AGENDA

CITY COUNCIL WORK SESSION

May 28, 2024 - 6:00 PM

Lakeville City Hall, Marion Conference Room

Members of the public can participate in person at the Lakeville City Hall, Marion Conference Room, 20195 Holyoke Avenue. Members of the public may join the meeting via Teams Meeting, **Meeting ID: 280 091 545 848 or by calling Toll Number 1-323-433-2142; Conference ID: 678 432 13#.** The mayor will allow for public comments and questions at the appropriate time.

The City Council is provided background information for agenda items in advance by staff and appointed commissions, committees, and boards. Decisions are based on this information, as well as City policy, practices, input from constituents, and a council member's personal judgment.

1. Call to order, moment of silence and flag pledge

2. Citizen Comments

3. Discussion Items

6:05 p.m.	a.	Pan-O-Prog Update	Paul Oehme
6:20 p.m.	b.	Credit River Development Proposal	Zach Johnson
6:35 p.m.	c.	FiRST Center Design & Cost Update	Allyn Kuennen
7:05 p.m.	d.	Employee Compensation and Benefits	Alissa Frey
7:30 p.m.	e.	1st Quarter 2024 Financial Report	Julie Stahl
7:40 p.m.	f.	City Proclamation Policy	Justin Miller

4. Items for Future Discussion

5. Committee/ City Administrator Updates

6. Adjourn

Date: 5/28/2024

Pan-O-Prog Update

Proposed Action

Staff recommends adoption of the following motion: No formal action required. For discussion only.

Overview

Representatives from the Pan-O-Prog board will give an update on plans for this year's festival with a general overview of the ongoing planning and support from sponsors, volunteers and partners (city, school, etc.). Many new events are being programmed and some events have changed. Some notable proposed new events include:

- Cricket Tournament - Aronson Park - Saturday, July 6th
- Puzzle Contest - Century Middle School - Monday, July 8th
- Expanded Market Plaza Stage entertainment - evening July 11th and Sunday, July 14th
- Chalk Art Exhibition – On Holyoke Ave (207th to 209th) - Sunday, July 14th 9:00 am to 5:00 pm
- Lion's Tex-Mex Family Fiesta - Lakeville Arts Center grounds - Sunday, July 14th noon to 5:00

The traffic control plan in the downtown would need to change to accommodate the new and expanded events. Sections of Holyoke Ave. would be closed to traffic for the events.

More information about this year's festival can be found at the Pan-O-Prog website. Pan-O-Prog Website

Supporting Information

None

Financial Impact: $ **Budgeted:** Yes **Source:**
Envision Lakeville Community Values: A Sense of Community and Belonging
Report Completed by: Paul Oehme, Public Works Director

Date: 5/28/2024

Credit River Development Proposal

Proposed Action

Staff recommends adoption of the following motion: **No action required. Staff will provide an update on a prospective private development proposal.**

Overview

Tradition Development has submitted a sketch plan for a private development proposal at the northwest corner of 185th Street (County State Aid Highway 60) and Judicial Road. The prospective development is located within Credit River and Scott County and is subject to Credit River zoning and subdivision ordinances. The Developer is requesting to serve the development with City of Lakeville sanitary sewer and water, as Credit River does not have a public water supply or sanitary sewer capacity available at this location. City and County staff have had preliminary discussions in an effort to coordinate and advance the project. City staff will share an update on active project elements, including:

- Review of City of Lakeville infrastructure (sanitary sewer, water and streets) and the capacity to serve the proposed subdivision
- Potential agreements
- Overview of development timeframe (next steps)

Supporting Information

1. Conceptual Layout

Financial Impact: $ **Budgeted:** No **Source:**
Envision Lakeville Community Values:
Report Completed by: Zach Johnson, City Engineer

AREA SUMMARY (BARTELDS PROPERTY):

GROSS AREA:	4,291,450 SF	(98.52 AC)
WETLAND:	137,303 SF	(3.15 AC)
WETLAND 1–	21,574 SF	
WETLAND 2–	88,524 SF	
WETLAND 3–	24,587 SF	
WETLAND 4–	2,618 SF	
NON BUILDABLE AREA:	355,480 SF	(8.16 AC)
NET AREA:	3,798,667 SF	(87.21 AC)
NET DENSITY:		2.52 UNITS/AC

EXCEPTION PARCEL:

GROSS AREA:	740,095 SF	(16.99 AC)
WETLAND:	22,573 SF	(0.52 AC)
NET AREA:	717,522 SF	(16.47 AC)

OVERALL AREA AND DENSITY: Includes Ghost plat area

TOTAL GROSS AREA: 115.51 AC

TOTAL NET AREA: 103.68 AC

TOTAL NET DENSITY: 3.18 UNITS/AC

LOT BREAKDOWN:

TRADITION 76' X 130'	101 LOTS
HERITAGE 64' X 125'	78 LOTS
VILLA (SIDE LOAD) 57' X 146'	21 LOTS
VILLA (FRONT LOAD) 53' X 129'	19 LOTS
EXISTING HOUSE	1 LOT
	220 LOTS

GHOST PLAT

6–UNIT:	1 BUILDINGS	6 UNITS
5–UNIT:	10 BUILDINGS	50 UNITS
4–UNIT:	10 BUILDINGS	40 UNITS
3–UNIT:	4 BUILDING	12 UNITS
2–UNIT:	1 BUILDING	2 UNITS
		110 GHOST PLAT LOTS

SETBACK:

R1
FRONT: = 30'
REAR= 30'
SIDE= 10' AND 5'

R2
FRONT= 25'
REAR= 30'
SIDE= 6' AND 6'

SETBACK ALONG COLLECTOR ROAD= 50'

BARTELDS PROPERTY
CREDIT RIVER, MN

CONCEPT G

N
0' 75' 150'
DATE: 4/10/2024
DESIGNED BY: C. WICKLUND
DRAWN BY: J. PINNELLO
SCALE: 1"=150'

ALLIANT ENGINEERING

Date: 5/28/2024

FiRST Center Design & Cost Update

Proposed Action

Staff recommends adoption of the following motion: No formal action required. For discussion only.

Overview

At the January work session, City Council reviewed the preliminary building layout, site design, and cost estimates for the FiRST Center as prepared by Leo A Daly. The City Council directed staff to move forward with the design and to obtain proposals for construction management services. RJM Construction was ultimately hired as the construction manager at risk for the project. RJM Construction joined the team in April and has worked with staff and Leo A Daly to prepare the most recent cost estimates as we work towards refining the building and site design in an effort to reduce costs wherever possible.

Staff, representatives from Leo A Daly, and RJM Construction will be at the May work session to review the latest design and to discuss the current construction cost estimates.

Supporting Information

1. FiRST CenterCouncil Presentation

Financial Impact: $TBD **Budgeted:** No **Source:**
Envision Lakeville Community Values: Good Value for Public Service
Report Completed by: Allyn Kuennen, Assistant City Administrator

CITY OF LAKEVILLE

Lakeville FiRST Center

Council Workshop 2

May 28, 2024

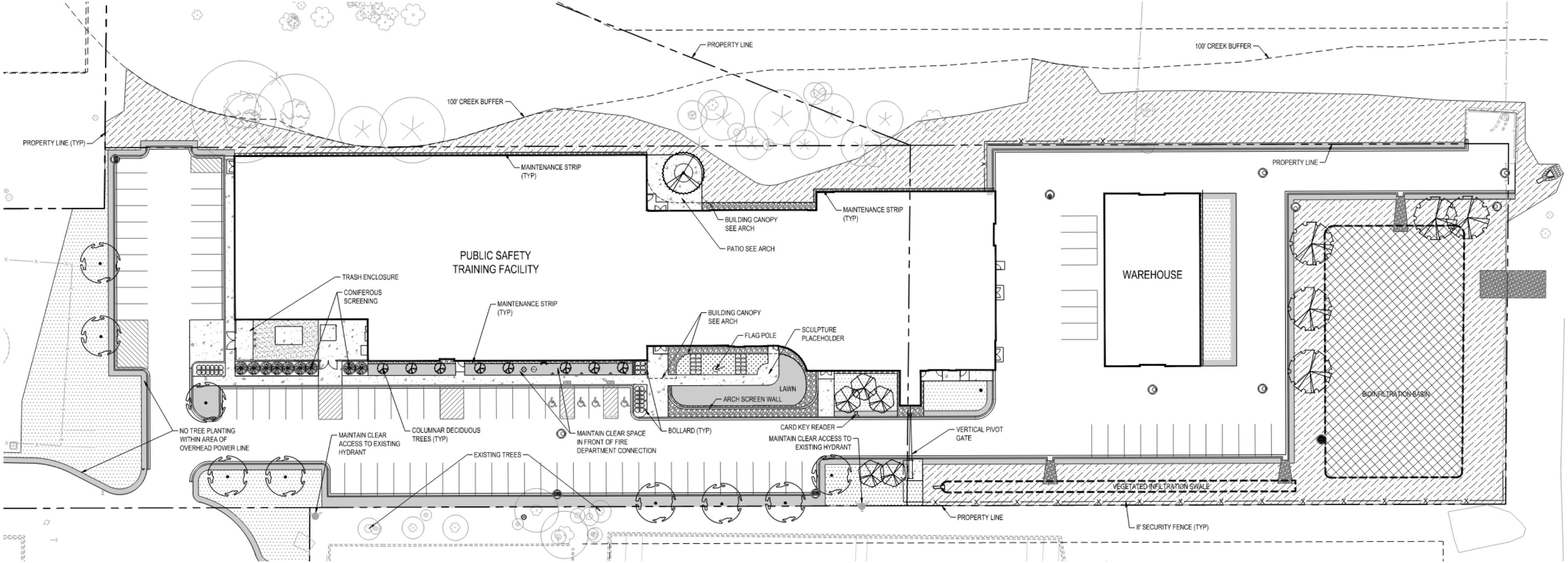
LEO A DALY

Lakeville

PHASE 2 – SCHEMATIC DESIGN REVIEW

Phase 2: Design and Construction	**234 days**	**Wed 1/24/24**	**Tue 12/17/24**
SD	**88 days**	**Wed 1/24/24**	**Tue 5/28/24**
SD KO Meeting - Are we where we want to be?	0 days	Wed 1/24/24	Wed 1/24/24
Design Review Meetings	**41 days**	**Wed 1/31/24**	**Wed 3/27/24**
City Review Mtg 0 - Meet with CNH regarding Fire Station	0 days	Wed 1/31/24	Wed 1/31/24
Design Review Mtg 1 - Updated Floor Plans / Interior RBT 3D views	0 days	Wed 2/7/24	Wed 2/7/24
Design Review Mtg 2 - Exterior	0 days	Wed 2/21/24	Wed 2/21/24
City Review Mtg 1 - Planning	0 days	Wed 2/28/24	Wed 2/28/24
Design Review Mtg 3 - Range Training / Exterior review	0 days	Wed 3/6/24	Wed 3/6/24
Design Review Mtg 4 - Systems / B3 review	0 days	Wed 3/20/24	Wed 3/20/24
OAC Meeting - KO CMr	0 days	Wed 3/27/24	Wed 3/27/24
Pricing / QC Review Meeting	**39 days**	**Wed 4/3/24**	**Tue 5/28/24**
Internal QC Review Begins / RJM onboarding	5 days	Wed 4/3/24	Tue 4/9/24
QC pick up Begins / Design Rendering Updates (Teams)	5 days	Wed 4/10/24	Tue 4/16/24
Start SD Pricing	0 days	Wed 4/17/24	Wed 4/17/24
Client Check In Meeting (if necessary)	0 days	Fri 4/19/24	Fri 4/19/24
SD Page Turn / Cost Estimate Meeting (in person)	0 days	Wed 5/8/24	Wed 5/8/24
Final SD Package Complete / Review Council Presentation (online)	0 days	Wed 5/15/24	Wed 5/15/24
Council Workshop packet due	0 days	Tue 5/21/24	Tue 5/21/24
Council Workshop	0 days	Tue 5/28/24	Tue 5/28/24

PRELIMINARY SITE PLAN



LEO A DALY

LAKEVILLE FiRST CENTER

7700 214TH Street West

PRELIMINARY RENDERING

PRELIMINARY RENDERING

PRELIMINARY RENDERING

PROGRAM HIGHLIGHTS

ROOM NAME	DESCRIPTION	PRE-DESIGN GSF	SCHEMATIC DESIGN GSF
LEVEL 1			
MECHANICAL		2,550	2,397
25 YARD FIRING RANGE	25 YARD RANGE WITH (6) 4’-0” WIDE LANES	4,089	3,936
50 YARD FIRING RANGE	50 YARD RANGE WITH (13) 4’-0” WIDE LANES	12,149	11,396
LOADING	COVERED LOADING WITH OVERHEAD DOORS	386	462
AMMO STORAGE	STORAGE FOR BOTH LAKEVILLE AND PARTNER/MEMBER AGENCIES	825	776
GUN CLEANING	8 STATIONS AT 4’-0” PER STATION	402	451
MEETING ROOM	45 OR 100 PERSON MEETING ROOM WITH PARTION DIVIDER	2,424	2,297
BREAK	KITCHEN WITH SEATING FOR APPROX. 35 PEOPLE	683	749
LOBBY	MAIN ENTRY WITH DISPLAY CASE	829	722
OFFICE	ONE PERSON OFFICE	216	210
FRONT DESK	CHECK-IN DESK WITH TOUCHDOWN DESK SPACE	203	202
CONFERENCE	12 PERSON CONFERENCE ROOM	336	408
MATS	PADDED ROOM FOR USE OF FORCE AND DEFENSE TRAINING	1,558	1,482
MULTI-PURPOSE (FORMERLY VR)	FLEX SPACE FOR STAGING, CLASSROOM OR VR USE	1,363	792
TACTICAL TRAINING	SCENARIO TRAINING SPACE WITH MOVEABLE WALL SYSTEMS	5,455	3,531
LEVEL 2			
MECHANICAL/ELECTRICAL		1,006	0
TACTICAL TRAINING	FLEXIBLE, OPEN TRAINING SPACE	4,663	2,821
TOTAL BUILDING GSF*		**49,038***	**43,545***

***BUILDING GSF DOES NOT INCLUDES WAREHOUSE BUILDING GSF (PD = 5,729 GSF; SD = 4,995 NSF)**

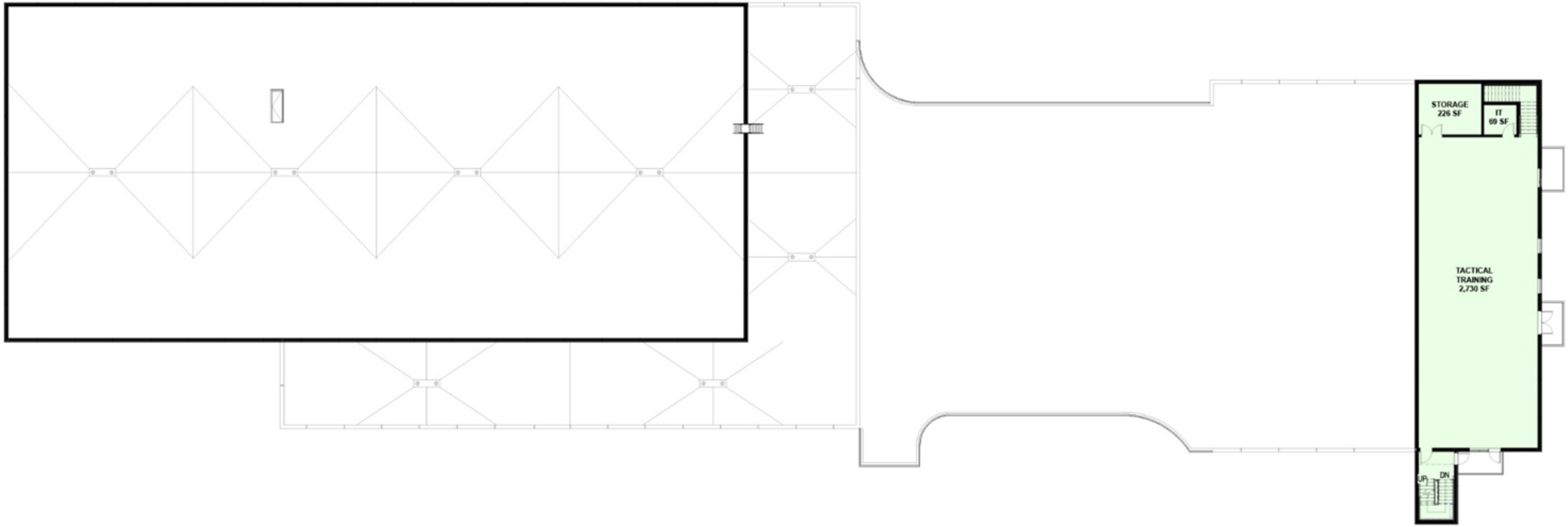
Lakeville

LEO A DALY

FLOOR PLANS: LEVEL 1

LEVEL 1 GSF: 40,005 SF
(does not include warehouse)

FLOOR PLANS: LEVEL 2



LEVEL 2 GSF: 3,540 SF

PRELIMINARY RENDERING

PRELIMINARY RENDERING

PRELIMINARY RENDERING

PROJECT COST: PD vs SD

$21,480,834 Construction Cost
+
$2,776,589 Soft Cost
=
$24,257,423 Project Cost
-
$7,170,000 State of Minnesota
=
$17,087,423 TOTAL CAPITAL COST

Contingencies:

Escalation: 5% to 07/2025 or $967k

Design and Construction: 10% or $1.76 million

Soft Cost: 15% or $362k

$21,933,333 Construction Cost
+
$2,774,239 Soft Cost
=
$24,707,572 Project Cost*
-
$7,170,000 State of Minnesota
-
$800,000
=
$16,737,572 TOTAL CAPITAL COST *

Contingencies:

Escalation: 0%

Design and Construction: 10% or $2.02 million

Soft Cost: 15% or $362k

** DOES NOT INCLUDE ALTERNATES*
SEE NEXT PAGE

PROJECT COST: ALTERNATES AND COST SAVINGS

BASE BID ***$16,737,572***

ITEM	ALTERNATES
WAREHOUSE	$994,785
HYBRID RANGE BAFFLES	~~($105,227)~~
DUAL RUNNING MAN TARGETS	$29,535
ACOUSTIC ENHANCEMENTS AT RANGE	$30,716
CONTRUCTION COST AFTER ALTERNATES	***$17,792,608***

ITEM	VE ITEMS
OFFICE AND RBT HVAC SCREENING	?
OMIT MAKE UP AIR AT WAREHOUSE	?

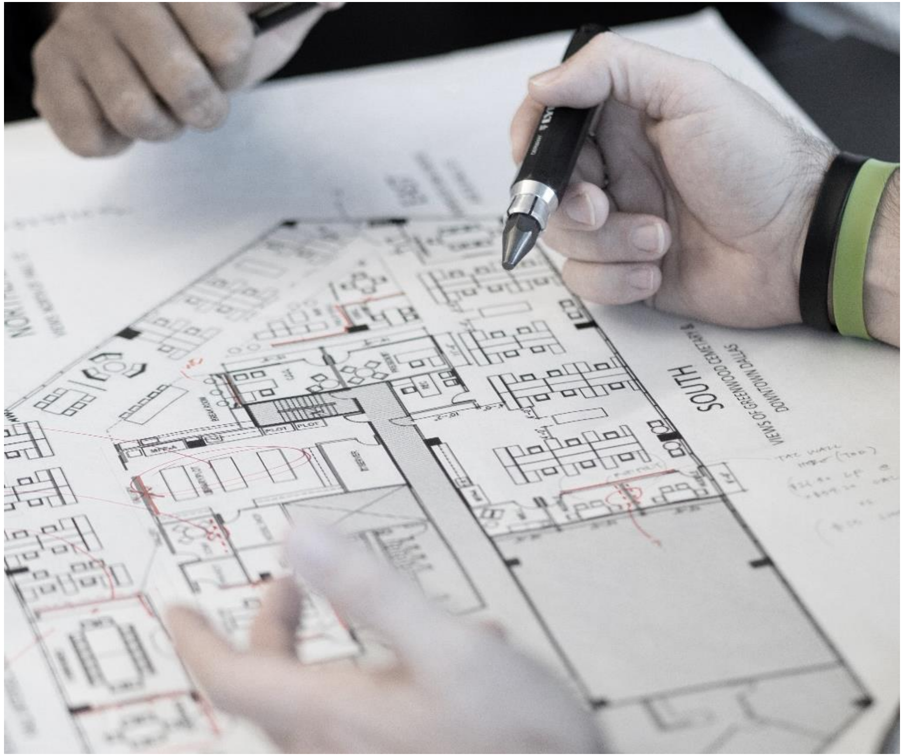
PROJECT COST: COST REDUCTION EFFORTS DURING SD REVIEW

ITEM	COST REDUCTIONS
REDUCE 3,000 SF OF RBT AT LEVELS 1 AND 2	($525,744)
REMOVE “SCENARIO FACADES” IN RBT	($70,000)
CHANGE ROOF TYPE FROM BUILT-UP TO EPDM	($292,996)
CHANGE OVERFLOW ROOF DRAINS	($63,000)
RANGE EQUIPMENT MODIFICATIONS	($50,000)
RANGE HVAC MODIFICATIONS	($150,000)
TOTAL COST SAVING REDUCTIONS	**($1,151,740)**
B3 ADHERANCE NO LONGER REQUIRED	($5,062,310)

PROJECT COST: OVERALL LAKEVILLE CONTRIBUTION

TOTAL COST	$24,707,572
STATE OF MN CONTRIBUTION	($7,170,000)
FEDERAL GRANT	($800,000)
ACCEPTANCE OF ALTERNATES 1, 3, 4	$1,055,036
CITY OF LAKEVILLE CONTRIBUTION	**$17,792,608**

PHASE 2 – DESIGN & BIDDING



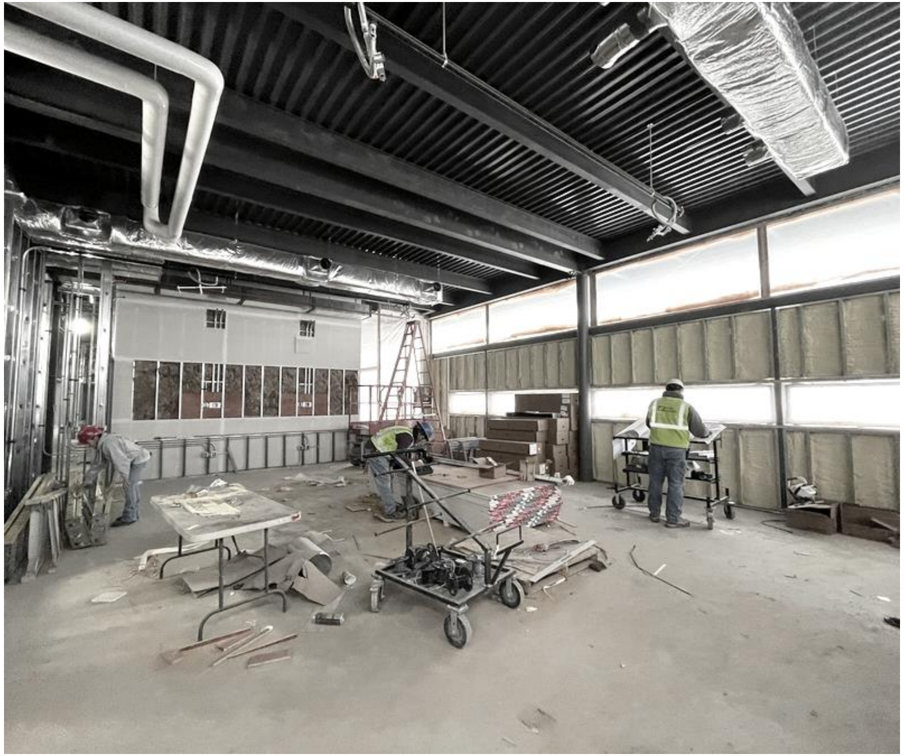
DESIGN

Completion by
December 2024

BIDDING / NEGOTIATION

Anticipated
Completion by
February 2025

PHASE 3 – CONSTRUCTION



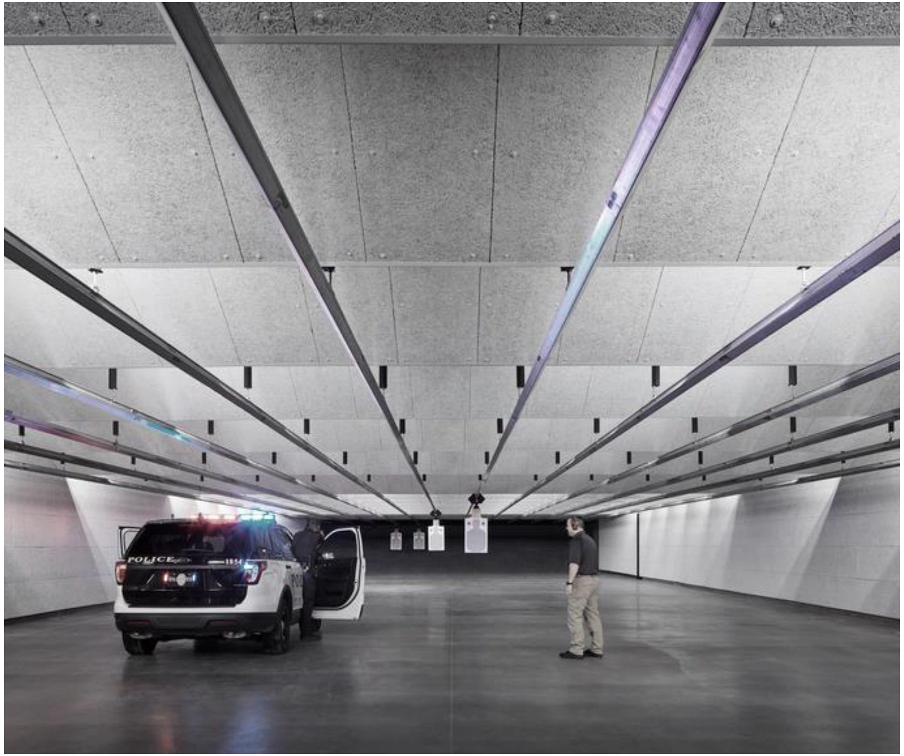
CONSTRUCTION START

Anticipated by April 2025

CONSTRUCTION END

Anticipated Completion by April 2026

MOVE-IN & OPEN FOR BUSINESS



CLOSEOUT

Anticipated
Completion by
May - June 2026

OPEN TO AGENCIES

Anticipated
July 2026

Lakeville FiRST Center

LEO A DALY

Q&A

Date: 5/28/2024

Employee Compensation and Benefits

Proposed Action

Staff recommends adoption of the following motion: No formal action required. For discussion only.

Overview

City staff is currently working on a market comparison of employee compensation. The data being used is current compensation of our 14 comparable market groups. The goal is to get a better understanding of what Lakeville's compensation philosophy should be moving forward.

During union negotiations, the topic of health insurance surfaced several times. Since then, our insurance committee has been meeting to gain a better understanding of employees' concerns regarding health insurance. The insurance committee requested to see how we compare to our peer market groups. Staff collected and analyzed health information provided from 12 of the 14 market groups. The information collected can be reviewed on the attached 'Benefits Comparison 2024' workbook. The information collected was summarized to the insurance committee, as best as possible. This can be seen in the attached 'Summary of Comparable City Benefits'. It's important to note that each city has different plan options, premiums and carriers, so no comparison is identical. While renewal information and pricing is not yet known for 2025, staff is recommending an increase to the city's employer contribution, specifically to the two-party and family tiers.

Supporting Information

1. Compensation & Benefits - Personnel Committee
2. Summary of Comparable City Benefits
3. Benefits Comparison 2024

Financial Impact: $TBD **Budgeted:** No **Source:**
Envision Lakeville Community Values: Good Value for Public Service
Report Completed by: Alissa Frey, Human Resources Director

Compensation and Benefits Review

Job Classification & Compensation Review

- Springsted completed in 2018.
- Combination of point factor/evaluation and market research = Lakeville's compensation plan
- Maintain plan by:
  - Re-evaluate new positions or positions that experience significant change
  - Occasionally compare to market comparisons

Compensation Philosophy

Currently-Lakeville strives to have wages that are between 90-95% of the market average, or better.

- Does this still make sense?

*Market Comparable Group: Bloomington, Brooklyn Park, Plymouth, Woodbury, Blaine, Maple Grove, Eagan, Eden Prairie, Coon Rapids, Burnsville, Minnetonka, Apple Valley, Edina and St. Louis Park.

Others' Philosophy

Burnsville: to be aligned with the 75th percentile of our comparable market cities.

Coon Rapids: Strive for 100% of market average.

Eagan: to be aligned with the 75th percentile of our comparable market cities.

Maple Grove: to be externally competitive within our market. (No numbers).

Plymouth: to be at the 75th percentile of max pay of metro suburbs of a population of 50k and higher.

St. Louis Park: to be at the 85th percentile of comparable market cities.

Health Insurance Benefits

We offer 2 HDHP options with the choice of 4 different networks.

1. 2500/5000 plan; 20% co-insurance; VEBA
2. 3200/6400 plan; 20% co-insurance; HSA

Network options: Park Nicollet, Elect, Vantage and Passport.
*Premium depends on network selected.

Those who waive benefits = $50/month

Benefit Comparison

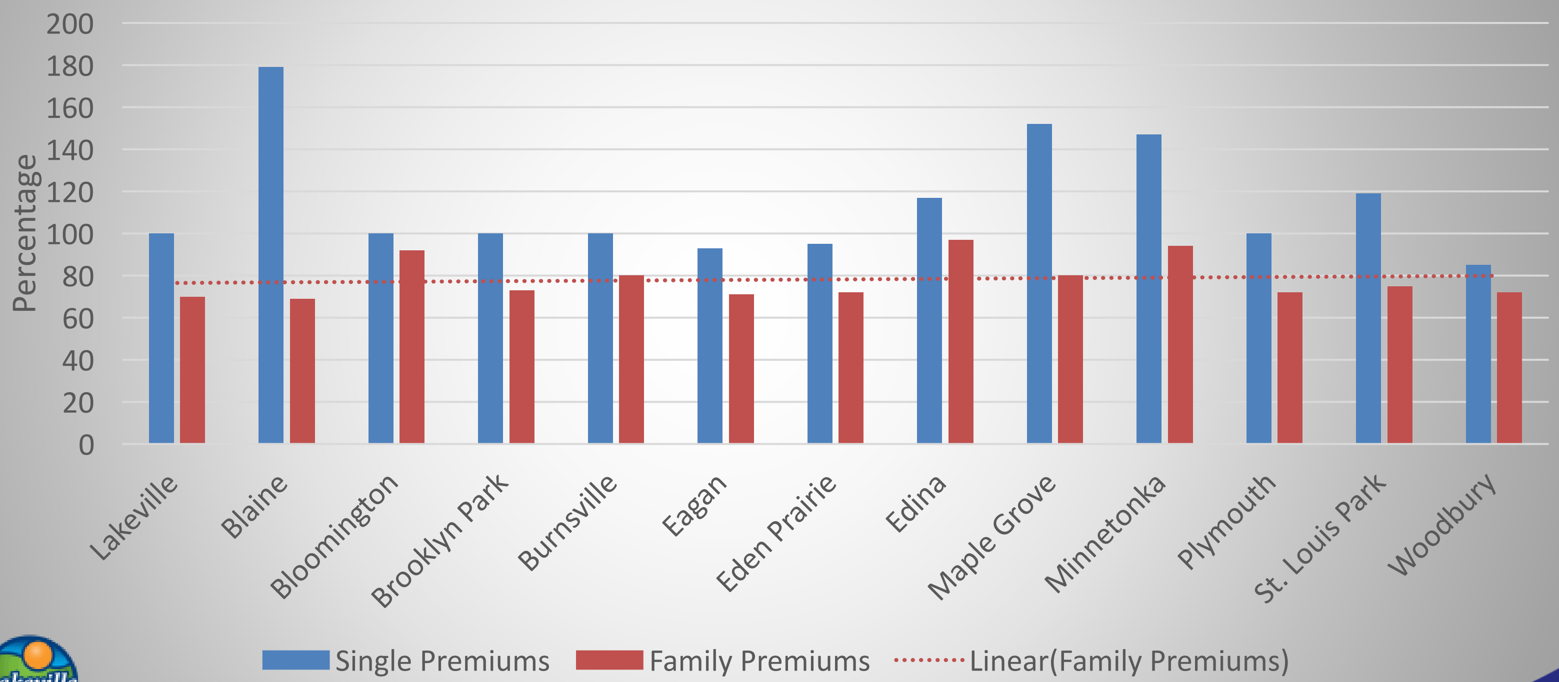
Focusing on health/medical benefits specifically, our research shows Lakeville's benefits are not as competitive as our other public comparable groups.

Factors included:

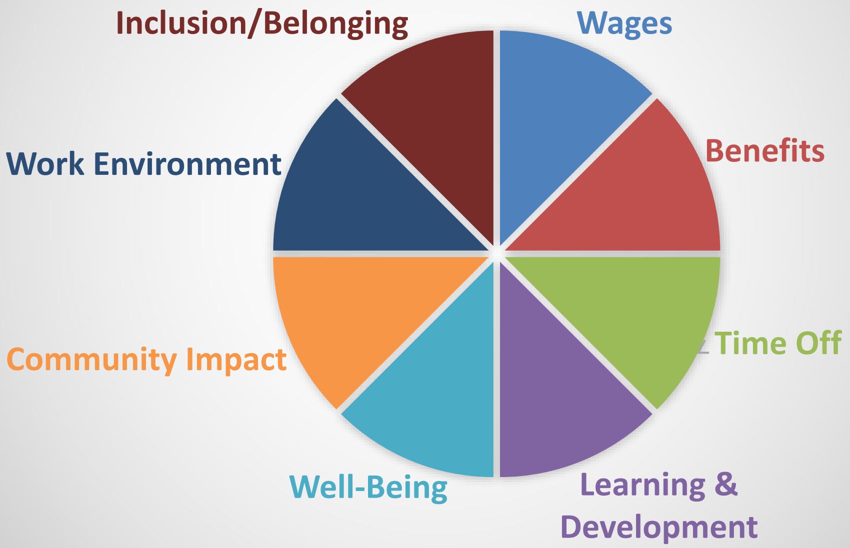
- Annual deductible
- Co-insurance
- Annual out-of-pocket maximum
- Total monthly premium
- Monthly employer contribution
- Monthly HSA/VEBA employer contributions
- Monthly amount for waived coverage

Difference = Employee Premium
***biggest feedback area for improvement**

Employer Contribution Comparison



Total Compensation



Lakeville, Minnesota—*Positioned to Thrive*

Potential Benefit Recommendations

- Increase the employer contribution to monthly premiums.
- Consider plan option changes; depending on renewal information.
- HCSP Offering city-wide (HSA/VEBA = current; HCSP = future)
- Tuition Reimbursement program city-wide
- Paid parental leave
- Volunteer Day

Summary of Comparable Benefits

Out of our 14 comparable cities, we were able to obtain 12 benefit guides/information packets. Those 12 cities are: Blaine, Bloomington, Brooklyn Park, Burnsville, Eagan, Eden Prairie, Edina, Maple Grove, Minnetonka, Plymouth, St. Louis Park and Woodbury.

As a reminder here is what the city of Lakeville offers in regard to health insurance and what was used to compare our insurance to other cities. We offer 4 networks total, but for purposes of comparison in this exercise, only the Park Nicollet and Passport networks were used. These were selected because one is commonly used as a "base" plan (cheapest-PN), and the other is our largest (most expensive) plan.

<table>
<tr><th>Annual Deductible</th><th>Co-Insurance (EE)</th><th>Annual OOPM</th><th>Network</th><th>Total Monthly Premium</th><th>Monthly ER Contribution</th><th>Monthly Employee Premium</th><th>ER Monthly HSA/ VEBA</th><th>Waive Amount</th></tr>
<tr><td>2500/ 5000</td><td>20%</td><td>3500/ 6000</td><td>Park Nicollet</td><td>EE=$762.48
EE+C= $1,522.01
EE+S= $1,642.36
F= $2,006.06</td><td>EE= $724.82
EE+C= $1,012.78
EE+S= $1,092.87
F= $1,334.89</td><td>EE= $37.66
EE+C= $509.23
EE+S= $549.49
F= $671.17</td><td rowspan="4">EE= $176.67

EE+1= $218.33

F= $238.33</td><td rowspan="4">$50</td></tr>
<tr><td>2500/ 5000</td><td>20%</td><td>3500/ 6000</td><td>Passport</td><td>EE= $866.45
EE+C= $1,729.56
EE+S= $1,866.32
F= $2,279.62</td><td>EE= $724.82
EE+C= $1,012.78
EE+S= $1,092.87
F= $1,334.89</td><td>EE= $141.63
EE+C= $716.78
EE+S= $773.45
F= $944.73</td></tr>
<tr><td>3200/ 6400</td><td>20%</td><td>4000/ 8000</td><td>Park Nicollet</td><td>EE= $724.82
EE+C= $1,446.83
EE+S= $1,561.24
F= $1,906.98</td><td>EE= $724.82
EE+C=$1,012.78
EE+S=$1,092.87
F= $1,334.89</td><td>EE= $0.00
EE+C= $434.05
EE+S= $468.37
F= $572.09</td></tr>
<tr><td>3200/ 6400</td><td>20%</td><td>4000/ 8000</td><td>Passport</td><td>EE= $823.66
EE+C= $1,644.13
EE+S= $1,774.14
F= $2,167.02</td><td>EE= $724.82
EE+C= $1,012.78
EE+S= $1,092.87
F= $1,334.89</td><td>EE= $98.84
EE+C= $631.35
EE+S= $681.27
F= $832.13</td></tr>
</table>

Of these 12 cities, only 2 of them use Medica as their health insurance provider. Looking specifically at these two cities, one is on MHC with us (Bloomington)- the other is not (Minnetonka). Majority of the other cities are with HealthPartners, one is with BCBS (Eagan) and one on PEIP (Woodbury). Below is a summary of how other cities' benefits compare to Lakeville:

Number of cities with the same or lower annual deductible options: 11

Number of cities that offer plans with lower annual deductible options than Lakeville: 5

Number of cities that offer plans with co-insurance less than 20%: 11 (most cities' offer plans that have 0% co-insurance, the only one who doesn't is Eden Prairie).

Number of cities that offer ONLY an open access network: 2 (Blaine and Eden Prairie) All others offer a smaller network as well as an open access network.

Number of cities that have higher monthly premiums costs than Lakeville: 3 (Edina all plan options, Minnetonka all, and Woodbury all)

Of these, all offer employer contributions more generous than Lakeville:

1. Edina offers the same two HDHP options as us. On their 2500/5000 plan, Perform network the employer contribution ranges from 100 (single)-84% (family). On the Open access network the ER contribution is 100-82%. Their employer contribution is more generous on the 3200/6400 plan, however, this is more of a true cafeteria style plan. Meaning- employees would be paying more for additional benefits such as dental, etc. On this plan, Perform network ER contributes 119-99%. On the open access network, 116-97%. Example: employee on family coverage, open access network pays: $63/month or $31.50/check.
2. Minnetonka offers a similar employer contribution to above; extra dollars can be put to other benefits so employees may see a cost higher on dental. On Minnetonka's 3200/6400 plan the ER contributes 147-94% of the premium on the Park Nicollet network and 125-80% on the Passport network. Example: employee on family coverage, passport network pays: $504.91/month or $252.46/check.
3. Woodbury offers an employer contribution whose dollar amount is more generous than Lakeville, but in terms of percentage compared to the premium it's 85-72%. Actual dollar amount contribution ranges from $678.89 (single) to $2,168.84 (family).

All other employer contribution ranges by city (using most comparable plan options):

Blaine: 3200/6400 Plan, OA network 176-68%. 4000/8000 Plan, OA network 179-69%.

Bloomington: 3200/6400 Plan, Park Nicollet network, 100-98%. 3200/6400 Plan, passport network, 93-92%.

Brooklyn Park: 2000/4000 plan, OA network, 74-67%. 3200/6400 plan, Achieve network, 100-79%. 3200/6400 plan OA network, 93-73%.

Burnsville: 3200/6400 plan, OA network, 100-80%.

Eagan: 1500/3000 plan Aware network, 93-71%.

Eden Prairie: 2000/4000 plan, OA network, 95-72%.

Maple Grove: 3200/6400 plan OA network, 152-80%.

Plymouth: 2500/5000 plan OA network, 100-72%.

St. Louis Park: 2500/5000 plan OA network, 119-75%.

Cities that offer a more generous HSA/VEBA contribution: 4 (Burnsville, Eagan, Minnetonka, St. Louis Park)

Cities that offer a more generous stipend for waived coverage: 6 (Blaine, $706, Brooklyn Park, $300, Edina, $279, Minnetonka, $230, Plymouth, $353- into VEBA, St. Louis Park, $155).

Cities that offer no stipend for waived coverage: 4 (Bloomington, Burnsville, Eagan, Eden Prairie).

CITY	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
LAKEVILLE	2	4	2500/5000	20%	3500/6000	Park Nicollet	EE = $762.48 EE+Children = $1,522.01 EE+Spouse = $1,642.36 Family = $2,006.06	EE = $724.82 EE+Children = $1,012.78 EE+Spouse = $1,092.87 Family = $1,334.89	EE = $176.67 EE+Children = $218.33 EE+Spouse = $218.33 Family = $238.33	$50
			3200/6400	20%	4000/8000	Park Nicollet	EE = $724.82 EE+Children = $1,446.83 EE+Spouse = $1,561.24 Family = $1,906.98	EE = $724.82 EE+Children = $1,012.78 EE+Spouse = $1,092.87 Family = $1,334.89		
			2500/5000	20%	3500/6000	Passport	EE = $866.45 EE+Children = $1,729.56 EE+Spouse = $1,866.32 Family = $2,279.62	EE = $724.82 EE+Children = $1,012.78 EE+Spouse = $1,092.87 Family = $1,334.89	EE = $176.67 EE+Children = $218.33 EE+Spouse = $218.33 Family = $238.33	$50
			3200/6400	20%	4000/8000	Passport	EE = $823.66 EE+Children = $1,644.13 EE+Spouse = $1,774.14 Family = $2,167.02	EE = $724.82 EE+Children = $1,012.78 EE+Spouse = $1,092.87 Family = $1,334.89		
	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
BLAINE	4	1	3200/6400	0%	3200/6400	Open Access	EE = $849.00 EE+Children = $1,782.00 EE+Spouse = $1,697.00 Family = $2,206.00	EE = $1,490 EE+Children = $1,490 EE+Spouse = $1,490 Family = $1,490	Dependent on EE election	$706 (ER contribution - lowest single health premium)
			4000/8000	0%	4000/8000	Open Access	EE = $834.00 EE+Children = $1,750.50 EE+Spouse = $1,667.50 Family = $2,167.50	EE = $1,490 EE+Children = $1,490 EE+Spouse = $1,490 Family = $1,490		
Notes		HealthPartners								
	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
BLOOMINGTON	2	4	3200/6400	0%	3200/6400	Park Nicollet	EE = $577.82 EE+1 = $1,155.62 Family = $1,733.42	EE = $577.82 EE+1 = $1,144.06 Family = $1,698.75	$200	$0
			3200/6400	0%	3200/6400	Passport	EE = $679.80 EE+1 = $1,359.56 Family = $2,039.32	EE = $632.21 EE+1 = $1,250.80 Family = $1,876.17		
Notes		Medica								
	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
BROOKLYN PARK	2	2	2000/4000	0%	2000/4000	Achieve	EE = $845.58 EE+1 = $1,775.70 Family = $2,705.84	EE = $682.13 EE+1 = $1,284.80 Family = $1,940.69	$125	$300
						Open Access	EE = $899.55 EE+1 = $1,889.05 Family = $2,878.55	EE = $667.79 EE+1 = $1,295.81 Family = $1,921.87		
			3200/6400	0%	3200/6400	Achieve	EE = $703.61 EE+1 = $1,477.57 Family = $2,251.53	EE = $703.61 EE+1 = $1,246.54 Family = $1,778.12		
						Oepn Access	EE = $748.52 EE+1 = $1,571.88 Family = $2,395.24	EE = $699.57 EE+1 = $1,252.09 Family = $1,753.59		
Notes		HealthPartners								
	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
BURNSVILLE	5	2	1200/2500 (co-pay plan)	0%	1200/2500	Open Access	EE = $1,025.23 EE+1 = $1,649.63 Family = $2,164.27	EE = $841.03 EE+1 = $1,082.60 Family = $1,420.34	N/A	$0
			1750/3500	20%	3500/7000	Open Access	EE = $871.68 EE+1 = $1,402.56 Family = $1,840.13	EE = $841.03 EE+1 = $1,082.60 Family = $1,420.35	EE = $145.00 EE+1 = $170.00 Family = $170.01	
			3200/6400	0%	3200/6400	Open Access	EE = $902.43 EE+1 = $1,452.04 Family = $1,905.04	EE = $902.43 EE+1 = $1,161.63 Family = $1,524.03	EE = $266.67 EE+1 = $426.67 Family = $426.67	
Notes		HealthPartners								
	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
EAGAN	3	1	0	0%	1000/5000	Aware	EE = $1385.84 EE+children = $2,112.02 EE+spouse = $2,211.82 Family = $2,480.66	EE = $1,291.28 EE+Children = $1,561.06 EE+Spouse = $1,634.62 Family = $1,826.60	N/A	Do not allow EEs to waive
			1500/3000	20%	3000/6000	Aware	EE = $1,011.70 EE+children = $1,487.00 EE+Spouse = $1,557.68 Family = $1,900.00	EE = $1,011.70 EE+Children = $1,129.88 EE+Spouse = $1,185.80 Family = $1,453.14	EE = $125 Family = $250	
			1500/3000	0%	1500/3000	Aware	EE = $1,092.56 EE+children = $1,605.90 EE+Spouse = $1,682.22 Family = $2,051.88	EE = $1,011.70 EE+Children = $1,129.88 EE+Spouse = $1,185.80 Family = $1,453.14		
Notes		BCBS								
	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
EDEN PRAIRIE	4	1	1000/2500 (w/VEBA)	20%	1500/4000	Open Access	EE = $877.40 EE+1 = $1,754.83 Family = $2,083.84	EE = $833.54 EE+1 = $1,403.87 Family = $1,500.36	EE = $70 EE+1 = $105 Family = $130	$0
			2000/4000 (w/HSA)	20%	3000/6000	Open Access	EE = $751.31 EE+1 = $1,502.64 Family = $1,784.36	EE = $713.75 EE+1 = $1,202.12 Family = $1,284.74	EE = $141.67 EE+1 = $216.67 Family = $216.67	
Notes		HealthPartners								
	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
EDINA	3	3	2500/5000	0%	2500/5000	Perform	EE = $977.00 EE+children = $1,954.50 EE+Spouse = $2,052.50 Family = $2,541.00	EE = $977.83 EE+Children = $1,725.66 EE+Spouse = $1,725.66 Family = $2,125.66	EE = $90.17 EE+1 = $161.16 Family = $194.50	$279
						Open Access	EE = $997.00 EE+children = $1994.50 EE+Spouse = $2,094.50 Family = $2,593.00	EE = $977.83 EE+Children = $1,725.66 EE+Spouse = $1,725.66 Family = $2,125.66		

	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
	3	3	3200/6400	0%	3200/6400	Perform	EE = $852.50 EE+children = $1,705.50 EE+Spouse = $1,791.50 Family = $2,217.50	EE = $1,015 EE+Children = $1,800 EE+Spouse = $1,800 Family = $2,200	EE = $90.17 EE+1 = $161.16 Family = $194.50	$279
						Open access	EE = $870.00 EE+children = $1,740.50 EE+Spouse = $1,828.00 Family = $2,263.00	EE = $1,015 EE+Children = $1,800 EE+Spouse = $1,800 Family = $2,200		
Notes		HealthPartners								

	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
MAPLE GROVE	3	2	3200/6400	0%	3200/6400	Open access	EE = $809.05 EE+children = $1,495.49 EE+Spouse = $1,616.62 Family = $2,424.16	EE = $1,220 EE+Children = $1,390 EE+Spouse = $1,390 Family = $1,920	N/A	Must elect - no waiver. Amount left over can be cash benefit.
			3200/6400	0%	3200/6400		EE = $800.71 EE+children = $1,480.06 EE+Spouse = $1,599.94 Family = $2,399.13	EE = $1,220 EE+Children = $1,390 EE+Spouse = $1,390 Family = $1,920	Depends on amount remaining	
Notes		HealthPartners								

	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
MINNETONKA	3	4	3000/6000	0%	3000/6000	PN	EE = $869.56 EE+Children = $1,740.35 EE+Spouse = $1,7826.87 Family = $2,261.96	EE = $1,095 EE+Children = $1,605 EE+Spouse = $1,450 Family = $1,780	EE = $125 EE+1 = $250 Family = $250	$230
						Passport	EE = $1,023.01 EE+Children = $2,047.47 EE+Spouse = $2,149.26 Family = $2,661.13	EE = $1,095 EE+Children = $1,605 EE+Spouse = $1,450 Family = $1,780		
			3200/6400	0%	3200/6400	PN	EE = $828.31 EE+Children = $1,657.80 EE+Spouse = $1,740.22 Family = $2,154.67	EE = $1,220 EE+Children = $1,855 EE+Spouse = $1,700 Family = $2,030		
						Passport	EE = $974.48 EE+Children = $1,950.35 EE+Spouse = $2,047.31 Family = $2,534.91	EE = $1,220 EE+Children = $1,855 EE+Spouse = $1,700 Family = $2,030		
Notes		Medica								

	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
PLYMOUTH	2	3	2250/4500	0%	2250/4500	Achieve	Single = $736.35 Family = $1,839.73	Single = $736.35 Family = $1,306.21	$187.50	$353 into VEBA account
						Open Access	Single = $783.35 Family = $1,957.16	Single = $783.35 Family = $1,350.44		
			2500/5000	20%	??	Achieve	Single = $665.38 Family = $1,662.43	Single = $665.38 Family = $1,213.57		
						Open Access	Single = $707.86 Family = $1,768.55	Single = $707.86 Family = $1,273.36		
Notes		HealthPartners								

	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
ST. LOUIS PARK	4	2	2500/5000	0%	4000/8000??	Open Access	EE = $815.50 EE+Children = $1,712.50 EE+Spouse = $1,795.50 Family = $2,283.50	EE = $970.00 EE+Children = $1,285 EE+Spouse = $1,345 Family = $1,715	EE = $208.34 EE+1 = $312.50 Family = $312.50	$155
			4500/9000	20%	6000/12000		EE = $682.50 EE+Children = $1,433.50 EE+Spouse = $1,503 Family = $1,911.50	EE = $970.00 EE+Children = $1,285 EE+Spouse = $1,345 Family = $1,715		
Notes		HealthPartners								

	# of Plans	# of Networks	Annual Deductible	Co-insurance (EE Amount)	Annual OOPM		Monthly Premium	Monthly ER Contribution	ER Monthly HSA/VEBA Contribution	Monthly Waived Amount
WOODBURY	4	Varies	2000/4000	Varies on care	3000/6000	VARIOUS	EE = $798.69 EE+Children = $1,328.53 EE+Spouse = $1,836.99 Family = $2,971.02	EE = $678.89 EE+Children = $1,147.30 EE+Spouse = $1,506.33 Family = $2,168.84	EE = $125 EE+1 = $266.67 Family = $266.67	??
			3000/6000		4000/8000					
Notes		PEIP								

Date: 5/28/2024

1st Quarter 2024 Financial Report

Proposed Action

Staff recommends adoption of the following motion: No formal action required. For discussion only.

Overview

The attached financial report and analysis offers readers a narrative overview of the financial activities of the City for the 20241st quarter.

Supporting Information

1. 2024 1st Quarter Financial Report

Financial Impact: **Budgeted:** Yes **Source:** General, Communications, Liquor, Utility funds **Envision Lakeville Community Values:** Good Value for Public Service **Report Completed by:** Julie Stahl, Finance Director

FINANCIAL HIGHLIGHTS:

The following financial report and analysis offers readers a narrative overview of the financial activities of the City for the three-month period ended March 31, 2024. This report includes the General Fund, Communications Fund, Liquor Fund and Utility Operating Funds. 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.*

- Tax payments from Dakota County are received in two installments in June and December. The General fund property tax revenues are anticipated to be $29.8 million for 2024.

❖ *Licenses and Permits.*

- Building permit revenues are within budget estimates through the first quarter. The following chart shows how the number of permits issued in the first quarter compared to the same period in 2023 and the 2024 adopted budget:

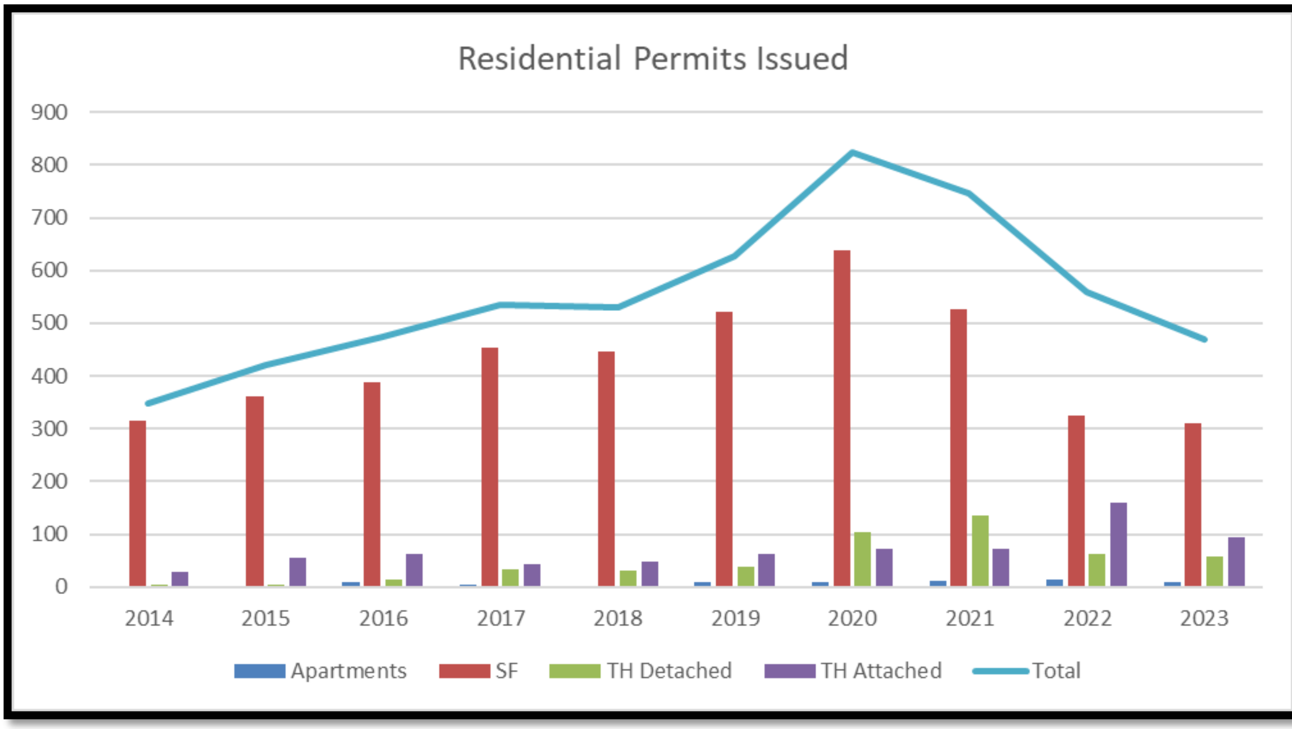
Permit Type	YTD 1st Quarter 2023	2024 Adopted Budget	YTD 1st Quarter 2024
Single Family	85	300	83
Townhome	24	140	24
Apartments (Units)	2 (60 units)	2 (243 units)	0
Commercial	3	4	1
Industrial	0	2	0

- Year-to-date permits issued through May 16, 2024 are as follows:
  - Single Family – 125
  - Townhome – 48

FINANCIAL HIGHLIGHTS (continued):

❖ *Historical Building Permits*

- As shown in the chart below building permits for single family had record breaking years in 2019, 2020 and 2021. Permits are trending to a steady growth as seen in years past. The mix of permit types is changing to include a mix of townhomes and apartment complexes.



❖ *Intergovernmental.*

- Revenues comprised of police and fire aid and various grants are typically received in the third and fourth quarters.

❖ *Charges for Services*

- *General government services* are in line with the budget and higher than the previous year. $44,000 has been received for fiscal agent fees from Dakota 911 and Lakeville Arenas which is up $1,000 over the previous year.

- *Public Safety* revenues are in line with the budget. Security services are down slightly compared to the same time in 2023. SRO contributions are down from 2023 due to changes in staffing of the SRO Officers. The current fire contract with Eureka Township expires at the end of 2024. City staff are working on a renewal and updating fees to be consistent with state formula guidance and reflecting the fulltime firefighters that have been added. The 2024 fee of $51,825 will be billed out in June of the current year.

FINANCIAL HIGHLIGHTS (continued):

- *Public works* revenues are based on summer construction projects and therefore, year-to-date revenues are below the annual estimates. Engineering developer contract administration is recognized as revenue when collected with the development contract. Revenues are down about $24,000 from the same period a year ago due to the Voyageur Farms 2nd addition development in 2023.

- *Parks and Recreation* revenues are up $13,000 from the prior year and under budget estimates as most programs are held in the summer.

❖ *Court Fines.*
- Revenues from court fines ($62,000) represent 26 percent of the budget estimates and are down $2,000 from the same period in 2023. Court fine revenues and the membership fees paid to the Dakota 911 are both impacted by the number of CAD calls. Moderate increases are anticipated.

❖ General Fund - Expenditures

Total expenditures are about $405,000 greater than 1Q 2023 and are 23 percent of the 2024 budget. An additional $383,800 of Transfers in recognized in 2023 makes for a $789K comparative difference. Transfers in are now recognized within the applicable departments to account for interfund allocations.

❖ *Personnel.* Expenditures for the first quarter for personnel are at 23 percent of the 2024 budget. Numerous employee vacancies and transitions have resulted in lower cost than expected.

❖ *Motor Fuels.* Motor fuels through March 31 are at 20 percent of the 2024 Budget. Fuel expense is $54,000 less than the same period in 2023 as fuel costs continue to fluctuate. The City does have a contract for fuel prices in place to mitigate some of the price increases.

❖ *Street Chemicals.* 2024 salt purchases are $130,000 lower than the same period in 2023 and are at 40 percent of the annual budget. Purchases at the end of the 2023-2024 winter season will be stored at the central maintenance facility and will be utilized in the late fall if needed. City staff will complete a mid-year inventory calculation.

❖ *Utilities.* Electric costs are $1,700 lower than for the same period in 2023. Energy saving improvements in lighting are contributing to the decrease. Natural gas costs are $24,000 lower than the same period in 2023. Combined electric and natural gas costs are at 13 percent of budget.

❖ *Mayor and Council.* Expenditures are consistent with the same period in 2023.

FINANCIAL HIGHLIGHTS (continued):

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

  - *City Administration.* Expenditures are lower than prior year due to community survey and update to the Envision Lakeville report that occurred in 2023.

  - *City Clerk.* Expenditures are higher compared to the prior year due to the election in the current year. The County billed for election equipment costs in the first quarter of 2024.

  - *Legal.* Legal fees are 28 percent of the budget. Expenditures are slightly higher than the same period in 2023.

  - *Community and Economic Development.* Expenditures are 27 percent of budget and higher than the previous year due to the retirement of the Planning Director in the first quarter of 2024 and related severance payout. The departments Community and Economic Development and Planning have consolidated starting in 2024.

  - *Inspections.* First quarter salaries are within budget and lower than the previous year due to transition between Building Officials. Contractual electrical inspections are higher by $29,000 over the prior year which correlates to the increase in permit revenues.

  - *General Government Facilities.* Salaries are down over the same period in 2023 resulting from employee transitions and vacancies in 2024. Commodities and other charges and services are under the budget but are expected to be within the adopted 2024 budget.

  - *Finance Department.* Personnel costs are in line with budget and slighter higher than the same period in 2023 due to step increases. Commodities are under the prior year and budget due to equipment for temporary staff to assist with the ERP in 2023. Other charges and services are higher than 2023 but are expected to be within the 2024 adopted budget.

  - *Information Technology.* Timing of annual maintenance agreements can impact the expense comparison each year.

  - *Human Resources.* Personnel costs are higher than budget and higher than the same period in 2023 due to retirement of human resources manager and related severance and transition costs. Professional fees are lower than the prior year due to ERP-related transition costs for upgrading NEOGOV and beginning the setup of the UKG time and attendance software in the first quarter of 2023.

FINANCIAL HIGHLIGHTS (continued):

- ❖ *Police.* Personnel services are within budget and higher than the previous year due to new staff additions that were approved in the 2023 and 2024 budgets.

- ❖ *Fire*. Personnel services are under budget and higher than the previous year due to the addition of 6 full-time firefighters at the end of the first quarter. Firefighter pay is contingent on the number of fire calls during the year and is expected to fluctuate as the department continues to expand into a hybrid model of both paid on call and full-time staff. Commodities are lower than prior year due to acquisition of wireless headsets (14) and a chest compression device in first quarter of 2023.

- ❖ *Engineering/GIS.* Personnel services are below budget estimates due to employee vacancies and transition as the department continues to fill the vacancies. This is contributing to the increase in professional engineering fees needed to complete projects.

- ❖ *Forestry.* Personnel services are within budget estimates and higher than the previous year due to new staff transitioning through steps.

- ❖ *Construction Services.* Personnel services are below budget due to employee vacancies.

- ❖ *Streets.* Personnel services are within budget and lower than the prior year due to decreases in overtime cost related to snow events. Commodities are under the prior year due to less chemicals purchased at the end of the 2023/2024 winter season. All unused chemicals are stored for use in the fall. City staff complete a mid-year inventory calculation.

- ❖ *Parks.* Personnel services are within budget in the first quarter.

- ❖ *Recreation and Arts Center.* Expenses are within budget in the first quarter but are exceeding the prior year. Arts Center expenses are exceeding the prior year due to added costs associated with the Art Board Grant awarded in 2023 and employee transitions in the first quarter.

❖ **Communications Fund**

- ❖ Revenues from Franchise fees are received on a quarterly basis. They are typically received by the end of the month following the quarter. Revenues continue to be lower than historical and have trended down $25,000 from the prior year as there are other options for residents to utilize for their entertainment.

- ❖ Expenditures are over budget estimates and are up $45,000 over the same period in 2023 with the addition of the City's printed newsletter.

❖ **Liquor Fund**

- ❖ Sales through the first quarter amounted to $4.8 million which is a 3.7 percent increase over the same period in 2023. Increase in customer count and additional rentals at the Emporium Room are accounting for the increase. Gross profit is at 29.7% in 2024 versus 27% in 2023.

- ❖ Total expenditures are right at 25% of budget appropriations and are lower than the same period in 2023.

- ❖ 2024 Transfers include a $500,000 transfer to the Equipment Fund; $400,000 to the Debt Service Fund for the police station bonds (final maturity - February 2032); $350,500 to the Debt Service Fund for the Keokuk Liquor Store; $30,000 for the 2024 fireworks; $239,000 in operating transfers and $60,000 to the Technology Fund.

- ❖ Capital outlay consists of a tenant improvement at Heritage, parking lot mill and overlay and rooftop unit replacements at Galaxie, exterior sign replacement at Kenrick and exterior sign and landscaping for the Emporium Room at Keokuk liquor store.

❖ **Water Fund**

- ❖ Water revenues are low in the first quarter which is typical for the first quarter and is also slightly higher than the same period in 2023. There was an increase in customer base and an increase of 140,000 gallons billed compared to the same period in 2023. A new water rate structure went into effect February 1, 2023. The new rate structure promotes water conservation and created an equitable structure in which lower volume users end up paying less.

- ❖ Expenditures are below budget estimates.

- ❖ The following projects are planned as part of the 2024 major maintenance budget. The gross project amounts are shown below:
  - Water meter replacement residential & commercial - $100,000
  - Watermain replacements - $655,000
  - Water tower cleaning, inspection, repairs $1,245,000
  - Well and pump rehabilitations - $350,000
  - Chlorine scrubber and water production- $452,500

❖ **Sewer Fund**

- ❖ Sewer revenues are exceeding budget expectations and are up over the same period in 2023. Similar to water revenues, sewer revenues increased as a result of the increased customer base.

- ❖ Disposal charges paid to Metropolitan Council of Environmental Services increased 6.8 percent over the 2023 rates and are projected to be $5.4 million for 2024.

- ❖ Expenditures are below budget estimates.

- ❖ The following projects are planned as part of the 2024 major maintenance budget. The gross project amounts are shown below:
  - Sewer line improvements - $375,000
  - I/I mitigation repairs -$825,000
  - Lift station rehabilitation - $70,000

FINANCIAL HIGHLIGHTS (continued):

- **Street Lighting Fund**

  - Revenues are exceeding budget and are up over the same period in 2023 due to increase in customer base.

  - Streetlight rates did not increase for 2024.

  - No major maintenance projects planned for 2024.

- **Environmental Resources Fund**

  - Revenues are in line with budget estimates and are higher than the same period in 2023 due to increase in the customer base. Environmental Resources rates did not increase in 2024.

  - Intergovernmental grant revenues are budgeted at $609,346 for several restorations budgeted as follows:

    - Aquatic invasive species – Dakota County funding $45,000
    - Urban water conservation program – Met Council funding - $9,346
    - CP 24-XX Greenridge Park Water quality improvements - $500,000
    - Lake management treatments – DNR funding - $55,000

    The request for funding will be made once the final contract payments are made.

  - Personnel expenditures are higher than budget due to new employee transitioning between steps. Contractual expenditures are tracking below budget estimates and are typical for the first quarter. Various projects are still currently in progress or have not been started resulting in lower expenses compared to the budget.

General Fund
Summary Statement of Revenues, Expenditures and Changes in Fund Balances
For the Three Month Period Ended March 31, 2024

	2024 Adopted Budget	2024 Amended Budget	3/31/2024 Actual	Variance from Amended Budget Positive (Negative)	Actual Percent	Comparative 3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
Revenues								
General property taxes	$ 29,821,150	$ 29,821,150	$ -	$ (29,821,150)	0.0%	$ -	$ -	0.0%
Licenses and permits	3,262,810	3,262,810	569,906	(2,692,904)	17.5%	709,993	(140,087)	80.3%
Intergovernmental	1,596,841	1,596,841	28,314	(1,568,527)	1.8%	2,000	26,314	1415.7%
Charges for services	3,095,470	3,095,470	538,688	(2,556,782)	17.4%	514,758	23,930	104.6%
Court fines	240,000	240,000	62,310	(177,690)	26.0%	64,022	(1,712)	97.3%
Investment income	311,190	311,190	77,798	(233,393)	25.0%	44,524	33,274	174.7%
Miscellaneous	48,124	48,124	17,217	(30,907)	35.8%	20,017	(2,800)	86.0%
Total revenues	38,375,585	38,375,585	1,294,233	(37,081,353)	3.4%	1,355,314	(61,082)	95.5%
Expenditures								
Mayor and Council	138,400	138,400	44,660	93,740	32.3%	45,494	834	98.2%
Committees and Commissions	135,989	135,989	4,013	131,976	3.0%	1,743	(2,270)	230.2%
City Administration	647,060	647,060	140,687	506,373	21.7%	174,077	33,390	80.8%
City Clerk	359,100	359,100	107,669	251,431	30.0%	39,482	(68,187)	272.7%
Legal Counsel	87,000	87,000	24,020	62,980	27.6%	13,318	(10,702)	180.4%
Community and Econ. Development	1,205,148	1,205,148	320,998	884,150	26.6%	265,784	(55,214)	120.8%
Inspections	2,013,354	2,013,354	448,849	1,564,505	22.3%	444,329	(4,520)	101.0%
General Government Facilities	731,407	731,407	136,249	595,158	18.6%	164,367	28,118	82.9%
Finance	1,375,778	1,375,778	278,507	1,097,271	20.2%	257,768	(20,739)	108.0%
Information Systems	1,063,469	1,063,469	190,234	873,236	17.9%	263,685	73,452	72.1%
Human Resources	944,856	944,856	231,466	713,390	24.5%	216,042	(15,424)	107.1%
Insurance	250,000	250,000	68,750	181,250	27.5%	62,500	(6,250)	110.0%
Police	15,580,253	15,580,253	3,915,374	11,664,880	25.1%	3,280,216	(635,158)	119.4%
Fire	3,519,424	3,519,424	650,910	2,868,514	18.5%	581,804	(69,106)	111.9%
Engineering	1,206,320	1,206,320	164,568	1,041,752	13.6%	258,421	93,853	63.7%
Forestry	597,159	597,159	88,954	508,205	14.9%	64,355	(24,599)	138.2%
Construction Services	622,584	622,584	128,249	494,335	20.6%	103,141	(25,108)	124.3%
Streets	4,461,925	4,461,925	981,602	3,480,323	22.0%	1,443,322	461,720	68.0%
Parks	3,734,783	3,734,783	748,450	2,986,333	20.0%	737,547	(10,903)	101.5%
Recreation	1,056,799	1,056,799	219,684	837,115	20.8%	196,631	(23,053)	111.7%
Arts Center	984,762	984,762	376,752	608,010	38.3%	251,625	(125,127)	149.7%
Other	250,000	250,000	-	250,000	0.0%	-	-	0.0%
Total expenditures	40,965,570	40,965,570	9,270,644	31,694,927	22.6%	8,865,651	(404,993)	104.6%
Excess (deficiency) of revenues over expenditures	(2,589,985)	(2,589,985)	(7,976,411)	(5,386,426)		(7,510,337)	(466,074)	
Other financing sources (uses)								
Transfer from other funds	1,276,571	1,276,571	-	(1,276,571)	0.0%	383,797	(383,797)	0.0%
Transfer to other funds	(215,000)	(215,000)	(215,000)	-	100.0%	(2,353,880)	2,138,880	9.1%
Total other financing sources (uses)	1,061,571	1,061,571	(215,000)	(1,276,571)		(1,970,083)	1,755,083	10.9%
Net change in fund balance	(1,528,414)	(1,528,414)	(8,191,411)	(6,662,997)		(9,480,420)	1,289,009	
Beginning fund balance	21,669,326	22,161,712	22,373,042	211,330		22,007,407	365,635	
Committed	(20,000)	-						
Inventory								
Ending fund balance	$ 20,120,912	$ 20,633,298	$ 14,181,631	$ (6,451,667)		$ 12,526,987	$ 1,654,644	
Adj fund balance, Dec 31 (net of restricted)	*$ 20,120,912*	*$ 19,961,847*	*$ 14,045,933*			*$ 11,855,538*		
Net change in fund balance percentage	(7.1%)	(6.9%)	(36.6%)			(43.1%)		
Ratio: Fund balance to CY expenditures	49.1%	48.7%						
Ratio: Fund balance to NY expenditures	46.7%	46.3%						
Expense Summary:								
Personnel services	*30,700,340*	*30,700,340*	*7,089,823*	*23,610,517*	23.1%	*6,620,360*	*(469,463)*	*107.1%*
Commodities	*2,371,189*	*2,371,189*	*580,731*	*1,790,458*	24.5%	*871,678*	*290,947*	*66.6%*
Other charges and services	*7,822,296*	*7,822,296*	*1,566,705*	*6,255,592*	20.0%	*1,337,713*	*(228,992)*	*117.1%*
Capital outlay	*71,745*	*71,745*	*33,385*	*38,360*	46.5%	*35,900*	*2,515*	*93.0%*
	40,965,570	*40,965,570*	*9,270,644*	*31,694,927*	22.6%	*8,865,651*	*(404,993)*	*104.6%*
	-	-	-	-		-	-	

General Fund
Schedule of Expenditures

Expenditures	2024 Adopted Budget	2024 Amended Budget	3/31/2024 Actual	Variance from Adopted Budget Positive (Negative)	Actual Percent	Comparative 3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
Mayor and Council								
Personnel services	$ 60,379	$ 60,379	$ 14,114	$ 46,265	23%	$ 14,406	$ 292	98.0%
Commodities	50	50	1	49	2%	140	139	0.7%
Other charges and services	77,971	77,971	30,545	47,426	39%	30,948	403	98.7%
Total	138,400	138,400	44,660	93,740	32%	45,494	834	98.2%
Committees/Commissions								
Personnel services	74,289	74,289	1,043	73,246	1%	1,054	11	99.0%
Commodities	2,500	2,500	-	2,500	0%	-	-	0.0%
Other charges and services	59,200	59,200	2,970	56,230	5%	689	(2,281)	431.1%
Total	135,989	135,989	4,013	131,976	3%	1,743	(2,270)	230.2%
City Administration								
Personnel services	579,819	579,819	131,911	447,908	23%	138,675	6,764	95.1%
Commodities	2,550	2,550	30	2,520	1%	1,004	974	3.0%
Other charges and services	64,691	64,691	8,746	55,945	14%	32,869	24,123	26.6%
Capital outlay	-	-	-	-	0%	1,529	1,529	0.0%
Total	647,060	647,060	140,687	506,373	22%	174,077	33,390	80.8%
City Clerk								
Personnel services	265,956	265,956	49,499	216,457	19%	35,664	(13,835)	138.8%
Commodities	5,420	5,420	9,786	(4,366)	181%	13	(9,773)	75276.9%
Other charges and services	87,724	87,724	48,384	39,340	55%	3,805	(44,579)	1271.6%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	359,100	359,100	107,669	251,431	30%	39,482	(68,187)	272.7%
Legal Counsel								
Other charges and services	87,000	87,000	24,020	62,980	28%	13,318	(10,702)	180.4%
Community and Economic Development								
Personnel services	1,070,370	1,070,370	304,968	765,402	28%	241,078	(63,890)	126.5%
Commodities	2,566	2,566	770	1,796	30%	253	(517)	304.3%
Other charges and services	132,212	132,212	15,260	116,952	12%	24,453	9,193	62.4%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	1,205,148	1,205,148	320,998	884,150	27%	265,784	(55,214)	120.8%
Inspection								
Personnel services	1,506,687	1,506,687	341,621	1,165,066	23%	382,394	40,773	89.3%
Commodities	16,796	16,796	2,510	14,286	15%	4,562	2,052	55.0%
Other charges and services	455,626	455,626	104,718	350,908	23%	57,373	(47,345)	182.5%
Capital outlay	34,245	34,245	-	34,245	0%	-	-	0.0%
Total	2,013,354	2,013,354	448,849	1,564,505	22%	444,329	(4,520)	101.0%

(continued)

General Fund
Schedule of Expenditures

Expenditures (continued)	2024 Adopted Budget	2024 Amended Budget	3/31/2024 Actual	Variance from Adopted Budget Positive (Negative)	Actual Percent	Comparative 3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
General Government Facilities								
Personnel services	$ 449,966	$ 449,966	$ 95,925	$ 354,041	21%	$ 103,952	$ 8,027	92.3%
Commodities	26,477	26,477	3,135	23,342	12%	2,215	(920)	141.5%
Other charges and services	254,964	254,964	37,189	217,775	15%	58,200	21,011	63.9%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	731,407	731,407	136,249	595,158	19%	164,367	28,118	82.9%
Finance								
Personnel services	1,051,698	1,051,698	240,726	810,972	23%	235,340	(5,386)	102.3%
Commodities	2,300	2,300	210	2,090	9%	1,999	1,789	10.5%
Other charges and services	321,780	321,780	37,571	284,209	12%	18,895	(18,676)	198.8%
Capital outlay	-	-	-	-	0%	1,534	1,534	0.0%
Total	1,375,778	1,375,778	278,507	1,097,271	20%	257,768	(20,739)	108.0%
Information Technology								
Personnel services	535,051	535,051	94,974	440,077	18%	107,455	12,481	88.4%
Commodities	5,500	5,500	237	5,263	4%	317	80	74.8%
Other charges and services	522,918	522,918	95,023	427,896	18%	155,913	60,891	60.9%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	1,063,469	1,063,469	190,234	873,236	18%	263,685	73,452	72.1%
Human Resources								
Personnel services	663,735	663,735	181,569	482,166	27%	156,896	(24,673)	115.7%
Commodities	1,800	1,800	644	1,156	36%	157	(487)	410.2%
Other charges and services	279,321	279,321	49,253	230,068	18%	58,989	9,736	83.5%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	944,856	944,856	231,466	713,390	24%	216,042	(15,424)	107.1%
Insurance								
Other charges and services	250,000	250,000	68,750	181,250	28%	62,500	(6,250)	110.0%
Police								
Personnel services	12,706,216	12,706,216	3,178,768	9,527,448	25%	2,769,796	(408,972)	114.8%
Commodities	477,229	477,229	119,262	357,967	25%	104,007	(15,255)	114.7%
Other charges and services	2,396,808	2,396,808	617,344	1,779,465	26%	406,413	(210,931)	151.9%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	15,580,253	15,580,253	3,915,374	11,664,880	25%	3,280,216	(635,158)	119.4%
Fire								
Personnel services	2,924,016	2,924,016	499,252	2,424,764	17%	403,518	(95,734)	123.7%
Fire Relief Contribution/State Aid	-	-	13,000	(13,000)	0%	-	(13,000)	0.0%
Commodities	229,321	229,321	51,308	178,013	22%	97,128	45,820	52.8%
Other charges and services	366,087	366,087	87,350	278,737	24%	81,158	(6,192)	107.6%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	3,519,424	3,519,424	650,910	2,868,514	18%	581,804	(69,106)	111.9%

(continued)

General Fund
Schedule of Expenditures

Expenditures (continued)	2024 Adopted Budget	2024 Amended Budget	3/31/2024 Actual	Variance from Adopted Budget Positive (Negative)	Actual Percent	Comparative: 3/31/2023 Actual	Comparative: Variance from 2023 Actual Positive (Negative)	
Engineering								
Personnel services	$ 999,808	$ 999,808	$ 149,325	$ 850,483	15%	$ 216,925	$ 67,600	68.8%
Commodities	8,270	8,270	2,802	5,468	34%	134	(2,668)	2091.0%
Other charges and services	198,242	198,242	12,441	185,801	6%	26,362	13,921	47.2%
Capital outlay	-	-	-	-	0%	15,000	15,000	0.0%
Total	1,206,320	1,206,320	164,568	1,041,752	14%	258,421	93,853	63.7%
Forestry								
Personnel services	241,011	241,011	$ 55,654	$ 185,357	23%	$ 51,512	$ (4,142)	108.0%
Commodities	8,058	8,058	1,817	6,241	23%	271	(1,546)	670.5%
Other charges and services	348,090	348,090	31,483	316,607	9%	12,572	(18,911)	250.4%
Capital outlay	-	-	-	-	0%		-	0.0%
Total	597,159	597,159	88,954	508,205		64,355	(24,599)	
Construction Services								
Personnel services	592,484	592,484	127,355	465,129	21%	101,089	(26,266)	126.0%
Commodities	12,350	12,350	821	11,529	7%	252	(569)	325.8%
Other charges and services	17,750	17,750	73	17,677	0%	1,800	1,727	4.1%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	622,584	622,584	128,249	494,335	21%	103,141	(25,108)	124.3%
Streets								
Personnel services	2,860,065	2,860,065	691,658	2,168,407	24%	813,530	121,872	85.0%
Commodities	1,104,220	1,104,220	271,500	832,720	25%	586,509	315,009	46.3%
Other charges and services	497,640	497,640	18,444	479,196	4%	43,283	24,839	42.6%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	4,461,925	4,461,925	981,602	3,480,323	22%	1,443,322	461,720	68.0%
Parks								
Personnel services	2,674,592	2,674,592	620,426	2,054,166	23%	573,257	(47,169)	108.2%
Commodities	356,919	356,919	50,468	306,451	14%	47,680	(2,788)	105.8%
Other charges and services	703,272	703,272	77,556	625,716	11%	116,610	39,054	66.5%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	3,734,783	3,734,783	748,450	2,986,333	20%	737,547	(10,903)	101.5%
Recreation								
Personnel services	620,185	620,185	148,059	472,126	24%	139,165	(8,894)	106.4%
Commodities	47,108	47,108	4,594	42,514	10%	4,245	(349)	108.2%
Other charges and services	389,506	389,506	67,031	322,475	17%	53,221	(13,810)	125.9%
Capital outlay	-	-	-	-	0%	-	-	0.0%
Total	1,056,799	1,056,799	219,684	837,115	21%	196,631	(23,053)	111.7%
Arts Center								
Personnel services	574,013	574,013	149,976	424,037	26%	134,654	(15,322)	111.4%
Commodities	61,755	61,755	60,836	919	99%	20,792	(40,044)	292.6%
Other charges and services	311,494	311,494	132,555	178,939	43%	78,342	(54,213)	169.2%
Capital outlay	37,500	37,500	33,385	4,115	89%	17,837	(15,548)	187.2%
Total	984,762	984,762	376,752	608,010	38%	251,625	(125,127)	149.7%

CITY OF LAKEVILLE, MINNESOTA
Special Revenue - Communications Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Three Month Period Ended March 31, 2024

	2024 Adopted Budget	3/31/2024 Actual	Variance	Percent of Budget	Comparative 3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
Revenues							
Licenses franchise fee	$ 624,649	$ 136,774	$ (487,875)	21.9%	$ 156,925	$ (20,151)	87.2%
PEG Fees	44,098	6,740	(37,358)	15.3%	11,608	(4,868)	58.1%
Intergovernmental State aid	-	-	-	#DIV/0!	-	-	0.0%
Sale of Assets	-	-	-	0.0%	-	-	
Other	2,000	-	(2,000)		-	-	
Investment income	6,643	4,328	(2,315)	65.2%	4,401	(73)	98.3%
Total revenues	677,390	147,842	(529,548)	21.8%	172,934	(25,092)	85.5%
Expenditures - General government							
Personnel services	490,096	136,352	353,744	27.8%	126,038	(10,314)	108.2%
Commodities	12,082	5,109	6,973	42.3%	1,742	(3,367)	293.3%
Other charges and services	181,259	66,153	115,107	36.5%	40,580	(25,573)	163.0%
Capital outlay	11,500	6,155	5,345	53.5%	-	(6,155)	0.0%
Total expenditures	694,937	213,769	481,169	30.8%	168,360	(45,409)	127.0%
Excess (deficiency) of revenues over expenditures	(17,547)	(65,926)	(48,379)	375.7%	4,574	(52,953)	-1441.3%
Other financing (uses) - Transfers							
To General Fund (expense allocations)	(86,493)	-	86,493	0.0%	(20,553)	20,553	0.0%
To Technology Fund (expense allocations)	(7,300)	(7,300)	-	100.0%	(6,400)	(900)	114.1%
Total other financing (uses)	(93,793)	(7,300)	86,493	7.8%	(26,953)	19,653	27.1%
Net change in fund balance	(111,340)	(73,226)	38,114		(22,379)	(50,847)	
Beginning fund balance	1,328,652	1,384,988	56,336		1,408,331	(23,343)	
Ending fund balance	$ 1,217,312	$ 1,311,762	$ 94,450		$ 1,385,952	$ (74,190)	

CITY OF LAKEVILLE, MINNESOTA
Enterprise - Liquor Fund
Statement of Revenues, Expenditures and Changes in Working Capital
For the Three Month Period Ended March 31, 2024

	2024 Adopted Budget	3/31/2024 Actual	Variance	Percent of Budget	Comparative 3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
Sales and cost of sales							
Sales	$ 23,455,234	$ 4,786,692	$ (18,668,542)	20.4%	$ 4,613,867	$ 172,825	103.7%
Rentals and events	45,000		45,000	0.0%	-	-	0.0%
Cost of sales	17,232,321	3,364,964	13,867,357	19.5%	3,365,883	919	100.0%
Gross profit	6,267,913	1,421,728	(4,846,185)	22.7%	1,247,984	173,744	113.9%
Gross profit %	26.7%	29.7%			27.0%		
Operating expenses							
Personnel services	2,778,136	740,076	2,038,060	26.6%	672,095	(67,981)	110.1%
Commodities	100,655	24,106	76,549	23.9%	16,308	(7,798)	147.8%
Other charges and services	1,538,815	333,964	1,204,852	21.7%	423,913	89,950	78.8%
Total operating expenses	4,417,606	1,098,146	3,319,461	24.9%	1,112,316	14,171	98.7%
Operating income	1,850,307	323,583	(1,526,725)	17.5%	135,668	187,915	238.5%
Non-operating revenue (expense)							
Investment income	38,200	11,198	(27,002)	29.3%	7,815	3,383	143.3%
Miscellaneous	50,000	-	(50,000)	0.0%	-	-	0.0%
Capital outlay acquisitions	(309,000)		309,000	0.0%	(50,259)	50,259	0.0%
Debt Principal Payments	(260,000)	(260,000)	-	100.0%	(245,000)	(15,000)	106.1%
Transfers in (out)							
General Fund	(239,036)	-	239,036	0.0%	(41,021)	41,021	0.0%
General Fund - Fireworks	(30,000)	-	30,000	0.0%	-	-	0.0%
Debt Service:							
Tax Abatement - Keokuk	(350,500)	(284,650)	65,850	81.2%	(177,910)	(106,740)	160.0%
CIP Bonds-Police Station	(400,000)	(400,000)	-	100.0%	(400,000)	-	100.0%
Capital Projects:							
Equipment Fund	(500,000)	(500,000)	-	100.0%	(500,000)	-	100.0%
Technology Fund	(59,500)	(59,500)	-	100.0%	(38,500)	(21,000)	154.5%
Total non-operating (net)	(2,059,836)	(1,492,952)	566,884	72.5%	(1,444,875)	(48,077)	103.3%
Net change in net position	(209,529)	(1,169,370)	(959,841)		(1,309,207)	139,837	
Beginning net position	12,982,615	12,869,553	(113,062)		12,950,878	(81,325)	
Ending net position	$ 12,773,086	$ 11,700,183	$ (1,072,903)		$ 11,641,671	$ 58,512	

CITY OF LAKEVILLE, MINNESOTA
Enterprise - Utility Fund Water Operation
Statement of Revenues, Expenditures and Changes in Working Capital
For the Three Month Period Ended March 31, 2024

	2024 Adopted Budget	3/31/2024 Actual	Variance	Percent of Budget	Comparative 3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
Operating revenues							
User charges for services	$ 9,063,671	$ 1,080,955	$ (7,982,716)	11.9%	$ 1,059,560	$ 21,395	102.0%
Other	75,000	63,676	(11,324)	84.9%	44,304	19,372	143.7%
Total operating revenue	9,138,671	1,144,631	(7,994,040)	12.5%	1,103,864	40,767	-724.2%
Operating expenses							
Personnel services	1,592,257	502,044	1,090,213	31.5%	275,997	(226,047)	181.9%
Commodities	826,758	125,926	700,832	15.2%	149,086	23,160	84.5%
Other charges and services	1,919,761	331,842	1,587,919	17.3%	398,689	66,847	83.2%
Major Maintenance	1,497,500	1,113	1,496,387	0.1%	61,163	60,050	1.8%
Total operating expenses	5,836,276	960,925	4,875,351	16.5%	884,935	(75,990)	108.6%
Operating income (loss)	3,302,395	183,706	(3,118,689)		218,929	(35,223)	
Non-operating revenue (expense)							
Investment income	57,325	17,283	(40,042)	30.1%	14,309	2,974	120.8%
Miscellaneous - Utility rebates/Other	-	-	-	0.0%	-	-	0.0%
Disposal of assets	(10,000)	-	10,000	0.0%	-	-	0.0%
Capital outlay	(1,365,217)	-	1,365,217	0.0%	-	-	0.0%
Bond proceeds	-	-	-	0.0%	-	-	0.0%
Debt Service	(1,266,513)	(472,834)	793,679	37.3%	(1,084,081)	611,247	43.6%
Transfers (out)	(803,776)	-	803,776	0.0%	(521,215)	521,215	0.0%
Total non-operating (net)	(3,388,181)	(455,551)	2,932,630		(1,590,987)	1,135,436	
Net change in net position	(85,786)	(271,845)	(186,059)		(1,372,058)	1,100,213	19.8%
Beginning net position	121,224,124	120,650,435	(573,689)		112,760,859	7,889,576	107.0%
Ending net position	$ 121,138,338	$ 120,378,590	$ (759,748)		$ 111,388,801	8,989,789	108.1%

CITY OF LAKEVILLE, MINNESOTA
Enterprise - Utility Fund Sanitary Sewer Operation
Statement of Revenues, Expenditures and Changes in Working Capital
For the Three Month Period Ended March 31, 2024

	2024 Adopted Budget	3/31/2024 Actual	Variance	Percent of Budget	3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
Operating revenue							
User charges for services	$ 8,635,692	$ 2,340,727	$ (6,294,965)	27.1%	$ 2,206,074	$ 134,653	106.1%
Operating expenses							
Personnel services	948,691	279,382	669,309	29.4%	203,460	(75,922)	137.3%
Commodities	95,020	27,350	67,670	28.8%	22,108	(5,242)	123.7%
Other charges and services	616,863	83,486	533,377	13.5%	66,669	(16,817)	125.2%
Disposal charges	5,381,750	1,345,437	4,036,313	25.0%	1,246,561	(98,876)	107.9%
Major maintenance projects	1,200,000	-	1,200,000	0.0%	-	-	0.0%
Total operating expenses	8,242,324	1,735,655	6,506,669	21.1%	1,538,798	(196,857)	112.8%
Operating income (loss)	393,368	605,072	211,704		667,276	(62,204)	90.7%
Non-operating revenue (expense)							
Intergovernmental State aid	-	-	-	0.0%	-	-	0.0%
Investment income	37,574	-	(37,574)	0.0%	22,797	(22,797)	0.0%
Disposal of assets	(10,000)	-	10,000	0.0%	-	-	0.0%
Debt service	(71,750)	(65,000)	6,750	90.6%	(70,000)	5,000	92.9%
Transfers in	33,266	-	(33,266)	0.0%	-	-	0.0%
Transfers (out)	(259,045)	(60,192)	198,853	23.2%	(60,192)	-	100.0%
Total non-operating (net)	(269,955)	(125,192)	144,763	46.4%	(107,395)	(17,797)	116.6%
Net change in net position	123,413	479,880	356,467		559,881	(80,001)	85.7%
Beginning net position	70,686,655	74,695,435	4,008,780		71,325,863	3,369,572	104.7%
Ending net position	$ 70,810,068	$ 75,175,315	$ 4,365,247		$ 71,885,744	$ 3,289,571	104.6%

CITY OF LAKEVILLE, MINNESOTA
Enterprise - Utility Fund Street Light Operation
Statement of Revenues, Expenditures and Changes in Working Capital
For the Three Month Period Ended March 31, 2024

	2024 Adopted Budget	3/31/2024 Actual	Variance	Percent of Budget	Comparative 3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
Operating revenue							
User charges for services	$ 1,194,563	$ 313,768	$ (880,795)	26.3%	$ 301,398	$ 12,370	104.1%
Operating expenses							
Personnel services	23,081	5,891	17,190	25.5%	5,007	(884)	117.7%
Commodities	23	46	(23)	198.9%	-	(46)	0.0%
Other charges and services	994,727	179,251	815,476	18.0%	242,589	63,338	73.9%
Major Maintenance	-	-	-	0.0%	-	-	0.0%
Total operating expenses	1,017,831	185,187	832,644	18.2%	247,596	62,409	74.8%
Operating income (loss)	176,732	128,581	(48,151)		53,802	74,779	239.0%
Non-operating revenue (expense)							
Investment income	8,204	2,940	(5,264)	35.8%	3,344	(404)	87.9%
Debt service	(50,242)	(45,000)	5,242	89.6%	(45,792)	792	98.3%
Transfers in (out) - General Fund	(10,512)	-	10,512	0.0%	(1,371)	1,371	0.0%
Total non-operating (net)	(52,550)	(42,060)	10,490	80.0%	(43,819)	1,759	96.0%
Net change in net position	124,182	86,521	(37,661)		9,983	76,538	866.7%
Beginning net position	1,092,614	940,928	(151,686)		911,947	28,981	103.2%
Ending net position	$ 1,216,796	$ 1,027,449	$ (189,347)		$ 921,930	$ 105,519	111.4%

CITY OF LAKEVILLE, MINNESOTA
Enterprise - Utility Fund Environmental Resources Operation
Statement of Revenues, Expenditures and Changes in Working Capital
For the Three Month Period Ended March 31, 2024

	2024 Adopted Budget	3/31/2024 Actual	Variance	Percent of Budget	Comparative 3/31/2023 Actual	Comparative Variance from 2023 Actual Positive (Negative)	
Revenues							
User charges for services	$ 1,911,708	$ 491,939	$ (1,419,769)	25.7%	$ 480,808	$ 11,131	102.3%
Total revenues	1,911,708	491,939	(1,419,769)	25.7%	480,808	11,131	-295.3%
Expenditures - Public works							
Personnel services	557,371	153,491	403,880	27.5%	126,934	(26,557)	120.9%
Commodities	57,100	10,643	46,457	18.6%	12,336	1,693	86.3%
Other charges and services	1,897,107	29,931	1,867,176	1.6%	75,686	45,755	39.5%
Total expenditures	2,511,578	194,065	2,317,513	7.7%	214,956	20,891	90.3%
Operating income (loss)	(599,870)	297,874	897,744		265,852	32,022	112.0%
Non-operating revenue (expense)							
Intergovernmental	609,346	-	(609,346)	0.0%	-	-	0.0%
Investment income	16,097	3,796	(12,301)	23.6%	3,080	716	123.3%
Capital outlay	(31,898)	-	31,898	0.0%	-	-	0.0%
Transfers in (out)							
General Fund	(241,025)	-	241,025	0.0%	(194,078)	194,078	0.0%
Storm Sewer Infrastucture Fund	-	-	-	0.0%	-	-	0.0%
Building Fund	(220,000)	(220,000)	-	100.0%	-	(220,000)	0.0%
Equipment Fund	(40,500)	(40,500)	-	100.0%	(40,500)	-	100.0%
Technology Fund	(10,792)	(10,792)	-	100.0%	(6,800)	(3,992)	158.7%
Water Operating Fund	15,000	-	(15,000)	0.0%	-	-	0.0%
Sanitary sewer operations	(33,266)	-	33,266	0.0%	-	-	0.0%
Total other financing (uses)	62,962	(267,496)	(330,458)	-424.9%	(238,298)	(29,198)	112.3%
Net change in net position	(536,908)	30,378	567,286		27,554	2,824	110.2%
Beginning net position	3,804,641	3,663,270	(141,371)		3,303,690	359,580	110.9%
Ending net position	$ 3,267,733	$ 3,693,648	$ 425,915		$ 3,331,244	$ 362,404	110.9%

Date: 5/28/2024

City Proclamation Policy

Proposed Action

Staff recommends adoption of the following motion: No action required - staff is seeking council direction if a policy is desired.

Overview

From time to time, the City receives requests to adopt a resolution or proclamation relating to various causes. Historically, the City of Lakeville has not adopted these resolutions unless it pertains to city activities (i.e. Arbor Day, National Public Works week, etc.). On an annual basis the city has adopted the National Day of Prayer resolution.

As these requests become more common, staff is seeking input from the council on the need for a formal policy to direct the city in this area. Attached to this report is a policy from Dakota County that could be used as a starting point if the council desires.

Supporting Information

1. County proclamation policy

Financial Impact: $0 **Budgeted:** No **Source:**
Envision Lakeville Community Values: A Sense of Community and Belonging
Report Completed by: Justin Miller, City Administrator

ADDENDUM

Guidelines for Requested Resolutions and Proclamations

The Dakota County Board is a nonpartisan body that does not advocate for positions or policies that do not have a direct, unambiguous and explicit relationship to the County's policies, programs, services, or budgets. This policy provides the County Board and Administration with guidelines in responding to requests for Resolutions and Proclamations. It outlines, in general, the reasons for Board Proclamations and Resolutions:

Ceremonial Proclamations and Resolutions are documents signed by the Board Chair and issued for: public awareness, arts and cultural celebrations and special honors.

Resolutions — Resolutions for the County Board to take affirmative action on an item of County business such as:

- Approval of Board minutes, County policies, procedures, and guidelines
- Approval of the annual budget, budget amendments, capital improvement plans, to establish funds, to make large purchases
- Approval to advertise for bids and proposals, to enter into contracts and agreements
- Approval of interim or ad hoc committees to analyze issues
- Approval of appointments of some employees and appointments to various boards and committees
- Approval of comprehensive plan and other plans, ordinance and ordinance amendments, permits, licenses, findings of facts, and other regulatory issues
- Approval of employment policies and union agreements
- Approval of commissioner's salaries, approval of official newspaper, approval of official website, and other annual requirements
- Establishing or dissolution of Joint Powers Agreements
- Enacting a State of Emergency
- Other actions required by State or Federal law or policy

Statements to Influence State and Federal Policy:

- Resolutions about State policy that are directly and explicitly related to the County policies, budget, programs and services. For example, issues of importance raised by the Association of Minnesota Counties and the Minnesota Inter-County Association, and funding of local projects and initiatives.
- Resolutions about Federal policy that are directly and explicitly related to the County policy, budget, programs and services. For example, issues of importance raised by the National Association of Counties and funding of local projects and initiatives.

Proclamations and Resolutions will not be issued for:

Issues in which the County Board is not required by Federal law or policy, State law or policy, or local law or policy to act upon unless identified above. For example: expressing an opinion on matters of political or ideological controversy; expressing an opinion on issues generally identified and known as supported by one political party and/or opposed by a political party; expressing an opinion or position on topics that have no direct, unambiguous and explicit relationship to the County's policies, programs, services, or budgets; events or organizations with no explicit and unambiguous relationship to the County's policies, programs, services, or budgets; campaigns or events contrary or not directly related to County policies.

Administration of the Guidelines:

Requests for County Board action on a Resolution or Proclamation will be processed by the County Manager, or its designee, upon consultation with the County Board Chair. The County Manager, or its designee, will apply the guidelines and provide a reply to the requestor. This policy/guideline, or the administration of this policy/guideline, does not exclude anyone from bringing their issues and/or opinions to the County Board, as a person can either contact a County Commissioner directly and/or present their issue to the Board during the Public Comment Period portion of a Board meeting Agenda.