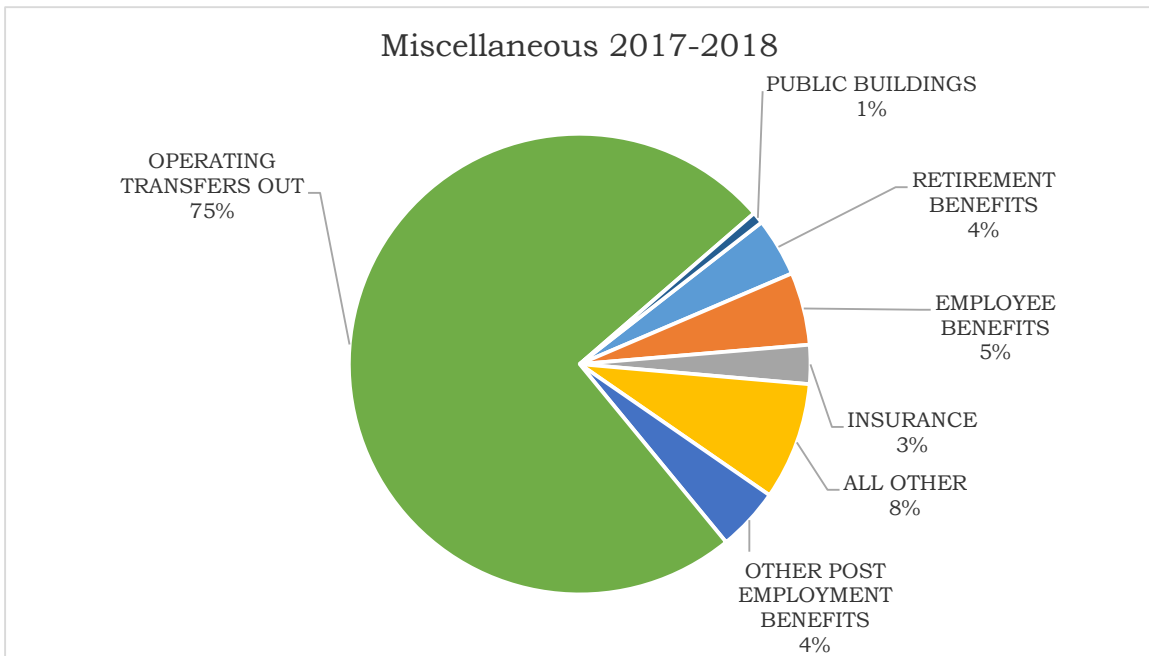


MISCELLANEOUS

**CITY OF BRISTOL, CONNECTICUT
2017-2018 BUDGET
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

| ORGCODE | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|----------------------------|--------------------------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| 0018101 | RETIREMENT BENEFITS | \$0 | \$141,300 | \$449,843 | \$7,260,810 | \$1,266,285 |
| 0018102 | EMPLOYEE BENEFITS | 1,779,005 | 1,566,850 | 1,566,850 | 1,568,320 | 1,568,320 |
| 0018105 | INSURANCE | 754,645 | 798,725 | 823,725 | 842,000 | 842,000 |
| 0018106 | ALL OTHER | 739,827 | 3,479,135 | 1,607,908 | 2,686,700 | 2,536,700 |
| 0018107 | OTHER POST EMPLOYMENT BENEFITS | 1,200,000 | 1,000,000 | 1,000,000 | 1,362,655 | 1,362,655 |
| 0018108 | OPERATING TRANSFERS OUT | 39,777,969 | 23,639,175 | 40,511,162 | 23,646,580 | 22,944,090 |
| 0018310 | PUBLIC BUILDINGS | 350,000 | 403,000 | 403,000 | 350,000 | 250,000 |
| TOTAL MISCELLANEOUS | | \$44,601,446 | \$31,028,185 | \$46,362,488 | \$37,717,065 | \$30,770,050 |



Miscellaneous - (continued)

Service Narrative

Miscellaneous expenditures consist of special items not included in any other function. The categories are: Retirement Benefits, Employee Benefits, Heart and Hypertension, General City Insurance, All Other, Other Post Employment Benefits, Operating Transfers Out, and Public Buildings. Miscellaneous object groups are also found under the 'Board of Education' tab. The Parks and Recreation Department budget includes their cost for liability insurance within its budget in order to properly report expenditures for Trust Accounts.

The Public Buildings item was added several years ago to the Miscellaneous section. Originally, Public Buildings line items were included in the Public Works budget. The justification was that Public Buildings represent all City buildings, not just Public Works buildings.

Some of the areas classified as "All Other" include the Contingency account and the Contractual Obligations account. It has been the City's practice to set aside funds to be available for emergency appropriations during the year to stabilize funds without using fund balance. The Contract Obligations account is used to budget estimates for expired unsettled employee bargaining agreements. Once contracts are settled and approved by the City Council, funding for the contract settlements are referred to the Board of Finance for approval.

Additionally, the Economic Development account is included in this category. The Economic Development account was set up several years ago to aid businesses to relocate or expand in Bristol with the expectation to increase the City's tax base and to create employment opportunities. For the 2017-2018 budget, an appropriation of \$50,000 was approved for Economic Development. These funds will be transferred to a Special Revenue Fund where they will be expended as grants are approved by the Economic Development Committee.

RETIREMENT BENEFITS

Service Narrative

Retirement Benefits represents the City's portion of an actuarial recommended contribution to the City's Retirement System, better known as the pension plans. There are three pension trust funds: City of Bristol Retirement System for General City employees including some Board of Education employees; Firefighters' Benefits Fund for Firefighter employees; and a Police Benefits Fund for Police employees.

For 2017-2018 the City's actuary (Milliman, Inc.) is recommending a City contribution to the City Retirement System in the amount of \$1,428,664. This amount is allocated amongst several funds, with the City's General Fund share being \$1,266,285. The Board of Education's contribution is \$1,382,391 and is allocated \$85,065 for cafeteria and \$1,297,326 for all other BOE groups per Milliman's report.

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

Budget Highlights

0018101 RETIREMENT BENEFITS

| OBJECT | PROJECT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|----------------------------------|---------|-------------------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| 520905 | | GENERAL CITY RETIREMENT | \$0 | \$141,300 | \$449,843 | \$1,266,285 | \$1,266,285 |
| 520935 | | TEACHER RETIREMENT | 0 | 0 | 0 | 5,994,525 | 0 |
| TOTAL RETIREMENT BENEFITS | | | \$0 | \$141,300 | \$449,843 | \$7,260,810 | \$1,266,285 |
| TOTAL RETIREMENT BENEFITS | | | \$0 | \$141,300 | \$449,843 | \$7,260,810 | \$1,266,285 |

EMPLOYEE BENEFITS

Service Narrative

The Employee Benefits section is the City's payment of Life Insurance, HMO-Dental, Health Insurance-City, Disability Insurance, FICA, Medicare, Employee Assistance Program, and Unemployment Insurance.

The "Transfer to Health Benefits" in parenthesis indicates the Health Insurance-City appropriation transferred out to the Health Benefits Internal Service Fund as shown within the Operating Transfers Out activity located on page 301.

The following is a listing of the Employee Benefits and the vendor provider/payee:

| Category | Vendor Provider/Payee |
|-----------------------------|-----------------------------------|
| Life Insurance | Sun Life Financial |
| HMO-Dental | Cigna |
| Health Insurance-City | Cigna, Express Scripts and Anthem |
| Disability Insurance | Sun Life Financial |
| FICA (City Share 6.2%) | Internal Revenue Service |
| Medicare (City Share 1.45%) | Internal Revenue Service |
| Employee Assistance Program | Wheeler Clinic |
| Unemployment Insurance | State of CT Department of Labor |

Budget Highlights

0018102 EMPLOYEE BENEFITS

| OBJECT | PROJECT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|--------------------------------|---------|------------------------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| EMPLOYEE BENEFITS | | | | | | | |
| 520100 | | LIFE INSURANCE | \$44,610 | \$48,850 | \$48,850 | \$50,000 | \$50,000 |
| 520250 | | HMO- DENTAL | 30,764 | 33,000 | 33,000 | 34,020 | 34,020 |
| 520300 | | HEALTH INSURANCE | 8,451,375 | 10,173,990 | 10,173,990 | 10,173,990 | 9,646,500 |
| 520500 | | DISABILITY INSURANCE | 10,275 | 12,000 | 12,000 | 11,300 | 11,300 |
| 520700 | | F.I.C.A. | 859,498 | 950,000 | 950,000 | 950,000 | 950,000 |
| 520750 | | MEDICARE INSURANCE | 472,663 | 495,000 | 495,000 | 495,000 | 495,000 |
| 520800 | | EMPLOYEE ASSISTANCE PROGRAM | 6,886 | 8,000 | 8,000 | 8,000 | 8,000 |
| 521050 | | COMPENSATED ABSENCE PAYOUT | 351,006 | 0 | 0 | 0 | 0 |
| 521200 | | UNEMPLOYMENT INSURANCE | 3,303 | 20,000 | 20,000 | 20,000 | 20,000 |
| 591516 | | TRANSFER TO HEALTH INSURANCE | (8,451,375) | (10,173,990) | (10,173,990) | (10,173,990) | (9,646,500) |
| TOTAL EMPLOYEE BENEFITS | | | \$1,779,005 | \$1,566,850 | \$1,566,850 | \$1,568,320 | \$1,568,320 |
| TOTAL EMPLOYEE BENEFITS | | | \$1,779,005 | \$1,566,850 | \$1,566,850 | \$1,568,320 | \$1,568,320 |

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

The 2017-2018 General Fund budget for Employee Benefits reflects a 0.09% increase. The City is in its eighth year with Cigna for medical, and Express Scripts (formerly Medco) for prescription benefits. Anthem provides for dental benefits. The City has had good experience in its Health Insurance self-insurance fund over the last year and as a result health insurance costs are projected to decrease 6% for 2017-2018; however, looking towards the 2017-2018 budget the City conservatively budgeted Health Insurance for the City and the Board of Education at an overall 3% decrease to lessen the use of the Internal Service Fund reserves, if needed.

HEART AND HYPERTENSION

Service Narrative

These accounts budget for State of Connecticut mandates that require municipalities to compensate police officers or firefighters who are diagnosed with a heart or hypertension disease. The disease also has to be proven to be job related to receive these benefits only firefighters and police officers who were employed in such capacity on July 1, 1996 are eligible for these benefits. PMA Management, a third party administrator, administers these claims. In the 2015-16 budget, it was suggested by the City's auditors that the expenditures related to Heart and Hypertension be shown in the Workers' Compensation Fund. There is a transfer in the Operating Transfers Out section to reflect this action. The amount increased \$45,000 for 2017-2018.

Budget Highlights

0018103 HEART AND HYPERTENSION

| OBJECT | PROJECT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|---------------------------------------|----------------|----------------------------------|--|-------------------------------------|------------------------------------|------------------------------------|---------------------------------|
| HEART AND HYPERTENSION | | | | | | | |
| 516000 | | HEART AND HYPERTENSION WAGES | \$575,000 | \$575,000 | \$575,000 | \$612,000 | \$612,000 |
| 520930 | | HEART AND HYPERTENSION BENEFITS | 122,500 | 122,500 | 122,500 | 130,500 | 130,500 |
| 531000 | | PROFESSIONAL FEES | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 591517 | | TRANSFER TO WORKERS COMPENSATION | (700,000) | (700,000) | (700,000) | (745,000) | (745,000) |
| TOTAL HEART & HYPERTENSION | | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL HEART & HYPERTENSION | | | \$0 | \$0 | \$0 | \$0 | \$0 |

INSURANCE

Service Narrative

This activity includes payment of the various premiums that provide protection for liability, fire losses, and damage claims. This includes: workers' compensation insurance, insurance consultant fees, property insurance, auto insurance, liability insurance, claims deductibles, and council settlement claims.

On the next page is a chart outlining all lines of insurance for the City and Board of Education.

The City's insurance consultant is Tracy Driscoll, an insurance and financial services company located in Bristol. They are paid a consulting fee to serve as a liaison with the City's broker-agents.

The City's total insurance program is referred to as Property and Casualty Insurance. Casualty insurance, which refers to liability insurances, are handled by H.D. Segur, Inc. as the City's broker-agent. They are paid through commissions that are included in the budgeted policy premiums.

Property insurance is handled by Roland Dumont Agency Inc. as the City's broker-agent. They are paid through commissions that are included in the budgeted policy premiums.

Budget Highlights

The 2017-2018 Insurance budget shows a total increase of \$43,275 within the insurance accounts due to expected increases in auto and liability insurance. The City of Bristol's Workers' Compensation fund is self-insured and claims are processed by PMA Management, the third party administrator. More information can be found in the "Internal Service" tab on page 339. The City's contribution for Workers' Compensation has decreased by 12% due to fewer work-related injuries.

Shown below is the City's portion of the insurance allocation within the General Fund. The Board of Education, Sewer Operating and Assessment Fund, Water Department and Parks Department budget for their allocation within their respective department budgets.

0018105 INSURANCE

| OBJECT | PROJECT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|------------------------|---------|--------------------------------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| INSURANCE | | | | | | | |
| 520400 | | WORKERS COMPENSATION | \$2,785,000 | \$2,453,000 | \$2,453,000 | \$2,148,000 | \$2,148,000 |
| 531130 | | INSURANCE CONSULTANT | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 552000 | | PROPERTY INSURANCE | 56,275 | 63,000 | 38,000 | 55,000 | 55,000 |
| 552010 | | AUTO INSURANCE | 271,954 | 295,000 | 295,000 | 304,500 | 304,500 |
| 552100 | | LIABILITY INSURANCE | 340,204 | 365,725 | 365,725 | 382,500 | 382,500 |
| 586110 | | CLAIMS- DEDUCTIBLE | 66,083 | 50,000 | 100,000 | 75,000 | 75,000 |
| 586120 | | CLAIMS- COUNCIL SETTLEMENT | 129 | 5,000 | 5,000 | 5,000 | 5,000 |
| 591517 | | TRANSFER OUT TO WORKERS COMPENSATION | (2,785,000) | (2,453,000) | (2,453,000) | (2,148,000) | (2,148,000) |
| TOTAL INSURANCE | | | \$754,645 | \$798,725 | \$823,725 | \$842,000 | \$842,000 |
| TOTAL INSURANCE | | | \$754,645 | \$798,725 | \$823,725 | \$842,000 | \$842,000 |

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

Summary of Property and Casualty Insurances

| Insurance Coverage | Broker Agent | Carrier | Policy Limits | Deductible |
|--|----------------------|--|----------------------------|--|
| Workers' Compensation | | PMA (3rd Party) | Self-Insured | N/A |
| Excess Workers' Compensation | H.D. Segur | Safety National | Statutory | \$700,000 |
| Property | Roland Dumont Agency | Travelers | Various | \$5,000 EDP & A/R |
| Auto | H.D. Segur | Trident-Argonaut | \$1,000,000 | \$5,000 Bodily Injury/ Physical Damage \$1,000 Comp/Coll |
| Liability | H.D. Segur | Trident-Argonaut | \$1,000,000 \$3,000,000 | Occurrence Aggregate |
| Umbrella | H.D. Segur | PA Manufacturer's Assn. Ins. Co. | \$10,000,000 | |
| CITY | | | | |
| Errors & Omissions | H.D. Segur | Trident-Argonaut | \$1,000,000 | \$25,000 |
| Public Official & Employment Practices | H.D. Segur | Trident-Argonaut | \$1,000,000 | \$25,000 |
| Law Enforcement | H.D. Segur | Trident-Argonaut | \$1,000,000 | \$25,000 |
| Crime | Roland Dumont Agency | Travelers | Various | |
| EDUCATION | | | | |
| Errors & Omissions | H.D. Segur | Trident-Argonaut | \$1,000,000 | \$25,000 |
| Employment Practices Liability | H.D. Segur | Trident-Argonaut | \$1,000,000 | \$25,000 |

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

Property Insurance

| | |
|---------------------|--|
| Form | Travelers Manuscript Form with Endorsements |
| Conditions | Risks of Direct Physical Loss including Flood and Earthquake |
| Term | July 1, 2017 to July 1, 2018 |
| Limits | \$529,820,594 Buildings and Structures \$ 45,609,520 Personal Property \$ 2,500,000 Data Processing & Media \$ 3,746,472 Contractor's Equipment |
| Valuation | Replacement Cost (Except Contractor's Equipment), Agreed Amount, No Coinsurance |
| Schedule of Insured | On file |

Crime

| Coverage | Description |
|-----------------|---|
| \$1,000,000 | Blanket Public Employee and School Employee Dishonesty Coverage Includes: <ul style="list-style-type: none"> ▪ Faithful Performance of Duty ▪ Pension and Employee Benefits ▪ Volunteers, Students, Non-Compensated Officers & Directors and Committee Members Scheduled Excess Limit of Insurance (Employee Dishonesty): <ul style="list-style-type: none"> ▪ \$1,000,000 Treasurer ▪ \$1,000,000 Deputy Treasurer ▪ \$ 500,000 Purchasing Agent ▪ \$1,000,000 Comptroller ▪ \$ 500,000 Assistant Comptroller ▪ \$ 250,000 Public Works Director |
| \$100,000 | Forgery and Alteration |
| | Money & Securities (In/Out) Coverage includes: <ul style="list-style-type: none"> ▪ \$ 100,000 City Hall ▪ \$1,575,000 (Peak Season 7/1 – 8/10 & 1/1 – 2/10) ▪ \$ 30,000 Water Department ▪ \$ 15,000 Board of Education ▪ \$ 4,000 Bristol Eastern and Bristol Central High Schools |
| \$500,000 | Computer Fraud |
| \$500,000 | Funds Transfer Fraud |
| \$25,000 | Counterfeit Currency |
| | Other Property <ul style="list-style-type: none"> ▪ \$100,000 Premises ▪ \$100,000 Messenger |
| \$250 | Deductible - All coverages except Employee Dishonesty |
| \$1,000 | Deductible - Employee Dishonesty |

ALL OTHER

Service Narrative

This activity includes items that are extraordinary in nature and difficult to classify. These items include: housing authority sewer user fees, hydrant charges, citywide equipment/maintenance contracts, citywide postage reimbursement, tax foreclosure costs, and economic development. The contingency account is included in this activity and is the account that provides for unforeseen expenditures that may occur during the budget year.

Budget Highlights

The 2017-2018 Budget shows an overall decrease in the All Other category of \$942,435.

0018106 ALL OTHER

| OBJECT | PROJECT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|------------------------|---------|--------------------------------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| ALL OTHER | | | | | | | |
| 522301 | | CONTRACTUAL OBLIGATIONS | \$0 | \$1,150,000 | \$376,335 | \$900,000 | \$900,000 |
| 531000 | | PROFESSIONAL FEES | 543 | 0 | 7,970 | 15,950 | 15,950 |
| 541110 | | SEWER USE PAYMENTS HOUSING AUTHORITY | 27,421 | 30,000 | 30,000 | 30,750 | 30,750 |
| 541220 | | HYDRANT CHARGES | 38,448 | 40,000 | 40,000 | 40,000 | 40,000 |
| 543200 | | EQUIPMENT MAINTENANCE CONTRACTS | 59,529 | 65,000 | 65,000 | 75,000 | 75,000 |
| 569000 | | OFFICE SUPPLIES | 9,874 | 10,000 | 10,000 | 10,000 | 10,000 |
| 570400 | | COMPUTER REPLACEMENT PROGRAM- CITY | 177,272 | 252,000 | 282,000 | 282,000 | 282,000 |
| 581250 | | TAX FORECLOSURE COSTS | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 581739 | | GRADUATION PARTIES DONATION | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 587030 | | DEMOLITION | 127,884 | 0 | 197,126 | 0 | 0 |
| 589000 | | CONTINGENCY | 0 | 1,599,135 | 274,447 | 1,000,000 | 1,000,000 |
| 589100 | | UNANTICIPATED EXPENSES | 19,131 | 30,000 | 30,000 | 30,000 | 30,000 |
| 591125 | | COMMODITIES | 26,725 | 50,000 | 42,030 | 50,000 | 50,000 |
| 591150 | | ECONOMIC DEVELOPMENT EXPENSES | 200,000 | 200,000 | 200,000 | 200,000 | 50,000 |
| TOTAL ALL OTHER | | | \$739,827 | \$3,479,135 | \$1,607,908 | \$2,686,700 | \$2,536,700 |
| TOTAL ALL OTHER | | | \$739,827 | \$3,479,135 | \$1,607,908 | \$2,686,700 | \$2,536,700 |

Economic Development

The Economic Development Committee reviews grant applications that are submitted to the Economic Development Director. Once the Director is satisfied that the application is complete he notifies the Mayor who calls a meeting of the Committee. This Committee has seven voting members including the Mayor, one or more members of the City Council, the Chairman of the Board of Finance, the City Comptroller and the Executive Director of the Bristol Development Authority (BDA). It also includes one member of the Board of the BDA.

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

The Committee meets on an as needed basis at the call of the Mayor. The Committee awarded seven economic grants in fiscal year 2016-2017 to Jo-Vek Took & Die, AMKO, Fanueil Incorporated, Springfield Spring Incorporated, Connecticut Portable Storage, The Arthur G. Russell Company and Integracast. Funds were also allocated for the second year to StartUp Bristol, a business program started in 2015-16 to encourage entrepreneurs to locate and/or expand businesses in Bristol. Economic Development is important in marketing the Southeast Bristol Business Park, however grants may be awarded anywhere in the City. The program has actually been a distinctive feature of Bristol's development efforts and has distinguished itself as a unique program. The grant program has provided a great deal of word-of-mouth marketing for the City.

All grants are evaluated on the payback in real terms to the City in new property taxes, both equipment and real property, usually within 5 years of the grant. Jobs are a compelling feature of economic development but, again, each grant needs to be covered by new revenue. Companies that receive grants sign ten year agreements with the City that contain certain conditions to protect the City's investment.

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Service Narrative

The Board of Finance adopted a graduated funding scale to eventually reach the \$7.5 million required annual cash contribution for other post employment benefits. The funding started with a base contribution of \$200,000 in 2007-2008. Each year the base is to increase by 25%, creating a new contribution level until the \$7.5 million contribution level is achieved. This expenditure was added in fiscal year 2007-2008 with the implementation of GASB Statement 45, which required municipalities to report their post other employment benefit costs. The chart on the next page shows the Board of Finance funding strategy and actual approved budgets to date. There have been exceptions to the funding strategy over the years. The City Council approved a transfer of excess funds, effective June 30, 2011, from the Police & Fire Benefit Funds to offset their post employment benefit expenses. For 2017-2018, the City was scheduled to make a contribution of \$1,862,656, however, the Joint Board approved a contribution of \$1,362,655 because \$500,000 was prefunded at the end of fiscal year 2016-2017.

Budget Highlights

0018107 OTHER POST EMPLOYMENT BENEFITS

| OBJECT | PROJECT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|---|---------|--------------------------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| BENEFITS | | | | | | | |
| 520925 | | OTHER POST EMPLOYMENT BENEFITS | \$1,200,000 | \$1,000,000 | \$1,000,000 | \$1,362,655 | \$1,362,655 |
| TOTAL ALL OTHER | | | \$1,200,000 | \$1,000,000 | \$1,000,000 | \$1,362,655 | \$1,362,655 |
| TOTAL OTHER POST EMPLOYMENT BENEFITS | | | \$1,200,000 | \$1,000,000 | \$1,000,000 | \$1,362,655 | \$1,362,655 |

OPEB Funding Schedule

| | Year | Increase | Budget Amount |
|-----------|--------------|-----------------|----------------------|
| 1 | 07-08 | | \$200,000 |
| 2 | 08-09 | 50,000 | 250,000 |
| 3 | 09-10 | 62,500 | 312,500 |
| 4 | 10-11 | 78,125 | 390,625 |
| 5 | 11-12 | (205,345) | 185,280 |
| 6 | 12-13 | 425,075 | 610,355 |
| 7 | 13-14 | 75,585 | 685,940 |
| 8 | 14-15 | 0 | 685,940 |
| 9 | 15-16 | 14,060 | 700,000 |
| 10 | 16-17 | 300,000 | 1,000,000 |
| 11 | 17-18 | 362,656 | 1,362,656 |
| 12 | 18-19 | 965,664 | 2,328,320 |
| 13 | 19-20 | 582,080 | 2,910,400 |
| 14 | 20-21 | 727,600 | 3,638,000 |
| 15 | 21-22 | 909,500 | 4,547,500 |
| 16 | 22-23 | 1,136,875 | 5,684,375 |
| 17 | 23-24 | 1,421,094 | \$7,105,469 |
| 18 | 24-25 | 394,531 | \$7,500,000 |

OPERATING TRANSFERS OUT

Service Narrative

This activity includes transfers to the Debt Service funds, Special Revenue funds, Capital Project funds and Internal Service funds. The Debt Service transfer detail can be found in the “Debt Service” tab. The Special Revenue transfer out includes funds for the City share of the Bristol Development Authority as seen in the “Special Revenue” tab on page 303.

Budget Highlights

The 2017-2018 budget shows a decrease in operating transfers out in the amount of \$695,085. The chart on the next page indicates the budgeted detail. Summarized related information is presented above the chart.

Debt Service expenditures can be found in detail in the “Debt Management” tab in this document. Capital Projects can be found in detail behind the “Capital Budget Summary” tab.

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

0018108 OPERATING TRANSFERS OUT

| OBJECT PROJECT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|---------------------------------------|-------------------------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| OPERATING TRANSFERS OUT (USES) | | | | | | |
| 591100 | TRANSFER TO SPECIAL REVENUE | \$4,234,254 | \$1,527,970 | \$2,257,427 | \$1,523,440 | \$1,398,440 |
| 591201 | TRANSFER TO DEBT SERVICE FUND | 8,000,000 | 7,948,815 | 7,948,815 | 8,417,385 | 8,417,385 |
| 591300 | TRANSFER TO CAPITAL PROJECTS | 1,009,065 | 835,400 | 1,045,400 | 638,765 | 588,765 |
| 591500 | TRANSFER TO INTERNAL SERVICE | 26,534,650 | 13,326,990 | 29,259,520 | 13,066,990 | 12,539,500 |
| TOTAL OPERATING TRANSFERS OUT | | \$39,777,969 | \$23,639,175 | \$40,511,162 | \$23,646,580 | \$22,944,090 |
| TOTAL OPERATING TRANSFERS OUT | | \$39,777,969 | \$23,639,175 | \$40,511,162 | \$23,646,580 | \$22,944,090 |

| | Budget | Request | Budget | \$ |
|-------------------------------|----------------------|----------------------|----------------------|---------------------|
| | 2016-2017 | 2017-2018 | 2017-2018 | Change |
| 591100 Special Revenue: | | | | |
| Fire Truck Reserve | \$ 100,000 | \$ 100,000 | \$ 75,000 | \$ (25,000) |
| BDA- City Share | \$ 367,450 | \$ 545,375 | \$ 545,375 | \$ 177,925 |
| Solid Waste Contribution | \$ 713,605 | \$ 461,245 | \$ 461,245 | \$ (252,360) |
| Transfer Station Contribution | \$ 246,915 | \$ 316,820 | \$ 316,820 | \$ 69,905 |
| BOE Capital Outlay | \$ 100,000 | \$ 100,000 | \$ - | \$ (100,000) |
| Subtotal | \$ 1,527,970 | \$ 1,523,440 | \$ 1,398,440 | \$ (129,530) |
| 591201 Debt Service | | | | |
| Debt Service | \$ 7,948,815 | \$ 8,417,385 | \$ 8,417,385 | \$ 468,570 |
| Subtotal | \$ 7,948,815 | \$ 8,417,385 | \$ 8,417,385 | \$ 468,570 |
| 591300 Capital Projects | | | | |
| CNR Contribution | \$ 50,000 | \$ 50,000 | \$ 25,000 | \$ (25,000) |
| Major Bridge Contribution | \$ 75,000 | \$ 75,000 | \$ 50,000 | \$ (25,000) |
| Capital Projects | \$ 560,400 | \$ 392,765 | \$ 392,765 | \$ (167,635) |
| Assessor Revaluation | \$ 150,000 | \$ 121,000 | \$ 121,000 | \$ (29,000) |
| Subtotal | \$ 835,400 | \$ 638,765 | \$ 588,765 | \$ (246,635) |
| 591500 Internal Service | | | | |
| Heart & Hypertension | \$ 700,000 | \$ 745,000 | \$ 745,000 | \$ 45,000 |
| City Health Benefits | \$ 10,173,990 | \$ 10,173,990 | \$ 9,646,500 | \$ (527,490) |
| City Workers' Compensation | \$ 2,453,000 | \$ 2,148,000 | \$ 2,148,000 | \$ (305,000) |
| Subtotal | \$ 13,326,990 | \$ 13,066,990 | \$ 12,539,500 | \$ (787,490) |
| Totals | \$ 23,639,175 | \$ 23,646,580 | \$ 22,944,090 | \$ (695,085) |

PUBLIC BUILDINGS

Service Narrative

This activity is administered by the Building Maintenance division of Public Works. A list of projects that totaled \$350,000 was submitted and \$250,000 approved.

| Facility | Project | Approved |
|-----------|--------------------------|----------|
| Beals | Arch & Column Painting | \$15,000 |
| Beals | Paving - Rear Lot | \$95,000 |
| BPD | Holding Cell Toilets | \$35,000 |
| BPD | Van Connections & LED | \$10,000 |
| BPD/Court | Basement Doors | \$15,000 |
| City Hall | Ceiling Tiles & Paint | \$55,000 |
| City Hall | Security Cameras | \$15,000 |
| City Wide | Stair Rails - Code Issue | \$10,000 |

Budget Highlights

0018310 PUBLIC BUILDINGS

| OBJECT | PROJECT | DESCRIPTION | 2016 ACTUAL EXPENDITURE | 2017 ORIGINAL BUDGET | 2017 REVISED BUDGET | 2018 BUDGET REQUEST | 2018 JOINT BOARD |
|--------------------------------|---------|--------------|-------------------------------|----------------------------|---------------------------|---------------------------|------------------------|
| CAPITAL OUTLAY PROJECTS | | | | | | | |
| 591101 | | IMPROVEMENTS | \$350,000 | \$403,000 | \$403,000 | \$350,000 | \$250,000 |
| TOTAL PUBLIC BUILDINGS | | | \$350,000 | \$403,000 | \$403,000 | \$350,000 | \$250,000 |
| TOTAL PUBLIC BUILDINGS | | | \$350,000 | \$403,000 | \$403,000 | \$350,000 | \$250,000 |