

## The Appendix Section

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**October 1, 2018 Grand List Post Board of Assessment Appeals**

	<u>Gross</u>	<u>Exemptions</u>	<u>BAA</u> <u>Changes</u>	<u>Post BAA</u>
Real Estate	\$3,698,072,236	\$448,295,110	(\$1,544,377)	\$3,248,232,749
Personal Property	555,798,710	241,439,557	(843,000)	313,516,153
Motor Vehicle	389,033,511	5,270,741	0	383,762,770
<b>Total</b>	<b>\$4,642,904,457</b>	<b>\$695,005,408</b>	<b>(\$2,387,377)</b>	<b>\$3,945,511,672</b>
Homeowner 100% Disabled and Elderly Benefit (Estimated) Assessment				\$55,722,012
Homeowner 100% Disabled and Elderly Benefit (Estimated) Unfunded State Mandate				\$350,000
Local Veteran Exemptions				\$3,655,810

Real Estate, Motor Vehicle Vet Exemptions and Social Security Disability Exemption are included in total exemptions and are reimbursed by the State.

**Changes in Net Position- Last Five Fiscal Years**

	2018	2017	2016	2015	2014
<b>Expenses</b>					
Governmental activities:					
General government	\$ 12,194,227	\$ 21,518,842	\$ 20,970,806	\$ 15,826,836	\$ 10,867,000
Public Safety	37,443,005	31,225,680	33,028,169	25,983,268	31,240,000
Public Works	28,720,300	27,755,308	33,358,035	28,439,401	27,337,000
Health and Welfare	8,566,460	8,472,561	8,749,471	8,536,374	6,705,000
Libraries	3,250,406	3,111,382	3,232,404	3,443,583	2,902,000
Parks and Recreation	3,617,439	3,526,465	3,744,334	3,420,506	3,344,000
Education	164,662,832	152,095,342	142,696,114	136,084,395	132,972,000
Miscellaneous	-	-	-	-	-
Interest on long-term debt	2,568,739	1,714,198	2,093,677	2,306,348	2,584,000
<b>Total governmental activities expenses</b>	<b>261,023,408</b>	<b>249,419,778</b>	<b>247,873,010</b>	<b>224,040,711</b>	<b>217,951,000</b>
Business-type activities:					
Water	6,659,124	7,292,518	7,585,568	7,267,743	6,909,000
<b>Total business-type activities net position</b>	<b>6,659,124</b>	<b>7,292,518</b>	<b>7,585,568</b>	<b>7,267,743</b>	<b>6,909,000</b>
<b>Total primary government expenses</b>	<b>267,682,532</b>	<b>256,712,296</b>	<b>255,458,578</b>	<b>231,308,454</b>	<b>224,860,000</b>
<b>Program Revenues</b>					
Governmental activities					
Charges for services:					
General government	2,328,207	1,335,428	1,310,578	1,756,430	2,389,000
Public Works	7,983,155	10,809,801	9,888,737	7,991,234	8,573,000
Education	1,120,855	1,198,646	1,308,475	1,464,302	1,324,000
Other	4,351,725	2,430,930	2,064,396	1,774,339	2,457,000
Operating grants and contributions	93,600,969	84,993,707	79,078,101	76,414,293	76,664,000
Capital grants and contributions	2,136,579	4,213,374	7,648,148	2,735,539	4,950,000
<b>Total governmental activities program revenues</b>	<b>111,521,490</b>	<b>104,981,886</b>	<b>101,298,435</b>	<b>92,136,137</b>	<b>96,357,000</b>
Business-type Activities:					
Charges for services	7,500,510	7,820,045	7,431,065	7,344,944	7,207,000
Capital grants and contributions	-	-	-	-	28,000
<b>Total business-type activities program revenues</b>	<b>7,500,510</b>	<b>7,820,045</b>	<b>7,431,065</b>	<b>7,344,944</b>	<b>7,235,000</b>
<b>Total primary government program revenues</b>	<b>119,022,000</b>	<b>112,801,931</b>	<b>108,729,500</b>	<b>99,481,081</b>	<b>103,592,000</b>

**Changes in Net Position- Last Five Fiscal Years (continued)**

	2018	2017	2016	2015	2014
Net (expense)/revenue					
Governmental activities	\$ (149,501,918)	\$ (144,437,892)	\$ (146,574,575)	\$ (131,904,574)	\$ (121,594,000)
Business-type activities	841,386	527,527	(154,503)	77,201	326,000
<b>Total primary government net expense</b>	<b>(148,660,532)</b>	<b>(143,910,365)</b>	<b>(146,729,078)</b>	<b>(131,827,373)</b>	<b>(121,268,000)</b>
General revenues and other changes in net expenses					
Governmental activities:					
Property taxes	140,813,458	142,203,594	134,464,509	134,240,052	128,534,000
Grants and contributions not restricted to specific purposes	422,149	565,492	600,091	592,457	2,231,000
Unrestricted investment earnings	1,125,319	583,170	444,898	369,645	420,000
Other general revenues	78,465	1,324,905	3,686,764	3,260,140	172,000
<b>Total governmental activities</b>	<b>142,439,391</b>	<b>144,677,161</b>	<b>139,196,262</b>	<b>138,462,294</b>	<b>131,357,000</b>
Business-type activities:					
Unrestricted investment earnings	306,518	583,170	444,898	1,110,305	674,000
<b>Total business-type activities</b>	<b>306,518</b>	<b>583,170</b>	<b>444,898</b>	<b>1,110,305</b>	<b>674,000</b>
<b>Total primary government</b>	<b>142,745,909</b>	<b>145,260,331</b>	<b>139,641,160</b>	<b>139,572,599</b>	<b>132,031,000</b>
Changes in net position					
Governmental activities	(7,062,527)	239,269	(7,378,313)	6,557,720	9,763,000
Business-type activities	1,147,904	1,110,697	(154,503)	1,187,506	1,000,000
<b>Total primary government</b>	<b>\$ (5,914,623)</b>	<b>\$ 1,349,966</b>	<b>\$ (7,532,816)</b>	<b>\$ 7,745,226</b>	<b>\$ 10,763,000</b>

**Changes in Fund Balances, Governmental Funds- Last Five Fiscal Years  
(In Thousands)**

	2018	2017	2016	2015	2014
<b>Revenues:</b>					
Taxes and assessments	\$ 140,126,003	\$ 140,319,168	\$ 133,131,825	\$ 132,661,254	\$ 126,878,000
Interest an lien fees on delinquent taxes and assessments	897,504	1,138,474	920,530	953,500	904,000
Licenses, permits and fees	3,200,495	3,514,973	3,334,376	2,321,204	7,141,000
Intergovernmental	96,139,958	90,125,552	86,380,385	82,155,003	82,123,000
Charges for services	12,675,555	12,150,217	11,225,218	10,889,718	6,512,000
Income on investments	1,064,385	1,640,414	1,811,405	1,670,515	394,000
Miscellaneous	1,557,244	1,002,407	3,266,211	2,718,572	2,746,000
<b>Total revenues</b>	<b>255,661,144</b>	<b>249,891,205</b>	<b>240,069,950</b>	<b>233,369,766</b>	<b>226,698,000</b>
<b>Expenditures:</b>					
General government	7,995,194	8,439,181	7,766,024	6,898,392	6,952,000
Public Safety	26,427,386	23,840,668	23,926,373	24,357,911	22,730,000
Public Works	23,123,025	20,220,458	19,801,976	20,356,499	20,363,000
Health and Welfare	7,580,466	7,181,226	8,078,721	7,997,968	6,516,000
Libraries	2,229,117	2,103,567	2,299,115	2,168,546	2,020,000
Parks and Recreation	2,711,177	2,672,162	2,981,876	2,539,006	2,375,000
Education	139,117,475	128,956,258	120,645,180	118,488,322	114,144,000
Citywide:					
Employee benefits and pensions	4,468,966	4,283,364	3,631,894	3,107,573	3,719,000
Insurance	27,489,483	30,044,634	27,289,295	30,653,291	820,000
Capital outlay	514,065	655,417	541,457	768,352	379,000
Miscellaneous	15,828,191	23,510,905	18,507,685	8,324,692	7,569,000
Debt service:					
Principal retirement	6,671,856	6,488,840	6,511,853	6,472,551	6,556,000
Interest and fiscal charges	2,823,726	2,168,699	2,372,010	2,486,904	2,738,000
<b>Total expenditures</b>	<b>266,980,127</b>	<b>260,565,379</b>	<b>244,353,459</b>	<b>234,620,007</b>	<b>196,881,000</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(11,318,983)</b>	<b>(10,674,174)</b>	<b>(4,283,509)</b>	<b>(1,250,241)</b>	<b>29,817,000</b>
<b>Other Financing Sources (Uses)</b>					
Transfers in	14,437,994	16,806,271	16,366,913	19,514,255	19,653,000
Transfers out	(14,437,994)	(16,806,271)	(16,366,913)	(19,514,255)	(48,876,000)
Issuance of Capital leases	-	-	-	-	-
General obligation bonds issued	1,284,772	25,283,007	2,724,099	-	-
Refunding bonds issued	24,932,000	-	7,117,000	-	-
Premium on bonds issued	3,480,639	1,031,945	488,252	-	-
Payment to refunded bond escrow agent	(28,213,332)	-	(7,498,214)	-	-
<b>Total other financing sources (uses)</b>	<b>1,484,079</b>	<b>26,314,952</b>	<b>2,831,137</b>	<b>-</b>	<b>(29,223,000)</b>
<b>Net changes in fund balances</b>	<b>\$ (9,834,904)</b>	<b>\$ 15,640,778</b>	<b>\$ (1,452,372)</b>	<b>\$ (1,250,241)</b>	<b>\$ 594,000</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>3.9%</b>	<b>3.7%</b>	<b>4.0%</b>	<b>4.0%</b>	<b>5.0%</b>

**Principal Property Taxpayers  
(In Thousands)**

Taxpayer	October 1, 2016			October 1, 2007		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
ESPN	\$ 222,486,000	1	5.69%	\$ 245,361,000	1	5.60%
Connecticut Light & Power	57,088,000	2	1.46%	28,077,000	3	0.60%
Covanta	45,227,000	3	1.16%	42,762,000	2	1.00%
Bristol Center LLC	32,775,000	4	0.84%			0.00%
Federal Realty Investment Trust	22,177,000	5	0.57%	22,640,000	6	0.50%
Bristol Sports Dst	20,791,000	6	0.53%			0.00%
Festival Fun Parks	20,659,000	7	0.53%	18,163,000	7	0.40%
Carpenter Realty	19,548,000	8	0.50%	24,572,000	5	0.60%
Yankee Gas Service Co.	15,682,000	9	0.40%			0.00%
D'Amato Construction/Affiliated LLCs	15,410,000	10	0.39%			0.00%
Theis Precision Steel			0.00%	15,718,000	9	0.40%
Barnes Group			0.00%	13,268,000	10	0.30%
Bristol Industrial Partners				27,618,000	4	0.60%
Kalimian, Elias				17,576,000	8	0.40%
<b>Total</b>	<b>\$ 471,843,000</b>		<b>12.07%</b>	<b>\$ 455,755,000</b>		<b>10.40%</b>

October 1, 2016 Assessment  
 October 1, 2007 Assessment  
 Source: City of Bristol, Office of Tax Assessor

**Assessed and Estimated Actual Value of Taxable Property-  
Last Five Fiscal Years  
(In Thousands)**

Fiscal Year		Residential	Commercial	Industrial	Personal Property	Motor Vehicle
2018	(3)	\$ 2,512,250,000	\$ 519,547,000	\$ 211,320,000	\$ 552,840,000	\$ 384,119,000
2017		2,536,960,000	499,284,000	217,415,000	564,534,000	386,173,000
2016		2,526,113,000	494,204,000	218,325,000	522,136,000	372,552,000
2015		2,520,182,000	492,698,000	218,310,000	528,973,000	373,950,000
2014		2,517,026,000	485,406,000	222,796,000	470,728,000	369,672,000

Source:  
Notes:

- (1) Assessed values for all real and personal property located within the City on October 1 are included on the Grand List by the Assessor's Office. A Board of Assessment Appeals determines whether adjustments to the Assessor's list under appeal are warranted. Assessments are computed at 70% of market value. A revaluation of all property within the City is required to be completed no less than every ten years.
- (2) Equalized Net Grand List is compiled by the State of Connecticut, Office of Policy and Management, as a factor in figuring aid to education, and is produced by comparing sample sales of real estate, or market value, to the assessed value of the property on the Town/City's books. The resulting sales assessment ratio is used to equalize grand lists for each Town/City in Connecticut. These computations usually take one year to compile.
- (3) Revaluation year

**Assessed and Estimated Actual Value of Taxable Property-  
Last Five Fiscal Years  
(In Thousands)  
(continued)**

Fiscal Year		Less Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value (2)
2018	(3)	\$ 288,658,000	\$ 3,917,618,000	36.88%	\$ 5,596,597,000	70%
2017		292,906,000	3,911,460,000	36.03%	5,587,800,000	70%
2016		288,994,000	3,845,132,000	36.03%	5,493,045,000	70%
2015		312,023,000	3,822,090,000	34.61%	5,460,128,000	70%
2014		232,210,000	3,833,418,000	34.61%	5,479,591,000	70%

**Net Assets By Component- Last Five Fiscal Years  
(In Thousands)**

	2018	2017	2016	2015	2014
Governmental activities:					
Net investment in capital assets	\$ 266,282,611	\$ 257,933,889	\$ 268,588,824	\$ 261,086,435	\$ 256,306,000
Restricted	202,388,179	198,936,006	179,606,533	1,109,796	1,095,000
Unrestricted	34,221,754	73,469,419	81,904,688	275,282,127	36,201,000
<b>Total governmental activities net position</b>	<b>502,892,544</b>	<b>530,339,314</b>	<b>530,100,045</b>	<b>537,478,358</b>	<b>293,602,000</b>
Business-type activities:					
Net investment in capital assets	20,577,181	20,317,443	20,196,326	20,654,635	20,910,000
Unrestricted	3,787,105	7,766,240	6,832,695	6,528,889	5,494,000
<b>Total business-type activities net position</b>	<b>24,364,286</b>	<b>28,083,683</b>	<b>27,029,021</b>	<b>27,183,524</b>	<b>26,404,000</b>
Primary government:					
Net investment in capital assets	286,859,792	278,251,332	288,785,150	281,741,070	277,216,000
Restricted	202,388,179	198,936,006	179,606,533	1,109,796	1,095,000
Unrestricted	38,008,859	81,235,659	88,737,383	281,811,016	41,695,000
<b>Total primary government activities net position</b>	<b>\$ 527,256,830</b>	<b>\$ 558,422,997</b>	<b>\$ 557,129,066</b>	<b>\$ 564,661,882</b>	<b>\$ 320,006,000</b>

**Fund Balances, Governmental Funds- Last Five Fiscal Years  
(In Thousands)**

	2018	2017	2016	2015	2014
General fund:					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-
Nonspendable	5,457	-	8,817	588	2,000
Committed	3,085,523	3,093,837	3,064,919	3,057,414	3,856,000
Assigned	6,367,646	7,884,336	4,345,929	2,053,023	1,113,000
Unassigned	28,341,862	27,795,244	28,737,167	26,605,958	25,955,000
<b>Total general fund</b>	<b>\$ 37,800,488</b>	<b>\$ 38,773,417</b>	<b>\$ 36,156,832</b>	<b>\$ 31,716,983</b>	<b>\$ 30,926,000</b>
All other governmental funds:					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:					
Special Revenue Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Nonspendable	1,031,409	971,523	923,563	866,420	834,000
Restricted	6,606,917	6,038,897	5,549,614	6,008,399	5,301,000
Committed	22,305,699	17,468,414	16,472,513	18,074,519	17,696,000
Assigned	475,328	444,120	152,698	108,028	59,000
Unassigned	(18,875,612)	(4,517,238)	(15,716,865)	(11,783,622)	(8,576,000)
<b>Total all other governmental funds</b>	<b>\$ 11,543,741</b>	<b>\$ 20,405,716</b>	<b>\$ 7,381,523</b>	<b>\$ 13,273,744</b>	<b>\$ 15,314,000</b>

Notes:

- (1) Schedule prepared on the modified accrual basis of accounting.
- (2) The City began to report new fund categories when it implements GASB Statement No. 54 in fiscal year 2011.

**Property Tax Levies and Collections- Last Five Fiscal Years  
(In Thousands)**

Fiscal Year Ended June 30,	Tax Rate in Mills	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Tax Collections in Subsequent Years	Total Collections to Date	
			Amount	Percent of Levy		Amount	Percentage of Levy
2018	36.03%	\$ 140,596,000	\$ 138,673,000	98.63%	\$ -	138,673,000	98.63%
2017	36.03%	140,245,000	138,734,000	98.92%	1,238,000	139,972,000	99.81%
2016	34.61%	133,581,000	131,820,000	98.68%	1,320,000	133,140,000	98.68%
2015	34.61%	133,926,000	131,874,000	98.47%	1,582,000	133,456,000	99.65%
2014	33.50%	127,580,000	125,620,000	98.46%	1,927,000	127,547,000	99.97%

**Ratios of Outstanding Debt By Type  
(In Thousands)**

Fiscal Year	Governmental Activities	Business-Type Activities	Total Primary Government	Ratio of Debt to Estimated Taxable Assessed Value	Debt Per Capita	Total Debt Outstanding as a Percentage of Personal Income
	General Obligation Bonds	Water				
2018	\$ 77,879,840	\$ 2,541,439	\$ 80,421,279	2.05%	\$ 1,337	0.04%
2017	82,569,714	2,868,894	85,438,608	2.18%	1,413	0.04%
2016	63,161,855	3,408,163	66,570,018	1.73%	1,099	0.05%
2015	66,950,826	3,652,100	70,602,926	1.85%	1,165	0.04%
2014	73,745,000	4,142,000	77,887,000	1.93%	1,222	0.05%

**Legal Debt Margin Information  
Last Five Fiscal Years**

	2018	2017	2016	2015	2014
Debt limitation	\$ 990,010,000	\$ 990,017,000	\$ 938,448,000	\$ 935,963,000	\$ 894,341,000
Total net debt applicable to limit	<u>128,642,643</u>	<u>123,830,051</u>	<u>135,362,808</u>	<u>135,362,808</u>	<u>86,303,000</u>
Legal Debt Margin	<u>\$ 861,367,357</u>	<u>\$ 866,186,949</u>	<u>\$ 803,085,192</u>	<u>\$ 800,600,192</u>	<u>\$ 808,038,000</u>
Total net debt applicable to the limit as percentage of debt limit	<u>12.99%</u>	<u>12.51%</u>	<u>14.42%</u>	<u>14.46%</u>	<u>9.65%</u>

**Demographic and Economic Statistics- Last Five Fiscal Years**

<u>Calendar Year</u>	<u>Population (1)</u>	<u>Per Capita Income (2)</u>	<u>Median Age (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>	<u>Personal Income (5)</u>
2018	60,147	\$ 30,555	40	8,314	4.8%	\$ 35,534
2017	60,452	30,555	40	8,314	5.4%	35,534
2016	60,570	30,555	40	8,353	6.3%	35,534
2015	60,586	30,555	40	8,052	7.0%	35,354
2014	60,603	30,555	40	8,228	7.6%	35,534

(1) Source: State Health Department

(2) Source: State Department of Economic Development, 2010 Census

(3) Source: Bristol Board of Education

(4) Source: State Department of Labor

(5) Source: U.S. Census Bureau, 2000 Census

**Operating Indicators by Function/Program- Last Five Fiscal Years**

<b>Function/Program</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
<b>General Government</b>					
Building permits issued	1,365	1,275	1,566	1,403	1,420
<b>Police</b>					
Physical arrests	2,108	2,252	2,228	2,345	2,389
Parking violations	1,718	2,445	2,391	1,556	1,969
Traffic violations	5,236	5,144	7,528	7,107	7,143
<b>Fire</b>					
Emergency responses	2,431	2,231	2,361	2,261	2,037
Fires extinguished	204	210	268	222	224
Inspections	908	1,285	1,237	1,246	884
<b>Refuse Collection</b>					
Refuse collected (tons per day)	64.32	67.76	62.03	62.87	62.86
Recyclables collected (tons per day)	15.54	18.28	15.56	18.36	16.98
<b>Other Public Works</b>					
Street resurfacing (miles)	12.8	5.4	16.50	14.30	12.50
Potholes repaired	320	775	750	850	800
<b>Parks and Recreation</b>					
Athletic field permits issued	1,798	1,457	1,832	1,739	1,696
<b>Library</b>					
Volumes in collection	233,075	230,435	227,372	232,082	213,151
Total volumes borrowed	252,435	258,848	275,736	313,755	311,116
<b>Water</b>					
New connections:					
Water main breaks	28	26	19	31	27
Average daily production (thousands of gallons)	5,200	4,873	5,117	5,270	5,020
Peak daily production (thousands of gallons)	7,695	7,680	8,498	7,754	7,006
<b>Wastewater</b>					
Average daily sewage treatment (millions of gallons daily)	8.22	6.83	5.80	7.10	8.90

**Capital Asset Statistic by Function/Program- Last Five Fiscal Years**

<u>Function/Program</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Police					
Stations	1	1	1	1	1
Zone offices	1	1	1	1	1
Patrol units	30	30	30	30	30
Fire stations	5	5	5	5	5
Refuse collection					
Collection trucks	22	22	25	27	27
Other Public Works					
Streets (miles)	235.0	235.0	235.0	235.0	235.0
Highways (miles)	20.8	20.8	20.8	20.8	20.8
Streetlights	5,508	5,508	5,539	5,539	5,538
Traffic signals	24	24	24	24	24
Parks and Recreation					
Acreage	730	730	730	730	720
Playgrounds	7	8	8	8	8
Baseball/softball diamonds	23	23	23	15	15
Soccer/football fields	6	6	6	6	6
Community centers	-	-	-	-	-
Water					
Water mains (miles)	314	313	313	313	313
Fire hydrants	1,612	1,608	1,608	1,601	1,611
Storage capacity (thousands of gallons)	1,281,105	1,281,105	1,281,105	1,281,105	1,281,105
Wastewater					
Sanitary sewers (miles)	245.10	245.10	245.10	243.40	243.40
Storm sewers (miles)	197.40	197.40	224.50	224.00	223.50
Treatment capacity (millions per day)	10.75	10.75	10.75	10.75	10.75

**Employment Data**

<b>Period</b>	<b>City of Bristol</b>		<b>Percentage Unemployed</b>		
	<b>Employed</b>	<b>Unemployed</b>	<b>City of Bristol</b>	<b>Hartford Labor Market</b>	<b>State of Connecticut</b>
August 2017.....	31,427	1,683	5.1	4.7	4.6
<b>Annual Average</b>					
2016.....	31,038	1,958	5.9	5.3	5.3
2015.....	30,772	2,127	6.5	5.6	5.6
2014.....	31,282	2,406	7.2	6.7	6.7
2013.....	30,635	2,742	8.2	7.9	7.9
2012 .....	31,220	2,947	8.6	8.4	8.3
2011 .....	31,618	3,181	9.2	8.9	8.8
2010 .....	31,557	3,444	9.8	9.1	9.0
2009 .....	31,932	3,161	9.0	8.3	8.2
2008 .....	32,315	2,092	6.1	5.9	5.8
2007 .....	32,602	1,734	5.1	4.7	4.6

Source: Department of Labor, State of Connecticut

**Employment by Industry**

<b>Sector</b>	<b>City of Bristol</b>		<b>State of Connecticut</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Agriculture, forestry, fishing and hunting, and mining.....	51	0.2%	7,214	0.4%
Construction.....	1,898	6.2	100,593	5.6
Manufacturing.....	4,395	14.3	191,286	10.7
Wholesale trade.....	986	3.2	44,581	2.5
Retail trade.....	3,486	11.4	193,799	10.9
Transportation warehousing, and utilities....	898	2.9	66,850	3.8
Information.....	1,598	5.2	41,486	2.3
Finance, insurance, real estate, and leasing..	2,996	9.8	163,822	9.2
Professional, scientific, management, administrative, and waste management.....	2,433	7.9	199,942	11.2
Education, health and social services.....	6,842	22.3	471,587	26.5
Arts, entertainment, recreation, accommodation and food services.....	2,559	8.4	153,516	8.6
Other services (except public admin.).....	1,102	3.6	79,998	4.5
Public Administration.....	1,392	4.5	66,743	3.7
<b>Total Labor Force, Employed.....</b>	<b>30,636</b>	<b>100.0%</b>	<b>1,781,417</b>	<b>100.0%</b>

Source: American Community Survey 2011-2015

**Position Summaries by Function (City-wide)**

Department	Position	Budget Year		
		2018	2019	2020
<b>General Government</b>				
<b>Mayor's Office</b>				
	Mayor	1	1	1
	Executive Assistant to the Mayor	1	1	1
	Administrative Aide	0.5	0	0
	<b>Subtotal Mayor's Office</b>	<b>2.5</b>	<b>2</b>	<b>2</b>
<b>Registrars of Voters</b>				
	Registrar of Voters	1	1	1
	Registrar of Voters	1	1	1
	Registrar Clerk	1	1	1
	<b>Subtotal Registrars of Voters</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Assessor's</b>				
	Assessor	1	1	1
	Deputy Assessor	1	1	1
	Administrative Assistant	1	1	1
	Principal Clerk	1	1	1
	Sales and Ratio Clerk	1	1	1
	Assessment Technician	1	1	1
	<b>Subtotal Assessor's</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Tax Collector</b>				
	Tax Collector	1	1	1
	Deputy Tax Collector	1	1	1
	Administrative Assistant	1	1	1
	Principal Clerk	2	2	2
	Principal Clerk	0.5	0.5	0.5
	<b>Subtotal Tax Collector</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b>Purchasing</b>				
	Purchasing Agent	1	1	1
	Administrative Assistant	1	1	1
	Purchasing Assistant	1	1	1
	<b>Subtotal Purchasing</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Comptroller's Office</b>				
	Comptroller	1	1	1
	Assistant Comptroller	1	1	1
	Assistant to the Comptroller	1	1	1
	Senior Accountant	1	1	1
	Payroll and Pension Supervisor	1	1	1
	Accounts Payable/Receivable Supervisor	1	1	1
	Budget & Accounting Assistant	1	1	1
	Accounting Clerk	2	2	2
	Payroll Clerk	1	1	1
	Benefits Specialist	0	1	1
	<b>Subtotal Comptroller's Office</b>	<b>10</b>	<b>11</b>	<b>11</b>
<b>Treasurer's Office</b>				
	Deputy Treasurer	1	1	1
	Accounting Clerk	1	1	1
	Bookkeeping Clerk	0.5	0.5	0.5
	<b>Subtotal Treasurer's Office</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b>Information Technology Department</b>				
	Chief Information Officer	1	1	1
	System Applications Specialist	1	1	1
	Network Manager	1	1	1
	Technical Support Specialist	3	3	3
	<b>Subtotal Information Systems</b>	<b>6</b>	<b>6</b>	<b>6</b>

Position Summaries by Function (City-wide) (continued)

Department	Position	Budget Year		
		2018	2019	2020
<b>Human Resources/Claims</b>				
	Director of Human Resources	1	1	1
	Assistant Human Resources Director	1	1	1
	Personnel Analyst	1	1	1
	Risk Manager	1	1	0
	Senior Administrative Assistant	1	1	1
	Benefits Specialist	1	0	0
	<b>Subtotal Personnel</b>	<b>6</b>	<b>5</b>	<b>4</b>
<b>Corporation Counsel</b>				
	Legal Secretary	1	1	1
	P/T Legal Administrative Assistant	0.5	0.5	0.5
	Assistant Corporation Counsel	2	2	2
	<b>Subtotal Corporation Counsel</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
<b>City Clerk</b>				
	Town & City Clerk	1	1	1
	Assistant Town & City Clerk	1	1	1
	Statute & Legislative Coordinator	2	2	2
	Sr. Administrative Assistant	0	0	1
	Administrative Assistant	1	1	1
	Principal Clerk	1	1	0
	<b>Subtotal City Clerk</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Department of Aging</b>				
	Executive Director of Aging	1	1	1
	Assistant Director of Aging	1	1	1
	Staff Assistant	1	1	1
	Senior Coordinator	1	1	1
	Supervisor of Senior Center Maintenance	1	1	1
	Custodian/Maintenance	1	1	1
	Custodian	1	1	1
	<b>Subtotal Department of Aging</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Youth Services</b>				
	Director of Youth & Community Services	1	1	1
	Outreach Worker	1	1	1
	Youth Advocate/Outreach Worker	1	1	1
	Senior Administrative Assistant	1	0	0
	Program Administrative Assistant	0.5	1	1
	Assistant to the Director	0	1	1
	<b>Subtotal Youth Services</b>	<b>4.5</b>	<b>5</b>	<b>5</b>
<b>Total General Government</b>		<b>65.5</b>	<b>65.5</b>	<b>64.5</b>
	Chief of Police	1	1	1
	Police Captain	2	2	2
	Administrative Secretary	1	1	1
	Records/Payroll Supervisor	1	1	1
	Principal Clerk	2	2	1
	Staff Assistant	1	1	1
	Evidence Clerk	1	1	1
	Technical Support Specialist	2	2	2
	<b>Subtotal Police Department- Administration</b>	<b>11</b>	<b>11</b>	<b>10</b>
<b>Police Department-Maintenance</b>				
	Fleet & Traffic Maintenance Technician	1	1	1
	<b>Subtotal Police Department- Maintenance</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Police Department- Patrol &amp; Traffic</b>				
	Patrol Lieutenants	9	9	9
	Sergeants	10	10	10
	Police Officers	76	77	77
	<b>Subtotal Police Department- Patrol &amp; Traffic</b>	<b>95</b>	<b>96</b>	<b>96</b>
<b>Police Department-Criminal Investigations</b>				
	Detective Lieutenant	1	1	1
	Detective Sergeants	3	3	3
	Detectives	18	18	18
	<b>Subtotal Police Department- Criminal Investigations</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Police Department-Communications</b>				
	Lieutenant	1	1	1
	Lead Dispatchers	4	4	4
	Public Safety Dispatchers	12.5	12.5	12.5
	<b>Subtotal Police Department- Communications</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>
<b>Subtotal Police Department</b>		<b>146.5</b>	<b>147.5</b>	<b>146.5</b>

Position Summaries by Function (City-wide) (continued)

Department	Position	Budget Year		
		2018	2019	2020
<b>Fire Department</b>				
	Fire Chief	1	1	1
	Deputy Chief	4	4	4
	Administrative Assistant	1	1	1
	Principal Clerk	0.5	0.5	0.5
	Drill Master/Senior Captain	1	1	1
	Fire Prevention Officer	1	1	1
	Fire Prevention Inspectors	3	3	3
	Fire Captains	6	6	6
	Fire Lieutenants	18	18	18
	Fire Equipment Technician	1	1	1
	Firefighters	52	52	52
	<b>Subtotal Fire Department</b>	<b>88.5</b>	<b>88.5</b>	<b>88.5</b>
<b>Animal Control</b>				
	Animal Control Officer	1	1	1
	Assistant Animal Control Officer	1	1	1
	<b>Subtotal Animal Control</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Building Department</b>				
	Chief Building Official	1	1	1
	Senior Administrative Clerk	2	2	2
	Electrical Inspector	1	1	1
	Building Inspectors	1	0	0
	Code Enforcement Officer/Asst. Building Inspector	1	2	2
	Mechanical Inspector	1	1	1
	Zoning/Code Enforcement Officer	1	1	0
	<b>Subtotal Building Department</b>	<b>8</b>	<b>8</b>	<b>7</b>
<b>Subtotal Public Safety</b>		<b>245.0</b>	<b>246.0</b>	<b>244.0</b>
<b>Public Works</b>				
<b>Administration</b>				
	Director of Public Works	1	1	1
	Public Works Analyst	1	1	1
	Senior Administrative Assistant	1	1	1
	Accounts Payable Coordinator	1	1	1
	Accounts Receivable Coordinator	1	1	1
	Principal Clerk	0.5	0.5	0.5
	<b>Subtotal Public Works- Administration</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b>Engineering</b>				
	City Engineer	1	1	1
	Assistant City Engineer	1	1	1
	Environmental Protection Technician	1	1	1
	Highway Inspector	1	1	1
	Construction Inspectors	2	2	2
	Excavation Inspector	1	1	1
	Civil Engineer	1	1	1
	Chief, Inspection & Survey	1	1	0
	Party Chief	1	1	1
	GIS/AutoCAD Technician	1	1	1
	Environmental Engineer	1	1	1
	<b>Subtotal Public Works- Engineering</b>	<b>12</b>	<b>12</b>	<b>11</b>
<b>Land Use</b>				
	City Planner/ Land Use Development Coordinator	1	1	1
	Assistant City Planner/ Development Coordinator	1	1	1
	Administrative Secretary	1	1	1
	<b>Subtotal Public Works- Land Use</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Building Maintenance</b>				
	Public Facilities & Energy Manager	0	0	1
	Facilities Manager	1	1	0
	Facilities/Maintenance Supervisor	1	1	0
	Senior Maintenance Technician	1	1	1
	Maintenance Technician	1	1	1
	Landscape Grounds Maintainer/Bldg. Technician	1	1	1
	Custodians	5	5	5
	<b>Subtotal Public Works- Building Maintenance</b>	<b>10</b>	<b>10</b>	<b>9</b>

Position Summaries by Function (City-wide) (continued)

Department	Position	Budget Year		
		2018	2019	2020
<b>Streets</b>				
	Superintendent of Streets	1	1	1
	Assistant Superintendent of Streets and Maintenance Oper.	0	0	1
	Street Maintenance Crew Leader	6	6	6
	Tree Maintenance Crew Leader	1	1	1
	Street Maintenance Equipment Operator	3	3	3
	Light Equipment Operator	2	2	2
	Truck Driver (Heavy)	5	5	5
	Truck Driver- Light (Lantern)	1	1	1
	Aerial Tree Bucket Truck Driver	1	1	1
	Skilled Laborer	4	4	4
	Laborers	9	9	9
	<b>Subtotal Public Works- Streets</b>	<b>33</b>	<b>33</b>	<b>34</b>
<b>Solid Waste</b>				
	Superintendent of Solid Waste Operations	1	1	1
	Solid Waste Laborers	3.5	3.5	3.5
	Solid Waste Driver/Collector-Sanitation	13	13	13
	<b>Subtotal Public Works- Solid Waste</b>	<b>17.5</b>	<b>17.5</b>	<b>17.5</b>
<b>Fleet Maintenance</b>				
	Public Works Fleet Manager	1	1	1
	Dispatcher Yardman	1	1	1
	Mechanics	4	4	4
	Equipment Maintenance Coordinator	1	1	1
	Mechanics' Helper/Small Equipment	3	3	3
	<b>Subtotal Public Works- Fleet Maintenance</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Water Pollution Control</b>				
	Assistant Director PW/WPC Manager	1	1	1
	Assistant Chief Operator/Lab Supervisor	1	1	1
	Ass't Chief Operator Wastewater Treatment Plant	1	1	1
	Collection Sytem Crew Leader	1	1	1
	Administrative Assistant/Accountant	1	1	0
	Lab Technicians	1	1	1
	Senior Process Operator	1	1	1
	Process Operator- CLASS 3	2	3	3
	Process Operator	6	5	5
	Truck Driver-WPC	2	2	2
	Electro-Mechanical Maintenance Tech.	3	3	3
	Semi-Skilled Craftsman	3	1	1
	Skilled Craftsman	1	1	1
	Sewer Rehabilitation Operator	1	1	1
	Laborer/Helper (Transitional)	0	2	2
	<b>Subtotal Public Works- Water Pollution</b>	<b>25</b>	<b>25</b>	<b>24</b>
<b>Transfer Station</b>				
	Heavy Equip/Transfer Station Operator	2	2	2
	Transfer Station Attendant	2	2	2
	Landfill/Transfer Station Scale Operator	1	1	1
	Solid Waste Laborers	0.5	0.5	0.5
	<b>Subtotal Public Works- Transfer Station</b>	<b>5.5</b>	<b>5.5</b>	<b>5.5</b>
<b>Subtotal Public Works</b>		<b>121.5</b>	<b>121.5</b>	<b>119.5</b>

**Position Summaries by Function (City-wide) (continued)**

Department	Position	Budget Year		
		2018	2019	2020
<b>Health &amp; Social Services</b>				
<b>Community Services</b>				
	Community Services Coordinator	1	1	1
	<b>Subtotal Community Services</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>School Readiness</b>				
	School Readiness Grant Manager	1	1	1
	<b>Subtotal School Readiness</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Subtotal Health &amp; Social Services</b>		<b>2</b>	<b>2</b>	<b>2</b>
<b>Libraries</b>				
<b>Main Library</b>				
	Library Director	1	1	1
	Programming/Public Relations Manager	1	1	1
	Circulation Clerk	5	5	5
	Administrative Assistant	1	1	1
	Supervisor of Library Maintenance	1	1	1
	Custodian/Maintenance	1	1	1
	Custodian	1	1	1
	Technical Services Clerk	1	1	1
	Floater/Reader's Advisor	1	1	1
	Reference Assistant	1	1	1
	Reference Assistant/Historian	1	1	1
	Assistant Info Services Librarian	1	1	1
	Technical Services Coordinator	1	1	1
	Supervisor Library Info Services	1	1	1
	Supervisor of Circulation	1	1	1
	Supervisor of Children's Services	1	1	1
	Floater/Children's Assistant	1	1	1
	Children's Assistant/Young Adult Librarian	1	1	1
	Children's Assistant	3	3	3
	Computer Lab Supervisor	1	1	1
	<b>Subtotal Main Library</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Manross Library</b>				
	Supervisor of Branch Services	1	1	1
	Assistant Branch Librarian	1	1	1
	Library Clerk	1	1	1
	Library Assistant	1	1	1
	Custodian	0.5	0.5	0.5
	<b>Subtotal Manross Library</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>
<b>Subtotal Libraries</b>		<b>30.5</b>	<b>30.5</b>	<b>30.5</b>

**Position Summaries by Function (City-wide) (continued)**

Department	Position	Budget Year		
		2018	2019	2020
<b>Parks &amp; Recreation</b>				
	Superintendent of Parks & Recreation	1	1	1
	Parks Grounds Facilities Superintendent	1	1	1
	Recreation Coordinator	1	1	1
	Aquatics Supervisor	1	1	1
	Parks Office Coordinator	1	1	1
	Group Leader	2	2	2
	Mechanic	1	1	1
	Skilled Utility Craftsperson	2	2	2
	Heavy Truck Driver	1	1	1
	Light Truck Driver	1	1	1
	Landscape Gardener	1	1	1
	Park Maintainers	0	0	7
	Helper Craftsman	4	4	0
	Semi-Skilled Technician	4	4	0
	Yard Attendant	1	1	0
	Recreation & Community Outreach Coordinator	0	0	1
	Aquatics Coordinator	0	0	1
	Assistant Parks, Grounds & Facilities Superintendent	0	0	1
	Senior Maintenance Technician	0	0	1
	<b>Subtotal Parks &amp; Recreation</b>	<b>22</b>	<b>22</b>	<b>24</b>
<b>Board of Education</b>				
	Full-time Positions	955	956	957
	<b>Subtotal Board of Education</b>	<b>955</b>	<b>956</b>	<b>957</b>
<b>Bristol Development Authority</b>				
	Executive Director- BDA	1	1	1
	Grants Administrator	1	1	1
	Community Development Coordinator	1	1	0
	Housing & Project Specialist	1	1	1
	Senior Administrative Assistant	1	1	1
	Economic Development Specialist	1	0	0
	Marketing & Public Relations Specialist	1	1	1
	<b>Subtotal Bristol Development Authority</b>	<b>7</b>	<b>6</b>	<b>5</b>
<b>Bristol Water Department</b>				
	Full-time Positions	37	37	37
	<b>Subtotal Bristol Water Department</b>	<b>37</b>	<b>37</b>	<b>37</b>
<b>Total Budgeted Full-Time Positions</b>		<b>1,485.5</b>	<b>1,486.5</b>	<b>1,484.5</b>

**BRISTOL vs. STATE OF CONNECTICUT  
PER CAPITA/PERCENT OF TOTAL DATA**

<u>YEAR</u>	<u>TITLES</u>	<u>AMOUNT</u>	<u>STATE AVERAGE</u>
2010	Population	60,510	21,171
2010	Population Density per Sq. Mile	2,282.50	738.50
2010	School Enrollment	8,784	3,244
2010	Net Current Expenditures per Pupil	\$12,156	\$13,568
2010	Unemployment	9.80%	9.10%
2010	Equalized Net Grand List	\$ 6,111,926,027	\$ 3,239,012,006
2010	Per Capita	\$101,007	\$152,995
2010	Equilized Mill Rate	17.93	15.84
2010	Current Year Adjusted Tax Levy Per Capita	\$2,004.53	\$2,424.00
2010	Current Year Property Tax Collection %	98.6%	98.4%
2010	Total Square Miles	26.51	28.67
2010	Debt Per Capita	\$896.00	\$2,187.00
2010	Ratio of Debt to Equalized Net Grand List	9%	1.4%
2010	Tax Collection Rates	98.5%	98.5%
2010	Property Tax Revenues as % of Total Revenues	62.00%	71.70%
2010	Equalized Net Grand List per Capital	101,875	152,995
2010	Population, percent change, 2000 to 2010	0.7%	4.9%
2010	Persons under 5 years	5.6%	5.7%
2010	Persons under 18 years	21.4%	22.9%
2010	Persons 65 years and over	14.9%	14.2%
2010	Female persons	51.8%	51.3%
2010	Persons per square mile	2,289.8	738.1
2010	White persons, percent, 2010 (a)	87.7%	77.6%
2010	Black persons, percent, 2010 (a)	3.8%	10.1%
2010	American Indian and Alaska Native persons, percent, 2010 (a)	0.2%	0.3%
2010	Asian persons, percent, 2010 (a)	1.9%	3.8%
2010	Persons reporting two or more races, percent, 2010	2.5%	2.6%
2010	Persons of Hispanic or Latino origin, percent, 2010 (b)	9.6%	13.4%
2010	White persons not Hispanic, percent, 2010	83.0%	71.2%
2010	Housing units, 2010	27,011	1,487,891
2010	Homeownership rate, 2006-2010	66.4%	69.2%
2010	Housing units in multi-unit structures, percent, 2006-2010	41.0%	34.6%
2010	Median value of owner-occupied housing units, 2006-2010	\$218,900	\$296,500
2010	Households, 2006-2010	24,966	1,359,218
2010	Persons per household, 2006-2010	2.39	2.52
2010	Per capita money income in past 12 months (2010 dollars) 2006-2010	\$29,629	\$36,775
2010	Median household income 2006-2010	\$58,537	\$67,740
2010	Persons below poverty level, percent, 2006-2010	7.7%	9.2%
2007	Manufacturers shipments, 2007 (\$1,000)	719,217	58,404,898
2007	Merchant wholesaler sales, 2007 (\$1,000)	253,394	107,917,037
2007	Retail sales, 2007 (\$1000)	803,263	52,165,480
2007	Retail sales per capita, 2007	\$13,218	\$14,953
2007	Accommodation and food services sales, 2007 (\$1,000)	62,106	9,138,437

## General Fund Revenues

ORGCODE	OBJECT	REVENUE SOURCE	2018 ACTUAL REVENUE	2019 ORIGINAL BUDGET	2019 REVISED BUDGET	2020 REVENUE REQUEST	2020 APPROVED BUDGET
<b>SOURCE TAXES AND PRIOR LEVIES</b>							
0011016	401000	CURRENT PROPERTY TAXES	\$138,750,718	\$141,986,745	\$141,986,745	\$156,470,135	\$147,543,760
0011016	401001	PRIOR LEVIES	1,343,109	1,300,000	1,300,000	1,300,000	1,300,000
0011016	401002	60 DAY:GAAP	4,714	0	0	0	0
0011016	401005	MV SUPPLEMENT	0	1,100,000	1,100,000	1,300,000	1,400,000
<b>TOTAL</b>		<b>TAXES AND PRIOR LEVIES</b>	<b>\$140,098,541</b>	<b>\$144,386,745</b>	<b>\$144,386,745</b>	<b>\$159,070,135</b>	<b>\$150,243,760</b>
<b>SOURCE INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>							
0011016	410000	INTEREST & LIEN FEES	\$897,504	\$775,000	\$775,000	\$770,000	\$775,000
<b>TOTAL</b>		<b>INTEREST &amp; LIEN FEES ON DELINQUENT TAXES</b>	<b>\$897,504</b>	<b>\$775,000</b>	<b>\$775,000</b>	<b>\$770,000</b>	<b>\$775,000</b>
<b>SOURCE LICENSES, PERMITS &amp; FEES</b>							
0011014	422003	ASSESSOR LATE FILING FEE	\$2,970	\$2,550	\$2,550	\$2,000	\$2,000
0011016	442441	DELINQUENT FEES	1,363	1,000	1,000	1,000	1,000
0011018	421000	CIRCUIT COURT FINES	4,185	4,000	4,000	2,000	4,000
0011023	422020	DOG PENALTY	466	800	800	700	700
0011023	441001	MERCHANDISING LICENSES	3,248	2,500	2,500	0	0
0011023	441002	DOG LICENSES	7,291	8,000	8,000	7,500	7,500
0011023	441005	MARRIAGE LICENSES	2,110	2,500	2,500	3,000	3,000
0011023	442001	CLERK FEES	13,494	11,000	11,000	12,000	12,000
0011023	442002	LIQUOR	150	150	150	1,500	1,500
0011023	442003	NOTARY SER	1,900	2,000	2,000	2,000	2,000
0011023	442004	NOTARY APP	1,660	1,500	1,500	3,000	3,000
0011023	442005	BURIAL PERMITS	2,469	2,400	2,400	4,100	4,100
0011023	442007	TRADE NAME	570	600	600	1,100	1,100
0011023	442011	VITALS	126,504	118,000	118,000	118,000	118,000
0012110	421002	PARKING VIOLATIONS	41,125	48,000	48,000	48,000	48,000
0012110	421005	ALARM FINES	15,735	17,000	17,000	17,000	17,000
0012110	441000	POLICE REPORT FEES	16,294	12,000	12,000	12,000	12,000
0012110	441008	BINGO/RAFFLES	3,183	0	0	12,000	12,000
0012312	450100	ANIMAL POPULATION	0	0	0	0	0
0012615	422015	ZONING VIOLATIONS	0	1,500	1,500	1,500	1,500
0012615	422031	DROP FEE	2,400	2,400	2,400	2,400	2,400
0012615	442006	BUILDING PERMITS	1,393,782	900,000	900,000	900,000	1,050,000
0013010	442008	PUBLIC WORKS EXCAVATION PERMITS	10,517	12,500	12,500	12,500	12,500
0013012	422011	SURCHARGE	0	0	0	0	0
0013012	442009	LAND USE FEES & PERMITS	40,915	18,000	18,000	18,000	18,000
0016010	421001	LIBRARY FINES	20,461	17,000	17,000	12,500	12,500
<b>TOTAL</b>		<b>LICENSES, PERMITS &amp; FEES</b>	<b>\$1,712,792</b>	<b>\$1,185,400</b>	<b>\$1,185,400</b>	<b>\$1,193,800</b>	<b>\$1,345,800</b>
<b>SOURCE CHARGES FOR SERVICES</b>							
0011014	450102	COPIER CHARGES	\$1,383	\$1,500	\$1,500	\$1,500	\$1,500
0011016	450104	TAX COLLECTOR COPIER	443	250	250	350	350
0011018	450201	WATER DEPT. REIMBURSEMENT	6,038	1,250	1,250	1,250	1,250
0011018	450205	FORECLOSURE COSTS	4,130	10,000	10,000	10,000	10,000
0011018	450310	COURT RENTAL	146,777	100,000	100,000	100,000	100,000
0011018	450320	RENTAL OF 51 HIGH STREET	15,515	15,770	15,770	15,770	15,770
0011018	450321	OTHER RENTALS	6,084	500	500	500	500
0011018	450400	MISCELLANEOUS CHARGES	2,441	4,000	4,000	4,000	4,000
0011023	422000	RECORDING FEES	271,453	280,000	280,000	280,000	280,000
0011023	450102	COPIER CHARGES	47,734	46,000	46,000	46,000	46,000
0011023	450115	REAL ESTATE TRANSFER TAX	932,875	825,000	825,000	825,000	825,000
0011027	450004	SENIOR CITIZEN NON-RESIDENT FEE	4,315	3,000	3,000	4,000	4,000
0011027	450315	SENIOR CENTER RENTALS	65,192	66,300	66,300	63,400	63,400
0012110	450101	POLICE ID CHARGES	22,198	25,000	25,000	22,000	22,000
0012114	450000	POLICE SPECIAL SERVICES	1,955,380	600,000	600,000	600,000	600,000
0012211	450001	FIRE ADMIN	1,341	0	0	0	0
0012211	450200	FIRE SERVICES	1,460	450	450	1,475	1,475
0012312	450116	DOG WARDEN FEES	2,360	3,000	3,000	3,000	3,000
0012615	450102	COPIER CHARGES	190	200	200	200	200
0013010	450003	PUBLIC WORKS FEES	350,003	355,535	355,535	355,600	355,600
0013010	450208	OTHER RECYCLING	9,848	9,000	9,000	0	0
0013010	450300	ENGINEERING MAPS	709	650	650	500	500
0013010	450303	RECYCLING RECEIPTS - BULK FEES	5,931	6,200	6,200	7,000	7,000
0013010	450400	PUBLIC WORKS MISCELLANEOUS CHARGES	25	50	50	300	300
0013016	450324	BARREL SALE	16,447	21,100	21,100	4,000	4,000
0013025	450113	PERM PATCH	10,819	0	0	0	0
0014500	450400	MISC MAYOR	1,350	0	0	0	0
0016010	450102	COPIER CHARGES	12,849	9,000	9,000	11,000	12,000
0016010	450313	LIBRARY RENTAL	630	680	680	600	600
0017000	450103	POOL CHARGES	199,375	203,500	203,500	203,500	203,500
0017000	450105	SUMMER RECREATION	115,703	97,000	97,000	95,000	95,000
0017000	450106	FALL RECREATION PROGRAM	10,600	0	0	0	0
0017000	450107	WINTER RECREATION PROGRAM	21,506	29,000	29,000	29,000	29,000
0017000	450311	MUZZY RENTALS	33,275	14,500	14,500	20,000	20,000
0017000	450321	RENTAL OF PARKS	4,645	3,500	3,500	3,500	3,500
0017000	450322	CONCESSION/MISCELLANEOUS	15,051	13,400	13,400	13,500	13,500
0017000	450400	PARKS MISCELLANEOUS CHARGES	1,625	300	300	300	300
<b>TOTAL</b>		<b>CHARGES FOR SERVICES</b>	<b>\$4,297,700</b>	<b>\$2,745,635</b>	<b>\$2,745,635</b>	<b>\$2,722,245</b>	<b>\$2,723,245</b>

General Fund Revenues - continued

ORCODE	OBJECT	REVENUE SOURCE	2018 ACTUAL REVENUE	2019 ORIGINAL BUDGET	2019 REVISED BUDGET	2020 REVENUE REQUEST	2020 APPROVED BUDGET
<b>SOURCE</b>		<b>INVESTMENT EARNINGS</b>					
0011019	460001	INTEREST GENERAL FUND	\$914,816	\$500,000	\$500,000	\$750,000	\$925,000
0011019	460006	INTEREST ACCOUNTS RECEIVABLE	23,819	8,000	8,000	8,000	8,000
<b>TOTAL</b>		<b>INVESTMENT EARNINGS</b>	<b>\$938,635</b>	<b>\$508,000</b>	<b>\$508,000</b>	<b>\$758,000</b>	<b>\$933,000</b>
<b>SOURCE</b>		<b>SALE OF PROPERTY &amp; EQUIPMENT</b>					
0011018	450309	SALE OF PROPERTY & EQUIPMENT	\$183,815	\$75,000	\$75,000	\$75,000	\$75,000
0011018	450309	SALE OF PROPERTY & EQUIPMENT	187,500	0	0	0	0
<b>TOTAL</b>		<b>SALE OF PROPERTY &amp; EQUIPMENT</b>	<b>\$371,315</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>SOURCE</b>		<b>OTHER/MISCELLANEOUS REVENUE</b>					
0011018	454001	MISCELLANEOUS	\$19,940	\$2,000	\$2,000	\$5	\$5
0011018	472002	REFUNDS	2,155	0	0	0	0
0014012	450301	REIMBURSEMENTS SOCIAL SERVICES	1,296	4,325	4,325	7,500	7,500
0016010	480001	LIBRARY TRUST FUNDS	4,105	0	0	0	0
0016012	480001	MANROSS LIBRARY TRUST	19,155	0	0	0	0
0016014	480001	MAIN LIBRARY TRUST	0	4,130	4,130	4,210	4,210
0016014	480002	LIBRARY TRUST- GOODSSELL	27,550	27,730	27,730	28,250	28,250
0017000	480003	PARK TRUST FUNDS	529,151	400,000	400,000	400,000	400,000
0017000	480004	PARK TRUST- GOODSSELL	23,500	23,330	23,330	23,330	23,330
<b>TOTAL</b>		<b>OTHER/MISCELLANEOUS REVENUE</b>	<b>\$626,852</b>	<b>\$461,515</b>	<b>\$461,515</b>	<b>\$463,295</b>	<b>\$463,295</b>
<b>SOURCE</b>		<b>CONTRIBUTIONS</b>					
0011012	470038	PLYMOUTH	\$5,140	\$5,405	\$5,405	\$6,390	\$6,390
0011012	470039	PLAINVILLE	9,475	4,465	4,465	0	0
0011018	470030	HMO WATER DEPARTMENT CONTRIBUTION	4,956	3,000	3,000	3,000	3,000
0012615	470039	PLAINVILLE	0	0	20,670	22,390	27,580
0011033	470007	INTERDISTRICT BOARD OF EDUCATION	60,931	0	0	0	0
<b>TOTAL</b>		<b>CONTRIBUTIONS</b>	<b>\$80,502</b>	<b>\$12,870</b>	<b>\$33,540</b>	<b>\$31,780</b>	<b>\$36,970</b>
<b>SOURCE</b>		<b>FEDERAL GRANTS</b>					
0011018	431080	HSG-PILOT	\$107,192	\$0	\$0	\$0	\$100,000
0012413	431003	CIVIL PREPAREDNESS	(2,844)	8,785	14,360	13,500	13,500
<b>TOTAL</b>		<b>FEDERAL GRANTS</b>	<b>\$104,348</b>	<b>\$8,785</b>	<b>\$14,360</b>	<b>\$13,500</b>	<b>\$113,500</b>
<b>SOURCE</b>		<b>STATE GRANTS</b>					
0011014	432012	STATE PROPERTY	\$0	\$0	\$0	\$47,880	\$47,880
0011014	432015	ELDERLY FREEZE	2,000	0	0	0	0
0011014	432025	HOSPITAL PILOT	380,562	371,495	371,495	380,560	380,560
0011014	432027	TOTAL DISABLED PILOT	12,664	12,900	12,900	12,900	12,500
0011014	432064	VETERANS GRANT	26,923	25,000	25,000	26,500	26,500
0011014	432077	ENTERPRISE ZONE REIMBURSEMENT	0	0	0	150,000	0
0011018	432020	TOWNAID ROAD GRANT	663,769	663,770	663,770	663,245	663,245
0011018	432021	MASHANTUCKET PEQUOT GRANTS	559,715	400,280	400,280	400,280	400,280
0011018	432030	OFF-TRACK BETTING	53,667	50,000	50,000	50,000	50,000
0011018	432038	MISCELLANEOUS STATE REVENUE	595	0	0	0	0
0011018	432059	MUNICIPAL GRANTS IN AID	2,486,925	0	0	0	0
0011018	432076	UTILITIES TAX	105,549	100,000	100,000	100,000	100,000
0011018	432817	MUNICIPAL	429,253	225,810	225,810	234,650	234,650
0011027	432146	DEMAND RESP	57,275	0	0	0	0
0011031	432026	YOUTH BUREAU	39,332	39,335	39,335	41,745	41,745
0011031	432147	ENHANCEMENT SERVICES	7,004	0	6,949	0	0
0011031	432150	JUVENILE DIVERSION	30,000	0	26,602	0	0
0011031	432820	DIVERSION	0	0	10,000	0	0
0012115	432050	E-911 SUBSIDY GRANT	133,990	134,500	134,500	134,500	134,500
0012115	432400	EMD GRANT	3,918	6,000	6,000	6,000	6,000
0014654	432079	SCHOOL READINESS	2,863,720	0	2,867,411	0	0
0014654	432080	QUALITY ENHANCEMENT GRANT	18,756	0	18,756	0	0
0015000	432002	EDUCATION COST SHARING GRANT	40,905,612	42,068,145	42,068,145	41,657,310	41,657,310
0015000	432013	HEALTH PUBLIC ACT 481	189,080	150,000	150,000	150,000	150,000
0015000	432154	DISPLACED STUDENTS	264,375	0	0	0	0
<b>TOTAL</b>		<b>STATE GRANTS</b>	<b>\$49,234,684</b>	<b>\$44,247,235</b>	<b>\$47,176,953</b>	<b>\$44,055,170</b>	<b>\$43,905,170</b>
<b>SOURCE</b>		<b>OTHER FINANCING SOURCES</b>					
0011018	461002	BUD. FUND BALANCE UNRESTRICTED	\$0	\$0	\$4,011,843	\$0	\$0
<b>TOTAL</b>		<b>OTHER FINANCING SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,011,843</b>	<b>\$0</b>	<b>\$0</b>
<b>SOURCE</b>		<b>OPERATING TRANSFERS IN</b>					
0011018	490101	TRANSFER IN EQUIP SINKING FUND	\$16,000	\$0	\$0	\$0	\$0
0011018	490118	TRANSFER IN SEWER	270	3,000	3,000	3,000	0
0013028	490700	TRANSFER TRUST	2,039	0	0	0	0
<b>TOTAL</b>		<b>OTHER FINANCING SOURCES</b>	<b>\$18,309</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>
<b>TOTAL REVENUES GENERAL FUND</b>			<b>\$198,381,182</b>	<b>\$194,409,185</b>	<b>\$201,376,991</b>	<b>\$209,155,925</b>	<b>\$200,614,740</b>

## General Fund Expenditures

DEPARTMENT/ACTIVITY	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 BUDGET REQUEST	2020 APPROVED BUDGET	APPROVED \$ INCREASE/ (DECREASE)	APPROVED % INCREASE/ DECREASE
<b>GENERAL GOVERNMENT</b>						
CITY COUNCIL	\$55,536	\$60,455	\$61,300	\$61,300	\$845	1.40%
MAYOR	226,626	194,335	206,130	211,915	17,580	9.05%
PROBATE COURT	40,518	39,950	39,950	39,950	0	0.00%
REGISTRARS OF VOTERS	215,339	231,665	275,525	278,515	46,850	20.22%
ASSESSORS	436,432	428,560	465,045	477,080	48,520	11.32%
BOARD OF ASSESSMENT APPEALS	6,604	14,625	7,660	7,010	(7,615)	(52.07%)
TAX COLLECTOR	345,858	381,190	373,650	375,815	(5,375)	(1.41%)
PURCHASING	186,764	203,190	212,905	218,150	14,960	7.36%
COMPTRROLLER	690,244	699,355	779,145	805,730	106,375	15.21%
TREASURER	107,142	147,095	157,035	144,185	(2,910)	(1.98%)
INFORMATION TECHNOLOGY	889,560	1,045,845	1,203,650	1,090,015	44,170	4.22%
HUMAN RESOURCES DEPARTMENT	621,934	585,870	410,085	420,070	(165,800)	(28.30%)
CORPORATION COUNSEL	555,766	795,500	814,665	627,910	(167,590)	(21.07%)
CITY CLERK	420,743	434,285	464,715	478,505	44,220	10.18%
BOARD OF FINANCE	91,474	84,460	85,150	85,150	690	0.82%
HOUSING CODE BOARD OF APPEALS	315	440	440	460	20	4.55%
DEPARTMENT OF AGING	654,857	659,710	688,805	697,250	37,540	5.69%
CITY MEMBERSHIPS	25,824	68,715	75,925	75,925	7,210	10.49%
YOUTH SERVICES	442,218	450,390	483,140	488,615	38,225	8.49%
INTERDISTRICT COOP PROGRAM	60,931	0	0	0	0	0.00%
COMMUNITY PROMOTIONS	76,230	75,000	75,000	75,000	0	0.00%
BOARDS AND COMMISSIONS	5,575	5,550	5,550	5,800	250	4.50%
<b>GENERAL GOVERNMENT</b>	<b>\$6,156,490</b>	<b>\$6,606,185</b>	<b>\$6,885,470</b>	<b>\$6,664,350</b>	<b>\$58,165</b>	<b>0.88%</b>
<b>PUBLIC SAFETY</b>						
POLICE DEPARTMENT ADMINISTRATIOI	\$1,262,665	\$1,358,490	\$1,998,970	\$1,393,310	\$34,820	2.56%
POLICE MAINTENANCE	267,814	278,870	304,135	299,585	20,715	7.43%
POLICE PATROL & TRAFFIC	9,315,977	9,893,560	10,118,470	10,065,495	171,935	1.74%
POLICE CRIMINAL INVESTIGATIONS	2,351,836	2,476,510	2,594,535	2,494,045	17,535	0.71%
POLICE SPECIAL SERVICES	1,392,157	450,000	450,000	450,000	0	0.00%
POLICE COMMUNICATIONS	1,508,645	1,516,305	1,524,385	1,587,030	70,725	4.66%
<b>SUB-TOTAL POLICE DEPT.</b>	<b>\$16,099,094</b>	<b>\$15,973,735</b>	<b>\$16,990,495</b>	<b>\$16,289,465</b>	<b>\$315,730</b>	<b>1.98%</b>
FIRE DEPARTMENT	\$8,439,731	\$8,682,705	\$8,891,490	\$8,769,575	\$86,870	1.00%
ANIMAL CONTROL	160,916	162,140	163,385	163,385	1,245	0.77%
EMERGENCY MANAGEMENT	14,238	17,575	27,000	27,000	9,425	53.63%
BUILDING INSPECTION	568,479	573,030	650,455	546,270	(26,760)	(4.67%)
<b>PUBLIC SAFETY</b>	<b>\$25,282,458</b>	<b>\$25,409,185</b>	<b>\$26,722,825</b>	<b>\$25,795,695</b>	<b>\$386,510</b>	<b>1.52%</b>
<b>PUBLIC WORKS</b>						
PW ADMINISTRATION	\$366,323	\$371,395	\$357,060	\$379,855	\$8,460	2.28%
PW ENGINEERING	800,019	916,185	878,520	876,205	(39,980)	(4.36%)
PW LAND USE	223,914	237,010	245,770	328,190	91,180	38.47%
PW BUILDING MAINTENANCE	1,264,559	1,123,410	1,175,570	1,132,640	9,230	0.82%
PW STREETS	1,786,320	1,935,895	2,033,290	2,002,290	66,395	3.43%
PW SOLID WASTE	987,521	1,051,120	1,061,845	1,052,845	1,725	0.16%
PW FLEET MAINTENANCE	1,977,989	1,932,395	1,987,980	1,949,980	17,585	0.91%
PW SNOW REMOVAL	1,142,460	1,050,700	1,048,000	1,048,000	(2,700)	(0.26%)
PW MAJOR ROAD IMPROVEMENTS	1,828,561	1,922,000	1,922,000	1,522,000	(400,000)	(20.81%)
PW RAILROAD MAINTENANCE	124,360	44,300	44,300	44,300	0	0.00%
PW OTHER CITY BUILDINGS	202,110	175,500	133,500	111,500	(64,000)	(36.47%)
PW PERM PATCH UTILITY	10,819	0	0	0	0	0.00%
PW FLEET	515,433	1,169,000	1,256,000	1,138,000	(31,000)	(2.65%)
PW LINE PAINTING	101,129	140,500	111,000	111,025	(29,475)	(20.98%)
STORM WATER MAINTENANCE	2,039	0	0	0	0	0.00%
PW STREET LIGHTING	372,822	208,000	228,000	228,000	20,000	9.62%
<b>PUBLIC WORKS</b>	<b>\$11,706,378</b>	<b>\$12,277,410</b>	<b>\$12,482,835</b>	<b>\$11,924,830</b>	<b>(\$352,580)</b>	<b>(2.87%)</b>

## General Fund Expenditures - continued

DEPARTMENT/ACTIVITY	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 BUDGET REQUEST	2020 APPROVED BUDGET	APPROVED \$ INCREASE/ (DECREASE)	APPROVED % INCREASE/ DECREASE
<b>HEALTH &amp; SOCIAL SERVICES</b>						
COMMUNITY SERVICES	\$94,636	\$105,575	\$109,035	\$115,125	\$9,550	9.05%
BRISTOL/BURLINGTON HEALTH	3,144,328	3,144,330	3,288,575	3,216,455	72,125	0.00%
OUTSIDE AGENCIES	109,651	102,880	135,455	102,950	70	0.07%
CEMETERY UPKEEP	79,019	79,075	79,075	79,075	0	0.00%
SCHOOL READINESS PROGRAM	2,889,214	8,220	25,000	25,000	16,780	204.14%
<b>HEALTH &amp; SOCIAL SERVICES</b>	<b>\$6,316,848</b>	<b>\$3,440,080</b>	<b>\$3,637,140</b>	<b>\$3,538,605</b>	<b>\$98,525</b>	<b>2.78%</b>
<b>LIBRARIES</b>						
MAIN LIBRARY	\$1,733,197	\$1,775,745	\$1,826,085	\$1,918,350	\$142,605	8.03%
CHILDREN'S LIBRARY	70,579	58,000	59,000	59,000	1,000	1.72%
MANROSS LIBRARY	362,575	369,165	379,725	394,870	25,705	6.96%
LIBRARY BEQUEST	23,364	31,860	32,460	32,460	600	1.88%
<b>LIBRARIES</b>	<b>\$2,189,715</b>	<b>\$2,234,770</b>	<b>\$2,297,270</b>	<b>\$2,404,680</b>	<b>\$169,910</b>	<b>7.60%</b>
<b>PARKS &amp; RECREATION</b>						
PARKS & RECREATION	\$2,510,030	\$2,580,645	\$3,189,640	\$2,808,815	\$228,170	8.84%
<b>PARKS &amp; RECREATION</b>	<b>\$2,510,030</b>	<b>\$2,580,645</b>	<b>\$3,189,640</b>	<b>\$2,808,815</b>	<b>\$228,170</b>	<b>8.84%</b>
<b>MISCELLANEOUS &amp; OTHER USES</b>						
RETIREMENT BENEFITS	\$1,179,033	\$0	\$69,040	\$0	\$0	0.00%
EMPLOYEE BENEFITS	1,929,778	1,676,320	1,829,020	1,829,020	152,700	9.11%
HEART & HYPERTENSION	0	0	0	0	0	100.00%
INSURANCE	804,751	888,000	911,750	911,750	23,750	2.67%
ALL OTHER	549,825	2,076,950	2,606,950	2,084,070	7,120	0.34%
OTHER POST EMPLOYMENT BENEFITS	1,362,655	1,450,000	1,450,000	1,450,000	0	0.00%
OPERATING TRANSFERS OUT	38,379,962	24,108,445	26,740,455	25,912,065	1,803,620	7.48%
PUBLIC BUILDINGS	250,000	250,000	335,000	250,000	0	0.00%
<b>MISCELLANEOUS &amp; OTHER USES</b>	<b>\$44,456,004</b>	<b>\$30,449,715</b>	<b>\$33,942,215</b>	<b>\$32,436,905</b>	<b>\$1,987,190</b>	<b>6.53%</b>
<b>GENERAL CITY</b>	<b>\$98,617,923</b>	<b>\$82,997,990</b>	<b>\$89,157,395</b>	<b>\$85,573,880</b>	<b>\$2,575,890</b>	<b>3.01%</b>
<b>EDUCATION</b>						
EDUCATION	\$96,620,890	\$111,411,195	\$119,998,530	\$115,040,860	\$3,629,665	3.26%
<b>EDUCATION</b>	<b>\$96,620,890</b>	<b>\$111,411,195</b>	<b>\$119,998,530</b>	<b>\$115,040,860</b>	<b>\$3,629,665</b>	<b>3.26%</b>
<b>GENERAL FUND</b>	<b>\$195,238,813</b>	<b>\$194,409,185</b>	<b>\$209,155,925</b>	<b>\$200,614,740</b>	<b>\$6,205,555</b>	<b>3.19%</b>

## 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.

- **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.

- **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.

- **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.
- **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.
- **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 MEETING** - A Joint Meeting 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.
- **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.
- **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
- **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

## Appendix

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- **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
- **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

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