

MISCELLANEOUS

Service Narrative

Miscellaneous expenditures which consist of seven categories are comprised of all special items not included in any other function. The categories are: retirement benefits, employee benefits, heart and hypertension, general city insurance, all other, operating transfers out, and public buildings. However, this is not the only section Miscellaneous object groups are found.

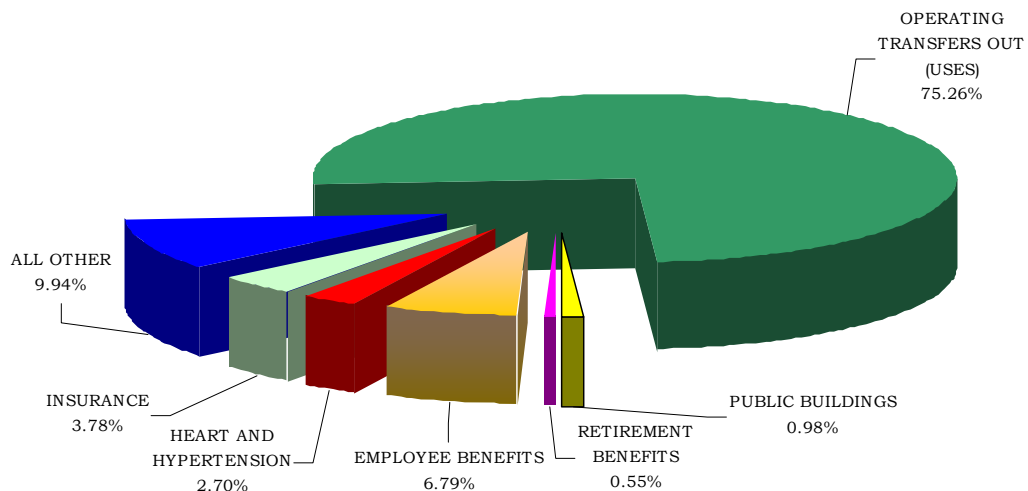
Under the Board of Education tab, miscellaneous accounts include fringe benefits, other educational costs, private school transportation, and program and instructional improvements.

Insurance costs such as liability and workers' compensation, miscellaneous expenditures, are also included under Parks and Recreation. Certain expenditures relating to Parks must be shown within their objects in order to properly report expenditures for Trust Accounts.

Last year, a new item was added to the Miscellaneous section, Public Buildings. Originally, Public Buildings line items were included in the Public Works budget; however a decision was made to incorporate these line items into the Miscellaneous section. The justification for this is 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 Contract Wage Adjustment Account. It has been the practice of the City to set aside funds to be available for emergency appropriations during the year as a way of stabilizing funds without the utilization of fund balance. The Contract Wage Adjustment Account is budgeted for any unsettled union contracts. The Supervisor's union is presently unsettled so funds have been budgeted for this contract settlement as well as additional positions or increases that are approved by the Salary Committee and recommended to the Board of Finance for funding.

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 to increase the City's tax base and to create employment opportunities. The remaining balance of this account at the end of the fiscal year is carried over to the next year by designating fund balance. For the 2006-2007 budget a decision was made not to fund this line item because of the accumulated balance of \$599,324.



**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

**CITY OF BRISTOL, CONNECTICUT
2006-2007 BUDGET
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

ORGCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2004-2005	ORIGINAL BUDGET 2005-2006	REVISED BUDGET 2005-2006	BUDGET REQUEST 2006-2007	JOINT BOARD APPROVED 2006-2007
0018101	RETIREMENT BENEFITS	\$99,653	\$108,000	\$108,000	\$123,000	\$123,000
0018102	EMPLOYEE BENEFITS	2,122,667	1,479,000	1,479,000	1,510,000	1,510,000
0018103	HEART AND HYPERTENSION	674,327	510,000	510,000	600,000	600,000
0018105	INSURANCE	637,776	804,000	804,000	841,000	841,000
0018106	ALL OTHER	749,261	1,600,670	1,485,999	1,637,000	2,212,375
0018108	OPERATING TRANSFERS OUT (USES)	26,910,055	16,879,165	30,751,345	16,795,600	16,745,705
0018310	PUBLIC BUILDINGS	0	200,000	200,000	354,500	217,500
TOTAL MISCELLANEOUS EXPENDITURES		\$31,193,739	\$21,580,835	\$35,338,344	\$21,861,100	\$22,249,580

RETIREMENT BENEFITS

Service Narrative

Retirement Benefits normally account for the City's contribution to the General City Retirement System Fund, the Police Benefit Fund, and the Fire Benefit Fund. This year however, no City contributions are required because the plans are fully funded.

Budget Highlights

Last year a new line item was added for Fiduciary Insurance. Originally, these expenditures were charged to the Actuarial Fees line item. In addition, professional fees were increased this year for retiree related expenses.

0018101 RETIREMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2004-2005	ORIGINAL BUDGET 2005-2006	REVISED BUDGET 2005-2006	BUDGET REQUEST 2006-2007	JOINT BOARD APPROVED 2006-2007
RETIREMENT BENEFITS							
531000		PROFESSIONAL FEES & SERVICES	\$0	\$5,000	\$5,000	\$25,000	\$25,000
534910		ACTUARIAL FEES	99,653	60,000	60,000	55,000	55,000
589100		MISCELLANEOUS PENSION EXPENSE	0	0	0	0	0
521250		FIDUCIARY INSURANCE	0	43,000	43,000	43,000	43,000
TOTAL RETIREMENT BENEFITS			\$99,653	\$108,000	\$108,000	\$123,000	\$123,000
TOTAL RETIREMENT BENEFITS			\$99,653	\$108,000	\$108,000	\$123,000	\$123,000

Miscellaneous (continued)

EMPLOYEE BENEFITS

Service Narrative

Employee Benefits account for the City of Bristol's payment of health insurance, life insurance, disability insurance, Social Security, Medicare Taxes, employee assistance programs, and unemployment insurance. In this activity, the health benefits-self insurance contribution totals \$6,200,000 and is transferred out to the operating transfers out activity located on page 316-317.

Budget Highlights

The 2006-2007 General Fund budget reflects an overall increase of \$31,000 in the employee benefits activity. There is decreased participation in the HMO Health plan and a decrease in the Employee Assistance Program. Life insurance increased due to policy changes within the police bargaining unit. The F.I.C.A and Medicare accounts were adjusted due to wage increases in several bargaining units.

0018102 EMPLOYEE BENEFITS			PRIOR YEAR	ORIGINAL	REVISED	BUDGET	JOINT BOARD
OBJECT	PROJECT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	REQUEST	APPROVED
			2004-2005	2005-2006	2005-2006	2006-2007	2006-2007
EMPLOYEE BENEFITS							
520100		LIFE INSURANCE	\$65,651	\$60,000	\$60,000	\$67,000	\$67,000
520200		HMO MEDICAL INSURANCE	127,402	175,000	175,000	140,000	140,000
520250		HMO- DENTAL	11,766	15,000	15,000	15,000	15,000
520300		HEALTH INSURANCE- CITY	5,400,000	5,850,000	5,850,000	6,200,000	6,200,000
520500		DISABILITY INSURANCE	25,335	30,000	30,000	30,000	30,000
520700		F.I.C.A.	835,378	845,000	845,000	865,000	865,000
520750		MEDICARE INSURANCE	336,317	317,000	317,000	358,000	358,000
520800		EMPLOYEES ASSISTANCE PROGRAM	7,063	12,000	12,000	10,000	10,000
521050		COMPENSATED ABSENCE PAYOUT	689,765	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	23,989	25,000	25,000	25,000	25,000
591516		TRANSFER TO HEALTH BENEFITS	(5,400,000)	(5,850,000)	(5,850,000)	(6,200,000)	(6,200,000)
TOTAL EMPLOYEE BENEFITS			\$2,122,667	\$1,479,000	\$1,479,000	\$1,510,000	\$1,510,000
TOTAL EMPLOYEE BENEFITS			\$2,122,667	\$1,479,000	\$1,479,000	\$1,510,000	\$1,510,000

HEART AND HYPERTENSION

Service Narrative

The Heart and Hypertension section was created as part of the 2003-2004 budget process. These accounts are a State of Connecticut Mandate that require municipalities to pay police officers or firefighters who are diagnosed with a heart or hypertension disease. The disease has to be proven to be job related and is only eligible to firefighters or police officers hired before October 1, 1996. These accounts used to be located within the Police Department Administration and Fire Department budgets.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

0018103 HEART AND HYPERTENSION

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2004-2005	ORIGINAL BUDGET 2005-2006	REVISED BUDGET 2005-2006	BUDGET REQUEST 2006-2007	JOINT BOARD APPROVED 2006-2007
EMPLOYEE BENEFITS							
516000		HEART AND HYPERTENSION WAGES	\$615,253	\$460,000	\$460,000	\$525,000	\$525,000
520930		HEART AND HYPERTENSION BENEFITS	59,074	50,000	50,000	75,000	75,000
TOTAL HEART AND HYPERTENSION			\$674,327	\$510,000	\$510,000	\$600,000	\$600,000
TOTAL HEART AND HYPERTENSION			\$674,327	\$510,000	\$510,000	\$600,000	\$600,000

GENERAL CITY INSURANCE

Service Narrative

This activity includes payment for the various premiums that provides protection from liability, fire losses, and claims. This activity includes: Workers' Compensation insurance, insurance consultant fees, property insurance, auto insurance, liability insurance, claims deductibles, and claims council-settlements.

Below is a chart outlining all lines of insurance for the City and Board of Education.

Insurance Information			
Type of Insurance	Policy Limit	Insurance Carrier	Deductible
Workers' Compensation	Self-insured	N/A	N/A
Excess Workers' Compensation	\$2,000,000 Aggregate	Midwest Employers	\$400,000 - Police & Fire \$300,000 - all other employees
General Liability	\$3,000,000 Aggregate	Praetorian	N/A
Commercial Auto	\$1,000,000	Praetorian	\$1,000
Umbrella Policy	\$10,000,000	American Alternative	\$10,000
Public Entity			
Errors & Omissions	\$1,000,000	Praetorian	\$15,000
Employment Practices	\$1,000,000	Quanta	\$35,000
Educational Entity			
Errors & Omissions	\$1,000,000	Praetorian	\$15,000
Employment Practices	\$1,000,000	Quanta	\$25,000
Property Insurance	various	Travelers	EDP & A/R - \$5,000 By natural disaster - \$100,000 Boiler & Machinery - \$5,000 Contractor's Equipment - \$5,000 Any other covered loss - \$50,000

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

Budget Highlights

The 2006-2007 budget shows a total increase of \$37,000 within the insurance accounts. The City implemented a self-insured plan for Workers' Compensation beginning in fiscal year 2003-2004. This will be year four of the new initiative to take on self-insurance for Workers' Compensation. Webster Risk Services, the third party administrators have suggested an increase for the upcoming budget due to increased frequency of claims and a general increase in costs. The liability insurance accounts have been increased approximately 10% based on recommendations from the City's consultants and actual expenditures for 2005-2006.

0018105 INSURANCE

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2004-2005	ORIGINAL BUDGET 2005-2006	REVISED BUDGET 2005-2006	BUDGET REQUEST 2006-2007	JOINT BOARD APPROVED 2006-2007
INSURANCE							
520400		WORKERS COMPENSATION INSURANCE	\$1,075,000	\$1,000,000	\$1,000,000	\$1,250,000	\$1,250,000
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	34,532	39,000	39,000	41,000	41,000
552010		AUTO INSURANCE	200,521	225,000	225,000	250,000	250,000
552100		LIABILITY INSURANCE	283,426	315,000	315,000	325,000	325,000
586110		CLAIMS- DEDUCTIBLE	405	175,000	175,000	175,000	175,000
586120		CLAIMS- COUNCIL SETTLEMENT	98,891	30,000	30,000	30,000	30,000
591217		TRANSFER OUT SELF INSURANCE W/C	(1,075,000)	(1,000,000)	(1,000,000)	(1,250,000)	(1,250,000)
TOTAL INSURANCE			\$637,776	\$804,000	\$804,000	\$841,000	\$841,000
TOTAL INSURANCE			\$637,776	\$804,000	\$804,000	\$841,000	\$841,000



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, tax refunds, and economic development. Lastly, the contingency account is included in this activity. The purpose of this account is to provide for unforeseen expenditures that may occur during the budget year.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

Budget Highlights

The 2006-2007 budget shows an overall increase in the All Other category by \$611,705. The majority of the increase is related to the Contingency account that was adjusted at the Joint Board Budget adoption. The City received notification that there would be additional State grants available during the 2006-2007 budget year.

The Computer Replacement Account has been reduced by \$20,000 because the lease for all City computers was renewed during the 2005-2006 budget year and the cost was less than expected.

0018106 ALL OTHER

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2004-2005	ORIGINAL BUDGET 2005-2006	REVISED BUDGET 2005-2006	BUDGET REQUEST 2006-2007	JOINT BOARD APPROVED 2006-2007
ALL OTHER							
522301		CONTRACT WAGE ADJUSTMENTS	\$0	\$33,170	\$24,324	\$150,000	\$89,540
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	39,603	37,500	37,500	39,000	39,000
541220		HYDRANT CHARGES	36,622	38,000	38,000	38,000	38,000
543200		EQUIPMENT MAINTENANCE CONTRACTS	74,499	80,000	80,000	60,000	60,000
553100		POSTAGE	1,445	0	0	0	0
569000		REIMBURSEMENT FORMS/ LETTERHEAD	1,218	0	0	0	0
570100		LAND ACQUISITION	87,200	0	0	0	0
570400		COMPUTER REPLACEMENT PROGRAM- CITY	183,395	225,000	225,000	205,000	205,000
570400	05045	FAX MACHINE REPLACEMENT	4,805	0	0	0	0
581250		TAX FORECLOSURE COSTS	7,704	25,000	25,000	40,000	40,000
581739		GRADUATION PARTIES DONATION	0	0	0	5,000	5,000
589000		CONTINGENCY	0	1,110,000	489,851	1,050,000	1,685,835
589100		UNANTICIPATED EXPENSES	191,867	52,000	52,000	50,000	50,000
589110		TAX REFUNDS	101,403	0	0	0	0
589300		ECONOMIC DEVELOPMENT EXPENSES	19,500	0	514,324	0	0
TOTAL ALL OTHER			\$749,261	\$1,600,670	\$1,485,999	\$1,637,000	\$2,212,375
TOTAL ALL OTHER			\$749,261	\$1,600,670	\$1,485,999	\$1,637,000	\$2,212,375

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 the City share of the Bristol Development Authority as seen in the 'Special Revenue' tab on page 325. This detail can be found in the budget below.

Budget Highlights

The 2006-2007 budget shows a decrease in operating transfers out in the amount of \$133,460. The main reason for this decrease is a result of Debt Service. The City has paid off debt from old school building projects while no new debt has been issued. See details in the 'Debt Service' Tab.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

0018108 OPERATING TRANSFERS OUT (USES)

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2004-2005	ORIGINAL BUDGET 2005-2006	REVISED BUDGET 2005-2006	BUDGET REQUEST 2006-2007	JOINT BOARD APPROVED 2006-2007
OPERATING TRANSFERS OUT (USES)							
591100		TRANSFER TO SPECIAL REVENUE	\$3,282,413	\$1,729,910	\$4,422,340	\$1,858,385	\$1,808,490
591201		TRANSFER TO DEBT SERVICE FUND	6,082,298	7,774,255	7,774,255	6,862,215	6,862,215
591300		TRANSFER TO CAPITAL PROJECTS	425,343	525,000	904,750	625,000	625,000
591500		TRANSFER TO INTERNAL SERVICE	17,120,000	6,850,000	17,650,000	7,450,000	7,450,000
TOTAL OPERATING TRANSFERS OUT (USES)			\$26,910,055	\$16,879,165	\$30,751,345	\$16,795,600	\$16,745,705
TOTAL OPERATING TRANSFERS OUT (USES)			\$26,910,055	\$16,879,165	\$30,751,345	\$16,795,600	\$16,745,705

PUBLIC BUILDINGS

Service Narrative

A decision was made during the 2005-2006 budget process to move the Capital Outlay section of the Other City Buildings budget from Public Works to the Miscellaneous section. The responsibilities remain the same and the budget is administered by the Building Maintenance Division. A list of projects costing \$354,500 was submitted and \$217,500 was approved with the notion that the Public Works Board in conjunction with the Public Works Director would decide which projects should receive the funds based on need and priority. A listing of approved projects are shown below.

FACILITY	PROJECT	UNIT PRICE	QTY	PROJ. COST	APPROVED
Court/Police Complex	Elevator safety strips	\$5,000	1	\$5,000	\$5,000
City Hall	Sally port safety strips	2,500	1	2,500	2,500
City Hall	Cooling tower replacement	65,000	1	65,000	65,000
City Hall	Repair of concrete on City Hall, repointing brick	30,000	1	30,000	30,000
Court/Police Complex	4 th deck level parking garage deck resealing	60,000	1	60,000	60,000
Senior Center	Replace Boiler	35,000	1	35,000	35,000
City Yard	Parking lot improvements	20,000	1	20,000	20,000
TOTAL					\$217,500

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

Budget Highlights

0018310 PUBLIC BUILDINGS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2004-2005	ORIGINAL BUDGET 2005-2006	REVISED BUDGET 2005-2006	BUDGET REQUEST 2006-2007	JOINT BOARD APPROVED 2006-2007
CAPITAL OUTLAY PROJECTS							
570200	BUILDINGS		\$0	\$200,000	\$200,000	\$354,500	\$217,500
TOTAL PUBLIC BUILDINGS			\$0	\$200,000	\$200,000	\$354,500	\$217,500
TOTAL PUBLIC BUILDINGS			\$0	\$200,000	\$200,000	\$354,500	\$217,500



One of the approved projects within the Public Buildings budget is to repair the concrete and repoint the brick on City Hall.