

Reader's Guide

The Reader's Guide provides information on the City of Bristol and assistance in using the City of Bristol's Budget Document. In this section, readers can find answers to frequently asked questions and be directed to other sections of the document.

General Information About Bristol

Bristol, formerly made up of the parishes of New Cambridge and West Britain, was settled in 1785. In 1911, Bristol was incorporated and became known from that time on as the City of Bristol. The City is located in the west central part of the state, sixteen miles from Hartford. The City currently has a land area of 26.60 square miles and a population of approximately 60,000. Once the clock making, ball bearing, and lock manufacturing capital of the United States, the City remains proud of its industrial heritage. The City seal continues to maintain this history by depicting the hands of a clock.

The City was granted its Charter by the legislature in 1911. It established a Council-Mayor form of government with the Mayor as Chief Executive Officer. Amendments have been made to the Charter over the years, with major changes taking place in 1968 through Charter Revision under the Home Rule Act. Currently, the Mayor and six City Council members, (two per district) are elected in odd numbered years on a partisan basis. The Board of Education is comprised of nine members who serve a four-year term. Although the Board of Education's operating budget (in total) must be approved as part of the annual City budget, it operates independently of the City Council. The Board of Finance members, who act as the Board of Estimate and Apportionment of Expenditures for the City, are appointed by the Mayor with City Council approval for four-year overlapping terms. The Treasurer, the two Registrars of Voters, and the Board of Assessment Appeals, are independently elected. All other City officials and members of various boards and commissions are appointed by the Mayor and City Council.

A Joint Meeting of the members of the Board of Finance, the City Council and the Mayor, that meets monthly, has responsibilities that include budget approval, authorization of all additional expenditures to the budget, and approval of any appropriation transfer in excess of \$5,000.

The City Council, as the elected representative of the people, sets policy by resolutions or ordinances and directs the Mayor to see that such policies, in addition to the Charter mandates of the City, are carried out.

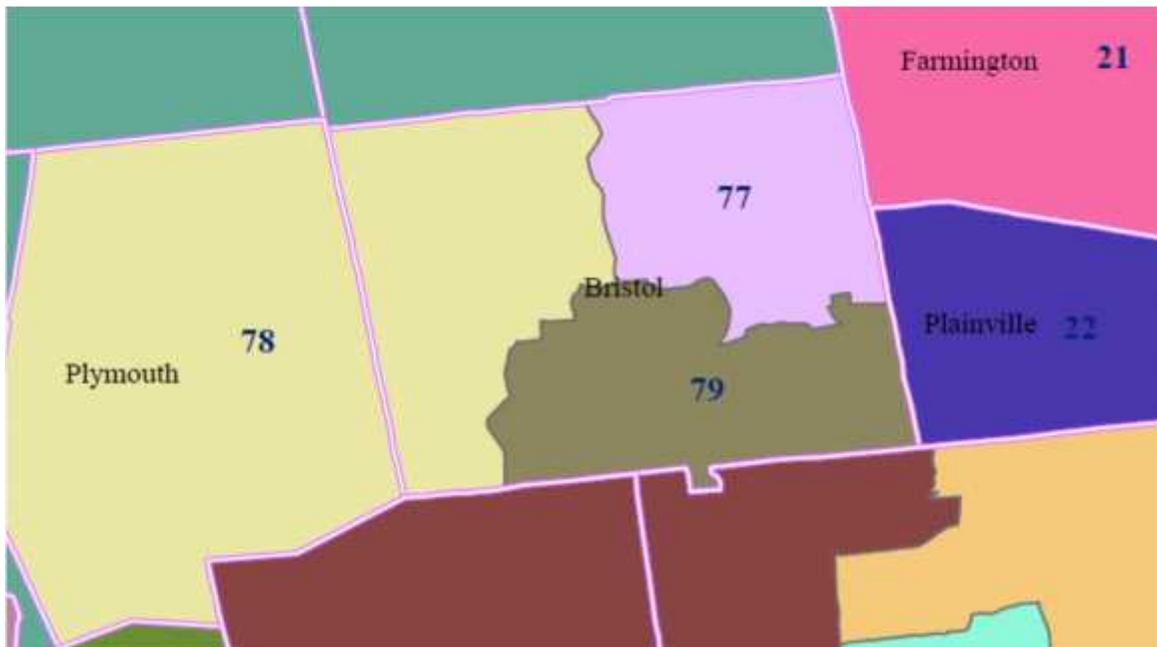
The City is empowered to levy a property tax on both real and personal property located within its boundaries.

Location of Bristol in the State of CT



The City of Bristol as shown on the above map, is located approximately 100 miles from New York City, New York and approximately 120 miles from Boston, Massachusetts.

Political Districts



In the map above, the City of Bristol is shown by the State House of Representative Districts. The map is the redistricting of the City in 2012. The City of Bristol is represented by the 77th, 78th and 79th districts.

The map below is the City of Bristol's State Senate District. The City is represented by the 31st Senate District that covers Harwinton, Plymouth, Thomaston, Bristol and part of Plainville.



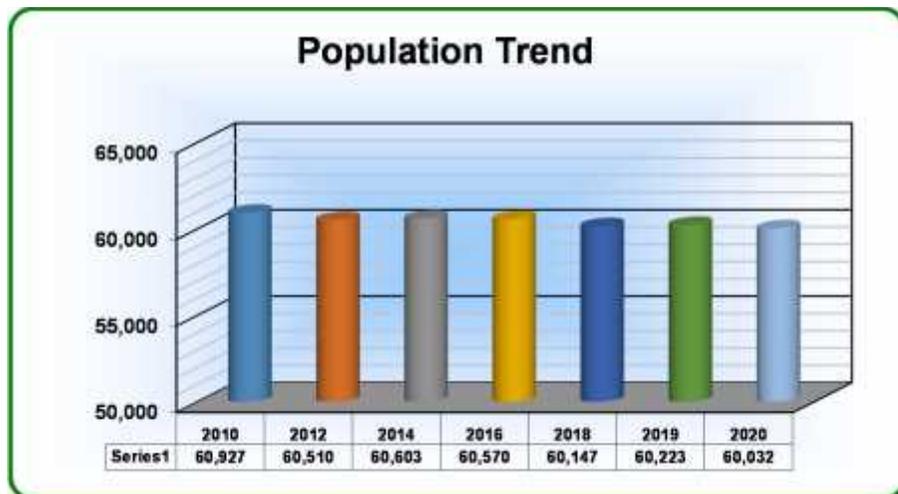
Bristol

Population Trends

Shown below is the City of Bristol's Population Trend analysis since 1950. For more information on the demographics of Bristol, please see the Appendix.

Economic and Demographic Information Population and Density			
Year (1)	Population	% Increase	City Density(2)
1950	35,961	19.20	1,327
1960	45,499	26.52	1,679
1970	55,487	21.95	2,047
1980	57,370	3.39	2,117
1990	60,640	5.70	2,238
2000	60,062	-0.95	2,216
2010	60,927	-0.54	2,248
2012	60,510	-0.68	2,233
2014	60,603	0.15	2,236
2016	60,570	-0.05	2,235
2018	60,147	-0.70	2,219
2019	60,223	0.13	2,222
2020	60,032	-0.32	2,215

(1) U.S. Department of Health
 (2) Population per square mile; 27.1 square miles



Services Offered in the City of Bristol

- 24-hour police protection
- 24-hour fire protection
- 2 library facilities
- Abundant parks and recreation facilities and program offerings
- Building inspection and services
- Trash pickup and recycling for homeowners
- Code enforcement services
- Customer service by various city departments
- Land use planning
- Community development
- Economic Development Incentive Programs
- Assistance to many outside agencies

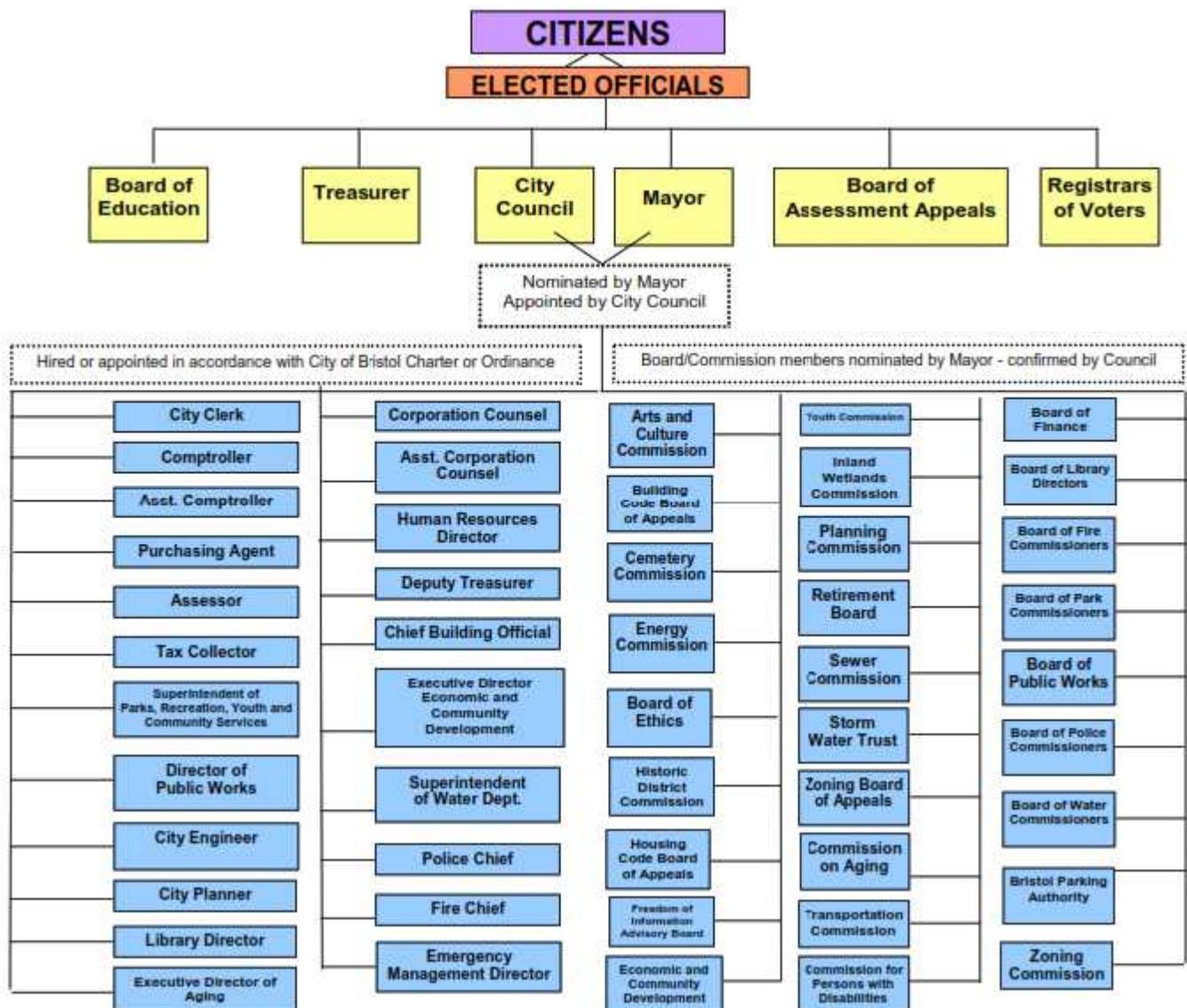
HOUSING INVENTORY		
TYPE OF UNIT	UNITS	PERCENT
1 - unit detached	14,587	54.6%
1 - unit attached	1,115	4.2%
2 to 4 units	5,992	22.4%
5 to 9 units	1,387	5.2%
10 or more units	3,468	13.0%
Mobile home, trailer, other	157	0.6%
Total Inventory	26,706	100.0%

Source: U.S. Department of Commerce, Bureau of Census, 2010

OWNER OCCUPIED HOUSING VALUES				
Specified Owner Occupied Values	CITY OF BRISTOL		STATE OF CONNECTICUT	
	Number	Percent	Number	Percent
Less than \$50,000	293	1.8%	15,295	1.6%
\$ 50,000 to \$ 99,000	346	2.1%	19,347	2.1%
\$100,000 to \$149,000	1,869	11.2%	56,379	6.0%
\$150,000 to \$199,999	4,444	26.6%	123,823	13.2%
\$200,000 to \$299,999	6,920	41.4%	271,204	28.9%
\$300,000 or more	2,855	17.1%	451,291	48.1%
Total	16,727	100.0%	937,339	100.0%

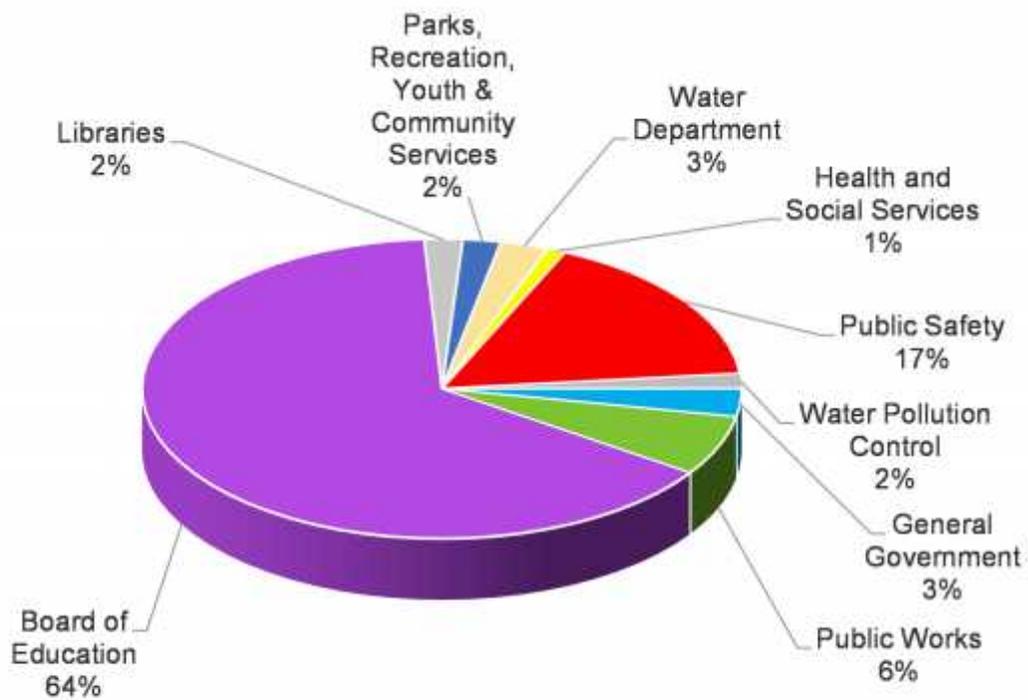
Source: U.S. Department of Commerce, Bureau of Census, 2010

City of Bristol Organizational Chart



Budgeted Positions

Over 90% of the 2020-2021 budgeted positions are funded through the General Fund. Positions are also funded through Special Revenue Funds including the Bristol Development Authority, Water Pollution Control, the Transfer Station, and the School Lunch and Pine Lake programs. In addition, there are positions at the Bristol Water Department that are funded through the Enterprise Fund. Any staffing or position changes will be highlighted in the Budget Summaries or throughout individual department summaries. A three year history of staffing levels and changes is provided in the Appendix section of this document.



**City of Bristol
Position Summary**

	Fiscal Year	Position Changes	Fiscal Year	Position Changes	Fiscal Year
Department	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>
Mayor	2.0	0.0	2.0	0.0	2.0
Registrars of Voters	3.0	0.0	3.0	0.0	3.0
Assessor's	6.0	0.0	6.0	0.0	6.0
Tax Collector	5.5	0.0	5.5	-0.5	5.0
Purchasing	3.0	0.0	3.0	0.0	3.0
Comptroller's	11.0	0.0	11.0	0.0	11.0
Treasurer's	2.5	0.0	2.5	0.0	2.5
Information Technology	6.0	0.0	6.0	0.0	6.0
Human Resources	5.0	-1.0	4.0	0.0	4.0
Corporation Counsel	3.5	0.0	3.5	0.0	3.5
City Clerk	6.0	0.0	6.0	0.0	6.0
Aging	7.0	0.0	7.0	0.0	7.0
Total General Government	60.5	-1.0	59.5	-0.5	59.0
Police Department	147.5	-1.0	146.5	0.5	147.0
Fire Department	88.5	0.0	88.5	0.0	88.5
Animal Control	2.0	0.0	2.0	0.0	2.0
Building Department	8.0	0.0	8.0	0.0	8.0
Total Public Safety	246.0	-1.0	245.0	0.5	245.5
Public Works Department	96.5	-1.0	95.5	0.0	95.5
Total Public Works	96.5	-1.0	95.5	0.0	95.5
Economic and Community Develop.	6.0	-1.0	5.0	0.0	5.0
School Readiness	1.0	0.0	1.0	0.0	1.0
Total Health & Social Services	7.0	-1.0	6.0	0.0	6.0
Libraries	30.5	0.0	30.5	0.0	30.5
Parks, Recreation, Youth & Community Services	28.0	2.0	30.0	0.0	30.0
Water Pollution Control	25.0	-1.0	24.0	0.0	24.0
Bristol Water Department	37.0	0.0	37.0	1.0	38.0
Board of Education	956.0	1.0	957.0	-4.0	953.0
Total Full-Time Positions	<u>1,486.50</u>	<u>(2.00)</u>	<u>1,484.50</u>	<u>(3.00)</u>	<u>1,481.50</u>

The Budget Document

The contents of tabbed sections in this document are:

Table of Contents

Provides readers with the type of information, the tabbed location, page number and section.

Transmittal Letters

The Board of Finance Chairperson's Budget Message formally transmits the budget to the Mayor, City Council and citizens. This communication contains summaries of major initiatives within the budget, significant accomplishments, and noteworthy policy issues facing the City. The communication from the Comptroller expands the Chairperson's Budget Message.

Reader's Guide

Provides assistance or information on the budget document, budget process, budgetary controls, fund structure and functional relationships.

Policy Initiatives

Communicates the City's major programmatic/financial policies, goals, objectives and accomplishments.

Budget Summaries

Provides overviews of all funds subject to appropriation. Provides revenue and expenditure trends and assumptions with an explanation of major changes for the fiscal year. Schedules, tables and graphs provide summaries of the sources and uses of funds for the prior year actual, current year estimated, and proposed budget year.

General Government

Provides all expenditures for legislative, executive and judicial branches of the City. Also included are expenditures relating to elections, the City Clerk's office and activities relating to the financial administration of the City.

Public Safety

Provides all expenditures for the protection of persons and property, including Police, Fire, Animal Control, Emergency Management and Building Inspection.

Public Works

Provides expenditure activities associated with the planning, design, development, construction, and maintenance of City structures, which includes roadways, drains, buildings, grounds, vehicles, snow removal, street lights, and solid waste disposal systems.

Health and Social Services

Provides information that includes expenditure activities associated with the conservation and improvement of public health, and all activities designed to provide public assistance for individuals who are economically unable to provide essential needs for themselves. Also included are the enforcement of City and State Health Codes and Ordinances; information on disease prevention, nutrition, and sanitation; community health services through General Assistance payments directly to qualifying individuals; and such human service activities as social and family counseling and referral services.

Board of Education Summary

Provides the funding to support all aspects of the instructional program in Grades K to 12 for all children in Bristol. In addition to the regular instructional programs, opportunities are provided for students to participate in a wide variety of school-sponsored student activities. To support all school programs, the budget further provides for the upkeep and maintenance of school buildings and an administrative building. These facilities are also regularly used by community groups, and support a large number of activities within the City of Bristol.

Libraries

Provides detail of expenditures and revenues used for developing and implementing a full range of library services to meet the needs and interests of the citizens of Bristol. Services offered include book and media collections, professional reference assistance, children's story time, public computers with Internet access, and other special programs.

Parks, Recreation, Youth and Community Services

Provides detail of expenditures and revenues used for maintaining and developing public parks, playgrounds and recreational facilities, and to offer public recreation programs for all ages. Approximately 730 acres of land are available for community groups who sponsor special events and special interest programs.

Miscellaneous

Provides detail of expenditures of all special items not included in any other functions. The categories include retirement benefits, employee benefits, heart and hypertension, general City insurance, all other miscellaneous expenditures, other post-employment benefits, operating transfers out, and public buildings maintenance.

Special Revenue Funds

Provides detail of how funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Enterprise Fund

Provides information for the operations of the Bristol Water Department.

Internal Service Fund

Provides information for the operations of the Health Benefit and Workers' Compensation Funds.

Capital Budget

Provides detail for approved capital projects in the current budget. This section discusses funding sources, the capital improvements planning process, the relationship of long-term debt and criteria used to establish priorities.

Debt Management

Provides detail for long term and short term debt by type, by category and in total. Also included are annual debt service requirements, debt amortization schedules and a calculation of debt limitations.

Appendix

Provides miscellaneous statistics about the City for multiple fiscal years and full-time positions for three fiscal years.

Information in Departmental Tabs

The Budget Document contains information shown below for each department and/or organizational unit.

Service Narrative

Provides a description of each department and/or organizational unit mission and scope of service(s) and includes each department head name and department telephone number.

Fiscal Year 2020 Goals and Accomplishments

Presents major service level accomplishments performed by each department and/or organizational unit.

Summary of Fiscal Year 2020-2021 Budget

Presents any significant budgetary variances (positive and negative), with explanations and justifications along with support for the budget request.

Fiscal Year 2021 Goals

Presents current budget year goals to be accomplished by the department and/or organizational unit.

Long Term Goals

Presents goals that extend into the future.

Performance Measures

Presents selected quantitative and/or qualitative performance measures of the department and/or organizational unit or program. Information is presented for three budget years.

Expenditure and Position Summary

Presents expenditures and positions for prior year actual, last year budget and current budget year.

Organizational Chart

Presents an organizational chart for certain departments and/or organizational units.

Budget Highlights

Presents the approved budget of the department and/or organizational unit and lists all budgetary accounts. Information is presented for prior year actual, last year original budget, last year revised budget, current year budget request, and current year approved budget.

The Budget Process

The City of Bristol's budget process generally begins each December for the following fiscal year (July 1). Formal conclusion of the process occurs either on the third Monday of May, or the first Friday of June if the Mayor declares an economic emergency, at which time the Board of Finance and City Council holds a Joint Meeting dedicated to budget adoption. The budget becomes operational on July 1st following the special Joint Meeting.

The Comptroller's Office assists the Mayor, the Board of Finance and the City Council with budget formulation throughout the annual budget process. While the Comptroller's Office has no formal budget approval authority, it provides guidance and staff to those officials. The Comptroller's Office will hold meetings with most departments to review budgets at the request level and offer changes and recommendations prior to departments presenting their budgets to the Board of Finance. The Comptroller's Office will also develop and present summary and detail reports of budget status and results, as needed, during the budget process and will be present at all budget hearings.

November

Board of Finance

During November, the Comptroller's office prepares a budget schedule and submits this schedule to the Board of Finance for approval. This calendar is used as a guideline for the new year's budget process.

December

Mayor's/Comptroller's Offices

Between November and December, the Comptroller's office, working with the Mayor's office, develops budget guidelines for departments to follow for the next budget year.

The Purchasing Department prepares an economic forecast for the Comptroller's office to include as part of the final guideline package. This economic forecast helps guide departments on various prices on various commodities including fuel and electricity.

In December, the Mayor reviews these guidelines with Department and other organizations of the City. The budget timeline including budget submission dates, budget forms and instructions are provided at this time.

January

Comptroller's Office

During the third and fourth weeks of January, the Comptroller's Office and compiles department requests for review. *Completed budgets were submitted by January 18, 2020.*

January
through March

Comptroller's Office

A budget hearing schedule is developed by the end of January for departments and organizations to appear before the Board of Finance to explain their budget requests for the upcoming year. By mid-February, all departmental and organizational requests have been received and reviewed by the Comptroller's Office. They are prepared for review by the Board of Finance.

Board of Finance budget hearings take place between February and March to discuss department requests. *These hearings were held between February 25 and March 31, 2020.*

April

Board of Finance

After the hearings, budget workshops take place where budgets are reviewed and recommendations are made to either increase or decrease the requested budgets. Once the workshops are completed, a final Board of Finance Budget Estimate is compiled. *Budget Workshops were held on April 7 and April 21, 2020.*

The Board of Finance will hold a meeting usually by the fourth Tuesday in April, to adopt the Budget Estimate for the next fiscal year beginning on July 1st. *The budget was adopted by the Board of Finance on April 28, 2020.*

May

City Council/Board of Finance

The Approved Board of Finance Budget Estimate is submitted for approval and adoption to a Joint Meeting of the Board of Finance and City Council to be held by ordinance either the third Monday of May or by the first Friday of June if the Mayor declares an economic emergency. The Mayor may declare an economic emergency due to an expected delay in receiving the City's anticipated municipal grant funding allocation from the State of Connecticut or for other reasons caused by economic conditions. Upon such declaration, the aforesaid date of the third Monday of May shall be the first Friday of June. *The budget was adopted at a Joint Meeting on June 2, 2020.*

Once the budget is formally adopted, the mill rate is established for the budget year that begins on July 1st and budget documents are distributed to the departments for implementation. During the fiscal year, the budget staff monitors and reviews revenue and expenditure activity and projections.

Budgetary Controls

The City of Bristol maintains budgetary controls to ensure compliance with provisions in the annual appropriated budget. Appropriations are legislated at the department level by object of expenditure and sometimes by project and control is maintained through the accounting system.

The Board of Finance is authorized by City Charter to make budgetary transfers of \$5,000 or less between all line items. Transfers over \$5,000 require approval by the Board of Finance and City Council at a Joint Meeting.

Budgetary status information is available to all departments through the City's on-line accounting system. Various reports provide information such as year-to-date revenue and expenditures. Monthly reports are given to the City Council and Board of Finance for their review to assure that budgetary compliance is taking place and to plan for upcoming fiscal years.

Service level performance is evaluated through a variety of indicators including:

- Citizen feedback - includes meetings and surveys with the citizens of Bristol.
- Media feedback - includes information and communications from the media.
- Internal program evaluations - performance evaluations initiated by the Mayor, City Council, or department heads to evaluate programs and services offered to the citizens.
- External program evaluations - performance evaluations commissioned by outside agencies that evaluate certain services offered to the citizens of Bristol.
- Management by observation, awards and competitive grant funding measuring the City's service level performance.

The results of these performance indicators and tools are an integral component of the City's policy and budgetary process.

Fund Structure Overview

Fund Structure

There are a total of eleven funds that are appropriated each fiscal year. They are: the General Fund; seven Special Revenue Funds comprised of the Community Development Block Grant Fund, Sewer Operating and Assessment Fund, Solid Waste Disposal Fund, School Lunch Program, Pine Lake Challenge Course, LoCIP and Transfer Station Fund; the Internal Service Fund; the Capital Projects Fund and the Enterprise Fund – Bristol Water Department. Of these budgeted funds, three qualify as major funds which are defined as any fund whose revenue or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. A fund can also be declared major if the government's officials feel a fund is of particular importance to financial statement users.

The flow of economic resources measurement focus and the full accrual basis of accounting is used. Exceptions to this general rule include prepaid expenses which are not recorded and principal and interest on general long-term debt, which are recognized when due.

The annual operating budget for the General Fund is adopted on a modified accrual basis consistent with GAAP, except for encumbrances. It is prepared by function, activity and object. Expenditures may not legally exceed appropriations at the object level within a department.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of Generally Accepted Accounting Principles (GAAP). In most cases, this conforms to the way the City prepares its budget. Exceptions are the treatment of compensated absences (accrued but unused sick, vacation, and other approved leave) which are treated differently in the budget than in the CAFR.

Governmental funds

Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and

all other financial positions that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The relationship (or differences) between governmental activities (reported in the statement of net position and the statement of activities) and governmental funds is described in a reconciliation at the bottom of the fund financial statements.

Major Governmental Funds

General Fund - This fund is used to account for the general operating activities of the City. General Government, Public Safety, Public Works, Health and Social Services, Education, Libraries, Parks, Recreation Youth and Community Services, Debt Service and Miscellaneous are financed through property taxes, state and federal (intergovernmental) revenue, charges for services, interest income, licenses and permits and other revenues.

Capital Projects Fund - This fund contains four sub-capital project funds consisting of school construction, two capital and nonrecurring funds and a general capital projects fund. These funds address the City's needs relating to the acquisition, renovation, and construction of facilities and systems. The projects are financed by pay-as-you-go financing, state and federal grants, loan proceeds and debt financing.

Nonmajor Governmental Funds

Community Development Block Grant Fund - This fund accounts for the activities of the Economic and Community Development Department. Its funding sources are the General Fund for the City-share costs and federal funding for the Community Development Block Grant. The majority of the funding is from the federal government.

Sewer Operating and Assessment Fund - This fund accounts for the activities of the Water Pollution Control Division. It is financed through service charges and user fees.

Solid Waste Disposal Fund - This fund accounts for the disposal of the City's solid waste collected by the Solid Waste division in Public Works. It is financed by the General Fund and charges to private haulers that use the City's Solid Waste program. Additionally, the fund uses interest earnings to offset the costs for City expenses.

School Lunch Program - This fund accounts for the activities of the Bristol School Lunch program. It is financed through the sale of school lunches and grants from the State of Connecticut and Federal government.

LoCIP Projects Fund - This fund accounts for Capital Projects and Capital Outlay items purchased using LoCIP grant funds. The State of Connecticut's annual allocation has been in the range of \$475,000-\$500,000.

Pine Lake Adventure Park Fund - This fund accounts for the activities of the Pine Lake Challenge Course operated by Bristol Youth Services. It is financed through charges for services.

Transfer Station Fund - This fund accounts for the activities of the Transfer Station operated by Public Works. It is financed through the City's Pay As You Throw program fees.

Proprietary Funds

When the City charges customers for the services it provides, whether to outside customers or to other units of the City, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities. The City's enterprise fund (The Bristol Water Department - a component of proprietary funds) is reported as a business-type activity in the government-wide statements, and this fund is budgeted on the full accrual basis. Not only are expenses recognized when a commitment is made, but revenues are also recognized when they are earned by the City. Internal service funds (the other component of proprietary funds) are used to report activities that provide supplies and services for the City's other programs and activities – such as the City's Health Benefit and Workers' Compensation Internal Service Fund.

Major Proprietary Fund

Enterprise Fund – The Bristol Water Department is the City's sole enterprise fund. This fund accounts for services provided to City of Bristol residents by the Bristol Water Department. The fund revenues come from user fees charged to users of the Water Department's services.

Nonmajor Proprietary Fund

Internal Service Fund – This rollup of funds contains three separate funds, the first of which is Health Benefits-Self Insurance. This fund accounts for the health benefits offered to City of Bristol employees. The revenues of the fund come from the General Fund, Enterprise Fund, various special revenue funds, employee cost sharing contributions, interest income and contributions from the Bristol Burlington Health District who participates in the City's health plan. There are also two Self Insured Workers' Compensation Funds differentiated by "Old" and "New". The old fund accounts for workers' compensation claims between 1985 and 1988. This fund will remain open until all claims have been settled. The fund revenues come from unrestricted fund assets and interest earnings. The new fund is funded by transfers from the General Fund and Sewer Operating and Assessment Fund and contributions from the Bristol Water Department.

Fiduciary Funds

The City is the trustee, or fiduciary, for its employees' pension plans. Because of the trust arrangement, these assets can only be used for the trust beneficiaries. All of the City's fiduciary activities are reported in separate statements of fiduciary net position and changes in fiduciary net position. These activities are excluded from the City's other financial statements because the City cannot use these funds to finance its operations and is responsible for ensuring that assets reported in these funds are used for their intended purposes.

Agency Funds

Agency Funds are accounted for using the modified accrual basis of accounting for their position and liabilities.

Functional Relationships

This chart illustrates the relationship between the various functional units used for budgeting and the fund structure used for financial reporting.

Department/Division	Governmental Funds							Enterprise Fund
	General Fund	Solid Waste	Community Development Block Grant	Sewer Operating and Assessment	Transfer Station	School Lunch	Pine Lake Challenge Course	Water Dept.
Function: General Government								
City Council	●							
Mayor	●							
Probate Court	●							
Registrars of Voters	●							
Assessor	●							
Board of Assessment Appeals	●							
Tax Collector	●							
Purchasing	●							
Comptroller	●							
Treasurer	●							
Information Technology	●							
Human Resources	●							
Corporation Counsel	●							
City Clerk	●							
Board of Finance	●							
Housing Board Code of Appeals	●							
Department of Aging Services	●							
City Memberships	●							
Community Promotions	●							
Boards and Commissions	●							
Function: Public Safety								
Police Department	●							
Fire Department	●							
Animal Control	●							
Emergency Management	●							
Building Inspection	●							
Function: Public Works								
Administration	●							
Engineering	●							
Land Use	●							
Building Maintenance	●							
Streets	●							
Solid Waste	●	●			●			
Fleet Maintenance	●							
Snow Removal	●							
Major Road Improvements	●							
Railroad Maintenance	●							
Other City Buildings	●							
Composting	●							
Permanent Patch Utility Trenches	●							
Line Painting	●							
Street Lighting	●							
PW Fleet	●							
Water Pollution Control				●				
Transfer Station					●			

Reader's Guide

	Governmental Funds							Enterprise Fund
	General City	Solid Waste	Community Development Block Grant	Sewer Operating and Assessment	Transfer Station	School Lunch	Pine Lake Challenge Course	Water Dept.
Function: Health and Social Services								
Bristol/Burlington Health District	●							
Health and Social Service Outside Agencies	●							
Cemetery Upkeep	●							
School Readiness Program	●							
Bristol Development Authority	●		●					
Function: Education	●							
School Lunch						●		
Function: Libraries								
Main Library	●							
Manross Library	●							
Library Bequest	●							
Function: Parks, Recreation, Youth and Community Services	●							
Pine Lake Challenge Course							●	
Function: Debt Service	●			●				●
Function: Miscellaneous								
Retirement Benefits	●		●	●	●	●		●
Employee Benefits	●		●	●	●	●		●
Heart and Hypertension	●							
Insurance	●		●	●	●			●
All Other	●							
Other Post Employment Benefits	●							
Operating Transfer Out	●							●
Public Buildings	●							
Function: Enterprise Fund								●

