

MISCELLANEOUS

Service Narrative

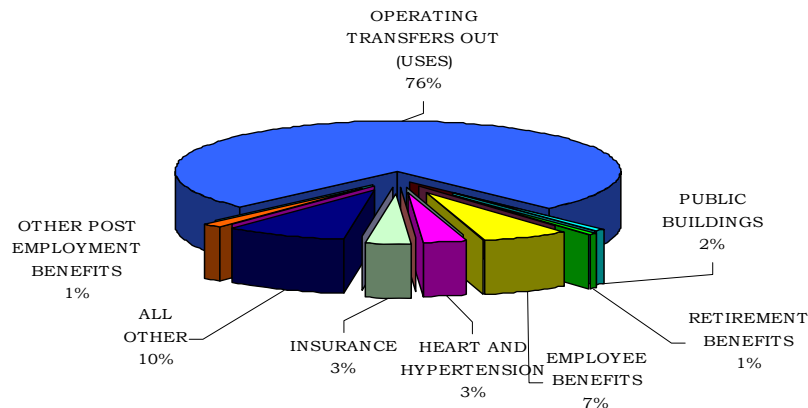
Miscellaneous expenditures consist of eight categories which are comprised of all special items not included in any other function. The categories are: Retirement benefits, employee benefits, heart and hypertension, general city insurance, all other, other post employment benefits, operating transfers out, and public buildings. Miscellaneous object groups are also 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.

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; however a decision was made to incorporate these line items into the Miscellaneous section. 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 Contract Wage Adjustment 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 utilizing fund balance. The Contract Wage Adjustment Account is budgeted for any unsettled union contracts. The Firefighter's union is unsettled, so funds have been budgeted for this contract settlement and 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. At the end of each fiscal year, the remaining balance of this account is carried over to the next year by designating fund balance. For the 2009-2010 budget, a decision was made not to fund this line item because there was an accumulated balance of over \$344,524.



**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

**CITY OF BRISTOL, CONNECTICUT
2009-2010 BUDGET
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

ORGCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
0018101	RETIREMENT BENEFITS	\$101,369	\$113,500	\$113,500	\$109,000	\$109,000
0018102	EMPLOYEE BENEFITS	2,064,604	1,635,000	1,635,000	1,514,000	1,528,245
0018103	HEART AND HYPERTENSION	726,490	715,000	715,558	715,000	715,000
0018105	INSURANCE	654,963	756,000	756,000	749,000	749,000
0018106	ALL OTHER	713,783	2,630,367	2,698,551	2,182,415	2,137,455
0018107	OTHER POST EMPLOYMENT BENEFITS	0	250,000	450,000	312,500	312,500
0018108	OPERATING TRANSFERS OUT (USES)	30,923,859	16,864,460	31,663,500	18,072,360	17,712,360
0018310	PUBLIC BUILDINGS	123,192	300,000	537,953	300,000	200,000
TOTAL MISCELLANEOUS EXPENDITURES		\$35,308,260	\$23,264,327	\$38,570,062	\$23,954,275	\$23,463,560

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

0018101 RETIREMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
RETIREMENT BENEFITS							
521250		FIDUCIARY INSURANCE	\$27,860	\$43,000	\$43,000	\$43,000	\$43,000
531000		PROFESSIONAL FEES & SERVICES	21,054	18,000	18,000	15,000	15,000
534910		ACTUARIAL FEES	52,455	52,500	52,500	51,000	51,000
TOTAL RETIREMENT BENEFITS			\$101,369	\$113,500	\$113,500	\$109,000	\$109,000
TOTAL RETIREMENT BENEFITS			\$101,369	\$113,500	\$113,500	\$109,000	\$109,000

**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 Taxes, Medicare Taxes, employee assistance programs, and unemployment insurance. In this activity, the health benefits-self insurance contribution totals \$7,600,000 and is transferred out to the operating transfers-out activity located on page 309.

Budget Highlights

The 2009-2010 General Fund budget reflects an overall decrease of \$106,755 in the employee benefits activity. The F.I.C.A and Medicare accounts were adjusted due to fewer funded positions. Also, effective July 1, 2009 the City discontinued offering HMO Medical Insurance in an effort to save money.

0018102 EMPLOYEE BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
EMPLOYEE BENEFITS							
520100		LIFE INSURANCE	\$66,948	\$68,000	\$68,000	\$84,000	\$83,000
520200		HMO MEDICAL INSURANCE	148,063	165,000	165,000	0	0
520250		HMO- DENTAL	10,720	15,000	15,000	10,000	10,000
520300		HEALTH INSURANCE- CITY	6,223,000	6,746,000	6,746,000	7,600,000	7,600,000
520500		DISABILITY INSURANCE	25,885	28,000	28,000	27,000	27,000
520700		F.I.C.A.	955,295	930,000	930,000	945,000	908,500
520750		MEDICARE INSURANCE	412,101	405,000	405,000	415,000	406,450
520800		EMPLOYEES ASSISTANCE PROGRAM	4,698	9,000	9,000	8,000	8,000
520850		WELLNESS PROGRAM	0	0	0	0	10,000
521050		COMPENSATED ABSENCE PAYOUT	434,041	0	0	10,000	14,295
521200		UNEMPLOYMENT INSURANCE	6,853	15,000	15,000	15,000	61,000
591516		TRANSFER TO HEALTH BENEFITS	(6,223,000)	(6,746,000)	(6,746,000)	(7,600,000)	(7,600,000)
TOTAL EMPLOYEE BENEFITS			\$2,064,604	\$1,635,000	\$1,635,000	\$1,514,000	\$1,528,245
TOTAL EMPLOYEE BENEFITS			\$2,064,604	\$1,635,000	\$1,635,000	\$1,514,000	\$1,528,245

HEART AND HYPERTENSION

Service Narrative

These accounts are State of Connecticut mandates 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. 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 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
EMPLOYEE BENEFITS							
516000		HEART AND HYPERTENSION WAGES	\$656,570	\$640,000	\$640,000	\$640,000	\$640,000
520930		HEART AND HYPERTENSION BENEFITS	69,920	75,000	75,558	75,000	75,000
TOTAL HEART AND HYPERTENSION			\$726,490	\$715,000	\$715,558	\$715,000	\$715,000
TOTAL HEART AND HYPERTENSION			\$726,490	\$715,000	\$715,558	\$715,000	\$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	New York Marine & General Insurance	\$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	Tower National Insurance	\$10,000
Public Entity			
Errors & Omissions	\$1,000,000	Argonaut	\$15,000
Employment Practices	\$1,000,000	Argonaut	\$35,000
Law Enforcement Prof. Liability	\$1,000,000	Argonaut	\$5,000
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 2009-2010 Budget shows a total decrease of \$7,000 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 PMA Management, the third party administrators. PMA suggested an increase for the upcoming budget due to frequency of claims and a general increase in costs.

0018105 INSURANCE

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
INSURANCE							
520400		WORKERS COMPENSATION INSURANCE	\$1,360,000	\$1,400,000	\$1,400,000	\$1,793,000	\$1,793,000
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	37,626	41,000	41,000	41,000	41,000
552010		AUTO INSURANCE	213,817	230,000	230,000	243,000	243,000
552100		LIABILITY INSURANCE	318,921	340,000	340,000	330,000	330,000
586110		CLAIMS- DEDUCTIBLE	21,902	100,000	100,000	90,000	90,000
586120		CLAIMS- COUNCIL SETTLEMENT	42,697	25,000	25,000	25,000	25,000
591217		TRANSFER OUT SELF INSURANCE W/C	(1,360,000)	(1,400,000)	(1,400,000)	(1,793,000)	(1,793,000)
TOTAL INSURANCE			\$654,963	\$756,000	\$756,000	\$749,000	\$749,000
TOTAL INSURANCE			\$654,963	\$756,000	\$756,000	\$749,000	\$749,000

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 2009-2010 Budget shows an overall decrease in the All Other category by \$492,912.

The Contractual Obligations account has decreased \$481,000 because all contracts are settled with the exception of the Firefighter's union contract.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

0018106 ALL OTHER

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
ALL OTHER							
522301		CONTRACTUAL OBLIGATIONS	\$4,000	\$1,215,015	\$537,947	\$778,315	\$733,355
531000		PROFESSIONAL FEES	0	26,600	26,600	26,600	26,600
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	40,054	45,000	45,000	45,000	45,000
541220		HYDRANT CHARGES	36,768	38,500	38,500	38,500	38,500
543200		EQUIPMENT MAINTENANCE CONTRACTS	49,853	55,000	55,000	52,500	52,500
570100	08069	LAND	17,000	0	0	0	0
570100	08077	LAND	63,961	0	0	0	0
570400		COMPUTER REPLACEMENT PROGRAM- CITY	194,520	225,000	225,000	220,000	220,000
570400	08047	SCANNING SYSTEM	33,392	0	0	0	0
570900	08073	BACKFLOW	0	0	5,000	0	0
581250		TAX FORECLOSURE COSTS	23,413	40,000	65,000	39,000	39,000
581739		GRADUATION PARTIES DONATION	4,000	5,000	6,000	5,000	5,000
589000		CONTINGENCY	0	932,252	1,176,472	930,000	930,000
589100		UNANTICIPATED EXPENSES	82,822	48,000	45,708	47,500	47,500
589110		TAX REFUNDS	0	0	0	0	0
589300		ECONOMIC DEVELOPMENT EXPENSES	164,000	0	472,324	0	0
TOTAL ALL OTHER			\$713,783	\$2,630,367	\$2,698,551	\$2,182,415	\$2,137,455
TOTAL ALL OTHER			\$713,783	\$2,630,367	\$2,698,551	\$2,182,415	\$2,137,455

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Service Narrative

The Board of Finance adopted a graduated funding scale to eventually fund the \$7.8 million gap in required cash contributions for employee post employment benefits. The funding started with a base in 2007-08 of \$200,000. Each year, the base is to increase 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 in fiscal year 2007-2008 due to the implementation of GASB Statement 45 which required municipalities to report their post employments costs. The 2009-2010 budget funds \$312,500 for post employment benefits.

Budget Highlights

0018107 OTHER POST EMPLOYMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
BENEFITS							
520925		OTHER POST EMPLOYMENT BENEFITS	\$0	\$250,000	\$450,000	\$312,500	\$312,500
TOTAL ALL OTHER			\$0	\$250,000	\$450,000	\$312,500	\$312,500
TOTAL OTHER POST EMPLOYMENT BENEFITS			\$0	\$250,000	\$450,000	\$312,500	\$312,500

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 for the City share of the Bristol Development Authority as seen in the “Special Revenue” tab on page 315. This detail can be found in the budget below.

Budget Highlights

The 2009-2010 Budget shows an increase in operating transfers out in the amount of \$847,900. The main reason for the increase was the increased cost of the City Health Insurance and Workers’ Compensation. This amounts to a total increase of \$1,102,000. Debt Service shows a decrease of \$121,450 due to debt service coming off. There is a small amount allocated for short-term debt interest should the City decide to issue this debt in 2009-2010. Debt Service expenditures can be found in expanded detail in the ‘Debt Management’ tab in this document. Lastly, the transfers out to Capital Projects were reduced to \$75,000 for the 2009-2010 budget year.

0018108 OPERATING TRANSFERS OUT (USES)

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
OPERATING TRANSFERS OUT (USES)							
591100		TRANSFER TO SPECIAL REVENUE	\$4,074,170	\$1,631,460	\$3,538,385	\$1,715,810	\$1,715,810
591201		TRANSFER TO DEBT SERVICE FUND	6,892,343	6,650,000	6,650,000	6,528,550	6,528,550
591300		TRANSFER TO CAPITAL PROJECTS	1,057,880	292,000	992,000	435,000	75,000
591500		TRANSFER TO INTERNAL SERVICE	18,899,465	8,291,000	20,483,115	9,393,000	9,393,000
TOTAL OPERATING TRANSFERS OUT (USES)			\$30,923,858	\$16,864,460	\$31,663,500	\$18,072,360	\$17,712,360
TOTAL OPERATING TRANSFERS OUT (USES)			\$30,923,858	\$16,864,460	\$31,663,500	\$18,072,360	\$17,712,360

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

PUBLIC BUILDINGS

Service Narrative

This is administered by the Building Maintenance Division. A list of projects which totaled \$350,000 was submitted, with the amount of \$200,000 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 below.

FACILITY	PROJECT	QTY	PROJ. COST
Manross Library	Replace roof	1	\$100,000
Manross Library	Resurface lower lot	1	22,500
Senior Center	Roof repairs- membrane & interface	1	10,000
Senior Center	Replace gutters and rotted wood	1	11,300
City Yard	Waste Oil Heaters	1	56,200
TOTAL			\$200,000

Budget Highlights

0018310 PUBLIC BUILDINGS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2007-2008	ORIGINAL BUDGET 2008-2009	REVISED BUDGET 2008-2009	BUDGET REQUEST 2009-2010	JOINT BOARD 2009-2010
SALARIES							
515100		OVERTIME WAGES	\$0	\$0	\$7,500	\$0	\$0
		TOTAL SALARIES	\$0	\$0	\$7,500	\$0	\$0
CAPITAL OUTLAY PROJECTS							
570200		BUILDINGS	\$123,192	\$300,000	\$527,953	\$300,000	\$200,000
570300		IMP OTHER	0	0	2,500	0	0
		TOTAL PUBLIC BUILDINGS	\$123,192	\$300,000	\$530,453	\$300,000	\$200,000
		TOTAL PUBLIC BUILDINGS	\$123,192	\$300,000	\$537,953	\$300,000	\$200,000