

Appendix

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October 1, 2020 Grand List Post Board of Assessment Appeals

	<u>Gross</u>	<u>Exemptions</u>	<u>BAA Changes</u>	<u>Post BAA</u>
Real Estate	\$3,744,972,989	\$467,303,348	(\$291,760)	\$3,277,669,641
Personal Property	613,452,070	238,395,518	(123,190)	375,056,552
Motor Vehicle	429,330,393	6,107,362	\$0.00	423,223,031
Total	\$4,787,755,452	\$711,806,228	(\$414,950)	\$4,075,949,224
Homeowner 100% Disabled and Elderly Benefit (Estimated) assessment				\$55,038,012
Homeowner 100% Disabled and Elderly Benefit (Estimated) Unfunded State mandate				\$350,000
Local veteran exemptions				\$3,601,380

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

	2020	2019	2018	2017	2016
Expenses:					
Governmental activities:					
General government	\$ 16,386,951	\$ 15,206,941	\$ 12,194,227	\$ 21,518,842	\$ 20,970,806
Public safety	38,189,472	41,433,915	37,443,005	31,225,680	33,028,169
Public works	24,113,012	30,880,755	28,720,300	27,755,308	33,358,035
Health and welfare	7,453,386	8,515,040	8,566,460	8,472,561	8,749,471
Libraries	3,244,302	3,296,778	3,250,406	3,111,382	3,232,404
Parks and recreation	3,978,644	3,856,200	3,617,439	3,526,465	3,744,334
Education	176,362,753	152,066,662	164,662,832	152,095,342	142,696,114
Interest on long-term debt	2,785,304	3,162,151	2,568,739	1,714,198	2,093,677
Total Governmental Activities Expenses	272,513,824	258,418,442	261,023,408	249,419,778	247,873,010
Business-type activities:					
Water	8,597,186	7,519,253	6,659,124	7,292,518	7,585,568
Total primary government expenses	281,111,010	265,937,695	267,682,532	256,712,296	255,458,578
Program revenues:					
Governmental activities:					
Charges for services:					
General government	2,282,089	2,368,308	2,328,207	1,335,428	1,310,578
Public works	8,587,477	8,268,657	7,983,155	10,809,801	9,888,737
Education	568,290	729,459	1,120,855	1,198,646	1,308,475
Other	4,074,963	4,835,930	4,351,725	2,430,930	2,064,396
Operating grants and contributions	97,039,920	76,939,048	93,600,969	84,993,707	79,078,101
Capital grants and contributions	2,517,313	1,612,984	2,136,579	4,213,374	7,648,148
Total Governmental Activities Program Revenues	115,070,052	94,754,386	111,521,490	104,981,886	101,298,435
Business-type activities:					
Charges for services	8,928,762	8,224,671	7,500,510	7,820,045	7,431,065
Capital grants and contributions					
Total business-type activities program revenues	8,928,762	8,224,671	7,500,510	7,820,045	7,431,065
Total primary government program revenues	123,998,814	102,979,057	119,022,000	112,801,931	108,729,500

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

	2020	2019	2018	2017	2016
Net revenue (expense):					
Governmental activities	\$ (157,443,772)	\$ (163,664,056)	\$ (149,501,918)	\$ (144,437,892)	\$ (146,574,575)
Business-type activities	331,576	705,418	841,386	527,527	(154,503)
Total primary government net expense	<u>(157,112,196)</u>	<u>(162,958,638)</u>	<u>(148,660,532)</u>	<u>(143,910,365)</u>	<u>(146,729,078)</u>
General revenues and other changes in net position:					
Governmental activities:					
Property taxes	150,235,069	146,235,083	140,813,458	142,203,594	134,464,509
Grants and contributions not restricted to specific purposes	486,324	523,860	422,149	565,492	600,091
Unrestricted investment earnings	1,737,976	1,906,770	1,125,319	583,170	444,898
Gain on sale of capital assets	60,401	26,772			
Other general revenues	125,430	57,824	78,465	1,324,905	3,686,764
Total governmental activities	<u>152,645,200</u>	<u>148,750,309</u>	<u>142,439,391</u>	<u>144,677,161</u>	<u>139,196,262</u>
Business-type activities:					
Unrestricted investment earnings	71,271	(36,629)	306,518	583,170	444,898
Total primary government	<u>152,716,471</u>	<u>148,713,680</u>	<u>142,745,909</u>	<u>145,260,331</u>	<u>139,641,160</u>
Changes in net position:					
Governmental activities	(4,798,572)	(14,913,747)	(7,062,527)	239,269	(7,378,313)
Business-type activities	402,847	668,789	1,147,904	1,110,697	290,395
Total Primary Government	<u>\$ (4,395,725)</u>	<u>\$ (14,244,958)</u>	<u>\$ (5,914,623)</u>	<u>\$ 1,349,966</u>	<u>\$ (7,087,918)</u>

Note:

Schedule prepared on the accrual basis of accounting

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

	2020	2019	2018	2017	2016
Revenues:					
Taxes and assessments	\$ 150,779,378	\$ 145,382,091	\$ 140,126,003	\$ 140,319,168	\$ 133,131,825
Interest and lien fees on delinquent taxes and assessments	864,583	960,640	897,504	1,138,474	920,530
Licenses, permit and fees	3,109,968	3,163,035	3,200,495	3,514,973	3,334,376
Intergovernmental	91,259,765	87,665,806	86,369,398	90,125,552	86,380,385
Charges for services	12,362,823	13,083,677	12,675,555	12,150,217	11,225,218
Income on investments	1,605,936	1,752,824	1,064,385	1,640,414	1,811,405
Miscellaneous	1,068,246	1,375,277	1,557,244	1,002,407	3,266,211
Total revenues	261,050,699	253,363,350	245,890,584	249,891,205	240,069,950
Expenditures:					
General government	8,141,062	8,041,655	7,995,194	8,439,181	7,766,024
Public safety	26,968,225	27,089,568	26,427,386	23,840,668	23,926,373
Public works	21,539,235	23,014,041	23,123,025	20,220,458	19,801,976
Health and welfare	7,403,947	7,559,459	7,580,466	7,181,226	8,078,721
Libraries	2,318,442	2,239,561	2,229,117	2,103,567	2,299,115
Parks and recreation	3,336,658	2,876,156	2,711,177	2,672,162	2,981,876
Education	134,048,642	133,588,657	129,346,915	128,956,258	120,645,180
Citywide:					
Employee benefits and pensions	4,406,979	3,924,782	4,468,966	4,283,364	3,631,894
Insurance	30,362,195	27,967,916	27,489,483	30,044,634	27,289,295
Miscellaneous	380,655	430,040	514,065	655,417	541,457
Capital outlay	12,070,648	7,752,760	15,828,191	23,510,905	18,507,685
Debt service:					
Principal retirement	7,535,907	6,813,883	6,671,856	6,488,840	6,511,853
Interest and fiscal charges	3,739,030	3,444,798	2,823,726	2,168,699	2,372,010
Total expenditures	262,251,625	254,743,276	257,209,567	260,565,379	244,353,459
Excess (deficiency) of revenue over expenditures	(1,200,926)	(1,379,926)	(11,318,983)	(10,674,174)	(4,283,509)
Other financing sources (uses):					
Transfers in	21,087,854	16,336,277	14,437,994	16,806,271	16,366,913
Transfers out	(21,087,854)	(16,336,277)	(14,437,994)	(16,806,271)	(16,366,913)
Issuance of capital leases	143,226				
General obligation bonds issued	25,000,000	30,400,000	1,284,772	25,283,007	2,724,099
Refunding bonds issued			24,932,000		7,117,000
Premium on bonds issued	1,525,183	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)	26,668,409	30,501,263	1,484,079	26,314,952	2,831,137
Net Changes in Fund Balances	\$ 25,467,483	\$ 29,121,337	\$ (9,834,904)	\$ 15,640,778	\$ (1,452,372)
Debt Service as a Percentage of Noncapital Expenditures					
	4.6%	4.4%	3.9%	3.7%	4.0%

Note: Schedule prepared on the modified accrual basis of accounting

Principal Property Taxpayers

TOP TEN NET ASSESSMENTS
GRAND LIST 2020

	TAXPAYER	REAL ESTATE	PERSONAL PROPERTY	TOTAL NET ASSESSMENT
1	E.S.P.N.	135,655,870	138,429,130	274,085,000
2	CONNECTICUT LIGHT & POWER-EVERSOURCE	1,853,180	71,063,640	72,916,820
3	COVANTA	33,600,490	412,980	34,013,470
4	BRISTOL CENTER LLC	33,513,690	-	33,513,690
5	BRISTOL SPORTS DST	25,297,930	-	25,297,930
6	YANKEE GAS SERVICE CO	180,460	23,113,120	23,293,580
7	FEDERAL REALTY INVESTMENT TRUST	22,658,300	-	22,658,300
8	CARPENTER REALTY COMPANY	21,001,270	222,260	21,223,530
9	D'AMATO CONSTRUCTION/AFFILIATED LLCS	20,213,256	830,010	21,043,266
10	FESTIVAL FUN PARKS/LAKE COMPOUNCE	6,917,470	12,575,300	19,492,770
	TOTALS	300,891,916	246,646,440	547,538,356
		OCTOBER 1, 2020 GRAND TOTAL NET ASSESSMENT		\$4,076,364,174

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

Fiscal Year	Residential	Commercial	Industrial	Personal Property	Motor Vehicle
2020	\$ 2,557,076,019	\$ 528,445,435	\$ 212,667,650	\$ 588,718,000	\$ 401,846,899
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

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)
2020	\$ \$	287,085,596	\$ 4,001,668,407	38.35%	\$ 5,716,669,153	70%
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%

Net Assets By Component- Last Five Fiscal Years

(In Thousands)

	2020	2019	2018	2017	2016
Governmental activities:					
Net investment in capital assets	\$ 277,709,386	\$ 271,300,292	\$ 266,282,611	\$ 257,933,889	\$ 268,588,824
Restricted	148,067,072	186,674,687	202,388,179	198,936,006	179,606,533
Unrestricted	57,403,767	30,003,818	34,221,754	73,469,419	81,904,688
Total Governmental Activities Net Position	\$ 483,180,225	\$ 487,978,797	\$ 502,892,544	\$ 530,339,314	\$ 530,100,045
Business-type activities:					
Net investment in capital assets	\$ 20,469,668	\$ 20,875,002	\$ 20,577,181	\$ 20,317,443	\$ 20,196,326
Restricted	6,978,453	8,807,480	9,278,021		
Unrestricted	7,265,822	4,628,614	3,787,105	7,766,240	6,832,695
Total Business-type Activities Net Position	\$ 34,713,943	\$ 34,311,096	\$ 33,642,307	\$ 28,083,683	\$ 27,029,021
Primary government:					
Net investment in capital assets	\$ 298,179,054	\$ 292,175,294	\$ 286,859,792	\$ 278,251,332	\$ 288,785,150
Restricted	155,045,525	195,482,167	211,666,200	198,936,006	179,606,533
Unrestricted	64,669,589	34,632,432	38,008,859	81,235,659	88,737,383
Total Primary Government Net Position	\$ 517,894,168	\$ 522,289,893	\$ 536,534,851	\$ 558,422,997	\$ 557,129,066

Notes:
Schedule prepared on the accrual basis of accounting

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

	2020	2019	2018	2017	2016
General Fund:					
Nonspendable	\$	\$ 3,471	\$ 5,457	\$	\$ 8,817
Restricted					
Committed	3,132,163	3,107,495	3,085,523	3,093,837	3,064,919
Assigned	7,967,807	7,336,712	6,367,646	7,884,336	4,345,929
Unassigned	30,055,791	29,562,034	28,341,862	27,795,244	28,737,167
Total General Fund	\$ 41,155,761	\$ 40,009,712	\$ 37,800,488	\$ 38,773,417	\$ 36,156,832
All other governmental funds:					
Nonspendable	\$ 1,153,736	\$ 1,097,254	\$ 1,031,409	\$ 971,523	\$ 923,563
Restricted	6,595,968	6,242,426	6,606,917	6,038,897	5,549,614
Committed	54,613,218	30,898,483	22,305,699	17,468,414	16,472,513
Assigned	414,366	218,068	475,328	444,120	152,698
Unassigned		(377)	(18,875,612)	(4,517,238)	(15,716,865)
Total all Other Governmental Funds	\$ 62,777,288	\$ 38,455,854	\$ 11,543,741	\$ 20,405,716	\$ 7,381,523

Notes:
1. Schedule prepared on the modified accrual basis of accounting

**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
2020	38.05	\$ 152,116,000	\$ 150,420,000	98.89%	\$	\$ 149,350,000	98.18%
2019	36.88	146,051,000	145,774,000	99.81%	1,439,000	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%

**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				
2020	\$ 118,428,463	\$ 2,338,366	\$ 120,766,829	3.02%	\$ 2,012	0.03%
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%

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

	2020	2019	2018	2017	2016
Debt limitation	\$ 1,023,953,000	\$ 986,972,000	\$ 990,010,000	\$ 990,017,000	\$ 938,448,000
Total net debt applicable to limit	<u>194,687,130</u>	<u>194,687,130</u>	<u>128,642,643</u>	<u>123,830,051</u>	<u>135,362,808</u>
Legal Debt Margin	<u>\$ 829,265,870</u>	<u>\$ 792,284,870</u>	<u>\$ 861,367,357</u>	<u>\$ 866,186,949</u>	<u>\$ 803,085,192</u>
Total net debt applicable to the limit as percentage of debt limit	<u>19.01%</u>	<u>19.73%</u>	<u>12.99%</u>	<u>12.51%</u>	<u>14.42%</u>

Demographic and Economic Statistics- Last Five Fiscal Years

Calendar Year	Population (1)	Per Capita Income (2)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)	Personal Income (5)
2020	60,032	\$ 30,555	40	8,047	7.9%	\$ 35,534
2019	60,223	30,555	40	8,368	4.2%	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

- (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	2020	2019	2018	2017	2016
General Government					
Building permits issued	1,559	1,475	1,365	1,275	1,566
Police					
Physical arrests	1,615	1,865	2,108	2,252	2,228
Parking violations	2,602	3,176	1,718	2,445	2,391
Traffic violations	2,340	5,208	5,236	5,144	7,528
Fire					
Emergency responses	1,087	2,440	2,431	2,231	2,361
Fires extinguished	101	184	204	210	268
Inspections	473	1,315	908	1,285	1,237
Refuse Collection					
Refuse collected (tons per day)	76.02	71.90	64.32	67.76	62.03
Recyclables collected (tons per day)	16.98	16.79	15.54	18.28	15.56
Other Public Works					
Street resurfacing (miles)	8.5	8.5	12.8	5.4	16.50
Potholes repaired	256	465	320	775	750
Parks and Recreation					
Hours of Athletic field usage	2,215	1,795	1,798	1,457	1,832
Library					
Volumes in collection	224,066	226,807	233,075	230,435	227,372
Total volumes borrowed	266,729	305,334	252,435	258,848	275,736
Water					
New connections:					
Water main breaks	20	12	28	26	19
Average daily production (thousands of gallons)	5,615	5,060	5,200	4,873	5,117
Peak daily production (thousands of gallons)	10,170	7,847	7,695	7,680	8,498
Wastewater					
Average daily sewage treatment (millions of gallons daily)	9.33	11.33	8.22	6.83	5.80

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

Function/Program	2020	2019	2018	2017	2016
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	25	22	22	25
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	5,594	5,590	5,508	5,508	5,539
Traffic signals	24	24	24	24	24
Storm sewers (miles)	197.40	197.40	197.40	197.40	224.50
Parks and Recreation					
Acreage	730	730	730	730	730
Playgrounds	7	7	7	8	8
Baseball/softball diamonds	23	23	23	23	23
Soccer/football fields	6	6	6	6	6
Water					
Water mains (miles)	314	314	314	313	313
Fire hydrants	1,614	1,614	1,612	1,608	1,608
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	245.10
Treatment capacity (millions per day)	10.75	10.75	10.75	10.75	10.75

Employment Data

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

<i>Sector</i>	<i>City of Bristol</i>		<i>State of Connecticut</i>	
	<i>Number</i>	<i>Percent</i>	<i>Number</i>	<i>Percent</i>
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
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		
		2020	2021	2022
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	0
	Subtotal Tax Collector	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	0
	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	10
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	2	4
	Library Technical Services Coordinator	0	0	1
	Information Technology Coordinator	0	1	1
	Subtotal Information Technology	6	6	9

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

Department	Position	Budget Year		
		2020	2021	2022
Human Resources				
	Director of Human Resources	1	1	1
	Assistant Human Resources Director	1	1	1
	Personnel Analyst	1	1	1
	Risk Manager	0	0	0
	Senior Administrative Assistant	1	1	1
	Subtotal Human Resources	4	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	1	1	1
	Administrative Assistant	1	1	1
	Principal Clerk	0	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	0
	Administrative Assistant	0	0	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		59.5	59	61
Police Department - Administration				
	Chief of Police	1	1	1
	Deputy Chiefs	2	2	2
	Administrative Secretary	1	1	1
	Police Payroll Supervisor	1	1	1
	Principal Clerk	1	1	1
	Staff Assistant	1	1	1
	Evidence Clerk	1	1	1
	Technical Support Specialist	2	2	0
	Subtotal Police Department- Administration	10	10	8
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	76	76
	Subtotal Police Department- Patrol & Traffic	96	95	95
Police Department-Criminal Investigations				
	Detective Lieutenant	1	1	1
	Detective Sergeants	3	3	3
	Detectives	18	19	19
	Subtotal Police Department- Criminal Investigations	22	23	23
Police Department-Communications				
	Lieutenant	1	1	1
	Lead Dispatchers	4	5	5
	Public Safety Dispatchers	12.5	12	12
	Subtotal Police Department- Communications	17.5	18	18
Subtotal Police Department		146.5	147	145

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

Department	Position	Budget Year		
		2020	2021	2022
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		245.0	245.5	243.5
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	0	0
	Project Manager	0	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	0	0	0
	Party Chief	1	1	1
	GIS/AutoCAD Technician	1	1	1
	Environmental Engineer	1	1	1
	Subtotal Public Works- Engineering	11	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	1	1	1
	Facilities Manager	0	0	0
	Facilities/Maintenance Supervisor	0	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	9	9	9

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

Department	Position	Budget Year		
		2020	2021	2022
Streets				
	Superintendent of Streets	1	1	1
	Assistant Superintendent of Streets and Maintenance Oper.	1	0	0
	Public Works Coordinator	0	1	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	34	34	34
Solid Waste				
	Superintendent of Solid Waste Operations	1	1	1
	Solid Waste Laborers	3.5	5	5
	Solid Waste Driver/Collector-Sanitation	13	12	12
	Subtotal Public Works- Solid Waste	17.5	18	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	0
	Subtotal Public Works- Transfer Station	5.5	5	5
Subtotal Public Works		95.5	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 Circulaton	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	0
	Subtotal Main Library	26	26	25
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	29.5

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

Department	Position	Budget Year		
		2020	2021	2021
Parks, Recreation, Youth & Community Services				
Administration				
	Superintendent of Parks, Recreation, Youth & Community Services	1	1	1
	Deputy Superintendent	0	1	1
	Parks Office Coordinator	1	0	0
	Assistant to the Director	0	1	1
	Community Engagement Coordinator	0	1	1
	Arts and Culture Supervisor	0	0	1
	Subtotal Administration	2	4	5
Grounds & Facilities				
	Parks Grounds Facilities Superintendent	1	1	1
	Assistant Parks, Grounds & Facilities Superintendent	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	0	0
	Landscape Gardener	1	1	1
	Park Maintainers	7	8	8
	Subtotal Grounds & Facilities	17	17	17
Recreation				
	Recreation Supervisor	1	1	1
	Recreation & Community Outreach Coordinator	1	0	0
	Program Administrative Assistant	0	1	1
	Subtotal Recreation	2	2	2
Aquatics				
	Aquatics Supervisor	1	1	1
	Aquatics Coordinator	1	1	1
	Facilities Maintenance Technician	1	1	1
	Subtotal Aquatics	3	3	3
Youth & Community Services				
Youth Services				
	Director of Youth & Community Services	1	0	0
	Assistant to the Director	1	0	0
	Youth & Community Services Supervisor	0	1	1
	Outreach Worker	1	0	0
	Youth Advocate/Outreach Worker	1	0	0
	Youth and Family Coordinator	0	2	2
	Program Administrative Assistant	1	0	0
Community Services				
	Community Services Coordinator	1	1	1
	Subtotal Youth & Community Services	6	4	4
Subtotal Parks, Recreation, Youth and Community Services		30	30	31

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

Department	Position	Budget Year		
		2020	2021	2022
Board of Education	Full-time Positions	957	953	952
Subtotal Board of Education		957	953	952
Bristol Development Authority	Executive Director- BDA	1	1	1
	Grants Administrator	1	1	1
	Housing & Project Specialist	1	1	1
	Senior Administrative Assistant	1	1	1
	Marketing & Public Relations Specialist	1	1	1
Subtotal Bristol Development Authority		5	5	5
Water & Sewer Department				
Water Department	Full-time Positions	37	38	38
Sewer Department				
	WPC Manager	1	1	1
	Assistant Chief Operator/Lab Supervisor	1	1	1
	Assistant Chief Operator Collection System	1	1	1
	Collection System Crew Leader	1	1	1
	Lab Technician	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
	Sewer Construction Coordinator	0	0	1
	Laborer/Helper (Transitional)	2	2	2
	Subtotal Sewer Department	24	24	25
Subtotal Water & Sewer Department		61	62	63
Total Budgeted Full-Time Positions		1,484.5	1,481.5	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

ORGCODE	OBJECT	PROJ	REVENUE SOURCE	2020 ACTUAL REVENUE	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2022 REVENUE REQUEST	2022 APPROVED BUDGET
SOURCE			TAXES AND PRIOR LEVIES					
0011016	401000		CURRENT PROPERTY TAXES	\$147,480,821	\$150,731,450	\$150,731,450	\$162,813,950	153,603,740
0011016	401001		PRIOR LEVIES	1,368,896	1,300,000	1,300,000	1,300,000	1,300,000
0011016	401002		60 DAY:GAAP	(22,900)	0	0	0	0
0011016	401005		MV SUPPLEMENT	1,927,934	1,400,000	1,400,000	1,400,000	1,500,000
TOTAL TAXES AND PRIOR LEVIES				\$150,754,751	\$153,431,450	\$153,431,450	\$165,513,950	\$156,403,740
SOURCE			INTEREST & LIEN FEES ON DELINQUENT TAXES					
0011016	410000		INTEREST & LIEN FEES	\$864,583	\$775,000	\$775,000	\$775,000	\$775,000
TOTAL INTEREST & LIEN FEES ON DELINQUENT TAXES				\$864,583	\$775,000	\$775,000	\$775,000	\$775,000
SOURCE			LICENSES, PERMITS & FEES					
0011014	422003		ASSESSOR LATE FILING FEE	\$400	\$2,000	\$2,000	\$1,100	\$1,100
0011016	442441		DELINQUENT FEES	445	1,000	1,000	1,000	1,000
0011018	421000		CIRCUIT COURT FINES	1,599	4,000	4,000	4,000	4,000
0011023	422022		DOG PENALTY	422	700	700	600	600
0011023	441001		MERCHANT LICENSES	500	0	0	0	0
0011023	441002		DOG LICENSES	5,898	7,500	7,500	7,000	7,000
0011023	441005		MARRIAGE LICENSES	2,745	3,000	3,000	3,000	3,000
0011023	442001		CLERK FEES	15,436	12,000	12,000	13,000	13,000
0011023	442002		LIQUOR	1,300	1,500	1,500	1,500	1,500
0011023	442003		NOTARY SER	1,505	2,000	2,000	1,000	1,000
0011023	442004		NOTARY APP	2,260	3,000	3,000	3,000	3,000
0011023	442005		BURIAL PERMITS	5,135	4,100	4,100	4,500	4,500
0011023	442007		TRADE NAME	920	1,100	1,100	1,100	1,100
0011023	442011		VITALS	124,752	120,000	120,000	120,000	120,000
0012110	421002		PARKING VIOLATIONS	78,032	75,000	75,000	75,000	75,000
0012110	421005		ALARM FINES	16,740	17,000	17,000	17,000	17,000
0012110	441000		POLICE REPORT FEES	16,891	14,000	14,000	14,000	14,000
0012110	441008		BINGO/AFFLES	8,244	12,000	12,000	12,000	12,000
0012615	422015		ZONING VIOLATIONS	0	1,500	1,500	1,500	1,500
0012615	422031		DROP FEE	1,350	2,400	2,400	2,400	2,400
0012615	442006		BUILDING PERMITS	1,444,044	1,200,000	1,200,000	1,200,000	1,225,000
0013010	442008		PUBLIC WORKS EXCAVATION PERMITS	8,160	13,500	13,500	10,000	10,000
0013012	422011		SURCHARGE	0	0	0	0	0
0013012	442009		LAND USE FEES & PERMITS	27,640	18,000	18,000	18,000	18,000
0016010	421001		LIBRARY FINES	11,609	13,000	13,000	5,000	5,000
TOTAL LICENSES, PERMITS & FEES				\$1,776,027	\$1,528,300	\$1,528,300	\$1,515,700	\$1,540,700
SOURCE			CHARGES FOR SERVICES					
0011014	450102		COPIER CHARGES	\$875	\$1,500	\$1,500	\$250	\$250
0011016	450104		TAX COLLECTOR COPIER	652	350	350	350	350
0011016	450400		C PACE CHARGES FOR SERVICES	3,000	0	0	0	0
0011018	450201		WATER DEPT. REIMBURSEMENT	5,462	1,250	1,250	1,250	1,250
0011018	450205		FORECLOSURE COSTS	0	10,000	10,000	10,000	5,000
0011018	450310		COURT RENTAL	36,694	0	0	0	0
0011018	450320		RENTAL OF 51 HIGH STREET	6,571	15,770	15,770	0	0
0011018	450330		BELLEVUE	0	0	0	18,000	18,000
0011018	450321		OTHER RENTALS	5,028	500	500	7,200	7,200
0011018	450400		MISCELLANEOUS CHARGES	16,634	4,000	4,000	4,000	4,000
0011023	422000		RECORDING FEES	283,222	280,000	280,000	280,000	280,000
0011023	450102		COPIER CHARGES	47,530	46,000	46,000	46,000	46,000
0011023	450115		REAL ESTATE TRANSFER TAX	1,043,239	825,000	825,000	830,000	850,000
0011027	450004		SENIOR CITIZEN NON-RESIDENT FEE	4,189	4,000	4,000	4,000	4,000
0011027	450315		SENIOR CENTER RENTALS	61,202	63,400	63,400	63,400	63,400
0012110	450101		POLICE ID CHARGES	17,150	22,000	22,000	22,000	22,000
0012114	450000		POLICE SPECIAL SERVICES	1,815,950	850,000	850,000	850,000	850,000
0012211	450001		FIRE ADMIN	900	0	0	0	0
0012211	450200		FIRE SERVICES	1,011	1,475	1,475	1,475	1,475
0012312	450116		DOG WARDEN FEES	2,605	3,000	3,000	3,000	3,000
0012615	450102		COPIER CHARGES	6	200	200	200	200
0013010	450003		PUBLIC WORKS FEES	382,758	370,000	370,000	370,000	370,000
0013010	450208		OTHER RECYCLING	15,275	13,200	13,200	13,200	13,200
0013010	450300		ENGINEERING MAPS	224	200	200	200	200
0013010	450303		RECYCLING RECEIPTS - BULK FEES	13,052	11,000	11,000	11,000	11,000
0013010	450400		PUBLIC WORKS MISCELLANEOUS CHARGES	1,955	1,600	1,600	1,600	1,600
0013016	450324		BARREL SALE	14,015	12,000	12,000	15,000	15,000
0013025	450113		PERM PATCH	24,727	0	0	0	0
0016010	450102		COPIER CHARGES	13,870	14,000	14,000	5,000	5,000
0016010	450313		LIBRARY RENTAL	2,140	1,000	1,000	480	480
0017022	450311		MUZZY RENTALS	24,746	25,000	25,000	25,000	30,000
0017022	450321		RENTAL OF PARKS	7,107	8,000	8,000	8,000	20,500
0017022	450322		CONCESSION/MISCELLANEOUS	3,384	6,500	6,500	6,500	6,500
0017022	450400		CHARGES FOR SERVICES	500	400	400	400	400
0017023	450105		SUMMER RECREATION	87,048	276,200	276,200	276,200	281,865
0017023	450107		FALL/WINTER RECREATION PROGRAM	33,084	33,165	33,165	33,165	35,000
0017024	450103		POOL CHARGES	158,182	203,500	203,500	203,500	203,500
TOTAL CHARGES FOR SERVICES				\$4,133,987	\$3,104,210	\$3,104,210	\$3,110,370	\$3,150,370

General Fund Revenues – continued

ORGCODE	OBJECT	PROJ	REVENUE SOURCE	2020 ACTUAL REVENUE	2021 ORIGINAL BUDGET	2021 REVISED BUDGET	2022 REVENUE REQUEST	2022 APPROVED BUDGET
SOURCE			INVESTMENT EARNINGS					
0011019	460001		INTEREST GENERAL FUND	\$1,221,970	\$550,000	\$550,000	\$400,000	\$400,000
0011019	460006		INTEREST ACCOUNTS RECEIVABLE	5,970	6,000	6,000	6,000	6,000
TOTAL			INVESTMENT EARNINGS	\$1,227,940	\$556,000	\$556,000	\$406,000	\$406,000
SOURCE			SALE OF PROPERTY & EQUIPMENT					
0011018	450309		SALE OF PROPERTY & EQUIPMENT	\$60,401	\$75,000	\$75,000	\$75,000	\$75,000
TOTAL			SALE OF PROPERTY & EQUIPMENT	\$60,401	\$75,000	\$75,000	\$75,000	\$75,000
SOURCE			OTHER/MISCELLANEOUS REVENUE					
0011018	454001		MISCELLANEOUS	\$5,490	\$5	\$5	\$5	\$5
0014012	450301		REIMBURSEMENTS SOCIAL SERVICES	64,415	0	0	0	0
0016012	480001		MANROSS LIBRARY TRUST	0	0	20,755	0	0
0016014	480001		MAIN LIBRARY TRUST	4,260	4,310	4,310	4,360	4,360
0016014	480002		LIBRARY TRUST- GOODSSELL	28,600	28,950	28,950	29,310	29,310
0017021	480003		PARK TRUST FUNDS	517,069	400,000	400,000	400,000	400,000
0017021	480004		PARK TRUST- GOODSSELL	24,970	23,330	23,330	23,330	23,330
0017025	450301		WELFARE OTHER	0	7,500	7,500	7,500	7,500
TOTAL			OTHER/MISCELLANEOUS REVENUE	\$644,804	\$464,095	\$484,850	\$464,505	\$464,505
SOURCE			CONTRIBUTIONS					
0011012	470038		PLYMOUTH	\$6,392	\$7,190	\$7,190	\$7,025	\$7,025
0011018	470030		HMO WATER DEPARTMENT CONTRIBUTION	7,543	3,000	3,000	3,000	3,000
0012211	470000		CONTRIBUTIONS	0	0	0	0	0
0012615	470039		PLAINVILLE	36,235	33,930	33,930	33,930	33,930
TOTAL			CONTRIBUTIONS	\$50,170	\$44,120	\$44,120	\$43,955	\$43,955
SOURCE			FEDERAL GRANTS					
0011018	431080		HSG-PILOT	\$118,274	\$100,000	\$100,000	\$100,000	\$100,000
0012413	431003		CIVIL PREPAREDNESS	59	13,500	15,000	15,000	15,000
TOTAL			FEDERAL GRANTS	\$118,333	\$113,500	\$115,000	\$115,000	\$125,000
SOURCE			STATE GRANTS					
0011014	432012		STATE PROPERTY	\$47,877	\$47,880	\$47,880	\$47,875	\$47,875
0011014	432025		HOSPITAL PILOT	380,562	380,560	380,560	380,560	380,560
0011014	432027		TOTAL DISABLED PILOT	13,669	12,500	12,500	15,000	15,000
0011014	432064		VETERANS GRANT	26,159	26,000	26,000	26,000	26,000
0011014	432077		ENTERPRISE ZONE REIMBURSEMENT	65,934	145,000	145,000	170,000	170,000
0011018	432020		TOWN AID ROAD GRANT	662,258	0	0	0	0
0011018	432021		MASHANTUCKET PEQUOT GRANTS	400,282	400,280	400,280	400,280	400,280
0011018	432030		OFF-TRACK BETTING	1,988	50,000	50,000	0	0
0011018	432076		UTILITIES TAX	109,080	100,000	100,000	100,000	100,000
0011018	432817		MUNICIPAL	234,651	234,650	234,650	234,650	234,650
0011027	432146	21G01	DEMAND RESP	0	0	57,275	0	0
0011031	432026		YOUTH BUREAU	41,741	0	0	0	0
0011031	432147		ENHANCEMENT SERVICES	0	0	0	0	0
0011031	432150		JUVENILE DIVERSION	15,304	0	0	0	0
0011031	432820		DIVERSION	0	0	0	0	0
0012115	432050		E-911 SUBSIDY GRANT	138,782	134,500	134,500	134,500	134,500
0012115	432400		EMD GRANT	2,004	6,000	6,000	6,000	6,000
0014654	432079		SCHOOL READINESS	2,863,475	0	2,928,058	0	0
0014654	432080		QUALITY ENHANCEMENT GRANT	18,756	0	18,756	0	0
0015000	432002		EDUCATION COST SHARING GRANT	41,393,638	41,657,310	41,657,310	41,657,310	41,657,310
0015000	432016		HEALTH PUBLIC ACT 481	215,414	150,000	150,000	150,000	150,000
0017025	432026		YOUTH BUREAU	0	41,745	41,745	41,745	41,745
TOTAL			STATE GRANTS	\$46,631,574	\$43,386,425	\$46,390,514	\$43,363,920	\$43,363,920
SOURCE			OTHER FINANCING SOURCES					
0011018	461002		BUD. FUND BALANCE UNDES	\$0	\$1,000,000	\$2,171,373	\$1,000,000	\$0
TOTAL			OTHER FINANCING SOURCES	\$0	\$1,000,000	\$2,171,373	\$1,000,000	\$0
SOURCE			OPERATING TRANSFERS IN					
0011018	490100		TR-IN SRF	\$22,155	\$0	\$0	\$0	\$0
0011018	490101		TRANSFER IN EQUIP SINKING FUND	\$0	\$0	\$0	\$0	\$1,226,000
0011018	490106		TRANSFER IN SPECIAL GRANTS & DONATIONS	\$0	\$0	\$0	\$0	\$420,000
0011018	490118		TRANSFER IN SEWER	14,452	0	0	0	0
0011018	490180		TRANSFER IN MRSF	0	600,000	600,000	600,000	1,600,000
0013028	490700		TRANSFER TRUST	9,663	0	0	0	0
TOTAL			OTHER FINANCING SOURCES	\$46,270	\$600,000	\$600,000	\$600,000	\$3,246,000
TOTAL REVENUES GENERAL FUND				\$206,308,840	\$205,078,100	\$209,275,817	\$216,983,400	\$209,594,190

General Fund Expenditures

ORCODE	DEPARTMENT	2020 ACTUAL EXPENDITURE	2021 ORIGINAL BUDGET	2022 BUDGET REQUEST	2022 APPROVED BUDGET	APPROVED \$ INCREASE/ (DECREASE)	APPROVED % INCREASE/ DECREASE
FUNCTION GENERAL GOVERNMENT							
0011010	CITY COUNCIL	\$61,299	\$61,065	\$61,065	\$61,065	\$0	0.00%
0011011	MAYOR'S OFFICE	214,566	214,655	214,655	216,500	1,845	0.86%
0011012	PROBATE COURT	40,186	39,900	45,045	43,405	3,505	8.78%
0011013	REGISTRARS OF VOTERS	222,159	285,135	286,310	286,310	1,175	0.41%
0011014	ASSESSOR'S OFFICE	459,054	492,530	505,155	503,155	10,625	2.16%
0011015	BOARD OF ASSESSMENT APPEALS	5,285	7,010	7,010	7,010	0	0.00%
0011016	TAX COLLECTOR	350,474	372,805	395,015	392,365	19,560	5.25%
0011017	PURCHASING	213,774	222,250	227,275	227,275	5,025	2.26%
0011018	COMPTROLLER'S OFFICE	802,609	823,960	829,880	835,260	11,300	1.37%
0011019	TREASURER	125,324	148,040	155,970	155,970	7,930	5.36%
0011020	INFORMATION TECHNOLOGY	1,150,168	1,123,935	1,351,465	1,423,295	299,360	26.63%
0011021	HUMAN RESOURCES	399,194	427,510	433,300	440,705	13,195	3.09%
0011022	CORPORATION COUNSEL	664,621	635,965	939,750	645,785	9,820	1.54%
0011023	TOWN AND CITY CLERK	461,386	483,795	487,690	492,670	8,875	1.83%
0011024	BOARD OF FINANCE	64,937	85,900	87,080	87,080	1,180	1.37%
0011026	HOUSING CODE BOARD OF APPEALS	457	460	460	460	0	0.00%
0011027	DEPARTMENT OF AGING	668,826	712,910	748,580	748,580	35,670	5.00%
0011030	CITY MEMBERSHIPS	75,916	79,880	77,280	77,280	(2,600)	(3.25%)
0011034	COMMUNITY PROMOTIONS	65,003	40,000	75,000	65,000	25,000	62.50%
0011041	BOARDS AND COMMISSIONS	5,936	6,050	6,350	6,350	300	4.96%
TOTAL	GENERAL GOVERNMENT	\$6,051,174	\$6,263,755	\$6,934,335	\$6,715,520	\$451,765	7.21%
FUNCTION PUBLIC SAFETY							
0012110	POLICE DEPARTMENT ADMINISTRATION	\$1,321,500	\$1,462,160	\$2,128,755	\$1,644,785	\$182,625	12.49%
0012111	POLICE MAINTENANCE	257,017	308,975	319,995	308,995	20	0.01%
0012112	POLICE PATROL & TRAFFIC	10,013,978	10,195,110	11,082,055	10,580,880	385,770	3.78%
0012113	POLICE CRIMINAL INVESTIGATIONS	2,542,640	2,706,460	2,851,915	2,836,915	130,455	4.82%
0012114	POLICE SPECIAL SERVICES	1,296,491	450,000	450,000	450,000	0	0.00%
0012115	POLICE COMMUNICATIONS	1,650,906	1,655,220	1,727,665	1,727,665	72,445	4.38%
	SUB-TOTAL POLICE DEPT.	\$17,082,532	\$16,777,925	\$18,560,385	\$17,549,240	\$771,315	4.60%
0012211	FIRE DEPARTMENT	\$8,691,294	\$9,143,245	\$9,570,355	\$9,250,635	\$107,390	1.17%
0012312	ANIMAL CONTROL	180,322	182,270	192,495	192,495	10,225	5.61%
0012413	EMERGENCY MANAGEMENT	19,695	27,000	30,000	30,000	3,000	11.11%
0012615	BUILDING INSPECTION	587,081	639,365	652,475	652,475	13,110	2.05%
TOTAL	PUBLIC SAFETY	\$26,560,924	\$26,769,805	\$29,005,710	\$27,674,845	\$905,040	3.38%
FUNCTION PUBLIC WORKS							
0013010	PW ADMINISTRATION	\$408,733	\$392,670	\$457,945	\$416,355	\$23,685	6.03%
0013011	PW ENGINEERING	767,818	895,420	974,050	911,650	16,230	1.81%
0013012	PW LAND USE	218,545	253,845	260,020	260,020	6,175	2.43%
0013013	PW BUILDING MAINTENANCE	1,133,170	1,159,935	1,169,125	1,169,125	9,190	0.79%
0013015	PW STREETS	1,925,466	2,122,005	2,281,785	2,204,800	82,795	3.90%
0013016	PW SOLID WASTE	1,012,204	1,181,385	1,217,580	1,216,380	34,995	2.96%
0013017	PW FLEET MAINTENANCE	1,786,903	1,951,715	1,939,220	1,918,820	(32,895)	(1.69%)
0013018	PW SNOW REMOVAL	795,734	1,075,500	1,092,500	1,092,500	17,000	1.58%
0013019	PW MAJOR ROAD IMPROVEMENTS	4,410,488	22,000	22,000	22,000	0	0.00%
0013020	PW RAILROAD MAINTENANCE	30,221	44,300	64,300	64,300	20,000	45.15%
0013021	PW OTHER CITY BUILDINGS	114,309	104,500	106,000	106,000	1,500	1.44%
0013025	PW PERM PATCH UTILITY	24,727	0	0	0	0	0.00%
0013026	PW FLEET	428,345	818,000	1,053,450	534,000	(284,000)	(34.72%)
0013027	PW LINE PAINTING	17,546	102,025	102,025	102,025	0	0.00%
0013028	STORM WATER MAINTENANCE	9,663	0	0	0	0	0.00%
0013040	PW STREET LIGHTING	190,599	228,000	205,000	205,000	(23,000)	(10.09%)
TOTAL	PUBLIC WORKS	\$13,274,471	\$10,351,300	\$10,945,000	\$10,222,975	(\$128,325)	(1.24%)

General Fund Expenditures - continued

ORGCODE	DEPARTMENT	2020 ACTUAL EXPENDITURE	2021 ORIGINAL BUDGET	2022 BUDGET REQUEST	2022 APPROVED BUDGET	APPROVED \$ INCREASE/ (DECREASE)	APPROVED % INCREASE/ DECREASE
FUNCTION HEALTH & SOCIAL SERVICES							
0014210	BRISTOL/BURLINGTON HEALTH	\$3,216,455	\$3,416,455	\$3,682,135	\$3,632,135	\$215,680	0.00%
0014500	OUTSIDE AGENCIES	102,892	72,780	116,240	88,595	15,815	21.73%
0014550	CEMETERY UPKEEP	79,019	79,020	79,020	79,020	0	0.00%
0014654	SCHOOL READINESS	2,929,910	25,000	25,000	25,000	0	0.00%
TOTAL	HEALTH & SOCIAL SERVICES	\$6,328,276	\$3,593,255	\$3,902,395	\$3,824,750	\$231,495	6.05%
FUNCTION LIBRARIES							
0016010	MAIN LIBRARY	\$1,847,643	\$1,976,290	\$2,017,975	\$1,964,555	(\$11,735)	(0.59%)
0016011	CHILDREN'S LIBRARY	49,095	59,000	59,000	59,000	0	0.00%
0016012	MANROSS LIBRARY	382,012	402,830	412,070	412,070	9,240	2.29%
0016014	LIBRARY TRUSTS	31,517	33,260	33,670	33,670	410	1.23%
TOTAL	LIBRARIES	\$2,310,267	\$2,471,380	\$2,522,715	\$2,469,295	(\$2,085)	(0.08%)
FUNCTION PARKS, RECREATION, YOUTH & COMMUNITY SERVICES							
0017021	PARKS ADMINISTRATION	\$405,716	\$406,930	\$534,885	\$536,445	129,515	31.83%
0017022	PARKS GROUNDS AND FACILITIES	1,284,063	1,519,095	1,758,490	1,548,490	29,395	1.94%
0017023	RECREATION	322,285	603,050	641,210	615,710	12,660	2.10%
0017024	AQUATICS	621,880	755,265	1,023,045	780,545	25,280	3.35%
0017025	YOUTH AND COMMUNITY SERVICES	402,685	473,465	472,405	452,405	(21,060)	0.00%
TOTAL	PARKS, RECREATION, YOUTH & COMMUNITY SERVICES	\$3,036,629	\$3,757,805	\$4,430,035	\$3,933,595	\$175,790	4.68%
FUNCTION MISCELLANEOUS & OTHER USES							
0018101	RETIREMENT BENEFITS	\$0	\$0	\$0	\$0	\$0	0.00%
0018102	EMPLOYEE BENEFITS	\$2,551,355	\$1,886,395	\$1,946,375	\$1,946,375	\$59,980	3.18%
0018105	INSURANCE	939,331	965,350	1,042,500	1,042,500	77,150	7.99%
0018106	ALL OTHER	380,657	1,446,330	1,495,950	1,390,950	(55,380)	(3.83%)
0018107	OTHER POST EMPLOYMENT BENEFITS	1,450,000	1,300,000	1,300,000	1,200,000	(100,000)	(7.69%)
0018108	OPERATING TRANSFERS OUT	50,375,699	27,000,725	29,509,385	27,347,385	346,660	1.28%
0018310	PUBLIC BUILDINGS	250,000	250,000	371,000	176,000	(74,000)	(29.60%)
TOTAL	MISCELLANEOUS & OTHER USES	\$55,947,042	\$32,848,800	\$35,665,210	\$33,103,210	\$254,410	0.77%
TOTAL	GENERAL CITY	\$113,508,783	\$86,056,100	\$93,405,400	\$87,944,190	\$1,888,090	2.15%
FUNCTION EDUCATION							
0015000	EDUCATION	\$97,837,863	\$119,022,000	\$123,578,000	\$121,650,000	\$2,628,000	2.21%
TOTAL	EDUCATION	\$97,837,863	\$119,022,000	\$123,578,000	\$121,650,000	\$2,628,000	2.21%
TOTAL	GENERAL FUND	\$211,346,646	\$205,078,100	\$216,983,400	\$209,594,190	\$4,516,090	2.20%

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
- **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
- **GAAP** - Generally Accepted Accounting Principles

Appendix

- **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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