

*John Smith, Chairperson  
Mayor Jeffrey Caggiano  
Glenn Heiser  
Craig Kazemekas  
Mark Whitford*



*Marie O'Brien, Vice Chairperson  
Ron Burns  
Jon Mace  
David Maikowski*

**City of Bristol  
Board of Finance**

March 23, 2023

Ladies and Gentlemen:

The Board of Finance will hold a **Budget Hearing** on **Tuesday March 28, 2023** immediately following the Regular Board of Finance scheduled for 5:30 p.m. in City Hall West Meeting Room 1, 131 North Main Street, Bristol, Connecticut. *No votes will be taken.*

**Agenda**

1. Call to order
2. Public Participation
3. Budget Reviews of the following Departments:
  - 10 Year Capital Improvement Plan
  - Bristol Burlington Health District
  - Sewer Operating and Assessment Fund
  - Water Department
  - Employee Benefits
  - Heart & Hypertension
  - Insurance
  - All Other
  - Other Post-Employment Benefits
  - Operating Transfers Out
  - Debt Service
4. Adjournment

PER ORDER OF THE CHAIRPERSON  
John E. Smith

A handwritten signature in cursive script, appearing to read "Diane M. Waldron".

Diane M. Waldron  
Comptroller

**INFORMATION TO ACCESS THIS MEETING**

<https://bristolct.gov.zoom.us/j/83403921047?pwd=WkZhN052YlVXTFRhM3RjMnd2VmtTUT09>

Meeting ID: 834 0392 1047  
Passcode: 12345

**CITY OF BRISTOL, CONNECTICUT  
2023-2024 BUDGET  
BUDGET HEARING #6**

<b>PAGE</b>	<b>ORG CODE</b>	<b>DEPARTMENT</b>	<b>2023 ORIGINAL BUDGET</b>	<b>2024 BUDGET REQUEST</b>	<b>REQUEST \$ INCREASE/ (DECREASE)</b>	<b>REQUEST % INCREASE/ (DECREASE)</b>
1		10 Year Capital Improvement Plan				
5	0014210	Bristol Burlington Health District	3,882,135	4,228,120	345,985	8.91%
9		Sewer Operating and Assessment Fund	7,290,000	7,411,145	121,145	1.66%
17		Water Department	9,775,483	9,361,103	(414,380)	-4.24%
34	0018102	Employee Benefits	1,955,700	2,189,000	233,300	11.93%
37	0018103	Heart & Hypertension	0	0	0	0.00%
39	0018105	Insurance	1,129,450	1,244,060	114,610	10.15%
41	0018106	All Other	2,011,320	2,415,000	403,680	20.07%
43	0018107	Other Post Employment Benefits	1,200,000	1,200,000	0	0.00%
45	0018108	Operating Transfers Out	27,766,300	29,052,495	1,286,195	4.63%
47		Debt Service	11,000,000	11,750,000	750,000	6.82%

CAPITAL IMPROVEMENT AND STRATEGIC PLANNING COMMITTEE - APPROVED MARCH 20, 2023  
BOARD OF FINANCE REVIEW

2024												Future Costs			
Department	Request Title	Scorecard Total	Project Number	Project Total	Total To Date	Cash	Bonding	LOCIP	Grants	RIF	WPC CNR	Total	Total 2025	Total 2026	Total 2027
<b>Education</b>	Security Upgrades District Wide	140		\$2,000,000			\$1,050,000					\$1,050,000	\$950,000		
	Culinary Arts Program Renovation at Bristol Eastern High School	99	21C16	\$1,448,285	\$500,000				\$948,285			\$948,285			
	Culinary Arts Program Renovation at Bristol Central High School	99	21C16	\$1,426,955	\$470,000				\$956,955			\$956,955			
	Edgewood School	147		\$16,803,560	\$1,300,000		\$2,000,000		\$13,503,560			\$15,503,560			
<b>Total Education</b>				<b>\$21,678,800</b>	<b>\$2,270,000</b>	<b>\$0</b>	<b>\$3,050,000</b>	<b>\$0</b>	<b>\$15,408,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,458,800</b>	<b>\$950,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Fire Department</b>	Opti-Com Traffic Pre-Emption Repairs			\$30,000	\$0			\$30,000				\$30,000			
	Pumping Apparatus	131		\$850,000			\$850,000					\$850,000			
	Aerial Apparatus (For Station 3, Designated Truck 2)	118		\$1,700,000			\$1,700,000					\$1,700,000			
<b>Total Fire Department</b>				<b>\$2,580,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,550,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,580,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Information Systems</b>	IT Capital Outlay			\$96,000				\$96,000				\$96,000			
	Replacement of Cisco Phone Gateways	127		\$340,000					\$340,000*			\$340,000			
<b>Total Information Systems</b>				<b>\$436,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,000</b>	<b>\$340,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$436,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks &amp; Recreation</b>	Park Safety Improvements			\$45,000				\$45,000				\$45,000			
	Hoppers-Birge & Robert Property Park Trail Improvements	111		\$2,325,000								\$0	\$100,000		\$2,225,000
	Page Park Revitalization	126	22C03	\$13,600,000	\$5,000,000		\$5,050,000					\$5,050,000	\$3,550,000		
<b>Total Parks &amp; Recreation</b>				<b>\$15,970,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$5,150,000</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,195,000</b>	<b>\$3,650,000</b>	<b>\$0</b>	<b>\$2,225,000</b>
<b>Public Works</b>	Bike Path (Rockwell Park/ West End/ Bracket Park/ Mem Blvd/ Middle Street)	100		\$4,000,000	\$80,000				\$320,000			\$320,000			\$3,600,000
	City Hall West - Swing Space Reuse			\$11,950,000			\$450,000					\$450,000	\$11,500,000		
	Lake Ave Culvert at Mix Brook	131		\$1,900,000			\$125,000					\$125,000		\$1,775,000	
	Animal Control Facility Replacement	127	23C04	\$2,990,000	\$140,000		\$2,850,000					\$2,850,000			
	Truck Wash - Public Works Garage	104		\$1,300,000								\$0	\$1,300,000		
	Public Works Garage Storage Building	121		\$4,800,000								\$0	\$4,800,000		
	Clark Ave & James P Casey Rd Reconstruction	128		\$980,000						\$180,000		\$180,000		\$0	\$800,000
	Mellen Street Culvert (South St & Mem Blvd)	140		\$1,800,000					\$120,000			\$120,000		\$1,680,000	
	Andrew Street Culvert	139		\$1,100,000					\$150,000			\$150,000		\$950,000	
	East St Bridge Replacement	141	19C10	\$5,317,084	\$517,084				\$4,800,000			\$4,800,000			
	Police Court Complex MEP - Phase II, III	139	22C11	\$3,100,000	\$1,900,000		\$1,200,000					\$1,200,000			
	DPW Fleet Vehicle Lift - Public Works Garage	148		\$140,000				\$140,000				\$140,000			
<b>Total Public Works</b>				<b>\$39,377,084</b>	<b>\$2,637,084</b>	<b>\$0</b>	<b>\$4,500,000</b>	<b>\$140,000</b>	<b>\$5,120,000</b>	<b>\$450,000</b>	<b>\$0</b>	<b>\$16,435,000</b>	<b>\$17,600,000</b>	<b>\$4,405,000</b>	<b>\$4,400,000</b>
<b>Water Pollution Control</b>	Aeration Tanks Rehab	134		\$1,500,000							\$1,500,000	\$1,500,000			
<b>Total Water Pollution Control</b>				<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Funding Sources</b>				<b>\$81,541,884</b>	<b>\$9,907,084</b>	<b>\$0</b>	<b>\$15,250,000</b>	<b>\$311,000</b>	<b>\$20,868,800</b>	<b>\$450,000</b>	<b>\$1,500,000</b>	<b>\$44,604,800</b>	<b>\$22,200,000</b>	<b>\$4,405,000</b>	<b>\$6,625,000</b>

\*Proposed ARPA Funding

The City currently has approximately \$84 million in net authorized unissued debt (net of anticipated grants) which includes the \$9,163,417 in progress for projects noted on the FY2024 Proposed Capital Improvement Program (CIP).

Below summarizes the CIP requests over the next 6 years by department and funding source. Note the proposed bonding totals for future authorization.

<b>Proposed Projects</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>Total</b>
Board of Education .....	\$ 18,458,800	\$ 62,950,000	\$ 49,951,700	\$ 6,800,000	\$ 3,000,000	\$ 43,416,200	\$ 184,576,700
Public Safety .....	3,230,000	1,000,000	-	-	-	10,000,000	14,230,000
General Government .....	436,000	-	-	-	-	-	436,000
Parks & Recreation .....	5,195,000	3,750,000	2,725,000	1,150,000	400,000	515,000	13,735,000
Public Works .....	16,435,000	19,940,000	8,995,000	11,380,000	8,700,000	-	65,450,000
Water Pollution Control.....	1,500,000	-	-	-	-	-	1,500,000
<b>Total .....</b>	<b>\$ 45,254,800</b>	<b>\$ 87,640,000</b>	<b>\$ 61,671,700</b>	<b>\$ 19,330,000</b>	<b>\$ 12,100,000</b>	<b>\$ 53,931,200</b>	<b>\$ 279,927,700</b>
<b>Funding Sources</b>							
General Fund Cash.....	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
State & Federal Aid .....	21,179,800	48,660,000	33,870,000	14,120,000	7,450,000	27,352,206	152,632,006
WPC CNR Fund.....	1,500,000	-	-	-	-	-	1,500,000
Other Funds.....	450,000	-	-	-	-	-	450,000
<b>Bonds .....</b>	<b>22,125,000</b>	<b>38,980,000</b>	<b>27,801,700</b>	<b>5,210,000</b>	<b>4,650,000</b>	<b>26,578,994</b>	<b>125,345,694</b>
<b>Total .....</b>	<b>\$ 45,254,800</b>	<b>\$ 87,640,000</b>	<b>\$ 61,671,700</b>	<b>\$ 19,330,000</b>	<b>\$ 12,100,000</b>	<b>\$ 53,931,200</b>	<b>\$ 279,927,700</b>

The 2024-2028 are proposed projects by Departments, not approved by the CIP Committee, Board of Finance or City Council.

The attached analysis projects City debt issuances over the next few years, including an estimate for the bonds dated 4/1/23. Assumptions are as follows:

	<b>Date of Issue</b>	<b>Amount</b>	<b>Assumed Rate</b>
Financing #1	Bonds 4/1/2023	<b>\$30,000,000</b>	<b>3.5%</b>
Financing #2	BANS 3/1/24	\$20,000,000	3.0%
	BANS 3/1/25	\$35,000,000	3.0%
	Bonds 11/1/25	<b>\$45,000,000</b>	<b>3.5%</b>
Financing #3	BANS 11/1/26	\$15,000,000	3.0%
	BANS 11/1/27	\$20,000,000	3.0%
	Bonds 11/1/28	<b>\$35,000,000</b>	<b>3.5%</b>

Note the following with regard to these projections:

- The total issued **after** Financing #1 is only **\$80 million**. This will essentially fund the majority of what is **currently authorized and unissued**. It **does not include** projections for any future CIP authorizations for FY2024 or later that total \$125 million as outlined above.
- Increases of approximately \$500,000 in debt service have been incorporated in the General Fund budget over the last few fiscal years. This was achieved by phasing in use of bond premium from prior issues to offset interest costs. It is unknown at this time if there will be a premium on the 2023 bonds that may be used to mitigate future short term increases in debt service interest costs.
- General Fund debt service is projected to increase from the current year (FY2023) level of \$11 million to \$13.3 million in FY2025; \$16.2 million in FY2026; and reach a high of \$18.2 million in 2031.

(continued)

- FY2032 shows a \$2.4 million decrease in debt service due to the maturity of the following issues:
  - 2015 Refunding 10/15/24 final principal payment = \$ 535,000
  - 2017 Refunding 8/1/2030 final principal payment = \$2,120,000
- Assumptions used for budget and mill rate projections are as follows:
  - Estimated FY2024 budget based on requests/changes to date of \$224 million
  - Average 2.5% increase in expenditures (aligned with 2.5% statutory cap)
  - 10/1/22 Revaluation Grand List – Adjustment in FY23 mill rate accordingly
- ***Debt Service as a % of Budget*** gradually increases from 5.1% to a high that occurs in FY2032 of 6.9%. This is still below the 10% level the rating agencies use as a guide.
- The ***mill rate impact*** is the highest in FY2027 at 1.59%.

CITY OF BRISTOL  
LONG TERM DEBT/FINANCIAL PROJECTIONS

UPDATED WITH MARCH 2023 SALE RESULTS AND PRELIMINARY FY 24 BUDGET

CURRENT DEBT SERVICE G/F			ACTUAL FINANCING #1:\$30M BONDS dated 3/1/23	FINANCING #2: BANS \$20M 3/1/24; BANS \$35M 3/1/25; BONDS \$45M 11/1/25	FINANCING #3: BANS \$15M 11/1/26; BANS \$20M 11/1/27\$35M BONDS 11/1/28	TOTALS			BUDGET IMPACT/RATIOS			
FISCAL YEAR		INCREASE/ (DECREASE)				PROJECTED USE OF Debt Service Premium	NET G/F BUDGET	NET G/F INCREASE/ (DECREASE)	w/MRSRF Mill Inc/(Dec)	% Mill Inc/-- Dec	General projected increase FY28+	Debt Service as % of budget (7)
									1 mill = 5,355,769		2.50%	
									FY 22/23 Mill Rate @ REVAL	29.87		
2022	11,722,176	-				(1,222,176)	10,500,000				209,594,190	5.01%
2023	11,348,325	(373,852)		-		(348,325)	11,000,000	500,000	0.09	0.25%	215,183,250	5.11%
2024	11,333,325	(15,000)	1,322,883	-		(906,211)	11,750,000	750,000	0.14	0.47%	222,766,320	5.27%
2025	11,140,432	(192,893)	2,406,500	600,000		(1,396,932)	12,750,000	1,000,000	0.19	0.63%	228,566,728	5.58%
2026	10,367,666	(772,766)	2,741,500	805,479	-	(164,645)	13,750,000	1,000,000	0.19	0.63%	234,255,897	5.87%
2027	10,092,140	(275,527)	2,666,500	3,175,000	450,000	(1,265,000)	15,118,640	1,368,639	0.26	0.86%	240,455,933	6.29%
2028	9,813,894	(278,246)	2,587,750	3,119,000	1,256,250		16,776,894	1,658,254	0.31	1.04%	246,467,331	6.81%
2029	9,531,878	(282,016)	2,505,250	3,063,000	2,562,500		17,662,628	885,735	0.17	0.55%	252,629,014	6.99%
2030	9,301,003	(230,875)	2,524,000	3,207,000	3,140,625		18,172,628	510,000	0.10	0.32%	258,944,740	7.02%
2031	9,021,758	(279,246)	2,444,000	3,744,000	3,070,313		18,280,070	107,442	0.02	0.07%	265,418,358	6.89%
2032	6,874,353	(2,147,405)	2,364,000	3,660,000	3,000,000		15,898,353	(2,381,717)	(0.44)	-1.49%	272,053,817	5.84%
2033	6,698,267	(176,087)	2,292,000	3,576,000	2,929,688		15,495,954	(402,399)	(0.08)	-0.25%	278,855,162	5.56%
2034	6,543,272	(154,995)	2,277,000	3,492,000	2,859,375		15,171,647	(324,307)	(0.06)	-0.20%	285,826,542	5.31%
2035	6,379,996	(163,276)	2,211,000	3,408,000	2,789,063		14,788,059	(383,589)	(0.07)	-0.24%	292,972,205	5.05%
2036	4,973,698	(1,406,299)	2,145,000	3,324,000	2,718,750		13,161,448	(1,626,611)	(0.30)	-1.02%	300,296,510	4.38%
2037	4,841,448	(132,250)	2,079,000	3,240,000	2,648,438		12,808,886	(352,562)	(0.07)	-0.22%	307,803,923	4.16%
2038	4,707,562	(133,887)	2,013,000	3,156,000	2,578,125		12,454,687	(354,199)	(0.07)	-0.22%	315,499,021	3.95%
2039	4,570,669	(136,893)	1,947,000	3,072,000	2,507,813		12,097,481	(357,206)	(0.07)	-0.22%	323,386,497	3.74%
2040	2,869,732	(1,700,937)	1,881,000	2,988,000	2,437,500		10,176,232	(1,921,249)	(0.36)	-1.20%	331,471,159	3.07%
2041	1,429,063	(1,440,669)	1,815,000	2,904,000	2,367,188		8,515,251	(1,660,982)	(0.31)	-1.04%	339,757,938	2.51%
2042	1,387,368	(41,695)	1,749,000	2,820,000	2,296,875		8,253,243	(262,008)	(0.05)	-0.16%	348,251,886	2.37%
2043	-	(1,387,368)	1,683,000	2,736,000	2,226,563		6,645,563	(1,607,681)	(0.30)	-1.00%	356,958,184	1.86%
2044	-	-	-	2,652,000	2,156,250		4,808,250	(1,837,313)	(0.34)	-1.15%	365,882,138	1.31%
2045	-	-	-	2,568,000	2,085,938		4,653,938	(154,313)	(0.03)	-0.10%	375,029,192	1.24%
2046	-	-	-	2,484,000	2,015,625		4,499,625	(154,313)	(0.03)	-0.10%	384,404,921	1.17%
2047	-	-	-	-	1,945,313		-	-				
	154,948,021	(11,722,176)	43,654,383	63,793,479	50,042,188	(5,303,289)	305,189,473	(6,000,376)				

**NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS**

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2024	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	REQUEST	CHANGE
0014210	BRISTOL/BURLINGTON HEALTH DIST							
0014210	531000 PROF FEES	3,632,135.00	3,882,135.00	3,882,135.00	2,911,601.25	3,882,135.00	4,228,120.00	8.9%
	TOTAL BRISTOL/BURLINGTON HEA	3,632,135.00	3,882,135.00	3,882,135.00	2,911,601.25	3,882,135.00	4,228,120.00	8.9%
	TOTAL GENERAL FUND	3,632,135.00	3,882,135.00	3,882,135.00	2,911,601.25	3,882,135.00	4,228,120.00	8.9%
	GRAND TOTAL	3,632,135.00	3,882,135.00	3,882,135.00	2,911,601.25	3,882,135.00	4,228,120.00	8.9%

\*\* END OF REPORT - Generated by Jodi McGrane \*\*

BBHD  
2024 BUDGET  
SUMMARY COMPARE  
EXPENDITURES

EXHIBIT 1

ACCOUNT DESCRIPTION	BUDGET 2024	BUDGET 2023	INCREASE (DECREASE)		COMMENTS	ACTUAL		
			\$	%		2023	2022	2021
<b>HOUSING 4211</b>								
SALARIES AND RELATED	\$ 206,063	\$ 199,277	\$ 6,786	3.41%	Bargaining Unit Table.	\$ 60,308.68	\$ 70,505.08	\$ 112,362.70
EMPLOYEE BENEFITS	\$ 37,673	\$ 48,295	\$ (10,622)	-21.99%	Benefits ComparisonW/P. Comparison to PY actuals.	\$ 15,765.20	\$ 36,681.24	\$ 36,174.23
RETIREE HEALTH BENEFITS	\$ 31,619	\$ 18,269	\$ 13,350	73.08%	Benefits ComparisonW/P	\$ 14,581.74	\$ 19,177.24	\$ 20,634.57
LIABILITY INSURANCE	\$ 2,366	\$ 4,000	\$ (1,634)	-40.85%	2023 actual + 8%	\$ 2,190.77	\$ 2,534.02	\$ 1,279.14
ALL OTHER	\$ 1,715	\$ 4,050	\$ (2,335)	-57.66%		\$ 842.97	\$ 1,357.72	\$ 1,592.16
	\$ 279,436	\$ 273,891	\$ 5,545	2.02%		\$ 93,689.36	\$ 130,255.30	\$ 172,042.80
<b>SCHOOL DENTAL 4212</b>								
SALARIES AND RELATED	\$ 208,860	\$ 195,535	\$ 13,325	6.81%	Bargaining Unit Table. Comparable to PY's.	\$ 83,437.26	\$ 186,189.41	\$ 185,869.86
EMPLOYEE BENEFITS	\$ 32,254	\$ 27,650	\$ 4,604	16.65%	Benefits ComparisonW/P. Comparison to PY actuals.	\$ 526.04	\$ 31,662.60	\$ 30,723.51
RETIREE HEALTH BENEFITS	\$ 19,808	\$ 29,164	\$ (9,356)	-32.08%	Benefits ComparisonW/P	\$ 10,322.03	\$ 29,163.48	\$ 33,727.92
LIABILITY INSURANCE	\$ 3,374	\$ 6,314	\$ (2,940)	-46.57%	2023 actual + 10%	\$ 3,067.08	\$ 2,534.80	\$ 878.50
ALL OTHER	\$ 6,900	\$ 6,900	\$ -	0.00%		\$ 7,686.17	\$ 7,597.57	\$ 1,839.66
	\$ 271,195	\$ 265,563	\$ 5,632	2.12%		\$ 105,038.58	\$ 257,147.86	\$ 253,039.45
<b>SCHOOL HEALTH 4213</b>								
SALARIES AND RELATED	\$ 2,285,267	\$ 2,204,388	\$ 80,879	3.67%	Bargaining Unit Table. Comparable to PY's.	\$ 797,104.77	\$ 1,717,436.37	\$ 1,566,733.04
EMPLOYEE BENEFITS	\$ 596,132	\$ 514,458	\$ 81,674	15.88%	Benefits ComparisonW/P. Comparison to PY actuals.	\$ 210,690.52	\$ 528,378.52	\$ 557,066.18
RETIREE HEALTH BENEFITS	\$ 145,928	\$ 145,355	\$ 573	0.39%	Benefits ComparisonW/P	\$ 71,767.28	\$ 115,446.29	\$ 66,535.03
LIABILITY INSURANCE	\$ 56,116	\$ 62,000	\$ (5,884)	-9.49%	2023 actual + 8% + \$20,000.	\$ 33,440.37	\$ 31,527.97	\$ 13,379.78
ALL OTHER	\$ 80,400	\$ 80,900	\$ (500)	-0.62%		\$ 77,436.75	\$ 133,719.59	\$ 54,674.37
	\$ 3,163,842	\$ 3,007,101	\$ 156,741	5.21%		\$ 1,190,439.69	\$ 2,526,508.74	\$ 2,258,388.40
<b>TOTAL DIRECT</b>	\$ <b>3,714,474</b>	\$ <b>3,546,555</b>	\$ <b>167,919</b>	<b>4.73%</b>		\$ <b>1,389,167.63</b>	\$ <b>2,913,911.90</b>	\$ <b>2,683,470.65</b>
<b>CORE 4210</b>								
SALARIES AND RELATED	\$ 818,166	\$ 589,873	\$ 228,293	38.70%	Bargaining Unit Table. New Director's contract. One new addition.	\$ 332,730.93	\$ 581,441.88	\$ 667,672.78
EMPLOYEE BENEFITS	\$ 107,157	\$ 113,413	\$ (6,256)	-5.52%	Benefits ComparisonW/P.	\$ 111,541.49	\$ 99,278.14	\$ 97,135.02
RETIREE HEALTH BENEFITS	\$ 65,894	\$ 42,507	\$ 23,387	55.02%	Benefits ComparisonW/P	\$ 28,865.63	\$ 34,627.00	\$ 32,099.56
LIABILITY INSURANCE	\$ 5,527	\$ 10,629	\$ (5,102)	-48.00%	2023 actual + 8%	\$ 5,117.18	\$ 5,804.57	\$ 2,588.10
PROFESSIONAL FEES	\$ 35,000	\$ 28,358	\$ 6,642	23.42%	Best estimate	\$ 16,413.75	\$ 29,281.00	\$ 31,437.65
LEGAL FEES	\$ 30,000	\$ 28,000	\$ 2,000	7.14%	Increased activity expected late 2023, early 2024	\$ 7,114.25	\$ 9,214.00	\$ 11,668.50
AUDIT FEES	\$ 5,500	\$ 4,500	\$ 1,000	22.22%	2023 actual	\$ 5,500.00	\$ 4,500.00	\$ 4,420.00
RENTS AND LEASES	\$ 57,000	\$ 54,586	\$ 2,414	4.42%	2023 actual	\$ 27,937.57	\$ 55,200.26	\$ 54,558.86
AUTO INSURANCE	\$ 9,000	\$ -	\$ 9,000	100.00%	Not budgeted before 2024	\$ 7,769.91	\$ 7,885.10	\$ 7,337.86
ALL OTHER	\$ 64,919	\$ 74,116	\$ (9,197)	-12.41%		\$ 29,862.46	\$ 54,279.61	\$ 50,658.38
	\$ 1,198,162	\$ 945,982	\$ 252,180	26.66%		\$ 572,853.17	\$ 881,511.56	\$ 959,576.71
<b>EMERG/BLOCK/EPIDE</b>	\$ <b>64,997</b>	\$ <b>155,814</b>	\$ <b>(90,817)</b>	<b>-58.29%</b>	<b>EPIDE ended November 2022.</b>	\$ <b>10,409.23</b>	\$ <b>89,995.92</b>	\$ <b>12,676.36</b>
<b>TOTAL</b>	\$ <b>4,977,633</b>	\$ <b>4,648,351</b>	\$ <b>329,282</b>	<b>7.08%</b>		\$ <b>1,972,430.03</b>	\$ <b>3,885,419.38</b>	\$ <b>3,655,723.72</b>

**2024 BUDGET  
REVENUE COMPARE**

**EXHIBIT 2**

OBJECT	ACCOUNT DESCRIPTION	BUDGET		INCREASE (DECREASE)	
		2024	2023	\$	%
422012	MISCELLANEOUS FEES	\$ 31,000	\$ 31,000	\$ -	0.00%
432600	STATE PER CAPITA	\$ 182,796	\$ 182,796	\$ -	0.00%
441007	LICENSE FEES	\$ 135,000	\$ 120,000	\$ 15,000	12.50%
460000	INTEREST	\$ 12,000	\$ 5,000	\$ 7,000	140.00%
470601	BRISTOL PER CAPITA	\$ 513,642	\$ 452,856	\$ 60,786	13.42%
470602	BURLINGTON PER CAPITA	\$ 80,444	\$ 70,924	\$ 9,520	13.42%
432802	HUSKY	\$ 43,000	\$ -	\$ 43,000	100.00%
491004	RESERVE/FUND BALANCE	\$ 200,280	\$ 142,044	\$ 58,236	41.00%
		<b>\$ 1,198,162</b>	<b>\$ 1,004,620</b>	<b>\$ 193,542</b>	<b>19.27%</b>
470601	BRISTOL - HOUSING	\$ 279,436	\$ 254,345	\$ 25,091	9.87%
470601	BOE - DENTAL	\$ 271,195	\$ 246,017	\$ 25,178	10.23%
470601	BOE - SCHOOL HEALTH	\$ 3,163,842	\$ 2,987,555	\$ 176,287	5.90%
		<b>\$ 3,714,474</b>	<b>\$ 3,487,917</b>	<b>\$ 226,557</b>	<b>6.50%</b>
431600	EMERG/BLOCK/EPIDE GRANTS	\$ 64,997	\$ 155,814	\$ (90,817)	-58.29%
	<b>TOTAL</b>	<b>\$ 4,977,633</b>	<b>\$ 4,648,351</b>	<b>\$ 329,282</b>	<b>7.08%</b>

**BBHD****DETAIL OF SALARIES AND RELATED FOR CITY**

	<b>BUDGET</b>	
	<b>2024</b>	<b>2023</b>
<b>HOUSING</b>		
SALARIES	\$ 186,420	\$ 184,419
OVERTIME	\$ 5,000	\$ 750
OTHER WAGES	\$ -	\$ -
FICA	\$ 11,868	\$ 11,434
MEDICARE	\$ 2,776	\$ 2,674
	<b>\$ 206,063</b>	<b>\$ 199,277</b>
<b>DENTAL</b>		
SALARIES	\$ 189,467	\$ 180,855
OVERTIME	\$ 550	\$ 845
OTHER WAGES	\$ 4,000	
FICA	\$ 12,029	\$ 11,213
MEDICARE	\$ 2,813	\$ 2,622
	<b>\$ 208,860</b>	<b>\$ 195,535</b>
<b>SCHOOL HEALTH</b>		
SALARIES	\$ 2,101,867	\$ 2,042,051
OVERTIME	\$ 9,000	\$ 6,120
OTHER WAGES	\$ 12,000	\$ -
FICA	\$ 131,618	\$ 126,607
MEDICARE	\$ 30,782	\$ 29,610
	<b>\$ 2,285,267</b>	<b>\$ 2,204,388</b>
<b>CORE</b>		
SALARIES	\$ 775,754	\$ 666,660
LESS SALARIES IN EMERG, BLOCK	\$ (61,466)	\$ (136,691)
OVERTIME	\$ 25,000	\$ 5,457
OTHER WAGES	\$ 12,000	\$ 9,000
FICA	\$ 54,202	\$ 36,784
MEDICARE	\$ 12,676	\$ 8,663
	<b>\$ 818,166</b>	<b>\$ 589,873</b>

WATER POLLUTION CONTROL

			2022	2023	2023	2023	2023	2024
			ACTUAL	ORIG BUD	REVISED BUD	ACTUALS THROUGH 12/31/22	PROJECTION	REQUEST
1181019	460000	INTEREST INCOME	4,663.00	5,000.00	5,000.00	6,421.00	6,421.00	15,000.00
1183014	402000	SEWER ASSESSMENTS & ADJUSTMENT	93,706.00	20,000.00	20,000.00	1,982.00	20,000.00	55,000.00
1183014	410003	ASSESS-INT, LIENS & PENALTIES	470.00	1,000.00	1,000.00	862.00	1,000.00	1,000.00
1183014	422005	CUSTOMER DUMPING FEES	104,787.00	85,000.00	85,000.00	58,393.00	85,000.00	98,150.00
1183014	422006	COMMERCIAL SEWER USER FEE	1,765,754.00	1,752,000.00	1,752,000.00	964,067.00	1,760,000.00	1,766,450.00
1183014	422007	DOMESTIC SEWER USER FEE	4,721,352.00	4,735,000.00	4,735,000.00	2,397,604.00	4,750,000.00	4,775,160.00
1183014	422008	FACTORY SEWER USER FEE	196,093.00	200,000.00	200,000.00	95,632.00	190,000.00	192,975.00
1183014	422009	PUBLIC SEWER USER FEE	290,467.00	292,500.00	292,500.00	172,441.00	292,500.00	287,105.00
1183014	442015	SEWER CONNECTION PERMITS	191,120.00	115,000.00	115,000.00	40,880.00	115,000.00	130,000.00
1183014	454001	MISCELLANEOUS-OTHER	17,988.00	14,500.00	14,500.00	3,750.00	14,500.00	16,025.00
1183014	461002	BUDGETARY FUND BALANCE UNRESTR	-	-	-	-	-	-
1183014	480013	MISC REVENUE LIENS	25,080.00	25,000.00	25,000.00	3,000.00	25,000.00	26,885.00
1183014	480014	SEWER PENALTY FEE	54,759.00	45,000.00	45,000.00	25,905.00	45,000.00	47,395.00
TOTAL	WATER POLLUTION CONTROL		7,466,239.00	7,290,000.00	7,290,000.00	3,770,937.00	7,304,421.00	7,411,145.00

WATER POLLUTION CONTROL

			2022	2023	2023	2023	2023	2024
			ACTUAL	ORIG BUD	REVISED BUD	ACTUALS THROUGH 12/31/22	PROJECTION	REQUEST
1183014	514000	REGULAR WAGES-WPC	1,661,306.00	1,739,958.00	1,739,958.00	780,692.00	1,792,157.00	1,840,178.00
1183014	515100	OVERTIME WAGES & SALARIES	62,690.00	53,675.00	53,675.00	24,847.00	55,285.00	56,762.00
1183014	517000	OTHER WAGES	25,669.00	21,200.00	21,200.00	11,830.00	21,836.00	22,420.00
1183014	518000	WORKERS' COMP SALARY	-	-	-	-	-	-
1183014	520100	LIFE INSURANCE	2,072.00	2,715.00	2,715.00	556.00	2,715.00	2,825.00
1183014	520400	WORKERS COMPENSATION INS	90,000.00	91,935.00	91,935.00	-	-	114,000.00
1183014	520500	DISABILITY INSURANCE	556.00	550.00	550.00	150.00	550.00	550.00
1183014	520700	F.I.C.A.	92,697.00	110,000.00	110,000.00	44,048.00	99,070.00	119,000.00
1183014	520750	MEDICARE INSURANCE	21,678.00	25,725.00	25,725.00	10,300.00	23,170.00	27,829.00
1183014	520905	(OPEB) RETIREMENT EXPENSE	-	-	-	-	-	59,090.00
1183014	522100	CLOTHING ALLOWANCE	-	-	-	511.20	3,780.00	3,780.00
1183014	531000	PROFESSIONAL FEES & SERVICES	188,468.00	150,000.00	150,000.00	38,421.00	150,000.00	146,935.00
1183014	531150	ADMINISTRATIVE FEES	58,885.00	76,000.00	65,000.00	15,160.00	59,040.00	80,000.00
1183014	541000	PUBLIC UTILITIES	734,026.00	690,050.00	690,050.00	253,591.00	690,050.00	740,000.00
1183014	541100	WATER & SEWER CHARGES	13,390.00	12,250.00	12,250.00	3,812.00	14,000.00	14,000.00
1183014	542120	TIPPING FEES	832,853.00	1,214,115.00	1,214,115.00	443,283.00	1,214,115.00	1,197,580.00
1183014	542140	REFUSE	328.00	670.00	670.00	96.00	670.00	500.00
1183014	543000	REPAIRS & MAINTENANCE	71,185.00	64,000.00	64,000.00	52,758.00	72,000.00	75,000.00
1183014	543011	COLLECT SYSTEM MAIN & REHAB	65,191.00	120,000.00	120,000.00	18,375.00	120,000.00	115,000.00
1183014	543100	MOTOR VEHICLE SERVICE & REPAIR	65,191.00	17,000.00	7,880.00	2,976.00	7,880.00	15,000.00
1183014	543110	MAJOR REPAIRS	114,896.00	150,000.00	150,000.00	83,350.00	150,000.00	150,000.00
1183014	544400	RENTS & LEASES	3,505.00	4,580.00	4,580.00	2,513.00	4,580.00	4,000.00
1183014	552100	LIABILITY INSURANCE	76,576.00	84,235.00	84,235.00	63,056.00	81,190.00	89,310.00
1183014	553000	TELEPHONE	2,242.00	2,600.00	2,600.00	1,013.00	2,200.00	2,600.00
1183014	553100	POSTAGE	93.00	100.00	100.00	11.00	100.00	24,500.00
1183014	554000	TRAVEL REIMBURSEMENT	-	100.00	100.00	-	-	100.00
1183014	555000	PRINTING & BINDING	293.00	250.00	250.00	135.00	250.00	300.00
1183014	557700	ADVERTISING	-	500.00	500.00	-	500.00	500.00
1183014	561150	LABORATORY SUPPLIES	15,356.00	15,000.00	15,000.00	8,422.00	16,000.00	16,000.00
1183014	561400	MAINT SUPPLIES & MATERIALS	702,570.00	675,000.00	675,000.00	249,486.00	675,000.00	750,000.00
1183014	561800	PROGRAM SUPPLIES	67,454.00	63,000.00	60,000.00	27,768.00	60,000.00	66,220.00
1183014	562200	NATURAL GAS	30,176.00	33,000.00	30,000.00	9,288.00	30,000.00	33,000.00
1183014	562600	MOTOR FUELS	25,984.00	28,500.00	23,000.00	9,351.00	23,000.00	32,220.00
1183014	563000	MOTOR VEHICLE PARTS	2,974.00	4,500.00	5,400.00	20,307.00	4,500.00	3,800.00
1183014	563100	TIRES	5,733.00	60,000.00	3,500.00	-	3,500.00	6,500.00
1183014	569000	OFFICE SUPPLIES	2,997.00	2,500.00	1,700.00	1,062.00	2,100.00	3,000.00
1183014	579999	CAPITAL OUTLAY						230,000.00
1183014	581120	CONFERENCES & MEMBERSHIPS	350.00	630.00	630.00	730.00	800.00	1,000.00
1183014	581135	SCHOOLING & EDUCATION	1,471.00	3,000.00	3,800.00	2,681.00	3,800.00	3,000.00
1183014	581280	LIEN FEES	7,740.00	4,500.00	4,500.00	3,800.00	5,000.00	4,500.00

1183014	589000	CONTINGENCY	-	130,000.00	130,000.00	-		130,000.00
1183014	589100	MISCELLANEOUS	10,765.00	10,450.00	9,400.00	107.00	9,400.00	11,000.00
1183014	589120	REFUNDS OF SEWER USE FEES	3,383.00	2,500.00	2,500.00	491.00	2,500.00	2,500.00
TOTAL	WATER POLLUTION CONTROL		5,445,847.98	5,902,788.00	6,418,325.00	2,635,177.59	5,400,738.00	6,194,499.00
1188108 OTHER FINANCIAL USES								
1188108	591001	TRANSFER TO GENERAL FUND	-	3,000.00	3,000.00	-	3,000.00	-
1188108	591126	TRANS OUT CWF	654,970.00	610,225.00	610,225.00	-	610,225.00	541,165.00
1188108	591201	TRANSFER OUT DEBT SERVICE	146,500.00	146,500.00	146,500.00	156,500.00	156,500.00	166,500.00
1188108	591300	TRANSFER OUT CAPITAL PROJCTS	672,635.00	136,390.00	136,390.00	-	180,045.00	-
1188108	591500	TRANSFER OUT INTERNAL SERVICE	549,609.00	511,060.00	511,060.00	327,584.00	539,470.00	508,979.00
1188108	591517	TRANSFER OUT SELF INS W/C	-	-	-	-	-	-
TOTAL	OTHER FINANCIAL USES		2,023,714.00	1,407,175.00	1,407,175.00	484,084.00	1,489,240.00	1,216,644.00
TOTAL	WATER POLLUTION CONTROL		7,469,561.98	7,309,963.00	7,825,500.00	3,119,261.59	6,889,978.00	7,411,143.00



**City of Bristol**  
**Salary Worksheet- Overtime- 515100**  
**FY 2023-2024**

DEPARTMENT: Water and Sewer

ORG CODE: 1183014 Sewer

Union	Grade/Step	Position		# of Hours of Overtime	2021-2022 Budget	2021-2022 Projection	2022-2023 Request
1338	3	COLL SYS CREW LEADER	Maintainer III	75	3,500	3,500	3,700
1338	2	LAB TECHNICIAN	Maintainer III	10	500	500	530
1338	3	SEWER CONSTRUCTION COORD.	Maintainer II	60	2,500	2,500	2,645
1338	3	SENIOR PROCESS OPERATOR	Maintainer IV	40	2,000	2,000	2,115
1338	3	PROCESS OPERATOR 3	Maintainer IV	40	2,000	2,000	2,115
1338	3	PROCESS OPERATOR 3	Maintainer IV	40	2,000	2,000	2,115
1338	2	PROCESS OPERATOR	Maintainer III	100	4,485	4,485	4,743
1338	2	PROCESS OPERATOR	Maintainer III	100	4,485	4,485	4,743
1338	2	PROCESS OPERATOR	Maintainer III	100	4,485	4,485	4,743
1338	2	PROCESS OPERATOR	Maintainer III	100	4,485	4,485	4,743
1338	2	PROCESS OPERATOR	Maintainer III	100	4,485	4,485	4,743
1338	2	PROCESS OPERATOR	Maintainer III	100	4,425	4,425	4,680
1338	2	SEWER REHAB & MAINT OPER.	Maintainer III	35	1,500	1,500	1,585
1338	3	TRUCK DRIVER	Maintainer II	50	2,050	2,050	2,168
1338	3	TRUCK DRIVER	Maintainer II	85	3,700	3,700	3,913
1338	3	ELECTRO-MECH. TECH	Maintainer IV	40	1,900	1,900	2,009
1338	3	ELECTRO-MECH. TECH	Maintainer IV	40	1,900	1,900	2,009
1338	3	ELECTRO-MECH. TECH	Maintainer IV	20	950	950	1,005
1338	2	SEMI-SKILLED CRAFTSMAN	Maintainer II	20	770	770	814
1338	2	SEMI-SKILLED CRAFTSMAN	Maintainer II	10	380	380	402
1338	2	SEMI-SKILLED CRAFTSMAN	Maintainer II	20	770	770	814
1338	3	SKILLED CRAFTSMAN	Maintainer II	10	405	405	428
<b>TOTALS</b>					<b>\$ 53,675</b>	<b>\$ 53,675</b>	<b>\$ 56,762</b>



**Water Pollution Control - 1183014**

Account	Object	Description	22-23 Budget	23-24 Request
REGULAR WAGES-WPC	514000	Payroll wages	\$ 1,739,958.00	\$ 1,840,178.00
OVERTIME WAGES & SALARIES	515100	Stoppage calls, facility alarm response, vacant shifts filled due to vacations, sick leave	\$ 53,675.00	\$ 56,762.00
OTHER WAGES	517000	12% Night Differential	\$ 21,200.00	\$ 22,420.00
LIFE INSURANCE	520100	Life Insurance	\$ 2,715.00	\$ 2,825.00
WORKERS COMPENSATION INS	520400	Workers' Compensation Insurance	\$ 91,935.00	\$ 114,000.00
DISABILITY INSURANCE	520500	Disability Insurance	\$ 550.00	\$ 550.00
F.I.C.A.	520700	FICA	\$ 110,000.00	\$ 119,000.00
MEDICARE INSURANCE	520750	Medicare	\$ 25,725.00	\$ 27,829.00
OPEB - RETIREEMENT EXPENSE	520905		\$ -	\$ 59,090.00
CLOTHING ALLOWANCE	522100	Boots & Uniforms	\$ -	\$ 3,780.00
PROFESSIONAL FEES & SERVICES	531000	DEEP Nitrogen credit costs \$45K- \$100k, Annual DEEP permit fee \$3,500, Police traffic control services and other professional/engineering services.	\$ 150,000.00	\$ 146,935.00
ADMINISTRATIVE FEES	531150	Billing services admin fee (\$60,500) plus lien handling fees.	\$ 76,000.00	\$ 80,000.00
PUBLIC UTILITIES	541000	Electricity usage.	\$ 690,050.00	\$ 740,000.00
WATER & SEWER CHARGES	541100	Potable water usage, water used in processing screenings and rags.	\$ 12,250.00	\$ 14,000.00
TIPPING FEES	542120	Sludge removal.	\$ 1,214,115.00	\$ 1,197,580.00
REFUSE	542140	Rubbish removal.	\$ 670.00	\$ 500.00
REPAIRS & MAINTENANCE	543000	Belts, gaskets, hoses, pump and motor repair, analytical laboratory services	\$ 64,000.00	\$ 75,000.00
COLLECT SYSTEM MAIN & REHAB	543011	Contract grout sealing operations to supplement the City's program, manhole rehabilitation, CIP pipe lining.	\$ 120,000.00	\$ 115,000.00
MOTOR VEHICLE SERVICE & REPAIR	543100	Vehicle repairs and maintenance.	\$ 17,000.00	\$ 15,000.00
MAJOR REPAIRS	543110	Motors, pumps, and equipment repairs > \$2000	\$ 150,000.00	\$ 150,000.00
RENTS & LEASES	544400	Generator rentals.	\$ 4,580.00	\$ 4,000.00
LIABILITY INSURANCE	552100	Health Benefits - 6.0%; Liability Ins 0%	\$ 84,235.00	\$ 89,310.00
TELEPHONE	553000	Facility telephone service.	\$ 2,600.00	\$ 2,600.00
POSTAGE	553100	Stamps, certified mail.	\$ 100.00	\$ 24,500.00
TRAVEL REIMBURSEMENT	554000	Employee mileage reimbursement for personal vehicle use during working hours.	\$ 100.00	\$ 100.00
PRINTING & BINDING	555000	Laboratory bench books.	\$ 250.00	\$ 300.00
ADVERTISING	557700	Sewer rate increase posting in local newspaper.	\$ 500.00	\$ 500.00
LABORATORY SUPPLIES	561150	Laboratory reagents, buffers, pH meters, probes, graduated cylinders, beakers, TSS pads.	\$ 15,000.00	\$ 16,000.00
MAINT SUPPLIES & MATERIALS	561400	Process chemicals, plumbing supplies, oil and grease, manhole frames, covers, and riser rings, UV bulbs, sewer pipe grout.	\$ 675,000.00	\$ 750,000.00
PROGRAM SUPPLIES	561800	Hardware, fittings, electrical supplies, miscellaneous parts for repairs not normally stocked.	\$ 63,000.00	\$ 66,220.00
NATURAL GAS	562200	Building heating and hot water.	\$ 33,000.00	\$ 33,000.00
MOTOR FUELS	562600	Gasoline, diesel fuel.	\$ 28,500.00	\$ 32,220.00
MOTOR VEHICLE PARTS	563000	Parts to repair vehicles.	\$ 4,500.00	\$ 3,800.00
TIRES	563100	Vehicle replacement tires.	\$ 6,000.00	\$ 6,500.00
OFFICE SUPPLIES	569000	Paper, pens, notebooks, toner, paperclips.	\$ 2,500.00	\$ 3,000.00
EQUIPMENT	579999	Capital Outlay	\$ 245,000.00	\$ 230,000.00
CONFERENCES & MEMBERSHIPS	581120	Trade shows, conferences.	\$ 630.00	\$ 1,000.00
SCHOOLING & EDUCATION	581135	Continuing education hours for licensed operators and electricians. Online safety program	\$ 3,000.00	\$ 3,000.00
LIEN FEES	581280	Payments to City Clerk for lien releases.	\$ 4,500.00	\$ 4,500.00
CONTINGENCY	589000	Planned contingency plus 5% anticipated contractual raises.	\$ 130,000.00	\$ 130,000.00
MISCELLANEOUS	589100	Intertown User Fees (Plymouth & Plainville)	\$ 10,450.00	\$ 11,000.00
REFUNDS OF SEWER USE FEES	589120	Sewer user fee refunds.	\$ 2,500.00	\$ 2,500.00
		<b>Total</b>	<b>\$ 5,855,788.00</b>	<b>\$ 6,194,499.00</b>



CITY OF BRISTOL - ENTERPRISE FUND								
EXPENDITURE ESTIMATE SUMMARY								
BUDGET 2023-24	EXPENDED			TOTAL				
	PRIOR	AMMENDED	EXPENDED	ESTIMATED	%	BUDGET	%	APPROVED
EXPENDITURE	YEAR	BUDGET	1ST 6 MO	EXPENDITURE	ACTUAL TO	REQUEST	INCREASE	BUDGET
SUMMARY CLASSIFICATION	2021-2022	12/31/2022	12/31/2022	2022-23	BUDGET	2023-24	(DECREASE)	2023-24
SALARIES	\$ 2,841,243	\$ 2,885,636	\$ 1,301,845	\$ 2,825,000	-2.10%	\$ 2,910,770	0.87%	\$ 2,910,770
FRINGE BENEFITS	\$ 1,401,250	\$ 1,652,144	\$ 710,445	\$ 1,536,517	-7.00%	\$ 1,626,455	-1.55%	\$ 1,626,455
OPERATING SERVICES	\$ 2,627,570	\$ 2,744,602	\$ 1,264,265	\$ 2,744,602	0.00%	\$ 2,515,492	-8.35%	\$ 2,515,492
SUPPLIES & MATERIALS	\$ 1,073,316	\$ 1,026,585	\$ 541,805	\$ 1,026,585	0.00%	\$ 1,127,245	9.81%	\$ 1,127,245
CAPITAL OUTLAY	\$ 483,314	\$ 1,466,516	\$ 201,765	\$ 1,466,516	0.00%	\$ 1,181,141	-19.46%	\$ 1,181,141
BRISTOL WATER DEPARTMENT	\$ 8,426,693	\$ 9,775,483	\$ 4,020,125	\$ 9,599,220	-1.80%	\$ 9,361,103	-4.24%	\$ 9,361,103
TOTAL SUMMARY OF EXPENDITURES								

**CITY OF BRISTOL, CONNECTICUT - ENTERPRISE FUND  
FISCAL YEAR 2023-24 BUDGET  
REVENUE ESTIMATE-ENTERPRISE FUND BRISTOL WATER DEPARTMENT**

ACCT CODE	CLASSIFICATION	ACTUAL COLLECTED 2021-22	AMENDED BUDGET 12/31/2022	COLLECTED 1ST 6 MO 12/31/2022	REVISED ESTIMATE 2022-23	% ACTUAL TO BUDGET	PRELIM. ESTIMATE 2023-24	% INCREASE (DECREASE)	APPROVED BUDGET 2023-24
	WATER SALES	\$ 8,482,690	\$ 8,800,000	\$ 3,354,863	\$ 8,690,000	-1.25%	\$ 8,800,000	0.00%	\$ 8,800,000
	WATER LIENS	\$ 14,300	\$ 19,000	\$ 8,600	\$ 17,000	-10.53%	\$ 19,000	0.00%	\$ 19,000
	SERVICE ACCOUNTS	\$ 7,384	\$ 25,000	\$ 12,964	\$ 55,000	120.00%	\$ 25,000	0.00%	\$ 25,000
	SERVICE ACCOUNT LIENS	\$ 920	\$ 1,500	\$ 520	\$ 1,500	0.00%	\$ 1,500	0.00%	\$ 1,500
	PENALTIES	\$ 58,994	\$ 65,000	\$ 35,120	\$ 65,000	0.00%	\$ 65,000	0.00%	\$ 65,000
	ASSESSMENTS	\$ 16,282	\$ 25,000	\$ 5,347	\$ 25,000	0.00%	\$ 25,000	0.00%	\$ 25,000
	WPC DEPARTMENT PAYMENTS	\$ 59,800	\$ 58,000	\$ 28,500	\$ 58,000	0.00%	\$ 58,000	0.00%	\$ 58,000
	SEWER BILL LIENS	\$ 1,551	\$ 2,500	\$ 1,180	\$ 1,600	-36.00%	\$ 2,500	0.00%	\$ 2,500
	CELL TOWER LEASE	\$ 179,871	\$ 191,295	\$ 109,167	\$ 191,295	0.00%	\$ 195,994	2.46%	\$ 195,994
	LAND LEASE	\$ 29,148	\$ 31,500	\$ 17,332	\$ 31,500	0.00%	\$ 32,077	1.83%	\$ 32,077
	REMOVE METER	\$ 3,750	\$ 6,000	\$ 2,900	\$ 6,000	0.00%	\$ 6,000	0.00%	\$ 6,000
	CLOSING COSTS	\$ 80,625	\$ 85,000	\$ 37,700	\$ 85,000	0.00%	\$ 85,000	0.00%	\$ 85,000
	BULK RAW WATER	\$ 150	\$ 1,000		\$ 300	-70.00%	\$ 300	-70.00%	\$ 300
	FINES	\$ 17,000	\$ 13,000	\$ 6,000	\$ 13,000	0.00%	\$ 13,000	0.00%	\$ 13,000
	SUNDRY ACCOUNTS	\$ 4,084	\$ 4,300	\$ 1,000	\$ 4,300	0.00%	\$ 4,300	0.00%	\$ 4,300
	SCRAP METAL SALES	\$ 1,147	\$ 500	\$ 3,142	\$ 5,000	900.00%	\$ 1,000	100.00%	\$ 1,000
	FORESTRY PROGRAM	\$ -	\$ 7,800	\$ 6,375	\$ 7,800	0.00%	\$ 7,800	0.00%	\$ 7,800
	WATER SERVICE REINSTATEMENT	\$ 29,225	\$ 22,000	\$ 16,600	\$ 30,000	36.36%	\$ 29,000	31.82%	\$ 29,000
	TOTALS	\$ 8,986,921	\$ 9,358,395	\$ 3,647,310	\$ 9,287,295	-0.76%	\$ 9,370,471	0.13%	\$ 9,370,471

CITY OF BRISTOL, CONNECTICUT - ENTERPRISE FUND  
 FISCAL YEAR 2023-24 BUDGET  
 INVESTMENT INCOME BRISTOL WATER DEPARTMENT

ACCT		ACTUAL	AMENDED	COLLECTED	REVISED	%	PRELIM.	%	APPROVED
CODE	CLASSIFICATION	COLLECTED	BUDGET	1ST 6 MO	ESTIMATE	ACTUAL TO	ESTIMATE	INCREASE	BUDGET
		2021-22	12/31/2021	12/31/2022	2022-23	BUDGET	2023-24	(DECREASE)	2023-24
	INTEREST ON GOALS ENABLING	\$ 5,036	\$ 5,000	\$ 38,019	\$ 77,000	1440.00%	\$ 80,000	1500.00%	\$ 80,000
	TOTALS	\$ 5,036	\$ 5,000	\$ 38,019	\$ 77,000	1440.00%	\$ 80,000	1500.00%	\$ 80,000

BUDGET 2023-24									
	PRIOR YR	AMENDED	EXPENDED	CURRENT YR	(BETTER)	%	PROPOSED	%	APPROVED
OPERATING SERVICES	EXPENDED	BUDGET	THROUGH	ESTIMATE	WORSE	ACTUAL	BUDGET	INCREASE	BUDGET
	2021-22	12/31/2022	12/31/2022	2022-23	THAN BUDGET	TO BUDGET	2023-24	(DECREASE)	2023-24
LIGHT AND POWER	\$ 365,555	\$ 410,505	\$ 174,330	\$ 370,000	\$ (40,505)	-9.87%	\$ 410,505	0.00%	\$ 410,505
TELEPHONE	\$ 20,389	\$ 17,380	\$ 10,238	\$ 17,380	\$ -	0.00%	\$ 24,240	39.47%	\$ 24,240
POSTAGE	\$ 43,368	\$ 49,000	\$ 18,715	\$ 49,000	\$ -	0.00%	\$ 29,900	-38.98%	\$ 29,900
ADVERTISING	\$ 312	\$ 1,000	\$ 40	\$ 1,000	\$ -	0.00%	\$ 1,000	0.00%	\$ 1,000
CLOTHING/UNIFORMS	\$ -	\$ 6,680	\$ 2,469	\$ 6,680	\$ -	100.00%	\$ 6,680	0.00%	\$ 6,680
MAINT/SERVICE AGREEMENTS	\$ 55,857	\$ 55,015	\$ 59,536	\$ 47,000	\$ (8,015)	-14.57%	\$ 75,720	37.64%	\$ 75,720
LEASE	\$ 9,173	\$ 15,473	\$ 6,302	\$ 16,027	\$ 554	3.58%	\$ 12,349	-20.19%	\$ 12,349
CONFERENCE & MEMBERSHIPS	\$ 39,108	\$ 30,550	\$ 4,466	\$ 27,030	\$ (3,520)	-11.52%	\$ 30,550	0.00%	\$ 30,550
TAXES	\$ 586,580	\$ 615,494	\$ 292,247	\$ 615,494	\$ -	0.00%	\$ 605,783	-1.58%	\$ 605,783
PROFESSIONAL SERVICES	\$ 285,344	\$ 290,200	\$ 131,292	\$ 290,200	\$ -	0.00%	\$ 264,220	-8.95%	\$ 264,220
LIENS	\$ -	\$ 6,300	\$ 1,240	\$ 6,300	\$ -	0.00%	\$ 6,300	0.00%	\$ 6,300
MISCELLANEOUS	\$ 4,989	\$ 6,570	\$ 2,573	\$ 6,570	\$ -	0.00%	\$ 6,570	0.00%	\$ 6,570
CONTRACTOR SERVICES	\$ 571,369	\$ 559,600	\$ 426,173	\$ 600,000	\$ 40,400	7.22%	\$ 616,600	10.19%	\$ 616,600
DEBT SERVICES	\$ 385,810	\$ 345,035	\$ 305,034	\$ 345,035	\$ -	0.00%	\$ 134,275	-61.08%	\$ 134,275
SEWER USE FEE	\$ 10,800	\$ 10,800	\$ 2,700	\$ 10,800	\$ -	0.00%	\$ 10,800	0.00%	\$ 10,800
NEW BRITAIN AGREEMENT	\$ 270,515	\$ 325,000	\$ 124,579	\$ 280,000	\$ (45,000)	-13.85%	\$ 280,000	-13.85%	\$ 280,000
				\$ -	\$ -				
TOTAL OPERATING SERVICES	\$ 2,649,169	\$ 2,744,602	\$ 1,561,934	\$ 2,688,516	\$ (56,086)	-2.04%	\$ 2,515,492	-8.35%	\$ 2,515,492
SUPPLIES AND MATERIALS									
MOTOR FUELS	\$ 35,375	\$ 56,079	\$ 16,794	\$ 56,079	\$ -	0.00%	\$ 62,857	12.09%	\$ 62,857
OFFICE SUPPLIES	\$ 30,856	\$ 27,640	\$ 24,739	\$ 32,000	\$ 4,360	15.77%	\$ 33,285	20.42%	\$ 33,285
MAINT. SUPPLIES & MATERIALS	\$ 396,227	\$ 374,000	\$ 176,139	\$ 350,000	\$ (24,000)	-6.42%	\$ 387,000	3.48%	\$ 387,000
MV PARTS AND SUPPLIES	\$ 13,175	\$ 15,150	\$ 10,991	\$ 15,150	\$ -	0.00%	\$ 15,150	0.00%	\$ 15,150
MV SERVICE & REPAIRS	\$ 62,033	\$ 44,000	\$ 11,317	\$ 36,500	\$ (7,500)	-17.05%	\$ 44,000	0.00%	\$ 44,000
FUEL OIL	\$ 28,425	\$ 41,250	\$ 5,905	\$ 33,000	\$ (8,250)	-20.00%	\$ 41,250	0.00%	\$ 41,250
CHEMICAL TREATMENT	\$ 232,797	\$ 195,163	\$ 143,536	\$ 195,163	\$ -	0.00%	\$ 270,000	38.35%	\$ 270,000
INSURANCE	\$ 274,428	\$ 273,703	\$ 158,096	\$ 270,000	\$ (3,703)	-1.35%	\$ 273,703	0.00%	\$ 273,703
				\$ -	\$ -				
TOTAL SUPPLIES & MATERIALS	\$ 1,073,316	\$ 1,026,985	\$ 547,517	\$ 987,892	\$ (39,093)	-3.81%	\$ 1,127,245	9.76%	\$ 1,127,245

OPERATING SERVICES

<b><u>LIGHT AND POWER (0.00%)</u></b>		<b>\$410,505.00</b>
1. BARLOW STREET (WELL #1)	14,000.00	
2. MECHANIC STREET (WELL #2)	56,000.00	
3. MIX STREET (WELLS #3, #4, & #5)	56,000.00	
4. WATER TREATMENT PLANT	162,815.00	
5. HILL STREET PUMP STATION	31,400.00	
6. PECK LANE PUMP STATION	26,000.00	
7. DOWNS ST	8,045.00	
8. WOLCOTT STREET PUMP STATION	16,600.00	
9. STEVENS STREET TANK	528.00	
10. OLD WOLCOTT ROAD TANK	590.00	
11. DEWITT DRIVE TANKS (#1 & #2)	557.00	
12. LAKESIDE	550.00	
13. 290 MECHANIC	145.00	
14. 117-119 RIVERSIDE AVENUE	20,000.00	
15. WARNER COURT (VEHICLE GARAGE)	1,215.00	
16. BURLINGTON AVENUE PRESSURE REGULATOR	545.00	
17. NEW BRITAIN INTERCONNECTION	8,600.00	
18. POLAND BROOK	6,315.00	
19. WITCHES ROCK	600.00	
<b><u>CLOTHING/UNIFORMS (No Change)</u></b>		<b>\$6,680.00</b>
1. BOOTS	\$4,680.00	
2. JEANS	\$2,000.00	
<b><u>TELEPHONE (+39.47 %)</u></b>		<b>\$24,240.00</b>
1. BASIC SERVICE & TELEMTRY FRONTIER : \$750.00 MO. X 12 MOS.	\$9,000.00	
2. VERIZON WIRELESS	\$15,240.00	
<b><u>POSTAGE (-38.9)</u></b>		<b>\$29,900.00</b>
1. BILLING	\$19,100.00	
2. COLLECTIONS	\$1,000.00	
3. SPECIAL MAILINGS	\$4,000.00	
4. MISCELLANEOUS	\$5,800.00	
<b><u>ADVERTISING (No Change)</u></b>		<b>\$1,000.00</b>
1. SPECIAL	\$500.00	
2. CONTRACT BIDDING	\$500.00	

**OPERATING SERVICES**

**MAINTENANCE AND SERVICE AGREEMENTS (37.6%)** **\$75,720.00**

1. KINSLEY POWER SERVICE	\$25,000.00
2. JOHNSON CONTROLS (PNEUMATIC SYSTEMS)	\$6,500.00
3. ALL STATE ALARM	\$880.00
4. SONITROL (SECURITY)	\$2,900.00
5. CWPM (TRASH REMOVAL)	\$4,230.00
6. CONNECTICUT FIRE EQUIPMENT	\$995.00
7. ALARM NEW ENGLAND	\$1,150.00
8. INTEGRATED CONTROLS	\$8,740.00
9. KLEEN H2O	\$5,885.00
10. NEPTUNE 360 SUBSCRIPTION	\$19,440.00

**LEASES (-20.2%)** **\$12,349.00**

1. POSTAGE MACHINE	\$5,280.00
\$1320 QTR X 4 QTRS	
2. FOLDING/STUFFING MACHINE	\$5,085.00
3. COPIER	\$864.00
4. COMPUTER LEASE WITH CITY	\$1,120.00

**CONFERENCE & MEMBERSHIPS (No Change)** **\$30,550.00**

1. CHAMBER OF COMMERCE	\$150.00
2. CWWA	\$6,800.00
3. AWWA	\$1,600.00
4. TRAINING/SEMINARS/SCHOOL	\$9,500.00
5. CWWA/AWWA CONFERENCE	\$11,000.00
6. MISC	\$1,500.00

**TAXES (-.19%)** **\$605,783.00**

1. HARWINTON	\$375,388.00
2. PLYMOUTH	\$100,842.00
3. BURLINGTON	\$98,553.00
4. STATE ASSESSMENT	\$31,000.00

**PROFESSIONAL SERVICES (-8.95 %)** **\$264,220.00**

1. WATER SAMPLING	\$60,000.00
2. ENGINEERINGS SERVICES	\$55,000.00
3. ACCESS DB MAINT	\$6,000.00
4. LEGAL FEES	\$10,000.00
5. MUNIS	\$28,000.00
6. THE OFFICE WORKS	\$8,000.00
7. AUDIT FEES	\$12,220.00
8. ONLINE TRANSACTION FEES	\$85,000.00

**LIENS (0%)** **\$6,300.00**

1. WATER BILLS	\$4,810.00
2. SEWER BILLS	\$1,040.00
3. SERVICE ACCOUNTS	\$120.00
4. WATER MAIN ASSESSMENTS	\$330.00

<b>OPERATING SERVICES</b>		
<b><u>MISCELLANEOUS (+0%)</u></b>		<b>\$6,570.00</b>
1. MISC	\$6,570.00	
<b><u>CONTRACTOR SERVICES (10.19%)</u></b>		<b>\$616,600.00</b>
1. D'AMATO PAVING, SIDEWALKS, VEHICLE RENTAL)	\$400,000.00	
2. CLEAN HARBORS	\$40,000.00	
3. SB CHURCH	\$6,500.00	
4. SHAFFER (HEATING & AIR CONDITIONING)	\$6,500.00	
5. ALLOY WELDING	\$600.00	
6. NORTHWEST COM(MOBILE RADIOS)	\$2,500.00	
7. DISTINGUISHED (HERBICIDE)	\$2,500.00	
8. TRAFFIC CONTROL	\$95,000.00	
9. CONNECTICUT FIRE EXTINGUISHER	\$500.00	
10. OAKLAND MECHANICAL	\$40,000.00	
11. ALEX'S LANDSCAPING	\$4,000.00	
12. KNAPP	\$15,000.00	
13. HYDRUS	\$3,500.00	
<b><u>DEBT SERVICES (-65.53%)</u></b>		<b>\$134,275.00</b>
1. STATE TANK BOND	\$30,131.00	
2. GROVE ST	\$53,550.00	
3. STATE TANK BOND #2	\$20,698.00	
4. STATE TANK BOND #3	\$29,896.00	
<b><u>SEWER USE FEE(No Change)</u></b>		<b>\$10,800.00</b>
<b><u>NEW BRITAIN AGREEMENT (-13.9%)</u></b>		<b>\$280,000.00</b>
<b>TOTAL OPERATING SERVICES (-8.4%)</b>		<b>\$2,515,492.00</b>

**SUPPLIES AND MATERIALS**

<b><u>MOTOR FUELS (+12.09%)</u></b>		<b>\$62,857.00</b>
1. DIESEL	\$30,696.00	
2. GASOLINE	\$32,161.00	
<b><u>OFFICE SUPPLIES (+20.4%)</u></b>		<b>\$33,285.00</b>
1. COMPUTER PAPER & COPY PAPER	\$3,000.00	
2. SOFTWARE	\$1,020.00	
3. ENVELOPES & BILLS	\$9,160.00	
4. PRINTING	\$12,060.00	
5. OFFICE EQUIPMENT	\$5,000.00	
6. MISCELLANEOUS SUPPLIES	\$3,045.00	
<b><u>MAINTENANCE SUPPLIES &amp; MATERIALS (3.48%)</u></b>		<b>\$387,000.00</b>
1. DISTRIBUTION SYSTEM	\$150,000.00	
2. WATERSHED	\$19,000.00	
3. METER SHOP	\$95,000.00	
4. WATER TREATMENT PLANT	\$58,000.00	
5. PUMP STATIONS	\$10,000.00	
6. WELLS	\$10,000.00	
7. OFFICE	\$5,000.00	
8. CLEANING SUPPLIES	\$5,000.00	
9. SAFETY SUPPLIES	\$20,000.00	
10. HARDWARE	\$15,000.00	
<b><u>FLEET PARTS &amp; SUPPLIES (+0%)</u></b>		<b>\$15,150.00</b>
TIRES, CHAINS,OIL, ANTIFREEZE, ETC.	\$15,150.00	
<b><u>FLEET SERVICE &amp; REPAIRS (+0%)</u></b>		<b>\$44,000.00</b>
MECHANICAL WORK, BODY WORK	\$44,000.00	
<b><u>FUEL OIL(0%)</u></b>		<b>\$41,250.00</b>
1. WATER TREATMENT PLANT	\$32,277.00	
3. PUMP STATIONS	\$5,173.00	
4. OFFICE	\$3,800.00	
<b><u>CHEMICAL TREATMENT (+38.35%)</u></b>		<b>\$270,000.00</b>
1. WATER TREATMENT PLANT	\$240,000.00	
2. WATER TREATMENT STATIONS (WELLS)	\$30,000.00	
<b><u>INSURANCE (0%)</u></b>		<b>\$273,703.00</b>
1. LIABILITY	\$75,115.00	
2. WORKMANS COMP	\$168,850.00	
3. CRIME	\$7,423.00	
3.PROPERTY	\$22,315.00	
<b>TOTAL SUPPLIES &amp; MATERIALS (9.8%)</b>		<b>\$1,127,245.00</b>

CITY OF BRISTOL WATER DEPARTMENT CAPITAL OUTLAY BUDGET YEAR 2023-24						
	STATE PURPOSE,WHO WILL USE, WHERE EQUIPMENT WILL BE STORED SHOW SERIAL # OF EQUIPMENT THAT IS BEING REPLACED	ESTIMATED GROSS COST	ESTIMATED TRADE IN VALUE	BUDGET REQUEST 2023-24	PRELIM BUDGET 2023-24	APPROVED BUDGET 2023-24
<b>CAPITAL EQUIPMENT</b>						
FORD F550 4WD W/ UTILITY BODY (REPLACE TRUCK 6)		110,000	-	110,000	110,000	110,000
10 WHEEL FREIGHTLINER DUMP TRUCK		275,000		275,000	-	-
REPLACE WATERSHED VEHICLE		100,000		100,000	90,000	90,000
2023 CHEVY 2500		70,000		70,000	-	-
<b>TOTAL CAPITAL EQUIPMENT</b>						
		<b>555,000</b>	<b>-</b>	<b>555,000</b>	<b>200,000</b>	<b>200,000</b>
<b>UTILITY ASSETS</b>						
<b>DISTRIBUTION SECTION</b>						
(2) Demo Saws		1,200		1,200	1,200	1,200
(2) Pipe Locators		5,000		5,000	5,000	5,000
Signage		3,000		3,000	3,000	3,000
Mueller Power Operator		5,000		5,000	5,000	5,000
(3) Pin Locators		6,000		6,000	6,000	6,000
(1) Jumping Jack Compressor		4,500		4,500	4,500	4,500
Insertion Valves		40,000		40,000	40,000	40,000
Regulator Repairs		20,000		20,000	20,000	20,000
(2) Automatic Flushers		20,000		20,000	20,000	20,000
<b>TOTAL UTILITY ASSETS DISTRIBUTION SECTION</b>		<b>104,700</b>	<b>-</b>	<b>104,700</b>	<b>104,700</b>	<b>104,700</b>
<b>METER SHOP SECTION</b>						
5/8" Meters 650@149		96,850		96,850	96,850	96,850
Transmitters 500 @135.00		67,500		67,500	67,500	67,500
1 1/2" T-10 METER (10)		7,335		7,335	7,335	7,335
1" T-10 METER (10)		3,427		3,427	3,427	3,427
2" T-10 METER (10)		9,405		9,405	9,405	9,405
3" NEPTUNE TR/FLO COMPUND UME		2,564		2,564	2,564	2,564
3" NEPTUNE HP TURBINE UME		1,283		1,283	1,283	1,283
3/4" T-10 METER(20)		4,935		4,935	4,935	4,935
R900 Belt Clip Transceiver		13,333		13,333	13,333	13,333
Schonstedt Model GA-52Cx (2)		2,109		2,109	2,109	2,109
<b>TOTAL UTILITY ASSETS METER SHOP SECTION</b>		<b>208,741</b>	<b>-</b>	<b>208,741</b>	<b>208,741</b>	<b>208,741</b>

<b>CITY OF BRISTOL WATER DEPARTMENT</b>						
<b>CAPITAL OUTLAY BUDGET YEAR 2023-24</b>						
<b>WATER TREATMENT PLANT SECTION</b>						
LMI Chemical Feed Pump	10,000		10,000	10,000	10,000	10,000
PLC and Analyzer Equipment	15,000		15,000	15,000	15,000	15,000
Chemical Feed Maintenance Parts	10,000		10,000	10,000	10,000	10,000
Peristaltic Chemical Feed Pump	10,000		10,000	10,000	10,000	10,000
Turbidity Meter	10,000		10,000	10,000	10,000	10,000
Flow Meter	12,000		12,000	12,000	12,000	12,000
Chlorine Analyzer	8,000		8,000	8,000	8,000	8,000
<b>TOTAL UTILITY ASSETS WATER TREATMENT PLANT</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>WATERSHED SECTION</b>						
Game Cameras	1,500	-	1,500	1,500	1,500	1,500
Chainsaw Chain Breaker and Spinner	1,200	-	1,200	1,200	1,200	1,200
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>TOTAL UTILITY ASSETS WATERSHED SECTION</b>	<b>2,700</b>	<b>-</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>OFFICE SECTION</b>						
CONFERENCE TABLE & CHAIRS FOR FILTER PLANT	5,000		5,000	5,000	5,000	5,000
	-					
<b>TOTAL UTILITY ASSETS OFFICE SECTION</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL UTILITY ASSETS</b>	<b>396,141</b>	<b>-</b>	<b>396,141</b>	<b>396,141</b>	<b>396,141</b>	<b>396,141</b>

<b>CITY OF BRISTOL WATER DEPARTMENT</b>						
<b>CAPITAL OUTLAY BUDGET YEAR 2023-24</b>						
CAPITAL IMPROVEMENTS						
		-	-	-	-	-
WATER MAIN REPLACEMENTS		350,000	-	350,000	350,000	350,000
HYDRANT REPLACEMENTS		100,000	-	100,000	100,000	100,000
REPLACE STEEL DOORS IN WATERSHED GARAGE		120,000	-	120,000	60,000	60,000
UPGRADES TO FIRE ALARM SYSTEM		75,000	-	75,000	75,000	75,000
RIVERSIDE WEST SIDE PARKING LOT A -REPAIR		7,327	-	7,327	-	-
RIVERSIDE WEST SIDE PARKING LOT A - REPLACE		31,470	-	31,470	-	-
RIVERSIDE REAR LOT C - REPAIR		12,157	-	12,157	-	-
RIVERSIDE REAR LOT C - REPLACE		63,709	-	63,709	-	-
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<b>759,663</b>	<b>-</b>	<b>759,663</b>	<b>585,000</b>	<b>585,000</b>
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,710,804</b>	<b>-</b>	<b>1,710,804</b>	<b>1,181,141</b>	<b>1,181,141</b>

BUDGET 2023-24							
		2022-23 CURRENT YEAR ESTIMATE	CODE & STEP AT	ANNIVER DATE 07/01/23 TO 06/30/24 AT 07/01/23	RATE ANNUAL OR HOURLY	BUDGET REQUEST 2023-24	APPROVED BUDGET 2023-24
POSITION CLASSIFICATION	ANNUAL HOURS						
SUPERINTENDENT	1950	\$177,964.00	12C	01/01/24	\$177,964.00	\$177,964	\$177,964
TOTAL		\$177,964.00				\$177,964	\$177,964
BPSA LOCAL 6012 (AFT)							
ASST. SUPT. - CONSTRUCTION OVERTIME	2080	\$94,176.00	9-4	02/27/23	\$89,859.00 \$9,635.00	\$99,494	\$99,494
ASST. SUPT.- ADMINISTRATION OVERTIME	2080	\$112,538.00	9-7	09/02/22	\$110,872.00 \$10,793.00	\$121,665	\$121,665
ASST. SUPT.- WTP OVERTIME	2080	\$112,698.00	9-6	11/13/23	\$110,872.00 \$10,793.00	\$121,665	\$121,665
CHIEF WATER TREATMENT OPERATOR OVERTIME	2080	\$90,743.00	7-7	11/13/2022	\$88,100.00	\$93,238	\$93,238
OFFICE MANAGER OVERTIME	1950	\$90,743.00	7-7	06/29/23	\$90,082.00	\$93,238	\$93,238
TOTAL SALARIES LOCAL 6012		\$500,898.00				\$529,300	\$529,300
LOCAL 1338 (AFSCME)							
CONST.& MAINT. DIVISION							
GROUP LEADERS	6240	\$201,053.00	M4-3	07/01/23	\$34.07	\$212,597	\$212,597
SKILLED CRAFTSMAN	6240	\$173,285.00	M2-3	07/01/23	\$29.37	\$183,269	\$183,269
SEMI-SKILLED CRAFTSMAN	2080	\$57,762.00	M2-3	07/01/23	\$29.37	\$61,090	\$61,090
BACKHOE OPERATOR	2080	\$63,856.00	M3-3	07/01/23	\$32.47	\$67,538	\$67,538
TRUCK DRIVER	2080	\$63,856.00	M3-3	07/01/23	\$32.47	\$67,538	\$67,538
CONSTRUCTION CO-ORDINATOR OVERTIME	2080	\$63,856.00 \$64,975.00	M3-3	07/01/23	\$32.47	\$67,538 \$46,591	\$67,538 \$46,591
TOTAL SALARIES CONST. & MAINT. DIVISION		\$688,643.00				\$706,159	\$706,159
METER SHOP DIVISION							
GROUP LEADER/CROSS CONNECTION CONTROL INSPECTOR	2080	\$67,018.00	M4-3	07/01/23	\$34.07	\$70,866	\$70,866
METER TECHNICIAN/ CROSS CONNECTIO CONTROL INSPECTOR	6240	\$173,285.00	M2-3	07/01/23	\$29.37	\$183,269	\$183,269
WATER UTILITY SERVICE PERSON	2080	\$57,762.00	M2-3	07/01/23	\$29.37	\$61,090	\$61,090
YARDMAN OVERTIME	2080	\$53,082.00 \$37,116.00	M1-3	07/01/23	\$26.99	\$56,139 \$37,626	\$56,139 \$37,626
TOTAL SALARIES METER SHOP DIVISION		\$388,263.00				\$408,989	\$408,989
WATER TREATMENT PLANT DIVISION							
PLANT OPERATOR	4160	\$57,762.00	M2-3	07/01/23	\$29.37	\$122,179	\$122,179
**P.O. WITH SHIFT DIFFERENTIAL OVERTIME	7904	\$245,814.00 \$77,135.00	M2-3	07/01/23	\$32.89	\$259,963 \$59,804	\$259,963 \$59,804
TOTAL SALARIES W.T.P. DIVISION		\$380,711.00				\$441,946	\$441,946
WATERSHED DIVISION							
GROUP LEADER	2080	\$67,018.00	M4-3	07/01/23	\$34.07	\$70,866	\$70,866
CREW LEADER	2080	\$63,856.00	M3-3	07/01/23	\$32.47	\$67,538	\$67,538
SEMI-SKILLED CRAFTSMAN OVERTIME	4160	\$115,523.00 \$16,000.00	M2-3	07/01/23	\$29.37	\$122,179 \$16,650	\$122,179 \$16,650
TOTAL SALARIES WATERSHED DIVISION		\$262,397.00				\$277,232	\$277,232
							\$0
TOTAL SALARIES AND OVERTIME LOCAL 1338		\$1,720,014.00				\$1,834,326	\$1,834,326

BUDGET 2023-24							
		2022-23	CODE &	ANNIVER	RATE		
	ANNUAL	CURRENT	STEP	DATE	ANNUAL	BUDGET	APPROVED
POSITION CLASSIFICATION	HOURS	YEAR	AT	07/01/23 TO	OR HOURLY	REQUEST	BUDGET
		ESTIMATE	07/01/23	06/30/24	AT 07/01/23	2023-24	2023-24
LOCAL 233 (AFSCME)							
OFFICE SECTION							
ACCOUNTANT	2080	\$84,839.00	12-3	07/01/23	\$41.88	\$87,110	\$87,110
PAYROLL BENEFITS/ACCOUNTING ASST	1950	\$60,943.00	8A-2	07/01/23	\$32.00	\$62,400	\$62,400
WATER & SEWER COLLECTIONS	1950	\$50,954.00	6-3	07/01/23	\$26.75	\$52,163	\$52,163
BILLING ANALYST	1950	\$50,954.00	6-3	07/01/23	\$26.75	\$52,163	\$52,163
ADMINISTRATIVE CLERK/ METER SHOP	1950	\$50,954.00	6-3	07/01/23	\$26.75	\$52,163	\$52,163
WATER & SEWER ADMIN	1950	\$58,949.00	8-3	07/01/23	\$30.95	\$60,353	\$60,353
OVERTIME		\$2,752.00				\$2,828	\$2,828
TOTAL SALARIES LOCAL 233							
		\$360,345.00				\$369,180	\$369,180
TOTAL SALARY REQUEST							
		\$2,759,221.00				\$2,910,770	\$2,910,770
**BASED ON 7 DAY 24 HOUR							
PER DAY WORK WEEK							

**PROFESSIONAL SALARIES (-.89%)**

**SUPERINTENDENT**

7/1/2023 Salary (Salary Level 12C) 177,964

Total Salary 177,964

**BPSA LOCAL 6012: AMERICAN FEDERATION OF TEACHERS**

Assistant Superintendent - Construction and Maintenance

7/1/2023 Salary (Salary Level 9 Step 4) 89,859

Overtime (Contract) 4,955

46 weeks x 2.5 hrs. = 115 hr. x \$43.0839 hr.

Treatment Station Inspection

\$120.00 per day x 39 days 4,680

Total Salary & Overtime 99,494

Assistant Superintendent -Administration

7/1/2023 Salary (Salary Level 9 Step 7) 110,872

Overtime (Contract)

46 weeks x 2.5 hrs. wk. = 115 hr. x \$53.1579 hr. 6,113

Treatment Station Inspection

\$120.00 per day x 39 days 4,680

Total Salary & Overtime 121,665

Office Manager

7/1/2023 Salary (Salary Level 7 Step 7) 93,238

Total Salary & Overtime 93,238

Assistant Superintendent -Water Treatment

7/1/2023 Salary (Salary Level 9, Step 7) 110,872

Overtime (Contract) 6,113

46 weeks x 2.5 hrs. wk. = 115 hr. x \$53.1579 hr.

Treatment Station Inspection

\$120 per day x 39 days 4,680

Total Salary & Overtime 121,665

Chief Water Treatment Plant Operator

7/1/2023 Salary (Salary Level 7 Step 7) 93,238

Total Salary & Overtime 93,238

Total Salaries and Overtime Local 6012 529,300

**LOCAL 1338 (+.92%)**

**CONSTRUCTION AND MAINTENANCE DIVISION**

<u>QTY</u>	<u>TITLE</u>	<u>CODE</u>	<u>HOURS</u>	<u>RATE</u>	<u>SALARIES</u>
3	Group Leader	M4	6240	34.07	\$ 212,597
1	Machine Operator	M3	2080	32.47	\$ 67,538
1	Truck Driver	M3	2080	32.47	\$ 67,538
3	Skilled Craftsman	M2	6240	29.37	\$ 183,269
1	Semi-skilled Craftsman	M2	2080	29.37	\$ 61,090
1	Construction Coordinator	M3	2080	32.47	\$ 67,538
Total Salaries					\$ 659,568
Overtime Historical					\$ 46,591
Total Salaries & Overtime					\$ 706,159

**METER SHOP DIVISION**

<u>QTY</u>	<u>TITLE</u>	<u>CODE</u>	<u>HOURS</u>	<u>RATE</u>	<u>SALARIES</u>
1	Group Leader/ Cross Connection Control Inspector	M4	2080	34.07	\$ 70,866
3	Meter Technician/ Cross Connection Control Inspector	M2	6240	29.37	\$ 183,269
1	Yardman	M1	2080	26.99	\$ 56,139
1	Water Utility Service Person	M2	2080	29.37	\$ 61,090
Total Salaries					\$ 371,363
Overtime Historical					\$ 37,626
Total Salaries & Overtime					\$ 408,989

**WATERSHED DIVISION**

<u>QTY</u>	<u>TITLE</u>	<u>CODE</u>	<u>HOURS</u>	<u>RATE</u>	<u>SALARIES</u>
1	Group Leader	M4	2080	34.07	\$ 70,866
1	Crew Leader	M3	2080	32.47	\$ 67,538
2	Semi-Skilled Craftsman	M2	4160	29.37	\$ 122,179
Total Salaries					\$ 260,582
Overtime Historical					\$ 16,650
Total Salaries & Overtime					\$ 277,232

**WATER TREATMENT PLANT DIVISION\*\*\***

<u>QTY</u>	<u>TITLE</u>	<u>CODE</u>	<u>HOURS</u>	<u>RATE</u>	<u>SALARIES</u>
3**	Plant Operator	M2	7904	32.89	\$ 259,963
2	Plant Operator	M2	4160	29.37	\$ 122,179
Total Salaries					\$ 382,142
Overtime Historical					\$ 59,804
Total Salaries & Overtime					\$ 441,946

Total Salaries & Overtime Local 1338 \$ 1,834,326

\*\*\*Water Treatment Plant operates seven (7) days per week, twenty-four hours per day

LOCAL 233: American Federation State, County and Municipal Employees (+3.28%)

<u>QTY</u>	<u>TITLE</u>	<u>CODE</u>	<u>HOURS</u>	<u>RATES</u>	<u>SALARIES</u>
1	Accountant	12	2080 X 41.88		87,110
1	Senior Administrative Assistant	6	1950 x 26.75		52,163
1	Payroll Benefits Analyst/Accounting Asst	8A	1950 x 32.00		62,400
1	Water & Sewer Billing Clerk	6	1950 x 26.75		52,163
1	Water & Sewer Administrative Asst Assistant	8	1950 x 30.95		60,353
1	Administrative Clerk/Meter Division	6	1950 x 26.75		<u>52,163</u>
			Total Salaries		366,352
			Overtime Historical		2,828
Total Salaries & Overtime Local 233					369,180
<b>TOTAL SALARIES AND OVERTIME BRISTOL WATER DEPARTMENT (+4.43%)</b>					<b>\$ 2,910,770</b>

**FRINGE BENEFITS (-1.55%)**

MEDICAL & DENTAL (NON-BARGAINING) (1) EMPLOYEE	\$	27,405
MEDICAL & DENTAL (6012) (5) EMPLOYEES	\$	137,819
MEDICAL & DENTAL (1338) (25) EMPLOYEES	\$	479,882
MEDICAL & DENTAL (233) (6) EMPLOYEES	\$	152,275
MEDICAL & DENTAL (18) EMPLOYEES RETIREES	\$	350,000
H.S.A. CONTRIBUTIONS	\$	52,000
FICA (EMPLOYERS) SOCIAL SECURITY	\$	222,674
MADISON NATIONAL (DISABILITY GROUP LIFE)	\$	4,400
PENSION BENEFITS	\$	200,000
		<b>\$ 1,626,455</b>
Total Fringe Benefits		<b>\$ 1,626,455</b>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2024	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	REQUEST	CHANGE
0018102	EMPLOYEE BENEFITS							
0018102	520100 LIFE INS	81,401.10	64,000.00	64,000.00	62,369.00	64,000.00	75,000.00	17.2%
0018102	520250 HMO DENTAL	20,801.51	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	.0%
0018102	520300 SELF INS	11,722,180.00	11,722,180.00	11,722,180.00	11,722,180.00	11,722,180.00	11,722,180.00	.0%
0018102	520500 DISABILITY	11,129.41	13,000.00	13,000.00	12,340.00	13,000.00	15,000.00	15.4%
0018102	520700 FICA	1,062,582.90	1,150,000.00	1,150,000.00	700,768.68	1,150,000.00	1,323,000.00	15.0%
0018102	520750 MEDICARE	611,827.52	625,000.00	625,000.00	406,805.37	625,000.00	675,000.00	8.0%
0018102	520800 EMPLOY AST	7,654.00	10,000.00	10,000.00	8,864.00	10,000.00	10,000.00	.0%
0018102	521050 COMP ABSEN	1,655,418.68	.00	.00	371,383.08	400,000.00	.00	.0%
0018102	521200 UNEMP/INS	14,556.25	21,000.00	21,000.00	21,000.00	21,000.00	18,000.00	-14.3%
0018102	522200 BOOT ALLOW	10,229.64	12,000.00	12,000.00	7,592.26	12,000.00	12,000.00	.0%
0018102	522400 EMPLR DC	6,191.96	10,200.00	10,200.00	6,769.19	10,200.00	10,500.00	2.9%
0018102	531000 DEF COMP	26,500.00	26,500.00	26,500.00	26,500.00	26,500.00	26,500.00	.0%
0018102	591516 T/O SELFIN	-11,722,180.00	-11,722,180.00	-11,722,180.00	-11,722,180.00	-11,722,180.00	-11,722,180.00	.0%
	TOTAL EMPLOYEE BENEFITS	3,508,292.97	1,955,700.00	1,955,700.00	1,648,391.58	2,355,700.00	2,189,000.00	11.9%
	TOTAL GENERAL FUND	3,508,292.97	1,955,700.00	1,955,700.00	1,648,391.58	2,355,700.00	2,189,000.00	11.9%
	GRAND TOTAL	3,508,292.97	1,955,700.00	1,955,700.00	1,648,391.58	2,355,700.00	2,189,000.00	11.9%

\*\* END OF REPORT - Generated by Jodi McGrane \*\*

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

ACCOUNTS FOR:  
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2024 REQUEST
<b>0018102 EMPLOYEE BENEFITS</b>				
0018102 520100 -	LIFE INSURANCE FOR CITY EMPLOYEES WAITING FOR UPDATE FROM CARRIER MADISON NATIONAL	1.00	75,000.00	75,000.00 * 75,000.00
0018102 520250 -	CIGNA DENTAL FULLY INSURED PLAN	1.00	24,000.00	24,000.00 * 24,000.00
0018102 520300 -	City Contribution for health care for Active & Retirees.	1.00	11,722,180.00	11,722,180.00 * 11,722,180.00
0018102 520500 -	DISABILITY INSURANCE FOR CITY EMPLOYEES AWAITING UPDATE FROM CARRIER	1.00	15,000.00	15,000.00 * 15,000.00
0018102 520700 -	EMPLOYER FICA FOR ALL CITY EMPLOYEES	1.00	1,323,000.00	1,323,000.00 * 1,323,000.00
0018102 520750 -	EMPLOYER MEDICARE FOR ALL CITY EMPLOYEES, will be UPDATED in Level 2 3/10/23 to remove Private Duty OT of \$1.45M resulting in a reduction in Employer Medicare of \$675,000 to \$655,000	1.00	675,000.00	675,000.00 * 675,000.00
0018102 520800 -	EMPLOYEE ASSISTANCE PROGRAM WITH WHEELER CLINIC	1.00	10,000.00	10,000.00 * 10,000.00
0018102 521200 -	UNEMPLOYMENT INSURANCE FOR CITY EMPLOYEES	1.00	18,000.00	18,000.00 * 18,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

ACCOUNTS FOR:		VENDOR	QUANTITY	UNIT COST	2024 REQUEST
GENERAL FUND					
0018102	522400 -				10,500.00 *
	EMPLOYER DEF COMP CONTRIBUTION OF 8% FOR FIRE CHIEF INCREASED FOR SALARY INCREASE EFFECTIVE 11/18/23		1.00	10,500.00	10,500.00
0018102	531000 -				26,500.00 *
	FEE FOR FIDUCIENT TO MANAGE DEF COMP PLAN		1.00	26,500.00	26,500.00
0018102	591516 -				-11,722,180.00 *
	OFFSET TO CITY HEALTH INSURANCE TRANSFER OUT		1.00	11,722,180.00	-11,722,180.00
<b>TOTAL EMPLOYEE BENEFITS</b>					<b>2,189,000.00</b>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	REQUEST	CHANGE
0018103	HEART AND HYPERTENSION								
0018103	516000	H&H WAGES	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	300,000.00	-25.0%
0018103	520930	BENEFITS	230,000.00	230,000.00	230,000.00	230,000.00	230,000.00	200,000.00	-13.0%
0018103	591517	TRANS W/C	-630,000.00	-630,000.00	-630,000.00	-630,000.00	-630,000.00	-500,000.00	-20.6%
	TOTAL HEART AND HYPERTENSION		.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

ACCOUNTS FOR:		VENDOR	QUANTITY	UNIT COST	2024 REQUEST
GENERAL FUND					
0018103	HEART AND HYPERTENSION				
0018103	516000 -				
	HEART & HYPERTENSION BI-WEEKLY SALARY PAYMENTS TRANSFERRED TO FUND 119		1.00	300,000.00	300,000.00 *
0018103	520930 -				
	HEART & HYPERTENSION BENEFITS PAYMENTS TRANSFERRED TO FUND 119		1.00	200,000.00	200,000.00 *
0018103	591517 -				
	TRANSFER OUT OFFSET		1.00	500,000.00	-500,000.00 *
TOTAL HEART AND HYPERTENSION					.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2023	2024	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	REQUEST	CHANGE	
0018105	INSURANCE								
0018105	520400	WORK COMP	1,889,305.00	1,519,510.00	1,519,510.00	1,519,510.00	1,519,510.00	1,762,650.00	16.0%
0018105	531130	CONSULTANT	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	.0%
0018105	552000	PROPERTY	59,788.42	66,600.00	59,080.00	58,331.25	58,332.00	78,800.00	18.3%
0018105	552010	AUTOMOBILE	357,446.53	399,600.00	405,600.00	404,373.18	405,600.00	446,160.00	11.7%
0018105	552100	LIABILITY	488,053.02	541,750.00	543,270.00	543,268.08	543,270.00	597,600.00	10.3%
0018105	586110	DEDUCTIBLE	80,699.29	100,000.00	100,000.00	36,083.69	100,000.00	100,000.00	.0%
0018105	586120	COUNCL SET	1,166.38	1,500.00	31,500.00	31,267.82	31,500.00	1,500.00	.0%
0018105	591517	TRANS W/C	-1,889,305.00	-1,519,510.00	-1,519,510.00	-1,519,510.00	-1,519,510.00	-1,762,650.00	16.0%
	TOTAL INSURANCE		1,007,153.64	1,129,450.00	1,159,450.00	1,093,324.02	1,158,702.00	1,244,060.00	10.1%
	TOTAL GENERAL FUND		1,007,153.64	1,129,450.00	1,159,450.00	1,093,324.02	1,158,702.00	1,244,060.00	10.1%
	GRAND TOTAL		1,007,153.64	1,129,450.00	1,159,450.00	1,093,324.02	1,158,702.00	1,244,060.00	10.1%

\*\* END OF REPORT - Generated by Jodi McGrane \*\*

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

ACCOUNTS FOR:		VENDOR	QUANTITY	UNIT COST	2024 REQUEST
GENERAL FUND					
0018105	INSURANCE				
0018105	520400 -				
	CITY'S CONTRIBUTION FOR WORKER'S COMPENSATION		1.00	1,762,650.00	1,762,650.00 *
0018105	531130 -				
	FEE FOR TRACY DRISCOLL CONSULTING SERVICES		1.00	20,000.00	20,000.00 *
0018105	552000 -				
	PROPERTY INSURANCE FOR CITY BUILDINGS AND EQUIPMENT ADDITION OF CITY HALL COMING OFF BUILDER'S RISK POLICY APPROX 10/1		1.00	78,800.00	78,800.00 *
0018105	552010 -				
	AUTO LIABILITY FOR CITY VEHICLES		1.00	446,160.00	446,160.00 *
0018105	552100 -				
	LIABILITY INSURANCES FOR THE CITY OTHER THAN AUTO		1.00	597,600.00	597,600.00 *
0018105	586110 -				
	AMOUNT TO PAY VARIOUS INSURANCE DEDUCTIBLES		1.00	100,000.00	100,000.00 *
0018105	586120 -				
	CLAIMS AMOUNTS AWARDED BY CITY COUNCIL CLAIMS COMMITTEE		1.00	1,500.00	1,500.00 *
0018105	591517 -				
	OFFSET TO WORKER'S COMP INSURANCE TRANSFER OUT		1.00	1,762,650.00	-1,762,650.00 *
<b>TOTAL INSURANCE</b>					<b>1,244,060.00</b>

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

FOR PERIOD 99

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2024	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	REQUEST	CHANGE
0018106	ALL OTHER							
0018106	522301 CONTRACTOB	.00	550,000.00	168,635.00	.00	.00	1,025,000.00	86.4%
0018106	531000 PROF FEES	3,984.00	15,950.00	15,950.00	.00	.00	.00	-100.0%
0018106	541110 BHA SEWER	29,307.62	30,000.00	30,000.00	30,000.00	30,000.00	20,000.00	-33.3%
0018106	541220 HYDRANT	38,934.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	.0%
0018106	543200 EQUIP MAIN	78,725.67	80,000.00	80,000.00	77,431.28	80,000.00	80,000.00	.0%
0018106	553100 POSTAGE	.00	.00	.00	7,323.83	.00	.00	.0%
0018106	569000 OFFICESUP	6,583.64	10,000.00	10,000.00	10,068.00	12,000.00	10,000.00	.0%
0018106	570400 COMPLEASE	190,702.54	200,000.00	200,000.00	198,899.66	200,000.00	200,000.00	.0%
0018106	581250 TAX FRCLSR	5,593.00	15,000.00	15,000.00	-517.00	10,000.00	10,000.00	-33.3%
0018106	589000 CONTINGENC	.00	1,000,000.00	802,315.00	.00	.00	1,000,000.00	.0%
0018106	589100 UNATP EXP	7,013.77	30,000.00	35,800.00	10,889.66	30,000.00	30,000.00	.0%
0018106	591125 COMMODITIE	.00	40,370.00	640,370.00	.00	.00	.00	.0%
	TOTAL ALL OTHER	360,844.24	2,011,320.00	2,038,070.00	374,095.43	402,000.00	2,415,000.00	20.1%

**NEXT YEAR BUDGET DETAIL REPORT**

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND	VENDOR	QUANTITY	UNIT COST	2024 REQUEST
<b>0018106 ALL OTHER</b>				
0018106 522301 -	Set aside for unsettled contracts beginning July 1, 2023.	1.00	1,025,000.00	1,025,000.00 *
0018106 541110 -	SEWER FOR BHA PROPERTIES	1.00	20,000.00	20,000.00 *
0018106 541220 -	WATER BILLS FOR HYDRANTS	1.00	40,000.00	40,000.00 *
0018106 543200 -	DE LAGE LANDEN - COPIER LEASE	12.00	4,055.00	80,000.00 *
	PAY PER PRINT - CITY WIDE COPIERS AND PRINTERS	1.00	25,000.00	48,660.00
	CITY POSTAGE MACHINE LEASE & SUPPLIES	1.00	6,340.00	25,000.00
0018106 569000 -	CITY WIDE COPY PAPER - LETTER & LEGAL	1.00	10,000.00	6,340.00
0018106 570400 -	COMPUTER LEASES	1.00	176,545.00	10,000.00 *
	COMCAST INTERNET LINES FOR CITY HALL	12.00	78.00	200,000.00 *
	Miscellaneous Emergency network or PC hardware	1.00	22,519.00	176,545.00
0018106 581250 -	FEES ASSOCIATED WITH FORECLSURES	1.00	10,000.00	936.00
0018106 589000 -	Contingency	1.00	1,000,000.00	10,000.00 *
0018106 589100 -	MISCELLANEOUS ACCOUNT	1.00	30,000.00	1,000,000.00 *
<b>TOTAL ALL OTHER</b>				<b>2,415,000.00</b>
<b>TOTAL GENERAL FUND</b>				<b>2,415,000.00</b>
<b>GRAND TOTAL</b>				<b>2,415,000.00</b>

\*\* END OF REPORT - Generated by Jodi McGrane \*\*

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

FOR PERIOD 99

ACCOUNTS FOR:		2022	2023	2023	2023	2023	2024	PCT
GENERAL FUND		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	REQUEST	CHANGE
0018107	OTHER POST EMPLOYMENT BENEFIT							
0018107	520925 OPEB	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	.0%
	TOTAL OTHER POST EMPLOYMENT	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	.0%

**NEXT YEAR BUDGET DETAIL REPORT**

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

ACCOUNTS FOR:  
GENERAL FUND

	VENDOR	QUANTITY	UNIT COST	2024 REQUEST
0018107 OTHER POST EMPLOYMENT BENEFIT				
0018107 520925 -				
City Contribution toward actuarially determined contribution.		1.00	1,200,000.00	1,200,000.00 *

TOTAL OTHER POST EMPLOYMENT BENEFIT 1,200,000.00  
TOTAL GENERAL FUND 1,200,000.00

GRAND TOTAL 1,200,000.00

\*\* END OF REPORT - Generated by Jodi McGrane \*\*

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR:			2022	2023	2023	2023	2023	2024	PCT
GENERAL FUND			ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	REQUEST	CHANGE
0018108	OPERATING TRANSFERS OUT	(USES)							
0018108	591100	SPECIALREV	6,950,344.00	2,003,240.00	2,066,745.00	2,066,745.00	2,066,745.00	2,322,665.00	15.9%
0018108	591201	DEBTSERVC	11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00	11,750,000.00	6.8%
0018108	591300	CAPITALPRJ	568,505.00	891,370.00	891,370.00	891,370.00	891,370.00	995,000.00	11.6%
0018108	591500	INTERLSER	32,214,630.00	13,871,690.00	30,680,045.00	30,680,045.00	30,680,045.00	13,984,830.00	.8%
	TOTAL OPERATING TRANSFERS OU		50,733,479.00	27,766,300.00	44,638,160.00	44,638,160.00	44,638,160.00	29,052,495.00	4.6%
	TOTAL GENERAL FUND		50,733,479.00	27,766,300.00	44,638,160.00	44,638,160.00	44,638,160.00	29,052,495.00	4.6%
	GRAND TOTAL		50,733,479.00	27,766,300.00	44,638,160.00	44,638,160.00	44,638,160.00	29,052,495.00	4.6%

\*\* END OF REPORT - Generated by Jodi McGrane \*\*

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20240 2023-2024 GENERAL CITY BUDGET

ACCOUNTS FOR:		VENDOR	QUANTITY	UNIT COST	2024 REQUEST
GENERAL FUND					
0018108	OPERATING TRANSFERS OUT (USES)				
0018108	591100 -				2,322,665.00 *
	FIRE TRUCK RESERVE IN EBSF		1.00	100,000.00	100,000.00
	CITY SHARE- ECD FUND 104		1.00	466,865.00	466,865.00
	TRANSFER TO TRANSFER STATION FUND 136		1.00	501,800.00	501,800.00
	TRANSFER TO SOLID WASTE - FUND 121		1.00	1,254,000.00	1,254,000.00
	TRANSFER OUT GRANT MATCHING FUNDS		1.00	.00	.00
0018108	591201 -				11,750,000.00 *
	**PLACEHOLDER UNTIL WE GET NUMBERS FROM MATT**		1.00	11,750,000.00	11,750,000.00
0018108	591300 -				995,000.00 *
	CASH CONTRIBUTION TO CAPITAL PROJECTS		1.00	370,000.00	370,000.00
	ASSESSOR REVALUATION		1.00	175,000.00	175,000.00
	FUNDING FOR MAJOR ROAD IMPROVEMENTS - ROAD IMPROVEMENTS FUND		1.00	450,000.00	450,000.00
0018108	591500 -				13,984,830.00 *
	HEALTH BENEFITS		1.00	11,722,180.00	11,722,180.00
	WORKERS' COMP		1.00	1,762,650.00	1,762,650.00
	HEART & HYPERTENSION		1.00	500,000.00	500,000.00
			1.00	.00	.00
TOTAL OPERATING TRANSFERS OUT (USES)					29,052,495.00

**2023-2024 DEBT SERVICE**

**SCHOOL DEBT**

		<b>Principal</b>	<b>Interest</b>	<b>TOTAL DEBT SERVICE</b>
School Bnd 2015 Refunding	11/17/15	\$ 25,000.00	\$ 1,375.00	\$ 26,375.00
School Bnd 2017	5/30/17	\$ 200,000.00	\$ 67,625.00	\$ 267,625.00
School Bnd Refunding 2017	11/09/17	\$ 1,288,000.00	\$ 432,710.00	\$ 1,720,710.00
School Bonds 2018 Series A	10/25/18	\$ 218,000.00	\$ 112,196.00	\$ 330,196.00
School Bonds 2019	11/12/19	\$ 950,000.00	\$ 576,850.00	\$ 1,526,850.00
School Bonds 2022	3/30/2022	\$ 585,000.00	\$ 426,615.00	\$ 1,011,615.00
<b>subtotal</b>		<b>\$ 3,266,000.00</b>	<b>\$ 1,617,371.00</b>	<b>\$ 4,883,371.00</b>

**GENERAL IMPROVEMENT**

Improvement Bonds 2015 Refunding	11/17/15	\$ 510,000.00	\$ 28,050.00	\$ 538,050.00
Improvement Bnd 2017	5/30/17	\$ 1,045,000.00	\$ 353,094.00	\$ 1,398,094.00
Improvement Bnd Refunding 2017	11/09/17	\$ 435,000.00	\$ 146,095.00	\$ 581,095.00
Improvement Bonds 2018 Series A	10/25/18	\$ 916,000.00	\$ 475,506.00	\$ 1,391,506.00
Improvement Bonds 2018 Series B	10/25/18	\$ 400,000.00	\$ 251,813.00	\$ 651,813.00
Improvement Bonds 2019	11/12/19	\$ 255,000.00	\$ 158,625.00	\$ 413,625.00
Improvement Bonds 2022	03/30/22	\$ 750,000.00	\$ 543,963.00	\$ 1,293,963.00
Improvement Bonds 2023	04/03/23	\$ -	\$ 1,322,884.00	\$ 1,322,884.00
<b>subtotal</b>		<b>\$ 4,311,000.00</b>	<b>\$ 3,280,030.00</b>	<b>\$ 7,591,030.00</b>

**SEWER**

Sewer Bnd Refunding 2017	11/09/17	\$ 272,000.00	\$ 91,620.00	\$ 363,620.00
Sewer Bonds 2018 Series A	10/25/18	\$ 6,000.00	\$ 3,348.00	\$ 9,348.00
<b>subtotal</b>		<b>\$ 278,000.00</b>	<b>\$ 94,968.00</b>	<b>\$ 372,968.00</b>

**Debt Service Totals FY 2023-2024**

**\$ 7,855,000.00    \$ 4,992,369.00    \$ 12,847,369.00**

**Less Water Pollution Payment**

\$ (142,000.00)    \$ (49,158.00)    \$ (191,158.00)

**Less Bond Premium**

\$ (906,211.00)    \$ (906,211.00)    \$ (906,211.00)

**less reductions**

**\$ (142,000.00)    \$ (955,369.00)    \$ (1,097,369.00)**

**Net Debt Service Totals FY 2023-24**

**\$ 7,713,000.00    \$ 4,037,000.00    \$ 11,750,000.00**

Capital Improvement and Strategic Planning Committee  
Debt Service Projections  
FY 2023-2024

Updated with March 22, 2023 Bond Sale Results - **RED**

The City currently has approximately \$84 million in net authorized unissued debt (net of anticipated grants) which includes the \$9,163,417 in progress for projects noted on the FY2024 Proposed Capital Improvement Program (CIP).

Below summarizes the CIP requests over the next 6 years by department and funding source. Note the proposed bonding totals for future authorization.

<b>Proposed Projects</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>Total</b>
Board of Education .....	\$ 18,458,800	\$ 62,950,000	\$ 49,951,700	\$ 6,800,000	\$ 3,000,000	\$ 43,416,200	\$ 184,576,700
Public Safety .....	3,230,000	1,000,000	-	-	-	10,000,000	14,230,000
General Government .....	436,000	-	-	-	-	█	436,000
Parks & Recreation .....	5,195,000	3,750,000	2,725,000	1,150,000	400,000	515,000	13,735,000
Public Works .....	16,435,000	19,940,000	8,995,000	11,380,000	8,700,000	-	65,450,000
Water Pollution Control.....	1,500,000	-	-	-	-	-	1,500,000
<b>Total .....</b>	<b>\$ 45,254,800</b>	<b>\$ 87,640,000</b>	<b>\$ 61,671,700</b>	<b>\$ 19,330,000</b>	<b>\$ 12,100,000</b>	<b>\$ 53,931,200</b>	<b>\$ 279,927,700</b>
<b>Funding Sources</b>							
General Fund Cash.....	\$ -	\$ -	\$ -	\$ -	-	█	\$ -
State & Federal Aid .....	21,179,800	48,660,000	33,870,000	14,120,000	7,450,000	27,352,206	152,632,006
WPC CNR Fund.....	1,500,000	-	-	-	-	-	1,500,000
Other Funds.....	450,000	-	-	-	-	-	450,000
<b>Bonds .....</b>	<b>22,125,000</b>	<b>38,980,000</b>	<b>27,801,700</b>	<b>5,210,000</b>	<b>4,650,000</b>	<b>26,578,994</b>	<b>125,345,694</b>
<b>Total .....</b>	<b>\$ 45,254,800</b>	<b>\$ 87,640,000</b>	<b>\$ 61,671,700</b>	<b>\$ 19,330,000</b>	<b>\$ 12,100,000</b>	<b>\$ 53,931,200</b>	<b>\$ 279,927,700</b>

The 2024-2028 are proposed projects by Departments, not approved by the CIP Committee, Board of Finance or City Council.

The attached analysis projects City debt issuances over the next few years, including an estimate for the bonds dated 4/1/23. Assumptions are as follows:

	<b>Date of Issue</b>	<b>Amount</b>	<b>Assumed Rate</b>
Financing #1	Bonds 4/1/2023	<b>\$30,000,000</b>	<b>3.5% 3.299863%</b>
Financing #2	BANS 3/1/24	\$20,000,000	3.0%
	BANS 3/1/25	\$35,000,000	3.0%
	Bonds 11/1/25	<b>\$45,000,000</b>	<b>3.5%</b>
Financing #3	BANS 11/1/26	\$15,000,000	3.0%
	BANS 11/1/27	\$20,000,000	3.0%
	Bonds 11/1/28	<b>\$35,000,000</b>	<b>3.5%</b>

Note the following with regard to these projections:

- The total issued **after** Financing #1 is only **\$80 million**. This will essentially fund the majority of what is **currently authorized and unissued**. It **does not include** projections for any future CIP authorizations for FY2024 or later that total \$125 million as outlined above.

Increases of approximately \$500,000 in debt service have been incorporated in the General Fund budget over the last few fiscal years. This was achieved by phasing in use of bond premium from prior issues to offset interest costs. It is unknown at this time if there will be a premium on the 2023 bonds that may be used to mitigate future short term increases in debt service interest costs. **See updated chart dated 3/28/23**

- ~~General Fund debt service is projected to increase from the current year (FY2023) level of \$11 million to \$13.3 million in FY2025; \$16.2 million in FY2026; and reach a high of \$18.2 million in 2031.~~

Capital Improvement and Strategic Planning Committee  
Debt Service Projections  
FY 2023-2024

Updated with March 22, 2023 Bond Sale Results - **RED**

- **General Fund debt service is projected to increase from the current year (FY2023) level of \$11 million to \$12.75 million in FY2025; \$16.7 million in FY2027; and reach a high of \$18.2 million in 2031.**

(continued)

- FY2032 shows a \$2.4 million decrease in debt service due to the maturity of the following issues:
  - 2015 Refunding 10/15/24 final principal payment = \$ 535,000
  - 2017 Refunding 8/1/2030 final principal payment = \$2,120,000
- Assumptions used for budget and mill rate projections are as follows:
  - Estimated FY2024 budget based on requests/changes to date of ~~\$224 million~~ **\$222.77 million**
  - Average 2.5% increase in expenditures (aligned with 2.5% statutory cap)
  - 10/1/22 Revaluation Grand List – Adjustment in FY23 mill rate accordingly
- **Debt Service as a % of Budget** gradually increases from 5.1% to a high that occurs in ~~FY2032 of 6.9%~~ **FY2030 of 7.0%**. This is still below the 10% level the rating agencies use as a guide.
- The **mill rate impact** is the highest in ~~FY2027 at 1.59%~~ **FY2028 at 1.04%**