City of Bristol
Board of Finance

INFORMATION TO ACCESS THIS MEETING
https://bristolct-gov.zoom.us/j/83403921047?pwd=WkZhN052YlVXTFRhM3RjMnd2VmtTUT09

Meeting ID: 834 0392 1047
Passcode: 12345

A Board of Finance Budget Hearing will be held on Monday, March 16, 2026, at 5:00 PM. in City Hall Council Chambers, 111 North Main Street, Bristol, Connecticut.

1. Call to Order

2. Public Participation

3. Budget Reviews of the Following Departments:

   a. Sewer Operating and Assessment Fund

   b. Water Department

   c. Capital Improvement Plan

   d. Review of Additional Firefighters

   e. Bristol Burlington Health District

   f. Debt Service

   g. Employee Benefits
      Heart & Hypertension
      Insurance
      Miscellaneous & All Other
      Other Post Employment Benefits (OPEB)
      Operating Transfers Out

4. Adjournment

PER ORDER OF THE CHAIRPERSON
David Maikowski

Sewer Department

Sean Hennessey, Water Pollution Control Manager

The Sewer Department is charged with the operation and maintenance of the City's wastewater collection and treatment facilities. The Division provides sanitary sewer collection and treatment services to approximately 92% of the City's populated area. The Division operates and maintains an advanced wastewater reclamation plant with 10.75 MGD capacity, 16 pumping stations, 245 miles of sewer lines and 5,660 manholes. The Division also provides administrative services for the operation, oversees sewer usage billing performed by the City's Water and Sewer Department and develops long term planning to assure the operation will meet the future needs of the Community. In accordance with state and federal regulations the Division is required to maintain a Capital Reserve Fund adequately funded to meet the financial demands of all facility upgrades, modifications and capital equipment replacement.

Fiscal Year 2026 Goals and Accomplishments:

- Completed replacement of secondary clarifier #3 drive unit, all three clarifiers have new drive units installed and completed.
- Secondary Clarifier effluent launder rehabilitation project was awarded and started. One of three clarifiers is completed with the remaining two to be completed in Spring 2026.
- Completed replacement of the four Automatic Transfer Switches (ATS'S) in the Broad Street pumping station.
- Aeration Tanks Exterior Structural Rehabilitation project awarded. Work to commence at the end of FY26 through FY27.
- Cured in place pipe (CIPP) contract awarded for collection system rehabilitation. CIPP lining commenced with Gridley Street, several other areas to be completed.
- Received a new Vacall Sewer Jet Truck. The truck replaces a 2002 Vacall Sewer Jet truck.
- Installed two additional Smartcover Flow monitoring units to collect I/I-flow data in the Collection System.
- Replace the BFP incline conveyor belt and completed structural welding on the unit.
- Continued progress on GIS sewer layer with consultant. Sewer stoppage layer, WPCF equipment layer, smoke testing layer, previous collection system work layer.
- Completed smoke testing in areas of concern.
- Dissolved Oxygen automated control completed in aeration system.
- Design completed for Aeration and Nitrification System Improvement-Diffused Aeration System Replacement.
- Ordered Chevrolet 4500 cab over truck to replace WP12 2002 Sterling six -wheel dump truck and WP17 1999 GMC 3500 stake body.

Fiscal Year 2027 Goals:

- Award and commence work on Diffused Aeration System Replacement project.
- Influent Screw pumps to be evaluated. Replacement, rebuild, or removed and replaced with submersible pumps to be determined.
- CIPP lining to continue in Collection System.
- Telescopic sludge cake conveyor to be replaced.
- Replace vehicle WP5-2005 Ford F150 with new F250
- Complete exterior masonry/concrete restoration on Sludge Storage Tanks.
- Replace plant maintenance garage door bay three.
- Purchase spare influent submersible pump.
- Purchase spare aeration recycle pump.
- Replace biofilter media for Sludge storage/pump house biofilter; potentially press room biofilter media as well.

Long Term Goals:

- Continued compliance of state and federal permit regulations.
- Reduce inflow to the sewer system by identifying and correcting a deficiency in the sewer collection system and locating illegal connections. Utilizing CIPP lining, manhole rehabilitation, and GIS optimization.
- Continue identifying aging equipment with replacement in the plant and collection system.

Performance Measures

Quantitative:

ACTIVITY	FY2024 Actual	FY2025 Actual	FY2026 Actual
Treatment Operations Activity: Wastewater treated	2.8 billion gals.	2.8 billion gals.	tbd
Solids processed	8,600 wet tons	8,200 wet tons	tbd

Expenditure & Position Summary

	2025 Actual	2026 Estimated	2027 Budgeted
Salary Expenditures	$1,797,904	$2,018,859	$2,307,338
Full Time Positions	25	25	28

Salaries

Qty	Position	Salary
1	Superintendent	96,295
1	Office Manager	49,959
1	Accountant	46,915
1	WPC Manager	155,378
1	Asst Chief/Maintenance & Collection	118,815
1	Asst Chief Operator	118,815
1	Lab Technician	73,320
1	Collection System Crew Leader	77,570
1	Senior Process Operator	79,570
1	Process Operator 3	82,695
7	Process Operator	592,841
1	Sewer Rehab & Maintenance Operator	78,415
2	Truck Driver	144,234
3	Electro Mech Tech	238,711
1	Skilled Craftsman	68,577
3	Semi-Skilled Craftsman	206,181
1	Sewer Construction Coordinator	79,047
		2,307,338

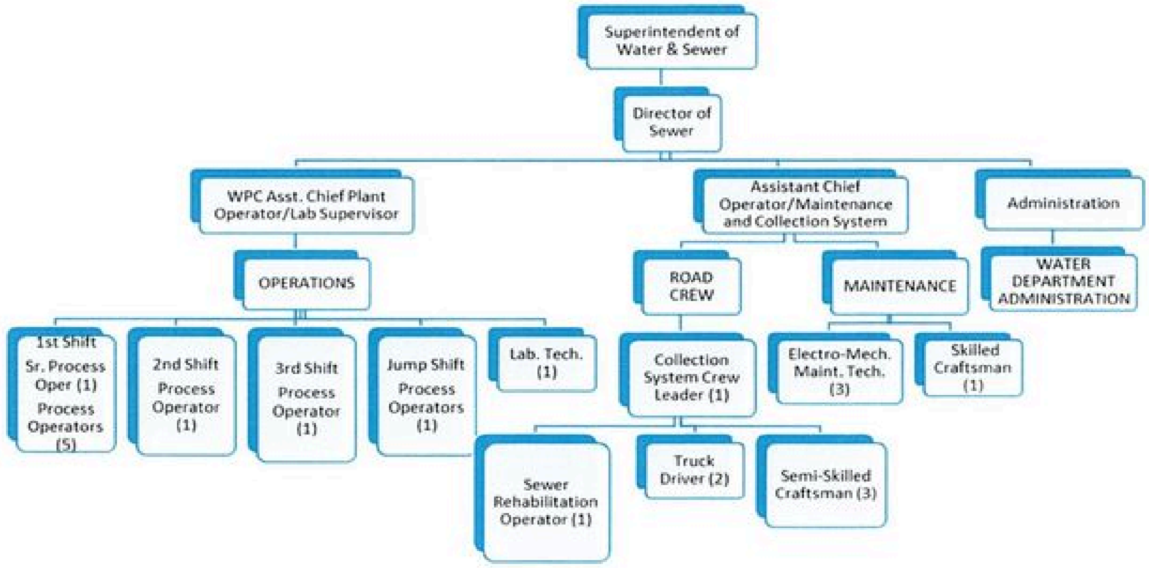
EXPENDITURES				
DESCRIPTION	2025 ACTUAL EXPENDITURES	2026 ORIGINAL BUDGET	2026 REVISED BUDGET	2027 APPROVED BUDGET
REGULAR WAGES	$1,732,260	$1,934,204	$1,934,204	$2,183,456
OVERTIME	55,908	58,656	58,656	88,122
OTHER WAGES	9,736	25,999	25,999	35,760
TOTAL SALARIES	**$1,797,904**	**$2,018,859**	**$2,018,859**	**$2,307,338**
CLOTHING ALLOWANCE	$2,853	$4,300	$3,500	$3,500
PROFESSIONAL FEES AND SERVICES	201,614	150,000	150,000	160,000
ADMINISTRATIVE FEES	57,260	70,000	57,000	65,000
PUBLIC UTILITIES	936,320	780,000	780,000	950,000
WATER AND SEWER CHARGES	18,446	17,700	18,000	19,000
TIPPING FEES	1,049,542	1,140,000	1,140,000	1,200,000
REFUSE	305	600	500	500
REPAIRS AND MAINTENANCE	47,035	115,000	60,000	60,000
COL SYSTEM	123,399	130,000	130,000	140,000
MOTOR VEHICLE SERVICE AND REPAIR	19,817	40,000	30,000	24,000
MAJOR REPAIRS	145,560	155,000	150,000	150,000
RENTS AND LEASES	3,869	5,000	5,000	5,000
TELEPHONE	5,282	9,500	5,300	5,620
POSTAGE	24,864	25,000	25,000	25,000
TRAVEL REIMBURSEMENT	0	100	100	100
PRINTING AND BINDING	360	300	300	300
ADVERTISING	386	500	500	500
CONFERENCES AND MEMBERSHIPS	5,277	2,500	4,500	4,500
SCHOOLING AND EDUCATION	1,650	6,000	4,500	4,500
LIEN FEES	8,855	9,400	9,000	9,500
MISCELLANEOUS	4,984	6,000	5,000	5,000
TOTAL CONTRACTURAL SERVICES	**$2,657,678**	**$2,666,900**	**$2,578,200**	**$2,832,020**
LIFE INSURANCE	$2,864	$3,200	$3,200	$3,200
WORKERS' COMPENSATION	63,200	61,990	61,990	55,030
DISABILITY	0	550	550	550
SOCIAL SECURITY	131,165	152,000	152,000	161,000
(OPEB) RETIREMENT EXPENSE	-10,858	190,000	190,000	150,000
TOTAL BENEFITS	**$186,371**	**$407,740**	**$407,740**	**$369,780**
LABORATORY SUPPLIES	$16,600	$19,000	$18,500	$18,500
MAINTENANCE SUPPLIES AND MATERIALS	1013586	950,000	1,050,000	1095000
PROGRAM SUPPLIES	9,256	85,000	30,000	30,000
NATURAL GAS	30,582	33,000	32,000	32,000
GENERATOR FUEL	4,714	8,500	8,500	8,500
MOTOR FUELS	23,382	32,000	26,000	28,500
MOTOR VEHICLE PARTS	2,837	6,500	5,000	5,000
TIRES	179	4000	8,000	4,000
OFFICE SUPPLIES	2,016	4,000	3,000	3,000
TOTAL SUPPLIES AND MATERIALS	**$1,103,152**	**$1,142,000**	**$1,181,000**	**$1,224,500**

DESCRIPTION	2025 ACTUAL EXPENDITURE S	2026 ORIGINAL BUDGET	2026 REVISED BUDGET	2027 APPROVED BUDGET
CAPITAL OUTLAY	241685	1760000	1760000	1,723,500
TOTAL CAPITAL OUTLAY	**$241,685**	**$1,760,000**	**$1,760,000**	**$1,723,500**
LIABILITY INSURANCE	$108,605	$119,466	$108,740	$120,000
CONTINGENCY	10,035	130,000	$50,000	100,000
REFUNDS OF SEWER USER FEES	0	2,500	$2,500	2,500
TOTAL OTHER/ MISCELLANEOUS	**$118,640**	**$251,966**	**$161,240**	**$222,500**
TRANSFER OUT CLEAN WATER FUND	577943	523,760	523,760	495,126
TRANSFER OUT DEBT	159750	201,550	201,550	190,638
TRANSFERS TO CAPITAL PROJECTS	0	650000	650000	650,000
TRANSFERS TO INTERNAL SERVICE	604,278	564,387	564,387	597,500
TOTAL OPERATING TRANSFERS OUT	1,341,971	1,939,697	1,939,697	1,933,264
TOTAL WATER POLLUTION CONTROL	**$7,447,401**	**$10,187,162**	**$10,046,736**	**$10,612,902**

Financials

REVENUES				
DESCRIPTION	2025 ACTUAL REVENUE	2026 ORIGINAL BUDGET	2026 REVISED BUDGET	2027 APPROVED BUDGET
ASSESSMENTS-INTEREST, LIENS & PENALTIES	$392	$650	$4,000	$3,500
TOTAL TAXES & PRIOR LEVIES	**$392**	**$650**	**$4,000**	**$3,500**
SEWER ASSESSMENTS & ADJUSTMENTS	$3,479	$10,000	$3,000	$3,000
CUSTOMER DUMPING FEES	222,760	190,000	225,000	215,000
UNMETERED COMMERCIAL SEWER USER FEES	2,002,086	2,293,200	2,300,000	2,808,260
UNMETERED DOMESTIC SEWER USER FEES	5,702,418	6,012,604	6,100,000	6,717,259
UNMETERED FACTORY SEWER USER FEES	190,192	225,000	229,000	228,000
UNMETERED PUBLIC SEWER USER FEES	377,712	395,657	425,000	440,000
TOTAL FINES/FEES	**$8,498,647**	**$9,126,461**	**$9,282,000**	**$10,411,519**
SEWER CONNECTION PERMITS	$102,840	$130,000	$135,000	$130,000
TOTAL LICENSE, PERMITS, FEES	**$102,840**	**$130,000**	**$135,000**	**$130,000**
INTEREST INCOME	$0	$10,000	$0	$20,000
TOTAL INVESTMENT EARNINGS	**$0**	**$10,000**	**$0**	**$20,000**
F.O.G. PERMITS	0	0	0	0
MISCELLANEOUS- OTHER	3,737	13,500	13,000	10,000
BUDGETARY FUND BALANCE UNRESTRICTED	0	0	0	0
MISCELLANEOUS REVENUE LIENS	32,650	30,000	55,000	55,000
MISCELLANEOUS PENALTIES SEWER USER	60,906	53,000	60000	60,000
TOTAL OTHER/MISCELLANEOUS	97293	96500	128000	125000
TOTAL WATER POLLUTION CONTROL	**$8,699,172**	**$9,363,611**	**$9,549,000**	**$10,690,019**

Organizational Chart



Bristol Water Department

Robert Longo, Superintedent

The Enterprise Fund is used to account for the operations of the Bristol Water & Sewer Department. These operations are financed and operated in a manner similar to that of a private business enterprise where the intent is that all the costs, including depreciation, related to the provision of goods and services to the general public on a continuing basis, be financed or recovered primarily through user charges.

This fund is operated under the provision of Sections 25 and 48 of the City Charter.

The Bristol Water Department is a municipal department of the City of Bristol and is governed by a Board of Water and Sewer Commissioners appointed by the Mayor and approved by the City Council. Accounting duties, custody of monies received for water consumption or otherwise, the collection of bills, and the payment of bills incurred in the operation of said Water Department, shall be entrusted to the Board of Water Commissioners and shall be executed with the assistance and in accordance with guidelines established by the City Comptroller.

The Board of Water Commissioners shall adopt regulations:

1. For the use and protection of the water system and facilities.
2. To control the use of its land, water plant and facilities.
3. To prevent accidents and promote safety among its employees and for the use of said water plant.
4. For the planting, management, safeguarding and harvesting of trees on Water Department properties.
5. Relating to the operation of said water plant.
6. As to the methods, amounts, prices, quantity and quality of water supply to individual users.
7. To place limitations on water usage in the event of periods of droughts or other emergencies.

The Board of Water Commissioners shall govern the supply of water to all City residents. The Board may prescribe rules for the shut off of water supply in cases of non-payment, until payment arrangements are made, and may include penalties for default in payment of water charges. The Bristol Water Department encourages public participation and input into decisions that may affect the quality of water. Meetings of the Board of Water Commissioners are usually held on the third Tuesday of every month at the Water Treatment Plant located at 1080 Terryville Avenue in Bristol at 6:15 p.m.

The primary sources of supply for the Bristol Water Department are six reservoirs. These reservoirs are located in Bristol, Burlington, Harwinton and Plymouth. The water from these reservoirs is gravity fed to the water treatment plant on Terryville Avenue where it is sampled, tested, treated and filtered prior to entering the water distribution system. These surface water sources are supplemented by groundwater from five wells located on Barlow Street, Mechanic Street, and Mix Street in Bristol. The well water is naturally purified as it is filtered through the soil; however it is still sampled, tested, and treated at each well location. The watershed area surrounding the six reservoirs is protected forestland and comprises over 4,000 acres.

Goals and Accomplishments

Fiscal Year 2026 Goals and Accomplishments:

- The Bristol Water Department has applied for a $19.5 million dollar revolving State loan to merge two well fields and provide treatment for emerging contaminants including manganese, iron and Pfa's. Under the merger, water from the Mix Street Wellfield will be sent via a 3 mile transmission main to the Mechanic Street wellfield and treatment of all water will occur in one location, saving additional treatment plant construction.

Fiscal Year 2027 Goals:

- The Bristol Water Department is currently working on the design process for a $19.5 million dollar upgrade to our two well fields to provide treatment for emerging contaminants and PFAS. The project is estimated to be completed in 2028. Additionally, the department is working to perform inspections of its 10 water storage tanks and evaluate the replacement of the Chippens Hill and Stevens Street tanks.

Long Term Goals:

- Provide high quality water to the customers at a low cost.
- Continue the ongoing effort to reduce expenses. Automation assists the department in meeting some of the cost aspects of this goal.

Comparative Enterprise Fund

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Budget
Net Position at Beginning of Year	**$ 23,958,168**	**$ 27,171,049**	**$ 26,815,735**
Revenues			
Charges for Services	$ 19,401,037	$ 21,147,130	$ 22,415,950
Miscellaneous	543,212	554,790	560,000
Interest Income	125,628	138,000	140,000
	$ 20,069,877	**$ 18,641,235**	**$ 20,372,551**
Expenses			
General Government	$ 15,766,315	$ 15,901,149	$ 20,182,492
Debt Service	694,066	436,860	830,192
	$ 16,460,381	**$ 16,338,009**	**$ 21,012,684**
Excess (Deficiency) of I	**206,535**	**2,303,226**	**(640,133)**
Net Position at End of Y	**$ 27,171,049**	**$ 26,815,735**	**$ 26,175,602**

Expenditure and Position Summary

	2025 Actual	2026 Estimate	2027 Budget
Salary Expenditures	$3,202,378	$3,024,974	$3,025,290
Full time Positions	36	36	36

Salaries

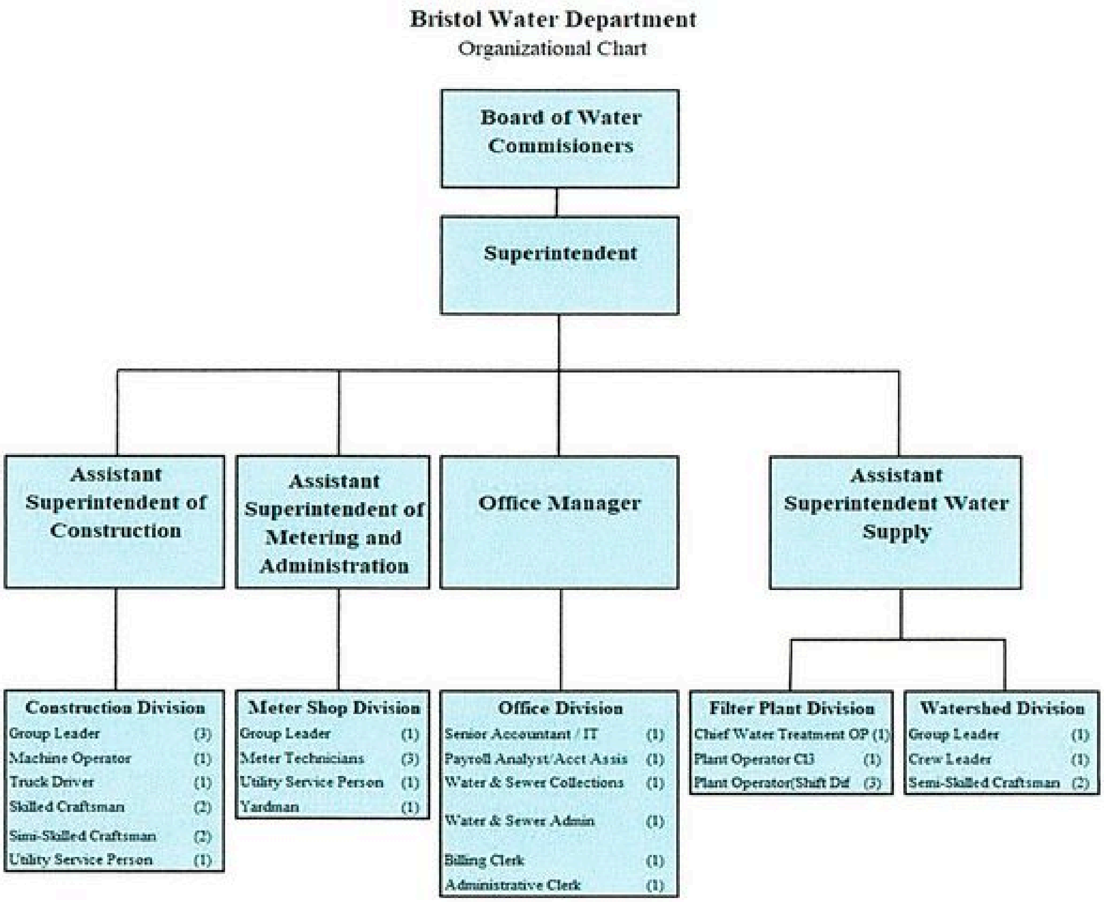
Qty	Position	Salary
1	Superintendent	96,295
1	Assistant Supt - Construction	130,046
1	Assistant Supt - Administration	130,046
1	Assistant Supt - WTP	130,046
1	Chief Water Treatment Operator	99,917
1	Office Manager	49,959
5	Group Leaders	380,037
1	Construction Coordinator	76,731
3	Skilled Craftsman	198,432
4	Semi-Skilled Craftsman	264,576
1	Backhoe Operator	73,112
3	Meter Technician	198,432
1	Water Utility Service Person	66,144
1	Yardman	60,798
2	Plant Operator	132,288
3	Plant Operator w/Shift Differential	311,260
1	Crew Leader	73,112
1	Accountant	46,915
1	Payroll Benefits/Accounting Asst	67,217
1	Water & Sewer Collections Clerk	56,199
1	Billing Analyst	56,199
1	Administrative Clerk/Meter Shop	56,199
1	Water & Sewer Admin	65,013
3	Seasonal Employees	30,000

Financial Statement

BRISTOL WATER DEPARTMENT						
Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance						
(thousands)						
		Actual	Actual	Actual	Actual	Actual
		6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021
Operating revenues:						
	Charges for services	$10,709	$8,644	$8.65	$8,560	$8,891
	Miscellaneous	543	497	414	427	447
Total operating revenues		$ 11,252	$ 9,060	$ 8,987	$ 9,338	$ 8,929
Operating expenses:						
	Source of supply	$254	$211	$180	$211	$301
	Pumping	411	236	257	257	292
	Purification	1,571	1,814	1,680	1,512	1,168
	Transmission and distribution	2,549	2,765	3,192	2,483	1,151
	Customer accounts, administrative and general	3,142	3,023	3,109	3,145	3,029
	Depreciation	1,330	1,266	1,126	1,158	1,162
	Taxes other than income taxes	562	557	617	617	575
	Loss on disposal	0	0	0	0	0
Total operating expenses		$ 9,819	$ 9,872	$ 10,161	$ 9,383	$ 7,678
Operating income (Loss)		1,433	(731)	1,101	(396)	1,660
Nonoperating revenue (expenses):						
	Reimbursement from other funds					
	Interest income	$126	$139	$98	$5	$5
	Interest expense	(34)	(37)	(33)	(50)	(63)
	Loss on disposal					
	Amortization of debt discount and expense	0	0	23	21	18
	Bond Issuance Costs	0	0	0	0	0
Total nonoperating revenues						
	(expenses)	$92	$102	88	(24)	(40)
	Net Income (loss)	1,524	(629)	(1,013)	(420)	1,620
	Retained earnings/fund balance, July 1	34,272	34,901	35,914	36,334	34,714
	Retained earnings/fund balance, June 30	$35,796	$34,272	$34,901	$35,914	$36,334

BRISTOL WATER DEPARTMENT BUDGET SUMMARY					
REVENUE ESTIMATE SUMMARY 2026-2027					
	ACTUAL	AMENDED	CURRENT YR		
	RECEIVED	BUDGET	REVISED EST.	REQUEST	APPROVED
ACCOUNTS RECEIVABLE:	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
WATER SALES	10,615,414	10,200,000	10,400,000	12,046,707	12,046,707
WATER LIENS	25,750	15,000	28,000	28,000	28,000
SERVICE ACCOUNTS	41,941	20,000	20,000	20,000	20,000
SERVICE ACCOUNT LIENS	1,810	1,500	1,500	1,500	1,500
PENALTIES	66,385	80,000	70,000	80,000	80,000
ASSESSMENTS	4,743	15,000	5,000	15,000	15,000
WPC DEPARTMENT PAYMENTS	57,000	57,000	57,000	57,000	57,000
CELL TOWER LEASE	206,203	215,000	213,853	215,000	215,000
LAND LEASE	34,081	34,000	41,000	34,000	34,000
BULK RAW WATER	720	1,000	1,000	1,000	1,000
FINES	10,000	14,000	10,000	14,000	14,000
SEWER ACCOUNT LIENS	3,857	3,100	3,500	3,100	3,100
SUNDRY ACCOUNTS	555	4,300	4,300	4,300	4,300
CLOSING COSTS	94,075	106,040	106,040	106,040	106,040
SCRAP METAL SALES	7,714	5,000	5,000	5,000	5,000
FORESTRY PROGRAM	40,272	7,000	7,000	7,000	7,000
WATER SERVICE REINSTATEMENT	110,650	85,000	102,000	85,000	85,000
REMOVE METER	6,550	6,000	12,000	6,000	6,000
TOTAL REVENUES	**11,327,720**	**10,868,940**	**11,087,193**	**12,728,647**	**12,728,647**
EXPENSE ESTIMATE SUMMARY 2026-2027					
	PRIOR YEAR	AMENDED	CURRENT YR		
	EXPENDED	BUDGET	REVISED EST.	REQUEST	APPROVED
EXPENSE BY TYPE	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027
SALARY	$3,202,378	$3,107,958	$3,024,974	$3,025,290	$3,025,290
FRINGE BENEFITS	1,453,096	1,746,690	1,746,690	1,825,194	1,825,194
OPERATING SERVICES	2,600,887	2,744,537	2,942,950	2,911,962	2,911,962
SUPPLIES & MATERIALS	1,355,532	1,286,740	1,285,883	1,373,908	1,373,908
CAPITAL OUTLAY	390,573	1,966,156	1,966,156	3,479,755	3,479,755
TOTAL EXPENSES	**$9,002,466**	**$10,852,081**	**$10,966,653**	**$12,616,109**	**$12,616,109**
BUDGET SURPLUS (DEFICIT)	**2,325,254**	**$16,859**	**120,540**	**112,538**	**$112,538**

Organizational Chart



2026-2027 CAPITAL BUDGET
CAPITAL IMPROVEMENT & STRATEGIC PLANNING COMMITTEE - APPROVED MARCH 3, 2026
BOARD OF FINANCE

Department	**Request Title**	**Project Total**	**Total To Date**	**Bonding**	**Cash**	**Grants**	**LOCIP**	**Other**	**Total 2027**	**Total Future**
Education	Security Upgrades	$ 3,350,000	$ 2,000,000	$ 1,350,000					$ 1,350,000	$ -
	Bristol Eastern High School - Roof and Mechanicals	$ 33,280,000		$ 3,328,000					$ 3,328,000	$ 29,952,000
	Bristol Central High School - Roof and Mechanicals	$ 30,900,000	$ 8,800,000	$ 2,210,000					$ 2,210,000	$ 19,890,000
		$ -								
Fire Department	Fire Headquarters Renovations	$ 3,000,000		$ 250,000					$ 250,000	$ 2,750,000
	Municipal Police & Fire Training Center	$ 12,000,000		$ 2,000,000		$ 3,150,000			$ 5,150,000	$ 6,850,000
		$ -								
Information Systems	City Wide Phone System	$ 700,000					$ 700,000		$ 700,000	$ -
		$ -								
Parks & Recreation	Rockwell Park Pavilion & Gazebo Roof Replacements	$ 200,000			$ 200,000				$ 200,000	$ -
	Chevy Truck with Multibody System	$ 135,000			$ 135,000				$ 135,000	$ -
	Page Park Revitalization	$ 19,550,000	$ 10,650,000	$ 8,900,000					$ 8,900,000	
	Hoppers-Birge & Robert Property Park Dam & Trail Improvements	$ 250,000		$ 250,000					$ 250,000	$ 2,250,000
	Municipal Golf Course Purchase	$ 5,500,000		$ 5,500,000					$ 5,500,000	
Police Department	Public Safety Communications Systems	$ 12,200,000		$ 350,000					$ 350,000	$ 11,850,000
Public Works										
	Mellen Street Culvert Replacement (South St & Mem Blvd)	$ 1,879,060	$ 199,060	$ 780,000		$ 900,000			$ 1,680,000	$ -
	City Wide Document Scanning Project	$ -							$ -	$ -
	Andrews Street Culvert	$ 1,750,000	$ 1,137,250	$ 306,375		$ 306,375			$ 612,750	$ -
	Police Court Complex	$ 11,500,000	$ 3,100,000	$ 3,000,000					$ 3,000,000	$ 5,400,000
	East Road Drainage Improvements	$ 575,000		$ 575,000					$ 575,000	$ -
	Manross Library Roof Replacement	$ 110,000						$ 110,000	$ 110,000	$ -
	Plan of Conservation and Development Update	$ 255,000			$ 255,000				$ 255,000	$ -
	Public Works Garage Master Plan	$ 7,250,000		$ 250,000					$ 250,000	$ 7,000,000
	Collins Road Storm Drainage	$ 310,000		$ 310,000					$ 310,000	$ -
	Field Street Culvert	$ 1,600,000	$ 430,000	$ 370,000		$ 800,000			$ 1,170,000	$ -
Total Departments		**$ 146,294,060**	**$ 26,316,310**	**$ 29,729,375**	**$ 590,000**	**$ 5,156,375**	**$ 700,000**	**$ 110,000**	**$ 36,285,750**	**$ 85,942,000**

Bristol Burlington Health District

The Bristol-Burlington Health District (BBHD) is a full-service governmental public health agency serving the City of Bristol and Town of Burlington. BBHD is professionally organized and operated as required per Chapter 368f of the General Statutes of the State of Connecticut. BBHD is responsible for reducing morbidity, mortality and injuries within our populations, enforcing various public health and environmental health laws and protecting our environment and natural resources to improve the overall quality of life for our residents, businesses and visitors. BBHD is primarily funded by the State of CT Per Capita grant and by each of the member municipalities via a per capita rate set by the BBHD Board of Health. BBHD is governed by a Board of Health that convenes regularly and whose function is to create, approve or amend the budget and general policies. Each municipality in a health district appoints one member for each 10,000 residents or part thereof, but no municipality shall have more than five representatives. The BBHD Board consists of six members; five members are appointed by the Bristol City Council and one member is appointed by the Burlington Board of Selectmen. The term of office for members of the District Board is three years. Members may be re-appointed for consecutive terms.

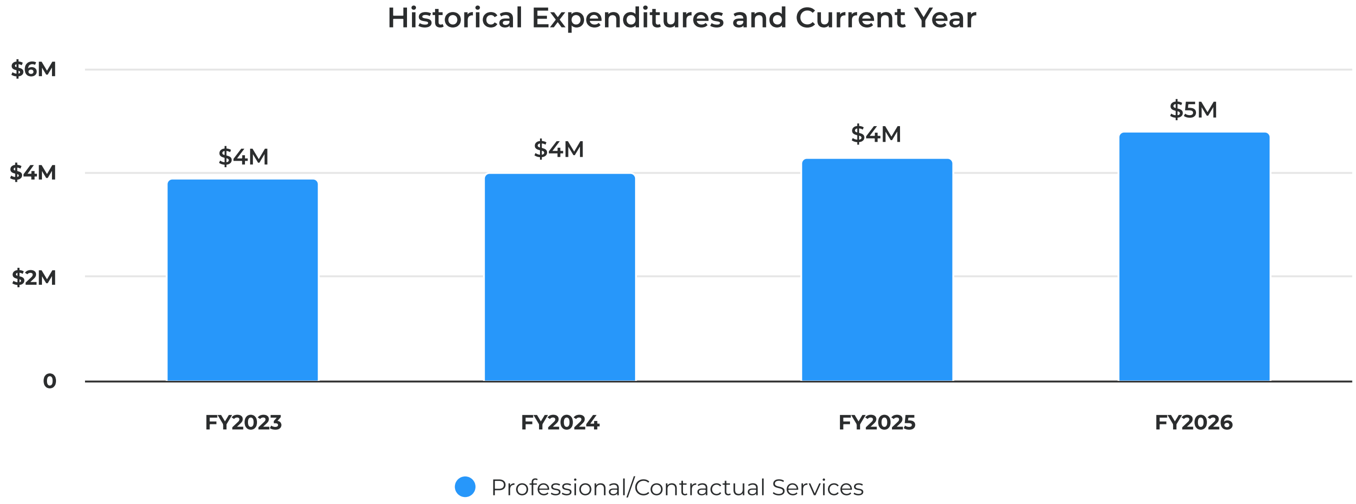
The fiscal year of the Health District is from July 1 to June 30. Each year, in early spring, the BBHD Board of Health has a public hearing on its proposed budget. Following the public hearing and before April 30, the Board of Health adopted its annual budget.

Programs and Services

Staff: BBHD has 50 full-time professional employees who provide various types of services and programs, such as:

- **Community Health services,** which include public health nursing; surveillance and management of communicable and reportable diseases; general immunizations; Maternal, Infant and Family Outreach (MIFO) services; case management and supportive services for vulnerable and at risk populations; and general social services.
- **Dental Health services** for school-age and senior populations.
- **School Health services** (school nurses and health aides).
- **Emergency Preparedness**, which includes planning, responding, conducting exercises and educational services;
- **Housing Code Enforcement services,** which include investigating complaints and enforcing state and local housing and sanitary laws;
- **Environmental Health services**, which include Regulatory Oversight of various types of businesses, activities and conditions, such as: food establishments; schools; childcare; hair, nail and beauty salons; body arts; swimming pools; septic systems; private water supply wells; and the investigation, inspection and mitigation of public health and environmental health hazards and nuisances;
- **Medical Advisory** by a CT licensed physician.

Expenditures



Expenditures

Category	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Requested	FY 2026 vs. FY 2027
Professional/Contractual Services						
PROFESSIONAL FEES & SERVICES	$4,285,860	$4,771,270	$4,771,270	$2,385,635	$4,703,440	-1.42%
Total Professional/Contractual Services	$4,285,860	$4,771,270	$4,771,270	$2,385,635	$4,703,440	-1.42%
Total Expenditures	**$4,285,860**	**$4,771,270**	**$4,771,270**	**$2,385,635**	**$4,703,440**	**-1.42%**

Goals and Accomplishments

Fiscal Year 2026 Goals and Accomplishments:

- Approval of our new office space in the north wing of the Douglas A. Beals Senior Center complex at 240 Stafford Ave.
- Credentialed by Medicare, Medicaid and several private carriers to receive reimbursement for healthcare services.
- BBHD received reimbursement from health insurance carriers for the services we delivered to our populations.
- BBHD reduced the number of school days missed by new students entering the district who lacked required physicals and vaccinations.
- BBHD has successfully connected several residents who experienced non-fatal overdoses with diversion and recovery services.

Summary of 2026-2027 Request:

- BBHD's proposed budget request from the City of Bristol is estimated to be a 3.40% increase over the 2025 - 2026 budget.
- BBHD's Collective Bargaining Agreement for 2026 – 2028 has not been settled, therefore actual salaries, fringe benefits and other related expenditures are not yet established.

Fiscal Year 2027 Goals:

- Move into our new space.
- To offer expanded healthcare services in our new clinical space to residents, municipal employees and private employers.
- Expand our collaboration with our community healthcare partners.
- Expand our Lactation Consulting partnership with Bristol Health.
- Increase our revenue from reimbursable services we offer our communities.

Long Term Goals:

- Expand our existing healthcare and oral health services.
- Provide mental health, substance abuse diversion and recovery services.
- Reduce the dependency on the taxpayers for the services we provide.

Performance Measures

Clients Served	FY2022	FY2023	FY2024	FY2025
Dental Clinic	188	166	145	75
School Dental Program	3072	2983	3631	2121
Rabies Clinic	X	X	50	71
MIFO	X	X	20	7
Outreach	X	152	103	67

Board of Health

Brian Suchinski - Bristol, Chairperson	7/2027
Donna Friday - Bristol	7/2027
Robert Wetmore, Bristol	7/2026
Kathy Langlais, Bristol	7/2028
Robert Wollenberg, Bristol	7/2026
Joshua Plourde - Burlington	6/2026

Bristol-Burlington Health District
Budget Summary for City

		2027	2026	Increase (Decrease) $	%
	REVENUE				
422012	Miscellaneous fees	$ 14,690	$ 12,297	$ 2,393	19.46%
432600	State Per Capita	$ 215,997	$ 182,655	$ 33,342	18.25%
432859	Private Medical Insurance Reimbursement	$ 66,575		$ 66,575	100.00%
441007	License Fees	$ 134,000	$ 134,000	$ -	0.00%
460000	Interest	$ 52,942	$ 53,225	$ (283)	-0.53%
470601	Bristol Per Capita	$ 513,642	$ 513,642	$ -	0.00%
470602	Burlington Per Capita	$ 80,444	$ 80,444	$ -	0.00%
432802	Husky	$ -	$ 49,000	$ (49,000)	-100.00%
431600	Emergency Prep Grant	$ 44,831	$ 44,212	$ 619	1.40%
	Total	**$ 1,123,121**	**$ 1,069,475**	**$ 53,646**	**5.02%**
470601	Bristol - Housing	$ 325,235	$ 330,929	$ (5,694)	-1.72%
470601	BOE - Dental	$ 237,163	$ 244,129	$ (6,967)	-2.85%
470601	BOE - School Health	$ 3,256,316	$ 3,311,492	$ (55,176)	-1.67%
470601	Public Health Services	$ 371,080	$ 471,080	$ (100,000)	-21.23%
	Use of Fund Balance to Offset Reductions	$ 151,952	$ -	$ 151,952	100.00%
	Total City/BOE Services	**$ 4,341,746**	**$ 4,357,631**	**$ (15,885)**	**-0.36%**
	Total Budget	**$ 5,464,867**	**$ 5,427,106**	**$ 37,761**	**0.70%**

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Bristol-Burlington Health District
Budget Summary for City

		2027	2026	Increase (Decrease) $	%
	EXPENDITURES				
6064210	**Core:**				
	Salary and related	$ 597,403	$ 581,589	$ 15,813	2.72%
	Employee benefits	$ 133,458	$ 111,866	$ 21,592	19.30%
	Retiree health insurance	$ 92,000	$ 74,770	$ 17,230	23.04%
	All other	$ 300,260	$ 301,250	$ (990)	-0.33%
		$ 1,123,121	**$ 1,069,475**	**$ 53,646**	**5.02%**
	EXPENDITURES				
6064211	**Housing:**				
	Salary and related	$ 225,248	$ 218,206	$ 7,042	3.23%
	Employee benefits	$ 52,202	$ 66,924	$ (14,722)	-22.00%
	Retiree health insurance	$ 41,000	$ 40,961	$ 39	0.09%
	All other	$ 6,785	$ 4,838	$ 1,947	40.24%
		$ 325,235	**$ 330,929**	**$ (5,694)**	**-1.72%**
	EXPENDITURES				
6064212	**School Dental:**				
	Salary and related	$ 219,151	$ 213,359	$ 5,791	2.71%
	Employee benefits	$ 3,240	$ 3,429	$ (189)	-5.50%
	Retiree health insurance	$ -	$ 15,069	$ (15,069)	-100.00%
	All other	$ 14,772	$ 12,272	$ 2,500	20.37%
		$ 237,163	**$ 244,129**	**$ (6,967)**	**-2.85%**
	EXPENDITURES				
6064213	**School Health:**				
	Salary and related	$ 2,335,751	$ 2,368,108	$ (32,357)	-1.37%
	Employee benefits	$ 626,065	$ 632,954	$ (6,889)	-1.09%
	Retiree health insurance	$ 150,000	$ 173,931	$ (23,931)	-13.76%
	All other	$ 144,500	$ 136,500	$ 8,000	5.86%
		$ 3,256,316	**$ 3,311,492**	**$ (55,176)**	**-1.67%**
6064209	**EXPENDITURES**				
	Public Health Services:				
	Salary and related	$ 403,085	$ 350,265	$ 52,820	15.08%
	Employee benefits	$ 112,647	$ 114,705	$ (2,058)	-1.79%
	All other	$ 7,300	$ 6,110	$ 1,190	19.48%
		$ 523,032	**$ 471,080**	**$ 51,952**	**11.03%**
	Total City/BOE Services	**$ 4,341,746**	**$ 4,357,631**	**$ (15,885)**	**-0.36%**
	Total Budget	**$ 5,464,867**	**$ 5,427,106**	**$ 37,761**	**0.70%**
	Salary and related	**$ 3,780,637**	**$ 3,731,528**	**$ 49,110**	**1.32%**
	Employee benefits	**$ 927,612**	**$ 929,877**	**$ (2,265)**	**-0.24%**
	Retiree health insurance	**$ 283,000**	**$ 304,731**	**$ (21,731)**	**-7.13%**
	All other	**$ 473,617**	**$ 460,970**	**$ 12,647**	**2.74%**
		$ 5,464,867	**$ 5,427,106**	**$ 37,761**	**0.70%**

2026-27

SCHOOL DEBT		Principal	Interest	TOTAL DEBT SERVICE
School Bnd 2017	5/30/17	200,000	4,250	204,250
School Bnd Refunding 2017	11/09/17	1,341,000	241,740	1,582,740
School Bonds 2019	11/12/19	1,040,000	423,850	1,463,850
School Bonds 2022	3/30/2022	590,000	338,365	928,365
Refunding 2024 (2018)	12/30/2024	163,000	190,925	353,925
2025 BANS	11/2025		1,935,608	1,935,608
2026 BANS/Bonds Estimated	11/2026		676,000	676,000
subtotal		**3,334,000**	**3,810,738**	**7,144,738**
GENERAL IMPROVEMENT				
Improvement Bnd 2017B	5/30/17	453,000	81,660	534,660
Improvement Bnd Refunding 2017	11/09/17	1,045,000	22,206	1,067,206
Improvement Bonds 2018 Series B	10/25/18	415,000	202,312	617,312
Improvement Bonds 2019	11/12/19	290,000	116,000	406,000
Improvement Bonds 2022	03/30/22	750,000	431,463	1,181,463
Improvement Bonds 2023	04/03/23	1,500,000	1,166,500	2,666,500
Refunding 2024	12/30/24	698,000	879,130	1,577,130
2025 BANS	11/2025		1,290,406	1,290,406
2026 BANS/Bonds Estimated	11/2026		380,250	380,250
subtotal		**5,151,000**	**4,569,927**	**9,720,927**
SEWER				
Sewer Bnd Refunding 2017	11/09/17	284,000	51,240	335,240
Refunding 2024 (2018)	12/30/2024	4,000	3,620	7,620
subtotal		**288,000**	**54,860**	**342,860**
Debt Service Totals FY 2026-27		**8,773,000**	**8,435,525**	**17,208,525**
Less Sewer Payment		(146,000)	(29,240)	(175,240)
Less Bond Premium			(393,582)	(393,582)
Less Note Premium			(1,155,704)	(1,155,704)
Less Use of Debt Service Reserves			(483,999)	(483,999)
less reductions		**(146,000)**	**(2,062,525)**	**(2,208,525)**
Net Debt Service Totals FY 2026-27		**8,627,000**	**6,373,000**	**15,000,000**

Employee Benefits

The Employee Benefits section includes the City's payment of Life Insurance, HMO-Dental, Health Insurance-City, Disability Insurance, FICA, Medicare, Employee Assistance Program, and Unemployment Insurance.

The "Transfer to Health Benefits" in parentheses indicates the Health Insurance-City appropriation transferred out to the Health Benefits Internal Service Fund as shown within the Operating Transfers Out activity.

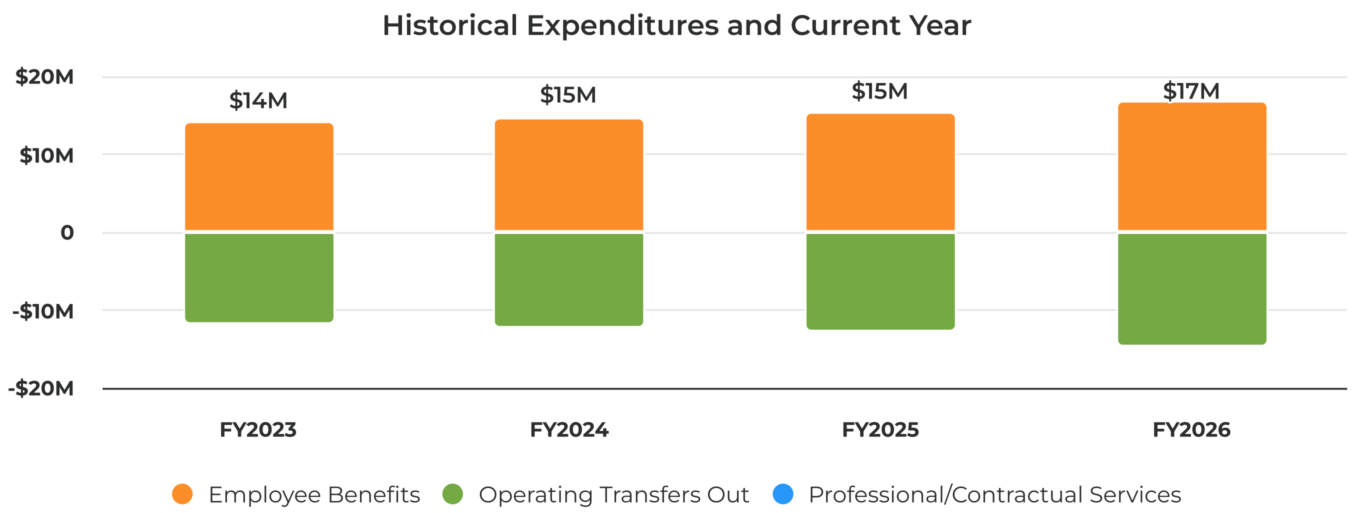
The following is a listing of the Employee Benefits and the vendor provider/payee:

Category	Vendor Provider/Payee
Life Insurance	Madison National Life Insurance
Dental	Cigna-HMO; Anthem
Health Insurance	Cigna
Disability Insurance	Madison National Life Insurance
FICA (City Share 6.2%)	Internal Revenue Service
Medicare (City Share 1.45%)	Internal Revenue Service
Employee Assistance Program	Wheeler Clinic
Unemployment Insurance	State of CT Department of Labor

The 2025-2026 General Fund budget for Employee Benefits reflects a 3.2% decrease. The decrease does not reflect the increase in health insurance. That can be seen in the Operating Transfers Out as noted above. However, the City is in its sixteenth year with Cigna for medical and eighth year of pharmacy benefits with Cigna. Anthem and a fully insured Cigna HMO plan provide dental benefits. More information on the City's Health Benefits fund can be found in the Internal Service Fund section of the budget document. The increase in this cost center is the result of the employer's share of FICA and Medicare increasing due to wage increases.

Expenditure Summary

Expenditures



Expenditures

Category	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Requested	FY 2026 vs. FY 2027
Operating Transfers Out						
TRANSF TO HEALTH BEN-SELF INS	-$12,762,810	-$14,524,120	-$14,524,120	-$14,524,120	-$15,307,570	5.39%
Total Operating Transfers Out	-$12,762,810	-$14,524,120	-$14,524,120	-$14,524,120	-$15,307,570	5.39%
Employee Benefits						
LIFE INSURANCE	$51,407	$75,000	$75,000	$73,187	$60,000	-20.00%
HMO - DENTAL	$19,274	$24,000	$24,000	$24,000	$24,000	0.00%
HEALTH INSURANCE-CITY	$12,762,810	$14,524,120	$14,524,120	$14,524,120	$15,307,570	5.39%
DISABILITY INSURANCE	$10,670	$15,000	$15,000	$12,692	$12,000	-20.00%
F.I.C.A.	$1,165,643	$1,264,000	$1,264,000	$737,786	$1,365,000	7.99%
MEDICARE INSURANCE	$647,683	$705,000	$705,000	$419,023	$720,000	2.13%
EMPLOYEES ASSISTANCE PROGRAM	$11,989	$10,000	$10,000	$10,097	$12,000	20.00%
COMPENSATED ABSENCE PAYOUT	$658,711	-	-	$546,368	-	0.00%
UNEMPLOYMENT INSURANCE	-$13,238	$25,000	$25,000	$25,000	$20,000	-20.00%
BOOT ALLOWANCE	$16,772	$15,000	$15,000	$9,580	$17,000	13.33%
EMPLOYER DEF COMP CONT	$10,038	$11,000	$11,000	$6,308	$11,700	6.36%
Total Employee Benefits	$15,341,760	$16,668,120	$16,668,120	$16,388,160	$17,549,270	5.29%
Professional/Contractual Services						
DEFERRED COMP CONSULTANT	$28,420	$29,300	$29,300	$29,300	$30,150	2.90%
Total Professional/Contractual Services	$28,420	$29,300	$29,300	$29,300	$30,150	2.90%
Total Expenditures	**$2,607,370**	**$2,173,300**	**$2,173,300**	**$1,893,340**	**$2,271,850**	**4.53%**

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20270 2026-2027 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR: HEART AND HYPERTENSION	2025 ACTUAL	2026 ORIG BUD	2026 REVISED BUD	2026 ACTUAL	2026 PROJECTION	2027 REQUEST	PCT CHANGE
0018103 516000 H&H WAGES	300,000.00	204,000.00	204,000.00	204,000.00	204,000.00	192,000.00	-5.9%
0018103 520930 BENEFITS	200,000.00	136,000.00	136,000.00	136,000.00	136,000.00	128,000.00	-5.9%
0018103 591517 TRANS W/C	-500,000.00	-340,000.00	-340,000.00	-340,000.00	-340,000.00	-320,000.00	-5.9%
TOTAL HEART AND HYPERTENSION	.00	.00	.00	.00	.00	.00	.0%
GRAND TOTAL	.00	.00	.00	.00	.00	.00	.0%

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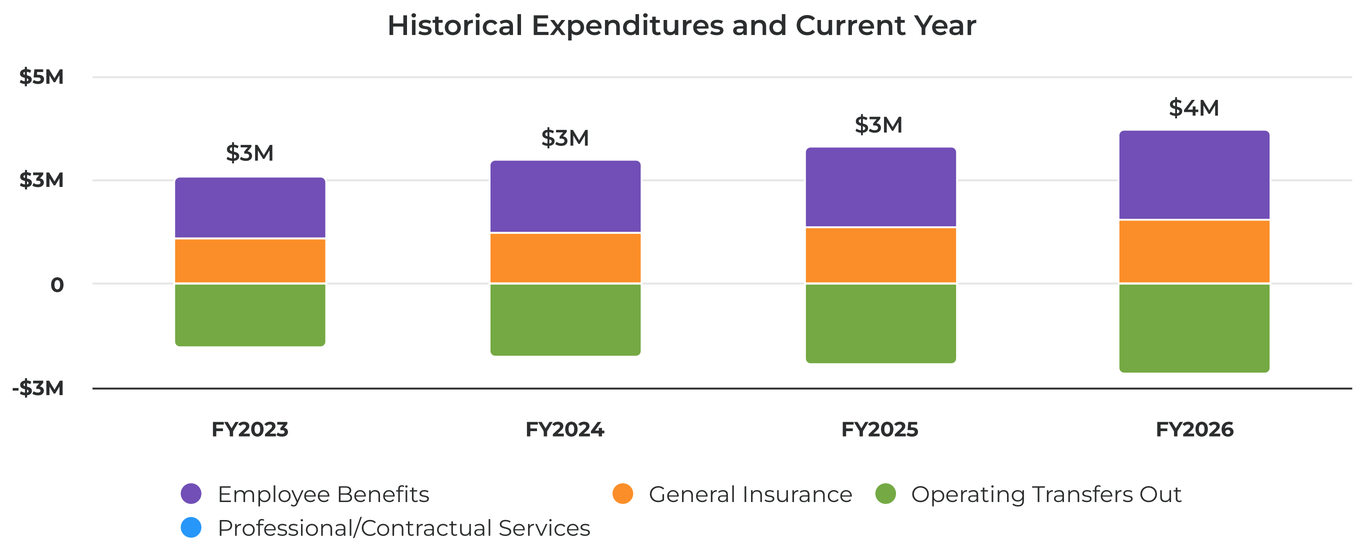
Insurance

This activity includes payment of 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 council settlement claims.

The City uses the following consultants to assist with its insurance programs:

- Insurance Consultant - Tracy Driscoll, an insurance and financial services company located in Bristol. They are paid a consulting fee to serve as a liaison with the City's broker-agents.
- Casualty Insurance (or liability insurances) - Acrisure acts as the City's broker-agent. They are paid through commissions included in the budgeted policy premiums.
- Property Insurance - Roland Dumont Agency Inc. acts as the City's broker-agent. They are paid through commissions included in the budgeted policy premiums.
- Workers' Compensation – FutureComp is the third party administrator to process claims for the City of Bristol Workers' Compensation self-insurance program.

Expenditures



Expenditures

Category	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Requested	FY 2026 vs. FY 2027
General Insurance						
PROPERTY INSURANCE	$106,213	$139,475	$139,475	$131,051	$139,000	-0.34%
AUTO INSURANCE	$437,861	$490,000	$490,000	$466,889	$500,000	2.04%
LIABILITY INSURANCE	$737,689	$811,250	$811,250	$753,959	$811,250	0.00%
CLAIMS-DEDUCTIBLE	$43,259	$100,000	$142,346	$117,346	$100,000	0.00%
MAILBOX REIMBURSEMENTS	$1,350	$750	$750	$675	$750	0.00%
Total General Insurance	$1,326,372	$1,541,475	$1,583,821	$1,469,919	$1,551,000	0.62%
Operating Transfers Out						
TRANSFER OUT SELF INS W/C	-$1,946,770	-$2,140,895	-$2,140,895	-$2,140,895	-$1,976,970	-7.66%

Category	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Requested	FY 2026 vs. FY 2027
Total Operating Transfers Out	-$1,946,770	-$2,140,895	-$2,140,895	-$2,140,895	-$1,976,970	-7.66%
Employee Benefits						
WORKERS COMPENSATION INS	$1,946,770	$2,140,895	$2,140,895	$2,140,895	$1,976,970	-7.66%
Total Employee Benefits	$1,946,770	$2,140,895	$2,140,895	$2,140,895	$1,976,970	-7.66%
Professional/Contractual Services						
INSURANCE CONSULTANT	$20,000	$20,000	$20,000	$20,000	$20,000	0.00%
Total Professional/Contractual Services	$20,000	$20,000	$20,000	$20,000	$20,000	0.00%
Total Expenditures	**$1,346,372**	**$1,561,475**	**$1,603,821**	**$1,489,919**	**$1,571,000**	**0.61%**

Insurance Policies

INSURANCE COVERAGE	BROKER AGENT	CARRIER	POLICY LIMITS	DEDUCTIBLE
Workers' Compensation	FutureComp (3rd party administrator)		Self-Insured	N/A
Excess Worker's Compensation	Acrisure	Safety National	Statutory	$1,000,000 Police and Fire All Others $750,000
Property	Roland Dumont Agency	Travelers	Various	$5,000 EDP & A/R
Auto	Acrisure	Ascot Insurance Company	$1,000,000	$5,000 Bodily Injury/Physical Damage/$1,000 Comp/Coll
Liability	Acrisure	Ascot Insurance Company	$1,000,000 $ 3,000,000	Occurrence Aggregate
Umbrella	Acrisure	Berkley National Insurance Corp	$10,000,000	
Cyber Liability	Acrisure	Ascot Insurance Company	$1,000,000	$10,000
Pollution Liability	Acrisure	Navigators Specialty Insurance Company	$500,000	$25,000
Additional $5M Excess	Acrisure	American Alternative Ins Corp	$5,000,000	
CITY ONLY POLICIES				
Public Officials Errors and Omissions	Acrisure	Indian Harbor Insurance Company	$1,000,000	$25,000
Public Officials Employment Practices	Acrisure	Indian Harbor Insurance Company	$1,000,000	$50,000
Law Enforcement	Acrisure	Ascot Insurance Company	$1,000,000	$25,000
Crime	Roland Dumont	Travelers	Various	
EDUCATION ONLY POLICIES				
Errors and Omissions	Acrisure	Ascot Insurance Company	$1,000,000	$25,000
Employment Practices Liability	Acrisure	Ascot Insurance Company	$1,000,000	$25,000
RETIREMENT BOARD				
Fiduciary Bond	Tracy Driscoll	Travelers	$10,000,000	$50,000

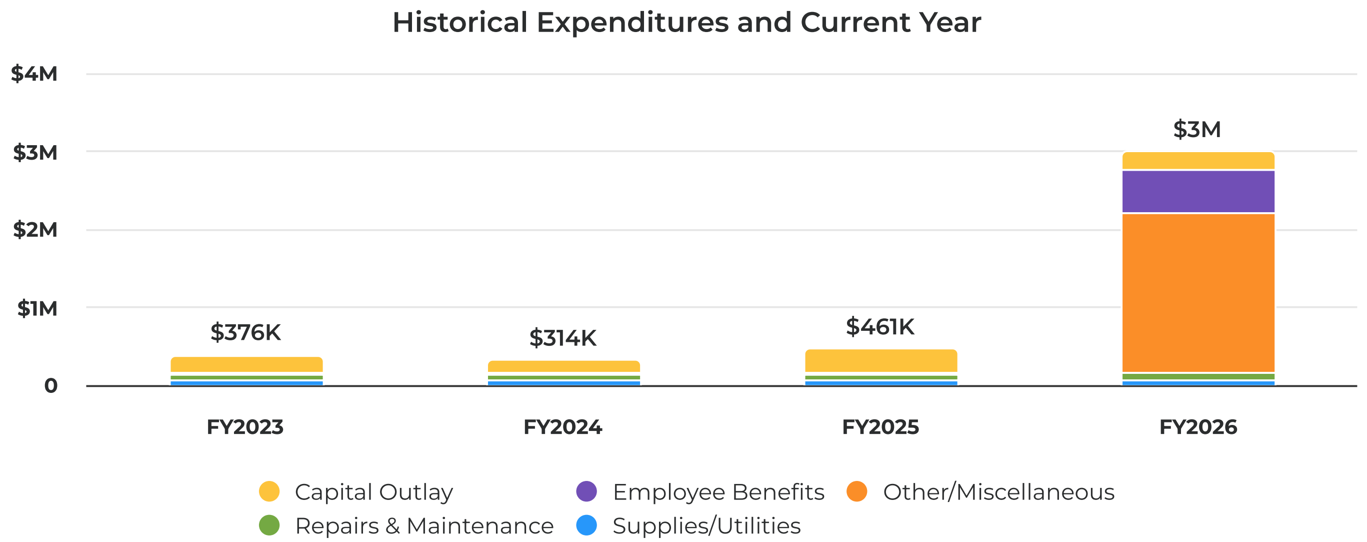
PROPERTY INSURANCE	
Form	Travelers Manuscript Form with Endorsements
Conditions	Risks of Direct Physical Loss including Flood and Earthquake
Term	July 1, 2025 - July 1, 2026
Limits	$755,738,142 Buildings and Structures
	$54,788,936 Personal Property
	$2,500,000 Data Processing and Media
	$2,769,999 Contractor's Equipment
Valuation	Replacement Cost (Except Contractor's Equipment), Agreed Amount, No Coinsurance
Schedule of Insured	On file
CRIME	
Blanket Public Employee and School Employee Dishonesty	Faithful Performance of Duty
	Pension and Employee Benefits
	Volunteers, Students, Non-Compensated Officers and Directors and Committee Members
	$ 2,000,000
Scheduled Excess Limit of Insurance (Employee Dishonesty)	$1,000,000 Treasurer
	$1,000,000 Deputy Treasurer
	$1,000,000 Purchasing Agent
	$1,000,000 Comptroller
	$1,000,000 Assistant Comptroller
	$1,000,000 Public Works Director
Forgery and Alteration	$2,000,000
Social Engineering	$250,000
Money and Securities (In/Out)	$2,000,000
Computer Fraud	$2,000,000
Computer Program & Electronic Date Restoration Expense	$100,000
Funds Transfer Fraud	$2,000,000
Counterfeit Currency	$2,000,000
Other Property	$2,000,00 Premises - Theft Related
	$2,000,00 Messenger - Theft Related
Deductibles	$1,000 Employee Dishonesty
	$5,000 Social Engineering
	$250 All other Coverages Except Theft

All Other

This activity includes items that are extraordinary in nature and difficult to classify. These items include hydrant charges, citywide equipment/maintenance contracts, citywide postage reimbursement, tax foreclosure costs, and unanticipated expenses. Contractual obligations is a set aside account for unsettled union contracts. The contingency account, budgeted at $1 million, provides for unforeseen expenditures that may occur during the budget year.

Expenditure Summary

Expenditures



Expenditures

Category	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Requested	FY 2026 vs. FY 2027
Other/Miscellaneous						
TAX FORECLOSURE COSTS	$6,521	$10,000	$10,000	$2,500	$10,000	0.00%
CONTINGENCY	-	$2,000,000	$1,758,280	-	$1,000,000	-50.00%
UNANTICIPATED EXP	$12,152	$30,000	$30,000	$4,379	$30,000	0.00%
Total Other/Miscellaneous	$18,673	$2,040,000	$1,798,280	$6,879	$1,040,000	-49.02%
Employee Benefits						
CONTRACTUAL OBLIGATIONS	-	$550,000	$432,390	-	$650,000	18.18%
Total Employee Benefits	-	$550,000	$432,390	-	$650,000	18.18%
Supplies/Utilities						
SEWER USE PAYMENTS - HA	$12,850	$18,000	$18,000	$18,000	$18,000	0.00%
HYDRANT CHARGES	$39,312	$42,000	$42,000	$42,000	$42,000	0.00%
POSTAGE	-	-	-	$29,774	-	0.00%
OFFICE SUPPLIES	$10,000	$10,000	$10,000	$9,325	$10,000	0.00%
Total Supplies/Utilities	$62,162	$70,000	$70,000	$99,099	$70,000	0.00%
Repairs & Maintenance						

Category	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Requested	FY 2026 vs. FY 2027
EQUIPMENT MAINTENANCE CONTR	$72,513	$90,000	$90,000	$83,193	$90,000	0.00%
Total Repairs & Maintenance	$72,513	$90,000	$90,000	$83,193	$90,000	0.00%
Capital Outlay						
COMPUTER REPLACEMENT PROGRAM	$307,747	$238,940	$238,940	$204,653	$267,240	11.84%
Total Capital Outlay	$307,747	$238,940	$238,940	$204,653	$267,240	11.84%
Total Expenditures	**$461,095**	**$2,988,940**	**$2,629,610**	**$393,825**	**$2,117,240**	**-29.16%**

Other Post Employment Benefits (OPEB)

The City offers post-retirement healthcare benefits to City and certain Board of Education employee groups that meet retirement eligibility requirements. As of the July 1, 2024, valuation (completed bi-annually), separate valuations were prepared, one for City employees and one for BOE. Member data is as follows:

	City	BOE
Active Members	557	1,133
Retirees Receiving Benefits	217	107
Spouses of Retirees		37
Beneficiaries		1
TOTAL	**774**	**1,278**
7/1/2024 Unfunded Accrued Liability	**$48,341,790**	**$34,578,236**

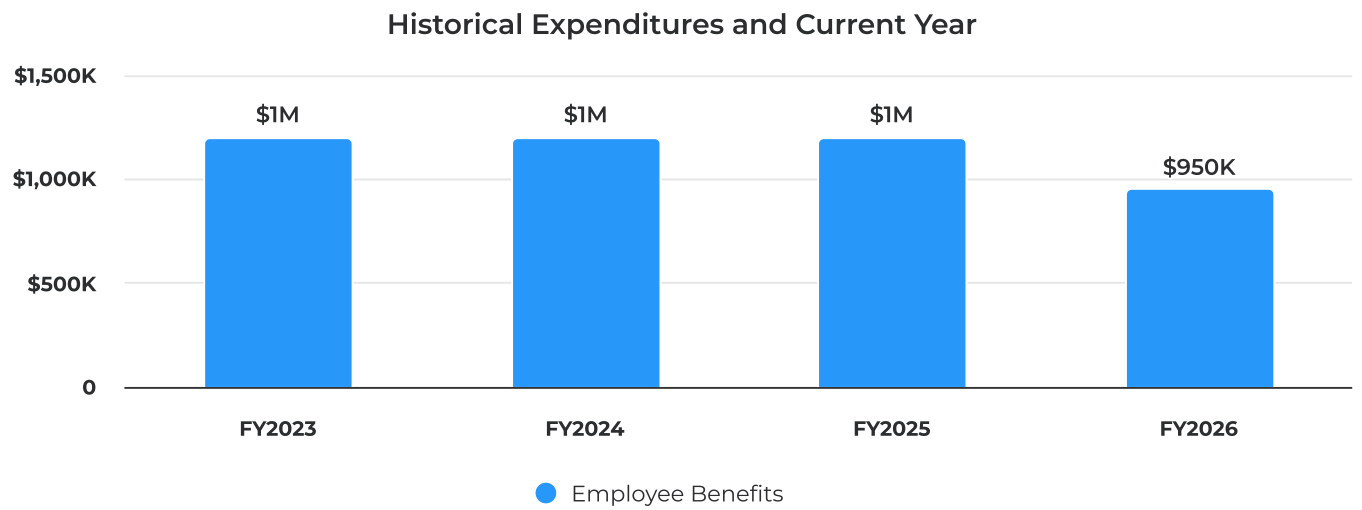
Government Accounting Standards Board (GASB) Statement #45 requires the City to report post-employment benefits costs on its financial statements as well as the liabilities associated with providing this benefit. The City has been funding the plan since FY2008. Within budgetary constraints, the plan is to gradually increase the funding until the full ADC is contributed.

Milliman performs biennial actuarial valuations for the OPEB plan. The most recent valuation is as of July 1, 2024. Based on this valuation, the City will contribute approximately 99% of the Actuarially Determined Contribution (ADC). This comprises the Expected Benefit Payouts (EBP) paid through the City's Health Insurance Internal Service Fund of approximately $6,622,730, and the City, Water and Sewer Department's contribution. For FY2026, the City's contribution was reduced from $1,200,000 to $950,000 primarily due to budget constraints. The Water Department and Sewer Enterprise Funds contribution is $237,770. With all contributions and Internal Service fund payouts, the total contribution is $7,810,500 of the ADC and 95.4% of the Net Budget Impact.

As the Board of Education is not funding its OPEB, there is no Actuarially Determined Contribution calculated.

Expenditure Summary

Expenditures



Expenditures

Category	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Requested	FY 2026 vs. FY 2027
Employee Benefits						
OPEB CONTRIBUTION	$1,200,000	$950,000	$950,000	$2,112,383	$800,000	-15.79%
Total Employee Benefits	$1,200,000	$950,000	$950,000	$2,112,383	$800,000	-15.79%
Total Expenditures	**$1,200,000**	**$950,000**	**$950,000**	**$2,112,383**	**$800,000**	**-15.79%**

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ACTUARIALLY DETERMINED CONTRIBUTION (ADC) FOR 2026-2027

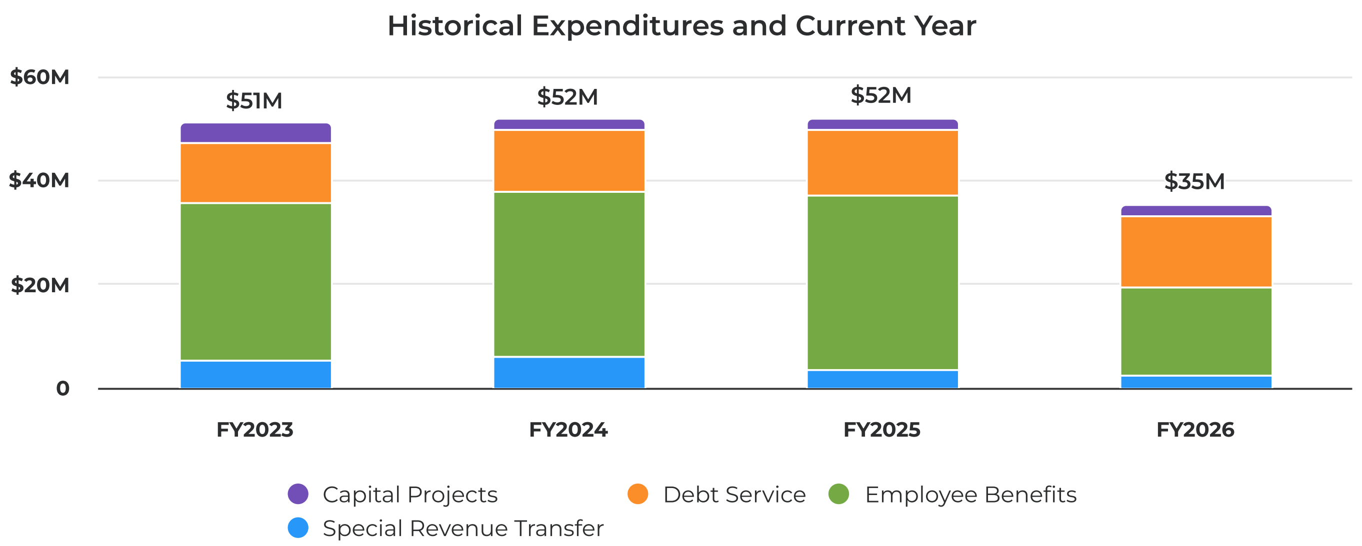
	Actuarially Determined Contribution (ADC)	Expected Benefit Payouts (EBP)	Net Budget Impact
City	2,653,582	(3,353,614)	(700,032)
Water	685,275	(519,920)	165,355
Sewer	151,547	(93,401)	58,146
Police	2,713,360	(1,536,474)	1,176,886
Fire	1,634,186	(1,329,585)	304,601
TOTALS	7,837,950	(6,832,994)	1,004,956
City Contribution			(800,000)
Water Contribution			(165,355)
Sewer Contribution			(58,146)
Unfunded Contribution			(18,545)
% ADC Contribution			-1.85%
% Contribution including EBP			-99.98%

Operating Transfers Out

This activity includes transfers to the Special Revenue Funds, Debt Service Funds, Capital Project Funds and Internal Service Funds. The Debt Service detail can be found in the “Debt ” section. The Special Revenue transfer includes funds for the City share of Economic & Community Development, Solid Waste and the Transfer Station and can be found in more detail in the “Special Revenue” section. Capital Projects can be found in more detail under “Capital Improvements" and Employee Benefits can be found in more detail under "Internal Service Fund".

Expenditure Summary

Expenditures



Expenditures

Category	FY 2025 Actual	FY 2026 Original Budget	FY 2026 Revised Budget	FY 2026 Actual	FY 2027 Requested	FY 2026 vs. FY 2027
Special Revenue Transfer						
TRANSFER TO SPECIAL REVENUE	$3,605,885	$2,269,160	$2,291,585	$2,291,585	$2,608,980	14.98%
Total Special Revenue Transfer	$3,605,885	$2,269,160	$2,291,585	$2,291,585	$2,608,980	14.98%
Debt Service						
TRANSFER TO DEBT SERVICE FUND	$12,750,000	$13,750,000	$13,750,000	$13,750,000	$15,000,000	9.09%
Total Debt Service	$12,750,000	$13,750,000	$13,750,000	$13,750,000	$15,000,000	9.09%
Capital Projects						
TRANSFER TO CAPITAL PROJECTS	$2,182,395	$2,324,345	$2,324,345	$2,324,345	$2,444,345	5.16%
Total Capital Projects	$2,182,395	$2,324,345	$2,324,345	$2,324,345	$2,444,345	5.16%
Employee Benefits						
TRANSFER TO INTERNAL SERVICE	$33,494,040	$17,005,015	$37,656,731	$37,656,731	$17,604,540	3.53%
Total Employee Benefits	$33,494,040	$17,005,015	$37,656,731	$37,656,731	$17,604,540	3.53%
Total Expenditures	**$52,032,320**	**$35,348,520**	**$56,022,661**	**$56,022,661**	**$37,657,865**	**6.53%**

Operating Transfers Out

Special Revenue:			Budget 2025-26		Request 2026-27		Increase/ (Decrease)
	ECD - City Share		492,985		542,120		49,135
	Solid Waste Contribution		1,304,105		1,539,425		235,320
	Transfer Station Contribution		472,070		527,435		55,365
	Subtotal	**$**	**2,269,160**	**$**	**2,608,980**	**$**	**339,820**
Debt Service							
	Debt Service	$	13,750,000	$	15,000,000	$	1,250,000
	Subtotal	**$**	**13,750,000**	**$**	**15,000,000**	**$**	**1,250,000**
Capital Projects							
	Capital Projects		170,000		590,000		420,000
	Assessor Revaluation		300,000		280,000		(20,000)
	Assessor Personal Prop Audits		180,000		0		(180,000)
	Road Improvements Fund		200,000		100,000		(100,000)
	TIF District		1,474,345		1,474,345		0
	Subtotal	**$**	**2,324,345**	**$**	**2,444,345**	**$**	**120,000**
Internal Service							
	Heart & Hypertension	$	340,000	$	320,000	$	(20,000)
	City Health Benefits		14,524,120		15,307,570		783,450
	City Workers' Compensation		2,140,895		1,976,970		(163,925)
	Subtotal	**$**	**17,005,015**	**$**	**17,604,540**	**$**	**599,525**
	Totals	**$**	**35,348,520**	**$**	**37,657,865**	**$**	**2,309,345**