

Appendix

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General Information About Bristol

Bristol, formerly made up of the parishes of New Cambridge and West Britain, was settled in 1785. In 1911, Bristol was incorporated and became known from that time on as the City of Bristol. The City is located in the west central part of the state, sixteen miles from Hartford. The City currently has a land area of 26.60 square miles and a population of approximately 60,000. Once the clock making, ball bearing, and lock manufacturing capital of the United States, the City remains proud of its industrial heritage. The City seal continues to maintain this history by depicting the hands of a clock.

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

A Joint Meeting of the members of the Board of Finance, the City Council and the Mayor, meets monthly. Their responsibilities include budget approval, authorization of all additional expenditures to the budget, and approval of any appropriation transfer in excess of \$5,000.

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

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

Location of Bristol in the State of CT

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

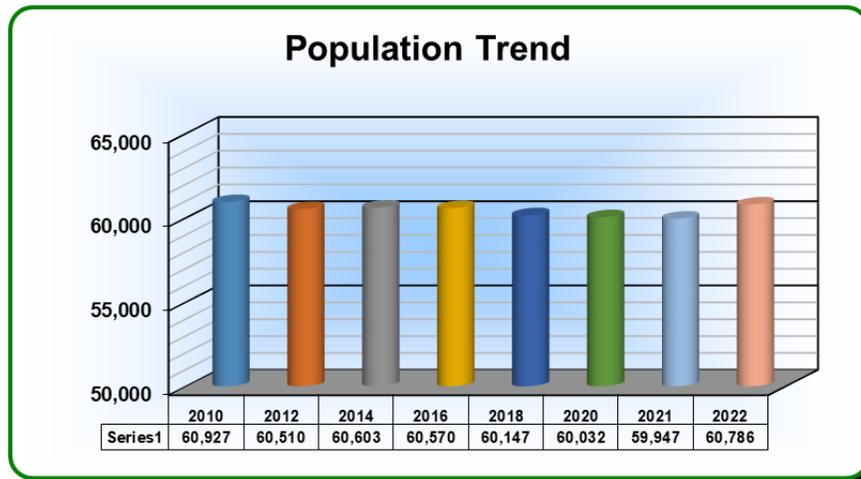


Population Trends

Shown below is the City of Bristol's Population Trend analysis since 1950. For more information on the demographics of Bristol, please see the Appendix.

Economic and Demographic Information Population and Density			
Year (1)	Population	% Increase	City Density(2)
1950	35,961	19.20	1,327
1960	45,499	26.52	1,679
1970	55,487	21.95	2,047
1980	57,370	3.39	2,117
1990	60,640	5.70	2,238
2000	60,062	-0.95	2,216
2010	60,927	-0.54	2,248
2012	60,510	-0.68	2,233
2014	60,603	0.15	2,236
2016	60,570	-0.05	2,235
2018	60,147	-0.70	2,219
2020	60,032	-0.32	2,215
2021	59,947	-0.14	2,212
2022	60,786	1.40	2,243

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



Services Offered in the City of Bristol

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

Housing Inventory

<i>Housing Units</i>	<i>City of Bristol</i>		<i>State of Connecticut</i>	
	<i>Units</i>	<i>Percent</i>	<i>Units</i>	<i>Percent</i>
1-unit, detached.....	14,425	54.3%	893,531	58.9%
1-unit, attached.....	1,341	5.1	81,832	5.4
2 units.....	2,923	11.0	124,082	8.2
3 or 4 units.....	2,617	9.9	130,863	8.6
5 to 9 units.....	1,691	6.4	82,695	5.5
10 to 19 units.....	1,096	4.1	57,281	3.8
20 or more units.....	2,290	8.6	134,093	8.8
Mobile home.....	144	0.5	11,826	0.8
Boat, RV, van, etc.....	19	0.1	426	0.0
Total Inventory.....	26,546	100.0%	1,516,629	100.0%

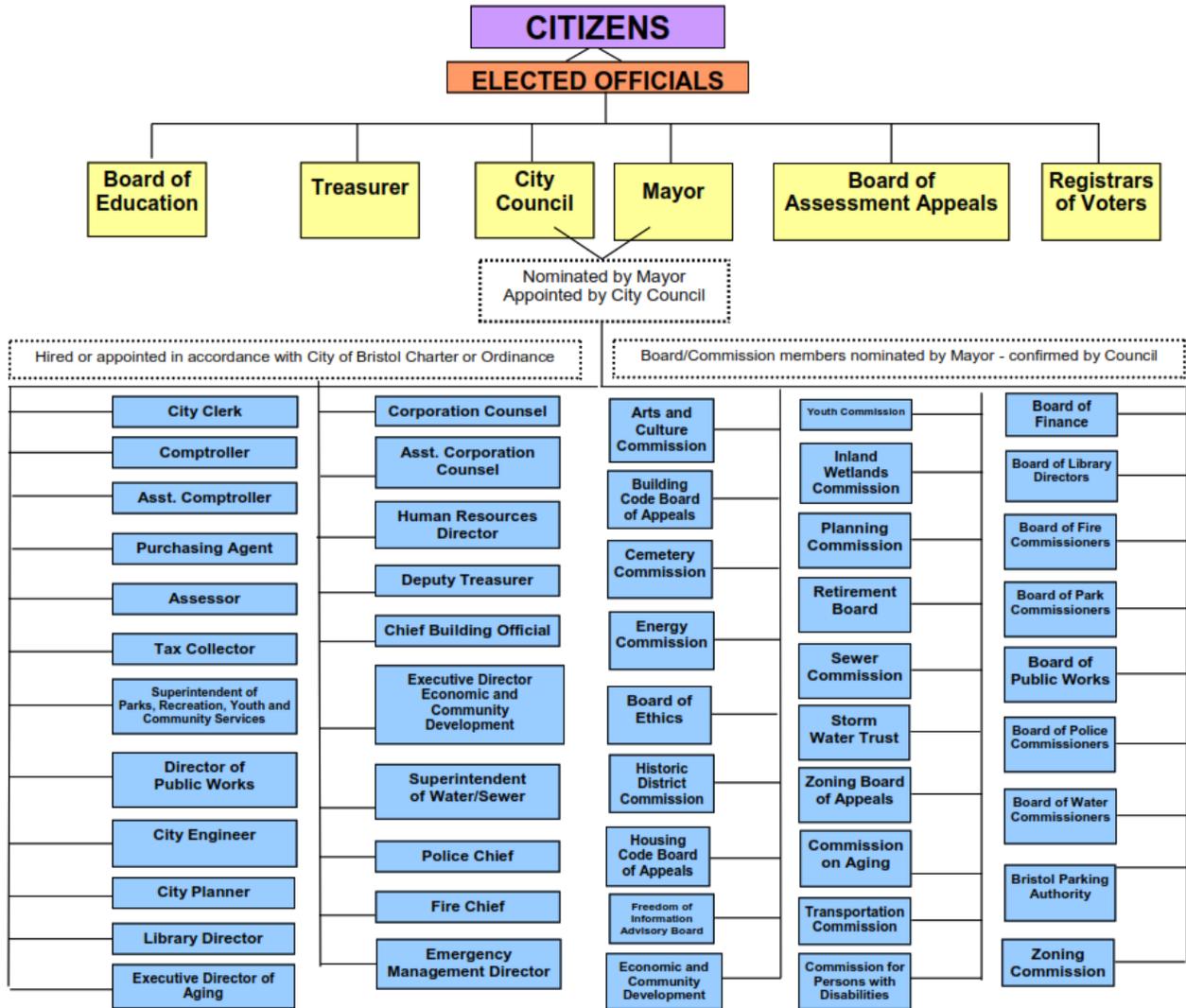
Source: American Community Survey 2015-2019

Owner-Occupied Housing Values

<i>Specified Owner-Occupied Units</i>	<i>City of Bristol</i>		<i>State of Connecticut</i>	
	<i>Number</i>	<i>Percent</i>	<i>Number</i>	<i>Percent</i>
Less than \$50,000.....	349	2.2%	17,522	1.9%
\$50,000 to \$99,999.....	792	5.1	28,440	3.1
\$100,000 to \$149,999.....	2,997	19.1	78,467	8.7
\$150,000 to \$199,999.....	3,857	24.6	137,944	15.2
\$200,000 to \$299,999.....	5,440	34.7	248,431	27.4
\$300,000 to \$499,999.....	1,872	11.9	244,855	27.0
\$500,000 to \$999,999.....	337	2.1	107,504	11.9
\$1,000,000 or more.....	35	0.2	42,518	4.7
Total.....	15,679	100.0%	905,681	100.0%
Median Value.....	\$197,800		\$275,400	

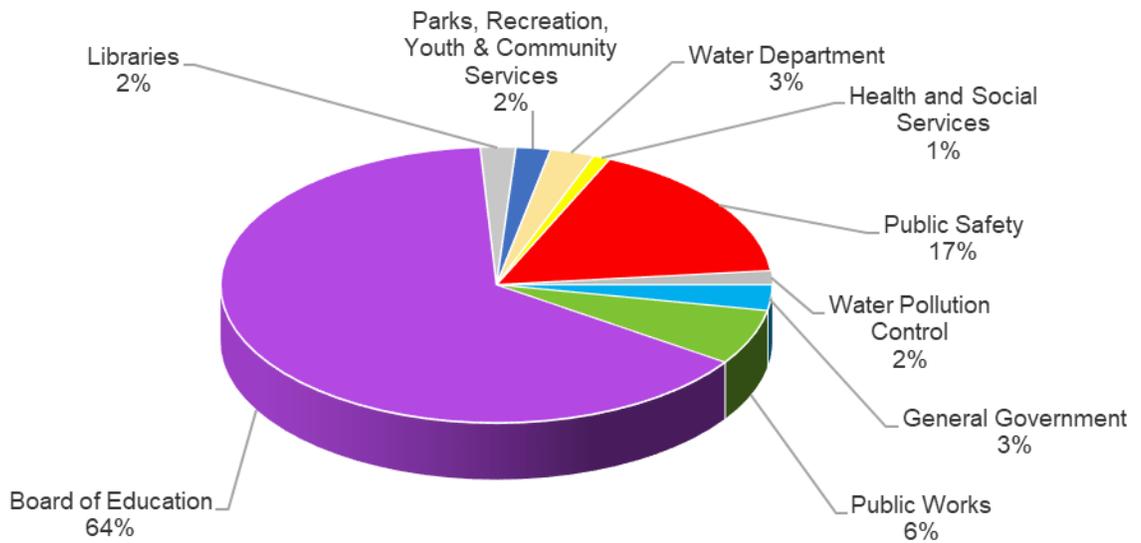
Source: American Community Survey 2015-2019

City of Bristol Organizational Chart



Budgeted Positions

Over 90% of the 2022-2023 budgeted positions are funded through the General Fund. Positions are also funded through Special Revenue Funds including the Bristol Development Authority, Water Pollution Control, the Transfer Station, and the School Lunch and Pine Lake programs. In addition, there are positions at the Bristol Water Department that are funded through the Enterprise Fund. Budget summaries will highlight only staffing or position changes. A three year history of staffing levels and changes is provided in the Appendix section of this document.



**City of Bristol
Position Summary**

Department	Fiscal Year <u>2021</u>	Position Changes <u>2022</u>	Fiscal Year <u>2022</u>	Position Changes <u>2023</u>	Fiscal Year <u>2023</u>
Mayor	2.0	0.0	2.0	0.0	2.0
Registrars of Voters	3.0	0.0	3.0	0.0	3.0
Assessor's	6.0	0.0	6.0	0.0	6.0
Tax Collector	5.0	0.0	5.0	0.0	5.0
Purchasing	3.0	0.0	3.0	0.0	3.0
Comptroller's	11.0	-1.0	10.0	0.0	10.0
Treasurer's	2.5	0.0	2.5	0.0	2.5
Information Technology	6.0	3.0	9.0	0.0	9.0
Human Resources	4.0	0.0	4.0	0.0	4.0
Corporation Counsel	3.5	0.0	3.5	0.0	3.5
City Clerk	6.0	0.0	6.0	0.0	6.0
Aging	7.0	0.0	7.0	0.0	7.0
Total General Government	59.0	2.0	61.0	0.0	61.0
Police Department	147.0	-2.0	145.0	0.0	145.0
Fire Department	88.5	0.0	88.5	0.0	88.5
Animal Control	2.0	0.0	2.0	0.0	2.0
Building Department	8.0	0.0	8.0	0.0	8.0
Total Public Safety	245.5	-2.0	243.5	0.0	243.5
Public Works Department	95.5	0.0	95.5	0.0	95.5
Total Public Works	95.5	0.0	95.5	0.0	95.5
Economic and Community Develop.	5.0	0.0	5.0	0.0	5.0
School Readiness	1.0	0.0	1.0	0.0	1.0
Total Health & Social Services	6.0	0.0	6.0	0.0	6.0
Libraries	30.5	-1.0	29.5	0.0	29.5
Parks, Recreation, Youth & Community Services	30.0	1.0	31.0	-1.0	30.0
Water Pollution Control	24.0	1.0	25.0	0.0	25.0
Bristol Water Department	38.0	0.0	38.0	0.0	38.0
Board of Education	953.0	-1.0	952.0	20.0	972.0
Total Full-Time Positions	<u>1,481.50</u>	<u>-</u>	<u>1,481.50</u>	<u>19.00</u>	<u>1,500.50</u>

The Budget Process

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

The Comptroller's Office assists the Mayor, the Board of Finance and the City Council with budget formulation throughout the annual budget process. While the Comptroller's Office has no formal budget approval authority, it provides guidance and staff to those officials. The Comptroller's Office will hold meetings with most departments to review budgets at the request level and offer changes and recommendations to the Board of Finance. The Comptroller's Office will also develop and present summary and detail reports of budget status and results, as needed, during the budget process.

When	Board/Office	Action
November	Board of Finance	The Comptroller's office prepares a budget schedule and submits this schedule to the Board of Finance for approval. This calendar is used as a guideline for the new year's budget process. <i>The Board of Finance approved the calendar on November 23, 2021.</i>
November-December	Mayor's Office, Comptroller's Office and Purchasing	The Comptroller's office, working with the Mayor's office, develops budget guidelines for departments to follow for the next budget year. The Purchasing Department prepares an economic forecast for the Comptroller's office to include as part of the final guideline package. This economic forecast helps guide departments on various prices on various commodities including fuel and electricity. In December, the Mayor reviews these guidelines with Department and other organizations of the City. The budget timeline including budget submission dates, budget forms and instructions are provided at this time.
January	Comptroller's Office	During the third and fourth weeks of January, the Comptroller's Office compiles department requests for review. <i>Completed budgets were submitted by January 14, 2022.</i>
January through March	Comptroller's Office	A budget hearing schedule is developed by the end of January for departments and organizations to appear before the Board of Finance to explain their budget requests for the upcoming year. By mid-February, all departmental and organizational requests have been received and reviewed by the Comptroller's Office. They are prepared for review by the Board of Finance. Board of Finance budget hearings take place between February and March to discuss department requests. <i>These hearings were held between February 22 and March 22, 2022.</i>

<p>April</p>	<p>Board of Finance</p>	<p>After the hearings, budget workshops take place where budgets are reviewed and recommendations are made to either increase or decrease the requested budgets. Once the workshops are completed, a final Board of Finance Budget Estimate is compiled. <i>Budget Workshops were held on March 30 and April 20, 2022.</i></p> <p>The Board of Finance will hold a meeting usually by the fourth Tuesday in April, to adopt the Budget Estimate for the next fiscal year beginning on July 1st. <i>The budget was adopted by the Board of Finance on April 26, 2022.</i></p>
<p>May</p>	<p>City Council/Board of Finance</p>	<p>The Approved Board of Finance Budget Estimate is submitted for approval and adoption to a Joint Meeting of the Board of Finance and City Council to be held by ordinance either the third Monday of May or by the first Friday of June if the Mayor declares an economic emergency. The Mayor may declare an economic emergency due to an expected delay in receiving the City's anticipated municipal grant funding from the State of Connecticut or for other reasons caused by economic conditions. Upon such declaration, the aforesaid date of the third Monday of May shall be the first Friday of June. <i>The budget was adopted at a Joint Meeting on May 16, 2022.</i></p> <p>Once the budget is formally adopted, the mill rate is established for the budget year that begins on July 1st and budget documents are distributed to the departments for implementation. During the fiscal year, the budget staff monitors and reviews revenue and expenditure activity and projections.</p>

Budgetary Controls

The City of Bristol maintains budgetary controls to ensure compliance with provisions in the annual appropriated budget. Appropriations are legislated at the department level by object of expenditure and sometimes by project. Expenditure control is maintained through the accounting system.

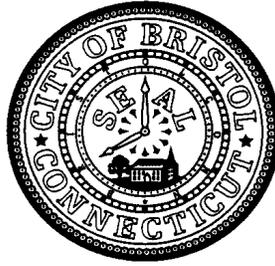
The Board of Finance is authorized by City Charter to make budgetary transfers of \$5,000 or less between all line items. Transfers over \$5,000 require approval by the Board of Finance and City Council at a Joint Meeting.

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

Service level performance is evaluated through a variety of indicators including:

- Citizen feedback - includes meetings and surveys with the citizens of Bristol.
- Media feedback - includes information and communications from the media.
- Internal program evaluations - performance evaluations initiated by the Mayor, City Council, or department heads to evaluate programs and services offered to the citizens.
- External program evaluations - performance evaluations commissioned by outside agencies that evaluate certain services offered to the citizens of Bristol.
- Management by observation, awards and competitive grant funding measuring the City's service level performance.

The results of these performance indicators and tools are an integral component of the City's policy and budgetary process.



October 1, 2021 Grand List Post Board of Assessment Appeals

	<u>Gross</u>	<u>Exemptions</u>	<u>BAA Changes</u>	<u>Post BAA</u>
Real Estate	\$3,756,472,572	\$464,037,083	(\$77,030)	\$3,292,358,459
Personal Property	634,239,210	217,593,847	(120,055)	416,525,308
Motor Vehicle	538,130,409	6,385,773	\$0.00	531,744,636
Total	\$4,928,842,191	\$688,016,703	(\$197,085)	\$4,240,628,403

Net Assessment Freeze Expired				Program
Homeowner 100% Disabled and Elderly Benefit (Estimated) assessment				\$53,298,072
Homeowner 100% Disabled and Elderly Benefit (Estimated) Revenue Unfunded State mandate				\$355,000
Local veteran assessed value exemptions				\$3,333,250
Estimated Revenue Enterprise Zone State Reimbursement				\$155,000

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.

Principal Property Taxpayers

TOP TEN NET ASSESSMENTS
GRAND LIST 2021

TAXPAYER	REAL ESTATE	PERSONAL PROPERTY	TOTAL NET ASSESSMENT
E.S.P.N. *	135,655,870	132,313,290	267,969,160
CONNECTICUT LIGHT & POWER-EVERSOURCE	1,853,180	74,290,600	76,143,780
COVANTA	33,600,490	688,660	34,289,150
BRISTOL CENTER LLC	33,513,690	-	33,513,690
DISNEY STEAMING TECH LLC *		31,732,330	31,732,330
YANKEE GAS SERVICE CO	180,460	29,070,010	29,250,470
BRISTOL SPORTS CENTER DST	25,297,930		25,297,930
D'AMATO CONSTRUCTION/AFFILIATED LLCS	22,795,757	1,525,380	24,321,137
FEDERAL REALTY INVESTMENT TRUST	22,658,300		22,658,300
CARPENTER REALTY COMPANY	20,609,158	216,700	20,825,858
			-
TOTALS	296,164,835	269,836,970	566,001,805
OCTOBER 1, 2021 GRAND TOTAL NET ASSESSMENT			\$4,240,825,488

Changes in Net Position- Last Five Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net revenue (expense):					
Governmental activities	\$ (110,802,271)	\$ (157,443,772)	\$ (163,664,056)	\$ (149,501,918)	\$ (144,437,892)
Business-type activities	<u>1,614,552</u>	<u>331,576</u>	<u>705,418</u>	<u>841,386</u>	<u>527,527</u>
Total primary government net expense	<u>(109,187,719)</u>	<u>(157,112,196)</u>	<u>(162,958,638)</u>	<u>(148,660,532)</u>	<u>(143,910,365)</u>
General revenues and other changes in net position:					
Governmental activities:					
Property taxes	155,837,150	150,235,069	146,235,083	140,813,458	142,203,594
Grants and contributions not restricted to specific purposes	663,766	486,324	523,860	422,149	565,492
Unrestricted investment earnings	610,639	1,737,976	1,906,770	1,125,319	583,170
Gain on sale of capital assets	142,416	60,401	26,772		
Other general revenues	<u>36,137</u>	<u>125,430</u>	<u>57,824</u>	<u>78,465</u>	<u>1,324,905</u>
Total governmental activities	<u>157,290,108</u>	<u>152,645,200</u>	<u>148,750,309</u>	<u>142,439,391</u>	<u>144,677,161</u>
Business-type activities:					
Unrestricted investment earnings	<u>5,577</u>	<u>71,271</u>	<u>(36,629)</u>	<u>306,518</u>	<u>583,170</u>
Total primary government	<u>157,295,685</u>	<u>152,716,471</u>	<u>148,713,680</u>	<u>142,745,909</u>	<u>145,260,331</u>
Changes in net position:					
Governmental activities	46,487,837	(4,798,572)	(14,913,747)	(7,062,527)	239,269
Business-type activities	<u>1,620,129</u>	<u>402,847</u>	<u>668,789</u>	<u>1,147,904</u>	<u>1,110,697</u>
Total Primary Government	<u>\$ 48,107,966</u>	<u>\$ (4,395,725)</u>	<u>\$ (14,244,958)</u>	<u>\$ (5,914,623)</u>	<u>\$ 1,349,966</u>

Note:
Schedule prepared on the accrual basis of accounting

Per June 30, 2021 Annual Comprehensive Financial Report

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Revenues:					
Taxes and assessments	\$ 154,517,306	\$ 150,779,378	\$ 145,382,091	\$ 140,126,003	\$ 140,319,168
Interest and lien fees on delinquent taxes and assessments	1,059,144	864,583	960,640	897,504	1,138,474
Licenses, permit and fees	4,113,898	3,109,968	3,163,035	3,200,495	3,514,973
Intergovernmental	110,504,742	91,259,765	87,665,806	86,369,398	90,125,552
Charges for services	13,374,612	12,362,823	13,063,677	12,675,555	12,150,217
Income on investments	593,335	1,605,936	1,752,824	1,064,385	1,640,414
Miscellaneous	1,700,813	1,068,246	1,375,277	1,557,244	1,002,407
Total revenues	<u>285,863,850</u>	<u>261,050,699</u>	<u>253,363,350</u>	<u>245,890,584</u>	<u>249,891,205</u>
Expenditures:					
General government	10,175,177	8,141,062	8,041,655	7,995,194	8,439,181
Public safety	36,074,271	26,968,225	27,089,568	26,427,386	23,840,668
Public works	21,099,648	21,539,235	23,014,041	23,123,025	20,220,458
Health and welfare	8,223,025	7,403,947	7,559,459	7,580,466	7,181,226
Libraries	3,047,865	2,318,442	2,239,561	2,229,117	2,103,567
Parks and recreation	4,630,781	3,336,658	2,876,156	2,711,177	2,672,162
Education	161,965,973	134,048,642	133,588,657	129,346,915	128,956,258
Citywide:					
Employee benefits and pensions	*	4,406,979	3,924,782	4,468,966	4,283,364
Insurance	*	30,362,195	27,967,916	27,489,483	30,044,634
Miscellaneous	*	380,655	430,040	514,065	655,417
Capital outlay	43,334,995	12,070,648	7,752,760	15,828,191	23,510,905
Debt service:					
Principal retirement	8,029,660	7,535,907	6,813,883	6,671,856	6,488,840
Interest and fiscal charges	3,926,553	3,739,030	3,444,798	2,823,726	2,168,699
Total expenditures	<u>300,507,948</u>	<u>262,251,625</u>	<u>254,743,276</u>	<u>257,209,567</u>	<u>260,565,379</u>
Excess (deficiency) of revenue over expenditures	<u>(14,644,098)</u>	<u>(1,200,926)</u>	<u>(1,379,926)</u>	<u>(11,318,983)</u>	<u>(10,674,174)</u>
Other financing sources (uses):					
Transfers in	21,139,658	21,087,854	16,336,277	14,437,994	16,806,271
Transfers out	(21,139,658)	(21,087,854)	(16,336,277)	(14,437,994)	(16,806,271)
Issuance of capital leases		143,226			
General obligation bonds issued		25,000,000	30,400,000	1,284,772	25,283,007
Refunding bonds issued				24,932,000	
Premium on bonds issued		1,525,183	101,263	3,480,639	1,031,945
Payment to refunded bond escrow agent				(28,213,332)	
Total other financing sources (uses)	<u>-</u>	<u>26,668,409</u>	<u>30,501,263</u>	<u>1,484,079</u>	<u>26,314,952</u>
Net Changes in Fund Balances	\$ <u>(14,644,098)</u>	\$ <u>25,467,483</u>	\$ <u>29,121,337</u>	\$ <u>(9,834,904)</u>	\$ <u>15,640,778</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>4.6%</u>	<u>4.6%</u>	<u>4.4%</u>	<u>3.9%</u>	<u>3.7%</u>

Note: Schedule prepared on the modified accrual basis of accounting
Starting with FY 2021 Citywide and Miscellaneous expenditures are functionalized

Per June 30, 2021 Annual Comprehensive Financial Report

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

Fiscal Year	Residential	Commercial	Industrial	Personal Property	Motor Vehicle
2021	\$ 2,570,391,929	\$ 538,690,905	\$ 212,599,680	\$ 613,575,260	\$ 429,330,393
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

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

Per June 30, 2021 Annual Comprehensive Financial Report

**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 (1)	Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value (2)
2021	\$ \$	288,223,993	\$ 4,076,364,174	38.35%	\$ 6,646,874,514	70%
2020		287,085,596	4,001,668,407	38.05%	5,716,669,153	70%
2019		274,505,156	3,947,899,049	36.88%	5,639,855,784	70%
2018		288,658,000	3,891,418,000	36.03%	5,596,597,000	70%
2017	(3)	292,906,000	3,911,460,000	36.03%	5,587,800,000	70%

Per June 30, 2021 Annual Comprehensive Financial Report

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Governmental activities:					
Net investment in capital assets	\$ 285,801,914	\$ 277,709,386	\$ 271,300,292	\$ 266,282,611	\$ 257,933,889
Restricted	286,841,098	148,067,072	186,674,687	202,388,179	198,936,006
Unrestricted	<u>(42,084,674)</u>	<u>57,403,767</u>	<u>30,003,818</u>	<u>34,221,754</u>	<u>73,469,419</u>
Total Governmental Activities Net Position	<u>\$ 530,558,338</u>	<u>\$ 483,180,225</u>	<u>\$ 487,978,797</u>	<u>\$ 502,892,544</u>	<u>\$ 530,339,314</u>
Business-type activities:					
Net investment in capital assets	\$ 20,241,478	\$ 20,469,668	\$ 20,875,002	\$ 20,577,181	\$ 20,317,443
Restricted	12,707,324	6,978,453	8,807,480	9,278,021	
Unrestricted	<u>3,385,270</u>	<u>7,265,822</u>	<u>4,628,614</u>	<u>3,787,105</u>	<u>7,766,240</u>
Total Business-type Activities Net Position	<u>\$ 36,334,072</u>	<u>\$ 34,713,943</u>	<u>\$ 34,311,096</u>	<u>\$ 33,642,307</u>	<u>\$ 28,083,683</u>
Primary government:					
Net investment in capital assets	\$ 306,043,392	\$ 298,179,054	\$ 292,175,294	\$ 286,859,792	\$ 278,251,332
Restricted	299,548,422	155,045,525	195,482,167	211,666,200	198,936,006
Unrestricted	<u>(38,699,404)</u>	<u>64,669,589</u>	<u>34,632,432</u>	<u>38,008,859</u>	<u>81,235,659</u>
Total Primary Government Net Position	<u>\$ 566,892,410</u>	<u>\$ 517,894,168</u>	<u>\$ 522,289,893</u>	<u>\$ 536,534,851</u>	<u>\$ 558,422,997</u>

Notes:
Schedule prepared on the accrual basis of accounting

Per June 30, 2021 Annual Comprehensive Financial Report

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund:					
Nonspendable	\$ 2,259	\$	\$ 3,471	\$ 5,457	\$
Restricted					
Committed	3,149,867	3,132,163	3,107,495	3,085,523	3,093,837
Assigned	8,431,919	7,967,807	7,336,712	6,367,646	7,884,336
Unassigned	<u>31,341,962</u>	<u>30,055,791</u>	<u>29,562,034</u>	<u>28,341,862</u>	<u>27,795,244</u>
Total General Fund	<u>\$ 42,926,007</u>	<u>\$ 41,155,761</u>	<u>\$ 40,009,712</u>	<u>\$ 37,800,488</u>	<u>\$ 38,773,417</u>
All other governmental funds:					
Nonspendable	\$ 1,374,752	\$ 1,153,736	\$ 1,097,254	\$ 1,031,409	\$ 971,523
Restricted	6,093,477	6,595,968	6,242,426	6,606,917	6,038,897
Committed	39,416,601	54,613,218	30,898,483	22,305,699	17,468,414
Assigned	368,390	414,366	218,068	475,328	444,120
Unassigned			<u>(377)</u>	<u>(18,875,612)</u>	<u>(4,517,238)</u>
Total all Other Governmental Funds	<u>\$ 47,253,220</u>	<u>\$ 62,777,288</u>	<u>\$ 38,455,854</u>	<u>\$ 11,543,741</u>	<u>\$ 20,405,716</u>

Notes:

1. Schedule prepared on the modified accrual basis of accounting

Per June 30, 2021 Annual Comprehensive Financial Report

**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
2021	38.35	\$ 155,091,000	\$ 152,538,000	98.35%	\$	\$ 152,538,000	98.35%
2020	38.05	152,116,000	149,350,000	98.18%	1,253,000	150,603,000	99.01%
2019	36.88	146,051,000	143,747,000	98.42%	1,362,000	145,109,000	99.36%
2018	36.03	140,596,000	138,673,000	98.63%	1,290,000	139,963,000	99.55%
2017	36.03	140,245,000	138,734,000	98.92%	1,529,000	140,263,000	100.01%

Per June 30, 2021 Annual Comprehensive Financial Report

**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	Capital Leases	Water				
2021	\$ 109,640,627	\$ 47,725	\$ 1,961,026	\$ 111,649,378	2.74%	\$ 1,862	0.03%
2020	118,428,461	93,787	2,338,365	120,860,613	3.02%	2,013	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	2.07%	1,337	0.04%
2017	82,569,714		2,868,894	85,438,608	2.18%	1,413	0.04%

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

	2021	2020	2019	2018	2017
Debt Limitation	\$ 1,061,333,000	\$ 1,023,953,000	\$ 986,972,000	\$ 990,010,000	\$ 990,017,000
Total net debt applicable to limit	<u>132,677,505</u>	<u>194,931,128</u>	<u>189,921,905</u>	<u>128,642,643</u>	<u>123,830,051</u>
Legal Debt Margin	<u>\$ 928,655,495</u>	<u>\$ 829,021,872</u>	<u>\$ 797,050,095</u>	<u>\$ 861,367,357</u>	<u>\$ 866,186,949</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>12.50%</u>	<u>19.04%</u>	<u>19.24%</u>	<u>12.99%</u>	<u>12.51%</u>

Source: Annual Financial Report - Schedule of Debt Limitation

Per June 30, 2021 Annual Comprehensive Financial Report

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>
2021	59,947	\$ 36,351	40	8,131	7.8%	\$ 35,534
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

(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

Per June 30, 2021 Annual Comprehensive Financial Report

Operating Indicators by Function/Program- Last Five Fiscal Years

Function/Program	2021	2020	2019	2018	2017
General Government					
Building permits issued	1,956	1,559	1,475	1,365	1,275
Police					
Physical arrests	1,270	1,615	1,865	2,108	2,252
Parking violations	2,065	2,602	3,176	1,718	2,445
Traffic violations	2,015	2,340	5,208	5,236	5,144
Fire					
Emergency responses	1,966	1,087	2,440	2,431	2,231
Fires extinguished	136	101	184	204	210
Inspections	1,055	473	1,315	908	1,285
Refuse Collection					
Refuse collected (tons per day)	99.56	76.02	71.90	64.32	67.76
Recyclables collected (tons per day)	16.66	16.98	16.79	15.54	18.28
Other Public Works					
Street resurfacing (miles)	13.8	8.5	8.5	12.8	5.4
Potholes repaired	199	256	465	320	775
Parks and Recreation					
Hours of Athletic field usage	3,301	2,215	1,795	1,798	1,457
Library					
Volumes in collection	227,194	224,066	226,807	233,075	230,435
Total volumes borrowed	229,479	266,729	305,334	252,435	258,848
Water					
New connections:					
Water main breaks	28	20	12	28	26
Average daily production (thousands of gallons)	5,680	5,615	5,060	5,200	4,873
Peak daily production (thousands of gallons)	10,222	10,170	7,847	7,695	7,680
Wastewater					
Average daily sewage treatment (millions of gallons daily)	7.50	9.33	11.33	8.22	6.83

Per June 30, 2021 Annual Comprehensive Financial Report

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

Function/Program	2021	2020	2019	2018	2017
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	25	22	22
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	5,603	5,594	5,590	5,508	5,508
Traffic signals	24	24	24	24	24
Storm sewers (miles)	197.50	197.40	197.40	197.40	197.40
Parks and Recreation					
Acreage	730	730	730	730	730
Playgrounds	7	7	7	7	8
Baseball/softball diamonds	23	23	23	23	23
Soccer/football fields	6	6	6	6	6
Water					
Water mains (miles)	314	314	314	314	313
Fire hydrants	1,625	1,614	1,614	1,612	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

Per June 30, 2021 Annual Comprehensive Financial Report

Employment Data

Employment Data

Period	City of Bristol		Percentage Unemployed		
	Employed	Unemployed	City of Bristol	Hartford Labor Market	State of Connecticut
December 2021.....	30,351	1,802	5.6	4.5	4.4
Annual Average					
2021.....	29,053	2,353	7.5	6.6	6.6
2020.....	30,716	2,610	7.9	7.0	7.3
2019.....	31,984	1,416	4.2	3.8	3.7
2018.....	31,702	1,519	4.6	4.1	4.1
2017.....	31,467	1,771	5.3	4.8	4.7
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

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.....	33	0.1%	7,057	0.4%
Construction.....	1,783	5.6	109,467	6.0
Manufacturing.....	4,206	13.2	189,162	10.4
Wholesale trade.....	830	2.6	44,344	2.4
Retail trade.....	3,964	12.5	191,756	10.6
Transportation warehousing, and utilities.....	1,285	4.0	76,439	4.2
Information.....	1,474	4.6	39,585	2.2
Finance, insurance, real estate, and leasing....	3,512	11.0	162,153	8.9
Professional, scientific, management, administrative, and waste management.....	2,364	7.4	208,379	11.5
Education, health and social services.....	7,761	24.4	484,166	26.7
Arts, entertainment, recreation, accommodation and food services.....	2,010	6.3	152,041	8.4
Other services (except public admin.).....	1,289	4.1	84,915	4.7
Public Administration.....	1,293	4.1	66,172	3.6
Total Labor Force, Employed.....	31,804	100.0%	1,815,636	100.0%

Source: American Community Survey 2015-2019

Position Summaries by Function (City-wide)

Department	Position	Budget Year		
		2021	2022	2023
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	0	0
	Subtotal Tax Collector	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	0	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	10	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	2	4	4
	Library Technical Services Coordinator	0	1	1
	Information Technology Coordinator	1	1	1
	Subtotal Information Technology	6	9	9

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

Department	Position	Budget Year		
		2021	2022	2023
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	0	0
	Administrative Assistant	0	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		59	61	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	0	0
	Subtotal Police Department- Administration	10	8	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	76	76	76
	Subtotal Police Department- Patrol & Traffic	95	95	95
Police Department-Criminal Investigations				
	Detective Lieutenant	1	1	1
	Detective Sergeants	3	3	3
	Detectives	19	19	19
	Subtotal Police Department- Criminal Investigations	23	23	23
Police Department-Communications				
	Lieutenant	1	1	1
	Lead Dispatchers	5	5	5
	Public Safety Dispatchers	12	12	12
	Subtotal Police Department- Communications	18	18	18
Subtotal Police Department		147	145	145

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

Department	Position	Budget Year		
		2021	2022	2023
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		245.5	243.5	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	0	0	0
	Project Manager	1	1	1
	Environmental Protection Technician	1	1	1
	Highway Inspector	1	1	1
	Construction Inspectors	2	2	2
	Excavation Inspector	1	1	1
	Civil Engineer	1	1	1
	Chief, Inspection & Survey	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		
		2021	2022	2023
Streets				
	Superintendent of Streets	1	1	1
	Assistant Superintendent of Streets and Maintenance Oper.	0	0	0
	Public Works Coordinator	1	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	5	5	5
	Solid Waste Driver/Collector-Sanitation	12	12	12
	Subtotal Public Works- Solid Waste	18	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	0	0
	Subtotal Public Works- Transfer Station	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 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	0	0
	Subtotal Main Library	26	25	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	29.5	29.5

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

Department	Position	Budget Year				
		2021	2022	2023		
Parks, Recreation, Youth & Community Services						
Administration						
	Superintendent of Parks, Recreation, Youth & Community Services	1	1	1		
	Deputy Superintendent	1	1	1		
	Parks Office Coordinator	0	0	0		
	Assistant to the Director	1	1	1		
	Community Engagement Coordinator	1	1	1		
	Arts and Culture Supervisor	0	1	0		
	Subtotal Administration	4	5	4		
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	0	0	0		
	Landscape Gardener	1	1	1		
	Park Maintainers	8	8	8		
	Subtotal Grounds & Facilities	17	17	17		
Recreation						
	Recreation Supervisor	1	1	1		
	Recreation & Community Outreach Coordinator	0	0	0		
	Program Administrative Assistant	1	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	0	0	0		
	Assistant to the Director	0	0	0		
	Youth & Community Services Supervisor	1	1	1		
	Outreach Worker	0	0	0		
	Youth Advocate/Outreach Worker	0	0	0		
	Youth and Family Coordinator	2	2	2		
	Program Administrative Assistant	0	0	0		
Community Services						
	Community Services Coordinator	1	1	1		
	Subtotal Youth & Community Services	4	4	4		
Subtotal Parks, Recreation, Youth and Community Services		30	31	30		

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

Department	Position	Budget Year		
		2021	2022	2023
Board of Education	Full-time Positions	953	952	972
Subtotal Board of Education		953	952	972
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	38	38	38
Sewer Department	Full-time Positions	24	25	25
Subtotal Water & Sewer Department		62	63	63
Total Budgeted Full-Time Positions		1,481.5	1,481.5	1,500.5

**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	Equalized 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	2021 ACTUAL REVENUE	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 REVENUE REQUEST	2023 APPROVED BUDGET
SOURCE			TAXES AND PRIOR LEVIES					
0011016	401000		CURRENT PROPERTY TAXES	\$150,668,676	\$153,603,740	\$153,603,740	\$162,683,890	\$156,603,125
0011016	401001		PRIOR LEVIES	1,505,997	1,300,000	1,300,000	1,300,000	1,320,000
0011016	401002		60 DAY:GAAP	280,713	0	0	0	0
0011016	401005		MV SUPPLEMENT	1,924,129	1,500,000	1,500,000	1,500,000	1,500,000
0011016	401006		TIF DISTRICT	38,519	0	0	171,370	171,370
TOTAL TAXES AND PRIOR LEVIES				\$154,418,034	\$156,403,740	\$156,403,740	\$165,655,260	\$159,594,495
SOURCE			INTEREST & LIEN FEES ON DELINQUENT TAXES					
0011016	410000		INTEREST & LIEN FEES	\$1,059,144	\$775,000	\$775,000	\$775,000	\$810,000
TOTAL INTEREST & LIEN FEES ON DELINQUENT TAXES				\$1,059,144	\$775,000	\$775,000	\$775,000	\$810,000
SOURCE			LICENSES, PERMITS & FEES					
0011014	422003		ASSESSOR LATE FILING FEE	\$1,550	\$1,100	\$1,100	\$1,100	\$1,100
0011016	442441		DELINQUENT FEES	465	1,000	1,000	1,000	1,000
0011018	421000		CIRCUIT COURT FINES	294	4,000	4,000	0	0
0011023	422023		DOG PENALTY	280	600	600	600	600
0011023	441002		DOG LICENSES	6,709	7,000	7,000	7,000	7,000
0011023	441005		MARRIAGE LICENSES	3,345	3,000	3,000	3,000	3,000
0011023	442001		CLERK FEES	13,482	13,000	13,000	13,000	13,000
0011023	442002		LIQUOR	1,040	1,500	1,500	1,500	1,500
0011023	442003		NOTARY SER	455	1,000	1,000	1,000	1,000
0011023	442004		NOTARY APP	3,100	3,000	3,000	3,000	3,000
0011023	442005		BURIAL PERMITS	4,895	4,500	4,500	4,500	4,500
0011023	442007		TRADE NAME	1,320	1,100	1,100	1,100	1,100
0011023	442011		VITALS	130,803	120,000	120,000	120,000	120,000
0012110	421002		PARKING VIOLATIONS	61,320	75,000	75,000	75,000	75,000
0012110	421005		ALARM FINES	25,020	17,000	17,000	17,000	17,000
0012110	441000		POLICE REPORT FEES	12,746	14,000	14,000	14,000	14,000
0012110	441008		BINGO/RAFFLES	4,843	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	0	2,400	2,400	2,400	2,400
0012615	442006		BUILDING PERMITS	2,081,580	1,225,000	1,225,000	1,225,000	1,300,000
0013010	442008		PUBLIC WORKS EXCAVATION PERMITS	8,360	10,000	10,000	8,000	8,000
0013012	422011		SURCHARGE	202	0	0	0	0
0013012	442009		LAND USE FEES & PERMITS	25,793	18,000	18,000	23,000	23,000
0016010	421001		LIBRARY FINES	4,311	5,000	5,000	6,000	6,000
TOTAL LICENSES, PERMITS & FEES				\$2,391,911	\$1,540,700	\$1,540,700	\$1,540,700	\$1,615,700
SOURCE			CHARGES FOR SERVICES					
0011014	450102		COPIER CHARGES	\$223	\$250	\$250	\$100	\$100
0011016	450104		TAX COLLECTOR COPIER	387	350	350	350	350
0011016	450400		C PACE CHARGES FOR SERVICES	500	0	0	0	0
0011018	450201		WATER DEPT. REIMBURSEMENT	10,212	1,250	1,250	1,250	1,250
0011018	450205		FORECLOSURE COSTS	0	5,000	5,000	0	0
0011018	450321		OTHER RENTALS	10,500	7,200	7,200	7,200	7,200
0011018	450330		BELLEVUE	17,226	18,000	18,000	18,000	18,000
0011018	450400		MISCELLANEOUS CHARGES	4,606	4,000	4,000	4,000	4,000
0011023	422000		RECORDING FEES	427,643	280,000	280,000	285,000	285,000
0011023	450102		COPIER CHARGES	50,361	46,000	46,000	46,000	46,000
0011023	450115		REAL ESTATE TRANSFER TAX	1,867,921	850,000	850,000	860,000	860,000
0011027	450004		SENIOR CITIZEN NON-RESIDENT FEE	515	4,000	4,000	4,000	4,000
0011027	450315		SENIOR CENTER RENTALS	55,279	63,400	63,400	63,000	63,000
0012110	450101		POLICE ID CHARGES	80,570	22,000	22,000	22,000	22,000
0012114	450000		POLICE SPECIAL SERVICES	2,315,546	850,000	850,000	850,000	850,000
0012211	450001		FIRE ADMIN	1,153	0	0	0	0
0012211	450200		FIRE SERVICES	800	1,475	1,475	1,475	1,475
0012312	450116		DOG WARDEN FEES	1,470	3,000	3,000	3,000	3,000
0012615	450102		COPIER CHARGES	0	200	200	200	200
0013010	450003		PUBLIC WORKS FEES	403,190	370,000	370,000	370,000	370,000
0013010	450208		OTHER RECYCLING	14,712	13,200	13,200	13,200	13,200
0013010	450300		ENGINEERING MAPS	725	200	200	500	500
0013010	450303		RECYCLING RECEIPTS - BULK FEES	14,364	11,000	11,000	12,000	12,000
0013010	450306		LEAF BAGS	1,347	0	0	0	0
0013010	450400		PUBLIC WORKS MISCELLANEOUS CHARGES	990	1,600	1,600	1,600	1,600
0013016	450324		BARREL SALE	16,648	15,000	15,000	15,000	15,000
0013025	450113		PERM PATCH	28,651	0	0	0	0
0016010	450102		COPIER CHARGES	10,697	5,000	5,000	8,000	8,000
0016010	450313		LIBRARY RENTAL	(60)	480	480	400	400
0017022	450311		MUZZY RENTALS	24,374	30,000	30,000	30,000	30,000
0017022	450321		RENTAL OF PARKS	7,859	20,500	20,500	20,500	20,500
0017022	450322		CONCESSION/MISCELLANEOUS	7,620	6,500	6,500	7,000	7,000
0017022	450400		CHARGES FOR SERVICES	150	400	400	400	400
0017023	450105		SUMMER RECREATION	122,521	281,865	281,865	281,865	281,865
0017023	450107		FALL/WINTER RECREATION PROGRAM	14,532	35,000	35,000	35,000	35,000
0017024	450103		POOL CHARGES	133,185	203,500	203,500	203,500	203,500
TOTAL CHARGES FOR SERVICES				\$5,646,415	\$3,150,370	\$3,150,370	\$3,164,540	\$3,164,540

General Fund Revenues – continued

ORGCODE	OBJECT	PROJ	REVENUE SOURCE	2021 ACTUAL REVENUE	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 REVENUE REQUEST	2023 APPROVED BUDGET
SOURCE INVESTMENT EARNINGS								
0011019	460001		INTEREST GENERAL FUND	\$257,622	\$400,000	\$400,000	\$275,000	\$275,000
0011019	460006		INTEREST ACCOUNTS RECEIVABLE	5,699	6,000	6,000	1,500	1,500
TOTAL INVESTMENT EARNINGS				\$263,322	\$406,000	\$406,000	\$276,500	\$276,500
SOURCE SALE OF PROPERTY & EQUIPMENT								
0011018	450309		SALE OF PROPERTY & EQUIPMENT	\$142,416	\$75,000	\$75,000	\$75,000	\$75,000
TOTAL SALE OF PROPERTY & EQUIPMENT				\$142,416	\$75,000	\$75,000	\$75,000	\$75,000
SOURCE OTHER/MISCELLANEOUS REVENUE								
0011018	454001		MISCELLANEOUS	\$91,551	\$5	\$5	\$0	\$0
0016012	480001		MANROSS LIBRARY TRUST	45,115	0	0	0	0
0016014	480001		MAIN LIBRARY TRUST	4,335	4,360	4,360	4,550	4,550
0016014	480002		LIBRARY TRUST- GOODSSELL	28,950	29,310	29,310	30,580	30,580
0017021	480003		PARK TRUST FUNDS	511,268	400,000	400,000	400,000	400,000
0017021	480004		PARK TRUST- GOODSSELL	18,845	23,330	23,330	23,330	23,330
0017025	450301		WELFARE OTHER	45,210	7,500	7,500	7,500	7,500
TOTAL OTHER/MISCELLANEOUS REVENUE				\$745,274	\$464,505	\$464,505	\$465,960	\$465,960
SOURCE CONTRIBUTIONS								
0011012	470038		PLYMOUTH	\$7,191	\$7,025	\$7,025	\$6,715	\$6,715
0011018	470030		HMO WATER DEPARTMENT CONTRIBUTION	5,649	3,000	3,000	3,000	3,000
0012211	470000		CONTRIBUTIONS	110	0	0	0	0
0012615	470039		PLAINVILLE	39,558	33,930	33,930	0	0
TOTAL CONTRIBUTIONS				\$52,508	\$43,955	\$43,955	\$9,715	\$9,715
SOURCE FEDERAL GRANTS								
0011018	431080		HSG-PILOT	\$115,450	\$110,000	\$110,000	\$110,000	\$110,000
0012413	431003		CIVIL PREPAREDNESS	0	15,000	15,000	23,755	30,250
TOTAL FEDERAL GRANTS				\$115,450	\$125,000	\$125,000	\$133,755	\$140,250
SOURCE STATE GRANTS								
0011013	432155	COVID	COVID REIMBURSEMENT	\$47,700	\$0	\$0	\$0	\$0
0011014	432012		STATE PROPERTY	47,877	47,875	47,875	0	0
0011014	432023		PILOT	0	0	0	887,370	887,370
0011014	432025		HOSPITAL PILOT	380,562	380,560	380,560	0	0
0011014	432027		TOTAL DISABLED PILOT	13,950	15,000	15,000	15,000	15,000
0011014	432064		VETERANS GRANT	24,652	26,000	26,000	20,000	20,000
0011014	432077		ENTERPRISE ZONE REIMBURSEMENT	244,602	170,000	170,000	155,000	155,000
0011016	432152		MUNICIPAL TRANSITION GRANT	0	0	0	0	2,815,860
0011018	432022		MASHANTUCKET PEQUOT GRANTS	400,282	400,280	400,280	400,280	400,280
0011018	432076		UTILITIES TAX	110,922	100,000	100,000	100,000	100,000
0011018	432155	COVID	COVID REIMBURSEMENT	1,017,852	0	35,000	0	0
0011018	432169		LIQUOR BOTTLE DEPOSIT NIPS	0	0	0	0	100,000
0011018	432817		MUNICIPAL STABILIZATION GRANT	234,651	234,650	234,650	234,650	234,650
0011027	432146	21G01	DEMAND RESP	57,275	0	0	0	0
0011027	432146	22G01	DEMAND RESP	0	0	57,275	0	0
0017025	432147		ENHANCEMENT SERVICES	0	0	0	12,970	12,970
0012115	432050		E-911 SUBSIDY GRANT	155,172	134,500	134,500	134,500	134,500
0012115	432400		EMD GRANT	2,198	6,000	6,000	6,000	6,000
0014654	432079		SCHOOL READINESS	2,892,453	0	2,909,244	0	0
0014654	432079	22G08	SCHOOL READINESS	0	0	42,519	0	0
0014654	432080		QUALITY ENHANCEMENT GRANT	18,718	0	18,756	0	0
0015000	432002		EDUCATION COST SHARING GRANT	41,538,555	41,657,310	41,657,310	41,657,310	41,657,310
0015000	432016		HEALTH PUBLIC ACT 481	231,699	150,000	150,000	150,000	150,000
0017025	432026		YOUTH BUREAU	41,745	41,745	41,745	41,930	41,930
TOTAL STATE GRANTS				\$47,460,866	\$43,363,920	\$46,426,714	\$43,815,010	\$46,730,870
SOURCE OTHER FINANCING SOURCES								
0011018	461002		BUD. FUND BALANCE UNDES	\$0	\$0	\$823,492	\$0	\$0
TOTAL OTHER FINANCING SOURCES				\$0	\$0	\$823,492	\$0	\$0
SOURCE OPERATING TRANSFERS IN								
0011018	490101		TRANSFER IN EQUIP SINKING FUND	\$0	\$1,226,000	\$1,226,000	\$1,190,220	\$1,300,220
0011018	490106		TRANSFER IN SPECIAL GRANTS & DONATIONS	0	420,000	0	0	\$0
0011018	490108		TRANSFER IN SEGF	0	0	420,000	0	0
0011018	490180		TRANSFER IN MRSF	600,000	1,600,000	1,600,000	1,000,000	1,000,000
0013028	490700		TRANSFER TRUST	18,316	0	0	0	0
TOTAL OTHER FINANCING SOURCES				\$618,316	\$3,246,000	\$3,246,000	\$2,190,220	\$2,300,220
TOTAL REVENUES GENERAL FUND				\$212,913,655	\$209,594,190	\$213,480,476	\$218,101,660	\$215,183,250

General Fund Expenditures

ORCODE	DEPARTMENT	2021 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2023 BUDGET REQUEST	2023 APPROVED BUDGET	APPROVED \$ INCREASE/ (DECREASE)	APPROVED % INCREASE/ DECREASE
FUNCTION GENERAL GOVERNMENT							
0011010	CITY COUNCIL	\$61,065	\$61,065	\$61,065	\$61,065	\$0	0.00%
0011011	MAYOR'S OFFICE	206,610	216,500	208,020	208,020	(8,480)	(3.92%)
0011012	PROBATE COURT	39,609	43,405	43,405	43,405	0	0.00%
0011013	REGISTRARS OF VOTERS	301,418	286,310	307,210	302,210	15,900	5.55%
0011014	ASSESSOR'S OFFICE	476,880	503,155	493,480	491,730	(11,425)	(2.27%)
0011015	BOARD OF ASSESSMENT APPEALS	5,706	7,010	17,060	9,710	2,700	38.52%
0011016	TAX COLLECTOR	355,119	392,365	407,380	407,380	15,015	3.83%
0011017	PURCHASING	218,471	227,275	226,925	226,925	(350)	(0.15%)
0011018	COMPTROLLER'S OFFICE	809,958	835,260	836,235	836,235	975	0.12%
0011019	TREASURER	136,601	155,970	156,380	156,380	410	0.26%
0011020	INFORMATION TECHNOLOGY	1,119,017	1,423,295	2,098,780	1,463,780	40,485	2.84%
0011021	HUMAN RESOURCES	437,340	440,705	456,100	456,100	15,395	3.49%
0011022	CORPORATION COUNSEL	570,332	645,785	735,870	645,870	85	0.01%
0011023	TOWN AND CITY CLERK	450,789	492,670	484,510	484,510	(8,160)	(1.66%)
0011024	BOARD OF FINANCE	86,474	87,080	89,200	89,200	2,120	2.43%
0011026	HOUSING CODE BOARD OF APPEALS	1	460	0	0	(460)	(100.00%)
0011027	DEPARTMENT OF AGING	705,495	748,580	746,880	746,880	(1,700)	(0.23%)
0011030	CITY MEMBERSHIPS	58,020	77,280	79,375	79,375	2,095	2.71%
0011034	COMMUNITY PROMOTIONS	23,708	65,000	60,000	60,000	(5,000)	(7.69%)
0011041	BOARDS AND COMMISSIONS	5,962	6,350	6,550	6,550	200	3.15%
TOTAL	GENERAL GOVERNMENT	\$6,068,574	\$6,715,520	\$7,514,425	\$6,775,325	\$59,805	0.89%
FUNCTION PUBLIC SAFETY							
0012110	POLICE DEPARTMENT ADMINISTRATION	\$1,424,198	\$1,644,785	\$2,370,350	\$1,713,850	\$69,065	4.20%
0012111	POLICE MAINTENANCE	249,140	308,995	332,140	332,140	23,145	7.49%
0012112	POLICE PATROL & TRAFFIC	10,293,101	10,580,880	11,288,330	11,092,305	511,425	4.83%
0012113	POLICE CRIMINAL INVESTIGATIONS	2,703,057	2,836,915	2,969,395	2,925,805	88,890	3.13%
0012114	POLICE SPECIAL SERVICES	1,604,934	450,000	450,000	450,000	0	0.00%
0012115	POLICE COMMUNICATIONS	1,651,919	1,727,665	1,749,575	1,730,795	3,130	0.18%
	SUB-TOTAL POLICE DEPT.	\$17,926,349	\$17,549,240	\$19,159,790	\$18,244,895	\$695,655	3.96%
0012211	FIRE DEPARTMENT	\$9,440,514	\$9,250,635	\$9,615,785	\$9,498,795	\$248,160	2.68%
0012312	ANIMAL CONTROL	180,552	192,495	197,515	197,515	5,020	2.61%
0012413	EMERGENCY MANAGEMENT	18,811	30,000	47,515	60,500	30,500	101.67%
0012615	BUILDING INSPECTION	583,613	652,475	664,955	664,955	12,480	1.91%
TOTAL	PUBLIC SAFETY	\$28,149,839	\$27,674,845	\$29,685,560	\$28,666,660	\$991,815	3.58%
FUNCTION PUBLIC WORKS							
0013010	PW ADMINISTRATION	\$412,665	\$416,355	\$426,995	\$426,995	\$10,640	2.56%
0013011	PW ENGINEERING	857,327	911,650	930,825	930,825	19,175	2.10%
0013012	PW LAND USE	226,580	260,020	269,300	269,300	9,280	3.57%
0013013	PW BUILDING MAINTENANCE	1,131,005	1,169,125	1,043,160	1,043,160	(125,965)	(10.77%)
0013015	PW STREETS	2,020,426	2,204,800	2,273,345	2,220,060	15,260	0.69%
0013016	PW SOLID WASTE	1,103,278	1,216,380	1,232,595	1,232,595	16,215	1.33%
0013017	PW FLEET MAINTENANCE	1,694,369	1,918,820	1,971,970	1,934,190	15,370	0.80%
0013018	PW SNOW REMOVAL	1,052,235	1,092,500	1,096,500	1,096,500	4,000	0.37%
0013019	PW MAJOR ROAD IMPROVEMENTS	32,154	22,000	35,000	35,000	13,000	59.09%
0013020	PW RAILROAD MAINTENANCE	98,045	64,300	44,300	44,300	(20,000)	(31.10%)
0013021	PW OTHER CITY BUILDINGS	168,818	106,000	131,000	131,000	25,000	23.58%
0013025	PW PERM PATCH UTILITY	28,651	0	0	0	0	0.00%
0013026	PW FLEET	1,302,957	534,000	1,203,000	850,000	316,000	59.18%
0013027	PW LINE PAINTING	240,187	102,025	91,525	91,000	(11,025)	(10.81%)
0013028	STORM WATER MAINTENANCE	18,316	0	0	0	0	0.00%
0013040	PW STREET LIGHTING	196,857	205,000	235,000	235,000	30,000	14.63%
TOTAL	PUBLIC WORKS	\$10,583,869	\$10,222,975	\$10,984,515	\$10,539,925	\$316,950	3.10%

General Fund Expenditures - continued

ORCODE	DEPARTMENT	2021 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2023 BUDGET REQUEST	2023 APPROVED BUDGET	APPROVED \$ INCREASE/ (DECREASE)	APPROVED % INCREASE/ DECREASE
FUNCTION HEALTH & SOCIAL SERVICES							
0014210	BRISTOL/BURLINGTON HEALTH	\$3,416,455	\$3,632,135	\$4,050,845	\$3,882,135	\$250,000	0.00%
0014500	OUTSIDE AGENCIES	72,271	88,595	131,815	105,315	16,720	18.87%
0014550	CEMETERY UPKEEP	79,018	79,020	79,020	79,020	0	0.00%
0014654	SCHOOL READINESS	2,924,903	25,000	25,000	25,000	0	0.00%
TOTAL	HEALTH & SOCIAL SERVICES	\$6,492,647	\$3,824,750	\$4,286,680	\$4,091,470	\$266,720	6.52%
FUNCTION LIBRARIES							
0016010	MAIN LIBRARY	\$1,856,516	\$1,964,555	\$2,008,070	\$1,969,060	\$4,505	0.23%
0016011	CHILDREN'S LIBRARY	60,277	59,000	59,000	59,000	0	0.00%
0016012	MANROSS LIBRARY	413,976	412,070	415,005	415,005	2,935	0.71%
0016014	LIBRARY TRUSTS	24,578	33,670	35,130	35,130	1,460	4.34%
TOTAL	LIBRARIES	\$2,355,346	\$2,469,295	\$2,517,205	\$2,478,195	\$8,900	0.36%
FUNCTION PARKS, RECREATION, YOUTH & COMMUNITY SERVICES							
0017021	PARKS ADMINISTRATION	\$453,974	\$536,445	\$580,040	\$545,040	8,595	1.60%
0017022	PARKS GROUNDS AND FACILITIES	1,456,391	1,548,490	1,725,240	1,581,240	32,750	2.11%
0017023	RECREATION	437,520	615,710	649,785	632,810	17,100	2.78%
0017024	AQUATICS	754,203	780,545	807,400	786,405	5,860	0.75%
0017025	YOUTH AND COMMUNITY SERVICES	406,786	452,405	455,410	445,410	(6,995)	0.00%
TOTAL	PARKS, RECREATION, YOUTH & COMMUNITY SERVICES	\$3,508,874	\$3,933,595	\$4,217,875	\$3,990,905	\$57,310	1.46%
FUNCTION MISCELLANEOUS & OTHER USES							
0018101	RETIREMENT BENEFITS	\$31,000	\$0	\$0	\$0	\$0	0.00%
0018102	EMPLOYEE BENEFITS	2,969,017	1,946,375	1,955,700	1,955,700	\$9,325	0.48%
0018105	INSURANCE	983,642	1,042,500	1,129,450	1,129,450	86,950	8.34%
0018106	ALL OTHER	398,083	1,390,950	1,940,950	2,011,320	620,370	44.60%
0018107	OTHER POST EMPLOYMENT BENEFITS	1,300,000	1,200,000	1,200,000	1,200,000	0	0.00%
0018108	OPERATING TRANSFERS OUT	52,418,291	27,347,385	28,091,300	27,766,300	418,915	1.53%
0018310	PUBLIC BUILDINGS	250,000	176,000	250,000	250,000	74,000	42.05%
TOTAL	MISCELLANEOUS & OTHER USES	\$58,350,033	\$33,103,210	\$34,567,400	\$34,312,770	\$1,209,560	3.65%
TOTAL	GENERAL CITY	\$115,509,182	\$87,944,190	\$93,773,660	\$90,855,250	\$2,911,060	3.20%
FUNCTION EDUCATION							
0015000	EDUCATION	\$96,659,930	\$121,650,000	\$124,328,000	\$124,328,000	\$2,678,000	2.20%
TOTAL	EDUCATION	\$96,659,930	\$121,650,000	\$124,328,000	\$124,328,000	\$2,678,000	2.20%
TOTAL	GENERAL FUND	\$212,169,112	\$209,594,190	\$218,101,660	\$215,183,250	\$5,589,060	2.67%

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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