



## 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, 2019. 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**

Total revenues are about \$1 million or 3.4% higher than the November budget estimates.

#### ❖ *Property tax revenues*

- General property taxes exceeded budget estimates by \$154,000 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 2020.

#### ❖ *Licenses and Permits.*

- Licenses and Permits exceeded budget estimates by \$274,000. Building permit revenue continues to be strong. Revenues exceeded 2018 by 20.1 percent. The following chart shows the 2018 actual number of building permits as well as a comparison of the 2019 budget to actual.

Permit Type	2018 Actual	2019 Budget	2019 Estimate	2019 Actual
Single Family	446	350	475	521
Townhome	81	50	75	99
Apartments (Units)	2 (75 Units)	1 (160 Units)	8 (325 Units)	8 (325 Units)
Commercial (New)	8	10	8	4
Industrial (New)	3	1	2	4

#### ❖ *Intergovernmental.*

- Intergovernmental revenues exceeded budget estimates by \$55,000 partially due to the Police Department's body worn camera grant of \$27,000. Police State Aid, post board grant and Fire State Aid exceeded 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. CDBG Grants for the DARTS senior busing service and the Senior Chores/Maintenance program also exceeded estimates.

### ❖ *Charges for Services.*

- Charges for services exceeded budget estimates by \$124,000.
- *General government services* revenues exceeded budget estimates by \$54,000 due largely to planning activities from new development plans; inspection fees; a payment of \$17,000 from Dakota Electric for capital credits and increases in convenience fees as payments by credit card become more popular.
- *Public safety* revenues were lower than budget estimates by \$18,000. The reduction is the result of changes in police security services for Hosanna!. Revenues were also down significantly from the prior year. 2018 security services included the Super Bowl LII (\$18,000) and Samaritan's Purse (\$166,000). Forfeiture sales for 2019 exceeded budget estimates by \$4,000. 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 \$572,000 and revised budget estimates by \$59,000. Revenues of \$611,000 have been recognized from City improvement projects which is \$117,000 below the prior year.
- *Parks and Recreation program* revenues are up over the previous year by \$93,000 and exceeded the budget estimate by \$29,000. Expenses related to program revenues are also up proportionately.

### ❖ *Court Fines*

- Revenues from court fines (\$354,000) fell short of the revised budget estimates by \$18,000. Court fine revenues declined in the second half of 2019 compared to the beginning of the year. After a couple years of declining revenues, court fines were up \$7,000 over 2018

### ❖ *Investment Revenue and Miscellaneous*

- Investment revenue exceeded budget estimates by \$350,000. Interest earnings for the General Fund amounted to \$478,000. This is comprised of investment earnings of \$283,000 and an increase for the market value adjustment of \$195,000.

## ❖ **General Fund - Expenditures**

Total expenditures are about \$221,000 or 0.8 percent less than the November budget estimates.

- ❖ *Personnel Services* – Personnel services of \$21,346,000 were below budget estimates by \$54,000 or 0.3 percent. Higher costs for snow removal in the Streets Department and increased costs for the Arts Center were offset by lower than anticipated expenses in Police (\$45,000), Fire (\$14,000), Parks (\$23,000) and Construction Services (34,000).
- ❖ *Motor Fuels* – Motor fuels were \$28,000 over budget but were \$17,000 below 2018. \$39,000 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 2019 exceeded 2018 by \$2,000 or 0.60 percent. Lighting 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 \$19,000 and were \$5,000 lower than the prior year. Natural gas costs continue to be low, but the budget anticipates these costs to trend slightly upward in the coming years.
- ❖ *Mayor and Council*. Expenditures increased 20.2 percent over the prior year due to increases in members' monthly stipend and adding Metro Cities membership dues in 2019.
- ❖ *City Clerk*. 2019 was a non-election year and expenditures decreased \$68,000 from the prior year.
- ❖ *Legal*. City Attorney fees were \$21,000 higher than in 2018. The 2019 budget was amended to account for the increased expenses.
- ❖ *Planning*. The Comp Plan update process started in 2017 and was completed in 2019.
- ❖ *Community and Economic Development*. The department accounts for the DARTS bus service and the Senior Chores/Maintenance programs which are funded by Community Development Block Grant.
- ❖ *Inspections*. Contractual electrical inspections were up over the prior year as the residential building continues to be strong. A replacement vehicle was anticipated by the end of 2019 but was delayed and subsequently purchased in 2020.

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

- ❖ *General Government Facilities.* Personnel services exceeded estimates due to additional hours by the Facility Attendants to maintain city facilities and hours worked by the maintenance staff for improvements to the public works storage facility. Utilities were also kept in service at the public works storage facility contributing an additional \$6,000 in unanticipated utility costs.
- ❖ *Information Technology.* Other charges and services were over budget estimates by \$24,000 due to additional software maintenance and security programs that were implemented to improve the functionality for all technology users. Enterprise funds are allocated their share of programs they utilize. The Utility Fund's share of the new Cartegraph maintenance was anticipated to be more than the actual share allocated. This also impacted the variance since more of the cost was applied to the General Fund than originally anticipated.
- ❖ *Human Resources.* Actual expenditures for the advanced resignation program were \$3,000 below budget estimates. Employee wellness was also under budget estimates by approximately \$5,000. The use of consultants for contract negotiations was also below the estimate.
- ❖ *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 reflect 100 percent of the amount that should be allocated to the General Fund.
- ❖ *Police Department.* The Police Department is the largest General Fund department. Expenditures were under budget estimates by \$152,000. Personnel services were below budget estimates by \$45,000. Overtime was significantly lower due to reductions in the requests for police security services such as Super Bowl LII (\$18,000) and Samaritan's Purse (\$166,000) in 2018. Commodities and other charges and services were under budget estimates by \$34,000 and \$73,000, respectively, due to many items.
- ❖ *Fire Department.* The Fire Department expenditures were under budget estimates by \$8,000. Reductions in the worker compensation insurance experience modification resulted in significant reductions in the expense compared to budget. Pay for fire calls was also below budget estimates but were offset by increases in duty crew hours as well as training costs. Personnel costs are contingent on the number and duration of emergency calls.
- ❖ *Engineering Department.* The need for outside engineering services was less than expected and resulted in a \$20,000 reduction. The purchase of a GPS receiver unit and related equipment for \$15,000 was not in the budget estimates.

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

- ❖ *Construction Services.* Personnel services are below budget estimates due to employee vacancies.
- ❖ *Streets.* Personnel services are up compared to budget and the prior year due in part to the increased snow events in 2019. Salt is expended when delivered and stockpiled until it is needed. A larger supply at the beginning of 2019 resulted in a lower cost in 2019. Motor fuels were up \$11,000 compared to 2018 due to the snow conditions. Equipment parts also exceeded budget. Repairs to the downtown planters cost \$23,000.
- ❖ *Parks.* Seasonal wages were down compared to budget estimates. As schools tend to start in mid-August many employees leave before the mowing season ends resulting in permanent employees having to cover the remaining season. Major maintenance projects came in lower than anticipated due to performing various projects by city staff versus hiring outside contractors.
- ❖ *Recreation and Heritage Center.* Expenses overall are up over the prior year due to increases in participation in recreation activities; however, they are below budget estimates. Contractual building repairs were \$5,000 lower than anticipated at the Heritage Center.
- ❖ *Arts Center.* Expenditures for 2019 increased \$123,000 over 2018. The increase was attributed to the addition of an Administrative Assistant as well as additional programs. There was also an offsetting increase in revenues of \$66,000 as compared to 2018. Budget estimates were very conservative which resulted in a \$69,000 variance due to unanticipated expenditures related to building repairs including bollard lighting upgrades (\$4,000); gutter repairs (\$10,000); fiber connectivity (\$6,000). Increased revenues not anticipated in the budget estimates result in additional expenses such as Facility Attendants and technicians (\$23,000); ticket revenues due to performers (\$19,000); instructors (\$4,000); credit card fees (\$3,000).
- ❖ *Transfers.* Transfers out to other funds amounted to \$1,225,000 and provided funding for technology replacements (\$155,000), equipment replacement (\$920,000) and park improvements (\$150,000).

## General Fund - Fund Balance

❖ *Fund Balance.* During the adoption of the 2020 Budget, the 2019 Fund balance was projected to be \$16,012,000 with a 48.9% fund balance ratio. The actual fund balance is anticipated to be \$17,346,000. That is a \$1,334,000 increase resulting from the previous discussions above.

- **Committed Fund Balance.** In December 2019, the City Council approved a commitment of \$100,000 of General Fund balance to partially fund projected compensated leave liability.
- **Assigned Fund Balance.** The City Council approved the use of \$749,675 of General Fund balance as a funding source for the 2020 General Fund budget.

<b>2020 Use of Fund Balance Reserves</b>	
Equipment Fund – Equipment Replacement	\$350,000
Building Fund – Major Facility Improvements	200,000
Inspections - NEW Inspector Position	98,625
Elections (1/2 cost)	65,000
Zoning Ordinance Updates (2019 carry forward)	23,050
Civil Defense – Siren Relocation	13,000
<b>Total</b>	<b>\$749,675</b>

❖ *Unrestricted Fund Balance.* The unrestricted fund balance is anticipated to be \$16,430,000 which is \$1,397,000 more than estimated. The estimated unrestricted fund balance ratio is 53.4% of next year’s budgeted expenditures which is higher than the 40-50% range established by City policy. A reconciliation between the estimated fund balance to the unrestricted fund balance is as follows.

Estimated 2019 fund balance	\$ 17,346,000
Assigned to prepaids/inventory	748,000
Restricted for police forfeitures	103,000
Reserved police donations	65,000
Unrestricted 2019 fund balance	<u><u>\$ 16,430,000</u></u>

General Fund  
 Summary Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the Twelve Month Period Ended December 31, 2019

	Comparative								
						11/25/2019			
	2019 Adopted Budget	2019 Amended Budget	12/31/2019 Actual	Variance from Amended Budget Positive (Negative)	Actual Percent	2019 Budget Estimate	12/31/2019 Actual	Change from Budget Estimate	Actual Percent
<b>Revenues</b>									
General property taxes	\$ 21,327,427	\$ 21,327,427	\$ 21,493,906	\$ 166,479	100.8%	\$ 21,339,969	\$ 21,493,906	\$ 153,937	100.7%
Licenses and permits	2,390,498	2,448,498	3,807,971	1,359,473	155.5%	3,534,323	3,807,971	273,648	107.7%
Intergovernmental	989,590	1,032,137	1,118,553	86,416	108.4%	1,063,786	1,118,553	54,767	105.1%
Charges for services	2,734,249	2,765,649	3,453,819	688,170	124.9%	3,329,991	3,453,819	123,828	103.7%
Court fines	346,000	346,000	354,292	8,292	102.4%	372,602	354,292	(18,310)	95.1%
Investment income	120,000	120,000	478,317	358,317	398.6%	128,000	478,317	350,317	373.7%
Miscellaneous	47,163	84,282	149,646	65,364	177.6%	79,163	149,646	70,483	189.0%
Total revenues	<u>27,954,927</u>	<u>28,123,993</u>	<u>30,856,504</u>	<u>2,732,511</u>	<u>109.7%</u>	<u>29,847,834</u>	<u>30,856,504</u>	<u>1,008,670</u>	<u>103.4%</u>
<b>Expenditures</b>									
Mayor and Council	113,250	121,132	119,026	2,106	98.3%	120,978	119,026	1,952	98.4%
Committees and Commissions	68,218	117,770	107,962	9,808	91.7%	100,497	107,962	(7,465)	107.4%
City Administration	477,506	488,296	468,870	19,426	96.0%	472,970	468,870	4,100	99.1%
City Clerk	148,586	148,586	136,800	11,786	92.1%	148,537	136,800	11,737	92.1%
Legal Counsel	81,000	96,000	92,545	3,455	96.4%	81,000	92,545	(11,545)	114.3%
Planning	580,515	580,515	561,916	18,599	96.8%	557,557	561,916	(4,359)	100.8%
Community and Econ. Development	375,237	375,237	374,090	1,147	99.7%	374,756	374,090	666	99.8%
Inspections	1,273,544	1,331,544	1,314,243	17,301	98.7%	1,332,794	1,314,243	18,551	98.6%
General Government Facilities	607,324	607,324	625,571	(18,247)	103.0%	607,995	625,571	(17,576)	102.9%
Finance	804,429	804,429	791,588	12,841	98.4%	811,518	791,588	19,930	97.5%
Information Systems	788,545	788,545	808,013	(19,468)	102.5%	783,795	808,013	(24,218)	103.1%
Human Resources	527,997	527,997	495,921	32,076	93.9%	511,677	495,921	15,756	96.9%
Insurance	285,000	435,727	435,727	-	100.0%	435,727	435,727	-	100.0%
Police	11,628,288	11,561,288	11,379,675	181,613	98.4%	11,531,492	11,379,675	151,817	98.7%
Fire	2,034,937	2,064,689	2,035,516	29,173	98.6%	2,043,956	2,035,516	8,440	99.6%
Engineering	881,757	881,757	876,416	5,341	99.4%	883,891	876,416	7,475	99.2%
Construction Services	573,870	573,870	508,240	65,630	88.6%	546,408	508,240	38,168	93.0%
Streets	3,288,617	3,299,546	3,427,896	(128,350)	103.9%	3,409,542	3,427,896	(18,354)	100.5%
Parks	2,744,963	2,744,963	2,657,125	87,838	96.8%	2,726,338	2,657,125	69,213	97.5%
Recreation	745,137	745,137	745,489	(352)	100.0%	755,893	745,489	10,404	98.6%
Heritage Center	138,674	138,674	117,981	20,693	85.1%	133,494	117,981	15,513	88.4%
Arts Center	550,049	618,806	673,801	(54,995)	108.9%	604,726	673,801	(69,075)	111.4%
Other	79,466	79,466	-	79,466	0.0%	-	-	-	0.0%
Total expenditures	<u>28,796,909</u>	<u>29,131,298</u>	<u>28,754,411</u>	<u>376,887</u>	<u>98.7%</u>	<u>28,975,541</u>	<u>28,754,411</u>	<u>221,130</u>	<u>99.2%</u>
Excess (deficiency) of revenues over expenditures	<u>(841,982)</u>	<u>(1,007,305)</u>	<u>2,102,093</u>	<u>3,109,398</u>		<u>872,293</u>	<u>2,102,093</u>	<u>1,229,800</u>	
<b>Other financing sources (uses)</b>									
Transfer from other funds	766,482	766,482	772,784	6,302	100.8%	772,784	772,784	-	100.0%
Transfer to other funds	(630,000)	(1,225,000)	(1,225,000)	-	100.0%	(1,225,000)	(1,225,000)	-	100.0%
Total other financing sources (uses)	<u>136,482</u>	<u>(458,518)</u>	<u>(452,216)</u>	<u>6,302</u>		<u>(452,216)</u>	<u>(452,216)</u>	<u>-</u>	<u>100.0%</u>
Net change in fund balance	(705,500)	(1,465,823)	1,649,877	3,115,700		420,077	1,649,877	1,229,800	
Beginning fund balance	14,970,310	15,592,214	15,696,442	104,228		15,592,214	15,696,442	104,228	
Ending fund balance	<u>\$ 14,264,810</u>	<u>\$ 14,126,391</u>	<u>\$ 17,346,319</u>	<u>\$ 3,219,928</u>		<u>\$ 16,012,291</u>	<u>\$ 17,346,319</u>	<u>\$ 1,334,028</u>	
Adj fund balance, Dec 31 (net of restricted )	<u>\$ 13,150,435</u>	<u>\$ 13,012,016</u>	<u>\$ 16,430,106</u>			<u>\$ 15,032,916</u>	<u>\$ 16,430,106</u>	<u>1,397,190</u>	
Net change in fund balance percentage	<u>(4.7%)</u>	<u>(9.4%)</u>	<u>10.5%</u>			<u>2.7%</u>	<u>10.5%</u>		
Ratio: Fund balance to CY expenditures	<u>45.7%</u>	<u>44.7%</u>	<u>57.1%</u>			<u>51.9%</u>	<u>57.1%</u>		
Ratio: Fund balance to NY expenditures	<u>43.0%</u>	<u>42.6%</u>	<u>53.4%</u>			<u>48.9%</u>	<u>53.4%</u>		
<b>Expense Summary:</b>									
Personnel services	21,502,338	21,547,135	21,346,192	121,477	99.1%	21,399,946	21,346,192	53,754	99.7%
Commodities	1,757,479	1,736,746	1,729,776	6,970	99.6%	1,769,285	1,729,776	39,509	97.8%
Other charges and services	5,537,092	5,806,238	5,641,869	164,369	97.2%	5,764,841	5,641,869	122,972	97.9%
Capital outlay	-	41,179	36,574	4,605	88.8%	41,469	36,574	4,895	88.2%
	<u>28,796,909</u>	<u>29,131,298</u>	<u>28,754,411</u>	<u>297,421</u>	<u>98.7%</u>	<u>28,975,541</u>	<u>28,754,411</u>	<u>221,130</u>	<u>99.2%</u>

General Fund  
Schedule of Expenditures

Expenditures	2019 Adopted Budget	2019 Amended Budget	12/31/2019 Actual	Variance from Adopted Budget Positive (Negative)	Actual Percent	Comparative		Change From Budget Estimate	Actual Percent
						2019 Budget Estimate	12/31/2019 Actual		
<b>Mayor and Council</b>									
Personnel services	\$ 62,561	\$ 62,561	\$ 60,566	\$ 1,995	97%	\$ 62,561	\$ 60,566	\$ 1,995	96.8%
Commodities	50	50	98	(48)	196%	50	98	(48)	196.0%
Other charges and services	50,639	58,521	58,362	159	100%	58,367	58,362	5	100.0%
Total	113,250	121,132	119,026	2,106	98%	120,978	119,026	1,952	98.4%
<b>Committees/Commissions</b>									
Personnel services	53,388	80,388	80,663	(275)	100%	75,053	80,663	(5,610)	107.5%
Commodities	1,630	1,630	2,191	(561)	134%	2,430	2,191	239	90.2%
Other charges and services	13,200	35,752	25,108	10,644	70%	23,014	25,108	(2,094)	109.1%
Total	68,218	117,770	107,962	9,808	92%	100,497	107,962	(7,465)	107.4%
<b>City Administration</b>									
Personnel services	455,248	455,248	448,010	7,238	98%	447,802	448,010	(208)	100.0%
Commodities	1,600	1,600	321	1,279	20%	1,600	321	1,279	20.1%
Other charges and services	20,658	31,448	20,539	10,909	65%	23,568	20,539	3,029	87.1%
Total	477,506	488,296	468,870	19,426	96%	472,970	468,870	4,100	99.1%
<b>City Clerk</b>									
Personnel services	114,305	114,305	115,748	(1,443)	101%	115,216	115,748	(532)	100.5%
Commodities	300	300	300	-	100%	300	300	-	100.0%
Other charges and services	33,981	33,981	20,752	13,229	61%	33,021	20,752	12,269	62.8%
Total	148,586	148,586	136,800	11,786	92%	148,537	136,800	11,737	92.1%
<b>Legal Counsel</b>									
Other charges and services	81,000	96,000	92,545	3,455	96%	81,000	92,545	(11,545)	114.3%
<b>Planning</b>									
Personnel services	538,195	538,195	529,020	9,175	98%	523,355	529,020	(5,665)	101.1%
Commodities	2,041	2,041	1,743	298	85%	1,708	1,743	(35)	102.0%
Other charges and services	40,279	40,279	31,153	9,126	77%	32,494	31,153	1,341	95.9%
Total	580,515	580,515	561,916	18,599	97%	557,557	561,916	(4,359)	100.8%
<b>Community and Economic Development</b>									
Personnel services	307,121	307,121	304,016	3,105	99%	306,140	304,016	2,124	99.3%
Commodities	250	250	194	56	78%	250	194	56	77.6%
Other charges and services	67,866	67,866	69,880	(2,014)	103%	68,366	69,880	(1,514)	102.2%
Total	375,237	375,237	374,090	1,147	100%	374,756	374,090	666	99.8%
<b>Inspection</b>									
Personnel services	1,003,209	1,003,209	1,005,532	(2,323)	100%	999,261	1,005,532	(6,271)	100.6%
Commodities	13,792	13,792	10,257	3,535	74%	12,311	10,257	2,054	83.3%
Other charges and services	256,543	289,543	298,454	(8,911)	103%	295,932	298,454	(2,522)	100.9%
Capital outlay	-	25,000	-	25,000	0%	25,290	-	25,290	0.0%
Total	1,273,544	1,331,544	1,314,243	17,301	99%	1,332,794	1,314,243	18,551	98.6%

(continued)

General Fund  
Schedule of Expenditures

Expenditures (continued)	2019 Adopted Budget	2019 Amended Budget	12/31/2019 Actual	Variance from Adopted Budget Positive (Negative)	Actual Percent	Comparative		Change From Budget Estimate	Actual Percent
						2019 Budget Estimate	12/31/2019 Actual		
<b>General Government Facilities</b>									
Personnel services	\$ 399,147	\$ 399,147	\$ 415,821	\$ (16,674)	104%	\$ 400,209	\$ 415,821	\$ (15,612)	103.9%
Commodities	22,174	22,174	22,189	(15)	100%	24,452	22,189	2,263	90.7%
Other charges and services	186,003	186,003	187,561	(1,558)	101%	183,334	187,561	(4,227)	102.3%
<b>Total</b>	<b>607,324</b>	<b>607,324</b>	<b>625,571</b>	<b>(18,247)</b>	<b>103%</b>	<b>607,995</b>	<b>625,571</b>	<b>(17,576)</b>	<b>102.9%</b>
<b>Finance</b>									
Personnel services	716,653	716,653	705,368	11,285	98%	721,346	705,368	15,978	97.8%
Commodities	3,525	3,525	1,254	2,271	36%	2,136	1,254	882	58.7%
Other charges and services	84,251	84,251	84,966	(715)	101%	88,036	84,966	3,070	96.5%
<b>Total</b>	<b>804,429</b>	<b>804,429</b>	<b>791,588</b>	<b>12,841</b>	<b>98%</b>	<b>811,518</b>	<b>791,588</b>	<b>19,930</b>	<b>97.5%</b>
<b>Information Technology</b>									
Personnel services	443,618	443,618	435,708	7,910	98%	437,644	435,708	1,936	99.6%
Commodities	4,425	4,425	5,613	(1,188)	127%	3,600	5,613	(2,013)	155.9%
Other charges and services	340,502	340,502	366,692	(26,190)	108%	342,551	366,692	(24,141)	107.0%
<b>Total</b>	<b>788,545</b>	<b>788,545</b>	<b>808,013</b>	<b>(19,468)</b>	<b>102%</b>	<b>783,795</b>	<b>808,013</b>	<b>(24,218)</b>	<b>103.1%</b>
<b>Human Resources</b>									
Personnel services	416,092	416,092	401,902	14,190	97%	401,576	401,902	(326)	100.1%
Commodities	3,865	3,865	4,145	(280)	107%	4,677	4,145	532	88.6%
Other charges and services	108,040	108,040	89,874	18,166	83%	105,424	89,874	15,550	85.3%
<b>Total</b>	<b>527,997</b>	<b>527,997</b>	<b>495,921</b>	<b>32,076</b>	<b>94%</b>	<b>511,677</b>	<b>495,921</b>	<b>15,756</b>	<b>96.9%</b>
<b>Insurance</b>									
Other charges and services	285,000	435,727	435,727	-	100%	435,727	435,727	-	100.0%
<b>Police</b>									
Personnel services	9,083,175	9,056,175	8,976,742	79,433	99%	9,021,681	8,976,742	44,939	99.5%
Commodities	401,462	371,662	339,589	32,073	91%	373,613	339,589	34,024	90.9%
Other charges and services	2,143,651	2,133,451	2,063,344	70,107	97%	2,136,198	2,063,344	72,854	96.6%
<b>Total</b>	<b>11,628,288</b>	<b>11,561,288</b>	<b>11,379,675</b>	<b>181,613</b>	<b>98%</b>	<b>11,531,492</b>	<b>11,379,675</b>	<b>151,817</b>	<b>98.7%</b>
<b>Fire</b>									
Personnel services	1,245,784	1,245,284	1,224,204	21,080	98%	1,238,506	1,224,204	14,302	98.8%
Fire Relief Contribution/State Aid	363,351	383,598	383,598	-	100%	376,650	383,598	(6,948)	101.8%
Commodities	153,816	155,821	141,285	14,536	91%	145,005	141,285	3,720	97.4%
Other charges and services	271,986	279,986	286,429	(6,443)	102%	283,795	286,429	(2,634)	100.9%
<b>Total</b>	<b>2,034,937</b>	<b>2,064,689</b>	<b>2,035,516</b>	<b>29,173</b>	<b>99%</b>	<b>2,043,956</b>	<b>2,035,516</b>	<b>8,440</b>	<b>99.6%</b>

(continued)

General Fund  
Schedule of Expenditures

Expenditures (continued)	2019 Adopted Budget	2019 Amended Budget	12/31/2019 Actual	Variance from Adopted Budget Positive (Negative)	Actual Percent	Comparative		Change From Budget Estimate	Actual Percent
						2019 Budget Estimate	12/31/2019 Actual		
<b>Engineering</b>									
Personnel services	\$ 769,706	\$ 769,706	\$ 779,159	\$ (9,453)	101%	\$ 778,419	\$ 779,159	\$ (740)	100.1%
Commodities	12,966	12,966	7,821	5,145	60%	12,215	7,821	4,394	64.0%
Other charges and services	99,085	99,085	73,107	25,978	74%	93,257	73,107	20,150	78.4%
Capital outlay	-	-	16,329	(16,329)	0%	-	16,329	(16,329)	0.0%
<b>Total</b>	<b>881,757</b>	<b>881,757</b>	<b>876,416</b>	<b>5,341</b>	<b>99%</b>	<b>883,891</b>	<b>876,416</b>	<b>7,475</b>	<b>99.2%</b>
<b>Construction Services</b>									
Personnel services	552,065	552,065	490,045	62,020	89%	523,562	490,045	33,517	93.6%
Commodities	7,915	7,915	7,496	419	95%	9,118	7,496	1,622	82.2%
Other charges and services	13,890	13,890	10,699	3,191	77%	13,728	10,699	3,029	77.9%
<b>Total</b>	<b>573,870</b>	<b>573,870</b>	<b>508,240</b>	<b>65,630</b>	<b>89%</b>	<b>546,408</b>	<b>508,240</b>	<b>38,168</b>	<b>93.0%</b>
<b>Streets</b>									
Personnel services	2,183,894	2,183,894	2,276,916	(93,022)	104%	2,243,719	2,276,916	(33,197)	101.5%
Commodities	746,573	746,573	834,394	(87,821)	112%	792,502	834,394	(41,892)	105.3%
Other charges and services	358,150	358,150	316,586	41,564	88%	362,392	316,586	45,806	87.4%
Capital outlay	-	10,929	-	10,929	0%	10,929	-	10,929	0.0%
<b>Total</b>	<b>3,288,617</b>	<b>3,299,546</b>	<b>3,427,896</b>	<b>(128,350)</b>	<b>104%</b>	<b>3,409,542</b>	<b>3,427,896</b>	<b>(18,354)</b>	<b>100.5%</b>
<b>Parks</b>									
Personnel services	1,925,115	1,925,115	1,891,602	33,513	98%	1,914,902	1,891,602	23,300	98.8%
Commodities	296,140	296,140	272,984	23,156	92%	292,172	272,984	19,188	93.4%
Other charges and services	523,708	523,708	492,539	31,169	94%	519,264	492,539	26,725	94.9%
Capital outlay	-	-	-	-	0%	-	-	-	0.0%
<b>Total</b>	<b>2,744,963</b>	<b>2,744,963</b>	<b>2,657,125</b>	<b>87,838</b>	<b>97%</b>	<b>2,726,338</b>	<b>2,657,125</b>	<b>69,213</b>	<b>97.5%</b>
<b>Recreation</b>									
Personnel services	419,055	419,055	411,215	7,840	98%	412,428	411,215	1,213	99.7%
Commodities	35,577	35,577	30,763	4,814	86%	35,555	30,763	4,792	86.6%
Other charges and services	290,505	290,505	303,511	(13,006)	104%	307,910	303,511	4,399	98.6%
<b>Total</b>	<b>745,137</b>	<b>745,137</b>	<b>745,489</b>	<b>(352)</b>	<b>100%</b>	<b>755,893</b>	<b>745,489</b>	<b>10,404</b>	<b>98.6%</b>
<b>Heritage Center</b>									
Personnel services	71,576	71,576	62,954	8,622	88%	66,979	62,954	4,025	94.0%
Commodities	9,358	9,358	6,423	2,935	69%	9,358	6,423	2,935	68.6%
Other charges and services	57,740	57,740	48,604	9,136	84%	57,157	48,604	8,553	85.0%
<b>Total</b>	<b>138,674</b>	<b>138,674</b>	<b>117,981</b>	<b>20,693</b>	<b>85%</b>	<b>133,494</b>	<b>117,981</b>	<b>15,513</b>	<b>88.4%</b>
<b>Arts Center</b>									
Personnel services	299,614	324,664	347,403	(22,739)	107%	332,937	347,403	(14,466)	104.3%
Commodities	40,020	47,082	40,716	6,366	86%	46,233	40,716	5,517	88.1%
Other charges and services	210,415	241,810	265,437	(23,627)	110%	220,306	265,437	(45,131)	120.5%
Capital outlay	-	5,250	20,245	(14,995)	386%	5,250	20,245	(14,995)	385.6%
<b>Total</b>	<b>550,049</b>	<b>618,806</b>	<b>673,801</b>	<b>(54,995)</b>	<b>109%</b>	<b>604,726</b>	<b>673,801</b>	<b>(69,075)</b>	<b>111.4%</b>