

Appendix

This section of the budget contains the following information:

- General Fund Mill Rate Recap
- Grand List Post Board of Assessment Appeals
- Changes In Net Position- Last Five Fiscal Years
- Changes in Fund Balances, Governmental Funds- Last Five Fiscal Years
- Principal Property Taxpayers
- Assessed and Estimated Actual Value of Taxable Property- Last Five Fiscal Years
- Net Assets By Component- Last Five Fiscal Years
- Fund Balances, Governmental Funds- Last Five Fiscal Years
- Property Tax Levies and Collections- Last Five Fiscal Years
- Ratios of Outstanding Debt by Type
- Legal Debt Margin Information
- Demographic and Economic Statistics- Last Five Fiscal Years
- Operating Indicators by Function/Program- Last Five Fiscal Years
- Capital Asset Statistic by Function/Program- Last Five Fiscal Years
- Employment Data
- Position Summaries by Function (City-wide)
- Bristol vs. State of Connecticut Per Capita/Percent of Total Data
- General Fund Revenues and Expenditures
- Glossary of Terms
- Acronym Listing
- Index



**CITY OF BRISTOL, CONNECTICUT
GENERAL FUND MILL RATE RECAP
FOR 2020-2021 BUDGET WITH COMPARISON TO LAST YEAR**

	APPROVED 2019-2020 BUDGET OCTOBER 1, 2018 GRAND LIST		APPROVED 2020-2021 BUDGET OCTOBER 1, 2019 GRAND LIST		2019-2020 APPROVED BUDGET	2020-2021 APPROVED BUDGET
GROSS BUDGET					\$200,614,740	\$205,078,100
LESS ESTIMATED REVENUES					(\$53,070,980)	(\$54,346,650)
NET FINANCED BY TAXATION.....					<u>\$147,543,760</u>	<u>\$150,731,450</u>
TOTAL NET ASSESSMENT OF NON-ELDERLY.....	3,885,158,920	X 38.05 MILLS	3,945,813,707	X 38.35 MILLS	147,830,297	151,321,956
PLUS: TOTAL NET ASSESSMENT ELDERLY PROGRAM.....	60,352,752	X 38.05 MILLS	53,108,300	X 38.35 MILLS	2,296,422	2,036,703
LESS: OWNER ELDERLY BENEFIT....					(335,000)	(350,000)
LESS TIF DISTRICT.....		38.05 MILLS		38.35 MILLS	(34,745)	(3,774)
TOTAL					149,756,974	153,004,885
LESS: RESERVE FOR UNCOLLECTIBLES		1.485%		1.485%	(2,213,214)	(2,273,436)
NET TAX REVENUES.....					<u>\$147,543,760</u>	<u>\$150,731,450</u>

APPROVED - 2019-2020 BUDGET		
NET TAXABLE GRAND LIST	=	\$3,945,511,672
DEPT OF HEALTH POPULATION	=	60,223
1 MILL	=	\$3,886,921
MILL RATE	=	38.05

APPROVED - 2020-2021 BUDGET		
NET TAXABLE GRAND LIST	=	\$3,998,922,007
DEPT OF HEALTH POPULATION	=	60,032
1 MILL	=	\$3,939,538
MILL RATE	=	38.35

APPROVED - 2019-2020 BUDGET
GENERAL PROPERTY TAX AT 38.05 MILL RATE WILL GENERATE \$147,543,760 OF REVENUE OR \$2,449.96 TAX DOLLARS PER CAPITA COMPUTED AT 70% OF ESTIMATED FULL VALUE = \$3.81 PER \$100 OF ASSESSED VALUATION

APPROVED - 2020-2021 BUDGET
GENERAL PROPERTY TAX AT 38.35 MILL RATE WILL GENERATE \$150,731,450 OF REVENUE OR \$2,510.85 TAX DOLLARS PER CAPITA COMPUTED AT 70% OF ESTIMATED FULL VALUE = \$3.84 PER \$100 OF ASSESSED VALUATION.



October 1, 2019 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	\$3,720,973,514	\$461,369,915	(\$88,950)	\$3,259,603,599
Personal Property	588,343,870	245,140,894	(2,657,450)	343,202,976
Motor Vehicle	401,846,899	5,731,467	0	396,115,432
Total	\$4,711,164,283	\$712,242,276	(\$2,746,400)	\$3,998,922,007
Homeowner 100% Disabled and Elderly Benefit (Estimated) assessment				\$53,108,300
Homeowner 100% Disabled and Elderly Benefit (Estimated) Unfunded State mandate				\$350,000
Local veteran exemptions				\$3,638,390

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

Changes in Net Position- Last Five Fiscal Years

	2019	2018	2017	2016	2015
Expenses					
Governmental Activities:					
General Government	\$ 15,206,941	\$ 12,194,227	\$ 21,518,842	\$ 20,970,806	\$ 15,826,836
Public Safety	41,433,915	37,443,005	31,225,680	33,028,169	25,983,268
Public Works	30,880,755	28,720,300	27,755,308	33,358,035	28,439,401
Health and Welfare	8,515,040	8,566,460	8,472,561	8,749,471	8,536,374
Libraries	3,296,778	3,250,406	3,111,382	3,232,404	3,443,583
Parks and Recreation	3,856,200	3,617,439	3,526,465	3,744,334	3,420,506
Education	152,066,662	164,662,832	152,095,342	142,696,114	136,084,395
Miscellaneous			-	-	-
Interest on long-term debt	3,162,151	2,568,739	1,714,198	2,093,677	2,306,348
Total governmental activities expenses	258,418,442	261,023,408	249,419,778	247,873,010	224,040,711
Business-type activities:					
Water	7,519,253	6,659,124	7,292,518	7,585,568	7,267,743
Total business-type activities net position	7,519,253	6,659,124	7,292,518	7,585,568	7,267,743
Total primary government expenses	265,937,695	267,682,532	256,712,296	255,458,578	231,308,454
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government	2,368,308	2,328,207	1,335,428	1,310,578	1,756,430
Public Works	8,268,657	7,983,155	10,809,801	9,888,737	7,991,234
Education	729,459	1,120,855	1,198,646	1,308,475	1,464,302
Other	4,835,930	4,351,725	2,430,930	2,064,396	1,774,339
Operating Grants and Contributions	76,939,048	93,600,969	84,993,707	79,078,101	76,414,293
Capital grants and contributions	1,612,984	2,136,579	4,213,374	7,648,148	2,735,539
Total governmental activities program revenues	94,754,386	111,521,490	104,981,886	101,298,435	92,136,137
Business-type Activities:					
Charges for Services	8,224,671	7,500,510	7,820,045	7,431,065	7,344,944
Capital Grants and Contributions			-	-	-
Total business-type activities program revenues	8,224,671	7,500,510	7,820,045	7,431,065	7,344,944
Total primary government program revenues	102,979,057	119,022,000	112,801,931	108,729,500	99,481,081

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

	2019	2018	2017	2016	2015
Net (expense)/revenue					
Governmental Activities	\$ (163,664,056)	\$ (149,501,918)	\$ (144,437,892)	\$ (146,574,575)	\$ (131,904,574)
Business-type Activities	705,418	841,386	527,527	(154,503)	77,201
Total primary government net expense	(162,958,638)	(148,660,532)	(143,910,365)	(146,729,078)	(131,827,373)
General Revenues and Other					
Changes in Net Expenses					
Governmental Activities:					
Property Taxes	146,235,083	140,813,458	142,203,594	134,464,509	134,240,052
Grants and Contributions Not Restricted to Specific Purposes	523,860	422,149	565,492	600,091	592,457
Unrestricted Investment Earnings	1,906,770	1,125,319	583,170	444,898	369,645
26,772					
Other General Revenues	57,824	78,465	1,324,905	3,686,764	3,260,140
Total Governmental Activities	148,750,309	142,439,391	144,677,161	139,196,262	138,462,294
Business-type Activities					
Unrestricted investment earnings	(36,629)	306,518	583,170	444,898	1,110,305
Total business-type activities	(36,629)	306,518	583,170	444,898	1,110,305
Total primary government	148,713,680	142,745,909	145,260,331	139,641,160	139,572,599
Changes in net position					
Governmental Activities	(14,913,747)	(7,062,527)	239,269	(7,378,313)	6,557,720
Business-type Activities	668,789	1,147,904	1,110,697	(154,503)	1,187,506
Total primary government	\$ (14,244,958)	\$ (5,914,623)	\$ 1,349,966	\$ (7,532,816)	\$ 7,745,226

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

	2019	2018	2017	2016	2015
Revenues:					
Taxes and assessments	\$ 145,382,091	\$ 140,126,003	\$ 140,319,168	\$ 133,131,825	\$ 132,661,254
Interest an lien fees on delinquent taxes and assessments	960,640	897,504	1,138,474	920,530	953,500
Licenses, permits and fees	3,163,035	3,200,495	3,514,973	3,334,376	2,321,204
Intergovernmental	77,975,940	96,139,958	90,125,552	86,380,385	82,155,003
Charges for services	13,063,677	12,675,555	12,150,217	11,225,218	10,889,718
Income on investments	1,752,824	1,064,385	1,640,414	1,811,405	1,670,515
Miscellaneous	1,375,277	1,557,244	1,002,407	3,266,211	2,718,572
Total revenues	243,673,484	255,661,144	249,891,205	240,069,950	233,369,766
Expenditures:					
General government	8,041,655	7,995,194	8,439,181	7,766,024	6,898,392
Public Safety	27,089,568	26,427,386	23,840,668	23,926,373	24,357,911
Public Works	23,014,041	23,123,025	20,220,458	19,801,976	20,356,499
Health and Welfare	7,559,459	7,580,466	7,181,226	8,078,721	7,997,968
Libraries	2,239,561	2,229,117	2,103,567	2,299,115	2,168,546
Parks and Recreation	2,876,156	2,711,177	2,672,162	2,981,876	2,539,006
Education	123,898,791	139,117,475	128,956,258	120,645,180	118,488,322
Citywide:					
Employee benefits and pensions	3,924,782	4,468,966	4,283,364	3,631,894	3,107,573
Insurance	27,967,916	27,489,483	30,044,634	27,289,295	30,653,291
Capital outlay	430,040	514,065	655,417	541,457	768,352
Miscellaneous	7,752,760	15,828,191	23,510,905	18,507,685	8,324,692
Debt service:					
Principal retirement	6,813,883	6,671,856	6,488,840	6,511,853	6,472,551
Interest and fiscal charges	3,444,798	2,823,726	2,168,699	2,372,010	2,486,904
Total expenditures	245,053,410	266,980,127	260,565,379	244,353,459	234,620,007
Excess of revenues over (under) expenditures	(1,379,926)	(11,318,983)	(10,674,174)	(4,283,509)	(1,250,241)
Other Financing Sources (Uses)					
Transfers in	16,336,277	14,437,994	16,806,271	16,366,913	19,514,255
Transfers out	(16,336,277)	(14,437,994)	(16,806,271)	(16,366,913)	(19,514,255)
Proceeds from capital leases			-	-	-
Proceeds from borrowing	30,400,000	1,284,772	25,283,007	2,724,099	-
Proceeds from refunding		24,932,000	-	7,117,000	-
Premium on bonds issued	101,263	3,480,639	1,031,945	488,252	-
Payment to refunded bond escrow agent		(28,213,332)	-	(7,498,214)	-
Total other financing sources (uses)	30,501,263	1,484,079	26,314,952	2,831,137	-
Net changes in fund balances	\$ 29,121,337	\$ (9,834,904)	\$ 15,640,778	\$ (1,452,372)	\$ (1,250,241)
Debt Service as a Percentage of Noncapital Expenditures					
	4.4%	3.9%	3.7%	4.0%	4.0%

**Principal Property Taxpayers
(In Thousands)**

Taxpayer	October 1, 2017			October 1, 2008		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
ESPN	\$ 218,205,850	1	5.57%	247,835,940	1	5.61%
Connecticut Light & Power	61,328,340	2	1.57%	29,412,070	4	0.67%
Covanta	33,993,170	3	0.87%	42,776,070	2	0.97%
Bristol Center LLC	33,513,690	4	0.86%	36,284,710	3	0.82%
Bristol Sports Dst	25,245,150	5	0.64%			
Federal Realty Investment Trust	22,658,300	6	0.58%	19,390,560	7	0.44%
Festival Fun Parks	21,571,610	7	0.55%	22,561,290	6	0.51%
Carpenter Realty	21,073,800	8	0.54%	25,082,350	5	0.57%
D'Amato Construction/Affiliated LLCs	18,621,913	9	0.48%			
Yankee Gas Service Co.	17,742,970	10	0.45%			
Theis Precision Steel				15,699,760	9	0.36%
Barnes Group				13,869,810	10	0.31%
Kalimian, Elias				16,664,200	8	0.38%
Total	\$ 473,954,793		12.10%	\$ 469,576,760		10.62%

October 1, 2017 Assessment
 October 1, 2008 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
2019	\$ 2,545,213,929	\$ 519,456,395	\$ 212,901,660	\$ 555,798,710	\$ 389,033,511
2018	2,512,250,000	519,547,000	211,320,000	552,840,000	384,119,000
2017 (3)	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

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)
2019	\$ 274,505,156	\$ 3,947,899,049	38.05%	\$ 5,639,855,784	70%
2018	288,658,000	3,917,618,000	36.88%	5,596,597,000	70%
2017 (3)	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%

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

	2019	2018	2017	2016	2015
Governmental Activities:					
Net Investment in Capital Assets	\$ 254,524,989	\$ 266,282,611	\$ 257,933,889	\$ 268,588,824	\$ 261,086,435
Restricted	186,674,687	202,388,179	198,936,006	179,606,533	1,109,796
Unrestricted	46,779,121	34,221,754	73,469,419	81,904,688	275,282,127
Total governmental activities net position	487,978,797	502,892,544	530,339,314	530,100,045	537,478,358
Business-type activities:					
Net Investment in Capital Assets	20,875,002	20,577,181	20,317,443	20,196,326	20,654,635
Restricted	8,807,480	9,278,021			
Unrestricted	4,628,614	3,787,105	7,766,240	6,832,695	6,528,889
Total business-type activities net position	34,311,096	33,642,307	28,083,683	27,029,021	27,183,524
Primary government:					
Net Investment in Capital Assets	275,399,991	286,859,792	278,251,332	288,785,150	281,741,070
Restricted	195,482,167	211,666,200	198,936,006	179,606,533	1,109,796
Unrestricted	51,407,735	38,008,859	81,235,659	88,737,383	281,811,016
Total primary government activities net position	\$ 522,289,893	\$ 536,534,851	\$ 558,422,997	\$ 557,129,066	\$ 564,661,882

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

	2019	2018	2017	2016	2015
General fund:					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-
Nonspendable	3,471	5,457		8,817	588
Committed	3,107,495	3,085,523	3,093,837	3,064,919	3,057,414
Assigned	7,336,712	6,367,646	7,884,336	4,345,929	2,053,023
Unassigned	29,562,034	28,341,862	27,795,244	28,737,167	26,605,958
Total general fund	\$ 40,009,712	\$ 37,800,488	\$ 38,773,417	\$ 36,156,832	\$ 31,716,983
All other governmental funds:					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:					
Special Revenue Funds	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Nonspendable	1,097,254	1,031,409	971,523	923,563	866,420
Restricted	6,242,426	6,606,917	6,038,897	5,549,614	6,008,399
Committed	30,898,483	22,305,699	17,468,414	16,472,513	18,074,519
Assigned	218,068	475,328	444,120	152,698	108,028
Unassigned	(377)	(18,875,612)	(4,517,238)	(15,716,865)	(11,783,622)
Total all other governmental funds	\$ 38,455,854	\$ 11,543,741	\$ 20,405,716	\$ 7,381,523	\$ 13,273,744

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
2019	36.88%	\$ 146,051,000	\$ 145,774,000	99.81%	\$ -	\$ 143,747,000	98.42%
2018	36.03%	140,596,000	138,673,000	98.63%	1,485,000	140,158,000	99.69%
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%

**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				
2019	\$ 100,883,430	\$ 2,711,029	\$ 103,594,459	2.62%	\$ 1,720	0.03%
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%

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

	2019	2018	2017	2016	2015
Debt limitation	\$ 986,972,000	\$ 990,010,000	\$ 990,017,000	\$ 938,448,000	\$ 935,963,000
Total net debt applicable to limit	<u>189,921,905</u>	<u>128,642,643</u>	<u>123,830,051</u>	<u>135,362,808</u>	<u>135,362,808</u>
Legal Debt Margin	<u>\$ 797,050,095</u>	<u>\$ 861,367,357</u>	<u>\$ 866,186,949</u>	<u>\$ 803,085,192</u>	<u>\$ 800,600,192</u>
Total net debt applicable to the limit as percentage of debt limit	<u>19.24%</u>	<u>12.99%</u>	<u>12.51%</u>	<u>14.42%</u>	<u>14.46%</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>
2019	60,223	30,555	40	8,368	4.4%	35,534
2018	60,147	30,555	40	8,336	4.6%	35,534
2017	60,452	30,555	40	8,136	5.2%	35,534
2016	60,570	30,555	40	8,353	5.7%	35,534
2015	60,586	30,555	40	8,052	6.5%	35,354

(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

Function/Program	2019	2018	2017	2016	2015
General Government					
Building Permits Issued	1,475	1,365	1,275	1,566	1,403
Police					
Physical Arrests	1,865	2,108	2,252	2,228	2,345
Parking Violations	3,176	1,718	2,445	2,391	1,556
Traffic Violations	5,208	5,236	5,144	7,528	7,107
Fire					
Emergency Responses	2,440	2,431	2,231	2,361	2,261
Fires Extinguished	184	204	210	268	222
Inspections	1,315	908	1,285	1,237	1,246
Refuse Collection					
Refuse Collected (tons per day)	71.90	64.32	67.76	62.03	62.87
Recyclables Collected (tons per day)	16.79	15.54	18.28	15.56	18.36
Other Public Works					
Street Resurfacing (miles)	8.5	12.8	5.4	16.50	14.30
Potholes Repaired	465	320	775	750	850
Parks and Recreation					
Athletic Field Permits Issued	1,795	1,798	1,457	1,832	1,739
Library					
Volumes in Collection	226,807	233,075	230,435	227,372	232,082
Total Volumes Borrowed	305,334	252,435	258,848	275,736	313,755
Water					
New Connections:					
Water Main Breaks	12	28	26	19	31
Average Daily Production (thousands of gallons)	5,060	5,200	4,873	5,117	5,270
Peak Daily Production (thousands of gallons)	7,847	7,695	7,680	8,498	7,754
Wastewater					
Average Daily Sewage Treatment (millions of gallons dai	11.33	8.22	6.83	5.80	7.10

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

Function/Program	2019	2018	2017	2016	2015
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	25	22	22	25	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	5,590	5,508	5,508	5,539	5,539
Traffic Signals	24	24	24	24	24
Parks and Recreation					
Acreage	730	730	730	730	730
Playgrounds	7	7	8	8	8
Baseball/Softball Diamonds	23	23	23	23	15
Soccer/Football Fields	6	6	6	6	6
Water					
Water Mains (miles)	314	314	313	313	313
Fire Hydrants	1,614	1,612	1,608	1,608	1,601
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	245.10	243.40
Storm Sewers (miles)	197.40	197.40	197.40	224.50	224.00
Treatment Capacity (millions per day)	10.75	10.75	10.75	10.75	10.75

Employment Data

Period	City of Bristol		Percentage Unemployed		
	Employed	Unemployed	City of Bristol	Hartford Labor Market	State of Connecticut
August 2017.....	31,427	1,683	5.1	4.7	4.6
Annual Average					
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

Sector	City of Bristol		State of Connecticut	
	Number	Percent	Number	Percent
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.....	1,298	5.2	41,486	2.3
Finance, insurance, real estate, and leasing..	2,096	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
Total Labor Force, Employed.....	30,636	100.0%	1,781,417	100.0%

Source: American Community Survey 2011-2015

Position Summaries by Function (City-wide)

Department	Position	Budget Year		
		2019	2020	2021
General Government				
Mayor's Office				
	Mayor	1	1	1
	Executive Assistant to the Mayor	1	1	1
	Subtotal Mayor's Office	2	2	2
Registrars of Voters				
	Registrar of Voters	1	1	1
	Registrar of Voters	1	1	1
	Registrar Clerk	1	1	1
	Subtotal Registrars of Voters	3	3	3
Assessor's				
	Assessor	1	1	1
	Deputy Assessor	1	1	1
	Senior Administrative Clerk	1	1	1
	Principal Clerk	1	1	1
	Sales and Ratio Clerk	1	1	1
	Assessment Technician	1	1	1
	Subtotal Assessor's	6	6	6
Tax Collector				
	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
	Subtotal Tax Collector	5.5	5.5	5
Purchasing				
	Purchasing Agent	1	1	1
	Administrative Assistant	1	1	1
	Purchasing Assistant	1	1	1
	Subtotal Purchasing	3	3	3
Comptroller's Office				
	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	1	1	1
	Subtotal Comptroller's Office	11	11	11
Treasurer's Office				
	Deputy Treasurer	1	1	1
	Accounting Clerk	1	1	1
	Bookkeeping Clerk	0.5	0.5	0.5
	Subtotal Treasurer's Office	2.5	2.5	2.5
Information Technology Department				
	Chief Information Officer	1	1	1
	System Applications Specialist	1	1	1
	Network Manager	1	1	1
	Technical Support Specialist	3	3	2
	Information Technology Coordinator	0	0	1
	Subtotal Information Technology	6	6	6

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

Department	Position	Budget Year		
		2019	2020	2021
Human Resources				
	Director of Human Resources	1	1	1
	Assistant Human Resources Director	1	1	1
	Personnel Analyst	1	1	1
	Risk Manager	1	0	0
	Senior Administrative Assistant	1	1	1
	Subtotal Human Resources	5	4	4
Corporation Counsel				
	Legal Secretary	1	1	1
	P/T Legal Administrative Assistant	0.5	0.5	0.5
	Assistant Corporation Counsel	2	2	2
	Subtotal Corporation Counsel	3.5	3.5	3.5
City Clerk				
	Town & City Clerk	1	1	1
	Assistant Town & City Clerk	1	1	1
	Statute & Legislative Coordinator	2	2	2
	Sr. Administrative Assistant	0	1	1
	Administrative Assistant	1	1	1
	Principal Clerk	1	0	0
	Subtotal City Clerk	6	6	6
Department of Aging				
	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
	Subtotal Department of Aging	7	7	7
Total General Government		60.5	59.5	59
Police Department - Administration				
	Chief of Police	1	1	1
	Police Captain	2	2	2
	Administrative Secretary	1	1	1
	Police Payroll Supervisor	1	1	1
	Principal Clerk	2	1	1
	Staff Assistant	1	1	1
	Evidence Clerk	1	1	1
	Technical Support Specialist	2	2	2
	Subtotal Police Department- Administration	11	10	10
Police Department-Maintenance				
	Fleet Traffic Maintenance Technician	1	1	1
	Subtotal Police Department- Maintenance	1	1	1
Police Department- Patrol & Traffic				
	Patrol Lieutenants	9	9	9
	Sergeants	10	10	10
	Police Officers	77	77	76
	Subtotal Police Department- Patrol & Traffic	96	96	95
Police Department-Criminal Investigations				
	Detective Lieutenant	1	1	1
	Detective Sergeants	3	3	3
	Detectives	18	18	19
	Subtotal Police Department- Criminal Investigations	22	22	23
Police Department-Communications				
	Lieutenant	1	1	1
	Lead Dispatchers	4	4	5
	Public Safety Dispatchers	12.5	12.5	12
	Subtotal Police Department- Communications	17.5	17.5	18
Subtotal Police Department		147.5	146.5	147

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

Department	Position	Budget Year		
		2019	2020	2021
Fire Department				
	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
	Subtotal Fire Department	88.5	88.5	88.5
Animal Control				
	Animal Control Officer	1	1	1
	Assistant Animal Control Officer	1	1	1
	Subtotal Animal Control	2	2	2
Building Department				
	Chief Building Official	1	1	1
	Senior Administrative Clerk	2	2	2
	Electrical Inspector	1	1	1
	Code Enforcement Officer/Asst. Building Inspector	2	2	2
	Mechanical Inspector	1	1	1
	Zoning/Code Enforcement Officer	1	1	1
	Subtotal Building Department	8	8	8
Subtotal Public Safety		246.0	245.0	245.5
Public Works				
Administration				
	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
	Subtotal Public Works- Administration	5.5	5.5	5.5
Engineering				
	City Engineer	1	1	1
	Assistant City Engineer	1	1	0
	Project Manager	0	0	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	0	0
	Party Chief	1	1	1
	GIS/AutoCAD Technician	1	1	1
	Environmental Engineer	1	1	1
	Subtotal Public Works- Engineering	12	11	11
Land Use				
	City Planner/ Land Use Development Coordinator	1	1	1
	Assistant City Planner/ Development Coordinator	1	1	1
	Administrative Secretary	1	1	1
	Subtotal Public Works- Land Use	3	3	3
Building Maintenance				
	Public Facilities & Energy Manager	0	1	1
	Facilities Manager	1	0	0
	Facilities/Maintenance Supervisor	1	0	0
	Senior Maintenance Technician	1	1	1
	Maintenance Technician	1	1	1
	Landscape Grounds Maintainer/Bldg. Technician	1	1	1
	Custodians	5	5	5
	Subtotal Public Works- Building Maintenance	10	9	9

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

Department	Position	Budget Year		
		2019	2020	2021
Streets				
	Superintendent of Streets	1	1	1
	Assistant Superintendent of Streets and Maintenance Oper.	0	1	0
	Public Works Coordinator	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
	Subtotal Public Works- Streets	33	34	34
Solid Waste				
	Superintendent of Solid Waste Operations	1	1	1
	Solid Waste Laborers	3.5	3.5	5
	Solid Waste Driver/Collector-Sanitation	13	13	12
	Subtotal Public Works- Solid Waste	17.5	17.5	18
Fleet Maintenance				
	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
	Subtotal Public Works- Fleet Maintenance	10	10	10
Transfer Station				
	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
	Subtotal Public Works- Transfer Station	5.5	5.5	5
Subtotal Public Works		96.5	95.5	95.5
Health & Social Services				
School Readiness				
	School Readiness Grant Manager	1	1	1
	Subtotal School Readiness	1	1	1
Subtotal Health & Social Services		1	1	1
Libraries				
Main Library				
	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
	Subtotal Main Library	26	26	26
Manross Library				
	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
	Subtotal Manross Library	4.5	4.5	4.5
Subtotal Libraries		30.5	30.5	30.5

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

Department	Position	Budget Year		
		2019	2020	2021
Parks, Recreation, Youth & Community Services				
Administration				
	Superintendent of Parks, Recreation, Youth & Community Services	1	1	1
	Deputy Superintendent	0	0	1
	Parks Office Coordinator	1	1	0
	Assistant to the Director	0	0	1
	Subtotal Administration	2	2	3
Grounds & Facilities				
	Parks Grounds Facilities Superintendent	1	1	1
	Assistant Parks, Grounds & Facilities Superintendent	0	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	0
	Landscape Gardener	1	1	1
	Park Maintainers	0	7	8
	Helper Craftsman	4	0	0
	Semi-Skilled Technician	4	0	0
	Yard Attendant	1	0	0
	Subtotal Grounds & Facilities	18	17	17
Recreation				
	Recreation Coordinator	1	1	1
	Recreation & Community Outreach Coordinator	0	1	0
	Community Engagement Coordinator	0	0	1
	Program Administrative Assistant	0	0	1
	Subtotal Recreation	1	2	3
Aquatics				
	Aquatics Supervisor	1	1	1
	Aquatics Coordinator	0	1	1
	Facilities Maintenance Technician	0	1	1
	Subtotal Aquatics	1	3	3
Youth & Community Services				
Youth Services				
	Director of Youth & Community Services	1	1	0
	Assistant to the Director	1	1	0
	Youth & Community Services Supervisor	0	0	1
	Outreach Worker	1	1	0
	Youth Advocate/Outreach Worker	1	1	0
	Youth and Family Coordinator	0	0	2
	Program Administrative Assistant	1	1	0
Community Services				
	Community Services Coordinator	1	1	1
	Subtotal Youth & Community Services	6	6	4
Subtotal Parks, Recreation, Youth and Community Services		28	30	30

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

Department	Position	Budget Year		
		2019	2020	2021
Board of Education	Full-time Positions	956	957	957
Subtotal Board of Education		956	957	953
Bristol Development Authority	Executive Director- BDA	1	1	1
	Grants Administrator	1	1	1
	Community Development Coordinator	1	0	0
	Housing & Project Specialist	1	1	1
	Senior Administrative Assistant	1	1	1
	Marketing & Public Relations Specialist	1	1	1
Subtotal Bristol Development Authority		6	5	5
Water & Sewer Department				
Water Department	Full-time Positions	37	37	38
Sewer Department				
	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	0	0
	Lab Technicians	1	1	1
	Senior Process Operator	1	1	1
	Process Operator- CLASS 3	3	3	3
	Process Operator	5	5	5
	Truck Driver-WPC	2	2	2
	Electro-Mechanical Maintenance Tech.	3	3	3
	Semi-Skilled Craftsman	1	1	1
	Skilled Craftsman	1	1	1
	Sewer Rehabilitation Operator	1	1	1
	Laborer/Helper (Transitional)	2	2	2
	Subtotal Sewer Department	25	24	24
Subtotal Water & Sewer Department		62	61	62
Total Budgeted Full-Time Positions		1,486.5	1,484.5	1,481.5

**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

OBJECT	REVENUE SOURCE	2019 ACTUAL REVENUE	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2021 REVENUE REQUEST	2021 APPROVED BUDGET
TAXES AND PRIOR LEVIES						
401000	CURRENT PROPERTY TAXES	\$141,750,605	\$147,543,760	\$147,543,760	\$158,460,365	\$150,731,450
401001	PRIOR LEVIES	1,362,027	1,300,000	1,300,000	1,300,000	1,300,000
401002	60 DAY:GAAP	135,807	0	0	0	0
401005	MV SUPPLEMENT	2,068,794	1,400,000	1,400,000	1,400,000	1,400,000
TAXES AND PRIOR LEVIES		\$145,317,233	\$150,243,760	\$150,243,760	\$161,160,365	\$153,431,450
INTEREST & LIEN FEES ON DELINQUENT TAXES						
410000	INTEREST & LIEN FEES	\$960,640	\$775,000	\$775,000	\$775,000	\$775,000
INTEREST & LIEN FEES ON DELINQUENT TAXES		\$960,640	\$775,000	\$775,000	\$775,000	\$775,000
LICENSES, PERMITS & FEES						
422003	ASSESSOR LATE FILING FEE	\$451	\$2,000	\$2,000	\$2,000	\$2,000
442441	DELINQUENT FEES	725	1,000	1,000	1,000	1,000
421000	CIRCUIT COURT FINES	3,475	4,000	4,000	4,000	4,000
422021	DOG PENALTY	416	700	700	700	700
441002	DOG LICENSES	6,810	7,500	7,500	7,500	7,500
441005	MARRIAGE LICENSES	3,060	3,000	3,000	3,000	3,000
442001	CLERK FEES	13,310	12,000	12,000	12,000	12,000
442002	LIQUOR	1,460	1,500	1,500	1,500	1,500
442003	NOTARY SER	2,160	2,000	2,000	2,000	2,000
442004	NOTARY APP	3,260	3,000	3,000	3,000	3,000
442005	BURIAL PERMITS	4,580	4,100	4,100	4,100	4,100
442007	TRADE NAME	1,160	1,100	1,100	1,100	1,100
442011	VITALS	134,496	118,000	118,000	120,000	120,000
421002	PARKING VIOLATIONS	84,866	48,000	48,000	48,000	75,000
421005	ALARM FINES	20,535	17,000	17,000	17,000	17,000
441000	POLICE REPORT FEES	17,646	12,000	12,000	14,000	14,000
441008	BINGO/RAFFLES	12,732	12,000	12,000	12,000	12,000
450100	ANIMAL POPULATION	0	0	0	0	0
422015	ZONING VIOLATIONS	0	1,500	1,500	1,500	1,500
422031	DROP FEE	1,200	2,400	2,400	2,400	2,400
442006	BUILDING PERMITS	1,346,270	1,050,000	1,050,000	1,050,000	1,200,000
442008	PUBLIC WORKS EXCAVATION PERMITS	13,314	12,500	12,500	13,500	13,500
422011	SURCHARGE	1,560	0	0	0	0
442009	LAND USE FEES & PERMITS	26,444	18,000	18,000	18,000	18,000
421001	LIBRARY FINES	13,029	12,500	12,500	13,000	13,000
LICENSES, PERMITS & FEES		\$1,712,959	\$1,345,800	\$1,345,800	\$1,351,300	\$1,528,300
CHARGES FOR SERVICES						
450102	COPIER CHARGES	\$1,889	\$1,500	\$1,500	\$1,500	\$1,500
450104	TAX COLLECTOR COPIER	823	350	350	350	350
450201	WATER DEPT. REIMBURSEMENT	5,589	1,250	1,250	1,250	1,250
450205	FORECLOSURE COSTS	5,988	10,000	10,000	10,000	10,000
450310	COURT RENTAL	146,777	100,000	100,000		0
450320	RENTAL OF 51 HIGH STREET	15,770	15,770	15,770	15,770	15,770
450321	OTHER RENTALS	8,584	500	500	500	500
450400	MISCELLANEOUS CHARGES	6,677	4,000	4,000	4,000	4,000
422000	RECORDING FEES	264,746	280,000	280,000	280,000	280,000
450102	COPIER CHARGES	48,166	46,000	46,000	46,000	46,000
450115	REAL ESTATE TRANSFER TAX	986,937	825,000	825,000	825,000	825,000
450004	SENIOR CITIZEN NON-RESIDENT FEE	4,500	4,000	4,000	4,000	4,000
450315	SENIOR CENTER RENTALS	64,846	63,400	63,400	63,400	63,400
450101	POLICE ID CHARGES	17,225	22,000	22,000	22,000	22,000
450000	POLICE SPECIAL SERVICES	2,438,730	600,000	600,000	600,000	850,000
450001	FIRE ADMIN	2,248	0	0	0	0
450200	FIRE SERVICES	1,750	1,475	1,475	1,475	1,475
450116	DOG WARDEN FEES	1,785	3,000	3,000	3,000	3,000
450102	COPIER CHARGES	0	200	200	200	200
450003	PUBLIC WORKS FEES	367,810	355,600	355,600	370,000	370,000
450208	OTHER RECYCLING	10,721	0	0	13,200	13,200
450300	ENGINEERING MAPS	328	500	500	200	200
450303	RECYCLING RECEIPTS - BULK FEES	11,363	7,000	7,000	11,000	11,000
450400	PUBLIC WORKS MISCELLANEOUS CHARGES	1,580	300	300	1,600	1,600
450324	BARREL SALE	12,988	4,000	4,000	12,000	12,000
450113	PERM PATCH	3,616	0	0	0	0
450400	MISC MAYOR'S OFFICE'S OFFICE	475	0	0	0	0
450102	COPIER CHARGES	14,137	12,000	12,000	14,000	14,000
450313	LIBRARY RENTAL	2,685	600	600	1,000	1,000
450103	POOL CHARGES	184,607	0	0	0	0
450105	SUMMER RECREATION	82,164	0	0	0	0
450106	FALL RECREATION PROGRAM	29,066	0	0	0	0
450311	MUZZY RENTALS	13,853	0	0	0	0
450321	RENTAL OF PARKS	6,330	0	0	0	0
450322	CONCESSION/MISCELLANEOUS	10,708	0	0	0	0
450400	PARKS MISCELLANEOUS CHARGES	152	0	0	0	0
450311	MUZZY RENTALS	0	20,000	20,000	25,000	25,000
450321	RENTAL OF PARKS	0	3,500	3,500	8,000	8,000
450322	CONCESSION/MISCELLANEOUS	0	13,500	13,500	6,500	6,500
450400	CHARGES FOR SERVICES	0	300	300	400	400
450105	SUMMER RECREATION	0	95,000	95,000	276,200	276,200
450107	FALL/WINTER RECREATION PROGRAM	0	29,000	29,000	33,165	33,165
450103	POOL CHARGES	0	203,500	203,500	203,500	203,500
CHARGES FOR SERVICES		\$4,775,613	\$2,723,245	\$2,723,245	\$2,854,210	\$3,104,210

General Fund Revenues - continued

ORGCODE	OBJECT	REVENUE SOURCE	2019 ACTUAL REVENUE	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2021 REVENUE REQUEST	2021 APPROVED BUDGET
SOURCE		INVESTMENT EARNINGS					
0011019	460001	INTEREST GENERAL FUND	\$1,484,343	\$925,000	\$925,000	\$925,000	\$550,000
0011019	460006	INTEREST ACCOUNTS RECEIVABLE	17,192	8,000	8,000	6,000	6,000
TOTAL		INVESTMENT EARNINGS	\$1,501,535	\$933,000	\$933,000	\$931,000	\$556,000
SOURCE		SALE OF PROPERTY & EQUIPMENT					
0011018	450309	SALE OF PROPERTY & EQUIPMENT	\$304,535	\$75,000	\$75,000	\$75,000	\$75,000
TOTAL		SALE OF PROPERTY & EQUIPMENT	\$304,535	\$75,000	\$75,000	\$75,000	\$75,000
SOURCE		OTHER/MISCELLANEOUS REVENUE					
0011018	454001	MISCELLANEOUS	\$3,374	\$5	\$5	\$5	\$5
0014012	450301	REIMBURSEMENTS SOCIAL SERVICES	37,175	7,500	7,500	0	0
0016012	480001	MANROSS LIBRARY TRUST	20,027	0	0	0	0
0016014	480001	MAIN LIBRARY TRUST	4,170	4,210	4,210	4,310	4,310
0016014	480002	LIBRARY TRUST- GOODSSELL	27,990	28,250	28,250	28,950	28,950
0017000	480003	PARK TRUST FUNDS	512,566	0	0	0	0
0017000	480004	PARK TRUST- GOODSSELL	24,280	0	0	0	0
0017021	480003	PARK TRUST FUNDS	0	400,000	400,000	300,000	400,000
0017021	480004	PARK TRUST- GOODSSELL	0	23,330	23,330	23,330	23,330
0017025	450301	WELFARE OTHER	0	0	0	7,500	7,500
TOTAL		OTHER/MISCELLANEOUS REVENUE	\$629,582	\$463,295	\$463,295	\$364,095	\$464,095
SOURCE		CONTRIBUTIONS					
0011012	470038	PLYMOUTH	\$5,405	\$6,390	\$6,390	\$7,190	\$7,190
0011012	470039	PLAINVILLE	4,465	0	0	0	0
0011018	470030	HMO WATER DEPARTMENT CONTRIBUTION	5,494	3,000	3,000	3,000	3,000
0012211	470000	CONTRIBUTIONS	25	0	0	0	0
0012615	470039	PLAINVILLE	20,667	27,580	27,580	33,930	33,930
0017000	470021	CONTRIBUTIONS PARK DEPT	1,721	0	0	0	0
TOTAL		CONTRIBUTIONS	\$37,777	\$36,970	\$36,970	\$44,120	\$44,120
SOURCE		FEDERAL GRANTS					
0011018	431080	HSG-PILOT	\$112,944	\$100,000	\$100,000	\$100,000	\$100,000
0012413	431003	CIVIL PREPAREDNESS	(605)	13,500	13,500	13,500	13,500
TOTAL		FEDERAL GRANTS	\$112,339	\$113,500	\$113,500	\$113,500	\$113,500
SOURCE		STATE GRANTS					
0011014	432012	STATE PROPERTY	\$47,877	\$47,880	\$47,880	\$47,880	\$47,880
0011014	432025	HOSPITAL PILOT	380,562	380,560	380,560	380,560	380,560
0011014	432027	TOTAL DISABLED PILOT	12,983	12,500	12,500	12,500	12,500
0011014	432064	VETERANS GRANT	26,456	26,500	26,500	26,000	26,000
0011014	432077	ENTERPRISE ZONE REIMBURSEMENT	103,859	0	0	145,000	145,000
0011018	432020	TOWNAID ROAD GRANT	663,247	663,245	663,245	663,245	0
0011018	432021	MASHANTUCKET PEQUOT GRANTS	400,282	400,280	400,280	400,280	400,280
0011018	432030	OFF-TRACK BETTING	48,248	50,000	50,000	50,000	50,000
0011018	432076	UTILITIES TAX	118,425	100,000	100,000	100,000	100,000
0011018	432817	MUNICIPAL	234,651	234,650	234,650	234,650	234,650
0011031	432026	YOUTH BUREAU	41,741	41,745	41,745	0	0
0011031	432147	ENHANCEMENT SERVICES	6,949	0	12,967	0	0
0011031	432150	JUVENILE DIVERSION	11,298	0	0	0	0
0011031	432820	DIVERSION	10,000	0	0	0	0
0012115	432050	E-911 SUBSIDY GRANT	133,027	134,500	134,500	134,500	134,500
0012115	432400	EMD GRANT	1,470	6,000	6,000	6,000	6,000
0014654	432079	SCHOOL READINESS	2,853,510	0	2,939,412	0	0
0014654	432080	QUALITY ENHANCEMENT GRANT	18,756	0	18,756	0	0
0015000	432002	EDUCATION COST SHARING GRANT	41,542,673	41,657,310	41,657,310	41,657,310	41,657,310
0015000	432016	HEALTH PUBLIC ACT 481	217,587	150,000	150,000	150,000	150,000
0017025	432026	YOUTH BUREAU	0	0	0	41,745	41,745
TOTAL		STATE GRANTS	\$46,873,601	\$43,905,170	\$46,876,305	\$44,049,670	\$43,386,425
SOURCE		OTHER FINANCING SOURCES					
0011018	461002	BUD. FUND BALANCE UNDES	\$0	\$0	\$4,412,531	\$0	\$1,000,000
TOTAL		OTHER FINANCING SOURCES	\$0	\$0	\$4,412,531	\$0	\$1,000,000
SOURCE		OPERATING TRANSFERS IN					
0011018	490100	TR-IN SRF	\$0	\$0	\$22,155	\$0	\$0
0011018	490180	TRANSFER IN MRSF	0	0	0	0	600,000
TOTAL		OTHER FINANCING SOURCES	\$0	\$0	\$22,155	\$0	\$600,000
TOTAL REVENUES GENERAL FUND			\$202,225,814	\$200,614,740	\$208,020,561	\$211,718,260	\$205,078,100

General Fund Expenditures

ORGCODE	DEPARTMENT	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2021 BUDGET REQUEST	2021 APPROVED BUDGET	APPROVED \$ INCREASE/ (DECREASE)	APPROVED % INCREASE/ DECREASE
FUNCTION GENERAL GOVERNMENT							
0011010	CITY COUNCIL	\$60,171	\$61,300	\$61,065	\$61,065	(\$235)	(0.38%)
0011011	MAYOR'S OFFICE	198,517	211,915	213,210	214,655	2,740	1.29%
0011012	PROBATE COURT	37,530	39,950	42,300	39,900	(50)	(0.13%)
0011013	REGISTRARS OF VOTERS	243,573	278,515	285,135	285,135	6,620	2.38%
0011014	ASSESSOR'S OFFICE	435,726	477,080	495,455	492,530	15,450	3.24%
0011015	BOARD OF ASSESSMENT APPEALS	4,569	7,010	7,010	7,010	0	0.00%
0011016	TAX COLLECTOR	310,261	375,815	377,800	372,805	(3,010)	(0.80%)
0011017	PURCHASING	205,595	218,150	222,250	222,250	4,100	1.88%
0011018	COMPROLLER'S OFFICE	762,766	805,730	815,925	823,960	18,230	2.26%
0011019	TREASURER	121,472	144,185	148,040	148,040	3,855	2.67%
0011020	INFORMATION TECHNOLOGY	1,044,379	1,090,015	1,233,935	1,123,935	33,920	3.11%
0011021	HUMAN RESOURCES	394,506	420,070	421,810	427,510	7,440	1.77%
0011022	CORPORATION COUNSEL	621,819	627,910	677,940	635,965	8,055	1.28%
0011023	TOWN AND CITY CLERK	447,674	478,505	480,190	483,795	5,290	1.11%
0011024	BOARD OF FINANCE	84,156	85,150	86,000	85,900	750	0.88%
0011026	HOUSING CODE BOARD OF APPEALS	174	460	460	460	0	0.00%
0011027	DEPARTMENT OF AGING	673,649	697,250	714,500	712,910	15,660	2.25%
0011030	CITY MEMBERSHIPS	67,718	75,925	79,880	79,880	3,955	5.21%
0011034	COMMUNITY PROMOTIONS	65,402	75,000	75,000	40,000	(35,000)	(46.67%)
0011041	BOARDS AND COMMISSIONS	5,651	5,800	6,050	6,050	250	4.31%
TOTAL	GENERAL GOVERNMENT	\$5,785,308	\$6,175,735	\$6,443,955	\$6,263,755	\$88,020	1.43%
FUNCTION PUBLIC SAFETY							
0012110	POLICE DEPARTMENT ADMINISTRATION	\$1,323,523	\$1,393,310	\$1,941,055	\$1,462,160	\$68,850	4.94%
0012111	POLICE MAINTENANCE	257,198	299,585	311,975	308,975	9,390	3.13%
0012112	POLICE PATROL & TRAFFIC	9,564,712	10,065,495	9,930,060	10,195,110	129,615	1.29%
0012113	POLICE CRIMINAL INVESTIGATIONS	2,525,215	2,494,045	2,588,550	2,706,460	212,415	8.52%
0012114	POLICE SPECIAL SERVICES	1,738,093	450,000	450,000	450,000	0	0.00%
0012115	POLICE COMMUNICATIONS	1,447,978	1,587,030	1,659,320	1,655,220	68,190	4.30%
	SUB-TOTAL POLICE DEPT.	\$16,856,719	\$16,289,465	\$16,880,960	\$16,777,925	\$488,460	3.00%
0012211	FIRE DEPARTMENT	\$8,604,070	\$8,769,575	\$8,840,080	\$9,143,245	\$373,670	4.26%
0012312	ANIMAL CONTROL	162,986	163,385	163,520	182,270	18,885	11.56%
0012413	EMERGENCY MANAGEMENT	22,047	27,000	27,000	27,000	0	0.00%
0012615	BUILDING INSPECTION	574,678	546,270	673,470	639,365	93,095	17.04%
TOTAL	PUBLIC SAFETY	\$26,220,500	\$25,795,695	\$26,585,030	\$26,769,805	\$974,110	3.78%
FUNCTION PUBLIC WORKS							
0013010	PW ADMINISTRATION	\$300,500	\$379,855	\$555,615	\$392,670	\$12,815	3.37%
0013011	PW ENGINEERING	721,253	876,205	967,745	895,420	19,215	2.19%
0013012	PW LAND USE	235,607	328,190	254,145	253,845	(74,345)	(22.65%)
0013013	PW BUILDING MAINTENANCE	1,064,950	1,132,640	1,172,255	1,159,935	27,295	2.41%
0013015	PW STREETS	1,798,474	2,002,290	2,176,105	2,122,005	119,715	5.98%
0013016	PW SOLID WASTE	1,014,908	1,052,845	1,221,385	1,181,385	128,540	12.21%
0013017	PW FLEET MAINTENANCE	1,952,074	1,949,980	1,975,715	1,951,715	1,735	0.09%
0013018	PW SNOW REMOVAL	1,061,469	1,048,000	1,093,500	1,075,500	27,500	2.62%
0013019	PW MAJOR ROAD IMPROVEMENTS	4,774,818	1,522,000	1,522,000	22,000	(1,500,000)	(98.55%)
0013020	PW RAILROAD MAINTENANCE	84,936	44,300	44,300	44,300	0	0.00%
0013021	PW OTHER CITY BUILDINGS	87,574	111,500	112,000	104,500	(7,000)	(6.28%)
0013025	PW PERM PATCH UTILITY	3,295	0	0	0	0	0.00%
0013026	PW FLEET	1,489,805	1,138,000	1,361,000	818,000	(320,000)	(28.12%)
0013027	PW LINE PAINTING	105,564	111,025	114,500	102,025	(9,000)	(8.11%)
0013040	PW STREET LIGHTING	211,076	228,000	228,000	228,000	0	0.00%
TOTAL	PUBLIC WORKS	\$14,906,303	\$11,924,830	\$12,798,265	\$10,351,300	(\$1,573,530)	(13.20%)

General Fund Expenditures - continued

ORGCODE	DEPARTMENT	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2021 BUDGET REQUEST	2021 APPROVED BUDGET	APPROVED \$ INCREASE/ (DECREASE)	APPROVED % INCREASE/ DECREASE
FUNCTION HEALTH & SOCIAL SERVICES							
0014210	BRISTOL/BURLINGTON HEALTH	\$3,144,328	\$3,216,455	\$3,288,575	\$3,416,455	\$200,000	0.00%
0014500	OUTSIDE AGENCIES	102,768	102,950	137,730	72,780	(30,170)	(29.31%)
0014550	CEMETERY UPKEEP	79,019	79,075	79,020	79,020	(55)	(0.07%)
0014654	SCHOOL READINESS PROGRAM	2,879,767	25,000	25,000	25,000	0	0.00%
TOTAL	HEALTH & SOCIAL SERVICES	\$6,205,882	\$3,423,480	\$3,530,325	\$3,593,255	\$169,775	4.69%
FUNCTION LIBRARIES							
0016010	MAIN LIBRARY	\$1,709,458	\$1,918,350	\$1,978,940	\$1,976,290	\$57,940	3.02%
0016011	CHILDREN'S LIBRARY	56,396	59,000	59,000	59,000	0	0.00%
0016012	MANROSS LIBRARY	364,881	394,870	403,830	402,830	7,960	2.02%
0016014	LIBRARY BEQUEST	40,834	32,460	33,260	33,260	800	2.46%
TOTAL	LIBRARIES	\$2,171,569	\$2,404,680	\$2,475,030	\$2,471,380	\$66,700	2.77%
FUNCTION PARKS, RECREATIONS, YOUTH & COMMUNITY SERVICES							
0017000	PARKS & RECREATION	\$2,516,596	\$0	\$0	\$0	\$0	0.00%
0017021	PARKS ADMINISTRATION	0	238,310	406,930	406,930	168,620	70.76%
0017022	PARKS GROUNDS AND FACILITIES	0	1,446,630	1,690,095	1,519,095	72,465	5.01%
0017023	RECREATION	0	415,160	613,245	603,050	187,890	45.26%
0017024	AQUATICS	0	708,715	763,265	755,265	46,550	6.57%
0017025	YOUTH AND COMMUNITY SERVICES	577,603	603,740	473,465	473,465	(130,275)	0.00%
TOTAL	PARKS, RECREATION, YOUTH & CS	\$3,094,199	\$3,412,555	\$3,947,000	\$3,757,805	\$345,250	10.12%
FUNCTION MISCELLANEOUS & OTHER USES							
0018102	EMPLOYEE BENEFITS	\$2,477,281	\$1,829,020	\$1,886,395	\$1,886,395	\$57,375	3.14%
0018105	INSURANCE	841,984	911,750	965,350	965,350	53,600	5.88%
0018106	ALL OTHER	430,039	2,084,070	2,613,950	1,446,330	(637,740)	(30.60%)
0018107	OTHER POST EMPLOYMENT BENEFITS	1,450,000	1,450,000	1,450,000	1,300,000	(150,000)	(10.34%)
0018108	OPERATING TRANSFERS OUT	42,550,575	25,912,065	26,920,775	27,000,725	1,088,660	4.20%
0018310	PUBLIC BUILDINGS	250,000	250,000	305,000	250,000	0	0.00%
TOTAL	MISCELLANEOUS & OTHER USES	\$47,999,879	\$32,436,905	\$34,141,470	\$32,848,800	\$411,895	1.27%
TOTAL	GENERAL CITY	\$106,383,640	\$85,573,880	\$89,921,075	\$86,056,100	\$482,220	0.56%
FUNCTION EDUCATION							
0015000	EDUCATION	\$97,768,251	\$115,040,860	\$121,797,185	\$119,022,000	\$3,981,140	3.46%
TOTAL	EDUCATION	\$97,768,251	\$115,040,860	\$121,797,185	\$119,022,000	\$3,981,140	3.46%
TOTAL	GENERAL FUND	\$204,151,891	\$200,614,740	\$211,718,260	\$205,078,100	\$4,463,360	2.22%

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

- J **GAAP** - Generally Accepted Accounting Principles
- J **GASB** - Governmental Accounting Standards Board
- J **GIS** - Geographic Information System
- J **GF** - General Fund
- J **GFOA** - Government Finance Officers Association
- J **GO** - General Obligation Bonds
- J **LEPC** - Local Emergency Planning Committee
- J **LOCIP** - Local Capital Improvement Program
- J **MBR** - Minimum Budget Requirement for Board of Education
- J **MIS** - Management Information Systems
- J **N/A** - Not Applicable
- J **NAEYC** - National Association for the Education of Young Children
- J **NCRMHB** - North Central Regional Mental Health Board
- J **NTGL** - Net Taxable Grand List
- J **OPEB** - Other Post Employment Benefits
- J **PLCC** - Pink Lake Challenge Course
- J **P&I** - Principal and Interest
- J **PSA** - Public Service Announcements
- J **PT** - Part-time
- J **PVPB** - Present Value of all Projected Benefits
- J **RFI** - Request for Information
- J **RFP** - Request for Proposal
- J **SAAC** - Substance Abuse Action Council
- J **SSO** - Sanitary Sewer Overflow
- J **VA** - Veterans' Administration
- J **WPC** - Water Pollution Control

Index

A

Acronyms	351-352
Administration - Public Works	167-169
Aging, Department of	127-131
All Other	284
Animal Control	167-168
Appendix	317-356
Assessed and Estimated Value of Taxable Property	324-325
Assessor	96-99
Assessor's Grand List	343

B

Board of Assessment Appeals	99-101
Board of Education (Summary)	229-238
Board of Education Expenditure Summary	239-240
Board of Finance	125-126
Bond Ratings	
Bristol/Burlington Health District	215-218
Budget Process	41-43
Budget Summaries	65-84
Building Inspection	172-174
Building Maintenance	188-190

C

Capital Budget Summary	317
Capital Budget Funding Sources	297
Capital Budget Process	316
Capital Budget Project Profiles	301-305
Capital Budget Highlights	298-299
Cemetery Upkeep	224
Chairman's Transmittal Letter	9-10
Children's Library	247
City Council	86-87
City Map	32
City Memberships	131
City Services	34

C (continued)

Committees, Boards and Commissions	138
Community Development Block Grant Fund	278-287
Community Promotions	137
Community Services	212-214
Comparative Sources of Funds by Object	69-73
Comparative Sources and Uses of Funds - Enterprise Fund	77
Comparative Sources and Uses of Funds - Internal Service Fund	78
Comparative Uses of Funds by Object	72-73
Comptroller	106-109
Comptroller's Transmittal Letter	11-28
Corporation Counsel	118-120
D	
Debt Overview	307-308
Debt Policy	49-54
Debt Service Budget	310-312
Description of Government/History	29
Distinguished Budget Presentation Award	3-4
Donations Policy	54
E	
Economic Development	270-271
Elected and Appointed Officials	1-2
Emergency Management	169-171
Employee Benefits	265-266
Engineering	182-185
F	
Fleet	207
Fleet Maintenance	197-200
Fire Department	159-166
Fixed Asset Policies and Procedures	52-56
Full-time Position Summaries	333-338
Functional Relationships	47-48
Fund Balances	82-84
Fund Balance Policy	56-57
Fund Structure	43-46

Index (continued)

G			
General Fund Revenues and Expenditures	340-343	Major Road Improvements	202-203
General Government Summary	85	Manross Library	247
General Retirement Fund Policy	57-58	Mayor's Task Force on HIV/AIDS	222-223
Glossary of Terms	344-350	Mayor's Office	88-90
Governance Map	30-31	Mayor's Transmittal Letter	7-8
Guide to the Document	36-39	Mill Rate Recap	370
H		Miscellaneous Summary	263-264
Health and Social Services Summary	211	Mission Statement	5-6
Health Benefits Fund	339	Municipal Rankings	391
Heart and Hypertension	280	N	
Housing Code Board of Appeals	127	No. Central Regional Mental Health Board	218-219
Housing Inventory/ Housing Values	32	No. Central CT Emergency Medical	221
Human Resources	116-118	O	
I		Operating Transfers Out	273
Index	353-356	Organizational Chart	33
Information Technology	113-115	Other City Buildings	205-206
Insurance	281-283	Other Post Employment Benefits	271-272
Interdistrict Cooperative Program	137		
Internal Service Fund	313-316		
Investment Policy	58-61		
L			
Land Use	185-188		
Libraries Summary	241-245		
Library Bequest	248		
Line Painting	208		
LOCIP	302		

Index (continued)

P

Parks, Recreation, Youth and Community Services	227-246
Pine Lake Adventure Park	298-301
Police Administration	140-149
Police Communications	147-148
Police Criminal Investigation	145-146
Police Maintenance	140-141
Police Patrol and Traffic	141-144
Police Special Services	146
Policy Initiatives	49-54
Population Trends	33
Position Summary	36-37
Principal Property Taxpayers	323
Probate Court	90-92
Property Tax Levies and Collections	327
Public Buildings	255-256
Public Safety Summary	131
Public Works Summary	163-166
Purchasing	103-105

R

Railroad Maintenance	191
Reader's Guide	31-48
Registrars of Voters	92-95

S

Schedule of Debt Limitation	314
School Lunch Program	273-275
School Readiness	204-206
Sewer Operating and Assessment Fund (WPC)	265-271
Snow Removal	187-188
Solid Waste	181-184
Solid Waste Disposal Fund	272-273
Sources of Funds Summary	67
Special Revenue Funds Summary	257
St. Vincent DePaul Society	201
Street Lighting	195-196
Streets	178-181

T

Table of Contents	i-viii
Tax Collector	101-103
Town and City Clerk	119-122
Transfer Station Fund	279-282
Transmittal Letter	7-30
Treasurer	108-110

U

Uses of Funds Summary	68
-----------------------	-----------

V

Veterans Strong Community Center	203
----------------------------------	------------

W

Water Department (Enterprise Fund)	283-290
Workers' Compensation Fund	294

Y

Youth Services & Community Services	241-243
-------------------------------------	----------------

