



FINANCIAL HIGHLIGHTS:

The following financial report and analysis offers readers a narrative overview of the financial activities of the City for the year ended December 31, 2018. This report only covers the General Fund. **Readers should take note that this information is preliminary as the City's annual audit has not been completed and some amounts may be estimated as the final audit work is still being completed.** The readers are encouraged to consider the information presented here in conjunction with the unaudited financial statements attached to this report, the adopted budget and the five-year Capital Improvement Plan.

❖ General Fund - Revenues

❖ Property tax revenues

- General property taxes exceeded budget estimates by \$81,000 due in part to better than anticipated collection rates and delinquent tax collections. All delinquent taxes are recorded in the General Fund and the other funds receive 100 percent of their current levy. Tax payments from Dakota County were received in June and December, with the final settlement received in January 2019.

❖ Licenses and Permits.

- Licenses and Permits exceeded budget estimates by \$269,000. Building permit revenue continues to be strong; however, they fell short of the 2017 revenue by 3.2 percent. The following chart shows the 2017 actual number of building permits as well as a comparison of the 2018 budget to actual.

Permit Type	2017 Actual	2018 Budget	2018 Estimate	2018 Actual
Single Family	454	350	425	446
Townhome	77	70	75	81
Apartments (Units)	3 (315 Units)	1 (120 Units)	2 (75 Units)	2 (75 Units)
Commercial	9	10	8	8

❖ Intergovernmental.

- Intergovernmental revenues were below budget estimates as the DUI Officer grant participation was lower than expected before the grant ended in September. The Comp Plan grant (\$16,000) was anticipated in 2018, but due to extending the completion date into 2019, the grant funds will be received and recognized in 2019. Police State Aid, post board grant and Fire State Aid were up over the original budget.

❖ **General Fund - Revenues (Continued)**

❖ *Intergovernmental. (continued)*

Revenue for public safety programs such as traffic safety, protective vest replacement grants and firefighter training grants continue to be strong. 2018 was the first full year of the DARTS senior busing service and new for 2018 was a CDBG grant for a project called Senior Chores/Maintenance.

❖ *Charges for Services.*

- Charges and services exceeded budget estimates by \$142,000.
- *General government services* revenues exceeded budget estimates by \$57,000 due largely to increases in planning activities from new development plans; a payment of \$12,000 from Dakota Electric for capital credits and \$11,000 for 50 percent cost share for the Kenrick Avenue extension study.
- *Public safety* revenues exceeded budget estimates by \$5,000. The addition of a School Resource Officer during a three-week period at Century Middle School resulted in increased revenue (\$6,000) from ISD 194. Security services from Super Bowl LII amounted to \$18,000 and Samaritan's Purse added an additional \$166,000 during the holiday season. Forfeiture sales for 2018 exceeded budget estimates by \$13,000. Revenues from forfeiture sales have restrictions as to what they can be spent on.
- *Public works* revenues for engineering-related services in connection with developer construction administration, inspection and GIS exceeded the adopted budget by \$160,000 and revised budget estimates by \$25,000. Revenues of \$728,000 have been recognized from City improvement projects.
- *Parks and Recreation program* revenues exceeded the budget estimate by \$55,000. Expenses related to program revenues are also up proportionately.

❖ *Court Fines*

- Revenues from court fines (\$347,000) fell short of the adopted budget by \$78,000; however, they exceeded the revised budget estimates by \$16,000. Court fine revenues are down for the second straight year and were \$45,000 lower than 2017 and \$59,000 lower than 2016.

❖ *Investment Revenue and Miscellaneous*

- Investment revenue exceeded budget estimates by \$25,000. Interest earnings for the General Fund amounted to \$133,000. This is comprised of investment earnings of \$208,000 and a reduction for the market value adjustment of \$(75,000).

❖ **General Fund - Expenditures**

- ❖ *Personnel Services* – Personnel services of \$20,458,000 exceeded budget estimates by \$34,000 or 0.2 percent. Costs for snow removal in the Streets and Parks Departments contributed to the overage. Workers compensation rates and experience modification increased significantly over the prior year. These increases weren't reflected in the revised budget estimates.
- ❖ *Motor Fuels* – Motor fuels were \$31,000 over budget and \$100,000 over 2017. \$23,000 of the overage is from the Street Department. Additional snow removal events likely contributed to the overall increase.
- ❖ *Utilities – Electricity*. Actual costs were consistent with the adopted budget. Electricity costs in 2018 exceeded 2017 by \$15,000 or 4.90 percent. Upgrades and improvements to facility building automation continues to help in reducing energy consumption.
- ❖ *Utilities – Natural Gas*. Actual costs were below the adopted budget by \$10,000, but Natural gas costs increased from 2017 by \$10,000 or 10.70 percent. Natural gas costs continue to be low, but the budget anticipates these costs to trend upward in the coming years.
- ❖ *City Clerk*. 2018 was an election year and added \$87,000 to the General Fund expenditures in 2018.
- ❖ *Legal*. City Attorney fees were \$7,000 under budget estimates.
- ❖ *Planning*. The Comp Plan update started in 2017 and was anticipated to be completed in 2018. Continued strength in new development coming into Lakeville increased demands of the department and resulted in the completion date going into 2019. The appropriated funds will be carried over to the 2019 budget to complete the project.
- ❖ *Community and Economic Development*. The department completed the Economic Development Guide in 2018. The department also accounts for the DARTS bus service and the Senior Chores/Maintenance programs which are funded by Community Development Block Grant.
- ❖ *Inspections*. Expenditures include a full year with the additional Building Inspector. Total expenditures were in line with budget estimates. Personnel services were \$21,000 under the adopted budget due in part to a vacancy during part of 2018.

❖ **General Fund - Expenditures (continued)**

- ❖ *Information Systems.* Other charges and services were under budget estimates by \$20,000 as the department continues to review its current software and related annual maintenance costs.
- ❖ *Human Resources.* Actual expenditures for the advanced resignation program were \$5,000 below budget estimates. Employee wellness was also under budget estimates by approximately \$5,000.
- ❖ *Insurance:* The General Fund's share of the insurance was reduced in past years to help keep the tax levy down. With surplus funds anticipated, the budget was amended to increase the General Fund's contribution to the Municipal Reserves Fund.
- ❖ *Police Department.* The Police Department is the largest General Fund department. Personnel services were below budget estimates by \$59,000. Lower personnel cost as a result of employee transitions and a delay in hiring one of the new police officers was offset by a significant increase in overtime costs related to security services from Super Bowl LII (\$18,000) and Samaritan's Purse (\$166,000) during the holiday season. Approximately 3,300 hours of overtime was incurred for contracted security in 2018.
- ❖ *Fire Department.* The Fire Department expenditures were under budget estimates by \$11,000. Reductions in protective clothing expenses and equipment parts contributed to the savings. In 2019, the Department will migrate to a pay-per-hour structure for the paid-on-call staff. Personnel costs are contingent on the number and duration of emergency calls.
- ❖ *Engineering Department.* During the budget process, the revised estimates were reduced by \$115,000 as the need for outside engineering was less than expected. Overall, the department exceeded those revised estimates by \$12,000.
- ❖ *Streets.* Personnel services are up compared to budget and the prior year due in part to the increased snow events in 2018. Salt costs are \$30,000 over budget. Salt is expended when delivered and stock piled until it is needed.

❖ **General Fund - Expenditures (continued)**

- ❖ *Parks.* Personnel services are up compared to budget and the prior year due in part to the increased snow removal from parks and trails. In addition, there were added costs for the payout of the leave hours for the Park Administrative Assistant who retired in 2018. Due to the newly created Advanced Resignation program, there were no gaps in employment which would normally help offset the extra leave hours. Personnel costs for rinks were also up as the season went well into March 2018 and an early start in December attributed to the increase in seasonal wages. Savings realized in major maintenance projects and other contractual services offset the increase in personnel services.
- ❖ *Recreation and Heritage Center.* Overall, expenses are in line with budget estimates. Other charges and services and temporary salaries were slightly above budget estimates due to increases in recreation programs.
- ❖ *Arts Center.* Expenditures for 2018 increased \$11,000 over 2017. This increase was attributed to the \$44,000 increase in revenues from 2017. The budget and revised estimates were very conservative which resulted in a \$32,000 variance from the 2018 estimates.
- ❖ *Transfers.* Transfers out to other funds amounted to \$958,000 and provided funding for the fiber installation project (\$261,000), police portable radio replacement (\$300,000), building display replacement project (\$22,000), trail improvements (\$100,000) and park improvements (\$125,000).

General Fund - Fund Balance

- ❖ *Fund Balance.* During the adoption of the 2019 Budget, the 2018 Fund balance was projected to be \$14,970,000 with a 48.1% fund balance ratio. The actual fund balance is anticipated to be \$15,566,000. That is a \$596,000 increase resulting from the previous discussions above. The unrestricted fund balance is anticipated to be \$14,490,000 which is \$634,000 more than estimated. The estimated fund balance ratio is 50.3% of next year's budgeted expenditures which is slightly higher than the 40-50% range established by City policy.

General Fund
 Summary Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Twelve Month Period Ended December 31, 2018

	2018		2018		11/26/2018		Comparative			
	Adopted Budget	Amended Budget	12/31/18 Actual	Variance from Amended Budget Positive (Negative)	Actual Percent	11/26/2018 Workshop 2018 Budget Estimate	12/31/18 Actual	Change From Budget Estimate	Budget Estimate	Actual Percent
Revenues										
General property taxes	\$ 20,055,586	\$ 20,055,586	\$ 20,116,210	\$ 60,624	100.3%	\$ 20,060,167	\$ 20,116,210	\$ 56,043		100.3%
Licenses and permits	2,356,882	2,386,882	3,208,279	821,397	134.4%	2,939,597	3,208,279	268,682		109.1%
Intergovernmental	1,005,921	1,041,887	1,102,670	60,783	105.8%	1,114,566	1,102,670	(11,896)		98.9%
Charges for services	2,926,300	3,139,050	3,415,161	276,111	108.8%	3,273,049	3,415,161	142,112		104.3%
Court fines	425,000	425,000	347,203	(77,797)	81.7%	331,000	347,203	16,203		104.9%
Investment income	90,071	90,071	133,000	42,929	147.7%	108,000	133,000	25,000		123.1%
Miscellaneous	47,303	57,303	74,770	17,467	130.5%	68,333	74,770	6,437		109.4%
Total revenues	<u>26,907,063</u>	<u>27,195,779</u>	<u>28,397,293</u>	<u>1,201,514</u>	<u>104.4%</u>	<u>27,894,712</u>	<u>28,397,293</u>	<u>502,581</u>		<u>101.8%</u>
Expenditures										
Mayor and Council	107,230	107,230	99,218	8,012	92.5%	99,467	99,218	249		99.7%
Committees and Commissions	87,600	97,600	96,261	1,339	98.6%	93,718	96,261	(2,543)		102.7%
City Administration	478,570	478,570	476,621	1,949	99.6%	478,413	476,621	1,792		99.6%
City Clerk	201,157	215,157	205,166	9,991	95.4%	208,412	205,166	3,246		98.4%
Legal Counsel	80,000	80,000	71,584	8,416	89.5%	78,296	71,584	6,712		91.4%
Planning	585,768	585,768	546,319	39,449	93.3%	584,833	546,319	38,514		93.4%
Community and Econ. Development	366,222	388,122	378,127	9,995	97.4%	380,724	378,127	2,597		99.3%
Inspections	1,225,953	1,255,953	1,229,926	26,027	97.9%	1,233,038	1,229,926	3,112		99.7%
General Government Facilities	557,962	569,862	563,764	6,098	98.9%	572,346	563,764	8,582		98.5%
Finance	781,534	781,534	769,007	12,527	98.4%	780,120	769,007	11,113		98.6%
Information Systems	673,236	673,236	647,297	25,939	96.1%	667,261	647,297	19,964		97.0%
Human Resources	511,685	523,685	504,544	19,141	96.3%	527,906	504,544	23,362		95.6%
Insurance	285,000	425,000	425,000	-	100.0%	425,000	425,000	-		100.0%
Police	11,259,374	11,432,212	11,124,135	308,077	97.3%	11,225,440	11,124,135	101,305		99.1%
Fire	1,855,127	1,890,193	1,870,010	20,183	98.9%	1,881,284	1,870,010	11,274		99.4%
Engineering	974,588	974,588	870,931	103,657	89.4%	859,429	870,931	(11,502)		101.3%
Construction Services	587,152	587,152	489,190	97,962	83.3%	497,083	489,190	7,893		98.4%
Streets	3,194,298	3,363,298	3,398,786	(35,488)	101.1%	3,306,350	3,398,786	(92,436)		102.8%
Parks	2,643,982	2,643,982	2,615,580	28,402	98.9%	2,604,956	2,615,580	(10,624)		100.4%
Recreation	700,028	709,778	715,580	(5,802)	100.8%	709,786	715,580	(5,794)		100.8%
Heritage Center	129,549	129,549	119,596	9,953	92.3%	128,307	119,596	8,711		93.2%
Arts Center	510,370	518,370	550,835	(32,465)	106.3%	518,362	550,835	(32,473)		106.3%
Other	(43,090)	(43,090)	-	(43,090)	0.0%	-	-	-		0.0%
Total expenditures	<u>27,753,295</u>	<u>28,387,749</u>	<u>27,767,477</u>	<u>620,272</u>	<u>97.8%</u>	<u>27,860,531</u>	<u>27,767,477</u>	<u>93,054</u>		<u>99.7%</u>
Excess (deficiency) of revenues over expenditures	<u>(846,232)</u>	<u>(1,191,970)</u>	<u>629,816</u>	<u>1,821,786</u>		<u>34,181</u>	<u>629,816</u>	<u>(595,635)</u>		
Other financing sources (uses)										
Transfer from other funds	765,232	765,232	765,232	-	100.0%	765,232	765,232	-		100.0%
Transfer to other funds	(660,864)	(958,026)	(958,026)	-	100.0%	(958,026)	(958,026)	-		100.0%
Total other financing sources (uses)	<u>104,368</u>	<u>(192,794)</u>	<u>(192,794)</u>	<u>-</u>		<u>(192,794)</u>	<u>(192,794)</u>	<u>-</u>		
Net change in fund balance	(741,864)	(1,384,764)	437,022	1,821,786		(158,613)	437,022	595,635		
Beginning fund balance	14,288,353	15,128,923	15,128,923	-		15,128,923	15,128,923	-		
Ending fund balance	<u>\$ 13,546,489</u>	<u>\$ 13,744,159</u>	<u>\$ 15,565,945</u>	<u>\$ 1,821,786</u>		<u>\$ 14,970,310</u>	<u>\$ 15,565,945</u>	<u>\$ 595,635</u>		
Adj fund balance, Dec 31 (net of restricted)	<u>\$ 12,850,659</u>	<u>\$ 13,048,329</u>	<u>\$ 14,489,560</u>			<u>\$ 13,855,935</u>	<u>\$ 14,489,560</u>	<u>633,625</u>		
Net change in fund balance percentage	<u>(5.2%)</u>	<u>(9.2%)</u>	<u>2.9%</u>			<u>(1.0%)</u>	<u>2.9%</u>			
Ratio: Fund balance to CY expenditures	<u>46.3%</u>	<u>46.0%</u>	<u>52.2%</u>			<u>49.7%</u>	<u>52.2%</u>			
Ratio: Fund balance to NY expenditures	<u>44.6%</u>	<u>45.3%</u>	<u>50.3%</u>			<u>48.1%</u>	<u>50.3%</u>			
Expense Summary:										
Personnel services	20,593,713	20,835,679	20,458,342	377,337	98.2%	20,424,100	20,458,342	(34,242)		100.2%
Commodities	1,723,195	1,895,295	1,924,354	(29,059)	101.5%	1,897,573	1,924,354	(26,781)		101.4%
Other charges and services	5,440,118	5,660,506	5,341,780	318,726	94.4%	5,502,619	5,341,780	160,839		97.1%
Capital outlay	39,359	39,359	43,001	(3,642)	109.3%	36,239	43,001	(6,762)		118.7%
Total	<u>27,796,385</u>	<u>28,430,839</u>	<u>27,767,477</u>	<u>663,362</u>	<u>97.7%</u>	<u>27,860,531</u>	<u>27,767,477</u>	<u>93,054</u>		<u>99.7%</u>

General Fund
Schedule of Expenditures

	2018		Variance from			Comparative			
	2018 Adopted Budget	2018 Amended Budget	12/31/18 Actual	Amended Budget Positive (Negative)	Actual Percent	2018 Budget Estimate	12/31/18 Actual	Change From Budget Estimate	Actual Percent
Expenditures									
Mayor and Council									
Personnel services	\$ 49,041	\$ 49,041	\$ 50,642	\$ (1,601)	103%	\$ 48,938	\$ 50,642	\$ (1,704)	103%
Commodities	50	50	90	(40)	180%	90	90	-	100%
Other charges and services	58,139	58,139	48,486	9,653	83%	50,439	48,486	1,953	96%
Total	107,230	107,230	99,218	8,012	93%	99,467	99,218	249	100%
Committees/Commissions									
Personnel services	71,902	71,902	71,273	629	99%	69,258	71,273	(2,015)	103%
Commodities	1,630	1,630	2,247	(617)	138%	1,630	2,247	(617)	138%
Other charges and services	14,068	24,068	22,741	1,327	94%	22,830	22,741	89	100%
Total	87,600	97,600	96,261	1,339	99%	93,718	96,261	(2,543)	103%
City Administration									
Personnel services	423,716	423,716	423,744	(28)	100%	426,323	423,744	2,579	99%
Commodities	1,200	1,200	1,034	166	86%	1,600	1,034	566	65%
Other charges and services	52,154	52,154	50,173	1,981	96%	48,990	50,173	(1,183)	102%
Capital outlay	1,500	1,500	1,670	(170)	111%	1,500	1,670	(170)	111%
Total	478,570	478,570	476,621	1,949	100%	478,413	476,621	1,792	100%
City Clerk									
Personnel services	115,980	115,980	112,959	3,021	97%	115,286	112,959	2,327	98%
Commodities	1,000	4,100	4,544	(444)	111%	3,600	4,544	(944)	126%
Other charges and services	84,177	95,077	87,663	7,414	92%	89,526	87,663	1,863	98%
Total	201,157	215,157	205,166	9,991	95%	208,412	205,166	3,246	98%
Legal Counsel									
Other charges and services	80,000	80,000	71,584	8,416	89%	78,296	71,584	6,712	91%
Planning									
Personnel services	518,211	518,211	514,754	3,457	99%	517,963	514,754	3,209	99%
Commodities	2,291	2,291	1,645	646	72%	2,041	1,645	396	81%
Other charges and services	65,266	65,266	29,920	35,346	46%	64,829	29,920	34,909	46%
Total	585,768	585,768	546,319	39,449	93%	584,833	546,319	38,514	93%
Community and Economic Development									
Personnel services	294,620	294,620	294,043	577	100%	294,307	294,043	264	100%
Commodities	250	250	278	(28)	111%	250	278	(28)	111%
Other charges and services	71,352	93,252	83,806	9,446	90%	86,167	83,806	2,361	97%
Total	366,222	388,122	378,127	9,995	97%	380,724	378,127	2,597	99%
Inspection									
Personnel services	973,050	973,050	952,106	20,944	98%	959,054	952,106	6,948	99%
Commodities	13,792	13,792	10,321	3,471	75%	13,792	10,321	3,471	75%
Other charges and services	239,111	269,111	267,499	1,612	99%	260,192	267,499	(7,307)	103%
Capital outlay	-	-	-	-	0%	-	-	-	0%
Total	1,225,953	1,255,953	1,229,926	26,027	98%	1,233,038	1,229,926	3,112	100%

(continued)

General Fund
Schedule of Expenditures

Expenditures (continued)	2018		12/31/18 Actual	Variance from Amended Budget Positive (Negative)	Actual Percent	Comparative			
	Adopted Budget	Amended Budget				2018 Budget Estimate	12/31/18 Actual	Change From	
General Government Facilities									
Personnel services	\$ 353,190	\$ 365,090	\$ 364,415	\$ 675	100%	\$ 371,500	\$ 364,415	\$ 7,085	98%
Commodities	26,243	26,243	23,581	2,662	90%	23,914	23,581	333	99%
Other charges and services	178,529	178,529	175,768	2,761	98%	176,932	175,768	1,164	99%
Total	557,962	569,862	563,764	6,098	99%	572,346	563,764	8,582	99%
Finance									
Personnel services	696,628	696,628	681,702	14,926	98%	691,737	681,702	10,035	99%
Commodities	3,500	3,500	1,790	1,710	51%	3,514	1,790	1,724	51%
Other charges and services	81,406	81,406	82,545	(1,139)	101%	82,369	82,545	(176)	100%
Capital outlay	-	-	2,970	(2,970)	0%	2,500	2,970	(470)	119%
Total	781,534	781,534	769,007	12,527	98%	780,120	769,007	11,113	99%
Information Systems									
Personnel services	430,046	430,046	414,696	15,350	96%	417,744	414,696	3,048	99%
Commodities	2,995	2,995	7,124	(4,129)	238%	3,675	7,124	(3,449)	194%
Other charges and services	240,195	240,195	225,477	14,718	94%	245,842	225,477	20,365	92%
Total	673,236	673,236	647,297	25,939	96%	667,261	647,297	19,964	97%
Human Resources									
Personnel services	387,122	387,122	389,944	(2,822)	101%	397,384	389,944	7,440	98%
Commodities	2,913	2,913	1,821	1,092	63%	2,552	1,821	731	71%
Other charges and services	121,650	133,650	112,779	20,871	84%	127,970	112,779	15,191	88%
Total	511,685	523,685	504,544	19,141	96%	527,906	504,544	23,362	96%
Insurance									
Other charges and services	285,000	425,000	425,000	-	100%	425,000	425,000	-	100%
Police									
Personnel services	8,843,216	9,038,216	8,756,827	281,389	97%	8,815,848	8,756,827	59,021	99%
Commodities	396,022	396,022	398,171	(2,149)	101%	402,243	398,171	4,072	99%
Other charges and services	2,020,136	1,997,974	1,969,137	28,837	99%	2,007,349	1,969,137	38,212	98%
Total	11,259,374	11,432,212	11,124,135	308,077	97%	11,225,440	11,124,135	101,305	99%
Fire									
Personnel services	1,084,127	1,105,168	1,099,167	6,001	99%	1,096,384	1,099,167	(2,783)	100%
Fire Relief Contribution/State Aid	347,676	361,701	371,701	(10,000)	103%	361,701	371,701	(10,000)	103%
Commodities	151,407	151,407	130,244	21,163	86%	149,631	130,244	19,387	87%
Other charges and services	271,917	271,917	268,898	3,019	99%	273,568	268,898	4,670	98%
Total	1,855,127	1,890,193	1,870,010	20,183	99%	1,881,284	1,870,010	11,274	99%

(continued)

General Fund
Schedule of Expenditures

	2018		12/31/18 Actual	Variance from		Comparative			
	Adopted Budget	Amended Budget		Amended Budget Positive (Negative)	Actual Percent	2018 Budget Estimate	12/31/18 Actual	Change From Budget Estimate Actual Percent	
Expenditures (continued)									
Engineering									
Personnel services	\$ 745,625	\$ 745,625	\$ 729,390	\$ 16,235	98%	\$ 729,275	\$ 729,390	\$ (115)	100%
Commodities	8,476	8,476	7,789	687	92%	8,476	7,789	687	92%
Other charges and services	220,487	220,487	131,403	89,084	60%	121,678	131,403	(9,725)	108%
Capital outlay	-	-	2,349	(2,349)	0%	-	2,349	(2,349)	0%
Total	974,588	974,588	870,931	103,657	89%	859,429	870,931	(11,502)	101%
Construction Services									
Personnel services	538,730	538,730	444,236	94,494	82%	449,716	444,236	5,480	99%
Commodities	8,515	8,515	7,887	628	93%	7,915	7,887	28	100%
Other charges and services	11,348	11,348	8,315	3,033	73%	10,893	8,315	2,578	76%
Capital outlay	28,559	28,559	28,752	(193)	101%	28,559	28,752	(193)	101%
Total	587,152	587,152	489,190	97,962	83%	497,083	489,190	7,893	98%
Streets									
Personnel services	2,120,785	2,120,785	2,153,633	(32,848)	102%	2,070,265	2,153,633	(83,368)	104%
Commodities	722,838	891,838	947,311	(55,473)	106%	895,490	947,311	(51,821)	106%
Other charges and services	350,675	350,675	297,842	52,833	85%	340,595	297,842	42,753	87%
Capital outlay	-	-	-	-	0%	-	-	-	0%
Total	3,194,298	3,363,298	3,398,786	(35,488)	101%	3,306,350	3,398,786	(92,436)	103%
Parks									
Personnel services	1,854,298	1,854,298	1,882,542	(28,244)	102%	1,845,047	1,882,542	(37,495)	102%
Commodities	291,804	291,804	293,109	(1,305)	100%	295,586	293,109	2,477	99%
Other charges and services	492,080	492,080	436,603	55,477	89%	460,643	436,603	24,040	95%
Capital outlay	5,800	5,800	3,326	2,474	57%	3,680	3,326	354	90%
Total	2,643,982	2,643,982	2,615,580	28,402	99%	2,604,956	2,615,580	(10,624)	100%
Recreation									
Personnel services	399,504	399,504	401,685	(2,181)	101%	398,952	401,685	(2,733)	101%
Commodities	35,971	35,971	31,624	4,347	88%	36,044	31,624	4,420	88%
Other charges and services	264,553	274,303	282,271	(7,968)	103%	274,790	282,271	(7,481)	103%
Total	700,028	709,778	715,580	(5,802)	101%	709,786	715,580	(5,794)	101%
Heritage Center									
Personnel services	64,261	64,261	59,716	4,545	93%	66,425	59,716	6,709	90%
Commodities	12,578	12,578	7,145	5,433	57%	9,463	7,145	2,318	76%
Other charges and services	52,710	52,710	52,735	(25)	100%	52,419	52,735	(316)	101%
Total	129,549	129,549	119,596	9,953	92%	128,307	119,596	8,711	93%
Arts Center									
Personnel services	281,985	281,985	289,167	(7,182)	103%	280,993	289,167	(8,174)	103%
Commodities	39,720	39,720	46,599	(6,879)	117%	36,067	46,599	(10,532)	129%
Other charges and services	185,165	193,165	211,135	(17,970)	109%	201,302	211,135	(9,833)	105%
Capital outlay	3,500	3,500	3,934	(434)	112%	-	3,934	(3,934)	0%
Total	510,370	518,370	550,835	(32,465)	106%	518,362	550,835	(32,473)	106%
Other financing uses - transfers									
To Communications Fund (Fiber Project)	260,864	260,864	260,864	-	100%	260,864	260,864	-	100%
To Improvement Construction Fund	-	150,000	150,000	-	-	150,000	150,000	-	-
To Building Fund	300,000	322,162	322,162	-	100%	322,162	322,162	-	100%
To Park Improvement Fund	-	125,000	125,000	-	100%	125,000	125,000	-	100%
To Trail Improvement Fund	100,000	100,000	100,000	-	100%	100,000	100,000	-	100%
Total	660,864	958,026	958,026	-	100%	958,026	958,026	-	100%