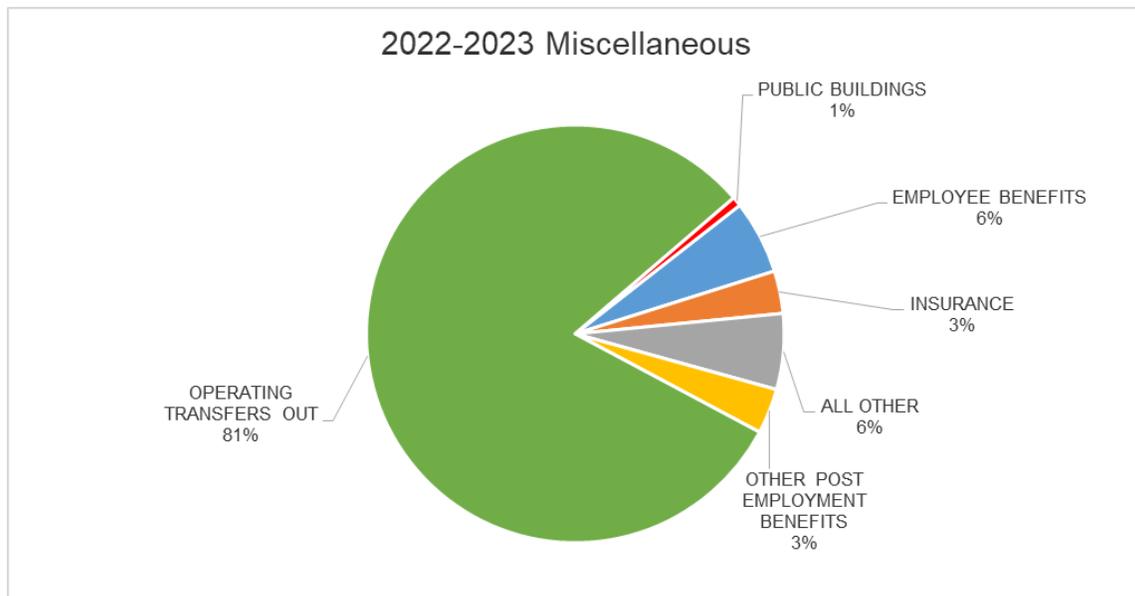


Miscellaneous

ORGCODE	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 BUDGET REQUEST	2023 APPROVED BUDGET
0018101	RETIREMENT BENEFITS	\$31,000	\$0	\$0	\$0	\$0
0018102	EMPLOYEE BENEFITS	2,969,017	1,946,375	1,978,900	1,955,700	1,955,700
0018105	INSURANCE	983,642	1,042,500	1,042,500	1,129,450	1,129,450
0018106	ALL OTHER	398,083	1,390,950	1,039,003	1,940,950	2,011,320
0018107	OTHER POST EMPLOYMENT BENEFITS	1,300,000	1,200,000	1,200,000	1,200,000	1,200,000
0018108	OPERATING TRANSFERS OUT	52,418,291	27,347,385	45,316,040	28,091,300	27,766,300
0018310	PUBLIC BUILDINGS	250,000	176,000	176,000	250,000	250,000
TOTAL MISCELLANEOUS		\$58,350,033	\$33,103,210	\$50,752,443	\$34,567,400	\$34,312,770



Service Narrative

Miscellaneous expenditures consist of special items not included in any other function. The categories are: Employee Benefits, Heart and Hypertension, Insurance, All Other, Other Post-Employment Benefits, Operating Transfers Out, and Public Buildings. The Parks, Recreation, Youth and Community Services Department budget includes their cost for liability insurance in its budget in order to properly report expenditures for Trust Accounts.

All Other includes the Contingency account and the Contractual Obligations account. It has been the City's practice to set aside an amount in Contingency to be available for emergency appropriations during the year instead of using the City's fund balance reserve for these emergency purposes. The Contractual Obligations account is used to budget estimates for expired unsettled employee bargaining agreements. Once contracts are settled and approved by the City Council, funding for the contract settlements are referred to the Board of Finance for approval.

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.

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

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

Budget Highlights

The 2022-2023 General Fund budget for Employee Benefits reflects a 0.48% increase. The City is in its thirteenth year with Cigna for medical and fifth year of pharmacy benefits with Cigna. Anthem provides dental benefits. More information on the City's Health Benefits fund can be found in the Internal Service Fund section of the budget document.

0018102 EMPLOYEE BENEFITS			2021	2022	2022	2023	2023
OBJECT	PROJECT	DESCRIPTION	ACTUAL	ORIGINAL	REVISED	BUDGET	APPROVED
			EXPENDITURE	BUDGET	BUDGET	REQUEST	BUDGET
EMPLOYEE BENEFITS							
520100		LIFE INSURANCE	\$55,745	\$64,000	\$89,000	\$64,000	\$64,000
520250		HMO- DENTAL	26,931	24,000	24,000	24,000	24,000
520300		HEALTH INSURANCE	11,857,070	11,722,180	11,722,180	11,722,180	11,722,180
520500		DISABILITY INSURANCE	10,486	13,000	13,000	13,000	13,000
520700		F.I.C.A.	1,008,009	1,150,000	1,150,000	1,150,000	1,150,000
520700	COVID	F.I.C.A.	180	0	0	0	0
520750		MEDICARE INSURANCE	582,212	625,000	625,000	625,000	625,000
520750	COVID	MEDICARE INSURANCE	2,235	0	0	0	0
520800		EMPLOYEE ASSISTANCE PROGRAM	7,974	8,000	8,000	10,000	10,000
521050		COMPENSATED ABSENCE PAYOUT	1,195,559	0	0	0	0
521200		UNEMPLOYMENT INSURANCE	36,285	20,000	21,290	21,000	21,000
522200		BOOT ALLOWANCE	10,278	17,375	17,375	12,000	12,000
522400		EMPLOYER DC	0	0	6,235	10,200	10,200
531000		DEF COMP	26,500	25,000	25,000	26,500	26,500
531000	19018	DEF COMP CONSULTANT	6,625	0	0	0	0
591516		TRANSFER TO HEALTH INSURANCE	(11,857,070)	(11,722,180)	(11,722,180)	(11,722,180)	(11,722,180)
TOTAL EMPLOYEE BENEFITS			\$2,969,017	\$1,946,375	\$1,978,900	\$1,955,700	\$1,955,700
TOTAL EMPLOYEE BENEFITS			\$2,969,017	\$1,946,375	\$1,978,900	\$1,955,700	\$1,955,700

Heart and Hypertension

Service Narrative

These accounts budget for 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 to receive these benefits and only firefighters and police officers who were employed in such capacity on July 1, 1996 are eligible for these benefits. Actual expenditures related to Heart and Hypertension are accounted for in the Workers' Compensation Fund. There is a transfer in the Operating Transfers Out section to reflect this action. There was no increase in this budget for 2022-2023.

Budget Highlights

0018103		HEART AND HYPERTENSION					
OBJECT	PROJECT	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 BUDGET REQUEST	2023 APPROVED BUDGET
HEART AND HYPERTENSION							
516000		HEART AND HYPERTENSION WAGES	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
520930		HEART AND HYPERTENSION BENEFITS	229,000	230,000	230,000	230,000	230,000
531000		PROFESSIONAL FEES	1,000	0	0	0	0
591517		TRANSFER TO WORKERS COMPENSATION	(630,000)	(630,000)	(630,000)	(630,000)	(630,000)
TOTAL HEART AND HYPERTENSION			\$0	\$0	\$0	\$0	\$0
TOTAL HEART AND HYPERTENSION			\$0	\$0	\$0	\$0	\$0

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.

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

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

Budget Highlights

The 2022-2023 Insurance budget shows a total increase of \$86,950 or 8.34% due to expected increases in auto and liability insurance. More information can be found on the City's Workers' Compensation self-insurance fund in the "Internal Service" tab. The City's contribution for Workers' Compensation decreased by 19.57%.

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 proportionately an allocation relative to their respective department budgets.

0018105 INSURANCE			2021	2022	2022	2023	2023
OBJECT	PROJECT	DESCRIPTION	ACTUAL EXPENDITURE	ORIGINAL BUDGET	REVISED BUDGET	BUDGET REQUEST	APPROVED BUDGET
INSURANCE							
520400		WORKERS COMPENSATION	\$1,675,000	\$1,889,305	\$1,889,305	\$1,519,510	\$1,519,510
531130		INSURANCE CONSULTANT	20,000	20,000	20,000	20,000	20,000
552000		PROPERTY INSURANCE	59,643	66,000	66,000	66,600	66,600
552010		AUTO INSURANCE	318,173	360,000	360,000	399,600	399,600
552100		LIABILITY INSURANCE	444,122	495,000	495,000	541,750	541,750
586110		CLAIMS- DEDUCTIBLE	141,405	100,000	100,000	100,000	100,000
586120		CLAIMS- COUNCIL SETTLEMENT	300	1,500	1,500	1,500	1,500
591517		TRANSFER OUT TO WORKERS COMPENSATION	(1,675,000)	(1,889,305)	(1,889,305)	(1,519,510)	(1,519,510)
TOTAL INSURANCE			\$983,642	\$1,042,500	\$1,042,500	\$1,129,450	\$1,129,450
TOTAL INSURANCE			\$983,642	\$1,042,500	\$1,042,500	\$1,129,450	\$1,129,450

Insurance Coverage	Broker Agent	Carrier	Policy Limits	Deductible
Workers' Compensation		FutureComp (3rd Party Admin.)	Self-Insured	N/A
Excess Workers' Compensation	H.D. Segur	Safety National	Statutory	\$750,000
Property	Roland Dumont Agency	Travelers	Various	\$5,000 EDP & A/R
Auto	H.D. Segur	Argonaut Ins.Co.	\$1,000,000	\$5,000 Bodily Injury/ Physical Damage \$1,000 Comp/Coll
Liability	H.D. Segur	Argonaut Ins.Co.	\$1,000,000	Occurrence
			\$3,000,000	Aggregate
Umbrella	H.D. Segur	PA Manufacturer's Assn. Ins. Co.	\$10,000,000	
Cyber Liability	H.D. Segur	Argonaut Ins Co	\$1,000,000	\$10,000
Pollution Liability	H.D. Segur	Navigators Specialty Ins Co	\$500,000	\$25,000

Miscellaneous

CITY				
Errors & Omissions	H.D. Segur	Argonaut Ins. Co.	\$1,000,000	\$25,000
Public Official & Employment Practices	H.D. Segur	Argonaut Ins. Co.	\$1,000,000	\$25,000
Law Enforcement	H.D. Segur	Argonaut Ins. Co.	\$1,000,000	\$25,000
Crime	Roland Dumont Agency	Travelers	Various	
EDUCATION				
Errors & Omissions	H.D. Segur	Argonaut Ins. Co.	\$1,000,000	\$25,000
Employment Practices Liability	H.D. Segur	Argonaut Ins. Co.	\$1,000,000	\$25,000
RETIREMENT BOARD				
Fiduciary Bond	Tracy Driscoll	Travelers	\$10,000,000	\$50,000

Property Insurance

Form Travelers Manuscript Form with Endorsements
 Conditions Risks of Direct Physical Loss including Flood and Earthquake
 Term July 1, 2022 to July 1, 2023
 Limits \$644,138,343 Buildings and Structures
 \$ 50,814,665 Personal Property
 \$ 2,500,000 Data Processing & Media
 \$ 2,469,999 Contractor's Equipment
 Valuation Replacement Cost (Except Contractor's Equipment), Agreed Amount,
 No Coinsurance
 Schedule of Insured On file

Crime

Coverage	Description
	Blanket Public Employee and School Employee Dishonesty Coverage Includes: <ul style="list-style-type: none"> ▪ Faithful Performance of Duty ▪ Pension and Employee Benefits ▪ Volunteers, Students, Non-Compensated Officers & Directors and Committee Members Scheduled Excess Limit of Insurance (Employee Dishonesty): <ul style="list-style-type: none"> ▪ \$1,000,000 Treasurer ▪ \$1,000,000 Deputy Treasurer ▪ \$1,000,000 Purchasing Agent ▪ \$1,000,000 Comptroller ▪ \$1,000,000 Assistant Comptroller ▪ \$1,000,000 Public Works Director
\$100,000	Forgery and Alteration
	Money & Securities (In/Out) Coverage includes: <ul style="list-style-type: none"> ▪ \$ 100,000 City Hall ▪ \$1,575,000 (Peak Season 7/1 – 8/10 & 1/1 – 2/10) ▪ \$ 30,000 Water Department ▪ \$ 15,000 Board of Education ▪ \$ 4,000 Bristol Eastern and Bristol Central High Schools
\$500,000	Computer Fraud
\$500,000	Funds Transfer Fraud
\$25,000	Counterfeit Currency
	Other Property <ul style="list-style-type: none"> ▪ \$100,000 Premises ▪ \$100,000 Messenger
\$250	Deductible - All coverages except Employee Dishonesty
\$1,000	Deductible - Employee Dishonesty

All Other

Service Narrative

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

Budget Highlights

The 2022-2023 budget shows an overall increase of \$620,370 due to an increase in Contractual Obligations for unsettled union contracts.

Miscellaneous

0018106 ALL OTHER

OBJECT	PROJECT	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 BUDGET REQUEST	2023 APPROVED BUDGET
ALL OTHER							
522301		CONTRACTUAL OBLIGATIONS	\$0	\$0	\$43,765	\$550,000	\$550,000
531000		PROFESSIONAL FEES	11,952	15,950	19,934	15,950	15,950
541110		SEWER USE PAYMENTS HOUSING AUTHORITY	0	0	0	0	30,000
541220		HYDRANT CHARGES	38,448	40,000	40,000	40,000	40,000
543200		EQUIPMENT MAINTENANCE CONTRACTS	76,086	80,000	80,000	80,000	80,000
569000		OFFICE SUPPLIES	7,239	10,000	10,000	10,000	10,000
570400		COMPUTER REPLACEMENT PROGRAM	255,264	200,000	200,000	200,000	200,000
581250		TAX FORECLOSURE COSTS	3,766	15,000	15,000	15,000	15,000
589000		CONTINGENCY	0	1,000,000	599,660	1,000,000	1,000,000
589100		UNANTICIPATED EXPENSES	5,328	30,000	30,644	30,000	30,000
591125		COMMODITIES	0	0	0	0	40,370
TOTAL ALL OTHER			\$398,083	\$1,390,950	\$1,039,003	\$1,940,950	\$2,011,320
TOTAL ALL OTHER			\$398,083	\$1,390,950	\$1,039,003	\$1,940,950	\$2,011,320

Other Post-Employment Benefits (OPEB)

Service Narrative

The City offers post-retirement health care benefits to City and certain Board of Education employee groups that meet retirement eligibility requirements. As of the July 1, 2020 valuation (completed bi-annually) there were 1,863 members, 344 currently receiving benefits and 1,519 active members (current employees). Government Accounting Standards Board (GASB) Statement #45 requires the City to report post-employment benefits costs on its financial statements as well as the liabilities associated with providing this benefit. The City has been funding the plan since FY2008. Within budgetary constraints the plan is to gradually increase the funding until the full ADC is contributed.

Milliman performs the actuarial valuation for the OPEB plan. Revised methodologies and assumptions were incorporated in the July 1, 2020 valuation with updated amounts for the FY2022-2023 budget estimates. Based on the update the City will contribute approximately 93% of the Actuarially Determined Contribution (ADC). This is comprised of the Expected Benefit Payouts (EBP) paid through the City's Health Insurance Internal Service Fund and the City and Water Department's contribution transferred to the OPEB Trust fund. For FY2023, the City's contribution of \$1,200,000 combined with a \$177,000 contribution from the Water Department Enterprise Fund represents 68% of the total actuarial determined contribution of \$2,019,579 or 93% of the ADC including the expected benefit payouts.

Miscellaneous

The components of the ADC is as follows:

ACTUARIALLY DETERMINED CONTRIBUTION (ADC) FOR 2022-2023

	Actuarially Determined Contribution	Expected Benefit Payouts (EBP)	Net Budget Impact
City	\$2,389,289	(2,240,385)	\$148,900
Water	\$490,116	(312,979)	\$177,137
Police	\$1,871,228	(1,378,673)	\$492,555
Fire	\$1,047,836	(663,467)	\$384,369
BOE Certified	\$1,503,412	(874,691)	\$628,721
BOE Non-Certified	\$1,341,875	(1,153,978)	\$187,897
Totals	\$8,643,752	(\$6,624,173)	\$2,019,579
City Contribution			(\$1,200,000)
Water Contribution			(\$177,000)
Unfunded Contribution			\$642,579
% Contribution Funded			68%
% Contribution Funded including EBP			93%

Budget Highlights

0018107 OTHER POST EMPLOYMENT BENEFITS

OBJECT	PROJECT	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 BUDGET REQUEST	2023 APPROVED BUDGET
		BENEFITS					
520925		OTHER POST EMPLOYMENT BENEFITS	\$1,300,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
		TOTAL BENEFITS	\$1,300,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
		TOTAL OTHER POST EMPLOYMENT BENEFITS	\$1,300,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000

Operating Transfers Out

Service Narrative

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

Budget Highlights

The 2022-2023 budget shows an increase in operating transfers out in the amount of \$418,915. The charts below indicate the budget in summary and detail.

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.

Miscellaneous

0018108 OPERATING TRANSFERS OUT

OBJECT	PROJECT	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 BUDGET REQUEST	2023 APPROVED BUDGET
OPERATING TRANSFERS OUT (USES)							
591100		TRANSFER TO SPECIAL REVENUE	\$7,962,095	\$2,155,900	\$2,171,800	\$2,003,240	\$2,003,240
591201		TRANSFER TO DEBT SERVICE FUND	10,100,000	10,500,000	10,500,000	11,000,000	11,000,000
591300		TRANSFER TO CAPITAL PROJECTS	2,710,050	450,000	450,000	1,216,370	891,370
591500		TRANSFER TO INTERNAL SERVICE	31,646,146	14,241,485	32,194,240	13,871,690	13,871,690
TOTAL OPERATING TRANSFERS OUT			\$52,418,291	\$27,347,385	\$45,316,040	\$28,091,300	\$27,766,300
TOTAL OPERATING TRANSFERS OUT			\$52,418,291	\$27,347,385	\$45,316,040	\$28,091,300	\$27,766,300

	Budget 2021-2022	Request 2022-2023	Approved 2022-2023	Approved Increase/ (Decrease)
591100 Special Revenue:				
Fire Truck Reserve	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
ECD - City Share	451,460	444,460	444,460	(7,000)
Solid Waste Contribution	1,140,400	999,640	999,640	(140,760)
Transfer Station Contribution	464,040	459,140	459,140	(4,900)
Subtotal	\$ 2,155,900	\$ 2,003,240	\$ 2,003,240	\$ (152,660)
591201 Debt Service				
Debt Service	\$ 10,500,000	\$ 11,000,000	\$ 11,000,000	\$ 500,000
Subtotal	\$ 10,500,000	\$ 11,000,000	\$ 11,000,000	\$ 500,000
591300 Capital Projects				
Capital Projects	0	695,000	370,000	370,000
Assessor Revaluation	150,000	50,000	50,000	(100,000)
Road Improvements Fund	300,000	300,000	300,000	0
TIF District	0	171,370	171,370	171,370
Subtotal	\$ 450,000	\$ 1,216,370	\$ 891,370	\$ 441,370
591500 Internal Service				
Heart & Hypertension	\$ 630,000	\$ 630,000	\$ 630,000	\$ -
City Health Benefits	11,722,180	11,722,180	11,722,180	0
City Workers' Compensation	1,889,305	1,519,510	1,519,510	(369,795)
Subtotal	\$ 14,241,485	\$ 13,871,690	\$ 13,871,690	\$ (369,795)
Totals	\$ 27,347,385	\$ 28,091,300	\$ 27,766,300	\$ 418,915

Public Buildings

David P. Oakes, Public Works Facilities Manager
860-584-6107
davidoakes@bristolct.gov

Service Narrative

This budget is administered by the Public Works Building Maintenance Division and provides for maintenance repairs and renovations for the Animal Control Facility, the City's five Firehouses, Beals Senior/Community Center, Youth Services, Public Works City Yard facilities, Main Library, Manross Library and other buildings transferred to the City. Transferred buildings include schools closed by the Board of Education plus private properties obtained by the City through purchase and foreclosure actions. Duties include minor and major maintenance as well as coordination with outside vendors for maintaining the building structures and plant.

Fiscal Year 2022 Goals and Accomplishments:

Completed the following projects:

- Main Library Plaster Abatement & Repairs/Painting
- Main Library Retaining Wall Top Stone Replacements
- Fire House #5 HVAC Study
- Main Library Sidewalk and Staircase Replacement
- Fire House #2 Rear Ramp & Parking Lot Milling & Paving
- Beals Center Sidewalk Replacements
- City Yard Mechanics Office RTU Replacement
- Beals Senior Center Service Counter Replacement
- 51 High Street Boiler Replacement & Natural Gas Service Installation
- Police Complex Basement Parking LED Lighting Upgrades
- Animal Control Facility Ceiling Painting
- Beals Center Hot Water Heater Replacement

Fiscal Year 2023 Goals:

- Main Library Carpet Replacement (historic wing stairway and select border in lower level)
- Main Library Boiler Repair (cracked section replacement)
- 51 High Street Window Trim Repairs/Exterior Painting (\$75,000 State Historic Preservation Office funding obtained to match \$75,000 allocated by the City)
- Animal Control Facility HVAC/Feasibility Study (to determine renovation or replacement of existing facility)
- Bristol Police Complex Return Air Fan Replacement
- Bristol Police Complex Flooring & Painting improvements
- Develop an annual rotating schedule to systematically address Police Department Complex Improvements sections in a cyclic future fashion
- City Yard Salt Dome Roof Replacement & LED Lighting Upgrades

Long Term Goals:

- Bristol Police Complex Parking Garage Structural Study (to address water infiltration and limit concrete deterioration)
- Coordinate with Police, Fire, Library, Beals, Parks & Recreation, Youth & Community Services and all other Departments supported by Facilities and Building Maintenance Staff to develop and understand operational needs and goals for future planning and budgeting purposes

Budget Highlights

Facility	Project	FY2023 Approved
Fire House #2 AC Installation	Installation of mini-split cooling systems	\$50,000
Fire House #2 Electrical & Generator Upgrades	Upgrade of undersized electrical panels and replacement of emergency stand-by generator	\$75,000
Fire House #5 Electrical & Generator Upgrades	Upgrade of undersized electrical panels and replacement of emergency stand-by generator	\$75,000
Fire House No. 4	Bay HVAC Ceiling Fans in apparatus bay	\$10,000
Main Library Chiller Repair	Repairs to leaking section of the Chiller unit	\$15,000
Police Complex Holding Cells	Concrete repair and epoxy painting of holding cells	\$25,000

0018310 PUBLIC BUILDINGS

OBJECT	PROJECT	DESCRIPTION	2021 ACTUAL EXPENDITURE	2022 ORIGINAL BUDGET	2022 REVISED BUDGET	2023 BUDGET REQUEST	2023 APPROVED BUDGET
CAPITAL OUTLAY PROJECTS							
591101		IMPROVEMENTS	\$250,000	\$176,000	\$176,000	\$250,000	\$250,000
		TOTAL CAPITAL OUTLAY PROJ.	\$250,000	\$176,000	\$176,000	\$250,000	\$250,000
		TOTAL PUBLIC BUILDINGS	\$250,000	\$176,000	\$176,000	\$250,000	\$250,000

