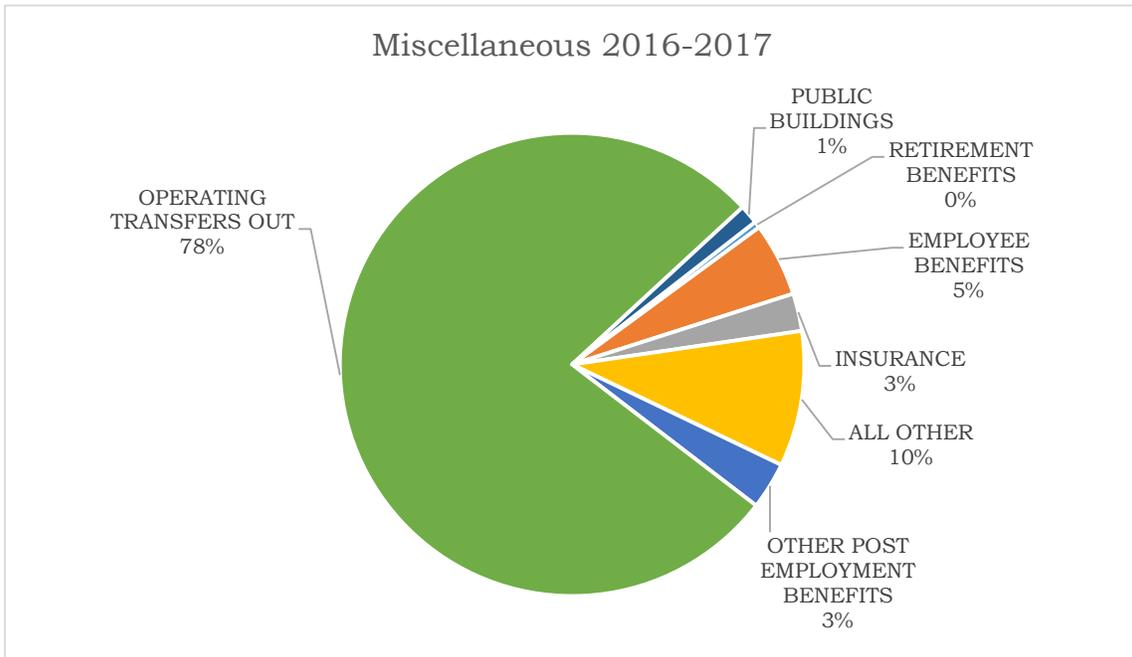


MISCELLANEOUS

**CITY OF BRISTOL, CONNECTICUT
2016-2017 BUDGET
GENERAL FUND EXPENDITURE SUMMARY FOR MISCELLANEOUS EXPENDITURES**

ORGCODE	DESCRIPTION	PRIOR YEAR ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	REVISED BUDGET 2015-2016	BUDGET REQUEST 2016-2017	JOINT BOARD 2016-2017
0018101	RETIREMENT BENEFITS	\$73,964	\$0	\$0	\$141,300	\$141,300
0018102	EMPLOYEE BENEFITS	1,824,681	1,569,000	1,569,000	1,566,850	1,566,850
0018103	HEART & HYPERTENSION	513,207	0	0	0	0
0018105	INSURANCE	716,261	754,000	754,000	798,725	798,725
0018106	ALL OTHER	978,134	2,350,500	2,074,306	2,880,000	3,479,135
0018107	OTHER POST EMPLOYMENT BENEFITS	685,940	700,000	700,000	1,490,125	1,000,000
0018108	OPERATING TRANSFERS OUT	44,342,091	22,422,615	37,657,969	24,103,450	23,639,175
0018310	PUBLIC BUILDINGS	600,000	350,000	350,000	403,000	403,000
TOTAL MISCELLANEOUS		\$49,734,278	\$49,734,278	\$43,105,275	\$31,383,450	\$31,028,185



Miscellaneous - (continued)

Service Narrative

Miscellaneous expenditures consist of special items not included in any other function. The categories are: retirement benefits, employee benefits, heart and hypertension, general city insurance, all other, other post employment benefits, operating transfers out, and public buildings. Miscellaneous object groups are also found under the 'Board of Education' tab. The Parks and Recreation department budget includes the cost for liability insurance within their departmental budget in order to properly report expenditures for Trust Accounts.

The Public Buildings item was added several years ago to the Miscellaneous section. Originally, Public Buildings line items were included in the Public Works budget. The justification was that Public Buildings represent all City buildings, not just Public Works buildings.

Some of the areas classified as "All Other" include the Contingency account and the Contractual Obligations account. It has been the City's practice to set aside funds to be available for emergency appropriations during the year to stabilize funds without utilizing fund balance. The Contractual Obligations account is budgeted for unsettled contracts. City contracts that are not settled for 2016-2017, have funds budgeted for contract settlements once approved by the City Council and referred to the Board of Finance for funding.

Additionally, the Economic Development account is included in this category. The Economic Development account was set up several years ago to aid businesses to relocate or expand in Bristol to increase the City's tax base and to create employment opportunities. For the 2016-2017 budget, an appropriation of \$200,000 was approved for Economic Development. These funds will be transferred to a Special Revenue Fund where they will be expended as grants are approved by the Economic Development Committee.

RETIREMENT BENEFITS

Service Narrative

Retirement Benefits represents the City's portion of an actuarial recommended contribution to the City's Retirement System, better known as the pension plans. There are three pension trust funds: City of Bristol Retirement System- for General City employees including some Board of Education employees; Firefighters' Benefits Fund- for Firefighter employees; and a Police Benefits Fund- for Police employees.

This amount is allocated amongst several funds, with the City's General Fund share being \$141,300. For 2016-17 City's actuary (Milliman, Inc.) is recommending a City contribution to the City Retirement System in the amount of \$159,365. The Board of Education allocation is \$48,698 for cafeteria and \$548,330 for all other BOE groups per Milliman's report.

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

Budget Highlights

0018101 RETIREMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	REVISED BUDGET 2015-2016	BUDGET REQUEST 2016-2017	JOINT BOARD 2016-2017
520905		GENERAL CITY RETIREMENT	\$73,964	\$0	\$0	\$141,300	\$141,300
TOTAL RETIREMENT BENEFITS			\$73,964	\$0	\$0	\$141,300	\$141,300
TOTAL RETIREMENT BENEFITS			\$73,964	\$0	\$0	\$141,300	\$141,300

EMPLOYEE BENEFITS

Service Narrative

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

The "Transfer to Health Benefits" in parenthesis indicates the Health Insurance-City appropriation transferred out to the Health Benefits Internal Service Fund as shown within the Operating Transfers Out activity located on page 303.

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

Category

Life Insurance
HMO- Dental
Health Insurance-City
Disability Insurance
FICA (City Share 6.2%)
Medicare (City Share 1.45%)
Employee Assistance Program
Unemployment Insurance

Vendor Provider/Payee

Sun Life Financial
Cigna
Cigna, Express Scripts and Anthem
Sun Life Financial
Internal Revenue Service
Internal Revenue Service
Wheeler Clinic
State of CT Department of Labor

Budget Highlights

0018102 EMPLOYEE BENEFITS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	REVISED BUDGET 2015-2016	BUDGET REQUEST 2016-2017	JOINT BOARD 2016-2017
EMPLOYEE BENEFITS							
520100		LIFE INSURANCE	\$22,116	\$45,000	\$45,000	\$48,850	\$48,850
520250		HMO- DENTAL	25,217	25,000	25,000	33,000	33,000
520300		HEALTH INSURANCE	8,451,375	8,451,375	8,451,375	10,173,990	10,173,990
520500		DISABILITY INSURANCE	5,865	16,000	16,000	12,000	12,000
520700		F.I.C.A.	847,950	980,000	980,000	950,000	950,000
520750		MEDICARE INSURANCE	463,100	470,000	470,000	495,000	495,000
520800		EMPLOYEE ASSISTANCE PROGRAM	5,734	8,000	8,000	8,000	8,000
521050		COMPENSATED ABSENCE PAYOUT	439,240	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	15,458	25,000	25,000	20,000	20,000
591516		TRANSFER TO HEALTH INSURANCE	(8,451,375)	(8,451,375)	(8,451,375)	(10,173,990)	(10,173,990)
TOTAL EMPLOYEE BENEFITS			\$1,824,680	\$1,569,000	\$1,569,000	\$1,566,850	\$1,566,850
TOTAL EMPLOYEE BENEFITS			\$1,824,680	\$1,569,000	\$1,569,000	\$1,566,850	\$1,566,850

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

The 2016-2017 General Fund budget for Employee Benefits reflects a .14% decrease. The City is in its seventh year with Cigna for medical, and Express Scripts (formerly Medco) for prescription benefits. Anthem provides for dental benefits. Budgeted health insurance for the City and Board of Education increased by 6%. However, there is a 20% increase in the Health Insurance line item to lessen the use of Internal Service Fund reserves. Budgeted information can be found as an operating transfer out to Internal Service on page 303.

HEART AND HYPERTENSION

Service Narrative

These accounts are State of Connecticut mandates that require municipalities to compensate police officers or firefighters who are diagnosed with a heart or hypertension disease. The disease has to be proven to be job related for firefighters or police officers hired after July 1, 1996. PMA Management, a third party administrator, administers these claims. In the 2015-16 budget, it was suggested by the City's auditors that the expenditures related to Heart & Hypertension be shown in the Workers' Compensation Fund. There is a transfer in the Operating Transfers Out section to reflect this action. The amount has remained the same for 2016-17.

Budget Highlights

0018103 HEART AND HYPERTENSION

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	REVISED BUDGET 2015-2016	BUDGET REQUEST 2016-2017	JOINT BOARD 2016-2017
HEART AND HYPERTENSION							
516000		HEART AND HYPERTENSION WAGES	\$396,816	\$575,000	\$575,000	\$575,000	\$575,000
520930		HEART AND HYPERTENSION BENEFITS	116,390	122,500	122,500	122,500	122,500
531000		PROFESSIONAL FEES	0	2,500	2,500	2,500	2,500
591517		TRANSFER TO WORKERS COMPENSATION	0	(700,000)	(700,000)	(700,000)	(700,000)
TOTAL HEART & HYPERTENSION			\$513,206	\$0	\$0	\$0	\$0
TOTAL HEART & HYPERTENSION			\$513,206	\$0	\$0	\$0	\$0

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

INSURANCE

Service Narrative

This activity includes payment of the various premiums that provide protection for liability, fire losses, and damage claims. This includes: Workers' Compensation insurance, insurance consultant fees, property insurance, auto insurance, liability insurance, claims deductibles, and council settlement claims.

On the next page is a chart outlining all lines of insurance for the City and Board of Education.

The City's insurance consultant is Tracy Driscoll, an insurance and financial services company located in Bristol. They are paid a consulting fee to serve as a liaison with the City's broker-agents.

The City's total insurance program is referred to as Property and Casualty Insurance. Casualty insurance, which refers to liability insurances, are handled by H.D. Segur, Inc. as the City's broker-agent. They are paid through commissions that are included in the budgeted policy premiums.

Property insurance is handled by Roland Dumont Agency Inc. as the City's broker-agent. They are paid through commissions that are included in the budgeted policy premiums.

Budget Highlights

The 2016-2017 Insurance budget shows a total increase of \$44,725 within the insurance accounts due to expected increases in auto and liability insurance. The City of Bristol's Workers' Compensation fund is self-insured and claims are processed by PMA Management, the third party administrator. More information can be found in the "Internal Service" tab on page 343. The City's contribution for Workers' Compensation has decreased by 12% due to fewer work-related injuries.

Shown below is the City's portion of the insurance allocation within the General Fund. The Board of Education, Sewer Operating and Assessment Fund, Water Department and Parks Department budget for their allocation within their departmental budgets.

0018105 INSURANCE

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	REVISED BUDGET 2015-2016	BUDGET REQUEST 2016-2017	JOINT BOARD 2016-2017
INSURANCE							
520400		WORKERS COMPENSATION	\$3,209,205	\$2,785,000	\$2,785,000	\$2,453,000	\$2,453,000
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	59,334	65,000	65,000	63,000	63,000
552010		AUTO INSURANCE	248,780	270,000	270,000	295,000	295,000
552100		LIABILITY INSURANCE	316,619	344,000	344,000	365,725	365,725
586110		CLAIMS- DEDUCTIBLE	70,328	50,000	50,000	50,000	50,000
586120		CLAIMS- COUNCIL SETTLEMENT	1,200	5,000	5,000	5,000	5,000
591517		TRANSFER OUT TO WORKERS COMPENSATION	(3,209,205)	(2,785,000)	(2,785,000)	(2,453,000)	(2,453,000)
TOTAL INSURANCE			\$716,261	\$754,000	\$754,000	\$798,725	\$798,725
TOTAL INSURANCE			\$716,261	\$754,000	\$754,000	\$798,725	\$798,725

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

Summary of Property and Casualty Insurance

Insurance Coverage	Broker Agent	Carrier	Policy Limits	Deductible
Workers' Compensation		PMA (3rd Party)	Self-Insured	N/A
Excess Workers' Compensation	H.D. Segur	Safety National	Statutory	\$600,000
Property	Roland Dumont Agency	Travelers	Various	\$5,000 EDP & A/R
Auto	H.D. Segur	Trident-Argonaut	\$1,000,000	\$5,000 Bodily Injury/ Physical Damage \$1,000 Comp/Coll
Liability	H.D. Segur	Trident-Argonaut	\$1,000,000 \$3,000,000	Occurrence Aggregate
Umbrella	H.D. Segur	National Casualty	\$10,000,000	
CITY				
Errors & Omissions	H.D. Segur	Allied World	\$1,000,000	\$25,000
Public Official & Employment Practices	H.D. Segur	Allied World	\$1,000,000	\$25,000
Law Enforcement	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000
Crime	Roland Dumont Agency	Travelers	Various	
EDUCATION				
Errors & Omissions	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000
Employment Practices Liability	H.D. Segur	Trident-Argonaut	\$1,000,000	\$25,000

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

ALL OTHER

Service Narrative

This activity includes items that are extraordinary in nature and difficult to classify. These items include: housing authority sewer user fees, hydrant charges, citywide equipment/maintenance contracts, citywide postage reimbursement, tax foreclosure costs, and economic development. The contingency account is included in this activity and is the account that provides for unforeseen expenditures that may occur during the budget year.

Budget Highlights

The 2016-2017 Budget shows an overall increase in the All Other category of \$1,128,635. The Contractual Obligations line item was increased due to multiple unsettled union contracts. Additionally, the Contingency account was increased by \$599,135 due to the uncertainty of State grants.

0018106 ALL OTHER

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	REVISED BUDGET 2015-2016	BUDGET REQUEST 2016-2017	JOINT BOARD 2016-2017
ALL OTHER							
522301		CONTRACTUAL OBLIGATIONS	\$0	\$550,000	\$343,935	\$1,150,000	\$1,150,000
531000		PROFESSIONAL FEES	4,312	9,000	9,000	0	0
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	28,185	30,000	30,000	30,000	30,000
541220		HYDRANT CHARGES	38,448	41,000	41,000	40,000	40,000
543200		EQUIPMENT MAINTENANCE CONTRACTS	59,459	65,000	65,000	65,000	65,000
569000		OFFICE SUPPLIES	9,782	10,000	10,000	10,000	10,000
570400		COMPUTER REPLACEMENT PROGRAM- CITY	166,511	214,000	215,630	252,000	252,000
581250		TAX FORECLOSURE COSTS	86,391	50,000	50,000	50,000	50,000
581739		GRADUATION PARTIES DONATION	3,000	3,000	3,000	3,000	3,000
587030		DEMOLITION	348,135	0	325,010	0	0
589000		CONTINGENCY	0	1,000,000	604,861	1,000,000	1,599,135
589100		UNANTICIPATED EXPENSES	33,911	28,500	28,500	30,000	30,000
591125		COMMODITIES	0	150,000	150,000	50,000	50,000
591150		ECONOMIC DEVELOPMENT EXPENSES	200,000	200,000	200,000	200,000	200,000
TOTAL ALL OTHER			\$978,134	\$2,350,500	\$2,075,936	\$2,880,000	\$3,479,135
TOTAL ALL OTHER			\$978,134	\$2,350,500	\$2,075,936	\$2,880,000	\$3,479,135

Economic Development

The Economic Development Committee reviews grant applications that are submitted to the Economic Development Director. Once the Director is satisfied that the application is complete he notifies the Mayor who calls a meeting of the Committee. This Committee has seven voting members including the Mayor, one or more members of the City Council, the Chairman of the Board of Finance, the City Comptroller and the Executive Director of the Bristol Development Authority (BDA). It also contains one member of the Board of the BDA.

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

The Committee meets on an as needed basis at the call of the Mayor. The Committee awarded seven Economic Grants in fiscal year 2015-2016 to CMI Specialty Group, RGD Technologies, Theis Precision Steel, Benjamin International, Rowley Spring, Super Natural and Bob’s Chalet. Funds are also allocated for StartUp Bristol, a business program started in 2015-16 to encourage entrepreneurs to locate and/or expand businesses in Bristol. Economic Development is important in marketing the Southeast Bristol Business Park, however grants may be awarded anywhere in the City. The program has actually been a distinctive feature of Bristol’s development efforts and has distinguished itself as a unique program. The grant program has provided a great deal of word-of-mouth marketing for the City.

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

OTHER POST EMPLOYMENT BENEFITS (OPEB)

Service Narrative

The Board of Finance adopted a graduated funding scale to eventually fund the \$7.5 million gap in required annual cash contributions for other post employment benefits. The funding started with a base of \$200,000 in 2007-08. Each year the base is to increase by 25%, creating a new base. In the next year, 25% is then added to the new base, and so on until the \$7.5 million funding is achieved. This expenditure was added in fiscal year 2007-2008 with the implementation of GASB Statement 45, which required municipalities to report their post other employment benefit costs. The chart on the next page shows the Board of Finance funding strategy. However, effective June 30, 2011, the City Council approved the transfer of excess funds from the Police & Fire Benefit Funds to offset their post employment benefit expenses.

For 2016-2017, the City was scheduled to make a contribution of \$1,490,125 however the approved budget funds a total contribution of \$1,000,000.

Budget Highlights

0018107 OTHER POST EMPLOYMENT BENEFITS			PRIOR YEAR	ORIGINAL	REVISED	BUDGET	BOF
OBJECT	PROJECT	DESCRIPTION	ACTUAL	BUDGET	BUDGET	REQUEST	APPROVED
			2014-2015	2015-2016	2015-2016	2016-2017	2016-2017
BENEFITS							
520925		OTHER POST EMPLOYMENT BENEFITS	\$685,940	\$700,000	\$700,000	\$1,490,125	\$1,000,000
TOTAL ALL OTHER			\$685,940	\$700,000	\$700,000	\$1,490,125	\$1,000,000
TOTAL OTHER POST EMPLOYMENT BENEFITS			\$685,940	\$700,000	\$700,000	\$1,490,125	\$1,000,000

Miscellaneous - (continued)

OPEB Funding Schedule

	Year	Increase	Amount
1	07-08		\$200,000
2	08-09	50,000	250,000
3	09-10	62,500	312,500
4	10-11	78,125	390,625
5	11-12	(205,345)	185,280
6	12-13	425,075	610,355
7	13-14	75,585	685,940
8	14-15	0	685,940
9	15-16	14,060	700,000
10	16-17	300,000	1,000,000
11	17-18	862,656	1,862,656
12	18-19	465,664	2,328,320
13	19-20	582,080	2,910,400
14	20-21	727,600	3,638,000
15	21-22	909,500	4,547,500
16	22-23	1,136,875	5,684,375
17	23-24	1,421,094	\$7,105,469
18	24-25	394,531	\$7,500,000

OPERATING TRANSFERS OUT

Service Narrative

This activity includes transfers to the Debt Service funds, Special Revenue funds, Capital Project funds and Internal Service funds. The Debt Service transfer detail can be found in the “Debt Service” tab. The Special Revenue transfer out includes funds for the City share of the Bristol Development Authority as seen in the “Special Revenue” tab on page 303.

Budget Highlights

The 2016-2017 budget shows an increase in operating transfers out in the amount of \$1,216,560. The chart on the next page indicates the budgeted detail. Summarized related information is presented above the chart.

Debt Service expenditures can be found in detail in the “Debt Management” tab in this document. Capital Projects can be found in detail behind the “Capital Budget Summary” tab.

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

0018108 OPERATING TRANSFERS OUT

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	REVISED BUDGET 2015-2016	BUDGET REQUEST 2016-2017	JOINT BOARD 2016-2017
OPERATING TRANSFERS OUT (USES)							
591100		TRANSFER TO SPECIAL REVENUE	\$4,321,812	\$1,666,975	\$2,224,254	\$1,527,970	\$1,527,970
591100	CEC	TRANSFER TO SPECIAL REVENUE	500,000	0	0	0	0
591201		TRANSFER TO DEBT SERVICE FUND	8,693,954	8,000,000	8,000,000	7,948,815	7,948,815
591300		TRANSFER TO CAPITAL PROJECTS	889,295	819,265	889,065	835,400	835,400
591500		TRANSFER TO INTERNAL SERVICE	29,937,030	11,936,375	26,534,650	13,791,265	13,326,990
TOTAL OPERATING TRANSFERS OUT			\$44,342,091	\$22,422,615	\$37,647,969	\$24,103,450	\$23,639,175
TOTAL OPERATING TRANSFERS OUT			\$44,342,091	\$22,422,615	\$37,647,969	\$24,103,450	\$23,639,175

	Budget 2015-2016	Request 2016-2017	Budget 2016-2017	\$ Change
591100 Special Revenue:				
Fire Truck Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
BDA- City Share	\$ 353,870	\$ 367,450	\$ 367,450	\$ 13,580
Solid Waste Contribution	\$ 900,000	\$ 713,605	\$ 713,605	\$ (186,395)
Transfer Station Contribution	\$ 313,105	\$ 246,915	\$ 246,915	\$ (66,190)
BOE Capital Outlay	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
Subtotal	\$ 1,666,975	\$ 1,527,970	\$ 1,527,970	\$ (139,005)
591201 Debt Service				
Debt Service	\$ 8,000,000	\$ 7,948,815	\$ 7,948,815	\$ (51,185)
Subtotal	\$ 8,000,000	\$ 7,948,815	\$ 7,948,815	\$ (51,185)
591300 Capital Projects				
CNR Contribution	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Major Bridge Contribution	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
Capital Projects	\$ 544,265	\$ 560,400	\$ 560,400	\$ 16,135
Assessor Revaluation	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Subtotal	\$ 819,265	\$ 835,400	\$ 835,400	\$ 16,135
591500 Internal Service				
Heart & Hypertension	\$ 700,000	\$ 700,000	\$ 700,000	\$ -
City Health Benefits	\$ 8,451,375	\$ 10,638,265	\$ 10,173,990	\$ 1,722,615
City Workers' Compensation	\$ 2,785,000	\$ 2,453,000	\$ 2,453,000	\$ (332,000)
Subtotal	\$ 11,936,375	\$ 13,791,265	\$ 13,326,990	\$ 1,390,615
Totals	\$ 22,422,615	\$ 24,103,450	\$ 23,639,175	\$ 1,216,560

**Program Summaries-
Miscellaneous**

Miscellaneous - (continued)

PUBLIC BUILDINGS

Service Narrative

This activity is administered by the Building Maintenance division of Public Works. A list of projects that totaled \$403,000 was submitted and approved.

Facility	Project	Approved
City Hall	Parking Alterations – Additional Parking	\$50,000
City Hall	Ceiling Tiles & Painting – 3 rd Floor	\$75,000
City Hall	Paver Replacement	\$20,000
DPW City Yard	Generator Replacement	\$30,000
Fire #2	Roof Replacement	\$50,000
Fire #2	Site Access	\$5,000
Fire #3	Site Access	\$5,000
Fire HQ	Roof Replacement	\$100,000
Fire HQ	Building Modifications	\$20,000
Fire HQ	Site Access	\$8,000
Manross Lib.	Roof Repairs	\$25,000
Senior Center	Sidewalk Upgrades – Grove St & Stafford Ave	\$15,000

Budget Highlights

0018310 PUBLIC BUILDINGS

OBJECT	PROJECT	DESCRIPTION	PRIOR YEAR ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	REVISED BUDGET 2015-2016	BUDGET REQUEST 2016-2017	JOINT BOARD 2016-2017
CAPITAL OUTLAY PROJECTS							
591101	IMPROVEMENTS		\$600,000	\$350,000	\$350,000	\$403,000	\$403,000
TOTAL PUBLIC BUILDINGS			\$600,000	\$350,000	\$350,000	\$403,000	\$403,000
TOTAL PUBLIC BUILDINGS			\$600,000	\$350,000	\$350,000	\$403,000	\$403,000