH PARK: \$50,000 General improvements to the Information Depot facility, kayak beach, trail improvements and amenities.

GOLF COURSE IMPROVEMENTS: \$272,250 for improvements due to damage to liner fabric from severe weather events. Replace bunker liner, install new sod, add necessary sand, and improve the current conditions at the 33 bunkers. Estimate cost at \$8,250 per bunker.

BEARDSLEY ZOO IMPROVEMENTS: \$310,000 for installation of fiber optics, two boilers with new piping, and installation of radiators and electric radiation steam valves with an emergency management system for the rainforest/greenhouse.

GOOSE TOWN PARK IMPROVEMENTS: \$25,000 for the general improvements to Goose Park.

TRUMBULL GARDENS PLAYGROUND IMPROVEMENTS: \$300,000 for the general improvement of the Playgrounds at Bridgeport Housing Authority's Playground and various sports activities.

FY 2016-2017 ADOPTED GENERAL FUND BUDGET

APPENDIX

CAPITAL BUDGET DETAIL

PARKING METER MODERNIZATION: \$500,000 The City will be modernizing all the existing parking meters with digital meters which allow you to pay with a credit card and make digital payments with mobile phone payment apps as well.

POLICE FIT-UP OF FACILITIES: \$250,000 for shooting range fit-out for Police Training Facility.

(NRZ) NEIGHBORHOOD REVITALIZATION ZONE PROJECTS: \$400,000 for neighborhood improvement projects and feasibility studies aimed at the projects identified by NRZ representatives as making the most impact.

DOWNTOWN INTERMODAL/WATER STREET IMPROVEMENTS: \$864,347 funding to continue improvements to the streetscape and pedestrian safety of the area around the intermodal transportation center and the downtown area.

OTHER DEPARTMENTS

POLICE EQUIPMENT TECHNOLOGY UPGRADES: \$1,000,000 for phase 2 in technology improvement program. Upgrades include video cameras, license plate readers, body cameras, driving simulator, digital forensics, predictive policing, etc.

FIRE APPARATUS REPLACEMENT PROGRAM/VEHICLES: \$1,485,000 for replacement of 21 year old Fire Pumper/Aerial Ladder Quint Apparatus, 4 vehicles, and 21 Self-Contained Breathing Apparatus Packs to meet the NFPA Standards.

TECHNOLOGY ENHANCEMENTS/SYSTEMS IMPROVEMENTS: \$300,000 for City-wide infrastructure and computer replacement.

WPCA (WATER POLLUTION CONTROL AUTHORITY) CAPITAL IMPROVEMENTS: \$940,000 for continuation WPCA infrastructure replacement program targeting improvements to equipment and facilities at the West Side Water Treatment Facility.

EMERGENCY OPERATIONS CENTER TECHNOLOGY UPGRADES: \$100,000 for relocation of Whittier School Radio Antenna to provide coverage where a gap exists in the Black Rock Area for Police & Fire radio service. This will provide enhancement of area radio coverage for Police, Fire & other agencies like the School Police Department and Public Facilities.

CIVIL SERVICE TEST CENTER/CITY WIDE TRAINING CENTER: \$200,000 for a testing center to conduct civil service exams which will double as a city employee training center when not being used for exams. With 20-30 work stations and a fit-out with smart board technology, the facility will address a need for space that has been unmet for years.

IT TELEPHONY/COMPUTER REPLACEMENT: \$250,000 for continuation of voice over replacement system.

ENTERPRISE SOFTWARE: \$750,000 for annual upgrade of desktop computers and overall server/software enhancements.

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
 APPENDIX THREE YEAR COMPARATIVE

THREE YEAR COMPARATIVE REVENUE SUMMARY

BY REVENUE CATEGORY

	FY 2016 Budget	FY 2017 Council Adopted	FY18 ESTIMATE	FY18 vs FY17
LICENSES/PERMITS	740,025	764,340	779,340	15,000
CHARGE FOR SERVICES	8,241,523	8,380,221	8,545,221	165,000
FEES	21,400	35,200	38,000	2,800
FINES/PENALTIES	5,179,180	4,494,700	4,619,700	125,000
INTERGOVERNMENTAL	191,804,701	197,174,595	197,174,595	0
INVESTMENTS	575,000	527,000	527,000	0
NON BUSINESS LICENSE	5,672,300	6,248,400	6,473,400	225,000
PAYMENT IN LIEU OF TAXES	13,671,079	13,457,573	13,642,573	185,000
PROPERTY TAX	297,174,844	312,546,911	312,546,911	0
REIMBURSEMENTS	6,957,721	6,627,081	6,902,081	275,000
RENTS/LEASES	1,623,306	1,480,396	1,505,396	25,000
SALE OF PROPERTY	445,000	585,000	585,000	0
FINES, FEES, FORFEITURE	103,930	-	-	0
SHARED REVENUE	160,200	170,200	170,200	0
GRAND TOTAL	532,370,209	552,491,617	553,509,417	1,017,800

REVENUE ASSUMPTIONS:

LICENSES/PERMITS: increase due to fee restructuring plan which included updates to fines, fees & licenses in the City Ordinances.

CHARGES FOR SERVICES: increase of \$165,000 due to fee restructuring plan which included updates to fines, fees & licenses in the City Ordinances.

FINES/PENALTIES: increase of \$125,000 due to increases in parking violations, abandoned vehicle surcharge & court fines.

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 flat funded as per recent trends.

NONBUSINESS LICENSE: Anticipated increase in building projects and associated permits.

PAYMENT IN LIEU OF TAXES: increase in PILOT assistance as forecasted in the schedule.

PROPERTY TAXES: Assumes no additional mill rate increase for next fiscal year.

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.

RENTS/LEASES: Increase due to filling of vacant spaces at Sikorsky Memorial Airport.

FY 2016-2017 ADOPTED GENERAL FUND BUDGET
 APPENDIX THREE YEAR COMPARATIVE

THREE YEAR COMPARATIVE APPROPRIATION SUMMARY

BY AGENCY CATEGORY

	FY 2016 Budget	FY 2017 Council Adopted	FY18 ESTIMATE	FY18 vs FY17
GENERAL GOVERNMENT	37,135,731	39,603,456	39,991,590	388,134
PUBLIC SAFETY	154,691,333	171,907,010	172,212,810	305,800
PUBLIC FACILITIES	51,368,225	50,612,798	50,876,888	264,090
OPED	12,306,286	11,932,634	11,949,210	16,576
HEALTH & SOCIAL SERVICES	5,400,697	5,578,308	5,587,008	8,700
DEBT / OTHER USES	6,014,270	9,323,008	9,357,508	34,500
LIBRARIES	6,829,089	5,825,185	5,825,185	0
EDUCATION	227,519,364	226,673,914	226,673,914	0
FOOD SERVICE	14,046,472	14,545,305	14,545,305	0
OTHER BOE	17,058,743	16,490,000	16,490,000	0
TOTAL	532,370,209	552,491,617	553,509,417	1,017,800

BY APPROPRIATION TYPE

	FY 2016 Budget	FY 2017 Council Adopted	FY18 ESTIMATE	FY18 vs FY17
PERSONNEL SERVICES	214,937,260	224,554,697	224,933,520	378,823
OTHERS PERSONNEL SERVICES	21,715,250	27,697,924	27,765,724	67,800
FRINGE BENEFITS	122,566,662	129,284,514	129,472,166	187,652
OPERATIONAL EXPENSES	44,517,886	42,343,283	42,343,283	0
SPECIAL SERVICES	49,742,108	43,315,504	43,494,029	178,525
OTHER FINANCING USES	78,891,043	85,295,694	85,500,694	205,000
TOTAL	532,370,209	552,491,616	553,509,417	1,017,800

APPROPRIATION ASSUMPTIONS:

PERSONNEL SERVICES: SALARIES & WAGES have been adjusted to reflect prevailing wage settlement assumptions, merit increases or step increases for contracts in FY 2018.

OTHER PERSONNEL 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 based on administrative estimates.

OPERATIONAL EXPENSES: No change, the city will contain operating expenses in the 2018 budget.

SPECIAL SERVICES: Majority of this increase is to reflect management of cost of living increases by the City.

OTHER FINANCING USES: Majority of this increase is full funding of budgetary reserves and fiduciary obligations and anticipated debt.

FY 2016-2017 ADOPTED GENERAL FUND BUDGET

APPENDIX

FUND BALANCE CHANGES

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS 2008-2018

<i>Revenues:</i>	2008	2009	2010	2011	2012
Property taxes	\$227,028,207	248,743,175	268,637,066	272,206,146	274,118,745
Intergovernmental	475,240,256	355,431,137	340,863,435	340,359,992	346,936,724
Fees, permits and licenses	19,942,980	16,100,329	15,454,092	15,355,420	16,664,394
Interest	4,115,785	864,608	370,639	467,604	305,673
Other	11,122,689	7,183,515	5,023,480	9,412,146	4,347,520
Total revenues	737,449,917	628,322,764	630,348,712	637,801,308	642,373,056
Expenditures:					
Governmental and community services:					
General government	77,150,939	84,165,283	39,461,942	38,663,676	39,935,817
Public Safety	72,907,644	65,494,093	99,874,176	107,582,600	115,629,783
Excess Pension Contribution					
Public facilities	27,997,221	26,706,098	32,932,515	33,119,337	34,490,427
Parks and recreation	5,675,667	5,368,932			
Planning and Economic Development			3,441,668	3,610,102	3,630,343
Health and Social Services	18,483,802	13,378,869	12,954,954	11,501,774	6,536,848
Charities and Hospitals	184,968	123,835			
Libraries			4,660,185	5,392,768	6,034,045
Education	357,577,107	302,812,667	306,601,910	317,360,583	312,976,935
Special Services	30,945,946	27,925,851	27,006,901	21,096,024	17,368,994
Debt Service					
Principal retirements	26,232,000	30,961,925	32,375,000	31,641,000	31,183,000
Interest and other charges	41,521,922	41,594,667	40,933,701	41,269,592	39,791,002
Capital Outlay	118,136,031	83,719,594	41,669,094	45,222,964	74551555
Total expenditures	776,813,247	682,251,814	641,912,046	656,460,420	682,128,749
Excess of revenues over (under) expenditures	\$ (39,363,330)	\$ (53,929,050)	\$ (11,563,334)	\$ (18,659,112)	\$ (39,755,693)
Other financing sources (uses):					
Transfers in	\$ 219,222,813	\$ 224,867,074	\$ 205,649,402	\$ 500,000	\$ 500,000
Tranfers Out	\$ (219,222,813)	\$ (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					
Total other financing sources (uses)	\$ -	\$ -	\$ 40,840,000	\$ 19,636,616	\$ 74,571,055
Net Changes in Fund Balance	\$ (39,363,330)	\$ (53,929,050)	\$ 29,276,666	\$ 780,888	\$ 34,815,362
All Other Funds balance	\$ 87,168,758	\$ 33,092,057	\$ 57,479,249	\$ 57,538,470	\$ 42,088,130
General Fund Fund Balance	\$ 10,605,102	\$ 10,752,753	\$ 15,642,227	\$ 16,560,510	\$ 37,949,944
All Other Fund Balance as a % of operating expenditures	1.37%	1.58%	2.44%	8.76%	6.17%

CONTINUED...

FY 2016-2017 ADOPTED GENERAL FUND BUDGET

APPENDIX

FUND BALANCE CHANGES

	2013	2014	2015	Budget 2016	Budget 2017	Projected 2018
Revenues:						
Property taxes	285,962,925	290,690,776	297,658,389	297,174,844	312,546,911	312,546,911
Intergovernmental	391,193,349	387,013,540	401,772,314	212,433,501	217,259,249	217,719,249
Fees, permits and licenses	15,953,121	17,937,764	19,169,677	19,958,358	13,674,461	20,455,661
Interest	307,039	259,308	251,486	575,000	527,000	527,000
Other	7,046,473	6,248,652	4,231,035	2,228,506	2,235,596	2,260,596
Total revenues	700,462,907	702,150,040	723,082,901	532,370,209	552,491,617	553,509,417
Expenditures:						
Governmental and community services:						
General government	39,691,634	39,060,527	35,060,037	37,135,731	39,603,456	39,991,590
Public Safety	121,687,093	119,804,154	126,909,760	154,691,332	171,907,010	172,212,810
Excess Pension Contribution						
Public facilities	36,166,380	37,473,983	38,734,364	51,368,225	50,612,798	50,876,888
Parks and recreation						
Planning and Economic Development	3,804,545	4,000,056	4,063,198	12,306,286	11,932,634	11,949,210
Health and Social Services	6,962,930	6,847,381	6,834,376	5,400,697	5,578,308	5,587,008
Charities and Hospitals						
Libraries	6,166,881	6,576,900	6,432,497	6,829,089	5,825,185	5,825,185
Education	332,092,576	353,994,653	366,818,076	258,624,579	257,709,219	257,709,219
Special Services	20,237,367	20,274,199	15,022,236	6,014,270	9,323,008	9,357,508
Debt Service						
Principal retirements	27,717,065	38,143,098	38,379,591			
Interest and other charges	38,484,830	35,880,297	39,178,305			
Capital Outlay	93,042,777	66,802,507	86,814,928			
Total expenditures	726,054,078	728,857,755	764,247,368	532,370,209	552,491,617	553,509,417
Excess of revenues over (under) expenditures	\$ (25,591,171)	\$ (26,707,715)	\$ (41,164,467)			
Other financing sources (uses):						
Transfers in	500,000	\$ 3,410,284	\$ 1,735,633			
Transfers Out	(500,000)	\$ (3,410,284)	\$ (1,735,633)			
Bonds issued			\$ 66,580,000			
Premium (discount) on long-term debt	4,874,093	\$ 1,150,189	\$ 12,680,507			
Payment to escrow agent	(59,704,935)	\$ (15,228,178)	\$ (35,096,483)			
Bond Refunding Issue	55,225,000	\$ 14,290,000	\$ 32,435,000			
Proceeds from notes payable						
Capital Lease						
Total other financing sources (uses)	\$ 394,158	\$ 212,011	\$ 76,599,024			
Net Changes in Fund Balance	\$ (25,197,013)	\$ (26,495,704)	\$ 35,434,557	\$ -	\$ -	\$ -
All Other Funds balance	\$ 70,793,247	\$ 43,825,809	\$ 78,942,721	\$ 78,942,721	\$ 78,942,721	\$ 78,942,721
General Fund Fund Balance	\$ 12,924,082	\$ 13,395,816	\$ 13,713,461	\$ 16,601,077	\$ 19,360,902	\$ 21,852,887
All Other Fund Balance as a % of operating expenditures	9.75%	6.01%	10.33%	14.83%	14.29%	14.26%

PROJECTED FUND BALANCE 2016-2022

	Projected Budget	Fund Balance Goal	Current Fund Balance	Target According to Fund Balance Policy	10% rebuilding contribution (Budget Contribution)
2016	\$532,370,209	\$42,589,617	\$13,713,461	\$28,876,156	\$2,887,616
2017	\$552,491,617	\$44,199,329	\$16,601,077	\$27,598,253	\$2,759,825
2018	\$553,509,417	\$44,280,753	\$19,360,902	\$24,919,852	\$2,491,985
2019	\$559,044,511	\$44,723,561	\$21,852,887	\$22,870,674	\$2,287,067
2020	\$564,634,956	\$45,170,797	\$24,139,954	\$21,030,842	\$2,103,084
2021	\$570,281,306	\$45,622,504	\$26,243,039	\$19,379,466	\$1,937,947
2022	\$575,984,119	\$46,078,730	\$28,180,985	\$17,897,744	\$1,789,774

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.

AED: An automated external defibrillator is a portable electronic device that automatically diagnoses cardiac arrhythmias in patients and is able to treat them through defibrillation, which is the application of electrical therapy which stops the arrhythmia.

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

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

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

CPPB: Certified Professional Public Buyer.

CRRA: 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 Officers Association

GIS: Geographic Information System or geospatial information system. Designed to capture, store, analyze and manage data and associated information that is geographically referenced, GIS allows users to visualize data on a map.

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 measureable 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 retirable 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.

TRANSITIONAL WORK PROGRAM: Transitional work, sometimes referred to as "light duty," is an interim step in the physical recovery of an employee who suffers an occupational or a non-occupational injury or illness that prevents the employee from working in his/her current position. Transitional work is designed to use job tasks or a combination of tasks and functions that an individual with work restrictions may safely perform. Transitional work assignments are offered to those employees who have supplied Human Resources with temporary work restrictions.

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.