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

The Board of Finance will hold a Budget Hearing on Tuesday, March 26, 2024 immediately following the regular Board of Finance meeting scheduled for 5:30 p.m. in the 3rd Floor Conference Rooms of City Hall, 111 North Main Street, Bristol, Connecticut. *No votes will be taken.*

1. Call to Order

2. Public Participation

3. Budget Reviews of the Following Departments:

    a. Capital Improvement Plan

    b. Bristol-Burlington Health District

    c. Sewer Operating and Assessment Fund

    d. Water Department

    e. Employee Benefits
    Heart and Hypertension
    Insurance
    Miscellaneous & All Other
    Other Post Employment Benefits
    Operating Transfers Out
    Debt Service

    f. Internal Service Fund

4. Adjournment

PER ORDER OF THE CHAIRPERSON
David Maikowski

2024-2025 CAPITAL BUDGET

CAPITAL IMPROVEMENT & STRATEGIC PLANNING COMMITTEE - APPROVED MARCH 13, 2024

					2025						FUTURE
Department	**Request Title**	**Project Number**	**Project Total**	**Total To Date**	**Bonding**	**Cash**	**Grants**	**LOCIP**	**RIF**	**Total 2025**	**YEARS**
Education	IAQ Commissioning		$1,200,000		$1,200,000					$1,200,000	
	Security Upgrades District Wide	24C01	$2,000,000	$1,050,000	$950,000					$950,000	
Fire Department	Fire Station 2 Renovations		$406,000					$406,000		$406,000	
Information Systems	Backup Infrastructure Refresh		$300,000					$300,000		$300,000	
Parks & Recreation	Federal Hill Green Upgrades		$150,000					$150,000		$150,000	
	Park Safety Improvements		$45,000					$45,000		$45,000	
	Park Maintenance Building		$90,000					$90,000		$90,000	
Public Works	Renovation of Senior Center Facility - BBHD Office Space		$2,638,910		$2,638,910					$2,638,910	
	Lake Ave Culvert at Mix Brook	24C05	$1,900,000	$125,000	$825,000		$950,000			$1,775,000	
	Burlington Ave (CT Route 69) - Replacement of Asphalt Sidewalks		$1,460,000			$160,000				$160,000	$1,300,000
	Osullivan Storm Drainage		$748,000	$28,000					$720,000	$720,000	
Total Funding Sources			**$10,937,910**	**$1,203,000**	**$5,613,910**	**$160,000**	**$950,000**	**$991,000**	**$720,000**	**$8,434,910**	**$1,300,000**

Comptroller's Office | Phone: 860.584.6130

Memorandum

To:	Mayor Jeffrey Caggiano
	Board of Finance
From:	Diane M. Waldron, Comptroller *DMW*
Re:	Debt/Capital Projections
Date:	March 14, 2024

The Capital Improvement and Strategic Planning Committee (CISPC) completed their review of all requested projects at their meeting on March 13, 2024. Attached is the approved 2024-2025 Capital Budget in the amount of $8,434,910. To summarize, funding for these projects is recommended as follows:

Bonding	$5,613,910
Cash	$160,000
Grants	$950,000
LOCIP	$991,000
Road Improvement Fund	$720,000
TOTAL	$8,434,910

I'm also attaching the debt projections reviewed by the CISPC. The following highlights each option:

- Current – represents current issued debt as well as authorized unissued debt for projects currently in progress. There is approximately $100 million in authorized/unissued debt spread out over the next few years.

- Current with version 1 – this projection adds a layer to the current projections with projects identified as high priority for funding in FY25 and includes:
  - BOE Security Upgrades - $950,000
  - Lake Ave Culvert - $950,000
  - IAQ Commissioning- $1,200,000

- Current with Version 2 – incudes Current, Version 1 and projects that were secondary in priority for possible funding and includes:
  - ISSI Connection to State of CT Radio Network $1,032,750
  - Renovations to the Senior Center $2,638,910

  After review by the CIPSC only the Renovations to the Senior Center was approved.

In each of these projections short term financing (BANs) is proposed through FY27/28 with a phasing in of bonds in FY27/28 and FY28/29. A conservative 3.75% interest rate was assumed for BANs and Bonds. Bonds were assumed to be issued over 20 years.

With regard to the budget projections, a 2.5% expenditure increase was assumed in accordance with the State mandated cap and a 0.75% grand list growth over the 10/1/23 GL was assumed. Note that the State mandated cap is tied to CPI but the 2.5% was used on a conservative basis.

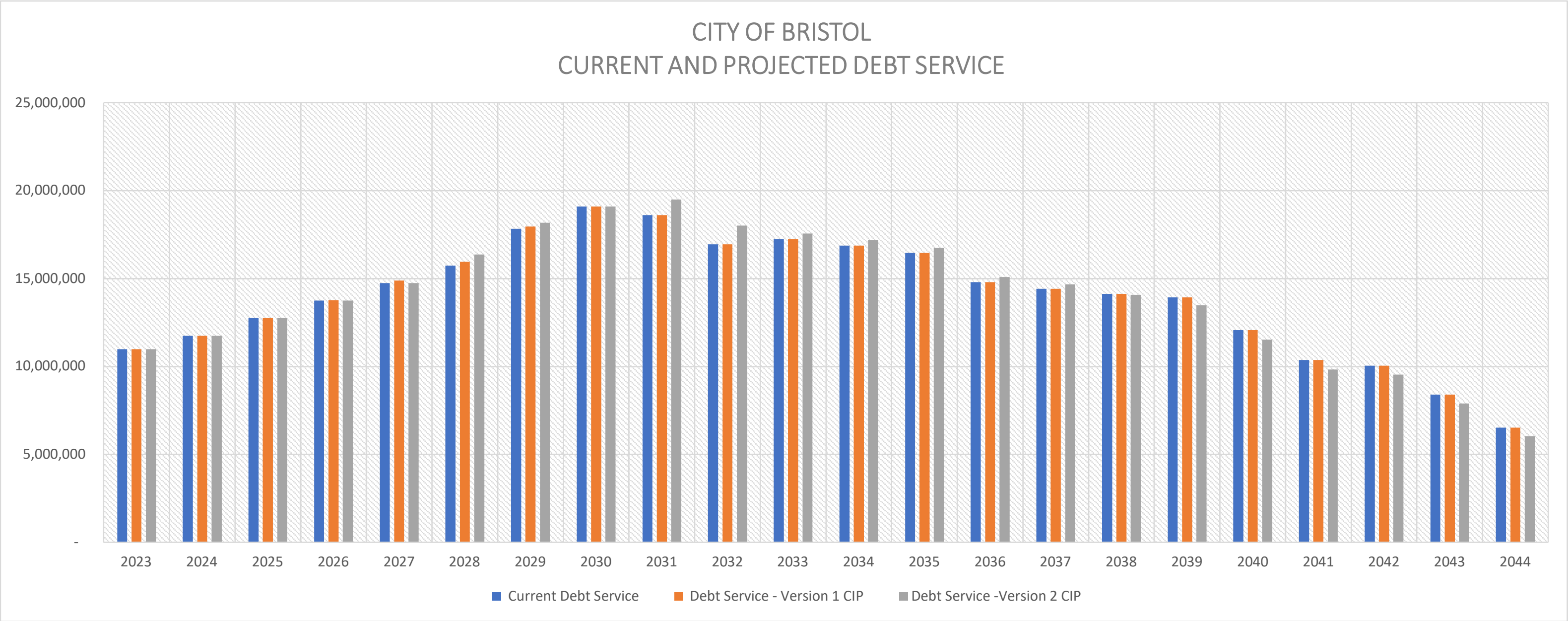
The graphs may be easier to follow and indicate there is not a significant change in debt service levels or debt service as a percent of budget between the 3 different options.

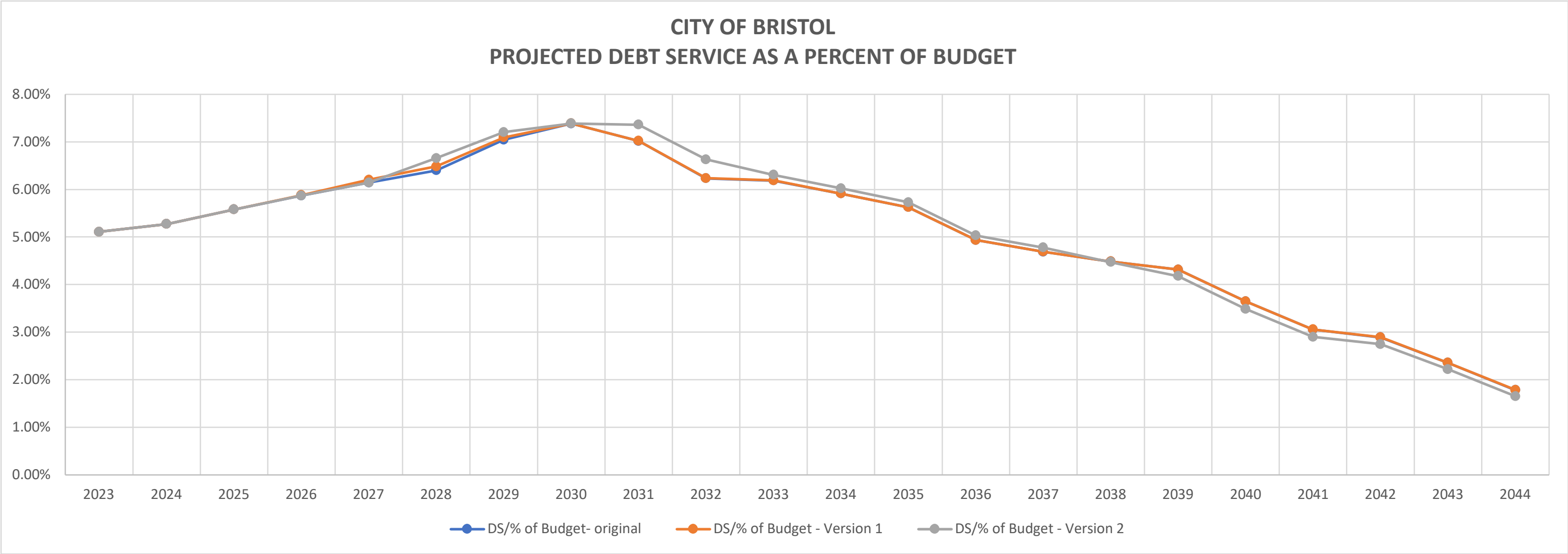
Please keep in mind these are projections and there are a number of variables that impact the timing, cost and budget impact.

I will be happy to review further at the meeting and answer any questions.

SUMMARY OF CURRENT DEBT SERVICE, PROJECTED VERSION 1 CIP PROJECTS, PROJECTED VERSION 2 CIP PROJECTS

	CURRENT					CURRENT WITH VERSION 1					CURRENT WITH VERSION 2				
Fiscal Year	Current Debt Service	Annual Change	Mill Rate Change	Mill Change %	DS/% of Budget-original	Debt Service - Version 1 CIP	Annual Change	Mill Rate Change	Mill Change %	DS/% of Budget - Version 1	Debt Service - Version 2 CIP	Annual Change	Mill Rate Change	Mill Change %	DS/% of Budget - Version 2
2023	10,995,176	-	0.00	0.25%	5.11%	10,995,176	-	-	0.00	5.11%	10,995,176	-	0.00	0.25%	5.11%
2024	11,749,999	754,823	0.14	0.46%	5.27%	11,749,999	754,823	0.14	0.00	5.27%	11,749,999	754,823	0.14	0.46%	5.27%
2025	12,750,000	1,000,001	0.19	0.61%	5.58%	12,750,000	1,000,001	0.19	0.01	5.58%	12,750,000	1,000,001	0.19	0.61%	5.58%
2026	13,750,000	1,000,000	0.19	0.61%	5.87%	13,776,250	1,026,250	0.19	0.01	5.88%	13,750,000	1,000,000	0.19	0.61%	5.87%
2027	14,749,999	1,000,000	0.19	0.61%	6.14%	14,899,999	1,123,750	0.21	0.01	6.20%	14,749,999	1,000,000	0.19	0.61%	6.14%
2028	15,749,999	1,000,000	0.19	0.61%	6.40%	15,956,249	1,056,250	0.20	0.01	6.48%	16,381,249	1,631,250	0.30	1.00%	6.66%
2029	17,843,749	2,093,750	0.39	1.28%	7.05%	17,956,249	2,000,000	0.37	0.01	7.09%	18,172,779	1,791,530	0.33	1.10%	7.20%
2030	19,102,892	1,259,143	0.23	0.77%	7.38%	19,102,892	1,146,643	0.21	0.01	7.39%	19,102,892	930,113	0.17	0.57%	7.39%
2031	18,608,751	(494,141)	-0.09	-0.30%	7.02%	18,608,751	(494,141)	(0.09)	(0.00)	7.02%	19,508,751	405,859	0.08	0.25%	7.36%
2032	16,946,454	(1,662,297)	-0.31	-1.02%	6.23%	16,946,454	(1,662,297)	(0.31)	(0.01)	6.24%	18,012,704	(1,496,047)	-0.28	-0.92%	6.63%
2033	17,237,229	290,775	0.05	0.18%	6.19%	17,237,229	290,775	0.05	0.00	6.19%	17,562,229	(450,475)	-0.08	-0.28%	6.31%
2034	16,879,848	(357,381)	-0.07	-0.22%	5.91%	16,879,848	(357,381)	(0.07)	(0.00)	5.91%	17,189,848	(372,381)	-0.07	-0.23%	6.02%
2035	16,463,188	(416,660)	-0.08	-0.26%	5.62%	16,463,188	(416,660)	(0.08)	(0.00)	5.63%	16,758,188	(431,660)	-0.08	-0.26%	5.73%
2036	14,803,510	(1,659,678)	-0.31	-1.02%	4.93%	14,803,510	(1,659,678)	(0.31)	(0.01)	4.94%	15,083,510	(1,674,678)	-0.31	-1.03%	5.03%
2037	14,417,883	(385,627)	-0.07	-0.24%	4.69%	14,417,883	(385,627)	(0.07)	(0.00)	4.69%	14,682,883	(400,627)	-0.07	-0.25%	4.78%
2038	14,130,619	(287,264)	-0.05	-0.18%	4.48%	14,130,619	(287,264)	(0.05)	(0.00)	4.48%	14,080,619	(602,264)	-0.11	-0.37%	4.47%
2039	13,936,603	(194,016)	-0.04	-0.12%	4.31%	13,936,603	(194,016)	(0.04)	(0.00)	4.32%	13,482,853	(597,766)	-0.11	-0.37%	4.18%
2040	12,074,482	(1,862,121)	-0.35	-1.14%	3.65%	12,074,482	(1,862,121)	(0.35)	(0.01)	3.65%	11,531,982	(1,950,871)	-0.36	-1.20%	3.48%
2041	10,365,313	(1,709,169)	-0.32	-1.05%	3.05%	10,365,313	(1,709,169)	(0.32)	(0.01)	3.05%	9,837,813	(1,694,169)	-0.32	-1.04%	2.90%
2042	10,055,118	(310,195)	-0.06	-0.19%	2.89%	10,055,118	(310,195)	(0.06)	(0.00)	2.89%	9,542,618	(295,195)	-0.05	-0.18%	2.74%
2043	8,399,250	(1,655,868)	-0.31	-1.02%	2.36%	8,399,250	(1,655,868)	(0.31)	(0.01)	2.36%	7,901,750	(1,640,868)	-0.31	-1.01%	2.22%
2044	6,513,750	(1,885,500)	-0.35	-1.16%	1.78%	6,513,750	(1,885,500)	(0.35)	(0.01)	1.78%	6,031,250	(1,870,500)	-0.35	-1.15%	1.65%
2045	6,311,250	(202,500)	-0.04	-0.12%	1.68%	6,311,250	(202,500)	(0.04)	(0.00)	1.69%	5,843,750	(187,500)	-0.03	-0.12%	1.56%
2046	6,108,750	(202,500)	-0.04	-0.12%	1.59%	6,108,750	(202,500)	(0.04)	(0.00)	1.59%	5,656,250	(187,500)	-0.03	-0.12%	1.47%
2047	5,906,250	(202,500)	-0.04	-0.12%	1.50%	5,906,250	(202,500)	(0.04)	(0.00)	1.50%	5,468,750	(187,500)	-0.03	-0.12%	1.39%
2048	5,703,750	(202,500)	-0.04	-0.12%	1.41%	5,703,750	(202,500)	(0.04)	(0.00)	1.41%	5,281,250	(187,500)	-0.03	-0.12%	1.31%
2049	2,801,250	(2,902,500)	-0.54	-1.78%	0.68%	2,801,250	(2,902,500)	(0.54)	(0.02)	0.68%	2,593,750	(2,687,500)	-0.50	-1.65%	0.63%
											-				
	334,355,061					334,850,061					333,702,841				


CITY OF BRISTOL
CURRENT AND PROJECTED DEBT SERVICE
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044
Current Debt Service
Debt Service - Version 1 CIP
Debt Service -Version 2 CIP


CITY OF BRISTOL
PROJECTED DEBT SERVICE AS A PERCENT OF BUDGET
8.00%
7.00%
6.00%
5.00%
4.00%
3.00%
2.00%
1.00%
0.00%
2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044
DS/% of Budget- original
DS/% of Budget - Version 1
DS/% of Budget - Version 2

BRISTOL-BURLINGTON HEALTH DISTRICT
240 Stafford Avenue, Bristol, Connecticut 06010-4617
Tel. (860) 584-7682 • Fax (860) 584-3814 • www.bbhd.org

Healthy People
Healthy Communities

FISCAL YEAR 2024-2025

Department Summary – Org. 606

Summary
The Bristol-Burlington Health District (BBHD) is a full-service 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 considered a quasi-governmental agency independent of the municipalities served. BBHD is primarily funded, per capita, by each municipality and via the State of Connecticut. The main responsibility of the BBHD is to monitor the health status of our populations; investigate health problems and environmental concerns; identify causes and risk factors to poor health; and implement strategies, policies, programs and services necessary to reduce injury, morbidity and mortality throughout Bristol and Burlington. The BBHD is committed to improving the quality of life of our populations and protecting our natural resources.

Fiscal Year 2024 Accomplishments:
- Successfully managed and assisted with all COVID-19 related mitigation responsibilities (vaccination, testing, contact tracing, and distribution of PPE and test kits).
- Reduced the number of Bristol/Burlington residents who presented at Hospital EDs with COVID-19 or related conditions.
- Implemented a Maternal Infant Family Outreach (MIFO) Program to offer specialized services to at risk families and future families.
- Improved access to Harm Reduction, Recovery and Support Services for those experiencing substance use disorder.
- Reduced the number of City of Bristol overdoses and overdose related deaths.
- Increased the number of Bristol residents who are trained in suicide prevention strategies.
- Increased dental reimbursements from insurance carriers.
- Hired a Certified Community Health Worker.

Fiscal Year 2025 Goals:
- Expand dental services to at risk adult populations between 18-50 years of age.
- Expand mental health services to vulnerable populations.
- Obtain a Clinical Laboratory Improvement Amendments waiver to operate a clinic to perform certain public health procedures.
- Reduce the number of children requiring hospitalization from asthma.
- Assist our community healthcare partners with providing or expanding certain healthcare needs

Long Term Goals:
- Relocate BBHD's main office to accommodate expansion of services and staff.
- Continue to ensure quality mental health services are equitably accessible to all populations.
- Continue to expand public health services to those underserved and/or vulnerable populations throughout the community.
- Expand equitable access to maternal, child and family healthcare services.
- Reduce the homelessness population living in Bristol.

Operations

Staff: 52 full-time employees.

Divisions (number of employees):

- **Core** (4): a director of health, a health educator/emergency preparedness and response coordinator, an office manager, and an assistant office manager
- **Public Health** (5): two sanitarians, two public health nurses and a program manager
- **Housing** (3): a housing code enforcement official, a certified community health worker and a clerk/secretary
- **School Health** (37): a school health services coordinator, an assistant school health services coordinator, 18 school nurses, 11 health aides, five LPNs and a clerk/secretary
- **Dental Health** (3): three dental hygienists

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 is comprised 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 Board is three years. Members may be re-appointed for consecutive terms.

Programs and Services

The Bristol-Burlington Health District provides many essential services to our residents and populations, as well as regulatory oversight to many activities and businesses to ensure the safest and highest quality of life, including but not limited to:

- **Public health:**
  - Investigate, monitor and mitigate reportable diseases, health conditions, emergency illnesses, significant laboratory findings and any other public health issues and outbreaks;
  - Manage immunizations requirements, offer vaccinations and testing for infectious diseases;
  - Implement strategies, policies, programs and services to at risk populations and those struggling with poor health outcomes.
  - Ensure equitable access to quality healthcare services
  - Provide community health education, promotion and prevention services
  - Manage BBHD's Maternal Infant Family Outreach (MIFO) program where BBHD staff make home visits to assist at risk families with a variety of healthcare and quality of life needs.
  - Conduct home visits and check on residents for a variety of reasons including referrals from local practitioners, hospitals and various other clinicians.
  - Assist vulnerable and at risk populations access services to mitigate food and housing insecurities, substance abuse, overdose and suicide
  - Staff visit Agape House and Brian's Angels several times a week and assist clients with healthcare, social service and quality of life issues.

- **Environmental health:**
  - Food service: Regulatory oversight of restaurants, cafeterias, grocery stores, food trucks, temporary food events and any other food related businesses. Review floor plans and equipment schedules of new businesses and operations, review license applications, perform pre-operational inspections, provide education and guidance, conduct routine inspections, investigate complaints and manage outbreaks. **295 foodservice routine inspections**

- Septic systems: Regulatory oversight of all systems, review of engineered designed septic system plans, review of building plans, site evaluations, soil evaluations, septic system installation inspections, septic system failure investigations and provide education and guidance.
  144 plan reviews (repair, new and additions)
  77 site inspections

- Drinking water: Regulatory oversight of all water supplies
  - Public water supplies: Protect sources, prevent contamination, investigate complaints
  - Private water supply wells: Review proposed plans, site evaluations, inspect well construction, review water quality reports, investigate water quality issues, provide education and guidance.
    27 private well permit reviews

- Childcare operations: Pre-operational and routine inspections, provide education and guidance, complaint investigations.
  6 routine inspections
- Personal service businesses (barbers, hair and nail salons, massage and tattooing): Pre-operational inspections, provide education and guidance, routine inspections and complaint investigations.
  86 routine inspections
- Public swimming areas: Plan review, pre-operational inspections, provide education and guidance, routine inspections and complaint investigations.
  23 routine inspections
- Lead poisonings: Monitor surveillance systems, investigate poisonings, provide education and guidance, conduct inspections and risk assessments, sample dust, paint chips and soil, regulatory oversight of all remediation.
  12 investigations
- General nuisances: Investigate complaints and mitigate conditions that could negatively impact populations, environments or our natural resources.
  100+ estimated. We will begin collecting data.

- Laboratory services: Sampling of drinking water and swimming water.
  55 Site samples collected and dropped off to the DPH lab.

- **Housing:**
  - Enforce Bristol's Housing Code and other pertinent laws; investigate housing complaints, provide education and guidance, ensure minimum housing standards are met, and improve quality of life.
    135 complaint investigations
- **School health services**:
  - Provide adequate healthcare in all Bristol schools with the use of Registered Nurses, Licensed Practical Nurses and Health Aides; monitor the health of student populations, mitigate health issues, enforce school health laws; administer immunizations, and provide education and guidance.
- **Dental health services**:
  - Offer dental cleanings to certain school age populations at Bristol schools and to members of the Bristol Senior Center, refer clients to dentists, and ensure populations have access to dental services.
    80 school children seen
    149 adults seen

CITY OF BISTOL

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND		2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
0014210 531000	PROF FEES	3,882,135.00	4,001,560.00	4,001,560.00	3,001,170.00	4,001,560.00	4,585,860.00	14.6%
TOTAL GENERAL FUND		3,882,135.00	4,001,560.00	4,001,560.00	3,001,170.00	4,001,560.00	4,585,860.00	14.6%
	GRAND TOTAL	3,882,135.00	4,001,560.00	4,001,560.00	3,001,170.00	4,001,560.00	4,585,860.00	14.6%

** END OF REPORT - Generated by Jodi McGrane **

Report generated: 02/08/2024 12:12
User: JodiMcGrane
Program ID: bgnyrpts

Bristol-Burlington Health District
Budget Comparison

		2025	2024	Increase (Decrease) $	%
	REVENUE				
422012	Miscellaneous fees	$ 31,000	$ 31,000	$ -	0.00%
432600	State Per Capita	$ 182,655	$ 182,796	$ (141)	-0.08%
441007	License Fees	$ 125,000	$ 135,000	$ (10,000)	-7.41%
460000	Interest	$ 44,420	$ 12,000	$ 32,420	270.17%
470601	Bristol Per Capita	$ 513,642	$ 513,642	$ -	0.00%
470602	Burlington Per Capita	$ 80,444	$ 80,444	$ -	0.00%
432802	Husky	$ 43,000	$ 43,000	$ -	0.00%
491004	Reserve Fund	$ -	$ 416,837	$ (416,837)	-100.00%
		$ 1,020,161	**$ 1,414,719**	**$ (394,558)**	**-27.89%**
470601	Bristol - Housing	$ 284,283	$ 297,436	$ (13,154)	-4.42%
470601	BOE - Dental	$ 193,110	$ 243,195	$ (50,085)	-20.59%
470601	BOE - School Health	$ 3,190,825	$ 3,163,842	$ 26,983	0.85%
	Public Health Services	$ 404,000	$ -	$ 404,000	100.00%
	Direct Cost Reduction	$ -	$ (216,557)	$ 216,557	-100.00%
		$ 4,072,219	**$ 3,487,917**	**$ 584,302**	**16.75%**
	Grants	$ 43,600	$ 64,997	$ (21,397)	**-32.92%**
		$ 5,135,980	**$ 4,967,633**	**$ 168,347**	**3.39%**

Bristol-Burlington Health District
Budget Comparison

	2025	2024	Increase (Decrease)	
			$	%

		2025	2024	Increase (Decrease)	
	EXPENDITURES			$	%
6064210	**Core:**				
	Salary and related	$ 920,591	$ 963,022	$ (42,431)	-4.41%
	Employee benefits	$ 195,881	$ 162,157	$ 33,724	20.80%
	Retiree health insurance	$ 59,916	$ 65,894	$ (5,978)	-9.07%
	All other	$ 248,375	$ 206,946	$ 41,429	20.02%
		$ 1,424,762	**$ 1,398,018**	**$ 26,743**	**1.91%**
	Allocation to Public Health Services	$ (404,000)	**$ -**	$ (404,000)	-100.00%
		$ 1,020,761	**$ 1,398,018**	**$ (377,257)**	**-26.99%**
6064211	**Housing:**				
	Salary and related	$ 209,025	$ 206,063	$ 2,962	1.44%
	Employee benefits	$ 38,120	$ 35,673	$ 2,447	6.86%
	Retiree health insurance	$ 32,823	$ 31,619	$ 1,203	3.81%
	All other	$ 4,315	$ 4,081	$ 234	5.74%
		$ 284,283	**$ 277,436**	**$ 6,846**	**2.47%**
6064212	**School Dental:**				
	Salary and related	$ 206,731	$ 208,860	$ (2,129)	-1.02%
	Employee benefits	$ 3,204	$ 4,254	$ (1,050)	-24.68%
	Retiree health insurance	$ 12,075	$ 14,808	$ (2,732)	-18.45%
	All other	$ 14,100	$ 10,274	$ 3,826	37.24%
		$ 236,110	**$ 238,195**	**$ (2,085)**	**-0.88%**

Bristol-Burlington Health District
Budget Comparison

		2025	2024	Increase (Decrease) $	%
	EXPENDITURES				
6064213	**School Health:**				
	Salary and related	$ 2,275,508	$ 2,205,407	$ 70,101	3.18%
	Employee benefits	$ 658,381	$ 571,132	$ 87,249	15.28%
	Retiree health insurance	$ 146,337	$ 140,928	$ 5,409	3.84%
	All other	$ 110,600	$ 136,516	$ (25,916)	-18.98%
		$ 3,190,825	**$ 3,053,983**	**$ 136,842**	**4.48%**
	Public Health Services:				
	Salary and related	$ 316,499	$ -	$ 316,499	100.00%
	Employee benefits	$ 86,377	$ -	$ 86,377	100.00%
	All other	**$ 1,124**	**$ -**	$ 1,124	100.00%
		$ 404,000	**$ -**	**$ 404,000**	**100.00%**
	Total City/BOE Services	**$ 4,115,219**	**$ 3,569,615**	**$ 491,501**	**13.77%**
	Total Budget	**$ 5,135,980**	**$ 4,967,633**	**$ 168,347**	**3.39%**
	Salary related	**$ 3,611,854**	**$ 3,583,352**	$ 28,502	**0.80%**
	Not salary related	**$ 1,524,126**	**$ 1,384,281**	$ 139,845	**10.10%**
		$ 5,135,980	**$ 4,967,633**	$ 168,347	**3.39%**

Memorandum

To: Diane Waldron, Comptroller
From: Robin Manuele Asst. Comptroller
Re: BBHD Reserve of Fund Balance for Budget
Date: 3/13/24

Cc:

Diane-

As we discussed at the BBHD budget meeting on 3/3/24, I think it would be a good idea to earmark fund balance, for example, make an Assigned fund balance account, entitled Assigned for Subsequent Year's Budget within BBHD's fund. This would be done at the end of each fiscal year when we are completing the fund analysis for audit. Ideally, we would like to assign whatever the surplus is from the current year for the budget that is two years out. For example, we would assign fund balance from FY2024, for use in the FY2026 budget. Or, an estimated surplus amount from FY2024 can be agreed upon by the City and BBHD Board to be assigned in FY2024, for use in the FY2025 budget. This way, BBHD and their Board will always know what their Unassigned (available) Fund Balance is. The Assigned Fund Balance for use in the Subsequent Year's Budget will be replenished on an annual basis most likely based on surplus, however if there is no surplus in a given fiscal year, then a decision will have to be made about how to fund the Assigned Fund Balance account. We discussed looking at surpluses in City programs, such as Dental, Housing and School Health due to vacancy factors. This is still a work in progress and should be further discussed and explored. These are my initial thoughts to give greater transparency so every year the amount to be used to offset BBHD's budget increase will be met with less uncertainty as we will know what can be absorbed from the Assigned Fund Balance account. I am happy to discuss further.

City of Bristol
111 North Main Street
Bristol, CT 06010
www.bristolct.gov

PROPOSED

BRISTOL BURLINGTON HEALTH DISTRICT

ASSIGNED FUND BALANCE POLICY

Create an Assigned for Subsequent Years’ Budgets account within the BBHD Fund Balance reserves. The account will be funded and allocated as follows:

City of Bristol divisions within the BBHD budget will be monitored throughout the year. During the budget process BBHD will provide an analysis/projection of year end results. Recognizing there are various factors that impact BBHD operations, for example vacancies which may be hard to determine during the budget setting process, the surplus generated throughout the year can be monitored.

During the budget process, BBHD and the City will review the amount available in the reserves as well as the projections for the current year and evaluate the appropriate use of these funds in the following year to offset the City’s contribution to BBHD for the divisions specifically for the benefit of the City of Bristol. These divisions include:

- Housing
- Dental
- Health
- Public Health Services

The Assigned Fund Balance for use in the Subsequent Year’s Budget will be replenished on an annual basis based on year end surplus. If there is no surplus in a given fiscal year, then a decision will have to be made about how to fund or replenish the Assigned Fund Balance account.

WATER POLLUTION CONTROL

			2023	2024	2024	2024	2024	2025
			ACTUAL	ORIG BUD	REVISED BUD	ACTUALS THROUGH 12/31/23	PROJECTION	REQUEST
11810195	460000	INTEREST INCOME	33,462.70	15,000.00	15,000.00	-	-	10,000.00
11830145	402000	SEWER ASSESSMENTS & ADJUSTMENT	6,333.21	55,000.00	55,000.00	-	10,000.00	10,000.00
11830145	410003	ASSESS-INT, LIENS & PENALTIES	862.71	1,000.00	1,000.00	127.39	800.00	650.00
11830145	422005	CUSTOMER DUMPING FEES	108,519.70	98,150.00	98,150.00	65,127.50	100,000.00	110,000.00
11830145	422006	COMMERCIAL SEWER USER FEE	1,840,624.83	1,766,450.00	1,766,450.00	926,781.55	1,840,000.00	1,850,000.00
11830145	422007	DOMESTIC SEWER USER FEE	4,781,857.97	4,775,160.00	4,775,160.00	2,212,360.46	4,750,000.00	4,785,000.00
11830145	422008	FACTORY SEWER USER FEE	170,306.21	192,975.00	192,975.00	82,647.98	175,000.00	179,985.00
11830145	422009	PUBLIC SEWER USER FEE	341,986.83	287,105.00	287,105.00	173,430.81	292,500.00	303,970.00
11830145	442015	SEWER CONNECTION PERMITS	80,750.00	130,000.00	130,000.00	37,710.00	115,000.00	130,000.00
11830145	454001	MISCELLANEOUS-OTHER	6,012.99	16,025.00	16,025.00	18,494.00	14,500.00	13,500.00
11830145	480013	MISC REVENUE LIENS	14,193.02	26,885.00	26,885.00	(9,236.18)	25,000.00	25,235.00
11830145	480014	SEWER PENALTY FEE	52,788.19	47,395.00	47,395.00	29,345.88	55,000.00	53,000.00
11830145	443000	F.O.G. PERMITS	12,100.00	-	-	-	-	-
TOTAL	WATER POLLUTION CONTROL		7,449,798.36	7,411,145.00	7,411,145.00	3,536,789.39	7,377,800.00	7,471,340.00

WATER POLLUTION CONTROL				2023	2024	2024	2024	2024	2025
				ACTUAL	ORIG BUD	REVISED BUD	ACTUALS THROUGH 12/31/23	PROJECTION	REQUEST
11830145	514000		REGULAR WAGES-WPC	1,617,750.59	1,840,178.00	1,840,178.00	854,088.27	1,708,175.00	1,890,750.00
11830145	515100		OVERTIME WAGES & SALARIES	49,062.91	56,762.00	56,762.00	28,191.45	56,383.00	57,725.00
11830145	517000		OTHER WAGES	26,631.18	22,420.00	22,420.00	11,897.99	23,795.00	25,365.00
11830145	518000		WORKERS' COMP SALARY	-	-	-	-	-	-
11830145	520100		LIFE INSURANCE	2,538.24	2,825.00	2,825.00	1,384.66	2,715.00	2,825.00
11830145	520400		WORKERS COMPENSATION INS	97,000.00	114,000.00	114,000.00	-	105,000.00	114,000.00
11830145	520500		DISABILITY INSURANCE	-	550.00	550.00	-	550.00	550.00
11830145	509262		SOCIAL SECURITY	121,913.70	146,829.00	146,829.00	65,002.58	140,000.00	150,999.00
11830145	590000		(OPEB) RETIREMENT EXPENSE	-	59,090.00	59,090.00	-	59,090.00	59,090.00
11830145	522100		CLOTHING ALLOWANCE	3,124.83	3,780.00	3,780.00	1,313.42	3,780.00	3,500.00
11830145	531000		PROFESSIONAL FEES & SERVICES	75,756.17	146,935.00	146,935.00	23,810.29	150,000.00	160,000.00
11830145	531150		ADMINISTRATIVE FEES	60,160.00	80,000.00	80,000.00	57,000.00	57,000.00	70,000.00
11830145	541000		PUBLIC UTILITIES	621,579.30	740,000.00	740,000.00	351,586.28	702,000.00	654,000.00
11830145	541100		WATER & SEWER CHARGES	12,657.91	14,000.00	14,000.00	3,437.73	13,000.00	13,400.00
11830145	542120		TIPPING FEES	1,012,890.80	1,197,580.00	1,197,580.00	516,182.95	1,214,115.00	1,215,000.00
11830145	542140		REFUSE	244.20	500.00	500.00	363.00	500.00	500.00
11830145	543000		REPAIRS & MAINTENANCE	110,299.01	75,000.00	75,000.00	83,975.57	130,000.00	115,000.00
11830145	543011		COLLECT SYSTEM MAIN & REHAB	140,849.13	115,000.00	115,000.00	72,838.02	145,000.00	150,000.00
11830145	543100		MOTOR VEHICLE SERVICE & REPAIR	16,506.30	15,000.00	15,000.00	16,641.68	25,000.00	20,000.00
11830145	543110		MAJOR REPAIRS	110,079.93	150,000.00	150,000.00	48,776.50	115,000.00	130,000.00
11830145	544400		RENTS & LEASES	7,325.35	4,000.00	4,000.00	3,559.60	5,000.00	5,000.00
11830145	552100		LIABILITY INSURANCE	82,334.55	89,310.00	89,310.00	1,198.22	95,000.00	95,000.00
11830145	553000		TELEPHONE	2,685.86	2,600.00	2,600.00	3,288.49	4,600.00	2,800.00
11830145	553100		POSTAGE	55.60	24,500.00	24,500.00	12.72	24,500.00	25,000.00
11830145	554000		TRAVEL REIMBURSEMENT	-	100.00	100.00	-	100.00	100.00
11830145	555000		PRINTING & BINDING	-	300.00	300.00	-	250.00	300.00
11830145	557700		ADVERTISING	-	500.00	500.00	-	500.00	500.00
11830145	561150		LABORATORY SUPPLIES	16,236.35	16,000.00	16,000.00	11,511.41	17,000.00	17,000.00
11830145	561400		MAINT SUPPLIES & MATERIALS	791,094.60	750,000.00	750,000.00	469,096.64	800,000.00	800,000.00
11830145	561800		PROGRAM SUPPLIES	54,212.97	66,220.00	66,220.00	17,109.99	66,220.00	71,500.00
11830145	562200		NATURAL GAS	32,718.38	33,000.00	33,000.00	7,277.92	33,000.00	33,000.00
11830145	562300		GENERATOR FUEL	8,389.81			-	8,000.00	9,000.00
11830145	562600		MOTOR FUELS	30,193.30	32,220.00	32,220.00	13,549.41	31,000.00	32,000.00
11830145	563000		MOTOR VEHICLE PARTS	3,488.13	3,800.00	3,800.00	301.59	3,800.00	5,000.00
11830145	563100		TIRES	2,755.80	6,500.00	6,500.00	-	3,000.00	3,500.00
11830145	569000		OFFICE SUPPLIES	2,962.83	3,000.00	3,000.00	2,031.08	3,000.00	3,000.00
11830145	570400		MACHINERY AND EQUIPMENT	3,170.53	-	-	-	-	-
11830145	570200	20011	REPLACE ROOFTOP HEAT AND AC	-	-	-	55,800.00	-	-
11830145	570200	22011	HEADWORKS ROOF REPLACEMENT	97,994.00	-	-	-	-	-
11830145	570200	22012	PUMP HOUSE ROOF REPLACEMENT	-	-	-	25,517.00	-	-

11830145	570200	24001	RENOVATE OPERATIONS INTERIOR		100,000.00	100,000.00	87,861.60	100,000.00	-
11830145	570300	17C12	SANITARY SEWER	(3,587.10)	-	-	-	-	-
12630145	570300	18C06	MANHOLE REHAB	18,413.98	-	-	-	-	-
12630145	570300	20C09	MANHOLE REHAB	23,013.38	-	-	-	-	-
12630145	570300	20C10	SEWER COLLECTION SYSTEM REHAB	95,214.46	-	-	-	-	-
12630145	570300	20C11	REHAB THICKENED SLUDGE TANK	380,634.23	-	-	36,026.37	-	-
11830145	570300	24003	BUILDING HEATERS	-	10,000.00	10,000.00	-	10,000.00	-
11830145	570300	24004	PUMP STATION TREE REMOVAL	-	10,000.00	10,000.00	-	10,000.00	-
11830145	570300	24005	PAINT WOOSTER CT PUMP STATION	-	10,000.00	10,000.00	-	10,000.00	-
11830145	570400	21006	MINOR ST PS GENERATOR	43,621.00	-	-	-	-	-
11830145	570400	21008	REPLACE CCTV GROUT TRUCK	76,282.45	-	-	-	-	-
11830145	570400	22010	ELECTRIC FORKLIFT	31,291.00	-	-	-	-	-
11830145	570400	22016	ASSET MANAGEMENT	909.24	-	-	-	-	-
11830145	570400	22038	SECONDARY CLARIFIER UNIT	84,800.00	-	-	-	-	-
11830145	570400	21007	ATS BROAD ST PUMP ST	-	-	-	1,885.00	-	-
11830145	570400	22009	SECURITY CAMERA	24,027.61	-	-	46,150.88	-	-
11830145	570400	23002	BOOSTER PUMP FOR PLANT WATER	7,376.75	-	-	-	-	-
11830145	570400	23003	PRESSROOM BOOSTER PUMP	4,358.07	-	-	-	-	-
11830145	570400	23005	REPLACEMENT LAB SPECTROMETER	5,387.80	-	-	-	-	-
11830145	570400	23006	REPLACEMENT BACKHOE	147,350.00	-	-	-	-	-
12630145	570400	23013	BAR SCREEN ASSEMBLY	400,994.59	-	-	2,181.50	-	-
11830145	570400	24002	SPARE SECONDARY DRIVE		100,000.00	100,000.00	7,232.35	100,000.00	-
11830145	570900		MAJOR REPAIRS TO EQUIPMENT	3,271.29	-	-	54,913.27	-	-
11830145	579999		CAPITAL OUTLAY	-	-	-	-	-	830,000.00
11830145	581120		CONFERENCES & MEMBERSHIPS	2,336.00	1,000.00	1,000.00	448.00	800.00	2,500.00
11830145	581135		SCHOOLING & EDUCATION	5,470.75	3,000.00	3,000.00	2,107.00	3,800.00	6,000.00
11830145	581280		LIEN FEES	6,845.00	4,500.00	4,500.00	8,660.00	10,000.00	7,500.00
11830145	589000		CONTINGENCY	36,527.67	130,000.00	130,000.00	11,039.59	62,150.00	130,000.00
11830145	589100		MISCELLANEOUS	107.22	11,000.00	11,000.00	150.00	11,000.00	11,000.00
11830145	589120		REFUNDS OF SEWER USE FEES	-	2,500.00	2,500.00	-	2,500.00	2,500.00
TOTAL	WATER POLLUTION CONTROL			6,609,307.65	6,194,499.00	6,194,499.00	3,005,400.02	6,066,323.00	6,924,904.00
11800000	230004		CWF PRINCIPAL	476,021.00	541,165.00	541,165.00	215,546.00	415,790.00	406,541.00
11800000	230005		DEBT SERVICE PRINCIPAL	139,000.00	166,500.00	166,500.00	142,000.00	142,000.00	144,500.00
11881085	OTHER FINANCIAL USES								
11881085	591500		TRANSFER OUT INTERNAL SERVICE (HEALTH INS)	427,027.94	508,979.00	508,979.00	243,112.45	508,979.00	622,739.00
11881085	591300		CNR ANNUAL CONTRIBUTION						650,000.00
TOTAL	OTHER FINANCIAL USES			1,042,048.94	1,216,644.00	1,216,644.00	600,658.45	1,066,769.00	1,823,780.00
12680205	588125		INTEREST ON LONG TERM DEBT	190,380.38	0.00	0.00	68,862.00	183,355.00	174,268.00
TOTAL	WATER POLLUTION CONTROL			7,841,736.97	7,411,143.00	7,411,143.00	3,674,920.47	7,316,447.00	8,922,952.00
				-391,938.61	2.00	2.00	-138,131.08	61,353.00	-1,451,612.00

City of Bristol
Salary Worksheet- Regular Wages- 514000
FY 2024-2025

DEPARTMENT:

ORG CO Sewer

Union	Position FY 2022-2023	Position FY 2021-2022	Classification FY 2023-2024	2023-2024 Budget	2023-2024 Projection	2024-2025 Request
BPSA	WPC Manager	WPC Manager		144,990	144,990	148,616
BPSA	ASST. CHIEF/MAINT AND COLL	ASST. CHIEF/MAINT AND COLL		110,870	110,870	113,644
BPSA	ASST. CHIEF OPERATOR	ASST. CHIEF OPERATOR		110,870	110,870	113,644
1338	COLL SYS CREW LEADER	COLL SYS CREW LEADER	Maintainer III	67,776	67,776	69,531
1338	LAB TECHNICIAN	LAB TECHNICIAN	Maintainer III	67,776	67,776	69,531
1338	SENIOR PROCESS OPERATOR	SENIOR PROCESS OPERATOR	Maintainer IV	67,776	67,776	72,976
1338	PROCESS OPERATOR 3	PROCESS OPERATOR 3	Maintainer IV	71,138	71,138	72,976
1338	PROCESS OPERATOR 3	PROCESS OPERATOR 3	Maintainer IV	71,138	71,138	72,976
1338	PROCESS OPERATOR 3	PROCESS OPERATOR	Maintainer III	71,138	71,138	69,531
1338	PROCESS OPERATOR	PROCESS OPERATOR	Maintainer III	67,776	71,138	69,531
1338	PROCESS OPERATOR	PROCESS OPERATOR	Maintainer III	67,776	67,776	69,531
1338	PROCESS OPERATOR	PROCESS OPERATOR	Maintainer III	67,776	67,776	69,531
1338	PROCESS OPERATOR	PROCESS OPERATOR	Maintainer III	67,776	67,776	69,531
1338	PROCESS OPERATOR	PROCESS OPERATOR	Maintainer III	67,776	67,776	69,531
1338	SEWER REHAB & MAINT OPER.	SEWER REHAB & MAINT OPER.	Maintainer III	67,776	67,776	69,531
1338	TRUCK DRIVER	TRUCK DRIVER	Maintainer II	61,325	61,325	62,891
1338	TRUCK DRIVER	TRUCK DRIVER	Maintainer II	61,325	61,325	62,891
1338	ELECTRO-MECH. TECH	ELECTRO-MECH. TECH	Maintainer IV	71,138	71,138	72,976
1338	ELECTRO-MECH. TECH	ELECTRO-MECH. TECH	Maintainer IV	71,138	71,138	72,976
1338	ELECTRO-MECH. TECH	ELECTRO-MECH. TECH	Maintainer IV	71,138	71,138	72,976
1338	SEMI-SKILLED CRAFTSMAN	SEMI-SKILLED CRAFTSMAN	Maintainer II	61,325	61,325	62,891
1338	SEMI-SKILLED CRAFTSMAN	SEMI-SKILLED CRAFTSMAN	Maintainer II	61,325	61,325	62,891
1338	SEMI-SKILLED CRAFTSMAN	SEMI-SKILLED CRAFTSMAN	Maintainer II	61,325	61,325	62,891
1338	SKILLED CRAFTSMAN	SKILLED CRAFTSMAN	Maintainer II	57,984	57,984	62,891
1338	SEWER CONSTRUCTION COORD.	SEWER CONSTRUCTION COORD.	Maintainer IV	67,776	67,776	72,976
1338	SEWER REHAB & MAINT OPER.	SEWER REHAB & MAINT OPER.	Maintainer III	100	100	100
1338	TRUCK DRIVER	TRUCK DRIVER	Maintainer II	315	315	315
1338	SEMI-SKILLED CRAFTSMAN	SEMI-SKILLED CRAFTSMAN	Maintainer II	150	150	150
1338	SEMI-SKILLED CRAFTSMAN	SEMI-SKILLED CRAFTSMAN	Maintainer II	324	324	324
	TOTALS			**$ 1,836,816**	**$ 1,840,178**	**$ 1,890,750**

City of Bristol
Salary Worksheet- Overtime- 515100
FY 2024-2025

DEPARTI Water and Sewer

ORG COI 11830145 Sewer

Union	Position		# of Hours of Overtime	2023-2024 Budget	2023-2024 Projection	2024-2025 Request
1338	COLL SYS CREW LEADER	Maintainer III	75	3,790	3,655	3,746
1338	LAB TECHNICIAN	Maintainer III	10	543	487	500
1338	SEWER CONSTRUCTION COORD.	Maintainer II	60	2,710	2,710	2,997
1338	SENIOR PROCESS OPERATOR	Maintainer IV	40	2,168	2,168	2,097
1338	PROCESS OPERATOR 3	Maintainer IV	40	2,168	2,168	2,097
1338	PROCESS OPERATOR 3	Maintainer IV	40	2,168	2,168	2,097
1338	PROCESS OPERATOR	Maintainer III	100	4,862	4,862	4,995
1338	PROCESS OPERATOR	Maintainer III	100	4,862	4,862	4,995
1338	PROCESS OPERATOR	Maintainer III	100	4,862	4,862	4,995
1338	PROCESS OPERATOR	Maintainer III	100	4,862	4,862	4,995
1338	PROCESS OPERATOR	Maintainer III	100	4,862	4,862	4,995
1338	PROCESS OPERATOR	Maintainer III	100	4,797	4,797	4,995
1338	SEWER REHAB & MAINT OPER.	Maintainer III	35	1,625	1,625	1,748
1338	TRUCK DRIVER	Maintainer II	50	2,222	2,222	2,259
1338	TRUCK DRIVER	Maintainer II	85	4,010	4,010	2,259
1338	ELECTRO-MECH. TECH	Maintainer IV	40	2,060	2,060	2,097
1338	ELECTRO-MECH. TECH	Maintainer IV	40	2,060	2,060	2,097
1338	ELECTRO-MECH. TECH	Maintainer IV	20	1,030	1,030	1,049
1338	SEMI-SKILLED CRAFTSMAN	Maintainer II	20	835	835	904
1338	SEMI-SKILLED CRAFTSMAN	Maintainer II	10	412	412	452
1338	SEMI-SKILLED CRAFTSMAN	Maintainer II	20	835	835	904
1338	SKILLED CRAFTSMAN	Maintainer II	10	438	438	452
TOTALS				**$ 58,181**	**$ 57,990**	**$ 57,725**

City of Bristol
Salary Worksheet-Other Wages-517000
FY 2024-2025

DEPARTMENT: Water and Sewer

ORG CODE: 11830145

Position	Description*	# of Hours of Other Wages	2023-2024 Budget	2023-2024 Projection	2024-2025 Request
PROCESS OPERATOR 3 tbd	12% Night Differential	2,088	8,142	8,142	8,757
PROCESS OPERATOR 3 fox	12% Night Differential	1,120	3,807	3,807	4,697
SENIOR PROCESS OPERATOR	12% Night Differential	130	635	635	545
PROCESS OPERATOR 3 nenn	12% Night Differential	2,088	7,085	7,085	8,366
PROCESS OPERATOR fran	12% Night Differential	150	635	635	600
PROCESS OPERATOR	12% Night Differential	150	529	529	600
PROCESS OPERATOR rob	12% Night Differential	150	529	529	600
PROCESS OPERATOR izzy	12% Night Differential	150	529	529	600
PROCESS OPERATOR tbd	12% Night Differential	150	529	529	600
	TOTALS		**$ 22,420**	**$ 22,420**	**$ 25,365**

Water Pollution Control - 11830145

Account	Object	Description	24-25 Budget	24-25 Approved
REGULAR WAGES-WPC	514000	Payroll wages	$ 1,890,750.00	$ 1,890,750.00
OVERTIME WAGES & SALARIES	515100	Stoppage calls, facility alarm response, vacant shifts filled due to vacations, sick leave	$ 57,725.00	$ 57,725.00
OTHER WAGES	517000	12% Night Differential	$ 25,365.00	$ 25,365.00
LIFE INSURANCE	520100	Life Insurance	$ 2,825.00	$ 2,825.00
WORKERS COMPENSATION INS	520400	Workers' Compensation Insurance	$ 114,000.00	$ 114,000.00
DISABILITY INSURANCE	520500	Disability Insurance	$ 550.00	$ 550.00
F.I.C.A. & MEDICARE	509262	FICA & MEDICARE	$ 150,999.00	$ 150,999.00
OPEB - RETIREEMENT EXPENSE	520905		$ 59,090.00	$ 59,090.00
CLOTHING ALLOWANCE	522100	Boots & Uniforms	$ 3,500.00	$ 3,500.00
PROFESSIONAL FEES & SERVICES	531000	DEEP Nitrogen credit costs $45K- $100k, Annual DEEP permit fee $3,500, Police traffic control services and other professional/engineering services.	$ 160,000.00	$ 160,000.00
ADMINISTRATIVE FEES	531150	Billing services admin fee ($60,500) plus lien handling fees.	$ 70,000.00	$ 70,000.00
PUBLIC UTILITIES	541000	Electricity usage.	$ 654,000.00	$ 654,000.00
WATER & SEWER CHARGES	541100	Potable water usage, water used in processing screenings and rags.	$ 13,400.00	$ 13,400.00
TIPPING FEES	542120	Sludge removal.	$ 1,215,000.00	$ 1,215,000.00
REFUSE	542140	Rubbish removal.	$ 500.00	$ 500.00
REPAIRS & MAINTENANCE	543000	Belts, gaskets, hoses, pump and motor repair, analytical laboratory services	$ 115,000.00	$ 115,000.00
COLLECT SYSTEM MAIN & REHAB	543011	Contract grout sealing operations to supplement the City's program, manhole rehabilitation, CIP pipe lining.	$ 150,000.00	$ 150,000.00
MOTOR VEHICLE SERVICE & REPAIR	543100	Vehicle repairs and maintenance.	$ 20,000.00	$ 20,000.00
MAJOR REPAIRS	543110	Motors, pumps, and equipment repairs > $2000	$ 130,000.00	$ 130,000.00
RENTS & LEASES	544400	Generator rentals.	$ 5,000.00	$ 5,000.00
LIABILITY INSURANCE	552100	Health Benefits - 6.0%; Liability Ins 0%	$ 95,000.00	$ 95,000.00
TELEPHONE	553000	Facility telephone service.	$ 2,800.00	$ 2,800.00
POSTAGE	553100	Stamps, certified mail.	$ 25,000.00	$ 25,000.00
TRAVEL REIMBURSEMENT	554000	Employee mileage reimbursement for personal vehicle use during working hours.	$ 100.00	$ 100.00
PRINTING & BINDING	555000	Laboratory bench books.	$ 300.00	$ 300.00
ADVERTISING	557700	Sewer rate increase posting in local newspaper.	$ 500.00	$ 500.00
LABORATORY SUPPLIES	561150	Laboratory reagents, buffers, pH meters, probes, graduated cylinders, beakers, TSS pads.	$ 17,000.00	$ 17,000.00
MAINT SUPPLIES & MATERIALS	561400	Process chemicals, plumbing supplies, oil and grease, manhole frames, covers, and riser rings, UV bulbs, sewer pipe grout.	$ 800,000.00	$ 800,000.00
PROGRAM SUPPLIES	561800	Hardware, fittings, electrical supplies, miscellaneous parts for repairs not normally stocked.	$ 71,500.00	$ 71,500.00
NATURAL GAS	562200	Building heating and hot water.	$ 33,000.00	$ 33,000.00
GENERATOR FUEL	562300	Generator Fuel	$ 9,000.00	$ 9,000.00
MOTOR FUELS	562600	Gasoline, diesel fuel.	$ 32,000.00	$ 32,000.00
MOTOR VEHICLE PARTS	563000	Parts to repair vehicles.	$ 5,000.00	$ 5,000.00
TIRES	563100	Vehicle replacement tires.	$ 3,500.00	$ 3,500.00
OFFICE SUPPLIES	569000	Paper, pens, notebooks, toner, paperclips.	$ 3,000.00	$ 3,000.00
EQUIPMENT	579999	Capital Outlay	$ 830,000.00	$ 830,000.00
CONFERENCES & MEMBERSHIPS	581120	Trade shows, conferences.	$ 2,500.00	$ 2,500.00
SCHOOLING & EDUCATION	581135	Continuing education hours for licensed operators and electricians. Online safety program	$ 6,000.00	$ 6,000.00
LIEN FEES	581280	Payments to City Clerk for lien releases.	$ 7,500.00	$ 7,500.00
CONTINGENCY	589000	Planned contingency plus 5% anticipated contractual raises.	$ 130,000.00	$ 130,000.00
MISCELLANEOUS	589100	Intertown User Fees (Plymouth & Plainville)	$ 11,000.00	$ 11,000.00
REFUNDS OF SEWER USE FEES	589120	Sewer user fee refunds.	$ 2,500.00	$ 2,500.00
		Total	**$ 6,924,904.00**	**$ 6,924,904.00**

2024-2025 BUDGET

CAPITAL OUTLAY DETAIL WORKSHEET

DEPARTMENT: WPC

ORG:	**1183014**	**579999**		

*** Note See Budget Instructions to evaluate each request. Include additional pages if necessary to justify each project. Remember Priorities are ranked A, B, C, or D.**

QUANTITY	DESCRIPTION	UNIT COST	REQUEST	PROJECT EVALUATION*
1	Rebuild/replace grit gear boxes and pumps	75,000	75,000	A
1	Replace Second Secondary Drive	110,000	110,000	A
1	Plant & station equipment/parts	65,000	65,000	A
1	Vac Truck	580,000	580,000	A
	TOTAL CAPITAL OUTLAY REQUEST		$830,000	

Reminder to attach any sheets needed to provide justification for the above requests.

CITY OF BRISTOL - ENTERPRISE FUND								
EXPENDITURE ESTIMATE SUMMARY								
BUDGET 2024-25	EXPENDED			TOTAL				
	PRIOR	AMMENDED	EXPENDED	ESTIMATED	%	BUDGET	%	APPROVED
EXPENDITURE	YEAR	BUDGET	1ST 6 MO	EXPENDITURE	ACTUAL TO	REQUEST	INCREASE	BUDGET
SUMMARY CLASSIFICATION	2022-2023	12/31/2023	12/31/2023	2023-24	BUDGET	2024-25	(DECREASE)	2024-25
SALARIES	$ 2,462,813	$ 2,910,770	$ 1,170,076	$ 2,911,000	0.01%	$ 2,976,773	2.27%	$ 2,976,773
FRINGE BENEFITS	$ 1,437,282	$ 1,626,455	$ 658,687	$ 1,536,517	-5.53%	$ 1,628,704	0.14%	$ 1,628,704
OPERATING SERVICES	$ 2,973,755	$ 2,515,492	$ 1,264,265	$ 2,515,747	0.01%	$ 2,830,250	12.51%	$ 2,830,250
SUPPLIES & MATERIALS	$ 1,148,867	$ 1,127,245	$ 541,805	$ 1,100,000	-2.42%	$ 1,242,158	10.19%	$ 1,242,158
CAPITAL OUTLAY	$ 814,173	$ 1,181,141	$ 201,765	$ 1,181,141	0.00%	$ 2,561,014	116.83%	$ 2,561,014
BRISTOL WATER DEPARTMENT	$ 8,836,890	$ 9,361,103	$ 3,836,598	$ 9,244,405	-1.25%	$ 11,238,899	20.06%	$ 11,238,899
TOTAL SUMMARY OF								
EXPENDITURES								

CITY OF BRISTOL, CONNECTICUT - ENTERPRISE FUND
FISCAL YEAR 2024-25 BUDGET
REVENUE ESTIMATE-ENTERPRISE FUND BRISTOL WATER DEPARTMENT

ACCT CODE	CLASSIFICATION	ACTUAL COLLECTED 2022-23	AMENDED BUDGET 12/31/2023	COLLECTED 1ST 6 MO 12/31/2023	REVISED ESTIMATE 2023-24	% ACTUAL TO BUDGET	PRELIM. ESTIMATE 2024-25	% INCREASE (DECREASE)	APPROVED BUDGET 2024-25
	WATER SALES	$ 8,580,896	$ 8,800,000	$ 3,129,025	$ 8,600,000	-2.27%	$ 8,800,000	0.00%	$ 8,800,000
	WATER LIENS	$ 9,050	$ 19,000	$ 3,950	$ 8,000	-57.89%	$ 10,000	-47.37%	$ 10,000
	SERVICE ACCOUNTS	$ (64,285)	$ 25,000	$ 9,407	$ 20,000	-20.00%	$ 25,000	0.00%	$ 25,000
	SERVICE ACCOUNT LIENS	$ 590	$ 1,500	$ -	$ 1,500	0.00%	$ 1,500	0.00%	$ 1,500
	PENALTIES	$ 51,033	$ 65,000	$ 25,349	$ 55,000	-15.38%	$ 51,000	-21.54%	$ 51,000
	ASSESSMENTS	$ 5,906	$ 25,000	$ -	$ 10,000	-60.00%	$ 25,000	0.00%	$ 25,000
	WPC DEPARTMENT PAYMENTS	$ 71,250	$ 58,000	$ 57,000	$ 57,000	-1.72%	$ 58,000	0.00%	$ 58,000
	SEWER BILL LIENS	$ 3,087	$ 2,500	$ 2,040	$ 3,000	20.00%	$ 3,100	24.00%	$ 3,100
	CELL TOWER LEASE	$ 216,413	$ 191,295	$ 95,246	$ 199,067	4.06%	$ 215,000	12.39%	$ 215,000
	LAND LEASE	$ 34,217	$ 31,500	$ 14,095	$ 33,585	6.62%	$ 34,000	7.94%	$ 34,000
	REMOVE METER	$ 3,500	$ 6,000	$ 2,850	$ 6,000	0.00%	$ 6,000	0.00%	$ 6,000
	CLOSING COSTS	$ 66,275	$ 85,000	$ 27,900	$ 85,000	0.00%	$ 106,040	24.75%	$ 106,040
	BULK RAW WATER	$ 1,000	$ 1,000	$ 500	$ 1,000	0.00%	$ 1,000	0.00%	$ 1,000
	FINES	$ 14,000	$ 13,000	$ 4,000	$ 14,000	7.69%	$ 14,000	7.69%	$ 14,000
	SUNDRY ACCOUNTS	$ 4,000	$ 4,300		$ 4,300	0.00%	$ 4,300	0.00%	$ 4,300
	SCRAP METAL SALES	$ 25,324	$ 500	$ 1,501	$ 3,000	500.00%	$ 1,500	200.00%	$ 1,500
	FORESTRY PROGRAM	$ 6,375	$ 7,800	$ -	$ 7,800	0.00%	$ 7,800	0.00%	$ 7,800
	WATER SERVICE REINSTATEMENT	$ 30,975	$ 22,000	$ 20,500	$ 33,000	50.00%	$ 43,365	97.11%	$ 43,365
	TOTALS	$ 9,059,607	$ 9,358,395	$ 3,393,363	$ 9,141,252	-2.32%	$ 9,406,605	0.52%	$ 9,406,605

CITY OF BRISTOL, CONNECTICUT - ENTERPRISE FUND
FISCAL YEAR 2024-25 BUDGET
INVESTMENT INCOME BRISTOL WATER DEPARTMENT

ACCT CODE	CLASSIFICATION	ACTUAL COLLECTED 2022-23	AMENDED BUDGET 12/31/2022	COLLECTED 1ST 6 MO 12/31/2023	REVISED ESTIMATE 2023-24	% ACTUAL TO BUDGET	PRELIM. ESTIMATE 2024-25	% INCREASE (DECREASE)	APPROVED BUDGET 2024-25
	INTEREST ON GOALS ENABLING	$ 98,171	$ 80,000	$ 68,094	$ 138,000	72.50%	$ 144,000	80.00%	$ 144,000
	TOTALS	$ 98,171	$ 80,000	$ 68,094	$ 138,000	72.50%	$ 144,000	80.00%	$ 144,000

BUDGET 2024-25									
	PRIOR YR EXPENDED 2022-23	AMENDED BUDGET 12/31/2023	EXPENDED THROUGH 12/31/2023	CURRENT YR ESTIMATE 2023-24	(BETTER) WORSE THAN BUDGET	% ACTUAL TO BUDGET	PROPOSED BUDGET 2024-25	% INCREASE (DECREASE)	APPROVED BUDGET 2024-25
OPERATING SERVICES									
LIGHT AND POWER	$ 395,468	$ 410,505	$ 198,216	$ 400,000	$ (10,505)	-2.56%	$ 574,558	39.96%	$ 574,558
TELEPHONE	$ 24,359	$ 24,240	$ 10,641	$ 24,240	$ -	0.00%	$ 24,240	0.00%	$ 24,240
POSTAGE	$ 47,114	$ 29,900	$ 11,878	$ 30,300	$ 400	1.34%	$ 30,300	1.34%	$ 30,300
ADVERTISING	$ 1,052	$ 1,000	$ 1,153	$ 1,153	$ 153	15.30%	$ 1,000	0.00%	$ 1,000
CLOTHING/UNIFORMS	$ 15,056	$ 6,680	$ 6,139	$ 6,680	$ -	100.00%	$ 6,700	0.30%	$ 6,700
MAINT/SERVICE AGREEMENTS	$ 75,463	$ 75,720	$ 27,349	$ 75,720	$ -	0.00%	$ 78,470	3.63%	$ 78,470
LEASE	$ 14,393	$ 13,629	$ 5,525	$ 13,629	$ -	0.00%	$ 16,509	21.13%	$ 16,509
CONFERENCE & MEMBERSHIPS	$ 41,413	$ 30,550	$ 11,758	$ 27,030	$ (3,520)	-11.52%	$ 34,950	14.40%	$ 34,950
TAXES	$ 616,760	$ 605,783	$ 252,410	$ 605,783	$ -	0.00%	$ 605,783	0.00%	$ 605,783
PROFESSIONAL SERVICES	$ 366,507	$ 264,220	$ 126,179	$ 253,000	$ (11,220)	-4.25%	$ 289,220	9.46%	$ 289,220
LIENS	$ 2,325	$ 6,300	$ 940	$ 3,000	$ (3,300)	-52.38%	$ 4,300	-31.75%	$ 4,300
MISCELLANEOUS	$ 9,131	$ 6,570	$ 4,317	$ 6,570	$ -	0.00%	$ 6,570	0.00%	$ 6,570
CONTRACTOR SERVICES	$ 822,651	$ 616,600	$ 226,096	$ 600,000	$ (16,600)	-2.69%	$ 621,600	0.81%	$ 621,600
DEBT SERVICES	$ 136,275	$ 134,275	$ 87,367	$ 134,275	$ -	0.00%	$ 133,250	-0.76%	$ 133,250
SEWER USE FEE	$ 10,800	$ 10,800	$ 8,100	$ 10,800	$ -	0.00%	$ 10,800	0.00%	$ 10,800
NEW BRITAIN AGREEMENT	$ 394,988	$ 280,000	$ 81,424	$ 280,000	$ -	0.00%	$ 392,000	40.00%	$ 392,000
					$ -				
TOTAL OPERATING SERVICES	$ 2,973,755	$ 2,516,772	$ 1,059,493	$ 2,472,180	$ (44,592)	-1.77%	$ 2,830,250	12.46%	$ 2,830,250
SUPPLIES AND MATERIALS									
MOTOR FUELS	$ 66,508	$ 62,857	$ 30,280	$ 62,857	$ -	0.00%	$ 62,857	0.00%	$ 62,857
OFFICE SUPPLIES	$ 42,366	$ 33,285	$ 16,608	$ 33,000	$ (285)	-0.86%	$ 33,285	0.00%	$ 33,285
MAINT. SUPPLIES & MATERIALS	$ 531,970	$ 387,000	$ 239,521	$ 480,000	$ 93,000	24.03%	$ 484,000	25.06%	$ 484,000
MV PARTS AND SUPPLIES	$ 22,459	$ 15,150	$ 12,977	$ 15,150	$ -	0.00%	$ 15,150	0.00%	$ 15,150
MV SERVICE & REPAIRS	$ 51,110	$ 44,000	$ 20,026	$ 41,000	$ (3,000)	-6.82%	$ 44,000	0.00%	$ 44,000
FUEL OIL	$ 52,965	$ 41,250	$ 8,127	$ 43,000	$ 1,750	4.24%	$ 44,963	9.00%	$ 44,963
CHEMICAL TREATMENT	$ 280,210	$ 270,000	$ 142,960	$ 285,000	$ 15,000	5.56%	$ 284,200	5.26%	$ 284,200
INSURANCE	$ 101,278	$ 273,703	$ 44,571	$ 273,703	$ -	0.00%	$ 273,703	0.00%	$ 273,703
					$ -				
TOTAL SUPPLIES & MATERIALS	$ 1,148,867	$ 1,127,245	$ 515,072	$ 1,233,710	$ 106,465	9.44%	$ 1,242,158	10.19%	$ 1,242,158

OPERATING SERVICES

LIGHT AND POWER (40%)		**$574,558.00**
1. BARLOW STREET (WELL #1)	19,740.00	
2. MECHANIC STREET (WELL #2)	78,960.00	
3. MIX STREET (WELLS #3, #4, & #5)	78,960.00	
4. WATER TREATMENT PLANT	229,569.00	
5. HILL STREET PUMP STATION	44,274.00	
6. PECK LANE PUMP STATION	36,660.00	
7. DOWNS ST	11,343.00	
8. WOLCOTT STREET PUMP STATION	23,406.00	
9. STEVENS STREET TANK	744.00	
10. OLD WOLCOTT ROAD TANK	832.00	
11 DEWITT DRIVE TANKS (#1 & #2)	785.00	
12. LAKESIDE	776.00	
13. 290 MECHANIC	204.00	
14. 117-119 RIVERSIDE AVENUE	28,200.00	
15. WARNER COURT (VEHICLE GARAGE)	1,215.00	
16. BURLINGTON AVENUE PRESSURE REGULATOR	545.00	
17. NEW BRITAIN INTERCONNECTION	8,600.00	
18. POLAND BROOK	8,900.00	
19.WITCHES ROCK	845.00	
CLOTHING/UNIFORMS (.30%)		**$6,700.00**
1. BOOTS	$4,700.00	
2. JEANS	$2,000.00	
TELEPHONE (No Change)		**$24,240.00**
1. BASIC SERVICE & TELEMETRY FRONTIER : $750.00 MO. X 12 MOS.	$9,000.00	
2. VERIZON WIRELESS	$15,240.00	
POSTAGE (+1.34%)		**$30,300.00**
1. BILLING	$19,500.00	
2. COLLECTIONS	$1,000.00	
3. SPECIAL MAILINGS	$4,000.00	
4. MISCELLANEOUS	$5,800.00	
ADVERTISING (No Change)		**$1,000.00**
1. SPECIAL	$500.00	
2. CONTRACT BIDDING	$500.00	

OPERATING SERVICES

MAINTENANCE AND SERVICE AGREEMENTS (3.63%)		**$78,470.00**
1. KINSLEY POWER SERVICE	$25,000.00	
2. JOHNSON CONTROLS (PNEUMATIC SYSTEMS)	$7,500.00	
3. ALL STATE ALARM	$880.00	
4. SONITROL (SECURITY)	$2,900.00	
5. CWPM (TRASH REMOVAL)	$4,540.00	
6. CONNECTICUT FIRE EQUIPMENT	$995.00	
7. ALARM NEW ENGLAND	$1,150.00	
8. INTEGRATED CONTROLS	$8,740.00	
9. KLEEN H20	$5,885.00	
10. NEPTUNE 360 SUBSCRIPTION	$20,880.00	
LEASES (21.13%)		**$16,509.00**
1. POSTAGE MACHINE $1320 QTR X 4 QTRS	$5,280.00	
2. FOLDING/STUFFING MACHINE	$5,085.00	
3. COPIER	$2,144.00	
4. COMPUTER LEASE WITH CITY	$4,000.00	
CONFERENCE & MEMBERSHIPS (14.4%)		**$34,950.00**
1. CHAMBER OF COMMERCE	$150.00	
2. CWWA	$6,800.00	
3. AWWA	$2,000.00	
4. TRAINING/SEMINARS/SCHOOL	$9,500.00	
5. CWWA/AWWA CONFERENCE	$15,000.00	
6. MISC	$1,500.00	
TAXES (-.19%)		**$605,783.00**
1. HARWINTON	$375,388.00	
2. PLYMOUTH	$100,842.00	
3. BURLINGTON	$98,553.00	
4. STATE ASSESSMENT	$31,000.00	
PROFESSIONAL SERVICES (9.46 %)		**$289,220.00**
1. WATER SAMPLING	$60,000.00	
2. ENGINEERINGS SERVICES	$55,000.00	
3. ACCESS DB MAINT	$6,000.00	
4. LEGAL FEES	$10,000.00	
5. MUNIS	$28,000.00	
6. THE OFFICE WORKS	$8,000.00	
7. AUDIT FEES	$12,220.00	
8. ONLINE TRANSACTION FEES	$110,000.00	
LIENS (-31.75%)		**$4,300.00**
1. WATER BILLS	$2,810.00	
2. SEWER BILLS	$1,040.00	
3. SERVICE ACCOUNTS	$120.00	
4. WATER MAIN ASSESSMENTS	$330.00	

OPERATING SERVICES

MISCELLANEOUS (+0%)		**$6,570.00**
1. MISC	$6,570.00	
CONTRACTOR SERVICES (.81%)		**$621,600.00**
1. D'AMATO PAVING, SIDEWALKS, VEHICLE RENTAL)	$400,000.00	
2. CLEAN HARBORS	$40,000.00	
3. SB CHURCH	$6,500.00	
4. SHAFFER (HEATING & AIR CONDITIONING)	$6,500.00	
5. ALLOY WELDING	$600.00	
6. NORTHWEST COM(MOBILE RADIOS)	$2,500.00	
7. DISTINGUISHED (HERBICIDE)	$2,500.00	
8. TRAFFIC CONTROL	$95,000.00	
9. CONNECTICUT FIRE EXTINGUISHER	$500.00	
10. OAKLAND MECHANICAL	$40,000.00	
11. ALEX'S LANDSCAPING	$4,000.00	
12. KNAPP	$20,000.00	
13. HYDRUS	$3,500.00	
DEBT SERVICES (-.76%)		**$133,250.00**
1. STATE TANK BOND	$30,131.00	
2. GROVE ST	$52,525.00	
3. STATE TANK BOND #2	$20,698.00	
4. STATE TANK BOND #3	$29,896.00	
SEWER USE FEE(No Change)		**$10,800.00**
NEW BRITAIN AGREEMENT (-13.9%)		**$392,000.00**
TOTAL OPERATING SERVICES (8.01%)		**$2,830,250.00**

SUPPLIES AND MATERIALS

MOTOR FUELS (0%)		**$62,857.00**
1. DIESEL	$30,696.00	
2. GASOLINE	$32,161.00	
OFFICE SUPPLIES (0%)		**$33,285.00**
1. COMPUTER PAPER & COPY PAPER	$3,000.00	
2. SOFTWARE	$1,020.00	
3. ENVELOPES & BILLS	$9,160.00	
4. PRINTING	$12,060.00	
5. OFFICE EQUIPMENT	$5,000.00	
6. MISCELLANEOUS SUPPLIES	$3,045.00	
MAINTENANCE SUPPLIES & MATERIALS (25%)		**$484,000.00**
1. DISTRIBUTION SYSTEM	$240,000.00	
2. WATERSHED	$19,000.00	
3. METER SHOP	$95,000.00	
4. WATER TREATMENT PLANT	$65,000.00	
5. PUMP STATIONS	$10,000.00	
6. WELLS	$10,000.00	
7. OFFICE	$5,000.00	
8. CLEANING SUPPLIES	$5,000.00	
9. SAFETY SUPPLIES	$20,000.00	
10. HARDWARE	$15,000.00	
FLEET PARTS & SUPPLIES (0%)		**$15,150.00**
TIRES, CHAINS,OIL, ANTIFREEZE, ETC.	$15,150.00	
FLEET SERVICE & REPAIRS (0%)		**$44,000.00**
MECHANICAL WORK, BODY WORK	$44,000.00	
FUEL OIL(9%)		**$44,963.00**
1. WATER TREATMENT PLANT	$39,324.00	
2. PUMP STATIONS	$5,639.00	
CHEMICAL TREATMENT (5.26%)		**$284,200.00**
1. WATER TREATMENT PLANT	$247,200.00	
2. WATER TREATMENT STATIONS (WELLS)	$37,000.00	

SUPPLIES AND MATERIALS

INSURANCE (0%)		**$273,703.00**
1. LIABILITY	$75,115.00	
2. WORKMANS COMP	$168,850.00	
3. CRIME	$7,423.00	
3.PROPERTY	$22,315.00	
TOTAL SUPPLIES & MATERIALS (10.19%)		**$1,242,158.00**

CITY OF BRISTOL WATER DEPARTMENT						
CAPITAL OUTLAY BUDGET YEAR 2024-25						
	STATE PURPOSE,WHO WILL USE,					
	WHERE EQUIPMENT WILL BE STORED	ESTIMATED	ESTIMATED	BUDGET	PRELIM	APPROVED
	SHOW SERIAL # OF EQUIPMENT	GROSS	TRADE IN	REQUEST	BUDGET	BUDGET
CAPITAL EQUIPMENT	THAT IS BEING REPLACED	COST	VALUE	2024-25	2024-25	2024-25
10 WHEEL DUMP TRUCK		300,000		300,000	300,000	300,000
		-		-	-	
TOTAL CAPITAL EQUIPMENT		**300,000**	**-**	**300,000**	**300,000**	**300,000**
UTILITY ASSETS						
DISTRIBUTION SECTION						
(3) Demo Saws		3,000		3,000	3,000	3,000
(2) Pipe Locators		7,130		7,130	7,130	7,130
Signage		3,000		3,000	3,000	3,000
Mueller Power Operator		5,400		5,400	5,400	5,400
(3) Pin Locators		2,964		2,964	2,964	2,964
Tri Pod and Blower		4,000		4,000	4,000	4,000
Regulator Pit Main		30,000		30,000	30,000	30,000
Road Saw		4,000		4,000	4,000	4,000
Plate Compactor		5,000		5,000	5,000	5,000
Portable Generators		6,000		6,000	6,000	6,000
Snow Blower		3,000		3,000	3,000	3,000
TOTAL UTILITY ASSETS DISTRIBUTION SECTION		73,494	-	73,494	73,494	73,494
METER SHOP SECTION						
5/8" Meters 650@158		102,700		102,700	102,700	102,700
Transmitters 500 @140.00		70,000		70,000	70,000	70,000
1 1/2" T-10 METER (10)		7,754		7,754	7,754	7,754
1" T-10 METER (10)		3,631		3,631	3,631	3,631
2" T-10 METER (10)		9,946		9,946	9,946	9,946
2" UME		15,043		15,043	15,043	15,043
3" NEPTUNE TR/FLO COMPUND UME		2,564		2,564	2,564	2,564
3" NEPTUNE HP TURBINE UME		1,283		1,283	1,283	1,283
3/4" T-10 METER(20)		5,231		5,231	5,231	5,231
R900 Belt Clip Transceiver		15,043		15,043	15,043	15,043
Schonstedt Model GA-52Cx (2)		2,175		2,175	2,175	2,175
6" DETECTOR CHECK		7,000		7,000	7,000	7,000
TOTAL UTILITY ASSETS METER SHOP SECTION		242,370	-	242,370	242,370	242,370

CITY OF BRISTOL WATER DEPARTMENT						
CAPITAL OUTLAY BUDGET YEAR 2024-25						
WATER TREATMENT PLANT SECTION						
Rebuild Hill Street Pump		65,000		65,000	65,000	65,000
Rebuild High Service Pump		55,000		55,000	55,000	55,000
LMI Chemical Feed Pump		10,000		10,000	10,000	10,000
PLC and Analyzer Equipment		15,000		15,000	15,000	15,000
Chemical Feed Maintenance Parts		15,000		15,000	15,000	15,000
Peristaltic Chemical Feed Pump		15,000		15,000	15,000	15,000
Turbidity Meter		10,000		10,000	10,000	10,000
Flow Meter		12,000		12,000	12,000	12,000
Chlorine Analyzer		9,000		9,000	9,000	9,000
TOTAL UTILITY ASSETS WATER TREATMENT PLANT		206,000	-	206,000	206,000	206,000
WATERSHED SECTION						
2-Stihl MS271 Chainsaws		1,200	-	1,200	1,200	1,200
Stihl HS56 Hedge Trimmer		500	-	500	500	500
Game Cameras		1,500	-	1,500	1,500	1,500
Chainsaw Chain Breaker and Spinner		1,200	-	1,200	1,200	1,200
						-
TOTAL UTILITY ASSETS WATERSHED SECTION		4,400	-	4,400	4,400	4,400
OFFICE SECTION						
		-		-	-	-
		-				
TOTAL UTILITY ASSETS OFFICE SECTION		-	-	-	-	-
TOTAL UTILITY ASSETS		**526,264**	**-**	**526,264**	**526,264**	**526,264**

CITY OF BRISTOL WATER DEPARTMENT						
CAPITAL OUTLAY BUDGET YEAR 2024-25						
CAPITAL IMPROVEMENTS						
		-	-	-	-	-
WATER MAIN REPLACEMENTS		200,000	-	200,000	200,000	200,000
HYDRANT REPLACEMENTS		125,000	-	125,000	125,000	125,000
VALVE REPLACEMENT		100,000		100,000	100,000	100,000
WELL REDEVELOPMENT		65,000	-	65,000	65,000	65,000
BUILDING REPAIRS		20,000	-	20,000	20,000	20,000
OFFICE PAINTING		12,000	-	12,000	12,000	12,000
REPLACE STEEL DOORS WATERSHED GARAGE AND WELLS		40,000		40,000	40,000	40,000
REPAIR WATERSHED GARAGE FLOOR DRAINS		15,000		15,000	15,000	15,000
UPGRADES TO FIRE ALARM SYSTEM		150,000		150,000	150,000	150,000
MIX ST WELL #4-SURGE AND REPLACE PUMP AND MOTOR		57,750		57,750	57,750	57,750
REPLACE FLOCCULATORS AT FP		150,000		150,000	150,000	150,000
ENGINEERING TO REPLACE CHAPEL STREET TANK		150,000		150,000	150,000	150,000
ENGINEERING FOR NEW CHEMICAL BUILDING AT MIX ST & IRON AND MAGNESIUM TREATMENT		250,000		250,000	250,000	250,000
ENGINEERING FOR IRON AND MAGNESIUM TREATMENT MECHANIC ST WELL		150,000		150,000	150,000	150,000
SHRUB RD PRV VAULT REPLACEMENT		250,000	-	250,000	250,000	250,000
TOTAL CAPITAL IMPROVEMENTS		**1,734,750**	**-**	**1,734,750**	**1,734,750**	**1,734,750**
TOTAL CAPITAL OUTLAY		**2,561,014**	**-**	**2,561,014**	**2,561,014**	**2,561,014**

CARRY OVERS FROM PAST BUDGETS

RESERVOIR IMPROVEMENTS		250,000	-	250,000	250,000	250,000
UPGRADES TO BARLOW ST PUMP STATION		75,000	-	75,000	75,000	75,000
16" AND 12" VALVE REPLACEMENT		30,000	-	30,000	30,000	30,000
FLOCCULATION AND SEDIMENTATION EQUIPMENT		120,000	-	120,000	120,000	120,000
FILTER PLANT AC EQUIPMENT		100,000	-	100,000	100,000	100,000
OPERATOR CREW TRUCK		100,000	-	100,000	55,000	55,000
6" DETECTOR CHECK (2)		7,000		7,000	7,000	7,000
TRUCK 6 REPLACEMENT		140,000		140,000	140,000	140,000
2 AUTO FLUSHERS		20,000		20,000	20,000	20,000

BUDGET 2024-25							
		2023-24	CODE &	ANNIVER	RATE		
		CURRENT	STEP	DATE	ANNUAL	BUDGET	APPROVED
	ANNUAL	YEAR	AT	07/01/24 TO	OR HOURLY	REQUEST	BUDGET
POSITION CLASSIFICATION	HOURS	ESTIMATE	07/01/24	06/30/25	AT 07/01/24	2024-25	2024-25
SUPERINTENDENT	1950	$179,716.00	12C	01/01/24	$179,716.00	$179,716	$179,716
TOTAL		$179,716.00				$179,716	$179,716
BPSA LOCAL 6012 (AFT)							
ASST. SUPT. - CONSTRUCTION	2080	$107,560.00	9-4	02/27/25	$107,818.00	$118,443	$118,443
OVERTIME					$10,625.00		
ASST. SUPT.- ADMINISTRATION	2080	$121,665.00	9-7	09/02/24	$113,644.00	$124,590	$124,590
OVERTIME					$10,946.00		
ASST. SUPT.- WTP	2080	$121,665.00	9-6	11/13/24	$113,644.00	$124,590	$124,590
OVERTIME					$10,946.00		
CHIEF WATER TREAMENT OPERATOR	2080	$77,647.00	7-4	10/27/2024	$83,009.00	$83,009	$83,009
OVERTIME							
OFFICE MANAGER	1950	$93,238.00	7-7	06/29/25	$95,569.00	$95,569	$95,569
OVERTIME							
TOTAL SALARIES LOCAL 6012		$521,775.00				$546,201	$546,201
LOCAL 1338 (AFSCME)							
CONST.& MAINT. DIVISION							
GROUP LEADERS	6240	$212,597.00	M4-3	07/01/24	$34.95	$218,088	$218,088
SKILLED CRAFTSMAN	6240	$183,269.00	M2-3	07/01/24	$30.12	$187,949	$187,949
SEMI-SKILLED CRAFTSMAN	2080	$61,090.00	M2-3	07/01/24	$30.12	$62,650	$62,650
BACKHOE OPERATOR	2080	$67,538.00	M3-3	07/01/24	$33.30	$69,264	$69,264
TRUCK DRIVER	2080	$67,538.00	M3-3	07/01/24	$33.30	$69,264	$69,264
CONSTRUCTION CO-ORDINATOR	2080	$67,538.00	M3-3	07/01/24	$33.30	$69,264	$69,264
OVERTIME		$46,591.00				$47,756	$47,756
TOTAL SALARIES CONST. & MAINT. DIVISION		$706,161.00				$724,234	$724,234
METER SHOP DIVISION							
GROUP LEADER/CROSS CONNECTION	2080	$70,866.00	M4-3	07/01/24	$34.95	$72,696	$72,696
CONTROL INSPECTOR							
METER TECHNICIAN/ CROSS CONNECTIOI	6240	$183,269.00	M2-3	07/01/24	$30.12	$187,949	$187,949
CONTROL INSPECTOR							
WATER UTILITY SERVICE PERSON	2080	$61,090.00	M2-3	07/01/24	$30.12	$62,650	$62,650
YARDMAN	2080	$56,139.00	M1-3	07/01/24	$27.69	$57,595	$57,595
OVERTIME		$37,626.00				$38,567	$38,567
TOTAL SALARIES METER SHOP DIVISION		$408,990.00				$419,457	$419,457
WATER TREATMENT PLANT DIVISION							
PLANT OPERATOR	4160	$122,179.00	M2-3	07/01/24	$30.12	$125,299	$125,299
**P.O. WITH SHIFT DIFFERENTIAL	7904	$259,963.00	M2-3	07/01/24	$33.73	$266,637	$266,637
OVERTIME		$59,804.00				$61,299	$61,299
TOTAL SALARIES W.T.P. DIVISION		$441,946.00				$453,235	$453,235
WATERSHED DIVISION							
GROUP LEADER	2080	$70,866.00	M4-3	07/01/24	$34.95	$72,696	$72,696
CREW LEADER	2080	$67,538.00	M3-3	07/01/24	$33.30	$69,264	$69,264
SEMI-SKILLED CRAFTSMAN	4160	$122,179.00	M2-3	07/01/24	$30.12	$125,299	$125,299
OVERTIME		$16,650.00				$17,066	$17,066
TOTAL SALARIES WATERSHED DIVISION		$277,233.00				$284,325	$284,325
TOTAL SALARIES AND OVERTIME LOCAL 1338		$1,834,330.00				$1,881,251	$1,881,251

BUDGET 2024-25							
		2023-24	CODE &	ANNIVER	RATE		
		CURRENT	STEP	DATE	ANNUAL	BUDGET	APPROVED
	ANNUAL	YEAR	AT	07/01/24 TO	OR HOURLY	REQUEST	BUDGET
POSITION CLASSIFICATION	HOURS	ESTIMATE	07/01/24	06/30/25	AT 07/01/24	2024-25	2024-25
LOCAL 233 (AFSCME)							
OFFICE SECTION							
ACCOUNTANT	2080	$84,843.00	12-3	07/01/24	$41.91	$87,173	$87,173
PAYROLL BENEFITS/ACCOUNTING ASST	1950	$60,782.00	8A-3	07/01/24	$32.03	$62,459	$62,459
WATER & SEWER COLLECTIONS	1950	$50,817.00	6-3	07/01/24	$26.78	$52,221	$52,221
BILLING ANALYST	1950	$50,817.00	6-3	07/01/24	$26.78	$52,221	$52,221
ADMINISTRATIVE CLERK/ METER SHOP	1950	$50,817.00	6-3	07/01/24	$26.78	$52,221	$52,221
WATER & SEWER ADMIN	1950	$58,793.00	8-3	07/01/24	$30.98	$60,411	$60,411
OVERTIME		$2,828.00				$2,900	$2,900
TOTAL SALARIES LOCAL 233		$359,697.00				$369,605	$369,605
TOTAL SALARY REQUEST		$2,895,518.00				$2,976,773	$2,976,774
**BASED ON 7 DAY 24 HOUR							
PER DAY WORK WEEK							

PROFESSIONAL SALARIES (+3.19%)

SUPERINTENDENT

7/1/2024	Salary (Salary Level 12C)	179,716
	Total Salary	179,716

BPSA LOCAL 6012: AMERICAN FEDERATION OF TEACHERS

Assistant Superintendent - Construction and Maintenance

7/1/2024	Salary (Salary Level 9 Step 5)	107,818
	Overtime (Contract)	5,945
	46 weeks x 2.5 hrs. = 115 hr. x $51.70 hr.	
	Treatment Station Inspection	
	$120.00 per day x 39 days	4,680
	Total Salary & Overtime	118,443

Assistant Superintendent -Administration

7/1/2024	Salary (Salary Level 9 Step 6)	113,644
	Overtime (Contract)	
	46 weeks x 2.5 hrs. wk. = 115 hr. x $54.4869 hr.	6,266
	Treatment Station Inspection	
	$120.00 per day x 39 days	4,680
	Total Salary & Overtime	124,590

Office Manager

7/1/2024	Salary (Salary Level 7 Step 7)	95,569

	Total Salary & Overtime	95,569

<u>Assistant Superintendent -Water Treatment</u>

7/1/2024	Salary (Salary Level 9, Step 7)	113,644
	Overtime (Contract)	6,266
	46 weeks x 2.5 hrs. wk. = 115 hr. x $54.4869 hr.	
	Treatment Station Inspection	
	$120 per day x 39 days	4,680
	Total Salary & Overtime	124,590

<u>Chief Water Treatment Plant Operator</u>

7/1/2024	Salary (Salary Level 7 Step 4)	83,009
	Total Salary & Overtime	83,009
	Total Salaries and Overtime Local 6012	546,201

LOCAL 1338 (+2.56%)

CONSTRUCTION AND MAINTENANCE DIVISION

QTY	TITLE	CODE	HOURS	RATE		SALARIES
3	Group Leader	M4	6240	34.95	$	218,088
1	Machine Operator	M3	2080	33.30	$	69,264
1	Truck Driver	M3	2080	33.30	$	69,264
3	Skilled Craftsman	M2	6240	30.12	$	187,949
1	Semi-skilled Craftsman	M2	2080	30.12	$	62,650
1	Construction Coordinator	M3	2080	33.30	$	69,264
			Total Salaries		$	676,478
			Overtime Historical		$	47,756
			Total Salaries & Overtime		$	724,234

METER SHOP DIVISION

QTY	TITLE	CODE	HOURS	RATE		SALARIES
1	Group Leader/ Cross Connection Control Inspector	M4	2080	34.95	$	72,696
3	Meter Technician/ Cross Connection Control Inspector	M2	6240	30.12	$	187,949
1	Yardman	M1	2080	27.69	$	57,595
1	Water Utility Service Person	M2	2080	30.12	$	62,650
			Total Salaries		$	380,890
			Overtime Historical		$	38,567
			Total Salaries & Overtime		$	419,457

WATERSHED DIVISION

QTY	TITLE	CODE	HOURS	RATE		SALARIES
1	Group Leader	M4	2080	34.95	$	72,696
1	Crew Leader	M3	2080	33.30	$	69,264
2	Semi-Skilled Craftsman	M2	4160	30.12	$	125,299
			Total Salaries		$	267,259
			Overtime Historical		$	17,066
			Total Salaries & Overtime		$	284,325

WATER TREATMENT PLANT DIVISION***

QTY	TITLE	CODE	HOURS	RATE		SALARIES
3**	Plant Operator	M2	7904	33.73	$	266,637
2	Plant Operator	M2	4160	30.12	$	125,299
			Total Salaries		$	391,936
			Overtime Historical		$	61,299
			Total Salaries & Overtime		$	453,235

Total Salaries & Overtime Local 1338	$	1,881,251

**Water Treatment Plant operates seven (7) days per week, twenty-four hours per day

LOCAL 233: American Federation State, County and Municpal Employees (+.01%)

QTY	TITLE	CODE	HOURS	RATES	SALARIES
1	Accountant	12	2080 X 41.91		87,173
1	Senior Administrative Assistant	6	1950 x 26.78		52,221
1	Payroll Benefits Analyst/Accounting Asst	8A	1950 x 32.03		62,459
1	Water & Sewer Billing Clerk	6	1950 x 26.78		52,221
1	Water & Sewer Administrative Asst Assistant	8	1950 x 30.98		60,411
1	Adminstrative Clerk/Meter Division	6	1950 x 26.78		52,221
			Total Salaries		366,706
			Overtime Historical		2,900

Total Salaries & Overtime Local 233	369,606
TOTAL SALARIES AND OVERTIME BRISTOL WATER DEPARTMENT (+2.27%)	**$ 2,976,774**

<u>FRINGE BENEFITS</u> (-1.55%)

MEDICAL & DENTAL (NON-BARGAINING) (1) EMPLOYEE	$	33,535
MEDICAL & DENTAL (6012) (5) EMPLOYEES	$	167,580
MEDICAL & DENTAL (1338) (25) EMPLOYEES	$	436,022
MEDICAL & DENTAL (233) (6) EMPLOYEES	$	189,193
MEDICAL & DENTAL (18) EMPLOYEES RETIREES	$	370,249
FICA (EMPLOYERS) SOCIAL SECURITY	$	227,725
MADISON NATIONAL (DISABILITY GROUP LIFE)	$	4,400
PENSION BENEFITS	$	200,000
	$	**1,628,704**
Total Fringe Benefits	**$**	**1,628,704**

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
0018102	EMPLOYEE BENEFITS								
0018102	520100	LIFE INS	54,523.00	75,000.00	75,000.00	73,378.95	75,000.00	75,000.00	.0%
0018102	520250	HMO DENTAL	19,529.13	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	.0%
0018102	520300	SELF INS	11,722,180.00	11,722,180.00	11,722,180.00	11,722,180.00	11,722,180.00	13,012,810.00	11.0%
0018102	520500	DISABILITY	10,725.60	15,000.00	15,000.00	9,770.00	15,000.00	15,000.00	.0%
0018102	520700	FICA	1,056,712.14	1,323,000.00	1,323,000.00	760,639.65	1,323,000.00	1,363,000.00	3.0%
0018102	520750	MEDICARE	604,614.50	654,000.00	654,000.00	424,056.16	654,000.00	684,000.00	4.6%
0018102	520800	EMPLOY AST	10,016.00	10,000.00	10,000.00	8,991.93	10,000.00	10,000.00	.0%
0018102	521050	COMP ABSEN	473,630.93	.00	.00	339,693.40	400,000.00	.00	.0%
0018102	521200	UNEMP/INS	28,069.00	18,000.00	33,000.00	33,000.00	33,000.00	25,000.00	38.9%
0018102	522200	BOOT ALLOW	13,518.09	12,000.00	12,000.00	9,040.67	12,000.00	12,000.00	.0%
0018102	522400	EMPLR DC	10,038.46	10,500.00	10,500.00	6,730.73	10,500.00	11,000.00	4.8%
0018102	531000	DEF COMP	26,875.00	26,500.00	26,500.00	26,500.00	27,250.00	28,000.00	5.7%
0018102	591516	T/O SELFIN	-11,722,180.00	-11,722,180.00	-11,722,180.00	-11,722,180.00	-11,722,180.00	-13,012,810.00	11.0%
TOTAL EMPLOYEE BENEFITS			2,308,251.85	2,168,000.00	2,183,000.00	1,715,801.49	2,583,750.00	2,247,000.00	3.6%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
0018102 EMPLOYEE BENEFITS					
520100 LIFE INSURANCE					
0018102 520100 -					75,000.00 *
	LIFE INSURANCE FOR CITY EMPLOYEES		1.00	75,000.00	75,000.00
520250 HMO - DENTAL					
0018102 520250 -					24,000.00 *
	CIGNA DENTAL FULLY INSURED PLAN		1.00	24,000.00	24,000.00
520300 HEALTH INSURANCE-CITY					
0018102 520300 -					13,012,810.00 *
	City Contribution for health care for Active & Retirees.		1.00	13,012,810.00	13,012,810.00
520500 DISABILITY INSURANCE					
0018102 520500 -					15,000.00 *
	DISABILITY INSURANCE FOR CITY EMPLOYEES		1.00	15,000.00	15,000.00
520700 F.I.C.A.					
0018102 520700 -					1,363,000.00 *
	EMPLOYER FICA FOR ALL CITY EMPLOYEES		1.00	1,363,000.00	1,363,000.00
520750 MEDICARE INSURANCE					
0018102 520750 -					684,000.00 *
	EMPLOYER MEDICARE FOR ALL CITY EMPLOYEES		1.00	684,000.00	684,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND			VENDOR	QUANTITY	UNIT COST	2025 REQUEST
520800	EMPLOYEES ASSISTANCE PROGRAM					
0018102	520800 -					10,000.00 *
		EMPLOYEE ASSISTANCE PROGRAM WITH WHEELER CLINIC		1.00	10,000.00	10,000.00
521200	UNEMPLOYMENT INSURANCE					
0018102	521200 -					25,000.00 *
		UNEMPLOYMENT INSURANCE FOR CITY EMPLOYEES		1.00	25,000.00	25,000.00
522200	BOOT ALLOWANCE					
0018102	522200 -					12,000.00 *
		CONTRACTUAL LANGUAGE FOR BPSA, 233 AND 1338		1.00	12,000.00	12,000.00
522400	EMPLOYER DEF COMP CONT					
0018102	522400 -					11,000.00 *
		EMPLOYER DEF COMP CONTRIBUTION OF 8% FOR FIRE CHIEF INCREASED FOR SALARY INCREASE EFFECTIVE 11/18/23		1.00	11,000.00	11,000.00
531000	PROFESSIONAL FEES & SERVICES					
0018102	531000 -					28,000.00 *
		FEE FOR FIDUCIENT TO MANAGE DEF COMP PLAN		1.00	28,000.00	28,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
591516 TRANSFER OUT INT SERV (HEALTH)					
0018102 591516 -					-13,012,810.00 *
	OFFSET TO CITY HEALTH INSURANCE TRANSFER OUT		1.00	13,012,810.00	-13,012,810.00
TOTAL EMPLOYEE BENEFITS					2,247,000.00

CITY OF BRISTOL

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
0018103	HEART AND HYPERTENSION								
0018103	516000	H&H WAGES	400,000.00	300,000.00	300,000.00	300,000.00	400,000.00	300,000.00	.0%
0018103	520930	BENEFITS	230,000.00	200,000.00	200,000.00	200,000.00	230,000.00	200,000.00	.0%
0018103	591517	TRANS W/C	-630,000.00	-500,000.00	-500,000.00	-500,000.00	-630,000.00	-500,000.00	.0%
TOTAL HEART AND HYPERTENSION			.00	.00	.00	.00	.00	.00	.0%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
0018103 HEART AND HYPERTENSION					
516000 HEART & HYPERTENSION					
0018103 516000 -					300,000.00 *
	HEART & HYPERTENSION BI-WEEKLY SALARY PAYMENTS TRANSFERRED TO FUND 119		1.00	300,000.00	300,000.00
520930 HEART/HYPERTENSION BENEFITS					
0018103 520930 -					200,000.00 *
	HEART & HYPERTENSION BENEFITS PAYMENTS TRANSFERRED TO FUND 119		1.00	200,000.00	200,000.00
591517 TRANSFER OUT INT SERV (W/C)					
0018103 591517 -					-500,000.00 *
	TRANSFER OUT OFFSET		1.00	500,000.00	-500,000.00
TOTAL HEART AND HYPERTENSION					.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
0018105	INSURANCE								
0018105	520400	WORK COMP	1,519,510.00	1,762,650.00	1,762,650.00	1,762,650.00	1,762,650.00	1,946,770.00	10.4%
0018105	531130	CONSULTANT	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	.0%
0018105	552000	PROPERTY	56,235.25	78,800.00	78,800.00	81,280.38	81,285.00	99,000.00	25.6%
0018105	552010	AUTOMOBILE	403,353.18	446,160.00	446,160.00	406,849.62	406,850.00	490,600.00	10.0%
0018105	552100	LIABILITY	543,268.08	597,600.00	597,600.00	621,077.84	621,080.00	683,100.00	14.3%
0018105	586110	DEDUCTIBLE	62,173.54	100,000.00	100,000.00	85,151.38	100,000.00	100,000.00	.0%
0018105	586115	MAILBOX	.00	.00	.00	.00	.00	1,500.00	.0%
0018105	586120	COUNCL SET	567.82	1,500.00	1,500.00	150.00	31,500.00	.00	-100.0%
0018105	591517	TRANS W/C	-1,519,510.00	-1,762,650.00	-1,762,650.00	-1,762,650.00	-1,519,510.00	-1,946,770.00	10.4%
TOTAL INSURANCE			1,085,597.87	1,244,060.00	1,244,060.00	1,214,509.22	1,503,855.00	1,394,200.00	12.1%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND			VENDOR	QUANTITY	UNIT COST	2025 REQUEST
0018105	INSURANCE					
520400	WORKERS COMPENSATION INS					
0018105	520400 -					1,946,770.00 *
		CITY'S CONTRIBUTION FOR WORKER'S COMPENSATION		1.00	1,946,770.00	1,946,770.00
531130	INSURANCE CONSULTANT					
0018105	531130 -					20,000.00 *
		FEE FOR TRACY DRISCOLL CONSULTING SERVICES		1.00	20,000.00	20,000.00
552000	PROPERTY INSURANCE					
0018105	552000 -					99,000.00 *
		PROPERTY INSURANCE FOR CITY BUILDINGS AND EQUIPMENT ADDITION OF CITY HALL AND PARKING GARAGE FISCAL YEAR, LAST YEAR WAS PARTIAL		1.00	99,000.00	99,000.00
552010	AUTO INSURANCE					
0018105	552010 -					490,600.00 *
		AUTO LIABILITY FOR CITY VEHICLES		1.00	490,600.00	490,600.00
552100	LIABILITY INSURANCE					
0018105	552100 -					683,100.00 *
		LIABILITY INSURANCES FOR THE CITY OTHER THAN AUTO		1.00	683,100.00	683,100.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
586110 CLAIMS-DEDUCTIBLE					
0018105 586110 -					100,000.00 *
	AMOUNT TO PAY VARIOUS INSURANCE DEDUCTIBLES		1.00	100,000.00	100,000.00
586115 MAILBOX REIMBURSEMENTS					
0018105 586115 -					1,500.00 *
	MAILBOX DAMAGE CLAIMS		1.00	1,500.00	1,500.00
591517 TRANSFER OUT INT SERV (W/C)					
0018105 591517 -					-1,946,770.00 *
	OFFSET TO WORKER'S COMP INSURANCE TRANSFER OUT		1.00	1,946,770.00	-1,946,770.00
TOTAL INSURANCE					1,394,200.00

CITY OF BRISTOL

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
0018106	ALL OTHER								
0018106	522301	CONTRACTOB	.00	981,550.00	44,695.00	.00	.00	278,000.00	-71.7%
0018106	541110	BHA SEWER	10,287.05	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	.0%
0018106	541220	HYDRANT	39,072.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	.0%
0018106	543200	EQUIP MAIN	77,104.38	80,000.00	80,337.47	76,531.64	82,280.00	85,990.00	7.5%
0018106	553100	POSTAGE	.00	.00	.00	14,188.56	.00	.00	.0%
0018106	569000	OFFICESUP	9,874.77	10,000.00	10,000.00	9,528.00	10,000.00	10,000.00	.0%
0018106	570400	COMPLEASE	210,635.25	200,000.00	200,000.00	155,680.47	200,000.00	300,940.00	50.5%
0018106	581250	TAX FRCLSR	15,975.60	10,000.00	20,000.00	5,241.18	10,000.00	10,000.00	.0%
0018106	589000	CONTINGENC	.00	1,000,000.00	784,428.00	.00	.00	1,000,000.00	.0%
0018106	589100	UNATP EXP	13,543.24	30,000.00	30,000.00	13,066.00	30,000.00	30,000.00	.0%
TOTAL ALL OTHER			376,492.29	2,371,550.00	1,229,460.47	334,235.85	392,280.00	1,774,930.00	-25.2%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
0018106 ALL OTHER					
522301 CONTRACTUAL OBLIGATIONS					
0018106 522301 -					278,000.00 *
	Set aside for unsettled contracts beginning July 1, 2024		1.00	278,000.00	278,000.00
541110 SEWER USE PAYMENTS-HOUSING AUT					
0018106 541110 -					20,000.00 *
	SEWER FOR BHA PROPERTIES		1.00	20,000.00	20,000.00
541220 HYDRANT CHARGES					
0018106 541220 -					40,000.00 *
	WATER BILLS FOR HYDRANTS		1.00	40,000.00	40,000.00
543200 EQUIPMENT MAINTENANCE CONTR					
0018106 543200 -					85,990.00 *
	DE LAGE LANDEN - COPIER LEASE Copier Lease Up June 30, 2024 - 5% Incre Estimated		12.00	4,260.00	51,120.00
	PAY PER PRINT - CITY WIDE COPIERS AND PRINTERS Lease Up June 30, 2024 - Estimated 5% In		1.00	26,250.00	26,250.00
	CITY POSTAGE MACHINE LEASE & SUPPLIES		1.00	6,340.00	6,340.00
	LEASE OF FOLDER/INSERTER MACHINE		4.00	570.00	2,280.00
569000 OFFICE SUPPLIES					
0018106 569000 -					10,000.00 *
	CITY WIDE COPY PAPER - LETTER & LEGAL		1.00	10,000.00	10,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
570400 MACHINERY & EQUIPMENT					
0018106 570400 -					300,940.00 *
	COMPUTER LEASES		1.00	126,000.00	126,000.00
	COMCAST INTERNET LINES FOR CITY HALL		12.00	95.00	1,140.00
	Miscellaneous Emergency network or PC hardware		1.00	25,000.00	25,000.00
	BUYOUT LAPTOPS		1.00	41,000.00	41,000.00
	BUYOUT SERVERS (4)		1.00	34,000.00	34,000.00
	TECH LEASES $35,000 & $19,000		1.00	54,000.00	54,000.00
	TOUGHPAD MAINTEANCE		1.00	19,800.00	19,800.00
581250 TAX FORECLOSURE COSTS					
0018106 581250 -					10,000.00 *
	FEES ASSOCIATED WITH FORECLSOURES		1.00	10,000.00	10,000.00
589000 CONTINGENCY					
0018106 589000 -					1,000,000.00 *
	Contingency		1.00	1,000,000.00	1,000,000.00
589100 MISCELLANEOUS					
0018106 589100 -					30,000.00 *
	MISCELLANEOUS ACCOUNT		1.00	30,000.00	30,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND	VENDOR	QUANTITY	UNIT COST	2025 REQUEST
TOTAL ALL OTHER				1,774,930.00

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
0018107	OTHER POST EMPLOYMENT BENEFIT								
0018107	520925	OPEB	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	.0%
TOTAL OTHER POST EMPLOYMENT			1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	.0%

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
0018107	OTHER POST EMPLOYMENT BENEFIT				
520925	OPEB CONTRIBUTION				
0018107 520925 -					1,200,000.00 *
	City Contribution toward actuarially determined contribution.		1.00	1,200,000.00	1,200,000.00
TOTAL OTHER POST EMPLOYMENT BENEFIT					1,200,000.00

February 22, 2024

PERSONAL & CONFIDENTIAL

Ms. Diane Waldron
Comptroller
City of Bristol
Comptroller's Office
111 N Main St
Bristol, CT 06010

Re: The City of Bristol Postemployment Benefits Other Than Pensions
Fiscal Year 2024-25 Actuarially Determined Contribution and Net Budget Impact

Dear Diane:

As you requested, we are providing you with the Actuarially Determined Contribution (ADC) for the 2024-25 fiscal year for the City of Bristol Postemployment Benefits Other Than Pensions plan.

For the 2024-25 fiscal year, the ADC is $10,371,741, and the Net Budget Impact is $2,880,310. The enclosed exhibit shows these amounts, and also includes a breakdown by group.

The calculations contained herein are based on the results of our July 1, 2022 valuation and the market value of assets as of June 30, 2023. Please see our report dated February 21, 2023 for information regarding the plan provisions, actuarial methods and assumptions, and plan membership. The explanatory notes contained in the valuation report, including statements of reliance and limitations on use, continue to apply.

The undersigned is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Please let me know if you have any questions.

Sincerely,

Becky

Rebecca A. Sielman, FSA
Consulting Actuary

RAS/mdl 09

Actuarially Determined Contribution for FY 2024-25

The Actuarially Determined Contribution (ADC) for the OPEB program consists of three pieces: a **Normal Cost** (the cost of benefits earned each year) plus a **Past Service Cost** (a catch-up accrual to amortize the Unfunded Accrued Liability as a level annual amount) plus **Interest** to reflect the timing lag between the valuation date and the fiscal year. On this basis, the ADC is determined as follows:

	City	Water	Police	Fire	BOE Certified	BOE Non-Certified	Total
Accrued Liability	$29,688,693	$4,861,790	$19,937,665	$12,787,893	$15,829,743	$10,947,705	$94,053,489
Market Value of Assets*	11,119,641	400,381	5,961,853	5,364,926	0	0	22,846,801
Unfunded Accrued Liability	18,569,052	4,461,409	13,975,812	7,422,967	15,829,743	10,947,705	71,206,688
Funded Ratio	37.5%	8.2%	29.9%	42.0%	0.0%	0.0%	24.3%
Amortization Period	15	15	15	15	15	15	15
Amortization Growth Rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Past Service Cost	1,854,338	445,524	1,395,649	741,271	1,580,786	1,093,257	7,110,825
Total Normal Cost	1,002,112	127,715	898,972	660,909	141,944	388,716	3,220,368
Employee Contributions	325,000	39,161	179,681	75,226	0	0	619,068
Expenses**	8,396	1,375	5,639	3,617	4,477	3,096	26,600
Net Normal Cost	685,508	89,929	724,930	589,300	146,421	391,812	2,627,900
Interest	165,090	34,804	137,838	86,487	112,268	96,529	633,016
ADC for FY 2024-25	**2,704,936**	**570,257**	**2,258,417**	**1,417,058**	**1,839,475**	**1,581,598**	**10,371,741**
Expected Benefit Payouts	(2,661,551)	(361,321)	(1,559,282)	(858,427)	(1,061,027)	(989,823)	(7,491,431)
Net Budget Impact	**43,385**	**208,936**	**699,135**	**558,631**	**778,448**	**591,775**	**2,880,310**

* Allocation provided by the City
** Allocated in proportion to each group's Accrued Liability

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET FOR PERIOD 99

ACCOUNTS FOR: GENERAL FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
0018108	OPERATING TRANSFERS OUT (USES)								
0018108	591100	SPECIALREV	5,066,745.00	2,180,005.00	2,268,244.00	2,241,298.00	2,180,005.00	2,429,820.00	11.5%
0018108	591201	DEBTSERVCE	11,500,000.00	11,750,000.00	11,750,000.00	11,750,000.00	11,750,000.00	12,750,000.00	8.5%
0018108	591300	CAPITALPRJ	3,752,230.00	1,983,530.00	1,983,530.00	1,983,530.00	1,983,530.00	1,185,000.00	-40.3%
0018108	591500	INTERNLSER	30,680,045.00	13,984,830.00	31,357,915.00	31,357,915.00	13,984,830.00	15,459,580.00	10.5%
TOTAL OPERATING TRANSFERS OU			50,999,020.00	29,898,365.00	47,359,689.00	47,332,743.00	29,898,365.00	31,824,400.00	6.4%
TOTAL GENERAL FUND			55,969,362.01	36,881,975.00	53,216,209.47	51,800,489.56	35,578,250.00	38,440,530.00	4.2%
		GRAND TOTAL	55,969,362.01	36,881,975.00	53,216,209.47	51,800,489.56	35,578,250.00	38,440,530.00	4.2%

** END OF REPORT - Generated by Jodi McGrane **

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
0018108 OPERATING TRANSFERS OUT (USES)					
591100 TRANSFER OUT SPECIAL REVENUE					
0018108 591100 -					2,429,820.00 *
	FIRE TRUCK RESERVE IN EBSF		1.00	100,000.00	100,000.00
	CITY SHARE- ECD FUND 104		1.00	485,880.00	485,880.00
	TRANSFER TO TRANSFER STATION FUND 136		1.00	492,860.00	492,860.00
	TRANSFER TO SOLID WASTE - FUND 121		1.00	1,351,080.00	1,351,080.00
591201 TRANSFER OUT DEBT SERVICE					
0018108 591201 -					12,750,000.00 *
	GENERAL IMPROVEMENT PRINCIPAL		1.00	5,476,000.00	5,476,000.00
	SCHOOL PRINCIPAL		1.00	3,370,000.00	3,370,000.00
	1/2 OF FORESTVILLE SSO		1.00	177,447.50	177,447.50
	SCHOOL INTEREST		1.00	1,454,046.26	1,454,046.26
	GENERAL IMPROV INT		1.00	3,064,885.02	3,064,885.02
	interest reduction paid by MRSF (bond premium)		1.00	792,378.78	-792,378.78
591300 TRANSFER OUT CAPITAL PROJCTS					
0018108 591300 -					1,185,000.00 *
	CASH CONTRIBUTION TO CAPITAL PROJECTS		1.00	460,000.00	460,000.00
	ASSESSOR REVALUATION		1.00	180,000.00	180,000.00
	FUNDING FOR MAJOR ROAD IMPROVEMENTS - ROAD IMPROVEMENTS FUND		1.00	270,000.00	270,000.00
	ASSESSOR PERSONAL PROPERTY AUDITS		1.00	275,000.00	275,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 20250 2024-2025 GENERAL CITY BUDGET

ACCOUNTS FOR: GENERAL FUND		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
591500 TRANSFER OUT INTERNAL SERVICE					
0018108 591500 -					15,459,580.00 *
	HEALTH BENEFITS		1.00	13,012,810.00	13,012,810.00
	WORKERS' COMP		1.00	1,946,770.00	1,946,770.00
	HEART & HYPERTENSION		1.00	500,000.00	500,000.00
TOTAL OPERATING TRANSFERS OUT (USES)					31,824,400.00
TOTAL GENERAL FUND					38,440,530.00
GRAND TOTAL					38,440,530.00

** END OF REPORT - Generated by Jodi McGrane **

2024-2025

SCHOOL DEBT		Principal	Interest	TOTAL DEBT SERVICE
School Bnd 2015 Refunding	11/17/15	$ 25,000.00	$ 375.00	$ 25,375.00
School Bnd 2017	5/30/17	$ 200,000.00	$ 57,625.00	$ 257,625.00
School Bnd Refunding 2017	11/09/17	$ 1,310,000.00	$ 367,760.00	$ 1,677,760.00
School Bonds 2018 Series A	10/25/18	$ 220,000.00	$ 103,446.26	$ 323,446.26
School Bonds 2019	11/12/19	$ 1,025,000.00	$ 527,475.00	$ 1,552,475.00
School Bonds 2022	3/30/2022	$ 590,000.00	$ 397,365.00	$ 987,365.00
subtotal		**$ 3,370,000.00**	**$ 1,454,046.26**	**$ 4,824,046.26**

GENERAL IMPROVEMENT				
Improvement Bonds 2015 Refunding	11/17/15	$ 510,000.00	$ 7,650.00	$ 517,650.00
Improvement Bnd 2017	5/30/17	$ 1,045,000.00	$ 300,843.76	$ 1,345,843.76
Improvement Bnd Refunding 2017	11/09/17	$ 442,000.00	$ 124,170.00	$ 566,170.00
Improvement Bonds 2018 Series A	10/25/18	$ 924,000.00	$ 438,746.26	$ 1,362,746.26
Improvement Bonds 2018 Series B	10/25/18	$ 415,000.00	$ 235,512.50	$ 650,512.50
Improvement Bonds 2019	11/12/19	$ 290,000.00	$ 145,000.00	$ 435,000.00
Improvement Bonds 2022	03/30/22	$ 750,000.00	$ 506,462.50	$ 1,256,462.50
Improvement Bonds 2023	04/03/23	$ 1,100,000.00	$ 1,306,500.00	$ 2,406,500.00
subtotal		**$ 5,476,000.00**	**$ 3,064,885.02**	**$ 8,540,885.02**

SEWER				
Sewer Bnd Refunding 2017	11/09/17	$ 277,000.00	$ 77,895.00	$ 354,895.00
Sewer Bonds 2018 Series A	10/25/18	$ 6,000.00	$ 3,107.50	$ 9,107.50
subtotal		**$ 283,000.00**	**$ 81,002.50**	**$ 364,002.50**

Debt Service Totals FY 2024-2025	**$ 9,129,000.00**	**$ 4,599,933.78**	**$ 13,728,933.78**
Less Sewer Payment	$ (144,500.00)	$ (42,055.00)	$ (186,555.00)
Less Bond Premium			$ (792,378.78)
less reductions	**$ (144,500.00)**	**$ (42,055.00)**	**$ (978,933.78)**
Net Debt Service Totals FY 2024-25	**$ 8,984,500.00**	**$ 4,557,878.78**	**$ 12,750,000.00**

CITY OF BRISTOL

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET FOR PERIOD 99

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
1161018	HEALTH BENEFITS-SELF INSURANCE								
1161018	450210	MEDICARE D	-94,981.56	-88,000.00	-88,000.00	-117,666.04	-117,667.00	-100,000.00	13.6%
1161018	454001	MISC/OTHER	-12,218.38	.00	.00	-12,655.95	-12,656.00	.00	.0%
1161018	470008	WATER SEWE	-1,594,516.69	-1,212,000.00	-1,212,000.00	-754,923.27	-1,212,000.00	-1,297,000.00	7.0%
1161018	470016	BOE EMPLOY	-3,584,391.83	-4,095,660.00	-4,095,660.00	-2,588,579.94	-4,095,660.00	-4,545,780.00	11.0%
1161018	470017	BOE RETIRE	-1,001,584.22	-1,542,285.00	-1,542,285.00	-688,184.29	-1,200,000.00	-1,237,005.00	-19.8%
1161018	470029	COBRA CONT	-65,409.48	-124,500.00	-124,500.00	-52,007.91	-124,500.00	-95,710.00	-23.1%
1161018	470031	TREAS PENS	-206,082.50	-246,535.00	-246,535.00	-172,853.09	-246,535.00	-305,000.00	23.7%
1161018	470032	CITYEMPLOY	-1,435,566.90	-1,406,870.00	-1,406,870.00	-1,031,310.98	-1,406,870.00	-1,327,800.00	-5.6%
1161018	470035	CITY RETIR	-18,826.16	-10,000.00	-10,000.00	-7,971.62	-10,000.00	-10,000.00	.0%
1161018	470043	CIGNA WELL	-49,091.37	-100,000.00	-100,000.00	-50,320.43	-100,000.00	-100,000.00	.0%
1161018	470044	SEW CONT	.00	-605,500.00	-605,500.00	-322,140.94	-605,500.00	-620,000.00	2.4%
1161018	480010	BBHD	-935,994.55	-980,000.00	-980,000.00	-616,713.86	-980,000.00	-1,140,000.00	16.3%
1161018	480011	RET DEPEND	-159,477.87	-75,000.00	-75,000.00	-96,687.03	-110,000.00	-100,000.00	33.3%
1161018	490001	TR IN G/F	-11,722,180.00	-11,722,180.00	-11,722,180.00	-11,722,180.00	-11,722,180.00	-13,012,810.00	11.0%
1161018	490104	TR IN BDA	-70,803.95	-76,800.00	-76,800.00	-41,054.44	-76,800.00	-87,575.00	14.0%
1161018	490106	SPECIAL	-94,895.49	-125,820.00	-125,820.00	-6,620.20	-125,820.00	-197,940.00	57.3%
1161018	490108	TR IN SEGF	-2,200,205.00	-2,493,710.00	-2,493,710.00	.00	-2,493,710.00	-3,030,530.00	21.5%
1161018	490127	TR SCH LUN	-223,637.00	-189,005.00	-189,005.00	.00	-189,005.00	-222,045.00	17.5%
1161018	490136	T/I TRANSS	-110,623.20	-135,000.00	-135,000.00	-60,607.88	-121,000.00	-127,000.00	-5.9%
1161018	490160	TRANS S.A.	-43,912.00	-22,570.00	-22,570.00	.00	-22,570.00	-12,390.00	-45.1%
1161018	490501	TR IN BOE	-15,751,055.00	-16,264,285.00	-16,264,285.00	-16,264,285.00	-16,264,285.00	-17,580,810.00	8.1%

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET FOR PERIOD 99

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
1161018	491003	FB UNDESIG	.00	-833,670.00	-833,670.00	.00	.00	-1,000,000.00	20.0%
TOTAL HEALTH BENEFITS-SELF I			-39,375,453.15	-42,349,390.00	-42,349,390.00	-34,606,762.87	-41,236,758.00	-46,149,395.00	9.0%
1161019	HEALTH BENEFITS-SELF INSURANCE								
1161019	460000	INT INCOME	-312,766.27	-75,000.00	-75,000.00	-199,927.34	-274,000.00	-150,000.00	100.0%
TOTAL HEALTH BENEFITS-SELF I			-312,766.27	-75,000.00	-75,000.00	-199,927.34	-274,000.00	-150,000.00	100.0%
TOTAL HEALTH BENEFITS-SELF I			-39,688,219.42	-42,424,390.00	-42,424,390.00	-34,806,690.21	-41,510,758.00	-46,299,395.00	9.1%
GRAND TOTAL			-39,688,219.42	-42,424,390.00	-42,424,390.00	-34,806,690.21	-41,510,758.00	-46,299,395.00	9.1%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
1161018 HEALTH BENEFITS-SELF INSURANCE					
450210 MEDICARE D REIMBURSEMENT					
1161018 450210 -					-100,000.00 *
	REIMBURSEMENT FROM RDS FOR MEDICARE D SUBSIDY		1.00	100,000.00	-100,000.00
470008 WATER CONTRIB					
1161018 470008 -					-1,297,000.00 *
	WATER DEPT PREMIUMS AND EMPLOYEE COSTSHARING AS WELL AS RETIREEE PREMIUMS		1.00	1,297,000.00	-1,297,000.00
470016 EMPLOYEE CONTRIBUTIONS/COBRA					
1161018 470016 -					-4,545,780.00 *
	BOE EMPLOYEE CONTRIBUTIONS AS CALCULATED BY THE BOE BUSINESS MANAGER		1.00	4,545,780.00	-4,545,780.00
470017 CONTR BD OF ED RETIREES					
1161018 470017 -					-1,237,005.00 *
	TEACHER'S RETIREMENT & BOE RETIREE CONTRIBUTIONS CALCULATED BY BOE BUSINESS MANAGER		1.00	1,237,005.00	-1,237,005.00
470029 COBRA CONTRIBUTION					
1161018 470029 -					-95,710.00 *
	COBRA CONTRIBUTIONS FROM BOE $78,450 AND CITY $17,260		1.00	95,710.00	-95,710.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE			VENDOR	QUANTITY	UNIT COST	2025 REQUEST
470031	TREASURER'S PENSIONERS CONTRIB					
1161018	470031 -					-305,000.00 *
		PENSIONERS WHO PURCHASE INSURANCE		1.00	305,000.00	-305,000.00
470032	CITY EMPLOYEE CONTRIBUTIONS					
1161018	470032 -					-1,327,800.00 *
		ACTIVE EMPLOYEE COST SHARING CONTRIBUTIONS		1.00	1,327,800.00	-1,327,800.00
470035	CITY RETIREE CONTRIBUTIONS					
1161018	470035 -					-10,000.00 *
		RETIREE CONTRIBUTIONS		1.00	10,000.00	-10,000.00
470043	CIGNA WELLNESS					
1161018	470043 -					-100,000.00 *
		MONEY FROM CIGNA FOR WELLNESS INITIATIVES		1.00	100,000.00	-100,000.00
470044	SEWER CONTRIBUTIONS					
1161018	470044 -					-620,000.00 *
		SEWER NOW AN ENTERPRISE FUND - PREMIUMS AND COST SHARING REFLECTED IN HERE. NEW ACCOUNT FOR FY 2024		1.00	620,000.00	-620,000.00
480010	BBHD					
1161018	480010 -					-1,140,000.00 *
		BBHD PREMIUMS FOR ACTIVES AND RETIREES AND EMPLOYEE COST SHARING		1.00	1,140,000.00	-1,140,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
480011 RETIREES DEPENDENTS					
1161018 480011 -					-100,000.00 *
	PREMIUMS PAID FOR RETIREES DEPENDENTS		1.00	100,000.00	-100,000.00
490001 TRANSFER IN GENERAL FUND					
1161018 490001 -					-13,012,810.00 *
	GENERAL FUND BUDGETED TRANSFER IN FOR CITY EMPLOYEES AND RETIREES		1.00	13,012,810.00	-13,012,810.00
490104 TRANSFER IN BDA					
1161018 490104 -					-87,575.00 *
	ECD TRANSFER IN FOE EMPLOYEES		1.00	87,575.00	-87,575.00
490106 TRANSFER IN SPECIAL FUND					
1161018 490106 -					-197,940.00 *
	HEALTH BENEFITS PAID FOR BY FUND 106 CITY SIDE (POLICE DUI GRANT AND DRUG FREE) $8,000 BOE $189,940 SR		1.00	197,940.00	-197,940.00
490108 TRANSFER IN SEGF					
1161018 490108 -					-3,030,530.00 *
	HEALTH BENEFITS PAID FOR BY ED GRANTS PER BOE BUSINESS MANAGER		1.00	3,030,530.00	-3,030,530.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE			VENDOR	QUANTITY	UNIT COST	2025 REQUEST
490127	TRANSFER IN SCHOOL LUNCH					
1161018	490127 -					-222,045.00 *
		HEALTH BENEFITS PAID FOR BY THE SCHOOL LUNCH FUND		1.00	222,045.00	-222,045.00
490136	TRANSFER IN TRANSFER STATION					
1161018	490136 -					-127,000.00 *
		HEALTH BENEFITS PAID FOR BY THE TRANSFER STATION FUND		1.00	127,000.00	-127,000.00
490160	TRANSFER IN STUDENT ACTIVITY					
1161018	490160 -					-12,390.00 *
		HEALTH BENEFITS PAID FOR BY STUDENT ACTIVITY FUND		1.00	12,390.00	-12,390.00
490501	TRANSFER IN BOARD OF EDUCATION					
1161018	490501 -					-17,580,810.00 *
		HEALTH BENEFITS FOR BOE ACTIVES AND RETIREES USES $500,000 OF RESERVES TO REDUCE BOE CONTRIBUTION Level 2 - Use of $750,000 to reduce BOE Contribution		1.00	17,580,810.00	-17,580,810.00
491003	FUND BALANCE - UNDESIGNATED					
1161018	491003 -					-1,000,000.00 *
		AMOUNT OF FUND BALANCE NEEDED TO BALANCE BUDGET LEVEL 1 City $500,000 BOE $500,000 LEVEL 2 CITY $750,000 BOE $750,000		1.00	1,000,000.00	-1,000,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
TOTAL HEALTH BENEFITS-SELF INSURANCE					-46,149,395.00
1161019 HEALTH BENEFITS-SELF INSURANCE					
460000 INTEREST INCOME					
1161019 460000 -					-150,000.00 *
	INTEREST INCOME EARNED		1.00	150,000.00	-150,000.00
TOTAL HEALTH BENEFITS-SELF INSURANCE					-150,000.00
TOTAL HEALTH BENEFITS-SELF INSURANCE					-46,299,395.00
GRAND TOTAL					-46,299,395.00

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET FOR PERIOD 99

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
1168102	HEALTH BENEFITS - SELF INS								
1168102	520850	WELLNESS	97,927.82	100,000.00	100,000.00	45,564.00	100,000.00	100,000.00	.0%
1168102	531000	PROF FEES	116,000.00	127,500.00	127,500.00	124,950.00	127,500.00	130,500.00	2.4%
1168102	531150	ADM/FEES	6,023.50	7,500.00	7,500.00	7,500.00	6,500.00	7,500.00	.0%
1168102	531152	CIGNA ADMI	925,713.83	939,060.00	939,060.00	939,060.00	939,060.00	928,110.00	-1.2%
1168102	531155	ACAPCORI	11,475.24	12,000.00	12,000.00	11,997.00	11,997.00	12,000.00	.0%
1168102	531156	ANTHEM ADM	62,027.90	62,320.00	62,320.00	34,338.15	62,320.00	83,445.00	33.9%
1168102	552105	STOP LOSS	255,931.67	296,015.00	296,015.00	296,015.00	296,015.00	330,945.00	11.8%
1168102	586302	CIGNA CLAI	26,797,529.29	29,709,855.00	29,709,855.00	15,128,467.59	29,709,855.00	31,752,410.00	6.9%
1168102	586305	CIGNA RX	10,411,034.46	8,379,700.00	8,379,700.00	6,067,792.55	8,379,700.00	10,550,170.00	25.9%
1168102	586306	ANTHEM CLA	1,019,622.64	1,152,440.00	1,152,440.00	568,942.88	1,152,440.00	1,103,065.00	-4.3%
1168102	589100	HSA CONT	1,707,244.72	1,638,000.00	1,638,000.00	1,603,366.79	1,638,000.00	1,301,250.00	-20.6%
TOTAL HEALTH BENEFITS - SELF			41,410,531.07	42,424,390.00	42,424,390.00	24,827,993.96	42,423,387.00	46,299,395.00	9.1%
TOTAL HEALTH BENEFITS-SELF I			41,410,531.07	42,424,390.00	42,424,390.00	24,827,993.96	42,423,387.00	46,299,395.00	9.1%
GRAND TOTAL			41,410,531.07	42,424,390.00	42,424,390.00	24,827,993.96	42,423,387.00	46,299,395.00	9.1%

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NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE			VENDOR	QUANTITY	UNIT COST	2025 REQUEST
1168102	HEALTH BENEFITS - SELF INS					
520850	WELLNESS PROGRAM					
1168102	520850 -					100,000.00 *
		CIGNA WELLNESS		1.00	100,000.00	100,000.00
531000	PROFESSIONAL FEES & SERVICES					
1168102	531000 -					130,500.00 *
		MED D FEES CIGNA $9,000 ANTHEM, $5,000 AON med d $4,500 LOCKTON $113,000		1.00	130,500.00	130,500.00
531150	ADMINISTRATIVE FEES					
1168102	531150 -					7,500.00 *
		COBRA ADMINISTRATIVE FEES - PAYFLEX		1.00	7,500.00	7,500.00
531152	CIGNA ADMIN					
1168102	531152 -					928,110.00 *
		CIGNA ADMIN FEES ACTING AS TPA		1.00	928,110.00	928,110.00
531155	ACA PCORI FEE					
1168102	531155 -					12,000.00 *
		PCORI FEE (Patient Centered Outcomes Reach Institute) is a fee assessed on self-insured plans		1.00	12,000.00	12,000.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE		VENDOR	QUANTITY	UNIT COST	2025 REQUEST
531156 ANTHEM ADMIN					
1168102 531156 -					83,445.00 *
	ANTHEM DENTAL ASO FEES		1.00	83,445.00	83,445.00
552105 STOP LOSS INSURANCE					
1168102 552105 -					330,945.00 *
	STOP LOSS PREMIUM FOR INDIVIDUAL CLAIMS EXCEEDING $1 MILLION		1.00	330,945.00	330,945.00
586302 CIGNA CLAIMS					
1168102 586302 -					31,752,410.00 *
	CIGNA CLAIMS INCLUDING VISION		1.00	31,752,410.00	31,752,410.00
586305 CIGNA PRESCRIPTION					
1168102 586305 -					10,550,170.00 *
	CIGNA PRESCRIPTION CLAIMS		1.00	10,550,170.00	10,550,170.00
586306 ANTHEM CLAIMS					
1168102 586306 -					1,103,065.00 *
	ANTHEM DENTAL CLAIMS		1.00	1,103,065.00	1,103,065.00
589100 MISCELLANEOUS					
1168102 589100 -					1,301,250.00 *
	EMPLOYER HSA CONTRIBUTIONS CITY $369,000 BOE $932,250		1.00	1,301,250.00	1,301,250.00
TOTAL HEALTH BENEFITS - SELF INS					46,299,395.00

NEXT YEAR BUDGET DETAIL REPORT

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET

ACCOUNTS FOR: HEALTH BENEFITS-SELF INSURANCE	VENDOR	QUANTITY	UNIT COST	2025 REQUEST
TOTAL HEALTH BENEFITS-SELF INSURANCE				46,299,395.00
GRAND TOTAL				46,299,395.00

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET FOR PERIOD 99

ACCOUNTS FOR: WORKERS COMPENSATION FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
1191018	WORKERS COMPENSATION FUND								
1191018	454001	MISC/OTHER	.00	.00	.00	-172.49	-173.00	.00	.0%
1191018	470008	WATER CONT	-74,309.00	-177,250.00	-177,250.00	-38,396.50	-177,250.00	-132,505.00	-25.2%
1191018	470044	SEW CONT	-97,000.00	-114,000.00	-114,000.00	.00	-114,000.00	-63,200.00	-44.6%
1191018	490001	T/I GF	-2,149,510.00	-2,262,650.00	-2,262,650.00	-2,262,650.00	-2,262,650.00	-2,446,770.00	8.1%
1191018	490501	T/I BOE	-1,057,300.00	-1,108,800.00	-1,108,800.00	-1,108,800.00	-1,108,800.00	-953,650.00	-14.0%
TOTAL WORKERS COMPENSATION F			-3,378,119.00	-3,662,700.00	-3,662,700.00	-3,410,018.99	-3,662,873.00	-3,596,125.00	-1.8%
1191019	WORKERS COMPENSATION FUND								
1191019	460000	INT INCOME	-194,726.71	-45,000.00	-45,000.00	-170,956.24	-171,000.00	-150,000.00	233.3%
TOTAL WORKERS COMPENSATION F			-194,726.71	-45,000.00	-45,000.00	-170,956.24	-171,000.00	-150,000.00	233.3%
TOTAL WORKERS COMPENSATION F			-3,572,845.71	-3,707,700.00	-3,707,700.00	-3,580,975.23	-3,833,873.00	-3,746,125.00	1.0%
GRAND TOTAL			-3,572,845.71	-3,707,700.00	-3,707,700.00	-3,580,975.23	-3,833,873.00	-3,746,125.00	1.0%

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 11625 2024-2025 INTERNAL SERVICE FUND BUDGET FOR PERIOD 99

ACCOUNTS FOR: WORKERS COMPENSATION FUND			2023 ACTUAL	2024 ORIG BUD	2024 REVISED BUD	2024 ACTUAL	2024 PROJECTION	2025 REQUEST	PCT CHANGE
1198103	W/C HEART & HYPERTENSION								
1198103	516000	H&H SALARY	120,265.82	300,000.00	300,000.00	134,473.00	300,000.00	300,000.00	.0%
1198103	520930	H&H BENEF	47,871.19	200,000.00	200,000.00	55,460.44	200,000.00	200,000.00	.0%
1198103	531000	H&H ADMIN	.00	.00	.00	.00	.00	99,830.00	.0%
1198103	586120	COUNCL SET	335,000.00	.00	.00	.00	.00	.00	.0%
TOTAL W/C HEART & HYPERTENSI			503,137.01	500,000.00	500,000.00	189,933.44	500,000.00	599,830.00	20.0%
1198105	WORKERS COMPENSATION FUND								
1198105	531150	ADMIN FEES	99,830.00	125,000.00	125,000.00	99,830.04	125,000.00	.00	.0%
1198105	586120	COUNCL SET	640,000.00	.00	.00	454,000.00	454,000.00	.00	.0%
1198105	586210	MEDICAL	448,811.36	1,573,475.00	1,573,475.00	582,744.59	1,115,960.00	1,115,960.00	-29.1%
1198105	586220	INDEMNITY	597,439.71	962,700.00	962,700.00	544,369.54	962,700.00	1,363,940.00	41.7%
1198105	586230	EXCESS INS	383,817.00	434,525.00	434,525.00	445,847.00	445,850.00	490,045.00	12.8%
1198105	589155	STATE FEES	107,468.67	112,000.00	112,000.00	112,738.82	112,000.00	176,350.00	57.5%
TOTAL WORKERS COMPENSATION F			2,277,366.74	3,207,700.00	3,207,700.00	2,239,529.99	3,215,510.00	3,146,295.00	-1.9%
TOTAL WORKERS COMPENSATION F			2,780,503.75	3,707,700.00	3,707,700.00	2,429,463.43	3,715,510.00	3,746,125.00	1.0%
GRAND TOTAL			2,780,503.75	3,707,700.00	3,707,700.00	2,429,463.43	3,715,510.00	3,746,125.00	1.0%

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