

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.

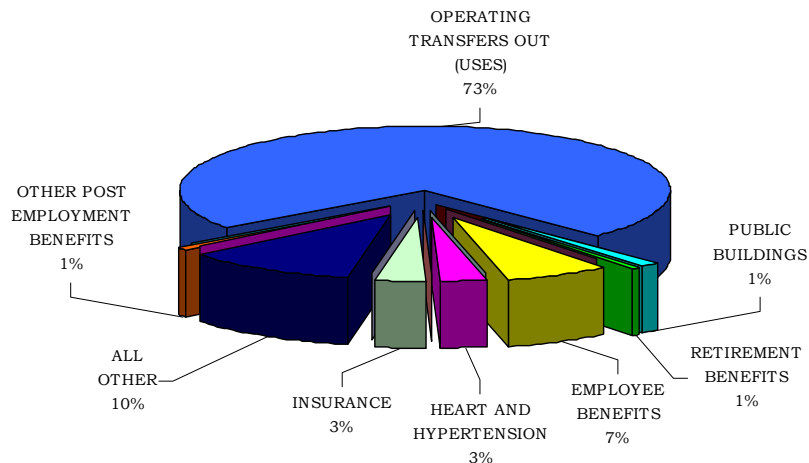
Under the Board of Education tab, miscellaneous accounts include fringe benefits, other educational costs, private school transportation, and program and instructional improvements.

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.

In the 2005-06 budget 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 Local 233, the Clerical Union, Local 1338, Laborers 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 2008-2009 budget a decision was made not to fund this line item because of the accumulated balance of \$472,324.



**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

**CITY OF BRISTOL, CONNECTICUT
2008-2009 BUDGET
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

ORGCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
0018101	RETIREMENT BENEFITS	\$109,924	\$115,000	\$115,000	\$113,500	\$113,500
0018102	EMPLOYEE BENEFITS	1,870,204	1,572,500	1,572,500	1,635,000	1,635,000
0018103	HEART AND HYPERTENSION	738,419	715,000	715,000	715,000	715,000
0018105	INSURANCE	712,892	738,000	738,000	756,000	756,000
0018106	ALL OTHER	473,749	2,198,100	2,409,721	3,357,600	2,630,367
0018107	OTHER POST EMPLOYMENT BENEFITS	0	200,000	200,000	250,000	250,000
0018108	OPERATING TRANSFERS OUT (USES)	30,907,907	16,773,310	30,969,577	17,662,459	16,864,460
0018310	PUBLIC BUILDINGS	218,254	217,500	343,145	350,000	300,000
TOTAL MISCELLANEOUS EXPENDITURES		\$35,031,349	\$22,529,410	\$37,062,943	\$24,839,559	\$23,264,327

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 a thorough review. The new actuarial proposed a lower fee schedule which reduced the budget.

0018101 RETIREMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
RETIREMENT BENEFITS							
521250		FIDUCIARY INSURANCE	\$42,033	\$43,000	\$43,000	\$43,000	\$43,000
531000		PROFESSIONAL FEES & SERVICES	26,543	22,000	22,000	18,000	18,000
534910		ACTUARIAL FEES	41,348	50,000	50,000	52,500	52,500
TOTAL RETIREMENT BENEFITS			\$109,924	\$115,000	\$115,000	\$113,500	\$113,500
TOTAL RETIREMENT BENEFITS			\$109,924	\$115,000	\$115,000	\$113,500	\$113,500

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 \$6,746,000 and is transferred out to the operating transfers out activity located on page 315.

Budget Highlights

The 2008-2009 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

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
EMPLOYEE BENEFITS							
520100		LIFE INSURANCE	\$65,152	\$67,500	\$67,500	\$68,000	\$68,000
520200		HMO MEDICAL INSURANCE	130,109	140,000	140,000	165,000	165,000
520250		HMO- DENTAL	12,658	15,000	15,000	15,000	15,000
520300		HEALTH INSURANCE- CITY	6,200,000	6,665,000	6,665,000	6,845,000	6,746,000
520500		DISABILITY INSURANCE	25,911	30,000	30,000	28,000	28,000
520700		F.I.C.A.	895,738	905,000	905,000	930,000	930,000
520750		MEDICARE INSURANCE	383,038	386,000	386,000	405,000	405,000
520800		EMPLOYEES ASSISTANCE PROGRAM	8,271	9,000	9,000	9,000	9,000
521050		COMPENSATED ABSENCE PAYOUT	336,118	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	13,209	20,000	20,000	15,000	15,000
591516		TRANSFER TO HEALTH BENEFITS	(6,200,000)	(6,665,000)	(6,665,000)	(6,845,000)	(6,746,000)
TOTAL EMPLOYEE BENEFITS			\$1,870,204	\$1,572,500	\$1,572,500	\$1,635,000	\$1,635,000
TOTAL EMPLOYEE BENEFITS			\$1,870,204	\$1,572,500	\$1,572,500	\$1,635,000	\$1,635,000

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 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
EMPLOYEE BENEFITS							
516000		HEART AND HYPERTENSION WAGES	\$674,670	\$640,000	\$640,000	\$640,000	\$640,000
520930		HEART AND HYPERTENSION BENEFITS	63,749	75,000	75,000	75,000	75,000
TOTAL HEART AND HYPERTENSION			\$738,419	\$715,000	\$715,000	\$715,000	\$715,000
TOTAL HEART AND HYPERTENSION			\$738,419	\$715,000	\$715,000	\$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	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
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 2008-2009 Budget shows a total increase of \$18,000 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 has 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 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
INSURANCE							
520400		WORKERS COMPENSATION INSURANCE	\$1,250,000	\$1,360,000	\$1,360,000	\$1,400,000	\$1,545,000
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	44,153	41,000	41,000	41,000	41,000
552010		AUTO INSURANCE	252,413	230,000	230,000	230,000	230,000
552100		LIABILITY INSURANCE	327,566	297,000	297,000	340,000	340,000
586110		CLAIMS- DEDUCTIBLE	51,111	125,000	125,000	100,000	100,000
586120		CLAIMS- COUNCIL SETTLEMENT	17,649	25,000	25,000	25,000	25,000
591217		TRANSFER OUT SELF INSURANCE W/C	(1,250,000)	(1,360,000)	(1,360,000)	(1,400,000)	(1,545,000)
TOTAL INSURANCE			\$712,892	\$738,000	\$738,000	\$756,000	\$756,000
TOTAL INSURANCE			\$712,892	\$738,000	\$738,000	\$756,000	\$756,000

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 2008-2009 Budget shows an overall increase in the All Other category by \$432,267.

The Computer Replacement Account has been increased by \$25,000 because the lease for all City computers will be renewed during the 2008-2009 budget year and the cost will be renegotiated.

Additionally, the Contract Wage Adjustment account has an increase of \$715,015 due to three union contracts being unsettled, with one of the contracts unsettled for the past year. The contingency account was reduced by \$177,748 due to changes in the final budget at the Joint Board.

**Program Summaries-
Miscellaneous**

Miscellaneous (continued)

0018106 ALL OTHER

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
ALL OTHER							
522301		CONTRACT WAGE ADJUSTMENTS	\$0	\$600,000	\$274,047	\$1,264,500	\$1,215,015
531000		PROFESSIONAL FEES	0	26,600	26,600	26,600	26,600
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	39,249	42,000	42,000	45,000	45,000
541220		HYDRANT CHARGES	36,768	39,000	39,000	38,500	38,500
543200		EQUIPMENT MAINTENANCE CONTRACTS	44,364	52,500	52,500	55,000	55,000
570100		LAND	0	0	15,000	0	0
570400		COMPUTER REPLACEMENT PROGRAM- CITY	199,124	200,000	200,000	225,000	225,000
570400	08047	SCANNING SYSTEM	0	35,000	35,000	0	0
570900	08073	BACKFLOW	0	0	5,000	0	0
581250		TAX FORECLOSURE COSTS	44,749	40,000	40,000	40,000	40,000
581739		GRADUATION PARTIES DONATION	5,000	5,000	5,000	5,000	5,000
589000		CONTINGENCY	0	1,110,000	990,077	1,110,000	932,252
589100		UNANTICIPATED EXPENSES	49,657	48,000	49,173	48,000	48,000
589110		TAX REFUNDS	41,838	0	0	0	0
589300		ECONOMIC DEVELOPMENT EXPENSES	13,000	0	636,324	500,000	0
TOTAL ALL OTHER			\$473,749	\$2,198,100	\$2,409,721	\$3,357,600	\$2,630,367
TOTAL ALL OTHER			\$473,749	\$2,198,100	\$2,409,721	\$3,357,600	\$2,630,367

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 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 \$4.6 million funding is achieved. This expenditure object was added last year due to the implementation of GASB Statement 45 requiring municipalities to report their post employments costs. The 2008-2009 budget funds \$250,000 for post employment benefits.

0018107 OTHER POST EMPLOYMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
BENEFITS							
520925		OTHER POST EMPLOYMENT BENEFITS	\$0	\$200,000	\$200,000	\$250,000	\$250,000
TOTAL ALL OTHER			\$0	\$200,000	\$200,000	\$250,000	\$250,000
TOTAL OTHER POST EMPLOYMENT BENEFITS			\$0	\$200,000	\$200,000	\$250,000	\$250,000

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

Budget Highlights

The 2008-2009 Budget shows an increase in operating transfers out in the amount of \$91,150. The main reason for the increase was the increased cost of the City Health Insurance. This amounts to a total increase of \$708,000. Debt Service shows a decrease of \$254,280 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 2008-2009. 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 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 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
OPERATING TRANSFERS OUT (USES)							
591100		TRANSFER TO SPECIAL REVENUE	\$3,777,957	\$1,786,030	\$4,107,952	\$1,746,459	\$1,631,460
591201		TRANSFER TO DEBT SERVICE FUND	6,620,214	6,904,280	6,904,280	6,950,000	6,650,000
591300		TRANSFER TO CAPITAL PROJECTS	1,682,500	500,000	1,057,880	625,000	292,000
591500		TRANSFER TO INTERNAL SERVICE	18,827,236	7,583,000	18,899,465	8,341,000	8,291,000
TOTAL OPERATING TRANSFERS OUT (USES)			\$30,907,907	\$16,773,310	\$30,969,577	\$17,662,459	\$16,864,460
TOTAL OPERATING TRANSFERS OUT (USES)			\$30,907,907	\$16,773,310	\$30,969,577	\$17,662,459	\$16,864,460

PUBLIC BUILDINGS

Service Narrative

This is administered by the Building Maintenance Division. A list of projects costing \$350,000 was submitted and \$300,000 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
City Hall/Police	Space Needs Study	\$72,800	1	\$72,800
Court/Police	New toilets for the cells in Police Department	\$5,200	4	\$20,800
Manross Library	Automate HVAC- Phase II	\$10,400	1	\$10,400
Manross Library	New condensing unit, piping and fencing	\$45,427	1	\$45,427
Senior Center	Handicapped bathroom modifications	\$121,680	1	\$121,680
Public Buildings	ADA Phase 2 Study	\$31,200	1	\$31,200
TOTAL				\$300,000

Budget Highlights

0018310 PUBLIC BUILDINGS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2006-2007	ORIGINAL BUDGET 2007-2008	REVISED BUDGET 2007-2008	BUDGET REQUEST 2008-2009	JOINT BOARD 2008-2009
SALARIES							
515100		OVERTIME WAGES	\$6,627	\$0	\$0	\$0	\$0
		TOTAL SALARIES	\$6,627	\$0	\$0	\$0	\$0
CAPITAL OUTLAY PROJECTS							
570200		BUILDINGS	\$211,627	\$217,500	\$343,145	\$350,000	\$300,000
		TOTAL PUBLIC BUILDINGS	\$211,627	\$217,500	\$343,145	\$350,000	\$300,000
		TOTAL PUBLIC BUILDINGS	\$218,254	\$217,500	\$343,145	\$350,000	\$300,000