



**City of Bristol
Board of Finance Meeting
April 28, 2020**

A regular meeting of the Board of Finance was held on Tuesday, April 28, 2020 immediately following the regular Board of Finance scheduled at 5:30 p.m. via WebEx. The following were in attendance: Chairperson John Smith, Mayor Ellen Zoppo-Sassu, Commissioners Ron Burns, Orlando Calfe, Jon Mace, Nicolas Jones, Mike LaMothe, Marie O'Brien and Cheryl Thibeault. Also present from the Comptroller's Office: Diane Waldron and Robin Manuele.

April 24, 2020

Ladies and Gentlemen:

A regular Board of Finance Meeting will be held on Tuesday, April 28, 2020 immediately following the regular Board of Finance scheduled for 5:30 p.m. in City Hall Council Chambers, 111 North Main Street, Bristol, Connecticut.

Agenda

1. Call to order.
2. Public Participation
3. Discussion regarding the 2020-2021 General Fund budget.
4. Discussion of the Senior Tax Relief Program and take any action as necessary.
5. To adopt a single installment tax payment for motor vehicles in the 2020-2021 fiscal year payable July 1, 2020.
6. To adopt a single installment tax payment for property tax due in an amount of \$100 or less payable July 1, 2020 and two installments based on a property tax due in an amount greater than \$100 payable on July 1, 2020 and January 1, 2021.
7. To adopt the budget estimate for the Bristol Water Department Enterprise Fund for fiscal year 2020-2021.
8. To adopt the budget estimate for the Solid Waste Disposal Fund for fiscal year 2020-2021.
9. To adopt the budget estimate for the Sewer Operating and Assessment Fund for fiscal year 2020-2021.
10. To adopt the budget estimate for the Transfer Station Fund for fiscal year 2020-2021.
11. To adopt the budget estimate for the Community Development Block Grant, appropriate the City's share and the Reprogrammed Funds of the Community Development Operating Budget for fiscal 2020-2021.
12. To adopt the budget estimate for the Pine Lake Challenge Course Fund for fiscal year 2020-2021.
13. To adopt the budget estimate for the Internal Service Fund which includes the Self Insured Workers' Compensation Fund and the Health Benefits Fund for fiscal year 2020-2021.

14. To adopt the budget estimate for the School Lunch Program for fiscal year 2020-2021.
15. To adopt the 2020-2021 Capital Budget.
16. To adopt the General Fund Estimated Operating Budget for fiscal year 2020-2021.
17. Adjournment.

PER ORDER OF THE CHAIRPERSON
John Smith

1. Call to order

Chairperson Smith called the meeting to order at 6:00 p.m.

2. Pledge of Allegiance

3. Discussion regarding the 2020-2021 General Fund budget.

John stated the Comptroller's Office and Mayor's Office have been working diligently over the past week to reduce the mill rate. Mayor Zoppo Sassu stated a small working group met, including Councilmembers and professional staff to look at the Board of Finance recommendations from last week. The Mayor sent out an email last Friday and is attached to these minutes answering some of the questions posed by the Board of Finance. A recommendation has been made to participate in the Governor's Executive Order that allows deferment of taxes, which the City will extend the due date for all residents not just those impacted by COVID. All revenues have been reviewed, such as the execution of the parking ticket contract with DMV and increasing that revenue. Department Heads were spoken to regarding their Capital Outlay. The Assessor was consulted regarding the Senior Tax Relief program for a phased in program. The professional unions were contacted, along with Police and Fire, and they were all willing to have conversations however it's only been a week. Both Police and Fire have recently concluded contract negotiations, and there are municipal prohibitive practices that would not allow for these contracts to be opened back up immediately. Also, there are exempt employees within City Hall that fall under FLSA that cannot furlough for a day, it would have to be a week. There is a potential for an early retirement incentive as well. This is a two part puzzle, for this year and challenges for July 1, 2021 as well.

John asked Dr. Carbone to comment as the Board of Education has been working cooperatively as well with the City throughout the budget process. The BOE is working to look for savings within the budget, or purchase items for the fall.

Diane reviewed the 2020-2021 budget, recapping the April 21 Budget Workshop. At that point, the budget was at a 2.87% increase or \$206,374,090 with the mill rate increasing .90 mills to 38.95 mills or a 2.37% tax increase. It is estimated the Police Department will collect more in parking tickets due to the new agreement with DMV, so revenues have been increased by \$27,000. It is also proposed to use \$1,000,000 of unassigned Fund Balance for a total proposed revenues of \$54,346,650. These funds were committed for Economic Development however there is approximately \$800,000 available in the Economic Development Fund at this time.

On the expenditure side, PW Fleet was decrease by \$282,000 to eliminate the box truck and fund the back hoe out of the Sinking Fund. Operating Transfer Out – Capital Projects has a proposed reduction of \$125,000 to fund revaluation in a subsequent year pending the results of the RFP in spring 2021. The proposed additional reduction to the Board of Education budget is \$358,090. The Capital Outlay funded from the Sinking Fund was increased, however the Police CID Vehicle and Fire Pick Up truck was eliminated, and the Public Works Backhoe was added. The proposed budget is \$205,608,100, a 2.49% increase overall with a mill rate increase of 0.45 mills or a 1.18% tax increase.

The Senior Tax Relief is proposed to be funded as a phase in, which would provide a credit of \$125 to those seniors in the \$0-\$50,000 income limit. The estimated cost is \$125,000 funded through the mill rate stabilization reserve set aside, no mill rate impact.

Discussion was held if the Board of Finance needed more time to discuss the budget, or if they could approve the budget tonight. Commissioners expressed their concerns with what was presented tonight.

Commissioner Thibeault stated there has been some movement, however she feels this is not a wise decision to use the \$1,000,000 as expenses have not been reduced and will grow next year, and this is just kicking the can down the road. Commissioner Burns questioned if there was any indication of what state aid will be, Mayor Zoppo Sassu stated all indication is that state aid will remain the same. Ron stated he is concerned as the state is bringing in less revenues.

Ellen stated contractually changes can't be made in seven days, some changes may be appropriate for next July 1, vacancies are being analyzed, early retirements are being looked at, existing language exists to put new employees in the high deductible health plan and at a lower pension multiplier. This is not the time to pit the tax paying public against the employees to accomplish an agenda to target City employees, and that's not a discussion the Mayor is willing to have.

Mayor Zoppo Sassu stated another \$1.7 million is needed to get to a zero increase, and if the \$1 million is not used \$2.7 million is needed, suggestions are needed to be brought forward to come up with the \$2.7 million, and where to find it. The Mayor is impressed with the work that has been done, and the 1.18% increase.

4. Discussion of the Senior Tax Relief Program and take any action as necessary.

Diane explained the recommendation is to move forward with a tax credit of \$125 for income level of \$0-\$50,000. The taxpayer would be for Bristol residents of real property.

Mayor Zoppo Sassu made a motion seconded by Commissioner LaMothe

“To recommend to the City Council a phased-in Senior and Disabled Property Tax Relief Program as recommended by a report of the Senior Property Tax Relief Committee dated April 22, 2019 and accepted and placed on file by the City Council on May 14, 2019, with the following modifications:

Income Limit	Credit
\$0 - \$50,000	\$125

The other credits for higher income limits in the Report are not recommended.”

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

- 5. To adopt a single installment tax payment for motor vehicles in the 2020-2021 fiscal year payable July 1, 2020.**

Commissioner O’Brien made a motion seconded by Commissioner LaMothe

“In accordance with the provision of Section 12-144a of the Connecticut General Statutes, 1965 revision, the City adopts a single installment tax payment for motor vehicles in the 2020-2021 fiscal year to be payable July 1, 2020 and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020.”

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

- 6. To adopt a single installment tax payment for property tax due in an amount of \$100 or less payable July 1, 2020 and two installments based on a property tax due in an amount greater than \$100 payable on July 1, 2020 and January 1, 2021.**

Commissioner Calfe made a motion seconded by Commissioner LaMothe

“To adopt a single installment tax payment for property tax due in an amount of \$100 or less payable July 1, 2020 and two installments based on a property tax due in an amount greater than \$100 payable on July 1, 2020 and January 1, 2021 and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020.”

Commissioner Thibeault noted she would like to see the payments deferred to four payments for the taxpayer. Mayor Zoppo Sassu stated they checked with the Tax Collector for the costs incurred with this, and she feels the City has a strong collection record and the Mayor will rely on the expertise of the Tax Collector here.

Following a voice vote, the Chairperson declared the motion carried. Commissioner Thibeault

opposed.

7. To adopt the budget estimate for the Bristol Water Department Enterprise Fund for fiscal year 2020-2021.

Commissioner O'Brien made a motion seconded by Commissioner LaMothe
"To adopt the budget estimate for the Bristol Water Department totaling \$8,742,051 and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

8. To adopt the budget estimate for the Solid Waste Disposal Fund for fiscal year 2020-2021.

Commissioner LaMothe made a motion seconded by Commissioner O'Brien
"To adopt the budget estimate for the Solid Waste Disposal Fund for fiscal year 2020-2021 totaling \$1,500,000 and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

9. To adopt the budget estimate for the Sewer Operating and Assessment Fund for fiscal year 2020-2021.

Commissioner Burns made a motion seconded by Commissioner Thibeault
"To adopt the budget estimate for the Sewer Operating and Assessment Fund for fiscal year 2020-2021 totaling \$7,278,000 and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

10. To adopt the budget estimate for the Transfer Station Fund for fiscal year 2020-2021.

Mayor Zoppo Sassu made a motion seconded by Commissioner LaMothe
"To adopt the budget estimate for the Transfer Station Fund for fiscal year 2020-2021 totaling \$747,545 and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

11. To adopt the budget estimate for the Community Development Block Grant, appropriate the City's share and the Reprogrammed Funds of the Community Development Operating Budget for fiscal 2020-2021.

Commissioner O'Brien made a motion seconded by Commissioner Burns
"To adopt the budget estimate for the Community Development Block Grant Fund for fiscal year 2020-2021 totaling \$1,176,699 consisting of \$686,779 in Entitlement funds, \$41,000 in reprogrammed CDBG funds, \$431,010 transferred from the General Fund, and \$17,910 in Program Income and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

12. To adopt the budget estimate for the Pine Lake Challenge Course Fund for fiscal year 2020-2021.

Commissioner Calfe made a motion seconded by Commissioner Thibeault
"To adopt the budget estimate for the Pine Lake Challenge Course Fund for fiscal year 2020-2021 totaling \$115,000 and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

13. To adopt the budget estimate for the Internal Service Fund which includes the Self Insured Workers' Compensation Fund and the Health Benefits Fund for fiscal year 2020-2021.

Commissioner Burns made a motion seconded by Commissioner Calfe
"To adopt the budget estimate for the Internal Service Fund for fiscal year 2020-2021 totaling \$44,135,680; \$3,780,000 for the New Self-Insured Workers' Compensation Fund and \$40,355,680 for the Health Benefits Fund and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

14. To adopt the budget estimate for the School Lunch Program for fiscal year 2020-2021.

Commissioner Jones made a motion seconded by Commissioner O'Brien
"To adopt the budget estimate for the School Lunch Program for fiscal year 2020-2021 totaling \$3,483,165 and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

15. To adopt the 2020-2021 Capital Budget.

Commissioner Calfe made a motion seconded by Commissioner LaMothe
"To adopt the Capital Budget for fiscal year 2020-2021 totaling \$6,087,000 and recommend approval of this action to the Planning Commission and to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

16. To adopt the General Fund Estimated Operating Budget for fiscal year 2020-2021.

Mayor Zoppo Sassu made a motion seconded by Commissioner LaMothe
"To adopt the General Fund budget estimate for fiscal year 2020-2021 totaling \$205,608,100 as presented by Chairperson Smith and have the budget advertised in a local newspaper and recommend approval of this action to a Joint Meeting of the City Council and Board of Finance subject to the call of the Mayor on or before June 4, 2020."

Following a voice vote, the Chairperson declared the motion carried. Commissioner Thibeault opposed.

17. Adjournment.

Commissioner Calfe made a motion seconded by Commissioner O'Brien

"To adjourn at 7:31 p.m."

Following a voice vote in which there was no opposition, the Chairperson declared the motion carried.

Attest:



Diane M. Waldron
Board of Finance Clerk

