

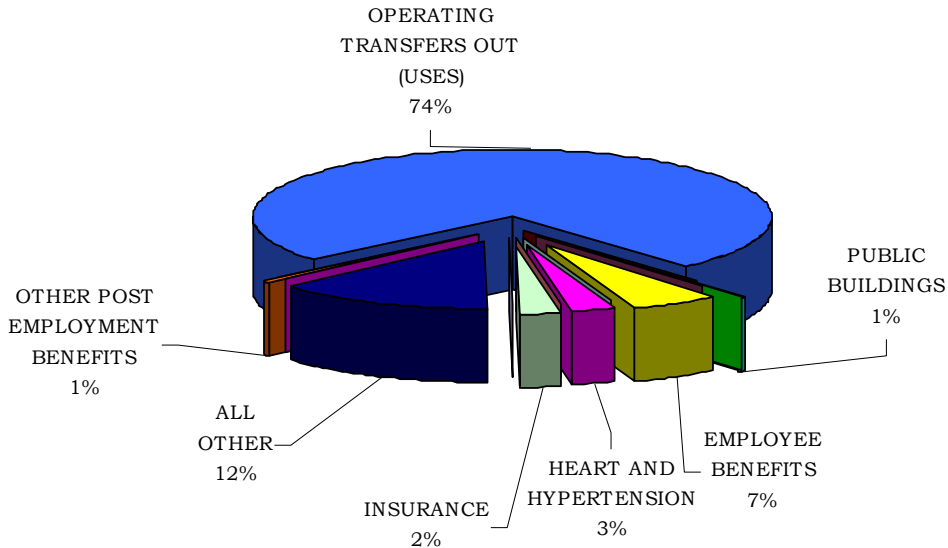
# MISCELLANEOUS

**CITY OF BRISTOL, CONNECTICUT  
2011-2012 BUDGET**

## GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES

ORGCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2009-2010	ORIGINAL BUDGET 2010-2011	REVISED BUDGET 2010-2011	BUDGET REQUEST 2011-2012	JOINT BOARD 2011-2012
0018101	RETIREMENT BENEFITS	\$61,256	\$0	\$0	\$0	\$0
0018102	EMPLOYEE BENEFITS	1,990,371	1,431,000	1,431,000	1,425,000	1,425,000
0018103	HEART AND HYPERTENSION	585,779	715,000	715,000	700,000	700,000
0018105	INSURANCE	588,927	631,000	631,000	609,000	588,000
0018106	ALL OTHER	742,446	2,948,750	2,322,809	3,135,115	3,432,175
0018107	OTHER POST EMPLOYMENT BENEFITS	0	390,625	1,153,125	488,280	185,280
0018108	OPERATING TRANSFERS OUT (USES)	33,021,946	17,555,185	31,134,380	19,901,974	18,739,785
0018310	PUBLIC BUILDINGS	54,728	200,000	592,425	200,000	150,000
<b>TOTAL MISCELLANEOUS EXPENDITURES</b>		<b>\$37,045,453</b>	<b>\$23,871,560</b>	<b>\$37,979,739</b>	<b>\$26,459,369</b>	<b>\$25,220,240</b>

### MISCELLANEOUS SUMMARY 2011-2012



**Miscellaneous - (continued)**

**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.

The Parks and Recreation department budgets costs for liability insurance within their departmental budget. 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 settled in 2011-2012 except police officers and firefighters, so funds have been budgeted for contract settlements once approved by the City Council and referred 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 2011-2012 Budget, an appropriation of \$200,000 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 reasonable administrative and investment expenses of the plan 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 2011-2012.

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**Budget Highlights**

**0018101 RETIREMENT BENEFITS**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2009-2010	ORIGINAL BUDGET 2010-2011	REVISED BUDGET 2010-2011	BUDGET REQUEST 2011-2012	JOINT BOARD 2011-2012
<b>RETIREMENT BENEFITS</b>							
521250		FIDUCIARY INSURANCE	\$42,013	\$0	\$0	\$0	\$0
531000		PROFESSIONAL FEES & SERVICES	1,337	0	0	0	0
534910		ACTUARIAL FEES	17,906	0	0	0	0
<b>TOTAL RETIREMENT BENEFITS</b>			<b>\$61,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RETIREMENT BENEFITS</b>			<b>\$61,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EMPLOYEE BENEFITS**

**Service Narrative**

Employee Benefits account for the City of Bristol's payment of health and dental costs, 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 \$6,830,000 and is transferred out to the Health Benefits Internal Service Fund as shown in the operating transfers-out activity located on page 290-291.

**Budget Highlights**

**0018102 EMPLOYEE BENEFITS**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2009-2010	ORIGINAL BUDGET 2010-2011	REVISED BUDGET 2010-2011	BUDGET REQUEST 2011-2012	JOINT BOARD 2011-2012
<b>EMPLOYEE BENEFITS</b>							
520100		LIFE INSURANCE	\$43,790	\$50,000	\$50,000	\$45,000	\$45,000
520250		HMO- DENTAL	8,123	10,000	10,000	10,000	10,000
520300		HEALTH INSURANCE- CITY	7,600,000	8,000,000	8,000,000	8,000,000	6,830,000
520500		DISABILITY INSURANCE	21,064	24,000	24,000	23,000	23,000
520700		F.I.C.A.	918,663	912,000	912,000	912,000	912,000
520750		MEDICARE INSURANCE	424,278	412,000	412,000	412,000	412,000
520800		EMPLOYEE ASSISTANCE PROGRAM	4,588	8,000	8,000	8,000	8,000
521050		COMPENSATED ABSENCE PAYOUT	568,578	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	1,287	15,000	15,000	15,000	15,000
591516		TRANSFER TO HEALTH BENEFITS	(7,600,000)	(8,000,000)	(8,000,000)	(8,000,000)	(6,830,000)
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$1,990,371</b>	<b>\$1,431,000</b>	<b>\$1,431,000</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>\$1,990,371</b>	<b>\$1,431,000</b>	<b>\$1,431,000</b>	<b>\$1,425,000</b>	<b>\$1,425,000</b>

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

The 2011-2012 General Fund Budget reflects an overall decrease of \$6,000 for employee benefits activity. In an effort to recognize budgetary savings, the Board of Finances' Insurance Committee recommended changes as of July 1, 2010 to the City's insurance carrier for medical and prescription coverage. As a result, of this change the City's July 1, 2011 cost increase for health insurance was minimal. In addition, employee premium cost-sharing has increased.

**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. Effective January 1, 2011, PMA Management, the third party administrator, took over the administration of these claims. There is a designation of Fund Balance in the amount of \$800,000 should these expenditures exceed budget.

**Budget Highlights**

**0018103 HEART AND HYPERTENSION**

<b>OBJECT</b>	<b>PROJECT</b>	<b>DESCRIPTION</b>	<b>PRIOR YEAR ACTUAL 2009-2010</b>	<b>ORIGINAL BUDGET 2010-2011</b>	<b>REVISED BUDGET 2010-2011</b>	<b>BUDGET REQUEST 2011-2012</b>	<b>JOINT BOARD 2011-2012</b>
<b>EMPLOYEE BENEFITS</b>							
516000		HEART AND HYPERTENSION WAGES	\$479,998	\$640,000	\$640,000	\$625,000	\$625,000
520930		HEART AND HYPERTENSION BENEFITS	105,781	75,000	75,000	65,000	65,000
531000		PROFESSIONAL FEES	0	0	0	10,000	10,000
<b>TOTAL HEART AND HYPERTENSION</b>			<b>\$585,779</b>	<b>\$715,000</b>	<b>\$715,000</b>	<b>\$700,000</b>	<b>\$700,000</b>
<b>TOTAL HEART AND HYPERTENSION</b>			<b>\$585,779</b>	<b>\$715,000</b>	<b>\$715,000</b>	<b>\$700,000</b>	<b>\$700,000</b>

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**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.

<b>Insurance Information</b>			
<b>Type of Insurance</b>	<b>Policy Limit</b>	<b>Insurance Carrier</b>	<b>Deductible</b>
Workers' Compensation	Self-insured	PMA is the Third Party Administrator	N/A
Excess Workers' Compensation	\$1,000,000 Aggregate	Safety National	\$600,000
General Liability	\$3,000,000 Aggregate	Argonaut	N/A
Commercial Auto	\$1,000,000	Argonaut	\$1,000
Umbrella Policy	\$10,000,000	Argonaut	\$10,000
<b>Public Entity</b>			
Errors & Omissions	\$1,000,000	Argonaut	\$10,000
Employment Practices	\$1,000,000	Argonaut	\$10,000
Law Enforcement Prof. Liability	\$1,000,000	Argonaut	\$15,000
<b>Education Entity</b>			
Errors & Omissions	\$1,000,000	Argonaut	\$15,000
Employment Practices	\$1,000,000	Argonaut	\$10,000
Property Insurance	Various	Travelers	EDP & A/R- \$5,000 By natural disaster \$100,000, boiler and machinery \$50,000 Contractor's Equipment \$5,000, and any other covered loss \$50,000

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**Budget Highlights**

The 2011-2012 Budget shows a total decrease of \$43,000 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. More information can be found behind the 'internal service tab' on page 328.

**0018105 INSURANCE**

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2009-2010	ORIGINAL BUDGET 2010-2011	REVISED BUDGET 2010-2011	BUDGET REQUEST 2011-2012	JOINT BOARD 2011-2012
<b>INSURANCE</b>							
520400		WORKERS COMPENSATION INSURANCE	\$1,793,000	\$1,509,000	\$1,509,000	\$2,509,000	\$2,509,000
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	31,815	36,000	36,000	34,000	33,000
552010		AUTO INSURANCE	139,114	180,000	180,000	170,000	160,000
552100		LIABILITY INSURANCE	252,148	280,000	280,000	280,000	280,000
586110		CLAIMS- DEDUCTIBLE	0	90,000	90,000	80,000	90,000
586120		CLAIMS- COUNCIL SETTLEMENT	145,850	25,000	25,000	25,000	5,000
591217		TRANSFER OUT SELF INSURANCE W/C	(1,793,000)	(1,509,000)	(1,509,000)	(2,509,000)	(2,509,000)
<b>TOTAL INSURANCE</b>			<b>\$588,927</b>	<b>\$631,000</b>	<b>\$631,000</b>	<b>\$609,000</b>	<b>\$588,000</b>
<b>TOTAL INSURANCE</b>			<b>\$588,927</b>	<b>\$631,000</b>	<b>\$631,000</b>	<b>\$609,000</b>	<b>\$588,000</b>

**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 2011-2012 Budget shows an overall increase in the All Other category by \$483,425.

The Contractual Obligations account has decreased \$386,000 because of fewer unsettled contract. In addition, legal settlements that were previously located in the Corporation Counsel's budget were moved to this section of the budget. Several settlements were finalized during the 2009-2010 budget year that will be paid over several years from this line item.

**Program Summaries-  
Miscellaneous**

**Miscellaneous - (continued)**

**Economic Development**

The Mayor's 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, which 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. It also contains one member of the Board of the BDA.

The committee meets on an as needed basis at the call of the Mayor. The committee met two times in 2011. Economic Development is expected to be 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.

**Budget Highlights:**

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

<b>Grants Awarded Fiscal Year 2011</b>	<b>Relocation/ Expansion Grant</b>	<b>Jobs Created</b>
Multi/Cable Corporation	\$35,000	4
HRF	\$30,000	30
Dupont Systems	\$40,000	4 (+20)

**0018106 ALL OTHER**

<b>OBJECT</b>	<b>PROJECT</b>	<b>DESCRIPTION</b>	<b>PRIOR YEAR ACTUAL 2009-2010</b>	<b>ORIGINAL BUDGET 2010-2011</b>	<b>REVISED BUDGET 2010-2011</b>	<b>BUDGET REQUEST 2011-2012</b>	<b>JOINT BOARD 2011-2012</b>
<b>ALL OTHER</b>							
522301		CONTRACTUAL OBLIGATIONS	\$0	\$1,000,000	\$432,855	\$640,000	\$614,000
531000		PROFESSIONAL FEES	8,624	20,000	20,000	10,000	10,000
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	43,949	47,250	47,250	49,615	49,615
541220		HYDRANT CHARGES	36,768	38,500	38,500	38,500	38,500
543200		EQUIPMENT MAINTENANCE CONTRACTS	43,328	51,000	51,000	50,000	50,000
570100		LAND	0	0	191,002	0	0
570100	11018	LAND	0	0	180,000		0
570400		COMPUTER REPLACEMENT PROGRAM- CITY	153,040	215,000	205,430	210,000	210,000
570900	08073	BACKFLOW	0	0	5,000	0	0
581250		TAX FORECLOSURE COSTS	21,437	24,000	24,000	24,000	24,000
581739		GRADUATION PARTIES DONATION	5,000	3,000	3,000	3,000	3,000
586122		SETTLEMENT	0	500,000	500,000	500,000	500,000
587030		DEMOLITION	0	0	15,000	40,000	40,000
589000		CONTINGENCY	0	930,000	403,872	930,000	1,230,000
589100		UNANTICIPATED EXPENSES	22,700	45,000	45,000	40,000	40,000
589110		TAX REFUNDS	0	0	0	0	0
589300		ECONOMIC DEVELOPMENT EXPENSES	407,600	75,000	160,900	200,000	200,000
591125		COMMODITIES	0	0	0	400,000	423,060
<b>TOTAL ALL OTHER</b>			<b>\$742,446</b>	<b>\$2,948,750</b>	<b>\$2,322,809</b>	<b>\$3,135,115</b>	<b>\$3,432,175</b>
<b>TOTAL ALL OTHER</b>			<b>\$742,446</b>	<b>\$2,948,750</b>	<b>\$2,322,809</b>	<b>\$3,135,115</b>	<b>\$3,432,175</b>

**Miscellaneous - (continued)**

**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. However, effective June 30, 2011 the City Council approved to transfer excess funds from the Police & Fire Benefit Funds to offset their post employment benefit expenses. The 2011-2012 budget funds \$185,280 for post employment benefits for the City retirement group.

**Budget Highlights**

0018107 OTHER POST EMPLOYMENT BENEFITS			PRIOR YEAR ACTUAL 2009-2010	ORIGINAL BUDGET 2010-2011	REVISED BUDGET 2010-2011	BUDGET REQUEST 2011-2012	JOINT BOARD 2011-2012
OBJECT	PROJECT	DESCRIPTION					
<b>BENEFITS</b>							
520925		OTHER POST EMPLOYMENT BENEFITS	\$0	\$390,625	\$1,153,125	\$488,280	\$185,280
<b>TOTAL ALL OTHER</b>			<b>\$0</b>	<b>\$390,625</b>	<b>\$1,153,125</b>	<b>\$488,280</b>	<b>\$185,280</b>
<b>TOTAL OTHER POST EMPLOYMENT BENEFITS</b>			<b>\$0</b>	<b>\$390,625</b>	<b>\$1,153,125</b>	<b>\$488,280</b>	<b>\$185,280</b>

**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 295. This detail can be found in the budget below.

**Budget Highlights**

The 2011-2012 Budget shows an increase in operating transfers out in the amount of \$1,184,600. The reason for the increase is that the amount of debt service has increased, due to an increase in debt service interest due to the June 15, 2011 bond issue. The Internal Service transfer increased due to Workers' Compensation cost increases. The Capital Projects transfers increased due to the reinstatement of the Capital Non-Recurring allocation and the Major Bridge program. Debt Service expenditures can be found in expanded 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 (USES)

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2009-2010	ORIGINAL BUDGET 2010-2011	REVISED BUDGET 2010-2011	BUDGET REQUEST 2011-2012	JOINT BOARD 2011-2012
<b>OPERATING TRANSFERS OUT (USES)</b>							
591100		TRANSFER TO SPECIAL REVENUE	\$3,671,643	\$1,596,010	\$1,661,292	\$1,637,469	\$1,624,475
591201		TRANSFER TO DEBT SERVICE FUND	6,528,540	6,250,175	6,250,175	7,135,505	6,838,105
591300		TRANSFER TO CAPITAL PROJECTS	510,000	200,000	200,000	620,000	545,000
591500		TRANSFER TO INTERNAL SERVICE	22,311,757	9,509,000	23,022,913	10,509,000	9,732,205
<b>TOTAL OPERATING TRANSFERS OUT (USES)</b>			<b>\$33,021,940</b>	<b>\$17,555,185</b>	<b>\$31,134,380</b>	<b>\$19,901,974</b>	<b>\$18,739,785</b>
<b>TOTAL OPERATING TRANSFERS OUT (USES)</b>			<b>\$33,021,940</b>	<b>\$17,555,185</b>	<b>\$31,134,380</b>	<b>\$19,901,974</b>	<b>\$18,739,785</b>

**PUBLIC BUILDINGS**

**Service Narrative**

This is administered by the Building Maintenance division of Public Works. A list of projects that totaled \$200,000 was submitted, and \$150,000 was approved, with the intention that the Board of Public Works, 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 Hall	Roof Replacement/Repair over MIS	1	\$50,000
City Hall	Roof Replacement/Repair South Entrance	1	\$10,000
City Yard	Air Handler Unit/Heater Unit Replacement	1	\$31,000
Dog Pound	Final Kennel Fencing Replacement	1	\$8,000
City Hall	Boiler Room Make-up Air	1	\$15,000
Police Dept.	Dispatch & Communications Replace HVAC Unit	1	\$25,000
Main Library	Repoint Brick on Building & Chimney	1	\$4,000
Main Library	Roof Dormer Repairs	1	\$7,000
<b>TOTAL</b>			<b>\$150,000</b>

**Budget Highlights**

0018310 PUBLIC BUILDINGS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2009-2010	ORIGINAL BUDGET 2010-2011	REVISED BUDGET 2010-2011	BUDGET REQUEST 2011-2012	JOINT BOARD 2011-2012
<b>SALARIES</b>							
515100		OVERTIME WAGES	\$681	\$0	\$0	\$0	\$0
<b>TOTAL SALARIES</b>			<b>\$681</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY PROJECTS</b>							
570200		BUILDINGS	\$53,728	\$200,000	\$592,425	\$200,000	\$150,000
570900	09066	CHIMNEY	319	0	0	0	0
<b>TOTAL PUBLIC BUILDINGS</b>			<b>\$54,047</b>	<b>\$200,000</b>	<b>\$592,425</b>	<b>\$200,000</b>	<b>\$150,000</b>
<b>TOTAL PUBLIC BUILDINGS</b>			<b>\$54,728</b>	<b>\$200,000</b>	<b>\$592,425</b>	<b>\$200,000</b>	<b>\$150,000</b>

