

Reader's Guide

The **Reader's Guide** provides assistance in using the fiscal **2018-2019 City of Bristol's Budget** document. The primary goal of the Reader's Guide is to facilitate the readability of the budget document and to increase its effectiveness as a communications device between the City of Bristol's government and its citizens. In this section, readers can find answers to frequently asked questions and be directed to other sections of the document to find information such as:

The Budget Document

The contents of tabbed sections in this document are summarized below:

Table of Contents

Provides readers with the type of information, the tabbed location, page number and section.

Transmittal Letters

The Board of Finance Chairperson's Budget Message formally transmits the budget to the Mayor, City Council and citizens. This communication contains summaries of major initiatives within the budget, significant accomplishments, and noteworthy policy issues facing the City. The communication from the Comptroller expands the Chairperson's Budget Message.

Reader's Guide

Provides assistance on how to use the budget document, locate information, staffing levels, budgetary funds, budgetary processes, organizational relationships and includes a profile of the City.

Policy Initiatives

Communicates the City's mission, and major programmatic/financial policies, goals, objectives and accomplishments.

Budgetary Summaries

Provides overviews of all budgetary funds subject to appropriation. Provides revenue and expenditure trends and assumptions with an explanation of major changes for the fiscal year. Schedules, tables and graphs provide summaries of the sources and uses of funds for the prior year actual, current year estimated, and proposed budget year.

General Government

Provides all expenditures for legislative, executive and judicial branches of the City. Also included are expenditures relating to elections, the City Clerk's office and activities relating to the financial administration of the City.

Public Safety

Provides all expenditures for the protection of persons and property, including Police, Fire, Animal Control, Emergency Management and Building Inspection.

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Public Works

Provides expenditure activities associated with the planning, design, development, construction, and maintenance of City structures, which includes roadways, drains, buildings, grounds, vehicles, snow removal, street lights, and solid waste disposal systems.

Health and Social Services

Provides information that includes expenditure activities associated with the conservation and improvement of public health, and all activities designed to provide public assistance for individuals who are economically unable to provide essential needs for themselves. Also included are the enforcement of City and State Health Codes and Ordinances; information on disease prevention, nutrition, and sanitation; community health services through General Assistance payments directly to qualifying individuals; and such human service activities as social and family counseling and referral services.

Board of Education Summary

Provides the funding to support all aspects of the instructional program in Grades K to 12 for all children in Bristol. In addition to the regular instructional programs, opportunities are provided for students to participate in a wide variety of school-sponsored student activities. To support all school programs, the budget further provides for the upkeep and maintenance of school buildings and an administrative building. These facilities are also regularly used by community groups, and support a large number of activities within the City of Bristol.

Libraries

Provides detail of expenditures and revenues used for developing and implementing a full range of library services to meet the needs and interests of the citizens of Bristol. Services offered include book and media collections, professional reference assistance, children's story time, public computers with Internet access, and other special programs.

Parks and Recreation

Provides detail of expenditures and revenues used to provide for maintaining and developing public parks, playgrounds and recreational facilities, and to offer public recreation programs for all ages. Approximately 730 acres of land are available for community groups who sponsor special events and special interest programs.

Miscellaneous

Provides detail of expenditures of all special items not included in any other functions. The categories include retirement benefits, employee benefits, heart and hypertension, general City insurance, all other miscellaneous expenditures, other post-employment benefits, operating transfers out, and public buildings maintenance account.

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Special Revenue Funds

Provides detail of how funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Enterprise Fund

Provides information used to account for the operations of the Bristol Water Department.

Internal Service Fund

Provides information used to account for the operations of the Health Benefit and Workers' Compensation Funds.

Capital Budget Summary

Provides detail for capital projects approved for fiscal year 2019. This section discusses funding sources, debt service, the capital improvements planning cycle, and criteria used to establish priorities.

Debt Management

Provides detail to account for the accumulation of resources for, and the payment of, general long-term and short-term debt for principal, interest and related costs.

Appendix

Provides miscellaneous statistics about the City for the last ten fiscal years and full-time positions for three fiscal years.

Program Summaries Descriptions

The 2018-2019 budget document contains, for the most part, all the information shown below for each department and/or organizational unit. Each department and/or organizational unit is located in the tabs behind the Operating Budget Summary and continues on to the Capital Budget Summary.

Service Narrative

- ✓ Provides a description of each department or unit mission (organization) and scope of service(s) and includes each department head name and department telephone number.

Major Service Level Accomplishments

- ✓ Presents major service level accomplishments performed by each organizational unit.

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Major Service Level Goals

- ✓ Presents major service level goals to be accomplished by the organization for the year. Most service level goals are referenced to the long-term Programmatic and Financial policies in the “Policy Initiatives” tab.

Performance Measures

- ✓ Presents selected quantitative and/or qualitative performance measures of the organization or program. Information is presented for three budget years.

Expenditure and Position Summary

- ✓ Presents expenditures and positions for prior year actual, last year estimated and 2019 budget year.

Organizational Chart

- ✓ Presents an organizational chart for certain departments and organizational units within the City.

Budget Highlights

- ✓ Presents the approved budget of the department or organizational unit and lists all budgetary accounts. Information is presented for prior year actual, last year original budget, last year revised budget, current year budget request, and current year approved budget.

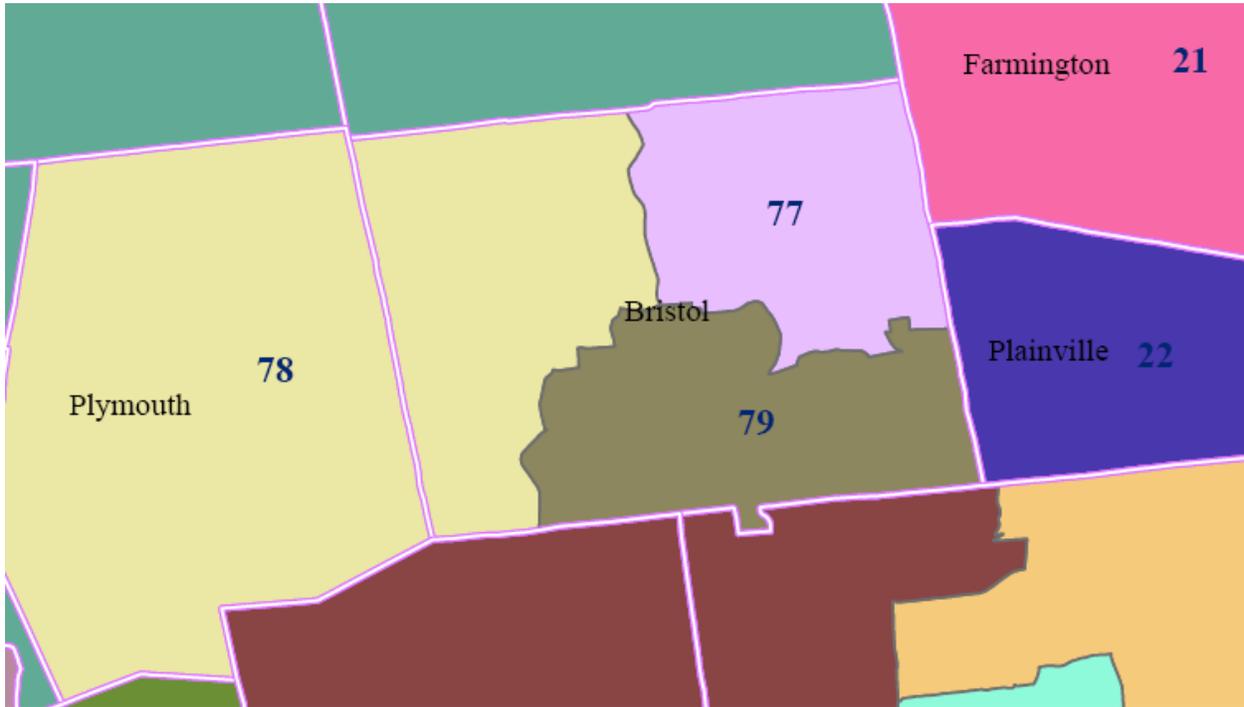
**LOCATION OF BRISTOL IN THE STATE OF CT
CITY OF BRISTOL**



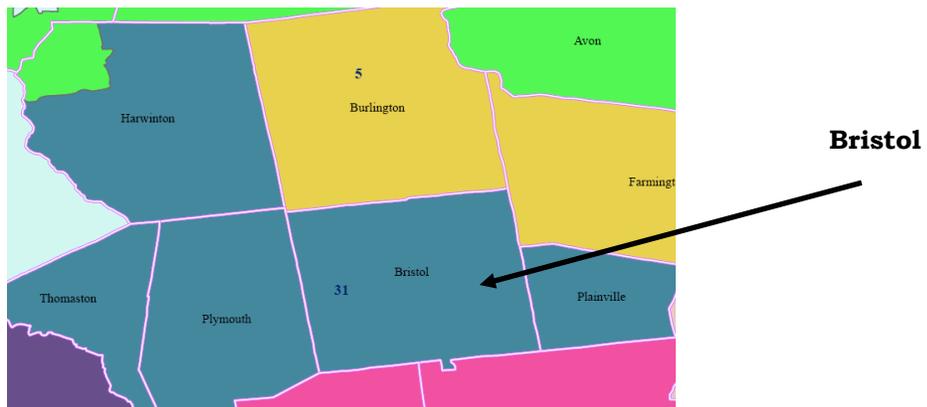
The City of Bristol is shown on the above map highlighted in blue. It is located approximately 100 miles from New York City, New York and approximately 120 miles from Boston, Massachusetts.

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Political Districts



In the map above, the City of Bristol is shown by the State House of Representative Districts. The map is the redistricting of the City in 2012. The City of Bristol is represented by the 77th, 78th and 79th districts. The map below is the City of Bristol's State Senate District. The City is represented by the 31st Senate District that covers Harwinton, Plymouth, Thomaston, Bristol and part of Plainville.



GENERAL INFORMATION ABOUT BRISTOL

The information about Bristol, provided below, is designed to give an overview of the community. It is drawn from, and supplemented by, additional information located in the Appendix (Statistical Tables). This information should aid the reader in understanding Bristol's form of government, its management structure, and the services provided by the City government and Board of Education.

Historical Background

Bristol, formerly made up of the parishes of New Cambridge and West Britain, was settled in 1785. In 1911, Bristol was incorporated and became known from that time on as the City of Bristol. The City is located in the west central part of the state, sixteen miles from Hartford. The City currently has a land area of 26.60 square miles and a population of 60,147. Once the clock making, ball bearing, and lock manufacturing capital of the United States, the City remains proud of its industrial heritage. The City seal continues to maintain this history by depicting the hands of a clock.

Description of Government

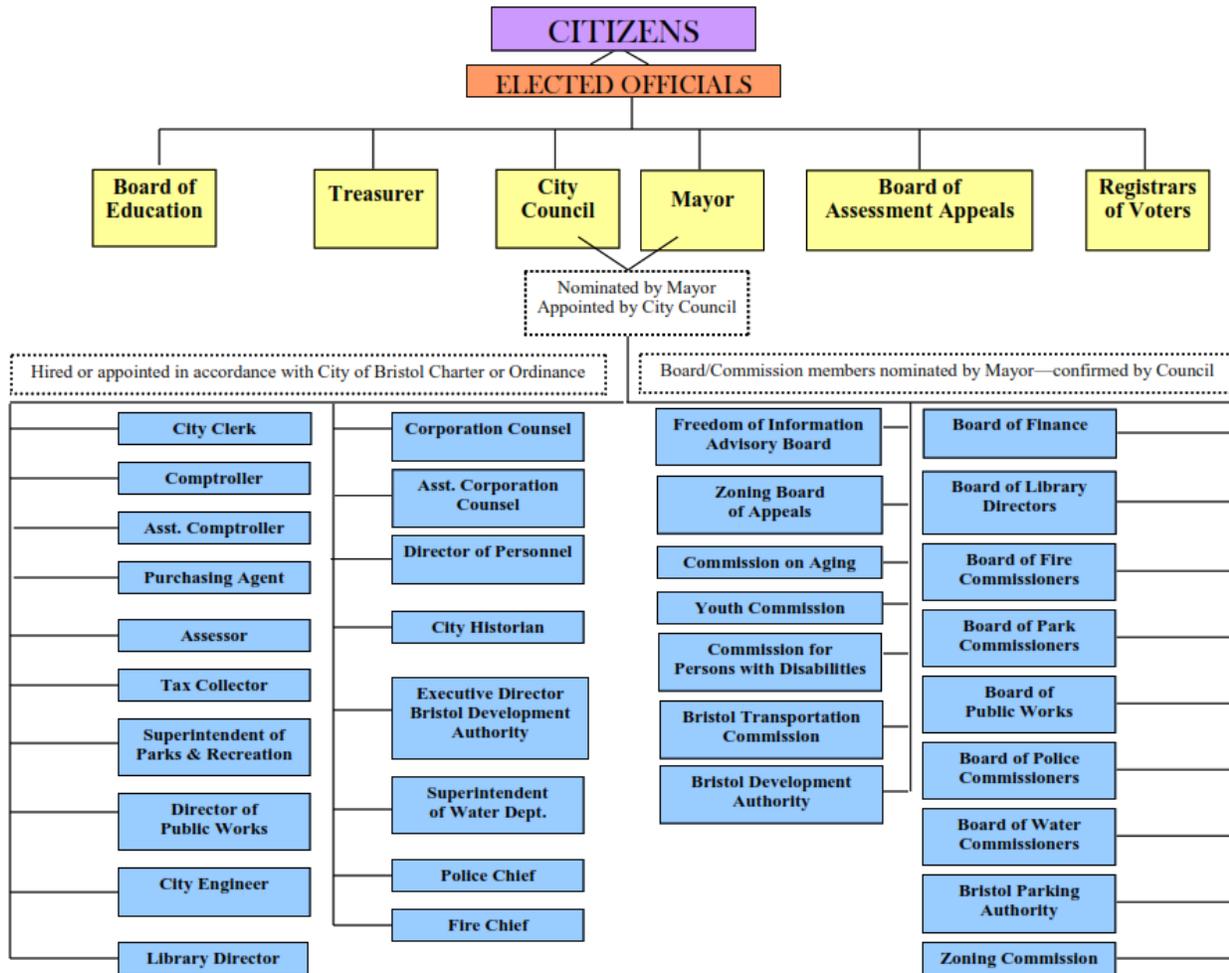
The City was granted its Charter by the legislature in 1911. It established a Council-Mayor form of government with the Mayor as Chief Executive Officer. Amendments have been made to the Charter over the years, with major changes taking place in 1968 through Charter Revision under the Home Rule Act. Currently, the Mayor and six City Council members, (two per district) are elected in odd numbered years on a partisan basis. The Board of Education is comprised of nine members who serve a four-year term. Although the Board of Education's operating budget (in total) must be approved as part of the annual City budget, it operates independently of the City Council. The Board of Finance members, who act as the Board of Estimate and Apportionment of Expenditures for the City, are appointed by the Mayor with City Council approval for four-year overlapping terms. The Treasurer, the two Registrars of Voters, and the Board of Assessment Appeals, are independently elected. All other City officials and members of various boards and commissions are appointed by the Mayor and City Council.

The Joint Board of the City of Bristol is comprised of the members of the Board of Finance, the City Council and the Mayor. Its responsibilities include budget approval, authorization of all additional expenditures to the budget, and approval of any appropriation transfer in excess of \$5,000.

The City Council, as the elected representative of the people, sets policy by resolutions or ordinances and directs the Mayor to see that such policies, in addition to the Charter mandates of the City, are carried out.

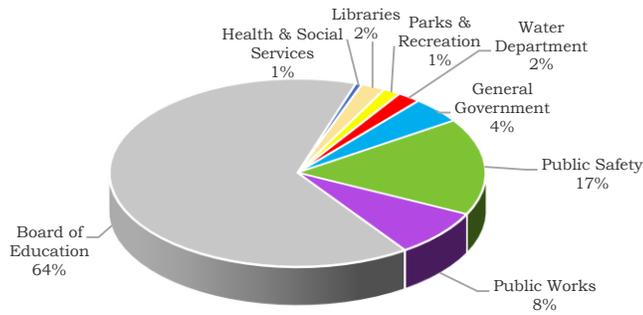
The City is empowered to levy a property tax on both real and personal property located within its boundaries.

CITY OF BRISTOL ORGANIZATIONAL CHART

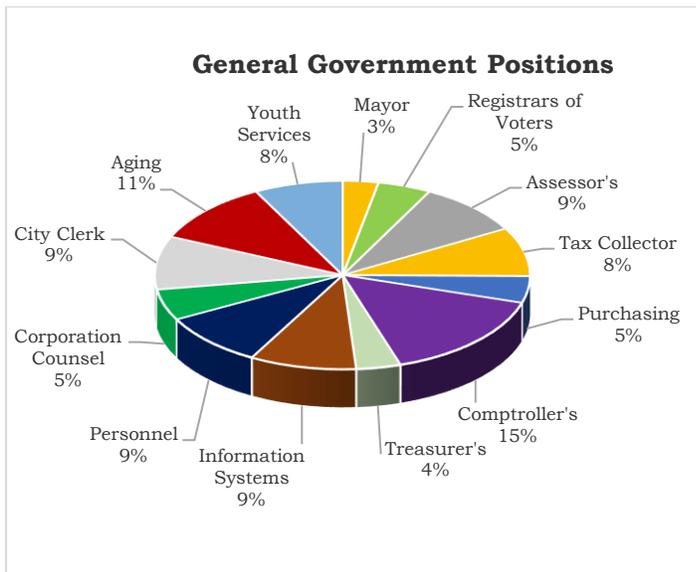


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BUDGETED POSITIONS



The graph above illustrates the City of Bristol's workforce by function. Shown above are 1,486.5 budgeted positions.



Shown to the left is the City of Bristol's General Government workforce. The General Government function is comprised of 65.5 positions for the 2018-2019 budget year.

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**City of Bristol
Position Summary**

Department	Position Changes		Position Changes		
	2017	2018	2018	2019	2019
Mayor	2.5	0	2.5	-0.5	2
Registrars of Voters	3	0	3	0	3
Assessor's	6	0	6	0	6
Tax Collector	5.5	0	5.5	0	5.5
Purchasing	3	0	3	0	3
Comptroller's	10	0	10	0	10
Treasurer's	2.5	0	2.5	0	2.5
Information Systems	6	0	6	0	6
Personnel	6	0	6	0	6
Corporation Counsel	3.5	0	3.5	0	3.5
City Clerk	6	0	6	0	6
Aging	7	0	7	0	7
Youth Services	4.5	0	4.5	0.5	5
General Government	65.5	0	65.5	0	65.5
Police Department	147.5	-1	146.5	1	147.5
Fire Department	88.5	0	88.5	0	88.5
Animal Control	2	0	2	0	2
Building Department	8	0	8	0	8
Public Safety	246	-1	245	1	246
Public Works Department	96.5	0	96.5	0	96.5
Water Pollution Control	23	2	25	0	25
Public Works	119.5	2	121.5	0	121.5
Board of Education	988	-33	955	1	956
Bristol Development Authority	6	1	7	-1	6
Community Services	1	0	1	0	1
School Readiness	1	0	1	0	1
Health & Social Services	8	0	9	-1	8
Libraries	30.5	0	30.5	0	30.5
Parks & Recreation	22	0	22	0	22
Bristol Water Department	37	0	37	0	37
Total Full-Time Positions	1,516.5	(30)	1,485.5	1	1,486.5

The fiscal year 2018-2019 budgeted positions are funded primarily through the General Fund budget of the City of Bristol. There are several positions that are funded through Special Revenue Funds. The Sewer Operating and Assessment Fund accounts for positions within the fund supported by user fees charged directly to users of the sewer services. Any staffing or position changes will be highlighted in the Operating Budget Summary or throughout individual department summaries. A three year history of staffing levels and changes is provided in the Appendix section of this documents.

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THE CITY OF BRISTOL'S BUDGETARY PROCESS

The City of Bristol's budget cycle generally begins each December preceding the beginning of the fiscal year (July 1). Formal conclusion of the process occurs either on the third Monday of May, or the first Friday of June if the Mayor declares an economic emergency, at which time the Joint Board (the Board of Finance and City Council) holds a special meeting dedicated to budget adoption. The budget becomes operational on the July 1st following the special Joint Board meeting.

November	Board of Finance Budget Calendar is presented and approved by the Board of Finance.
December	Mayor's/Comptroller's Offices Meet and hold orientation meeting with departments. Budget forms are submitted to departments/organizations as well as budget guidelines.
January	Comptroller's Office Receive completed budget requests and start to compile listing of departments. <i>Completed budgets were submitted by January 19, 2018.</i>
January through March	Comptroller's Office Comptroller's staff meet with department heads regarding their requests. <i>These meetings were held January through March 2018.</i> Budget hearings are held with the Board of Finance so each department can justify their requests for the new budget year. <i>These hearings were held between February 21 and March 28, 2018.</i>
April*	Board of Finance Special Board of Finance meeting is held to adopt the new fiscal year budget and to submit it for a special meeting of the Board of Finance and City Council. <i>The budget was adopted by the Board of Finance on May 2, 2018.</i>
May*	City Council/Board of Finance Special meeting of the City Council and Board of Finance (Joint Board) is held to officially adopt the budget for the next fiscal year that begins on July 1 st . <i>The Joint Board adopted the budget on May 21, 2018.</i>

**The Mayor may declare an economic emergency due to an expected delay in receiving the City's anticipated municipal grant funding allocation from the State of Connecticut or for other reasons caused by economic conditions. Upon such declaration, the aforesaid date of the third Monday of May shall be the first Friday of June.*

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Budget Cycle Descriptions

1. During November, the Comptroller's office prepares a budget schedule and submits this schedule to the Board of Finance for approval. This calendar is used as a guideline for the new year's budget process.
2. Between November and December, the Comptroller's office, working with the Mayor's office, develops budget guidelines for departments to follow for the next budget year.
3. The Purchasing Department prepares an economic forecast for the Comptroller's office to include as part of the final guideline package. This economic forecast helps guide departments on various prices on various commodities including fuel and electricity.
4. In December, the departments and organizations of the City of Bristol are called together to meet with the Mayor as the guidelines are transmitted and explained to the departments. At this time, timelines as well as budget submission dates are given to each department and organization.
5. During the third and fourth weeks of January, the Comptroller's office begins to receive departmental requests and enters the information into a central budget administration program to start compiling all the requests for the new year.
6. By mid-February, all departmental and organizational requests have been received by the Comptroller's office and a final bottom line budget is received for each budgeted fund.
7. The Comptroller's office submits budget hearing schedules to departments and organizations by the end of February showing the dates these departments and organizations will need to appear before the Board of Finance to explain their budget requests for the upcoming year.
8. The Mayor's office in conjunction with the Comptroller's office sets up meetings between February and April to meet with each department head individually to review each budget request submitted.
9. Budget hearings take place between February and March with the Board of Finance. After the hearings, budget workshops take place where budgets are reviewed and recommendations are made to either increase or decrease the requested budgets. Once the workshops are completed, a final Board of Finance Budget Estimate is compiled.
10. The Board of Finance holds a special meeting usually by the fourth Tuesday in April, to adopt the Budget Estimate for the next fiscal year beginning on July 1st.
11. The Approved Board of Finance Budget Estimate is submitted for approval to a special meeting of the Joint Board (Board of Finance and City Council) that is to be held by ordinance either by the third Monday of May or the first Friday of June if the Mayor declares an economic emergency.

Once adopted, the mill rate is established for the budget that begins on July 1st.

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12. After the budget is formally adopted, budget documents are distributed to the departments for budget implementation in July. During the fiscal year, the budget staff monitors and reviews budgetary and revenue activities for the current year and monitors expenditure projections for the upcoming fiscal year.

General Budgetary Controls

The City of Bristol maintains budgetary controls to assure compliance with provisions in the annual appropriated budget adopted by the Joint Board. Appropriations are legislated at the department level by object of expenditure and sometimes by project. Appropriation control is maintained through the accounting system and reservation of specified appropriations.

The Board of Finance is authorized by City Charter to make budgetary transfers of \$5,000 or less between all line items. Transfers over \$5,000 require Joint Board approval (Board of Finance and City Council).

Budgetary status information is available to all departments within the City of Bristol through its on-line accounting system. Various reports provide information such as year-to-date budget reports containing revenue and expenditures. Monthly reports are given to the Joint Board for their review to assure that budgetary compliance is taking place and to plan for upcoming fiscal years.

Performance Measurement

Service level performance is evaluated through a variety of indicators outlined below:

- Citizen feedback - includes meetings and surveys with the citizens of Bristol.
- Media feedback - includes information and communications from the media.
- Internal program evaluations - performance evaluations initiated by the Mayor, City Council, or department heads to evaluate programs and services offered to the citizens.
- External program evaluations - performance evaluations commissioned by outside agencies that evaluate certain services offered to the citizens of Bristol.

In addition, other tools such as management by observation, awards and competitive grant funding are used in measuring the City's service level performance.

The results of these performance indicators and tools are reflected throughout the budget, operating and capital, and are an integral component of the City's policy and budgetary process.

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Budgetary Basis Fund Structure Overview

- **Governmental funds** – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial positions that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation at the bottom of the fund financial statements.
- **Proprietary funds** – When the City charges customers for the services it provides, whether to outside customers or to other units of the City, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. In fact the City's enterprise fund (The Bristol Water Department - a component of proprietary funds) is the same as the business-type activities reported in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. This fund is budgeted on the full accrual basis. Not only are expenses recognized when a commitment is made, but revenues are also recognized when they are earned by the City. Internal service funds (the other component of proprietary funds) are used to report activities that provide supplies and services for the City's other programs and activities – such as the City's Health Benefit and Workers' Compensation Internal Service Fund.
- **Fiduciary funds** – The City is the trustee, or fiduciary, for its employees' pension plans. It is also responsible for other positions that, because of a trust arrangement, can be used only for the trust beneficiaries. All of the City's fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position. These activities are excluded from the City's other financial statements because the City cannot use these positions to finance its operations. The City is responsible for ensuring that the positions reported in these funds are used for their intended purposes.

The flow of economic resources measurement focus and the full accrual basis of accounting is used. Exceptions to this general rule include prepaid expenses which are not recorded and principal and interest on general long-term debt, which are recognized when due.

Agency Funds are accounted for using the modified accrual basis of accounting for their position and liabilities.

The annual operating budget for the General Fund is adopted on a basis consistent with GAAP, except for encumbrances.

The budget is prepared on the modified accrual basis, except for encumbrances, by function, activity and object. Expenditures may not legally exceed appropriations at the object level within a department.

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The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget. Exceptions are the treatment of compensated absences (accrued but unused sick, vacation, and other approved leave) which are treated differently in the budget than in the CAFR.

Fund Structure

There are a total of eleven funds that are appropriated each fiscal year. They are: the General Fund; seven Special Revenue Funds comprised of the Community Development Act, Sewer Operating and Assessment Fund, Solid Waste Disposal Fund, School Lunch Program, Pine Lake Challenge Course, LoCIP Projects and Transfer Station Fund; the Internal Service Fund; the Capital Projects Fund and the Enterprise Fund – Bristol Water Department. Of these budgeted funds, three qualify as major funds which are defined as any fund whose revenue or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. A fund can also be declared major if the government's officials feel a fund is of particular importance to financial statement users. The breakdown of the City's fund structure is as follows:

Major Governmental Funds

General Fund - This fund is used to account for the general operating activities of the City. General Government, Public Safety, Public Works, Health & Social Services, Education, Libraries, Parks & Recreation, Debt Service and Miscellaneous are financed through property taxes, state and federal (intergovernmental) revenue, charges for services, interest income, licenses and permits and other revenues.

Capital Projects Fund - This fund contains four sub-capital project funds consisting of school construction, two capital and nonrecurring funds and a general capital projects fund. These funds address the City's needs relating to the acquisition, renovation, and construction of facilities and systems. The projects are financed by pay-as-you-go financing, state and federal grants, loan proceeds and debt financing.

Major Proprietary Fund

Enterprise Fund – The Bristol Water Department is the City's sole enterprise fund. This fund accounts for services provided to City of Bristol residents by the Bristol Water Department. The fund revenues come from user fees charged to users of the Water Department's services.

Nonmajor Governmental Funds

Community Development Act - This fund accounts for the activities of the Bristol Development Authority. Its funding sources are the General Fund for the City-share costs and federal funding for the Community Development Block Grant. The majority of the funding is from the federal government.

Sewer Operating and Assessment Fund - This fund accounts for the activities of the Water Pollution Control Division. It is financed through service charges and user fees.

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Solid Waste Disposal Fund - This fund accounts for the disposal of the City's solid waste collected by the Solid Waste division in Public Works. It is financed by the General Fund and charges to private haulers that use the City's Solid Waste program. Additionally, the fund uses interest earnings to offset the costs for City expenses.

School Lunch Program - This fund accounts for the activities of the Bristol School Lunch program. It is financed through the sale of school lunches and grants from the State of Connecticut and Federal government.

LOCIP Projects Fund - This fund accounts for Capital Projects and Capital Outlay items purchased using LOCIP grant funds. The State of Connecticut's annual allocation has been in the range of \$475,000-\$500,000.

Pine Lake Challenge Course - This fund accounts for the activities of the Pine Lake Challenge Course operated by Bristol Youth Services. It is financed through charges for services.

Transfer Station Fund - This fund accounts for the activities of the Transfer Station operated by Public Works. It is financed through the City's Pay As You Throw program fees.

Nonmajor Proprietary Fund

Internal Service Fund - This rollup of funds contains three separate funds, the first of which is Health Benefits-Self Insurance. This fund accounts for the health benefits offered to City of Bristol employees. The revenues of the fund come from the General Fund, Enterprise Fund, various special revenue funds, employee cost sharing contributions, interest income and contributions from the Bristol Burlington Health District who participate in the City's health plan. There are also two Self Insured Workers' Compensation Funds differentiated by "Old" and "New". The old fund accounts for workers' compensation claims between 1985 and 1988. The fund will remain open until all claims have been settled. The fund revenues come from unrestricted fund assets and interest earnings. The new fund is funded by transfers from the General Fund and Sewer Operating and Assessment Fund and contributions from the Bristol Water Department.

FUNCTIONAL RELATIONSHIPS

This chart illustrates the relationship between the various functional units used for budgeting and the fund structure used for financial reporting.

Department/Division	Operations Accounting Funds									
	General City	Solid Waste	BBHD	Community Development Act	Sewer Operating and Assessment	Transfer Station	School Lunch Program	Enterprise Fund	Pine Lake Challenge Course	Grants
Function: General Government										
City Council	●									
Mayor	●									
Probate Court	●									
Registrars of Voters	●									
Assessor	●									
Board of Assessment Appeals	●									
Tax Collector	●									
Purchasing	●									
Comptroller	●									
Treasurer	●									
Information Systems	●									
Personnel	●									
Corporation Counsel	●									
City Clerk	●									
Board of Finance	●									
Housing Board Code of Appeals	●									
Department of Aging Services	●									
City Memberships	●									
Youth Services	●									
Pine Lake Challenge Course									●	
Interdistrict CoOp Program- Youth	●									●
Community Promotions	●									
Boards and Commissions	●									
Function: Public Safety										
Police Department	●									
Fire Department	●									
Animal Control	●									
Emergency Management	●									
Building Inspection	●									
Function: Public Works										
Administration	●									
Engineering	●									
Land Use	●									
Building Maintenance	●									
Streets	●									
Solid Waste	●	●				●				
Fleet Maintenance	●									
Snow Removal	●									
Major Road Improvements	●									
Railroad Maintenance	●									
Other City Buildings	●									
Composting	●									
Permanent Patch Utility Trenches	●									
Line Painting	●									
Street Lighting	●									
PW Fleet	●									
Water Pollution Control					●					
Transfer Station						●				

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	Operations Accounting Funds									
	General City	Solid Waste	BBHD	Community Development Act	Sewer Operating and Assessment	Transfer Station	School Lunch Program	Enterprise Fund	Pine Lake Challenge Course	Grants
Function: Health and Social Services										
Community Services	●									
Bristol/Burlington Health District	●		●							
Health and Social Service Outside Agencies	●									
Cemetery Upkeep	●									
School Readiness Program	●									●
Bristol Development Authority	●			●						●
Function: Education	●									●
School Lunch							●			●
Function: Libraries										
Main Library	●									
Manross Library	●									
Library Bequest	●									
Function: Parks and Recreation	●									
Function: Debt Service	●									
Function: Miscellaneous										
Retirement Benefits	●									
Employee Benefits	●			●	●	●	●	●		●
Heart and Hypertension	●									
Insurance	●									
All Other	●									
Other Post Employment Benefits	●									
Operating Transfer Out	●									
Public Buildings	●									
Function: Enterprise Fund								●		

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GLOSSARY OF TERMS

- **ACCRUAL BASIS OF ACCOUNTING** - all flows of resources (and thus all changes in net assets) during the year are recorded regardless of whether they involve cash flowing in or out of the government.
- **ACTIVITY** - a summary level budget organization which has a specific purpose or intention and is comprised of one or more operational units identified in decision packages which have common goals or objectives established to attain the activity's stated purpose. Activities often correspond to formal organizational divisions within an agency or budget unit.
- **AMENDMENT** - a revision of the adopted budget that, when approved by the legislative body, replaces the original budget. Amendments to budgets occur frequently throughout the fiscal year as spending priorities shift.
- **ANNUAL BUDGET** - a budget applicable to a single fiscal year.
- **APPROPRIATION** - a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time it may be expended.
- **ARBITRAGE** - the reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities.
- **ASSESSED VALUE** - the valuation set upon the City's real property using 70% value as a base.
- **ASSETS** - resources owned or controlled by a government, as a result of a past transaction or other event, that have a recognizable monetary value.
- **ASSIGNED FUND BALANCE** – the portion of fund balance that reflects the City's intended use for a specific purpose.
- **AUTHORIZED POSITIONS** - employee positions, which are authorized in the adopted budget, to be filled during the year.
- **AUDIT** - a comprehensive review of the manner in which the City's resources were actually utilized. The main purpose of an audit is to issue an opinion on the fair presentation of the financial statements and to test the controls over the safekeeping of assets while making recommendations for improvement where necessary. The City's annual audit is conducted by independent auditors.
- **BALANCED BUDGET** - all of the City's estimated sources of revenues, including uses of fund balances, equal expenditure appropriations for the fiscal year.
- **BALANCE SHEET** - the financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

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- **BASIS OF ACCOUNTING** - a term used to refer to when revenues, expenditures, expenses and transfers - and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made regardless of the nature of the measurement. Bristol uses the modified accrual basis.
- **BOARD OF EDUCATION** - the Board of Education is the elected body responsible for developing educational policy for the Bristol Public School system. It is a nine-member body whose members are elected every four years.
- **BOARD OF FINANCE** - the Board of Finance is the appointed body (9 members, including the Mayor) responsible for selecting the City's independent auditor, reviewing budgets from the Board of Education and City Departments, soliciting public comments on these budgets, and recommending a combined budget to the joint meeting of the City Council and Board of Finance, as well as reviewing appropriation transfers and additional appropriations.
- **BOND** - a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, i.e. maturity date(s), together with periodic interest at a specified rate. Sometimes, all or a substantial portion of the interest is included in the face value of the security.
- **BOND ANTICIPATION NOTE** - short-term interest bearing note issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.
- **BUDGET** - a financial plan for a given fiscal year showing revenues and expenditures for different funds of the City.
- **BUDGET DOCUMENT** - the instrument prepared by the Comptroller's office of the City of Bristol to present a comprehensive financial program to the Board of Finance and City Council for consideration and adoption.
- **BUDGET YEAR** - the fiscal year of the City which begins on July 1 and ends on June 30.
- **CAPITAL ASSET** - land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
- **CAPITAL BUDGET (CB)** - the Capital Budget is the first year of a ten-year Capital Improvement Program. It includes all equipment or facility improvements or modifications for both the City Government and Board of Education costing more than \$100,000 and having a life expectancy of more than five years.
- **CAPITAL EXPENDITURES** - Expenditures that result in the acquisition of or addition to capital assets
- **CAPITAL IMPROVEMENT PROGRAM (CIP)** - a plan for capital outlay to be incurred over ten years to meet capital needs arising from the long-term work program. It sets forth each contemplated project or outlay and specifies the resources or funding estimated to be available to finance them.

Reader's Guide - (continued)

- **CAPITAL PROGRAM** - a plan for capital expenditures to be incurred each year over a fiscal period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.
- **CAPITAL PROJECT** - a Capital Improvement Program project or equipment costing more than \$100,000 and having a life expectancy of more than five years.
- **CASH ACCOUNTING** - a basis of accounting under which transactions are recognized only when cash is received or disbursed.
- **COMMUNITY DEVELOPMENT BLOCK GRANT** - (CDBG) is an annual Federal grant received from the Department of Housing and Urban Development. It is primarily used for housing rehabilitation and other grant eligible activities.
- **CITY COUNCIL** - the City Council is the elected legislative body of the City of Bristol that is responsible for board and commission vacancies and legislative and contractual duties as outlined in the City Charter and State Law. The City Council is comprised of six members and the Mayor, elected at large on a partisan basis, every two years.
- **COMMITTED FUND BALANCE** - The portion of fund balance that represents resources whose use is constrained by limitations that the City imposes upon itself.
- **COMPTROLLER** - the Comptroller is appointed by the Mayor and confirmed by the City Council and is the Chief Financial Officer of the City. The Comptroller has such powers and duties as the City Charter, State Statutes, and the City Council may prescribe for the Chief Financial Officer of a municipality.
- **CONTINGENCY** - a budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for. When required, funding transfers to departmental function areas are approved by the Board of Finance and City Council.
- **DEBT** - an obligation resulting from the borrowing of money or from the purchase of goods and services.
- **DEBT LIMIT** - the maximum amount of outstanding gross or net debt legally permitted.
- **DEBT SERVICE** - the amount of money the City is required to expend for interest and principal payments on its outstanding bonded debt.
- **DEFERRED REVENUE** - Liabilities representing resources received by a government that do not yet qualify to be recorded as revenue.
- **DEPARTMENT** - an administrative agency of the City having management responsibility for an operation or a group of related services within a functional area.
- **DEPRECIATION** - expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action by physical elements, inadequacy and obsolescence.

Reader's Guide - (continued)

- **EMPLOYEE BENEFITS** - for the purpose of budgeting, this term refers to the City's cost of health insurance, pension contributions, social security contributions, life insurance premiums, workers' compensation and unemployment costs.
- **ENCUMBRANCES** - commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures to result when unperformed contracts in process are completed.
- **ENTERPRISE FUND (PROPRIETARY FUND)** - a fund established to account for operations financed and operated in a manner similar to private business enterprises. The City maintains one Enterprise Fund, the Bristol Water Department.
- **ENTITLEMENT** - the amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.
- **EXPENDITURE** - decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements and shared revenues.
- **EXEMPTION** - a person or business that does not have to pay a certain liability due to meeting certain criteria as set forth by an authorized agent.
- **FISCAL YEAR** - a 12-month period to which the Operating Budget applies, at the end of which the City determines its financial position and its results of operations. The City's fiscal year runs from July 1 through June 30.
- **FIXED ASSETS/CAPITAL ASSETS** - long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed Assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.
- **FTE** - full time equivalent. In other words, the number of authorized personnel on a full-time basis working for a particular Department or Division (Activity) within the City.
- **FIDUCIARY FUNDS** - Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. This includes pension (and other employee benefits) trust funds, investment trust funds, and agency funds.
- **FUNCTION/DEPARTMENT/DIVISION OR ACTIVITIES** - *the City of Bristol's Operating Budget expenditures are divided into a hierarchy.*
 - A *Function* is a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. Expenditure functions relate to the principal purpose/service for which expenditures are made.
 - A *Department* is an organizational or budgetary breakdown within many City funds. Each department serves a specific function or functions within the given fund entity.
 - Departments can be further subdivided into *Divisions or Activities*, which are usually associated with working groups having a more limited set of work responsibilities.

Reader's Guide - (continued)

- **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 equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
- **FUND ACCOUNTING** - the core of governmental accounting is the fund, which is an accounting entity consisting of a set of self-balancing accounts. Individual funds are typically earmarked for particular purposes or activities.
- **FUND BALANCE** - the portion of fund equity available for appropriation.
- **FUND EQUITY** – the difference between a fund's assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected events, to maintain or enhance the City's financial position and related bond rating, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings.
- **FUNDING SOURCE** - identifies the source of revenue to fund both the operating and capital appropriations.
- **GENERAL FUND** - typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.
- **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** - uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
- **GOALS** - statements of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
- **GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)** - the authoritative accounting and financial reporting standard-setting body for governmental entities.
- **GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)** - an association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence Programs in budgeting and financial reporting since 1946.
- **GOVERNMENTAL FUNDS** - funds used to account for tax-supported activities. There are five different types of governmental funds; the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.
- **GRAND LIST** - the total assessed value of residential, industrial, commercial, personal property and motor vehicles. Pursuant to Connecticut statutes, values are assessed at seventy percent (70%) except motor vehicles, which are assessed at average trade-in. The applicable date is October 1 each year for the following fiscal year budget.
- **INFRASTRUCTURE** - assets that are immovable and of value only to the governmental unit such as drainage and sewer systems.

Reader's Guide - (continued)

- **INTERGOVERNMENTAL REVENUE** - the funds received from another governmental entity, such as the Federal, State, and City governments.
- **LIABILITIES** - amounts a government owes.
- **LINE ITEM BUDGET** - a budget prepared along departmental lines that focuses on what is to be purchased.
- **LOCIP** - Local Capital Improvement Program. This program is provided by the State of Connecticut as a grant program. This program is used primarily for the Capital Budget and is a Special Revenue Fund of the City.
- **LONG-TERM DEBT** - includes long-term liabilities associated with governmental activities. Includes bonds, notes and capital lease obligations.
- **MINIMUM BUDGET REQUIREMENT (MBR)** - A State of Connecticut requirement that municipalities must allocate funding in a current year no less than what was allocated the previous year.
- **JOINT BOARD** - the Joint Board of the City of Bristol is comprised of the members of the Board of Finance, the City Council and the Mayor. Its responsibilities include budget approval, authorization of all additional expenditures to the budget, and approval of any appropriation transfers in excess of \$5,000.
- **MILL RATE** - rate used in calculating taxes based upon the value of property, expressed in mills per one-thousandth of property value.
- **MODIFIED ACCRUAL BASIS** - the accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual, which is when they become both “measurable” and “available” to finance expenditures of the current period. “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.
- **NONSPENDABLE FUND BALANCE** – amount of Fund Balance that are inherently nonspendable, must be maintained intact (endowment fund principal) or other assets (prepaids or long term receivables).
- **OBJECT OF EXPENDITURE** - an expenditure classification, referring to the lowest and most detailed level of classification such as electricity, office supplies, asphalt, and furniture.
- **OBJECTIVES** - something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
- **OBLIGATED AMOUNT** - represents the total expenditures plus encumbrances charged to each project in the Capital Program.

Reader's Guide - (continued)

- **ORDINANCE** - a law set forth by a governmental entity, usually a municipal government.
- **OUTPUT INDICATOR** - a unit of work accomplished without reference to the resources required to do the work (e.g. number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work.
- **PAY-AS-YOU-GO BASIS** - a term used to describe a financial policy by which capital outlay is financed from current revenues rather than through borrowing.
- **PERFORMANCE MEASURES** - used for service efforts and accomplishments reporting.
- **POLICY** - a document that defines a course or method of action to make future decisions based on goals and acceptable procedures.
- **PROGRAM** - a group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.
- **PROGRAM BUDGET** - a budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
- **PROGRAM REVENUE (INCOME)** - program revenues earned including fees for services, license and permit fees and fines.
- **PROJECT** - the basic unit of the Capital Improvement Program. A project is a capital improvement, which generally will span a shorter period of time for completion.
- **RESOLUTION** - a special or temporary order of a legislative body. It is an order of a legislative body requiring less legal formality than an ordinance or statute.
- **REVALUATION** - to establish the present true and actual value of all real property in a town as of a specific assessment date.
- **REVENUE** - this term designates additions to assets, which do not increase any liability, do not represent the recovery of expenditures, and do not represent contributions of fund capital.
- **SCHOOL OPERATING BUDGET** - the budget includes account types that are received and spent by the Board of Education for the City School System. These account types include: Salaries, Contractual Services, Supplies & Materials, Capital Outlay and Miscellaneous/Other. These categories of expenditures are defined by the State of Connecticut Board of Education, and are uniform for all school systems within the State.
- **SPECIAL REVENUE FUNDS** - funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
- **STATUTE** - a written law enacted by a duly organized and constituted legislative body.
- **TAX BASE** - the value of all taxable real property in the City as of October 1 each year as certified by the Assessor. The tax base represents net value after all abatements and exemptions. Property taxes, assessments, rates and uses are found in the Budgetary Summaries section of the Budget Document.

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- **TRANSFERS IN/OUT** - amounts transferred from one fund to another to assist in financing the services for the recipient fund.
- **UNASSIGNED FUND BALANCE** –the portion of Fund Balance which is not assigned for any specific purpose or use.
- **UNCOLLECTIBLES** - these represent uncollectible taxes, which could be collectible in future years (with incumbent penalties assessed in accordance with state law), various tax abatement programs authorized by the state for eligible senior citizen, disabled, and handicapped individuals.

Acronym Listing

- **AAL** - Actuarially Accrued Liability
- **ADA** - Americans with Disabilities Act
- **ADC**- Actuarially Determined Contribution
- **ARC** - Annual Required Contributions
- **ARRA** - American Recovery and Reinvestment Act
- **BBHD** - Bristol Burlington Health District
- **BDDC** - Bristol Downtown Development Corporation
- **BCO** - Bristol Community Organization
- **BDA** - Bristol Development Authority
- **BOE** - Board of Education
- **BOF** - Board of Finance
- **BPCCC** - Bristol Preschool Child Care Center
- **CAFR** - Comprehensive Annual Financial Report
- **CB** - Capital Budget
- **CCRPA** - Central Connecticut Regional Planning Agency
- **CDBG** - Community Development Block Grant
- **CIP** - Capital Improvement Program
- **CMHA** - Community Mental Health Affiliates
- **CNR** - Capital and Nonrecurring Fund

Reader's Guide - (continued)

- **CEC** - Code Enforcement Committee
- **CYF** - Consumer, Youth and Family
- **DEEP** - Department of Energy and Environmental Protection
- **DMHAS** - Department of Mental Health and Addiction Services
- **DUI** - Driving Under the Influence
- **FT** - Full-time
- **FTE** - Full-time Equivalent
- **GAAP** - Generally Accepted Accounting Principles
- **GASB** - Governmental Accounting Standards Board
- **GIS** - Geographic Information System
- **GF** - General Fund
- **GFOA** - Government Finance Officers Association
- **GO** - General Obligation Bonds
- **LEPC** - Local Emergency Planning Committee
- **LOCIP** - Local Capital Improvement Program
- **MBR** - Minimum Budget Requirement for Board of Education
- **MIS** - Management Information Systems
- **N/A** - Not Applicable
- **NAEYC** - National Association for the Education of Young Children
- **NCRMHB** - North Central Regional Mental Health Board
- **NTGL** - Net Taxable Grand List
- **OPEB** - Other Post Employment Benefits
- **PLCC** - Pink Lake Challenge Course
- **P&I** - Principal and Interest
- **PSA** - Public Service Announcements
- **PT** - Part-time

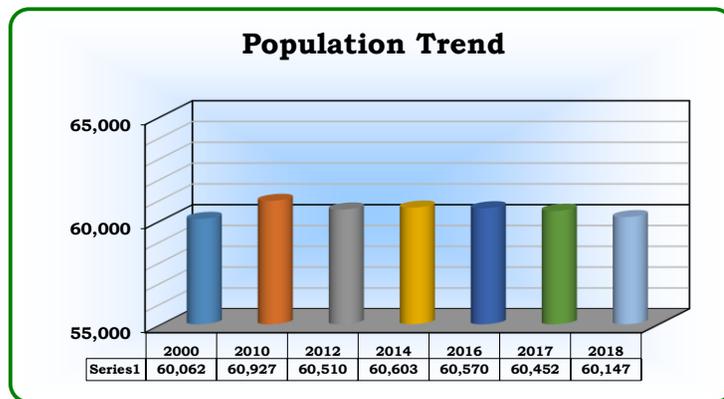
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- **PVPB** - Present Value of all Projected Benefits
- **RFI** - Request for Information
- **RFP** - Request for Proposal
- **SAAC** - Substance Abuse Action Council
- **SSO** - Sanitary Sewer Overflow
- **VA** - Veterans' Administration
- **WPC** - Water Pollution Control

POPULATION TRENDS

<u>Year (1)</u>	<u>Population</u>	<u>% Increase</u>	<u>City Density(2)</u>
1950	35,961	19.20	1,327
1960	45,499	26.52	1,679
1970	55,487	21.95	2,047
1980	57,370	3.39	2,117
1990	60,640	5.70	2,238
2000	60,062	-0.95	2,216
2010	60,927	-0.54	2,248
2012	60,510	-0.68	2,233
2014	60,603	0.15	2,236
2016	60,570	-0.05	2,235
2017	60,452	-0.19	2,231
2018	60,147	-0.50	2,219

(1) U.S. Department of Health
 (2) Population per square mile; 27.1 square miles



Shown above is the City of Bristol's Population Trend analysis since 1950. The Federal census shows that 60,147 people reside in Bristol, Connecticut for 2018. For more information on the demographics of Bristol, see the Appendix section page 379.

SERVICES OFFERED IN THE CITY OF BRISTOL, CT

- 24-hour police protection
- 24-hour fire protection
- 2 Library facilities
- Abundant parks & recreation facilities and program offerings
- Building inspection & services
- Trash pickup and recycling for homeowners
- Code enforcement services
- Customer service by various city departments
- Land use planning
- Community development
- Economic Development Incentive Programs
- Assistance to many outside agencies

OWNER OCCUPIED HOUSING VALUES				
Specified Owner Occupied Values	CITY OF BRISTOL		STATE OF CONNECTICUT	
	Number	Percent	Number	Percent
Less than \$50,000	293	1.8%	15,295	1.6%
\$ 50,000 to \$ 99,000	346	2.1%	19,347	2.1%
\$100,000 to \$149,000	1,869	11.2%	56,379	6.0%
\$150,000 to \$199,999	4,444	26.6%	123,823	13.2%
\$200,000 to \$299,999	6,920	41.4%	271,204	28.9%
\$300,000 or more	2,855	17.1%	451,291	48.1%
Total	16,727	100.0%	937,339	100.0%

Source: U.S. Department of Commerce, Bureau of Census, 2010



Shown to the left is the Housing Inventory in the City of Bristol, Connecticut. The information is from the 2010 census.

HOUSING INVENTORY		
TYPE OF UNIT	UNITS	PERCENT
1 - unit detached	14,587	54.6%
1 - unit attached	1,115	4.2%
2 to 4 units	5,992	22.4%
5 to 9 units	1,387	5.2%
10 or more units	3,468	13.0%
Mobile home, trailer, other	157	0.6%
Total Inventory	26,706	100.0%

Source: U.S. Department of Commerce, Bureau of Census, 2010



Shown to the left is the City of Bristol's Owner Occupied Housing Values. Information is provided by the U.S. Department of Commerce as part of the 2010 Census information.