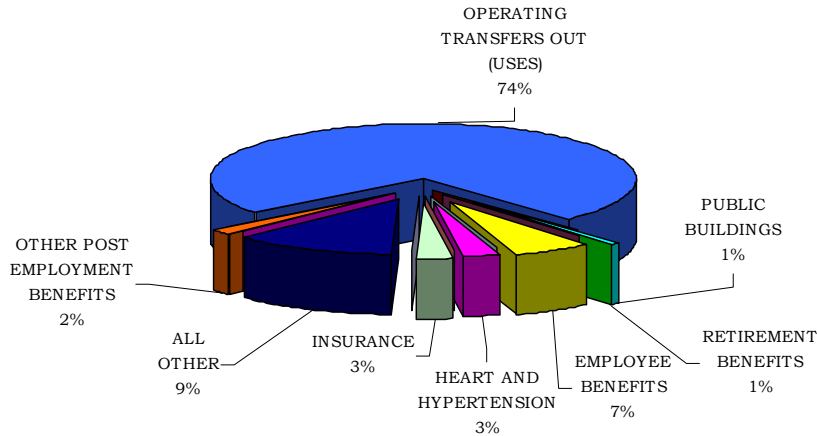


MISCELLANEOUS

**CITY OF BRISTOL, CONNECTICUT
2010-2011 BUDGET
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

ORCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	JOINT BOARD 2010-2011
0018101	RETIREMENT BENEFITS	\$82,118	\$109,000	\$109,000	\$83,000	\$0
0018102	EMPLOYEE BENEFITS	1,882,655	1,528,245	1,467,950	1,439,000	1,431,000
0018103	HEART AND HYPERTENSION	737,272	715,000	715,000	715,000	715,000
0018105	INSURANCE	681,207	749,000	784,000	631,000	631,000
0018106	ALL OTHER	480,573	2,137,455	2,141,304	2,795,350	2,948,750
0018107	OTHER POST EMPLOYMENT BENEFITS	0	312,500	762,500	390,625	390,625
0018108	OPERATING TRANSFERS OUT (USES)	31,578,861	17,712,360	17,712,360	18,378,490	17,555,185
0018310	PUBLIC BUILDINGS	277,083	200,000	200,000	200,000	200,000
TOTAL MISCELLANEOUS EXPENDITURES		\$35,719,769	\$23,463,560	\$23,892,114	\$24,632,465	\$23,871,560



Service Narrative

Miscellaneous expenditures consist of eight categories which are 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.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

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 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 utilizing fund balance. The Contractual Obligations account is budgeted for unsettled contracts. All City contracts are unsettled in 2010-2011 except police officers and firefighters, so funds have been budgeted for contract settlements once approved by the City Council 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 2010-2011 Budget, an appropriation of \$75,000 was approved for Economic Development.

RETIREMENT BENEFITS

Service Narrative

In the past the Retirement Benefits accounts were used to pay for fiduciary insurance, legal expenses and actuarial fees incurred related to the City Retirement System Fund, the Police Benefit Fund and the Firefighters Benefit Fund. Ordinance changes to Section 2-70 allow "all such expenses incurred shall be paid, at the discretion and approval of the Board of Finance, by the fund and/or the City's General Fund". There is no General Fund contribution for these line items in 2010-2011.

Budget Highlights

0018101 RETIREMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	BOF APPROVED 2010-2011	JOINT BOARD 2010-2011
RETIREMENT BENEFITS								
521250		FIDUCIARY INSURANCE	\$42,031	\$43,000	\$43,000	\$43,000	\$0	\$0
531000		PROFESSIONAL FEES & SERVICES	10,570	15,000	15,000	15,000	0	0
534910		ACTUARIAL FEES	29,516	51,000	51,000	25,000	0	0
TOTAL RETIREMENT BENEFITS			\$82,117	\$109,000	\$109,000	\$83,000	\$0	\$0
TOTAL RETIREMENT BENEFITS			\$82,117	\$109,000	\$109,000	\$83,000	\$0	\$0

**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 \$8,000,000 and is transferred out to the Health Benefits Internal Service Fund as shown in the operating transfers-out activity located on page 296-297.

Budget Highlights

The 2010-2011 General Fund Budget reflects an overall decrease of \$97,245 for employee benefits activity. In an effort to recognize budgetary savings, the Board of Finances' Insurance Committee recommended changes to the City's insurance carrier for medical and prescription coverage. As a result, the City's anticipated cost increase for health insurance decreased substantially from the previous provider. In addition, a prior change to the life insurance provider saved the City \$33,000, while offering the same coverage.

0018102 EMPLOYEE BENEFITS			PRIOR YEAR ACTUAL 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	BOF APPROVED 2010-2011	JOINT BOARD 2010-2011
OBJECT	PROJECT	DESCRIPTION						
EMPLOYEE BENEFITS								
520100		LIFE INSURANCE	\$80,746	\$83,000	\$83,000	\$50,000	\$50,000	\$50,000
520200		HMO MEDICAL INSURANCE	162,497	0	0		0	0
520250		HMO- DENTAL	8,864	10,000	10,000	10,000	10,000	10,000
520300		HEALTH INSURANCE- CITY	6,746,000	7,600,000	7,600,000	8,360,000	8,000,000	8,000,000
520500		DISABILITY INSURANCE	26,397	27,000	27,000	24,000	24,000	24,000
520700		F.I.C.A.	944,044	908,500	908,500	912,000	912,000	912,000
520750		MEDICARE INSURANCE	413,876	406,450	406,450	412,000	412,000	412,000
520800		EMPLOYEE ASSISTANCE PROGRAM	4,908	8,000	8,000	8,000	8,000	8,000
520850		WELLNESS PROGRAM	0	10,000	10,000	8,000	0	0
521050		COMPENSATED ABSENCE PAYOUT	236,915	14,295	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	4,408	61,000	15,000	15,000	15,000	15,000
591516		TRANSFER TO HEALTH BENEFITS	(6,746,000)	(7,600,000)	(7,600,000)	(8,360,000)	(8,000,000)	(8,000,000)
TOTAL EMPLOYEE BENEFITS			\$1,882,655	\$1,528,245	\$1,467,950	\$1,439,000	\$1,431,000	\$1,431,000
TOTAL EMPLOYEE BENEFITS			\$1,882,655	\$1,528,245	\$1,467,950	\$1,439,000	\$1,431,000	\$1,431,000

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 for firefighters or police officers hired after July 1, 1996. 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 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	BOF APPROVED 2010-2011	JOINT BOARD 2010-2011
EMPLOYEE BENEFITS								
516000		HEART AND HYPERTENSION WAGES	\$661,145	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000
520930		HEART AND HYPERTENSION BENEFITS	76,126	75,000	75,000	75,000	75,000	75,000
TOTAL HEART AND HYPERTENSION			\$737,271	\$715,000	\$715,000	\$715,000	\$715,000	\$715,000
TOTAL HEART AND HYPERTENSION			\$737,271	\$715,000	\$715,000	\$715,000	\$715,000	\$715,000

GENERAL CITY INSURANCE

Service Narrative

This activity includes payment for 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 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 2010-2011 Budget shows a total decrease of \$118,000 within the insurance accounts. This is a result of negotiations 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 administrator. The City is taking advantage of savings from an old workers' compensation fund that had a substantial balance and is using that to offset costs in the new workers' compensation fund for 2010-2011. More information can be found behind the 'internal service tab' on page 332.

0018105 INSURANCE

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	BOF APPROVED 2010-2011	JOINT BOARD 2010-2011
INSURANCE								
520400		WORKERS COMPENSATION INSURANCE	\$1,545,000	\$1,793,000	\$1,793,000	\$1,972,300	\$1,509,000	\$1,509,000
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	40,656	41,000	41,000	36,000	36,000	36,000
552010		AUTO INSURANCE	234,241	243,000	243,000	180,000	180,000	180,000
552100		LIABILITY INSURANCE	305,013	330,000	330,000	280,000	280,000	280,000
586110		CLAIMS- DEDUCTIBLE	77,985	90,000	90,000	90,000	90,000	90,000
586120		CLAIMS- COUNCIL SETTLEMENT	3,312	25,000	60,000	25,000	25,000	25,000
591217		TRANSFER OUT SELF INSURANCE W/C	(1,545,000)	(1,793,000)	(1,793,000)	(1,972,300)	(1,509,000)	(1,509,000)
TOTAL INSURANCE			\$681,207	\$749,000	\$784,000	\$631,000	\$631,000	\$631,000
TOTAL INSURANCE			\$681,207	\$749,000	\$784,000	\$631,000	\$631,000	\$631,000

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, and economic development. Lastly, 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 2010-2011 Budget shows an overall increase in the All Other category by \$1,329,029.

The Contractual Obligations account has increased \$266,645 because of open contracts and the settlement of the Firefighter's union contract. In addition, legal settlements that were previously located in the Corporation Counsel's budget have been moved to this section of the budget. Several settlements were finalized during the 2009-2010 budget year that will be paid over several years out of this line item.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

0018106 ALL OTHER

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	BOF APPROVED 2010-2011	JOINT BOARD 2010-2011
ALL OTHER								
522301		CONTRACTUAL OBLIGATIONS	\$0	\$733,355	\$754,414	\$1,250,000	\$1,000,000	\$1,000,000
531000		PROFESSIONAL FEES	5,751	26,600	26,600	26,600	20,000	20,000
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	44,112	45,000	45,000	47,250	47,250	47,250
541220		HYDRANT CHARGES	36,768	38,500	38,500	38,500	38,500	38,500
543200		EQUIPMENT MAINTENANCE CONTRACTS	46,233	52,500	52,500	51,000	51,000	51,000
570400		COMPUTER REPLACEMENT PROGRAM- CITY	198,021	220,000	220,000	215,000	215,000	215,000
570900	08073	BACKFLOW	0	0	5,000	0	0	0
581250		TAX FORECLOSURE COSTS	46,881	39,000	39,000	39,000	24,000	24,000
581739		GRADUATION PARTIES DONATION	5,000	5,000	6,000	3,000	3,000	3,000
586122		SETTLEMENT	0	0	0	0	500,000	500,000
589000		CONTINGENCY	2,674,662	412,266	412,266	930,000	930,000	930,000
589100		UNANTICIPATED EXPENSES	35,663	47,500	47,500	45,000	45,000	45,000
589110		TAX REFUNDS	54,713	0	0	0	0	0
589300		ECONOMIC DEVELOPMENT EXPENSES	67,800	0	494,524	150,000	75,000	75,000
TOTAL ALL OTHER			\$3,215,604	\$1,619,721	\$2,141,304	\$2,795,350	\$2,948,750	\$2,948,750
TOTAL ALL OTHER			\$3,215,604	\$1,619,721	\$2,141,304	\$2,795,350	\$2,948,750	\$2,948,750

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 of \$200,000 in 2007-08. 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 with the implementation of GASB Statement 45, which required municipalities to report their post employment benefit costs. The 2010-2011 budget funds \$390,625 for post employment benefits.

Budget Highlights

0018107 OTHER POST EMPLOYMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	BOF APPROVED 2010-2011	JOINT BOARD 2010-2011
BENEFITS								
520925		OTHER POST EMPLOYMENT BENEFITS	\$0	\$312,500	\$762,500	\$390,625	\$390,625	\$390,625
TOTAL ALL OTHER			\$0	\$312,500	\$762,500	\$390,625	\$390,625	\$390,625
TOTAL OTHER POST EMPLOYMENT BENEFITS			\$0	\$312,500	\$762,500	\$390,625	\$390,625	\$390,625

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

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

Budget Highlights

The 2010-2011 Budget shows a decrease in operating transfers out in the amount of \$157,175. The reason for the decrease is that the amount of debt service has gone down, due to a decrease in debt service interest and the payoff of a long term debt obligation last year, and amounts to a total decrease of \$278,375. The net change in operating transfers out is offset, in part, by a small increase in the Health Benefits transfer out. 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 increased to \$200,000 for the 2010-2011 budget year. Capital Projects can be found in detail behind the 'capital budget summary' tab.

0018108 OPERATING TRANSFERS OUT (USES)

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	BOF APPROVED 2010-2011	JOINT BOARD 2010-2011
OPERATING TRANSFERS OUT (USES)								
591100		TRANSFER TO SPECIAL REVENUE	\$3,493,658	\$1,715,810	\$2,635,154	\$1,596,015	\$1,596,010	\$1,596,010
591201		TRANSFER TO DEBT SERVICE FUND	6,610,088	6,528,550	6,528,550	6,250,175	6,250,175	6,250,175
591300		TRANSFER TO CAPITAL PROJECTS	992,000	75,000	585,000	200,000	200,000	200,000
591500		TRANSFER TO INTERNAL SERVICE	20,483,115	9,393,000	9,393,000	10,332,300	9,509,000	9,509,000
TOTAL OPERATING TRANSFERS OUT (USES)			\$31,578,861	\$17,712,360	\$19,141,704	\$18,378,490	\$17,555,185	\$17,555,185
TOTAL OPERATING TRANSFERS OUT (USES)			\$31,578,861	\$17,712,360	\$19,141,704	\$18,378,490	\$17,555,185	\$17,555,185

PUBLIC BUILDINGS

Service Narrative

This is administered by the Building Maintenance Division. A list of projects totaling \$350,000 was submitted, with the amount of \$200,000 approved with the intention 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
City Buildings	Low water boiler cut offs	5	\$25,000
Fire Stations	Tank Removals	1	\$75,000
City Hall	Penthouse return air cross connection	1	\$20,000
Main Library	Parking area drainage improvements	1	\$30,000
Youth Services	Window Replacement- Phase I	1	\$50,000
TOTAL			\$200,000

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

Budget Highlights

0018310 PUBLIC BUILDINGS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2008-2009	ORIGINAL BUDGET 2009-2010	REVISED BUDGET 2009-2010	BUDGET REQUEST 2010-2011	BOF APPROVED 2010-2011	JOINT BOARD 2010-2011
SALARIES								
515100		OVERTIME WAGES	\$4,411	\$0	\$3,089	\$0	\$0	\$0
TOTAL SALARIES			\$4,411	\$0	\$3,089	\$0	\$0	\$0
CAPITAL OUTLAY PROJECTS								
570200		BUILDINGS	\$285,047	\$200,000	\$435,540	\$200,000	\$200,000	\$200,000
570300		IMP OTHER	2,446	0	54	0	0	0
570900	09066	CHIMNEY	7,366	0	0	0	0	0
TOTAL PUBLIC BUILDINGS			\$294,859	\$200,000	\$435,594	\$200,000	\$200,000	\$200,000
TOTAL PUBLIC BUILDINGS			\$299,270	\$200,000	\$438,683	\$200,000	\$200,000	\$200,000

