

Bristol, Connecticut

Annual Budget

Fiscal Year 2019
July 1, 2018 – June 30, 2019



Ellen Zoppo-Sassu
Mayor

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



**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	12-22	TL
Reader's Guide		
Guide to the Document	23-26	RG
City Map	26	RG
Governance Map	27	RG
Description of Government/History	28	RG
Organization Chart	29	RG
Positions Summary	30-31	RG
Budgetary Process		
The Budget Process	32	RG
Budget Cycle Descriptions	33-34	RG
General Budgetary Controls	34	RG
Performance Measurement	34	RG
Budgetary Basis	35-36	RG
Fund Structure	36-37	RG
Functional Relationships	38-39	RG
Glossary of Terms	40-47	RG
Acronyms	47-49	RG
Population Trends	49	RG
City Services	50	RG
Housing Inventory/Housing Values	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
Police Comptroller Assistance to Board of Finance	53	PI
Policy Board of Finance Review and Approval	53	PI
Policy Past Trends	54	PI
Policy Current Events	54	PI
Policy Emerging Issues	54-55	PI
Policy General Fund	54	PI
Policy Other Funds	55-57	PI
General Fund Balance Policy	57-59	PI
Key Financial Policies	60-61	PI
GASB 45	61	PI

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

Policy Initiatives (continued)	Page	Section
Debt Policy	62-69	PI
Fixed Asset Policies and Procedures	70-76	PI
Investment Policy	76-79	PI
Donations Policy	80	PI
Budgetary Summaries		
Budgetary Profiles Overview (graph)	81	BS
Sources of Funds Summary	82	BS
Uses of Funds Summary	83	BS
Summary of Operating Budget Appropriations Comparatives Schedule	84	BS
Projected Financial Condition- General Fund	85	BS
Projected Financial Condition- Enterprise Fund	86	BS
Projected Financial Condition- Internal Service Fund	87	BS
Combined Budgetary Schedule Revenue & Fund Sources	88-93	BS
Combined Budgetary Schedule Expenditure & Appropriation Uses by Function	94-95	BS
Revenue Analysis	96	BS
Revenue Summaries	96-106	BS
Fund Balances	106-107	BS
General Fund Uses of Funds Summary	108-111	BS
Revenues - General Fund	112-113	BS
Expenditures - General Fund	114-116	BS
General Government		
General Government Summary	117	GG
City Council	118-119	GG
Mayor's Office	119-121	GG
Probate Court	122-124	GG
Registrars of Voters	124-127	GG
Assessor	128-131	GG
Board of Assessment Appeals	131-133	GG
Tax Collector	133-135	GG
Purchasing	136-137	GG
Comptroller	138-140	GG
City Treasurer	141-144	GG
Information Systems	144-146	GG
Personnel	146-149	GG
Corporation Counsel	149-152	GG
Town and City Clerk	153-156	GG
Board of Finance	156-158	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
BS	Budgetary Summaries	LIB	Libraries	DM	Debt Management
GG	General Government	PR	Parks & Recreation	AP	Appendix
		MS	Miscellaneous		

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

General Government (continued)	Page	Section
Housing Code Board of Appeals	159	GG
Department of Aging	159-164	GG
City Memberships	165	GG
Youth Services	165-170	GG
Interdistrict Cooperative Program	170-173	GG
Community Promotions	174	GG
Committees, Boards & Commissions	174	GG
Public Safety		
Public Safety Summary	175	PS
Police Administration	177-183	PS
Police Maintenance	184	PS
Police Patrol & Traffic	185-188	PS
Police Criminal Investigation	189-190	PS
Police Special Services	191	PS
Police Communications	192-193	PS
Fire Department	194-202	PS
Animal Control	203-204	PS
Emergency Management	205-207	PS
Building Inspection	207-210	PS
Public Works Department		
Public Works Department Summary	211-213	PW
Administration	214-215	PW
Engineering	216-218	PW
Land Use	218-221	PW
Building Maintenance Division	221-223	PW
Streets	224-227	PW
Solid Waste	227-229	PW
Fleet Maintenance	230-232	PW
Snow Removal	232-233	PW
Major Road Improvements	234-235	PW
Railroad Maintenance	235-236	PW
Other City Buildings	236-237	PW
Fleet	237-238	PW
Line Painting	238-239	PW
Street Lighting	239-240	PW

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

Health and Social Services	Page	Section
Health & Social Services Summary	241	HSS
Community Services	242-244	HSS
Bristol Burlington Health District (BBHD)	245-248	HSS
Health & Social Services Agencies		HSS
North Central Regional Mental Health Board	248-250	HSS
St. Vincent DePaul	250-252	HSS
C-Med NCC/Emergency Medical	252	HSS
Substance Abuse Action Council	253	HSS
Mayor's Task Force on HIV/AIDS	253-254	HSS
Veterans Strong Community Center	254-255	HSS
Cemetery Upkeep	255	HSS
School Readiness Program	256-258	HSS
Board of Education		
Board of Education Summary	259-268	BOE
Board of Education Expenditure Summary	268	BOE
Libraries		
Summary	269-276	LIB
Main Library	274	LIB
Children's Library	275	LIB
Manross Library	275	LIB
Library Bequest	276	LIB
Parks & Recreation		
Parks & Recreation Summary	277-286	PR
Parks & Recreation Distribution	281	PR
Parks & Recreation Trust Accounts	282	PR
Parks & Recreation Budget Highlights	286	PR
Park Facility Locations	283-284	PR
Miscellaneous		
Miscellaneous Expenditure Summary	287-288	MS
Retirement Benefits	288-289	MS
Employee Benefits	289-290	MS
Heart & Hypertension	290	MS
General City Insurance	291-293	MS
All Other	294	MS
Economic Development	294-295	MS
Other Post Employment Benefits (OPEB)	295-296	MS
Operating Transfers Out	296-297	MS
Public Buildings	298-300	MS

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

Special Revenue Funds	Page	Section
Special Revenue Funds Summary	301	SR
Community Development Act (BDA)- Fund 104	302-311	SR
Sewer Operating & Assessment Fund (WPC)- Fund 118	312-318	SR
Solid Waste Disposal Fund- Fund 121	319	SR
School Lunch Program- Fund 127	320-321	SR
Pine Lake Challenge Course- Fund 132	322-325	SR
LOCIP- Fund 134	325	SR
Transfer Station Fund - Fund 136	326-328	SR
Water Department- Enterprise Fund	329-336	EF
Internal Service Fund		
Internal Service Fund Summary	337-338	ISF
Health Benefits Fund- Fund 116	339	ISF
New Workers' Compensation Fund- Fund 119	340	ISF
Capital Budget Summary		
Capital Budget Summary	341	CBS
Capital Budget Legal Requirements	342-343	CBS
Capital Budget Funding Sources	343-344	CBS
Capital Budget Project Scheduling	344	CBS
Capital Projects Funds	344	CBS
Capital Budget Highlights	345	CBS
Impact of Capital Budget on Operating Budget	346	CBS
Capital Budget Project Profiles	347-351	CBS
2018-2019 Capital Budget	352	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
BS	Budgetary Summaries	LIB	Libraries	DM	Debt Management
GG	General Government	PR	Parks & Recreation	AP	Appendix
		MS	Miscellaneous		

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

	Page	Section
Debt Management		
Debt Management Summary	353	DM
Bond Rating	354	DM
Capital Project Loan Obligations	355	DM
Schedule of Debt Limitation	358	DM
Long Term Debt Principal Payments	359	DM
Long Term Debt Interest Payments	359	DM
Short Term Debt Interest Payments	359	DM
Debt Management Charts	359-360	DM
Debt Summary and Long Term Debt	360-363	DM
School Debt Schedule	362	DM
General Improvement Debt Schedule	363	DM
Sewer Debt Schedule	363	DM
Water Debt	363	DM
Approved and Unissued Debt	365-366	DM
Appendix		
Appendix Summary	367	AP
Changes in Net Assets	368	AP
Principal Property Taxpayers	369	AP
Changes in Fund Balances, Governmental Funds	370-371	AP
Assessed and Estimated Value of Taxable Property	372-373	AP
Net Assets by Component	374	AP
Fund Balances, Government Funds	375	AP
Property Tax Levies and Collections	376	AP
Ratios of Outstanding Debt by Type	377	AP
Legal Debt Margin Information	378	AP
Demographic and Economic Statistics	379	AP
Operating Indicators by Function/Program	380-381	AP
Capital Assets Statistic by Function/Program	382	AP
Employment Data	383	AP
Full-time Position Summaries	384-389	AP
Municipal Rankings	390	AP
Index	391-394	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
BS	Budgetary Summaries	LIB	Libraries	DM	Debt Management
GG	General Government	PR	Parks & Recreation	AP	Appendix
		MS	Miscellaneous		

**City of Bristol
Elected and Appointed Officials
For Fiscal Year 2019**

Executive (Elected)

Mayor **Ellen A. Zoppo-Sassu**
(Member of Board of Finance, City Council and Chairperson of the Joint Board)

Members of City Council (Elected)

7 Members

Council District 1	Gregory Hahn Joshua Medeiros
Council District 2	Peter Kelley Dave Preleski
Council District 3	Mary Fortier Dave Mills

Board of Finance (Appointed)

9 Members

Chairperson	Cheryl Thibeault
Vice Chairman	John E. Smith
Commissioners	Ron Burns Orlando Calfe Jake Carrier Mike LaMothe Marie O'Brien Vacant

Board of Education (Elected)

9 Members

Chairman	Christopher C. Wilson
Vice Chairperson	Karen L. Vibert
Secretary	Karen C. Hintz
Commissioners	Jeff Caggiano Jennifer Dube Joe P. Grabowski Thomas P. O'Brien Tina Marie Taylor Kristen M. Giantonio

Table of Contents- (continued)

General Government (Elected)

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

City of Bristol Component Unit (Entity)

Bristol/Burlington Health District	Marco Palmeri
------------------------------------	----------------------

Enterprise Fund

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

General Government

Assessor	Thomas DeNoto
Acting Tax Collector	Ann Bednaz
Purchasing Agent	Roger Rousseau
Comptroller	Diane M. Waldron
Assistant Comptroller	Robin Manuele
Acting Personnel Director	Linda Milia
Corporation Counsel	Wyland Dale Clift
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 L. Holloway
Police Chief	Brian J. Gould
Fire Chief	Jay Kolakoski
Civil Preparedness Director	Harley Graime
Building and Zoning Official	Guy Morin
Director of Public Works	Walter E. Veselka, III
Library Director	Deborah Prozzo
Superintendent of Parks and Recreation	Brian J. Wilson
Bristol Development Authority Director	Justin Malley
Assistant Director PWD/WPC Manager	Sean Hennessey
Superintendent of Schools	Susan Kalt Moreau, Ph.D.

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 media, other governments, bond rating agencies and investors. This 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 2018 Annual Budget, and for the previous nineteen years.

The GFOA award is good for a single year. The City of Bristol believes its FY 2019 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bristol
Connecticut**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrell
Executive Director



The following pages include:

- **The Mayor's Proclamation for the General Fund Budget adopted on May 21, 2018. This is the official statement issued by the Mayor at the end of the budget process and is recorded by the City Clerk as the official language for the General Fund budget adoption.**
- **The October 1, 2017 Grand List as a reference to the City's net taxable property. The Assessor's Grand List includes any exemptions or appeals granted by the Board of Assessment Appeals.**
- **The Mill-Rate Calculation for the 2018-2019 budget. The amounts shown reflect the Grand List and includes an uncollectible tax amount to determine the City's tax revenue collection estimation for the 2018-2019 budget year.**



May 21, 2018

**MAYOR ELLEN ZOPPO-SASSU DECLARES BUDGET EFFECTIVE
AT MAY 21, 2018 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, 2018 and ending June 30, 2019.”

Mayor Zoppo-Sassu presented the official adopted budget for the 2018-2019 fiscal year to Town and City Clerk Therese Pac.

**GENERAL CITY TAX RATE OF 36.88 MILLS LAID ON THE
GRAND LIST OF 2017**

On motion of Council Member Fortier and seconded by Commissioner Smith, it was voted: “That a tax rate of 36.88 mills for personal property, real estate and motor vehicle be laid on the Grand List of 2017 for the General City to wit: \$194,409,185 grand list with the first payment due and collectible the 1st day of July, 2018 and the second payment to be due and collectible on the 1st day of January, 2019.”

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

On motion of Council Member Preleski and seconded by Commissioner LaMothe, 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, 2017 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	\$3,269,121,954	\$30,249,778	(\$193,815)	\$3,238,872,176
Personal Property	552,814,040	255,548,825	(155,360)	297,265,215
Motor Vehicle	384,119,454	2,988,035	0	381,131,419
Total	\$4,628,077,213	\$710,808,403	(\$349,175)	\$3,917,268,810

Net Assessment Freeze \$0

Net Assessment Elderly Program \$60,352,752

Elderly Frozen Taxes \$0

Owner Elderly Benefit (Estimated) \$335,000

Local Veteran Exemptions \$3,602,030

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.

