

MISCELLANEOUS

Service Narrative

Miscellaneous expenditures which consist of eight 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, other post employment benefits, operating transfers out, and public buildings. However, this is not the only section Miscellaneous object groups are found.

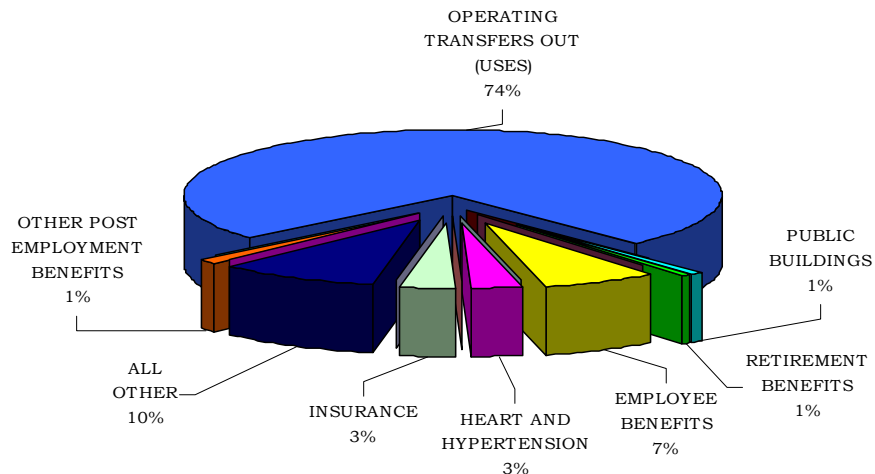
Under the Board of Education tab, miscellaneous accounts include fringe benefits, other educational costs, private school transportation, and program and instructional improvements.

Insurance costs such as liability and workers' compensation, and miscellaneous expenditures are also included under Parks and Recreation. Certain expenditures relating to Parks must be shown within their department 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, Police and Fire unions are 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 2007-2008 budget a decision was made not to fund this line item because of the accumulated balance of \$586,324.



**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

**CITY OF BRISTOL, CONNECTICUT
2007-2008 BUDGET
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

ORGCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	JOINT BOARD APPROVED 2007-2008
0018101	RETIREMENT BENEFITS	\$131,226	\$123,000	\$123,000	\$115,000	\$115,000
0018102	EMPLOYEE BENEFITS	2,138,062	1,510,000	1,510,000	1,572,500	1,572,500
0018103	HEART AND HYPERTENSION	619,031	600,000	600,000	725,000	715,000
0018105	INSURANCE	717,075	841,000	841,000	763,000	738,000
0018106	ALL OTHER	643,946	2,212,375	1,886,590	2,165,100	2,198,100
0018107	OTHER POST EMPLOYMENT BENEFITS	0	0	0	200,000	200,000
0018108	OPERATING TRANSFERS OUT (USES)	30,396,883	16,745,705	31,945,895	17,380,307	16,773,310
0018310	PUBLIC BUILDINGS	124,674	217,500	343,900	376,400	217,500
TOTAL MISCELLANEOUS EXPENDITURES		\$34,770,898	\$22,249,580	\$37,250,385	\$23,297,307	\$22,529,410

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

The Retirement Board voted to change actuaries after conducting thorough review. The new actuarial proposed a lower few schedule which reduced the budget.

0018101 RETIREMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	JOINT BOARD APPROVED 2007-2008
RETIREMENT BENEFITS							
531000		PROFESSIONAL FEES & SERVICES	\$33,058	\$25,000	\$25,000	\$22,000	\$22,000
534910		ACTUARIAL FEES	56,157	55,000	55,000	50,000	50,000
521250		FIDUCIARY INSURANCE	42,011	43,000	43,000	43,000	43,000
TOTAL RETIREMENT BENEFITS			\$131,226	\$123,000	\$123,000	\$115,000	\$115,000
TOTAL RETIREMENT BENEFITS			\$131,226	\$123,000	\$123,000	\$115,000	\$115,000

**Program Summaries-
Miscellaneous**

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 \$6,665,000 and is transferred out to the operating transfers out activity located on page 315.

Budget Highlights

The 2007-2008 General Fund budget reflects an overall increase of \$62,500 in the employee benefits activity. Historically, unemployment costs have been down, so a reduction was appropriate. The F.I.C.A and Medicare accounts were adjusted due to wage increases in several bargaining units.

0018102		EMPLOYEE BENEFITS					JOINT BOARD APPROVED
OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	2007-2008
EMPLOYEE BENEFITS							
520100		LIFE INSURANCE	\$64,760	\$67,000	\$67,000	\$67,500	\$67,500
520200		HMO MEDICAL INSURANCE	107,848	140,000	140,000	140,000	140,000
520250		HMO- DENTAL	10,894	15,000	15,000	15,000	15,000
520300		HEALTH INSURANCE- CITY	5,850,000	6,200,000	6,200,000	6,665,000	6,665,000
520500		DISABILITY INSURANCE	25,416	30,000	30,000	30,000	30,000
520700		F.I.C.A.	872,416	865,000	865,000	905,000	905,000
520750		MEDICARE INSURANCE	363,780	358,000	358,000	386,000	386,000
520800		EMPLOYEES ASSISTANCE PROGRAM	6,218	10,000	10,000	9,000	9,000
521050		COMPENSATED ABSENCE PAYOUT	674,362	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	12,368	25,000	25,000	20,000	20,000
591516		TRANSFER TO HEALTH BENEFITS	(5,850,000)	(6,200,000)	(6,200,000)	(6,665,000)	(6,665,000)
TOTAL EMPLOYEE BENEFITS			\$2,138,062	\$1,510,000	\$1,510,000	\$1,572,500	\$1,572,500
TOTAL EMPLOYEE BENEFITS			\$2,138,062	\$1,510,000	\$1,510,000	\$1,572,500	\$1,572,500

HEART AND HYPERTENSION

Service Narrative

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. Additionally, there is a designation of Fund Balance in the amount of \$600,000 should expenditures exceed budget.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

0018103 HEART AND HYPERTENSION

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	JOINT BOARD APPROVED 2007-2008
EMPLOYEE BENEFITS							
516000		HEART AND HYPERTENSION WAGES	\$536,878	\$525,000	\$525,000	\$650,000	\$640,000
520930		HEART AND HYPERTENSION BENEFITS	82,153	75,000	75,000	75,000	75,000
TOTAL HEART AND HYPERTENSION			\$619,031	\$600,000	\$600,000	\$725,000	\$715,000
TOTAL HEART AND HYPERTENSION			\$619,031	\$600,000	\$600,000	\$725,000	\$715,000

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	Argonaut	N/A
Commercial Auto	\$1,000,000	Argonaut	\$1,000
Umbrella Policy	\$10,000,000	Insurance Co. State of PA	\$10,000
Public Entity			
Errors & Omissions	\$1,000,000	Argonaut	\$15,000
Employment Practices	\$1,000,000	Quanta	\$35,000
Educational Entity			
Errors & Omissions	\$1,000,000	Argonaut	\$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 2007-2008 Budget shows a total decrease of \$103,000 within the insurance accounts. This is a result of negotiations made by the Insurance Committee of the Board of Finance with the City of Bristol's insurance consultant. The City of Bristol's Workers' Compensation fund is self-insured and claims are processed by Webster Risk Services, the third party administrators. Webster Bank has suggested an increase for the upcoming budget due to increased frequency of claims and a general increase in costs.

0018105		INSURANCE					
OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	JOINT BOARD APPROVED 2007-2008
INSURANCE							
520400		WORKERS COMPENSATION INSURANCE	\$1,000,000	\$1,250,000	\$1,250,000	\$1,400,000	\$1,360,000
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	36,127	41,000	41,000	41,000	41,000
552010		AUTO INSURANCE	246,344	250,000	250,000	230,000	230,000
552100		LIABILITY INSURANCE	294,445	325,000	325,000	297,000	297,000
586110		CLAIMS- DEDUCTIBLE	117,218	175,000	175,000	150,000	125,000
586120		CLAIMS- COUNCIL SETTLEMENT	2,941	30,000	30,000	25,000	25,000
591217		TRANSFER OUT SELF INSURANCE W/C	(1,000,000)	(1,250,000)	(1,250,000)	(1,400,000)	(1,360,000)
TOTAL INSURANCE			\$717,075	\$841,000	\$841,000	\$763,000	\$738,000
TOTAL INSURANCE			\$717,075	\$841,000	\$841,000	\$763,000	\$738,000

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.

Budget Highlights

The 2007-2008 Budget shows an overall decrease in the All Other category by \$14,275.

The Computer Replacement Account has been reduced by \$5,000 because the lease for all City computers was renewed during the 2005-2006 budget year and the cost was less than expected.

Additionally, the Contract Wage Adjustment account has an increase of \$510,460 due to three union contracts being unsettled, with one of the contracts unsettled for the past year. A large reduction can be seen in the Contingency Account due to the loss of a one-time revenue sharing State grant.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

0018106 ALL OTHER

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	JOINT BOARD APPROVED 2007-2008
ALL OTHER							
522301		CONTRACT WAGE ADJUSTMENTS	\$0	\$89,540	\$61,833	\$600,000	\$600,000
531000		PROFESSIONAL FEES	0	0	0	26,600	26,600
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	36,730	39,000	39,000	42,000	42,000
541220		HYDRANT CHARGES	36,848	38,000	38,000	39,000	39,000
543200		EQUIPMENT MAINTENANCE CONTRACTS	55,904	60,000	60,000	52,500	52,500
570400		COMPUTER REPLACEMENT PROGRAM- CITY	209,788	205,000	205,000	200,000	200,000
581250		TAX FORECLOSURE COSTS	129,037	40,000	40,000	40,000	40,000
581739		GRADUATION PARTIES DONATION	0	5,000	5,000	5,000	5,000
589000		CONTINGENCY	0	1,685,835	788,433	1,110,000	1,110,000
589100		UNANTICIPATED EXPENSES	39,166	50,000	50,000	50,000	48,000
589110		TAX REFUNDS	31,473	0	0	0	0
589300		ECONOMIC DEVELOPMENT EXPENSES	105,000	0	599,324	0	0
570400	08047	SCANNING SYSTEM	0	0	0	0	35,000
TOTAL ALL OTHER			\$643,946	\$2,212,375	\$1,886,590	\$2,165,100	\$2,198,100
TOTAL ALL OTHER			\$643,946	\$2,212,375	\$1,886,590	\$2,165,100	\$2,198,100

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Service Narrative

The Board of Finance adopted a graduated funding scale to eventually fund the \$7.8 million employee gap in required cash contributions for employee post employment benefits. The funding starts with a base in 2007-08 of \$200,000. Each year, the base is increased by 25%, creating a new base. In the next year, 25% is then added to the new base, and so on until the \$7.8 million funding is achieved. This expenditure object was added due to the implementation of GASB Statement 45 requiring municipalities to report their post employments costs.

0018107 OTHER POST EMPLOYMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	JOINT BOARD APPROVED 2007-2008
BENEFITS							
520925		CONTRACT WAGE ADJUSTMENTS	\$0	\$0	\$0	\$200,000	\$200,000
TOTAL ALL OTHER			\$0	\$0	\$0	\$200,000	\$200,000
TOTAL OTHER POST EMPLOYMENT BENEFITS			\$0	\$0	\$0	\$200,000	\$200,000

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

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 323. This detail can be found in the budget below.

Budget Highlights

The 2007-2008 Budget shows an increase in operating transfers out in the amount of \$27,605. The main reason for the increase was the recent issuance of debt service. This amounts to a total increase of \$42,065. Debt Service can be found in expanded detail in the ‘Debt Management’ tab in this document. Additionally, the transfers out to Capital Projects were reduced by \$125,000 (\$75,000 for the Major Bridge Program and \$50,000 for the contingency for Capital and Non-recurring). Staff analyzed these funds and determined that there were sufficient reserves that did not require a contribution this fiscal year.

0018108 OPERATING TRANSFERS OUT (USES)

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	JOINT BOARD APPROVED 2007-2008
OPERATING TRANSFERS OUT (USES)							
591100		TRANSFER TO SPECIAL REVENUE	\$4,404,591	\$1,808,490	\$4,217,215	\$1,786,029	\$1,786,030
591201		TRANSFER TO DEBT SERVICE FUND	7,237,542	6,862,215	7,260,601	6,904,278	6,904,280
591300		TRANSFER TO CAPITAL PROJECTS	1,104,750	625,000	1,682,500	625,000	500,000
591500		TRANSFER TO INTERNAL SERVICE	17,650,000	7,450,000	18,785,579	8,065,000	7,583,000
TOTAL OPERATING TRANSFERS OUT (USES)			\$30,396,883	\$16,745,705	\$31,945,895	\$17,380,307	\$16,773,310
TOTAL OPERATING TRANSFERS OUT (USES)			\$30,396,883	\$16,745,705	\$31,945,895	\$17,380,307	\$16,773,310

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 \$376,400 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 is shown on the next page.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

FACILITY	PROJECT	UNIT PRICE	QTY	PROJ. COST	APPROVED
Manross Library	Perimeter unit replacement	5,200	8	41,600	41,600
Water Pollution Control	Pigeon netting for vehicle storage	10,400	1	10,400	10,400
Court/Police Complex	Exterior concrete painting	41,600	1	41,600	41,600
City Hall	Caulking of windows	45,600	1	45,600	45,600
Court/Police Complex	Basement storage area	54,900	1	54,900	54,900
Senior Center	Duct cleaning	15,600	1	15,600	15,600
Central Fire station	Diesel exhaust for one bay	7,800	1	7,800	7,800
TOTAL					\$217,500

Budget Highlights

0018310 PUBLIC BUILDINGS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2005-2006	ORIGINAL BUDGET 2006-2007	REVISED BUDGET 2006-2007	BUDGET REQUEST 2007-2008	JOINT BOARD APPROVED 2007-2008
CAPITAL OUTLAY PROJECTS							
570200	BUILDINGS		\$124,674	\$217,500	\$343,900	\$376,400	\$217,500
	TOTAL PUBLIC BUILDINGS		\$124,674	\$217,500	\$343,900	\$376,400	\$217,500
	TOTAL PUBLIC BUILDINGS		\$124,674	\$217,500	\$343,900	\$376,400	\$217,500