

Bristol, Connecticut

Annual Budget

Fiscal Year 2018
July 1, 2017 – June 30, 2018



Ken Cockayne
Mayor

*Prepared by the Comptroller's Office
Diane M. Waldron, Comptroller*



BUDGET AWARD

National Recognition for the City of Bristol's Budget Documents

The City of Bristol's annual budget documents are submitted for review by the Government Finance Officers Association (GFOA). GFOA has established a program for the review of budget documents to ensure that budget documents serve four distinct functions by meeting certain criteria established by career budget officials from throughout the United States and Canada. The four functions that must be met are:

1-The budget must serve as a policy document for elected officials and administration to convey how the organization will operate, and what process will be used to adopt and amend the annual budget.

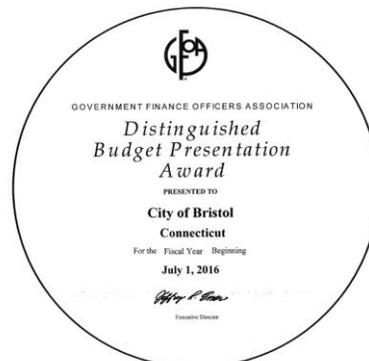
2-The budget must serve as an operations guide to the departments and agencies that receive funding through the budget. That includes identifying the resources (dollars and staffing) to be provided and the objectives to be met.

3-The budget must serve as a financial plan, divulging all sources of funding and how those sources will be used. The budget should show data for multiple years so that the new budget can be compared with prior year's data.

4-The budget must serve as a communications device to convey essential information to the diverse groups who use budget information - elected officials, the public, the news media, other governments, bond rating agencies and investors. The purpose is served through a variety of devices: charts and tables, summary explanations, a glossary, assumptions, policies, etc.

The City of Bristol has received GFOA's Distinguished Budget Presentation Award for its most recent budget document, the FY 2017 Annual Budget, and for the previous eighteen years.

The GFOA award is good for a single year. The City of Bristol believes its FY 2018 budget document will continue to conform with program requirements and will submit the document to GFOA to determine the City's eligibility for another award. Continued participation ensures that documents prepared by City staff continue to convey information in a usable form for the variety of groups that use the budget document.





Shown on the next two pages is the Mayor's Proclamation for the General Fund Budget that was adopted on May 31, 2017.

In addition, the Grand List is shown as well as the Mill Rate Calculation sheet.

- **The Mayor's Proclamation is the official statement issued by the Mayor at the end of the budget process and is recorded by the City Clerk as official language for the General Fund budget adoption.**
- **The Grand List is shown as a reference to the City's net taxable property. This is useful in determining City growth. The Assessor's Grand List includes any exemptions or appeals granted by the Board of Assessment Appeals.**
- **The Mill-Rate Calculation sheet shows a comparison between the 2016-2017 adopted budget and the 2017-2018 adopted budget. The amounts shown reflect all the deductions made to the Grand List and include an uncollectible tax amount, which gives the City a tax revenue collection estimation for the next budget year.**



May 31, 2017

**MAYOR KENNETH B. COCKAYNE DECLARES BUDGET EFFECTIVE
AT MAY 31, 2017 JOINT BOARD MEETING**

“WHEREAS, Section 25(l) of the City Charter provides that upon completion of the budget by the Board of Finance, the same shall be submitted to a joint meeting of the City Council and the Board of Finance; and

WHEREAS, the budget as prepared and passed by the Board of Finance was presented to a joint meeting duly called and;

WHEREAS, no revisions were made and the budget was approved at said Joint Meeting;

THEREFORE, the budget as prepared by the Board of Finance, is the budget of the City of Bristol for the fiscal year beginning July 1, 2017 and ending June 30, 2018.”

Mayor Cockayne presented the official adopted budget for the 2017-2018 fiscal year to Town and City Clerk Therese Pac.

**GENERAL CITY TAX RATE OF 36.03 MILLS LAID ON THE
GRAND LIST OF 2016**

On motion of Council Member Zils Gagne and seconded by Commissioner Thibeault, it was voted: “That a tax rate of 36.03 mills for personal property and real estate and 32 mills for motor vehicle be laid on the Grand List of 2016 for the General City to wit: \$191,835,815 grand list with the first payment due and collectible the 1st day of July, 2017 and the second payment to be due and collectible on the 1st day of January, 2018.”

**MAYOR OR ACTING MAYOR AND CHAIRMAN OF BOARD OF
FINANCE AUTHORIZED TO SIGN RATE BOOKS**

On motion of Commissioner Smith and seconded by Commissioner Calfe, it was voted: “That the Mayor or Acting Mayor and the Chairman of the Board of Finance be authorized to sign the necessary rate books for the Tax Collector.”



October 1, 2016 Grand List Post Board of Assessment Appeals

	<u>Gross</u>	<u>Exemptions</u>	<u>BAA</u> <u>Changes</u>	<u>Post BAA</u>
Real Estate	\$3,252,415,823	\$29,084,197	\$593,320	\$3,222,738,306
Personal Property	564,534,430	259,676,807	173,877	304,683,746
Motor Vehicle	386,173,180	2,902,700	0	383,270,480
Total	\$ 4,203,123,433	\$291,663,704	\$767,197	\$3,910,692,532

Net Assessment Freeze	\$0
Net Assessment Elderly Program	\$62,968,892
Elderly Frozen Taxes	\$0
Owner Elderly Benefit	\$334,198
Vet/Disability Exemptions	\$1,756,500
Estimated Enterprise Zone State Reimbursement	\$100,000

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.



**CITY OF BRISTOL, CONNECTICUT
GENERAL FUND MILL RATE RECAP
FOR 2017-2018 BUDGET WITH COMPARISON TO LAST YEAR**

					2016-2017 JOINT BOARD APPROVED BUDGET	2017-2018 JOINT BOARD APPROVED BUDGET
GROSS BUDGET					\$189,162,910	\$191,835,815
LESS ESTIMATED REVENUES.....					<u>(53,115,470)</u>	<u>(54,877,885)</u>
NET FINANCED BY TAXATION.....					<u>\$136,047,440</u>	<u>\$136,957,930</u>
		APPROVED 2016-2017 BUDGET		APPROVED 2017-2018 BUDGET		
		OCTOBER 1, 2015 GRAND LIST		OCTOBER 1, 2016 GRAND LIST		
TOTAL NET ASSESSMENT						
OF NON-ELDERLY EXCLUDING MV.....	3,777,310,489	X	36.03 MILLS	3,464,453,160	X	36.03 MILLS
LESS: ELDERLY FROZEN TAXES.....					(2,000)	0
PLUS: TOTAL NET ASSESSMENT						
ELDERLY PROGRAM.....	65,358,422	X	36.03 MILLS	62,968,892	X	36.03 MILLS
LESS: OWNER ELDERLY BENEFIT....					<u>(345,000)</u>	<u>(334,198)</u>
TOTAL NET ASSESSMENT OF MV.....				383,270,480	X	32.00 MILLS
Total					138,104,362	139,023,474
LESS: RESERVE FOR UNCOLLECTIBLES		1.485%		1.485%	<u>(2,056,922)</u>	<u>(2,065,544)</u>
NET TAX REVENUES.....					<u>\$136,047,440</u>	<u>\$136,957,930</u>

APPROVED - 2016-2017 BUDGET	
NET TAXABLE GRAND LIST	= \$3,842,668,911
DEPT OF HEALTH POPULATION	= 60,570
1 MILL	= \$3,785,797
MILL RATE	= 36.03

APPROVED - 2017-2018 BUDGET	
NET TAXABLE GRAND LIST, RE AND PP ONLY	= \$3,527,422,052
DEPT OF HEALTH POPULATION	= 60,452
1 MILL	= \$3,474,511
MILL RATE	= 36.03
NET TAXABLE GRAND LIST, MOTOR VEHICLES	= \$383,270,480
DEPT OF HEALTH POPULATION	= 60,452
1 MILL	= \$377,521
MILL RATE	= 32.00

2016-2017 BUDGET
GENERAL PROPERTY TAX AT 36.03 MILL RATE WILL GENERATE \$136,047,440 OF REVENUE OR \$ 2,246.12 TAX DOLLARS PER CAPITA COMPUTED AT 70% OF ESTIMATED FULL VALUE = \$3.60 PER \$100 OF ASSESSED VALUATION.

2017-2018 BUDGET
GENERAL PROPERTY TAX AT 36.03 MILL RATE WILL GENERATE \$124,875,405 OF REVENUE OR \$2,065.70 TAX DOLLARS PER CAPITA COMPUTED AT 70% OF ESTIMATED FULL VALUE = \$3.60 PER \$100 OF ASSESSED VALUATION AND MOTOR VEHICLE TAX AT 32.00 MILL RATE WILL GENERATE \$12,082,525 OF REVENUE OR \$199.87 TAX DOLLARS PER CAPITA COMPUTED AT 70% OF ESTIMATED FULL VALUE = \$3.20 PER \$100 OF ASSESSED VALUATION.



**City of Bristol
Annual Adopted Budget
Table of Contents**

	Page	Section
Table of Contents	i-vi	TOC
Elected and Appointed Officials	1-2	TOC
Distinguished Budget Presentation Award	3	TOC
Mayor's Proclamation	4-5	TOC
Assessor's Grand List	6	TOC
Mill Rate Recap	7-8	TOC
Transmittal Letter		
Board of Finance Chairman's Transmittal Letter	9-11	TL
Comptroller's Transmittal Letter	12-20	TL
Reader's Guide		
Guide to the Document	21-24	RG
City Map	25	RG
Governance Map	26	RG
Description of Government/History	27	RG
Organization Chart	28	RG
Full-time Positions Summary	29-31	RG
Budgetary Process		
The Budget Process	31	RG
Budget Cycle Descriptions	32-33	RG
General Budgetary Controls	33	RG
Performance Measurement	33	RG
Budgetary Basis	33-34	RG
Fund Structure	34-36	RG
Functional Relationships	37-38	RG
Glossary of Terms	39-46	RG
Acronyms	46-48	RG
Population Trends	48	RG
City Services	49	RG
Housing Inventory/Housing Values	49-50	RG
Policy Initiatives		
Mission Statement	51	PI
Policy Executive Guidelines	52	PI
Policy Departmental and Agency Budget Requests	52	PI
Policy Revenues	53	PI
Policy Board of Finance Review and Approval	53	PI
Policy Past Trends	53	PI
Policy Current Events	54	PI
Policy Comptroller Assistance to Board of Finance	54	PI
Policy Emerging Issues	54	PI
Policy General Fund	55	PI
Policy Other Funds	55-57	PI
General Fund Balance Policy	57-59	PI
Key Financial Policies	59-60	PI
GASB 45	61	PI

**City of Bristol
Annual Adopted Budget
Table of Contents**

Policy Initiatives (continued)	Page	Section
Debt Policy	61-69	PI
Fixed Asset Policies and Procedures	69-75	PI
Investment Policy	76-79	PI
Donations Policy	80	PI
Budgetary Profiles		
Budgetary Profiles Overview (graph)	81	BP
Sources of Funds Summary	82	BP
Uses of Funds Summary	83	BP
Summary of Operating Budget Appropriations Comparatives Schedule	84	BP
Projected Financial Condition- General Fund	85	BP
Projected Financial Condition- Enterprise Fund	86	BP
Projected Financial Condition- Internal Service Fund	87	BP
Summary of Sources & Uses of Funds Comparative Schedule- General Fund	88	BP
Summary of Sources & Uses of Funds Comparative Schedule- Enterprise Fund	89	BP
Summary of Sources & Uses of Funds Comparative Schedule- Internal Service Fund	90	BP
Combined Budgetary Schedule Revenue & Fund Sources	91-96	BP
Combined Budgetary Schedule Expenditure & Appropriation Uses by Function	97-98	BP
Operating Budget Summary		
Comparative Summary of Sources and Uses of Funds	99	OBS
Revenue Analysis	100-101	OBS
Revenue Summaries	101-110	OBS
Fund Balances	110-112	OBS
General Fund Uses of Funds Summary	113	OBS
Expenditures	113-116	OBS
Program Summaries Descriptions	116-117	OBS
Revenues - General Fund	117-119	OBS
Expenditures - General Fund	120-122	OBS
General Government		
General Government Summary	123	GG
City Council	124-125	GG
Mayor's Office	126-128	GG

Section Tabs Summaries					
TOC	Table of Contents	PS	Public Safety	SR	Special Revenue
TL	Transmittal Letter	PW	Public Works	EF	Enterprise Fund
RG	Reader's Guide	HSS	Health & Social Services	ISF	Internal Service Fund
PI	Policy Initiatives	BOE	Board of Education	CBS	Capital Budget Summary
BP	Budgetary Profiles	LIB	Libraries	DM	Debt Management
OBS	Operating Budget Summary	PR	Parks & Recreation	AP	Appendix
GG	General Government	MS	Miscellaneous		

**City of Bristol
Annual Adopted Budget
Table of Contents**

General Government (continued)	Page	Section
Probate Court	128-130	GG
Registrars of Voters	130-133	GG
Assessor	134-137	GG
Board of Assessment Appeals	137-139	GG
Tax Collector	139-141	GG
Purchasing	141-143	GG
Comptroller	143-145	GG
City Treasurer	146-149	GG
Information Systems	149-151	GG
Personnel	151-153	GG
Corporation Counsel	154-156	GG
Town and City Clerk	156-160	GG
Board of Finance	160-162	GG
Housing Code Board of Appeals	163	GG
Department of Aging	163-167	GG
Naugatuck Valley Council of Governments (NVCOG)	168	GG
Youth Services	168-173	GG
Interdistrict Cooperative Program	174-177	GG
Community Promotions	177-178	GG
Committees, Boards & Commissions	178	GG
Public Safety		
Public Safety Summary	179	PS
Police Administration	180-187	PS
Police Maintenance	188	PS
Police Patrol & Traffic	189-192	PS
Police Criminal Investigation	193-195	PS
Police Special Services	195	PS
Police Communications	196-197	PS
Fire Department	198-207	PS
Animal Control	208-209	PS
Emergency Management	210-212	PS
Building Inspection	212-214	PS
Public Works Department		
Public Works Department Summary	215-217	PW
Administration	218-219	PW
Engineering	220-221	PW
Land Use	222-224	PW
Building Maintenance Division	224-226	PW
Streets	227-230	PW
Solid Waste	230-232	PW
Fleet Maintenance	233-234	PW
Snow Removal	235-236	PW

**City of Bristol
Annual Adopted Budget
Table of Contents**

Public Works Departments (continued)	Page	Section
Major Road Improvements	237-238	PW
Railroad Maintenance	238	PW
Other City Buildings	239-240	PW
Fleet	240-241	PW
Line Painting	241-242	PW
Street Lighting	242	PW
Health & Social Services Department		
Health & Social Services Summary	243	HSS
Community Services	244-246	HSS
Bristol Burlington Health District (BBHD)	247-249	HSS
Bristol Pre-School	249	
Code Enforcement Committee (CEC)	249-252	HSS
Health & Social Services Agencies		HSS
North Central Regional Mental Health Board	253-255	HSS
St. Vincent DePaul	256-257	HSS
C-Med NCC/Emergency Medical	257-258	HSS
Substance Abuse Action Council	258	HSS
Mayor's Task Force on HIV/AIDS	259-260	HSS
Veterans Strong Community Center	260	HSS
Cemetery Upkeep	261-262	
School Readiness Program	262-264	HSS
Board of Education		
Board of Education Summary	265-270	BOE
Board of Education Expenditure Summary	271-272	BOE
Libraries		
Summary	273-277	LIB
Main Library	278	LIB
Children's Library	279	LIB
Manross Library	279	LIB
Library Bequest	280	LIB
Parks & Recreation		
Parks & Recreation Summary	271-284	PR
Parks & Recreation Distribution	285	PR
Parks & Recreation Trust Accounts	286	PR
Parks & Recreation Budget Highlights	287	PR
Park Facility Locations	288-290	PR

**City of Bristol
Annual Adopted Budget
Table of Contents**

	Page	Section
Miscellaneous		
Miscellaneous Expenditure Summary	291-292	MS
Retirement Benefits	292-293	MS
Employee Benefits	293-294	MS
Heart & Hypertension	294	MS
General City Insurance	295-297	MS
All Other	298-299	MS
Economic Development	298	MS
Other Post Employment Benefits (OPEB)	299-300	MS
Operating Transfers Out	300-301	MS
Public Buildings	302	MS
Special Revenue Funds		
Special Revenue Funds Summary	303-304	SR
Community Development Act (BDA)- Fund 104	304-312	SR
Sewer Operating & Assessment Fund (WPC)- Fund 118	313-319	SR
Solid Waste Disposal Fund- Fund 121	320	SR
School Lunch Program- Fund 127	321-322	SR
Pine Lake Challenge Course- Fund 132	323-326	SR
LOCIP- Fund 134	327	SR
Transfer Station Fund - Fund 136	327-330	SR
Water Department- Enterprise Fund		
	331-338	EF
Internal Service Fund		
Internal Service Fund Summary	339-340	ISF
Health Benefits Fund- Fund 116	341-342	ISF
New Workers' Compensation Fund- Fund 119		ISF
Capital Budget Summary		
Capital Budget Summary	343-344	CBS
Overview	345	CBS
Capital Budget Legal Requirements	345-347	CBS
Capital Budget Funding Sources	347	CBS
Capital Budget Project Scheduling	347	CBS
Capital Projects Funds	347-348	CBS
Capital Budget Highlights	348-349	CBS
Impact of Capital Budget on Operating Budget	349-350	CBS
Capital Budget Project Profiles	351-353	CBS
2016-2017 Capital Budget	354	CBS

Section Tabs Summaries					
TOC	Table of Contents	PS	Public Safety	SR	Special Revenue
TL	Transmittal Letter	PW	Public Works	EF	Enterprise Fund
RG	Reader's Guide	HSS	Health & Social Services	ISF	Internal Service Fund
PI	Policy Initiatives	BOE	Board of Education	CBS	Capital Budget Summary
BP	Budgetary Profiles	LIB	Libraries	DM	Debt Management
OBS	Operating Budget Summary	PR	Parks & Recreation	AP	Appendix
GG	General Government	MS	Miscellaneous		

**City of Bristol
Annual Adopted Budget
Table of Contents**

	Page	Section
Debt Management		
Debt Management Summary	355-356	DM
Bond Rating	356-357	DM
Rating Guide	358	DM
Capital Project Loan Obligations	359-360	DM
Schedule of Debt Limitation	361-362	DM
Long Term Debt Principal Payments	363	DM
Long Term Debt Interest Payments	363	DM
Short Term Debt Interest Payments	363	DM
Debt Management Charts	363-364	DM
Bond Ratings	365	DM
Debt Summary and Long Term Debt	365-366	DM
General Improvement Debt Schedule	366	DM
School Debt Schedule	367	DM
Water Debt	368	DM
Sewer Debt Schedule	367-368	DM
Approved and Unissued Debt	369-370	DM
Appendix		
Appendix Summary	371	AP
Changes in Net Assets	372	AP
Principal Property Taxpayers	373	AP
Changes in Fund Balances, Governmental Funds	374-375	AP
Assessed and Estimated Value of Taxable Property	376-377	AP
Net Assets by Component	378	AP
Fund Balances, Government Funds	379	AP
Property Tax Levies and Collections	380	AP
Ratios of Outstanding Debt by Type	381	AP
Legal Debt Margin Information	382	AP
Demographic and Economic Statistics	383	AP
Operating Indicators by Function/Program	384-385	AP
Capital Assets Statistic by Function/Program	386	AP
Employment Data	387	AP
Full-time Position Summaries	388-394	AP
Municipal Rankings	395	AP
Index	396-398	AP

Section Tabs Summaries					
TOC	Table of Contents	PS	Public Safety	SR	Special Revenue
TL	Transmittal Letter	PW	Public Works	EF	Enterprise Fund
RG	Reader's Guide	HSS	Health & Social Services	ISF	Internal Service Fund
PI	Policy Initiatives	BOE	Board of Education	CBS	Capital Budget Summary
BP	Budgetary Profiles	LIB	Libraries	DM	Debt Management
OBS	Operating Budget Summary	PR	Parks & Recreation	AP	Appendix
GG	General Government	MS	Miscellaneous		

**City of Bristol
Elected and Appointed Officials
For Fiscal Year 2018**

Executive (Elected)

Mayor **Kenneth B. Cockayne**
(Member of Board of Finance, City Council and Chairman of the Joint Board)

Members of City Council (Elected)

7 Members

First District	Anthony D'Amato Calvin Brown
Second District	Jodi Zils Gagne Dave Preleski
Third District	Mary Fortier Dave Mills

Board of Finance (Appointed)

9 Members

Chairperson	Cheryl Thibeault
Vice Chairman	John Smith
Commissioners	Ron Burns Orlando Calfe Jake Carrier Derek Czenczelewski Mike Fiorini Mike LaMothe

Board of Education (Elected)

9 Members

Chairman	Chris Wilson
Vice Chairperson	Karen Vibert
Secretary	Karen Hintz
Commissioners	Jeffrey Caggiano Jennifer Dube Joe P. Grabowski Thomas O'Brien David Scott Tina Taylor

Table of Contents- (continued)

General Government (Elected)

Registrar of Voters (D)	Kevin McCauley
Registrar of Voters (R)	Sharon Krawiecki
Treasurer	Thomas Barnes, Jr.

City of Bristol Component Unit (Entity)

Bristol/Burlington Health District	Charles Motes, Jr.
------------------------------------	---------------------------

Enterprise Fund

Water Department Superintendent	Robert Longo
---------------------------------	---------------------

General Government

Assessor	Thomas DeNoto
Tax Collector	Teresa Babon
Purchasing Agent	Roger D. Rousseau
Comptroller	Diane M. Waldron
Assistant Comptroller	Robin L. Manuele
Personnel Director	Diane Ferguson
Corporation Counsel	Edward Krawiecki, Jr.
Town and City Clerk	Therese Pac
Department of Aging, Director	Patricia Tomascak
Youth and Community Services Director	Eileen McNulty
City Planner	Robert Flanagan
Planning Secretary and City Engineer	Ray Rogozinski
Zoning Enforcement Officer	Monica Holloway
Police Chief	Brian Gould
Fire Chief	Jay Kolakoski
Civil Preparedness Director	Harley Graime
Building and Zoning Official	Guy Morin
Director of Public Works	Walter E. Veselka
Library Director	Deborah Prozzo
Superintendent of Parks and Recreation	Brian Wilson
Bristol Development Authority Director	Justin Malley
Assistant Director PWD/WPC Manager	Vacant
Superintendent of Schools	Dr. Ellen Solek