



# 2020

## ANNUAL BUDGET

Positioned to Thrive

---



**CITY OF LAKEVILLE, MINNESOTA**  
 2020 Adopted Budget  
 Table of Contents

	<u>Page</u>
Elected and Appointed Officials	4
<b>Introduction</b>	
<b>Overview</b>	
Location	6
Community Profile	7
Organizational Structure	13
<b>Budget Structure</b>	
Description of City Funds and Accounting Structure	14
Relationships between Departments and Funds	17
Financial and Budget Policies	18
2019 Budget Development Process and Calendar	23
<b>Budget Overview</b>	
Property Tax Levy Information	24
Budgetary Summary for All Appropriated Fund Types	25
<b>General Fund</b>	
Fund Balance Discussion	28
Schedule of Revenues, Expenditures, and Changes in Fund Balance	29
Schedule of Revenues	
General Property Taxes	30
Licenses and Permits	31
Intergovernmental	32
Charges for Services	33
Court Fines, Investment Income, Miscellaneous, and Other Financing	35
Department/Program Budget Descriptions and Expenditures	
General Government	
Mayor and Council	36
Committees and Commissions	38
City Administration	39
City Clerk	41
Legal Counsel	43
Planning	44
Community and Economic Development	46
Inspections	48
General Government Facilities	50
Finance	52
Information Systems	54
Human Resources	56
Insurance	58

**CITY OF LAKEVILLE, MINNESOTA**  
**2020 Adopted Budget**  
**Table of Contents**  
*(continued)*

	<u>Page</u>
<b>General Fund</b> <i>(continued)</i>	
Public Safety	
Police	59
Fire	62
Public Works	
Engineering	64
Construction Services	66
Streets	68
Parks and Recreation	
Parks	70
Recreation	72
Heritage Center	74
Arts Center	75
<b>Special Revenue Funds</b>	
Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances	78
Communications Fund	80
Economic Development Fund	83
<b>Debt Service Funds</b>	
Description	86
Debt Financing and Obligations	87
Legal Debt Limits	88
Credit Rating	88
Debt Issuance	89
Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances	90
General Obligation Debt Fund	92
General Obligation Special Assessments Fund	93
State-Aid Street Fund	94
Tax Increment Fund	95
Water Revenue Fund	96
Arena Revenue Fund	97
HRA Lease Revenue Fund	98
Combined Schedule of Governmental Debt Service Requirements	99
<b>Capital Projects Funds</b>	
Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances	102
Municipal State Aid Street Fund	104
Pavement Management Fund	106

**CITY OF LAKEVILLE, MINNESOTA**

2020 Adopted Budget

Table of Contents

*(continued)*

	<b><u>Page</u></b>
<b>Capital Projects Funds</b> <i>(continued)</i>	
Improvement Construction Fund	108
Storm Water Infrastructure Fund	111
Water Fund	113
Sanitary Sewer Fund	115
Park Dedication Fund	117
Park Improvement Fund	119
Trail Improvement Fund	121
Tax Increment Fund	123
Tax Abatement Fund	124
Building Fund	125
Equipment Fund	127
Technology Fund	129
<b>Enterprise Funds</b>	
Liquor Fund	131
Utility Fund	
Overall	134
Water Operation	138
Sanitary Sewer Operation	140
Street Light Operation	142
Environmental Resources	144
<b>Internal Service Fund</b>	
Municipal Reserves Fund	148
<b>Appendices</b>	
Number of City Employees (Full Time Equivalent)	151

**CITY OF LAKEVILLE, MINNESTOA**  
**OPERATING AND CAPITAL IMPROVEMENT PLAN BUDGET**  
**FISCAL YEAR 2020**

---

**Elected Officials**

Mayor	Douglas P. Anderson
Council Member	Luke Hellier
Council Member	Joshua Lee
Council Member	Michelle Volk
Council Member	Brian Wheeler

**Appointed Officials**

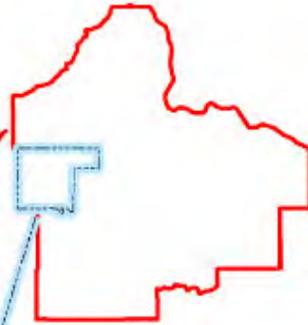
City Administrator	Justin Miller
Assistant City Administrator	Allyn Kuennen
Finance Director/Treasurer	Jerilyn Erickson
City Clerk	Charlene Friedges
Police Chief	Jeffrey Long
Fire Chief	Michael Meyer
Public Works Director	Paul Oehme
Parks and Recreation Director	John Hennen
Planning Director	Daryl Morey
Community and Economic Development Director	David Olson
City Engineer	Zach Johnson
Liquor Director	Brenda Visnovec
Human Resources Manager	Tammy Schutta

# **Introduction**

# State of Minnesota



# Dakota County



# CITY OF LAKEVILLE, MINNESOTA

## Community Profile

### Community Description

The City of Lakeville is a suburban community located approximately 20 minutes south of the Minneapolis–Saint Paul metropolitan area within Dakota County. The City has a land area of 38.4 square miles and serves a community with a population of 64,334 residents based on a recent estimate by the Metropolitan Council. The population of 64,334 is 8,380 or 15.0 percent over the 2010 Federal Census of 55,954.

### History

Back in 1853, Captain William B. Dodd directed construction of a road connecting the military forts in St. Paul and the southern forts in St. Peter and Mankato. That road was later named Dodd Road. In 1855, 250 acres were platted at the halfway point along that route by J.J. Brackett, who used the road to transport travelers and suppliers. This midway point, near beautiful Prairie Lake, was called Lakeville. A settlement was soon established and a post office was constructed to serve the community.

Conveniently located, Lakeville soon grew to include a general store, two hotels, a boarding house, a blacksmith shop, a saloon, and a shoemaker shop. In 1858, Lakeville Township was officially formed, encompassing the rural farming areas surrounding the Lakeville settlement. A variety of ethnic groups settled in the area, including immigrants from Ireland, Scotland, England, and the Scandinavian countries.

When the railroad came through in 1869, railroad officials were unable to purchase the land adjacent to the existing settlement. So, the railroad proceeded to buy 20 acres in Lakeville Township, just east of the existing settlement, and named the area Fairfield. It wasn't long before local businesses moved the short distance to Fairfield where the railroad came

through. The first Lakeville settlement site was soon abandoned. In 1878 the Fairfield site established its own government and officially became the Village of Lakeville.

In 1889, the Village Council appropriated \$1,000 for anyone who would start a creamery to serve the community. In 1890 a creamery was started by a group of farmers from the Lakeville area. In 1891 the Village Council again offered a financial incentive to encourage development - \$1,500 for a mill. By 1892, the Claro Mill, located by the railroad tracks and 208th Street, was up and running. By 1900 the village had grown to a population of 373, and voters approved a bond issue to build a new engine house, lock up, and Village Hall. In 1901 the building opened, complete with a bell tower and bell used to summon people to fight fires.

In 1967, Lakeville Township and the Village of Lakeville merged to form the City of Lakeville. Since then, Lakeville has continued to grow into the dynamic suburban community of today, where government, residents, and businesses continue to work together. Founded by hard-working pioneers, Lakeville government today still maintains a commitment to well-planned growth and development designed to enhance the community.

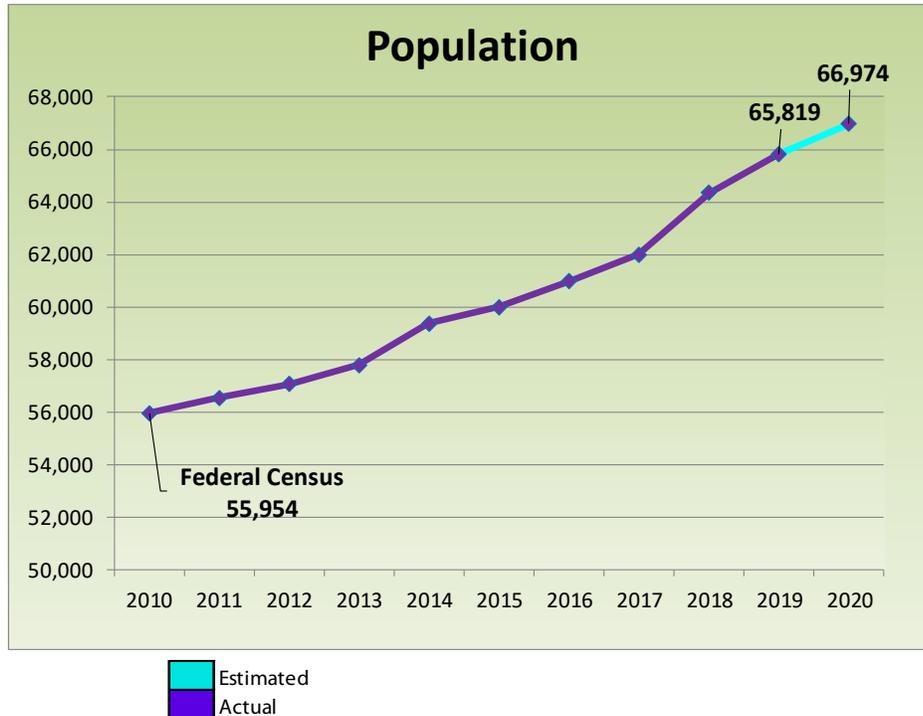
# CITY OF LAKEVILLE, MINNESOTA

## Community Profile

(continued)

### Growth Management

The City has been and is expected to continue to be one of the fastest growing cities in Minnesota.



Source: Metropolitan Council population estimates. 2019 & 2020 estimates are based on projected building permits.

The Lakeville City Council created a Strategic Growth Management Task Force in 1992. Its goal was to develop strategies regarding the rate, location and types of development that would generate fiscal stability while preserving and enhancing the City's quality of life and services.

The City Council reconvened the Strategic Growth Task Force in 1998 for the purpose of making both short and long-term recommendations or suggestions on strategies relating to how the rate, location and type of residential and commercial/industrial growth can generate fiscal stability and preserve or enhance the quality of services, while minimizing any adverse impacts on City systems and taxpayers.

The 2017-2019 Strategic Plan for Economic Development was approved by the City Council in March of 2017. This Plan included the following Strategic Priorities: Business Retention and Expansion; Maintain a Competitive Edge; Housing to Support Economic Goals; and Workforce. Significant progress has been made in all four Strategic Priorities during the past three years.

The Economic Development Commission and City Council are currently working on the 2020-2023 Strategic Plan for Economic Development and are taking steps to ensure that the new plan will be consistent with Envision Lakeville, the City's visioning process that was updated in 2018. It is anticipated that the 2020-2023 Economic Development Strategic Plan will be completed in the first quarter of 2020.

# CITY OF LAKEVILLE, MINNESOTA

## Community Profile

(continued)



The Envision Lakeville report presents a set of community values and a list of strategic priorities for guiding the implementation of the key initiatives outlined in the report over the next 25 years.



**Vision Statement:** *“We envision a thriving, multi-generational community where families, friends and neighbors connect, live, learn, work and play. Great schools; a diverse local economy; exceptional parks, trails, and recreational opportunities; vibrant social and cultural institutions; safe neighborhoods; and responsive and cost-effective public services – together create a place we are proud to call home.”*

### **Community Values:**

- ✓ Diversified Economic Development
- ✓ Good Value for Public Services
- ✓ Safety Throughout the Community
- ✓ Design That Connects the Community
- ✓ High Quality Education
- ✓ A Home for All Ages and Stages of Life
- ✓ A Sense of Community and Belonging
- ✓ Access to a Multitude of Natural Amenities and Recreational Opportunities

### **Strategic Priorities**

- Increase economic sustainability
- Support a high quality education
- Provide services that add value
- Develop a community of choice
- Cultivate a sense of community

## CITY OF LAKEVILLE, MINNESOTA

### Community Profile

(continued)

City of Lakeville 2018 actual land use composition and 2040 projection is as follows<sup>1</sup>:

<u>Land Use</u>	<u>2018 Actual</u>	<u>2040 Projection</u>
• Single family residential	24.0%	37.4%
• Townhomes, condominiums	3.0%	4.7%
• Rural agriculture/residential	22.1%	6.9%
• Commercial/industrial	8.4%	13.5%
• Parks and open space	23.5%	17.4%
• Public right-of-ways	13.5%	14.3%
• Public and semi-public	4.1%	4.0%
• Multifamily residential	0.4%	0.9%
• Manufactured housing	1.0%	0.9%

City of Lakeville demographic and economic statistics with select unemployment rate comparisons to Dakota County, State of Minnesota, and the United States for the last ten years are as follows<sup>3</sup>:

<u>Year</u>	<u>Population<sup>2</sup></u>	<u>City of Lakeville</u>		<u>Dakota County</u>		<u>State</u>
		<u>Labor Force</u>	<u>Rate</u>	<u>Labor Force</u>	<u>Rate</u>	<u>of Minn.</u>
2009	55,772	30,727	6.4%	231,391	6.9%	7.4%
2010	55,954	30,782	6.0%	230,247	6.6%	6.9%
2011	56,534	31,237	4.8%	232,257	5.2%	5.7%
2012	57,048	31,221	4.5%	231,902	4.9%	5.4%
2013	57,789	32,879	3.6%	230,160	4.0%	4.6%
2014	59,361	33,493	2.9%	231,538	3.2%	3.6%
2015	59,991	33,876	2.7%	234,299	3.1%	3.7%
2016	60,965	33,793	3.0%	232,091	3.4%	4.1%
2017	61,993	33,911	2.5%	239,356	2.7%	3.3%
2018	64,334	35,758	2.4%	240,195	2.7%	3.2%

Source:

<sup>1</sup> City of Lakeville 2040 Comprehensive Plan.

<sup>2</sup> Metropolitan Council as of April 1st of each year, (except for year 2010 Federal Census).

<sup>3</sup> U.S. Department of Commerce Bureau of Economic Analysis as of December 31, 2018.

\*Not seasonally adjusted, information is not available.

# CITY OF LAKEVILLE, MINNESOTA

## Community Profile

(continued)

### Organization

The City's governing body consists of a mayor and four council members, all elected at large. The mayor serves a four-year term of office and council members serve overlapping four-year terms. The present mayor and council members are:

		<u>Expiration of Term</u>
Douglas P. Anderson	Mayor	December 31, 2022
Luke Hellier	Council Member	December 31, 2020
Joshua Lee	Council Member	December 31, 2022
Michelle Volk	Council Member	December 31, 2022
Brian Wheeler	Council Member	December 31, 2020

The City Administrator is responsible for the daily management of City business and the administration of policy as directed by the Council. Mr. Justin Miller is the City Administrator and has served in this capacity since December 2014. Mr. Miller has 13 years of experience in local government as a city administrator.

### Services

Lakeville provides a full range of services. City functions include general government administration, police and fire protection, street maintenance, engineering, planning and zoning, parks and recreation, and community and economic development services. The City also operates two Enterprise Funds for three off-sale liquor stores and a water, sanitary sewer, street light and environmental resources utility. The three liquor stores are strategically located adjacent to major highways and collectively represent the largest municipal liquor operation in Minnesota.

The City's Police Department consists of 61 (2 additions in 2020) full-time officers and 25 volunteer police reservists. The Fire Department has four stations and is served by 90 trained volunteers. The City has a fire rating of 3 for insurance purposes. This results in a significant reduction in fire insurance premiums for commercial and industrial buildings and apartments.

Additional City facilities include an Arts Center, Heritage Center, 63 park properties (which include 45 playgrounds), 19 conservation areas and seven greenways, two municipal swimming beaches, 11 outdoor ice rinks which are fully boarded, three indoor ice rinks, approximately 118 miles of paved trails and 80 miles of sidewalks.

The City provides water and sanitary sewer facilities to a majority of its residential areas. The City's present water system includes 19 wells, 7 water storage facilities with a total storage capacity of 11.85 million gallons and 8 pressure reducing stations. The City's water treatment plant has a production capacity of 26.50 million gallons of water per day. The Metropolitan Council Environmental Service (MCES) is responsible for treatment and disposal of sanitary sewer effluent.

**CITY OF LAKEVILLE, MINNESOTA**

Community Profile

(continued)

**Major employers located in the City of Lakeville**

<b>Employer</b>	<b>Number of Employees</b>	<b>Product/Service</b>
Independent School District #194	1,211	Elementary & secondary schools
Hearthside Food Solutions	556	Food service contractors
TreeHouse Private Brands	550	Food manufacturing
Schmitt & Sons	454	School & Charter bus service
Post Holdings	417	Cereal production
BTD Manufacturing	359	Metal manufacturing
Menasha Corporation	306	Corrugated & solid fiber box mfg.
FedEx Freight	228	Ground distribution
Imperial Plastics, Inc	215	Plastics material & resin mfg.
City of Lakeville	204	City government
Image Trend	180	Web development

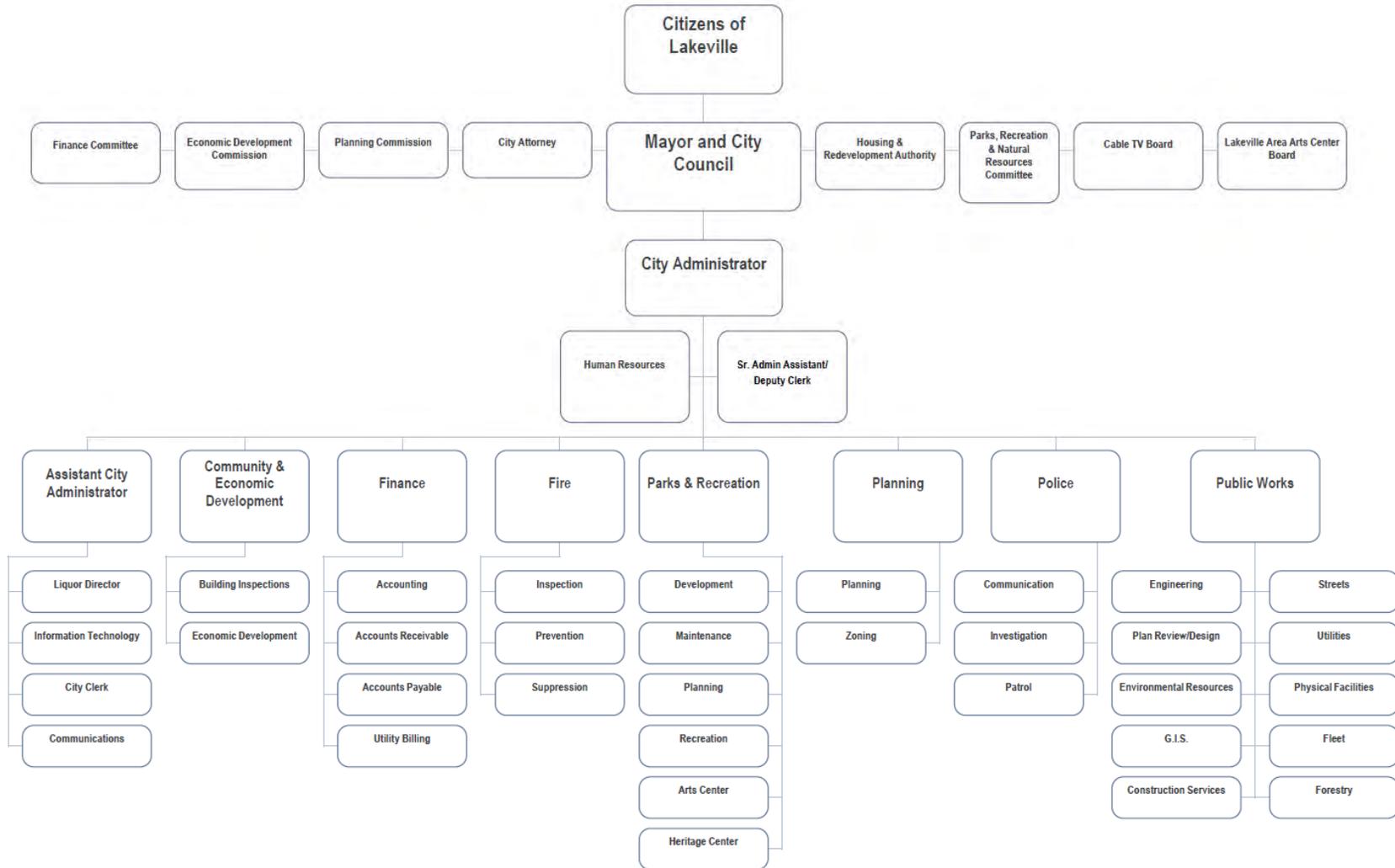
Source: City of Lakeville, Minnesota

**Ten of the Largest Taxpayers in the City of Lakeville**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Taxable Net Tax Capacity Value</b>
Minnegasco, Inc.	Utility	\$ 469,086
Southfork Apartments LLC	Apartments	453,999
Dakota Electric Association	Utility	404,454
Lakeville 2004, LLC	Commercial	321,488
Inland Argonne Village LLC	Retail	295,896
Fulford Group, LLC	Agriculture	291,324
Heritage Commons, LLC	Retail	274,908
Hy-Vee Inc.	Commercial	273,790
Walker Highview Hills, LLC	Apartments	264,041
Xcel Energy	Utility	255,582

Source: Dakota County Auditor and Treasurer's Office 2018/2019 Taxable Net Tax Capacity

**CITY OF LAKEVILLE, MINNESOTA**  
 Organizational Structure  
 December 31, 2019



## DESCRIPTION OF CITY FUNDS AND ACCOUNTING STRUCTURE

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City's fiscal year is the calendar year.

### **Governmental Fund Types**

Budgets are appropriated for the following governmental funds through which functions of the City are financed:

#### **General Fund**

The general fund is the operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

#### **Special Revenue Funds**

The special revenue funds are used to account for the proceeds of specific revenue sources that are designated or legally restricted to expenditures for specified purposes. Special revenue funds utilized by the City include the following:

- Communications
- Economic development

#### **Debt Service Funds**

The debt service funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs not funded by proprietary fund type operations. Debt service funds utilized by the City include the following:

- General Obligation (G.O.)
- G.O. improvement
- Tax increment
- State-aid Street
- Water revenue
- Arena revenue
- HRA lease revenue

#### **Capital Projects Funds**

The capital projects funds are used to account for financial resources to be used for the acquisition of equipment, construction of major capital facilities and infrastructure, or other long-term projects. The City prepares a 5-year capital improvement plan and adopts the first year of the plan. Once the budget is adopted, the individual capital appropriations do not lapse. In budgeting capital projects funds, the City assumes that all budgeted amounts will be spent on the indicated projects within the fiscal year or shortly thereafter.

## DESCRIPTION OF CITY FUNDS AND ACCOUNTING STRUCTURE

### **Governmental Fund Types** *(continued)*

#### **Capital Projects Funds** *(continued)*

As such, appropriations for uncompleted capital projects are not available for re-appropriation in subsequent years. Capital projects funds utilized by the City include the following:

- Municipal state aid
- Pavement management
- Improvement construction
- Storm water infrastructure
- Water
- Sanitary sewer
- Park dedication
- Park improvement
- Trail improvement
- Tax increment
- Tax abatement
- Building
- Equipment
- Technology

### **Proprietary Fund Types**

Budgets are appropriated for the following proprietary funds through which functions of the City's proprietary activities are funded primarily through retail sales and user charges.

#### **Enterprise Funds**

The enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

#### **Internal Service Fund**

The internal service funds are used to account for the financing of goods or services provided by one City department to other City departments. The City utilizes the municipal reserves fund as an internal service fund.

**CITY OF LAKEVILLE, MINNESOTA**

Relationships Between Departments and Funds

December 31, 2020

**MAJOR FUNDS**

Major funds are classified according to generally accepted accounting principles as those funds having any one of their total assets, liabilities, revenues or expenditures/expenses equal to or greater than 10% of either total of governmental fund types or proprietary fund types and 5% of the aggregated total for both governmental funds and enterprise funds.

<u>Fund</u>	<u>Major Funds</u>		<u>Non-Major Funds</u>	
	Governmental	Proprietary	Governmental	Proprietary
General	X			
Special Revenue				
Communication			X	
Economic Development			X	
Debt Service				
General Obligation	X			
G.O. Improvement	X			
Tax Increment			X	
State-Aid Street			X	
Water Revenue			X	
Arena Revenue			X	
HRA Lease Revenue			X	
Capital Projects				
Municipal State Aid Street			X	
Pavement Management			X	
Improvement Construction	X			
Storm Water Infrastructure			X	
Water			X	
Sanitary Sewer			X	
Park Dedication			X	
Park Improvement			X	
Trail Improvement			X	
Tax Increment			X	
Tax Abatement			X	
Building	X			
Equipment			X	
Technology			X	
Enterprise				
Liquor		X		
Utility		X		
Internal Service				
Municipal Reserves				X

# CITY OF LAKEVILLE, MINNESOTA

Relationships Between Departments and Funds

December 31, 2020

Funds	General Government Admin.	Community and Economic Development	Finance	Police	Fire	Public Works	Parks and Recreation	Off-Sale Liquor
<b>General Fund</b>	X	X	X	X	X	X	X	
<b>Special Revenue Funds:</b>								
Communications	X							
Economic Development		X						
<b>Debt Service Funds:</b>								
			X					
<b>Capital Projects Funds:</b>								
Municipal State-aid Pavement Mgmt.						X		
Improvement Const.						X		
Storm Water Infrastructure						X		
Water						X		
Sanitary Sewer						X		
Park Dedication							X	
Trail Improvement							X	
Tax Increment		X	X					
Tax Abatement		X						
Building	X		X	X	X	X	X	
Equipment				X	X	X	X	
Technology	X	X	X	X	X	X	X	X
<b>Enterprise Funds:</b>								
Liquor								X
Utility						X		
<b>Internal Service Fund:</b>								
Municipal Reserves			X					

## FINANCIAL AND BUDGET POLICIES

These policies provide guidelines for the fiscal administration of the City. The budget for the City of Lakeville serves as a comprehensive, rational guide for financial and programmatic decision-making and operations management throughout each fiscal year. The budget is intended to be not only a financial plan but also a performance plan linked to the strategic goals established by the City Council and outlined in the Strategic Budget Goals and Initiatives.

### **Accounting, Auditing and Financial Reporting**

The financial reporting and budgeting systems of the City are organized on a fund basis. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Funds are the control structures that ensure that public monies are spent only for those purposes authorized and within the amounts authorized. Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function.

- An independent audit will be performed annually.
- The City will produce comprehensive annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP).
- The City will endeavor to maintain the GFOA Certificate of Excellence in Financial Reporting.

### **Budgetary Basis of Accounting**

*Governmental fund budgets* are on a modified accrual basis of accounting consistent with generally accepted accounting principles. Under the modified accrual basis, revenues are recognized when they are susceptible to accrual (i.e., when they become measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Under the modified accrual basis, expenditures are generally recognized when the liability is incurred, except for principal and interest on general long-term debt, which is recognized when due. *Governmental fund budgets* include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

*Proprietary fund budgets* are on an accrual basis of accounting consistent with generally accepted accounting principles except for loans, loan payments, capital expenses, and depreciation, which are budgeted on a cash basis. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund’s operations. Revenues are recognized when earned and expenses are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt or payment of cash may take place in another accounting period. Expenses are recognized in the accounting period in which the liability is incurred, which also includes depreciation. For budgetary control purposes, the City also appropriates capital acquisitions for the proprietary funds. *Proprietary fund budgets* include the Enterprise Liquor Fund, Utility Fund and the Internal Service Municipal Reserves Fund.

A budget is not adopted for the City’s *Fiduciary Agency Fund*.

## FINANCIAL AND BUDGET POLICIES

*(continued)*

The City's audited financial statement uses the modified accrual basis of accounting for all governmental funds (at the fund level), and uses the accrual basis of accounting for all proprietary funds.

### **Budget Development**

The City's operating budget policy sets forth guidance with respect to balanced operating budgets, with an overriding goal of achieving structural balance over a longer-term period, while recognizing that in certain periods, revenues and expenditures may not be equal. A balanced budget for the General Fund is defined as revenues and other sources equal to or exceeding operating expenditures and other uses. The budget will provide for adequate maintenance of capital facilities and equipment and for their orderly replacement.

The adopted budget will take into consideration the coordinated development of the capital improvement plan with the development of the operating budget. Operating costs associated with new capital improvements will be projected and included in future operating budget forecasts. The impact on the operating budget from any new programs or activities being proposed should be minimized by providing funding with newly created revenues whenever reasonably possible.

Budget amounts are as originally adopted or as amended by City Council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the total expenditures level for the General Fund and Special Revenue Funds. The City Administrator has authorization to expend funds in excess of the appropriation for individual line items.

Balanced budgets for the proprietary enterprise funds are defined as providing sufficient revenues to support the operations of those funds, without subsidy from the General Fund or property taxes. Charges from the proprietary internal service funds shall be sufficient to support such activities. In addition to operating expenses, enterprise funds shall be budgeted to provide for replacement costs of property, plant, and equipment, if appropriate, when establishing rates and charges for services.

The operating budget will describe the major goals to be achieved and the services and programs to be delivered for the level of funding provided. Where possible the City will integrate performance measurement and productivity indicators with the budget.

Budgeted expenditure appropriations lapse at year-end. Supplementary appropriations can be carried forward to the following year if approved by the City Council.

### **Budget Amendment Process**

Budgets that require amending for reasons of a routine nature or special circumstances are amended by the passage of a resolution approved by the City Council. Amendments of a routine nature are typically approved in December of the current fiscal year while amendments due to special circumstances or unexpected events such as emergencies are authorized at the earliest possible City Council meeting date.

## **FINANCIAL AND BUDGET POLICIES**

*(continued)*

### **Revenue Policies**

Revenue policy elements include:

- The City will project its annual revenues realistically, yet conservatively for budget purposes.
- The City will endeavor to maintain a diversified and stable revenue system to shelter it from annual fluctuations in any one revenue source. All existing and potential revenue sources will be reexamined annually.
- New sources of non-property-tax revenue should be actively explored at all times.
- Where appropriate and not contrary to accepted public policy or statutes, emphasis will be directed toward full cost recovery through user fees. User fees and cost allocation formulas will be updated periodically (annually if needed).
- Ongoing, the City will review the full cost of activities supported by user fees to identify the impact of inflation and other factors. The fees along with the resulting net property tax costs will be reviewed with the City Council during the budget process. Sensitivity to market rates will also be considered in setting fees.
- Intergovernmental grant requests are subject to fiscal review before the application is submitted. This review is to ensure that the grants do not create an obligation for unfunded expenditures by the City relating to the grant's purpose and to provide an overall budgetary review of grant proposals.

### **Investments**

- Investments will be in conformance with the City of Lakeville's Investment Policy. All investments will address safety, liquidity, and yield. All cash balances during the year are invested in securities permitted by State Statute and the Investment Policy.
- It is the City's policy to invest all available monies at competitive interest rates, coordinated with projections of the City's operating and program cash flow needs. Interest earned from investment of available funds will be distributed to the funds annually based on each fund's average monthly cash balance for the year.

### **Capital Improvement Budgets**

- Capital outlay expenditures result in the acquisition of fixed capital assets that have a useful life of greater than one year. They are tangible in nature in that the physical substance does not materially change its form through use.
- The City will adopt a five-year capital improvement plan and update it annually.
- The City will coordinate development of the capital improvement plan with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.

## FINANCIAL AND BUDGET POLICIES

*(continued)*

- The City will project its equipment replacement and maintenance needs for the next five years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and included in the operating budget. In addition, the City will maintain all its assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs.
- The City staff will identify the estimated costs and potential funding sources, including the consideration of joint ventures with other cities, for each capital project proposal before it is submitted to the City Council for approval.
- The process will include an evaluation of effective financing for each project.
- Budget balances appropriated in Capital Projects Funds are designated for specific projects and are carried forward as available for expenditure until the project is complete or the balance is transferred to other eligible projects.

### **Debt**

The City's debt policy provides guidance to ensure that long-term debt is utilized appropriately and in a fiscally prudent manner. Elements of the policy include:

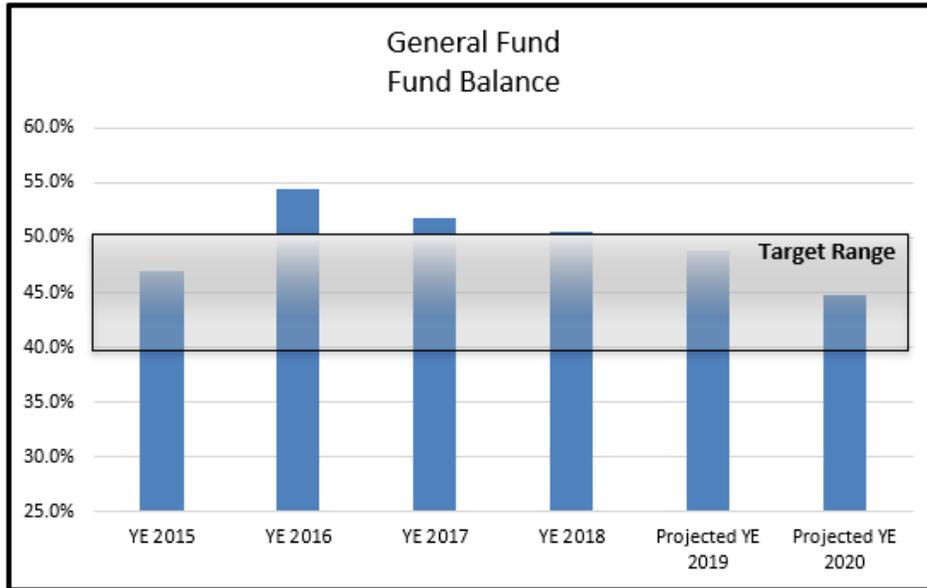
- Limiting long-term borrowing to capital improvements or other long-term projects which cannot, and appropriately should not, be financed from current revenues.
- Final maturity of bonds and notes should not exceed the expected useful life of the underlying project for which it is being issued.
- Where possible, the City will endeavor to pledge special assessments, State-aid or other non-tax revenues to debt service payments.
- Debt will not be used to finance current operations.
- State of Minnesota Statutes limits the legal debt obligations to 3% of the City's taxable market value.

## FINANCIAL AND BUDGET POLICIES

(continued)

### Fund Balance

Fund balance or net assets are terms used to define the difference between a fund's assets and its liabilities. Fund balance is used in governmental fund types and net assets are used in proprietary fund types. The City's General Fund unrestricted fund balance, designated for working capital as of the end of the year, should equal 40% to 50% of the next year's budgeted expenditures.



Fund balance may be used for the following:

- Provide flexibility if State law significantly limits the City's taxing and spending powers. This could include legislation regarding levy limits, property tax freezes, levy referendum requirements, etc.
- Provide flexibility if the State eliminates or reduces State revenue including fire pension aid, police pension aid, aid for streets, or PERA pension aid.
- Provide some protection for future funding needs of the capital improvement plan including possible liquor operations legislation.
- Support the City's bond rating.
- Cover expenses created by natural disaster including flood, fire, or tornadoes and protect against other unforeseen expenditures and any other items.
- Cover a General Fund deficit when actual revenues are less than expenditures and to allow for a reasonable degree of error in budget forecasting.

For budget purposes only the fund balance for the General Fund excludes the nonspendable, restricted and committed fund balance classifications.

The fund balance policy protects the City in the event of temporary revenue shortfalls or unpredicted expenditures and provides time to react to permanent changes in the City's operating environment.

## 2020 BUDGET DEVELOPMENT PROCESS AND CALENDAR

State Statutes, local ordinances, and the City's budget development policy prescribe the process of budget review and adoption for the City of Lakeville. The laws require public input in the budget process, including the publishing of a budget summary in the local media. Public input is also available at the public meetings at which budget information is discussed. The following is a calendar for the 2020 budget process:

### May 2019

- City Administrator directs staff to prepare their budget based on Council goals and objectives.
- Finance Department distributes budget preparation information to all departments.
- The five-year Capital Improvement Plan is developed under the guidance and direction of the City Administrator

### June/July 2019

- Proposed budgets are submitted to the City Administrator and Finance Department.
- Budget meetings are held with Department Directors and budget preparers.
- Finance Department reviews budget requests and prepares a proposed budget.
- City Administrator reviews proposed budget and directs revisions based on budget requests and revenue estimates.
- City Council receives a draft of the Capital Improvement Plan and provides comments and direction.

### August 2019

- City Council work session on tax legislation, General Fund budget history, budget requests, debt, property tax levy, and potential tax impacts.
- Staff reviews proposed budget and makes revisions as directed by the City Council.

### September 2019

- City Council approval of preliminary budget and property tax levy on September 16<sup>th</sup>.
- Preliminary property tax levy certified to Dakota County by September 30<sup>th</sup>.

### October 2019

- Planning Commission reviews the Capital Improvement Plan for compliance with the Comprehensive Plan.
- City Council holds public hearing on the proposed Capital Improvement Plan and Adopts Plan.
- City Council work session to review Liquor and Utility Fund budgets.

### November 2019

- City Council work session to review changes to the proposed budget.
- Dakota County sends a notice to taxpayers indicating their property tax and the date of each taxing jurisdiction's budget hearing.

### December 2019

- City Council holds a "Truth in Taxation" public hearing on the final budget and final property tax levy on December 2<sup>nd</sup>.
- After listening to public comment, the City Council closes the public hearing.
- City Council adopts the final budget and final property tax levy on December 2<sup>nd</sup>.
- Final property tax levy certified to Dakota County by December 30<sup>th</sup>.

# PROPERTY TAXES

## Tax Levy

The adopted 2020 tax levy is \$32,031,000 which is a \$2,082,110 (6.95%) increase from the 2019 tax levy. The tax levy increase is primarily the result of increased costs due to growth in the City for General Fund operations (\$1,191,565), equipment acquisitions (\$423,000) and debt service (\$262,545).

The adopted 2020 tax levy is as follows:

### Tax Levy - Summary

	2020		
		Increase/ (Decrease)	%
	Levy		%
General Fund	22,535,635	1,191,565	5.58%
Pavement Management Fund	1,100,000	-	0.00%
Equipment Fund	675,000	423,000	167.86%
Park Improvement Fund	350,000	175,000	100.00%
Trail Improvement Fund	30,000	30,000	N/A
Debt Service Funds	7,340,365	262,545	3.71%
<b>Total</b>	<b>\$ 32,031,000</b>	<b>\$2,082,110</b>	<b>6.95%</b>

The tax levy for street reconstruction debt service will be a factor for tax levy increases in 2021 and future years. Benefited property owners are specially assessed for 40% of the typical residential street reconstruction; the remaining 60% of street reconstruction costs is financed with property tax levies. General Obligation Improvement bonds are issued to finance the projects with special assessments and property tax levies pledged to the repayment of the debt.

**CITY OF LAKEVILLE, MINNESOTA**  
 Budgetary Summary for All Appropriated Fund Types  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances and Net Assets  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 28,039,117	\$ 29,932,247	\$ 29,944,789	\$ 32,004,445
Tax increment	573,267	686,497	724,800	799,813
Licenses and permits	3,899,605	3,103,338	4,229,105	3,355,355
Intergovernmental	5,286,635	6,742,161	9,503,277	13,411,815
Charges for services	25,078,991	22,276,217	25,463,459	24,202,031
Court fines	347,203	346,000	372,602	360,000
Special assessments	2,946,448	2,112,355	2,275,807	2,350,896
Investment income	1,045,378	518,051	596,257	587,833
Donations	7,192,794	1,239,747	1,608,147	1,540,000
Miscellaneous	1,042,591	1,557,641	1,555,872	2,198,033
Gross profit	<u>3,810,794</u>	<u>3,777,278</u>	<u>3,957,359</u>	<u>3,975,737</u>
Total revenues	<u>79,262,823</u>	<u>72,291,532</u>	<u>80,231,474</u>	<u>84,785,958</u>
<b><u>Expenditures and expenses</u></b>				
General government	6,642,189	6,953,813	7,282,127	7,189,176
Public safety	13,061,572	13,633,230	13,575,448	14,532,144
Public works	4,738,851	4,744,244	4,828,912	5,192,664
Parks and recreation	3,998,735	4,178,823	4,215,201	4,433,111
Other (contingency)	-	79,466	-	(45,939)
Debt service	13,676,340	12,424,314	12,406,974	13,258,054
Capital outlay	26,072,265	27,799,420	24,817,017	40,287,793
Operating expenses	<u>17,566,048</u>	<u>21,877,677</u>	<u>21,431,368</u>	<u>22,653,711</u>
Total expenditures and expenses	<u>85,756,000</u>	<u>91,690,987</u>	<u>88,557,047</u>	<u>107,500,714</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from other funds	6,198,999	5,707,466	5,565,541	7,274,023
Transfer to other funds	(6,250,050)	(5,707,466)	(5,565,541)	(7,274,023)
Disposal of assets	1,895,542	(20,000)	(20,000)	(20,000)
Issuance of debt	13,805,001	13,108,089	7,360,624	14,045,832
Payment on refunded bonds called	(3,320,000)	-	-	-
Premium on bonds issued	<u>1,005,336</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>13,334,828</u>	<u>13,088,089</u>	<u>7,340,624</u>	<u>14,025,832</u>
Net change in fund balance and net position	6,841,651	(6,311,366)	(984,949)	(8,688,924)
Fund balance and net position, January 1	<u>215,812,358</u>	<u>210,001,122</u>	<u>222,654,009</u>	<u>221,669,060</u>
Fund balance and net position, December 31	<u>\$ 222,654,009</u>	<u>\$ 203,689,756</u>	<u>\$ 221,669,060</u>	<u>\$ 212,980,136</u>
Enterprise capital outlay acquisitions	<u>\$ 8,860,387</u>	<u>\$ 199,053</u>	<u>\$ 199,053</u>	<u>\$ 2,926,859</u>
Enterprise bond proceeds	<u>\$ 445,000</u>	<u>\$ 1,430,000</u>	<u>\$ 730,000</u>	<u>\$ 3,470,000</u>
Enterprise debt principal	<u>\$ 325,000</u>	<u>\$ 480,000</u>	<u>\$ 480,000</u>	<u>\$ 565,000</u>

**CITY OF LAKEVILLE, MINNESOTA**  
 Budgetary Summary for Appropriated Fund Types  
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances and Net Assets  
 For the Year Ending December 31, 2020

	<b>2020 Adopted Budget</b>							<b>Total</b>
	<b>Governmental Funds</b>				<b>Proprietary Funds</b>			
	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Enterprise Liquor</b>	<b>Utility</b>	<b>Internal Service Municipal Res.</b>	
<b>Revenues</b>								
General property taxes	\$ 22,509,080	\$ -	\$ 7,340,365	\$ 2,155,000	\$ -	\$ -	\$ -	\$ 32,004,445
Tax increment	-	-	404,000	395,813	-	-	-	799,813
Licenses and permits	2,657,099	698,256	-	-	-	-	-	3,355,355
Intergovernmental	1,053,453	516	725,795	11,479,733	3,762	148,556	-	13,411,815
Charges for services	2,976,026	58,266	294,050	4,654,789	-	15,770,553	448,347	24,202,031
Court fines	360,000	-	-	-	-	-	-	360,000
Special assessments	-	-	2,060,370	290,526	-	-	-	2,350,896
Investment income	128,000	2,108	106,137	250,685	15,000	80,903	5,000	587,833
Donations	-	-	-	40,000	-	1,500,000	-	1,540,000
Miscellaneous	42,893	-	-	1,982,571	-	137,569	35,000	2,198,033
Gross profit	-	-	-	-	3,975,737	-	-	3,975,737
Total revenues	<u>29,726,551</u>	<u>759,146</u>	<u>10,930,717</u>	<u>21,249,117</u>	<u>3,994,499</u>	<u>17,637,581</u>	<u>488,347</u>	<u>84,785,958</u>
<b>Expenditures and expenses</b>								
General government	6,628,812	560,364	-	-	-	-	-	7,189,176
Public safety	14,532,144	-	-	-	-	-	-	14,532,144
Public works	5,192,664	-	-	-	-	-	-	5,192,664
Parks and recreation	4,433,111	-	-	-	-	-	-	4,433,111
Other (contingency)	(45,939)	-	-	-	-	-	-	(45,939)
Debt service	-	-	12,898,167	-	-	359,887	-	13,258,054
Capital outlay	15,805	185,000	-	40,086,988	-	-	-	40,287,793
Operating expenses	-	-	-	-	3,376,520	18,722,007	555,184	22,653,711
Total expenditures and expenses	<u>30,756,597</u>	<u>745,364</u>	<u>12,898,167</u>	<u>40,086,988</u>	<u>3,376,520</u>	<u>19,081,894</u>	<u>555,184</u>	<u>107,500,714</u>
<b>Other financing sources (uses)</b>								
Transfer from other funds	830,371	-	1,819,116	4,595,993	-	28,543	-	7,274,023
Transfer to other funds	(550,000)	(88,139)	(200,000)	(3,833,024)	(1,415,253)	(1,137,607)	(50,000)	(7,274,023)
Disposal of assets	-	-	-	-	-	(20,000)	-	(20,000)
Issuance of debt	-	-	-	14,045,832	-	-	-	14,045,832
Total other financing sources (uses)	<u>280,371</u>	<u>(88,139)</u>	<u>1,619,116</u>	<u>14,808,801</u>	<u>(1,415,253)</u>	<u>(1,129,064)</u>	<u>(50,000)</u>	<u>14,025,832</u>
Net change in fund balance and net position	(749,675)	(74,357)	(348,334)	(4,029,070)	(797,274)	(2,573,377)	(116,837)	(8,688,924)
Fund balance and net position, January 1	16,012,291	816,710	19,757,144	37,146,137	5,686,749	141,779,079	470,950	221,669,060
Fund balance and net position, December 31	<u>\$ 15,262,616</u>	<u>\$ 742,353</u>	<u>\$ 19,408,810</u>	<u>\$ 33,117,067</u>	<u>\$ 4,889,475</u>	<u>\$ 139,205,702</u>	<u>\$ 354,113</u>	<u>\$ 212,980,136</u>
Enterprise capital outlay acquisitions	\$ -	\$ -	\$ -	\$ -	\$ 49,790	\$ 2,877,069	\$ -	\$ 2,926,859
Enterprise bond proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,470,000	\$ -	\$ 3,470,000
Enterprise debt principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,000	\$ -	\$ 565,000

# **General Fund**

The General Fund accounts for all revenues and expenditures necessary to provide a full range of services, including general government administration, community and economic development, public safety, public works, and parks and recreation.

**CITY OF LAKEVILLE, MINNESOTA**

General Fund  
Fund Balance Discussion

The Fund Balance Policy states *“The City will endeavor to maintain an unrestricted (committed, assigned and unassigned) fund balance in the General Fund of an amount not less than 40% and not greater than 50% of the next year’s budgeted expenditures of the General Fund.”*

The fund balance represents the amount of funds required to operate during the first six months of the year. The City’s most significant revenue sources – taxes and intergovernmental revenue – do not provide appreciable revenues until the second half of the year.

A healthy financial position also allows the City to avoid volatility in tax rates; allows for the adequate consistent funding of services, repairs and unexpected costs; and can be a factor in determining the City’s bond rating and resulting interest costs.

	2020 Adopted <u>Budget</u>
Revenues and other financing sources	\$ 30,556,922
Expenditures and other financing uses	<u>31,306,597</u>
Net increase/(decrease)	(749,675)
Fund balance, January 1	<u>16,012,291</u>
Fund balance, December 31	<u>\$ 15,262,616</u>
Adj. fund balance, Dec 31(Net of Restricted)	<u>\$ 14,283,241</u>
Ratio: Fund balance to next year's expenditures	44.8%

The preliminary 2020 budget includes the use of reserves for one-time or long-term purchases as follows:

<b>Use of Fund Balance</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
	<u>\$ 749,675</u>

On December 2, 2019, the City Council committed \$100,000 of the General Fund fund balance to partially fund the projected compensated leave liability.

**CITY OF LAKEVILLE, MINNESOTA**  
 General Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	2018	2019	2019	2019	2020	Change from		Change from			
	Actual	Adopted Budget	Amended Budget	Estimate	Adopted Budget	2019 Amended Budget	(Amount)	(Percent)	2019 Estimate	(Amount)	(Percent)
<b>Revenues</b>											
General property taxes	\$ 20,116,949	\$ 21,327,427	\$ 21,327,427	\$ 21,339,969	\$ 22,509,080	\$ 1,181,653	5.5%	\$ 1,169,111	5.5%		
Licenses and permits	3,208,279	2,390,498	2,448,498	3,534,323	2,657,099	208,601	8.5%	(877,224)	-24.8%		
Intergovernmental	1,180,340	989,590	1,032,137	1,063,786	1,053,453	21,316	2.1%	(10,333)	-1.0%		
Charges for services	3,415,540	2,734,249	2,765,649	3,329,991	2,976,026	210,377	7.6%	(353,965)	-10.6%		
Court fines	347,203	346,000	346,000	372,602	360,000	14,000	4.0%	(12,602)	-3.4%		
Investment income	174,680	120,000	120,000	128,000	128,000	8,000	6.7%	-	0.0%		
Miscellaneous	68,725	47,163	84,282	79,163	42,893	(41,389)	-49.1%	(36,270)	-45.8%		
<b>Total revenues</b>	<b>28,511,716</b>	<b>27,954,927</b>	<b>28,123,993</b>	<b>29,847,834</b>	<b>29,726,551</b>	<b>1,602,558</b>	<b>5.7%</b>	<b>(121,283)</b>	<b>-0.4%</b>		
<b>Expenditures</b>											
<b>General government</b>											
Mayor and council	96,770	113,250	121,132	120,978	121,006	(126)	-0.1%	28	0.0%		
Committees and commissions	96,261	68,218	117,770	100,497	91,616	(26,154)	-22.2%	(8,881)	-8.8%		
City administration	477,629	477,506	488,296	472,970	498,062	9,766	2.0%	25,092	5.3%		
City clerk	205,165	148,586	148,586	148,537	265,446	116,860	78.6%	116,909	78.7%		
Legal counsel	71,584	81,000	96,000	81,000	83,500	(12,500)	-13.0%	2,500	3.1%		
Planning	547,225	580,515	580,515	557,557	597,315	16,800	2.9%	39,758	7.1%		
Community and econ. development	378,639	375,237	375,237	374,756	382,316	7,079	1.9%	7,560	2.0%		
Inspections	1,231,553	1,273,544	1,331,544	1,332,794	1,439,695	108,151	8.1%	106,901	8.0%		
General government facilities	564,459	607,324	607,324	607,995	637,091	29,767	4.9%	29,096	4.8%		
Finance	770,487	804,429	804,429	811,518	859,493	55,064	6.8%	47,975	5.9%		
Information technology	648,058	788,545	788,545	783,795	818,247	29,702	3.8%	34,452	4.4%		
Human resources	505,281	527,997	527,997	511,677	557,705	29,708	5.6%	46,028	9.0%		
Insurance	425,000	285,000	435,727	435,727	285,000	(150,727)	-34.6%	(150,727)	-34.6%		
<b>Public safety</b>									0%		
Police	11,169,958	11,628,288	11,561,288	11,531,492	12,428,732	867,444	7.5%	897,240	7.8%		
Fire	1,891,614	2,034,937	2,064,689	2,043,956	2,103,412	38,723	1.9%	59,456	2.9%		
<b>Public works</b>									0%		
Engineering	875,303	881,757	881,757	883,891	1,024,200	142,443	16.2%	140,309	15.9%		
Construction services	489,188	573,870	573,870	546,408	620,977	47,107	8.2%	74,569	13.6%		
Streets	3,405,461	3,288,617	3,299,546	3,409,542	3,547,487	247,941	7.5%	137,945	4.0%		
<b>Parks and recreation</b>									0%		
Parks	2,619,972	2,744,963	2,744,963	2,726,338	2,869,618	124,655	4.5%	143,280	5.3%		
Recreation	715,605	745,137	745,137	755,893	786,925	41,788	5.6%	31,032	4.1%		
Heritage center	119,597	138,674	138,674	133,494	151,221	12,547	9.0%	17,727	13.3%		
Arts center	550,822	550,049	618,806	604,726	633,472	14,666	2.4%	28,746	4.8%		
Other	-	79,466	79,466	-	(45,939)	(125,405)	-157.8%	(45,939)	0%		
<b>Total expenditures</b>	<b>27,855,631</b>	<b>28,796,909</b>	<b>29,131,298</b>	<b>28,975,541</b>	<b>30,756,597</b>	<b>1,625,299</b>	<b>5.6%</b>	<b>1,781,056</b>	<b>6.1%</b>		
Excess (deficiency) of revenues over expenditures	656,085	(841,982)	(1,007,305)	872,293	(1,030,046)	(22,741)	2.3%	(1,902,339)	-218.1%		
<b>Other financing sources (uses)</b>											
Transfer from other funds	765,232	766,482	766,482	772,784	830,371	63,889	8.3%	57,587	7.5%		
Transfer to other funds	(958,026)	(630,000)	(1,225,000)	(1,225,000)	(550,000)	675,000	-55.1%	675,000	-55.1%		
<b>Total other financing sources (uses)</b>	<b>(192,794)</b>	<b>136,482</b>	<b>(458,518)</b>	<b>(452,216)</b>	<b>280,371</b>	<b>738,889</b>	<b>-161.1%</b>	<b>732,587</b>	<b>-162.0%</b>		
Net change in fund balance	463,291	(705,500)	(1,465,823)	420,077	(749,675)	716,148	-48.9%	(1,169,752)	-278.5%		
Fund balance, January 1	15,128,923	14,970,310	14,970,310	15,592,214	16,012,291	1,041,981	7.0%	420,077	2.7%		
Fund balance, December 31	\$ 15,592,214	\$ 14,264,810	\$ 13,504,487	\$ 16,012,291	\$ 15,262,616	\$ 1,758,129	13.0%	(749,675)	-4.7%		
<i>Adj Fund Balance, Dec 31 (net of restricted)</i>	<i>\$ 14,612,839</i>	<i>\$ 13,150,435</i>	<i>\$ 12,525,112</i>	<i>\$ 15,032,916</i>	<i>\$ 14,283,241</i>						
Ratio: Fund balance to CY expenditures	51.9%	45.7%	43.0%	51.9%	46.4%						
Ratio: Fund balance to NY expenditures	50.7%	44.3%	40.7%	48.9%	44.8%						

**General Fund**  
Schedule of Revenues and Other Financing Sources (Uses)

	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>	<b>Change from 2019 Amended Budget</b>		<b>Change from 2019 Estimate</b>	
<u>General property taxes</u>									
Ad valorem taxes - current	\$ 17,082,608	\$ 18,162,309	\$ 18,162,309	\$ 18,162,309	\$ 19,087,739	\$ 925,430	5.1%	925,430	5.1%
Ad valorem taxes - delinquent	122,791	130,000	130,000	130,000	130,000	-	0.0%	-	0.0%
Fiscal disparities	2,852,268	2,968,727	2,968,727	2,968,727	3,222,360	253,633	8.5%	253,633	8.5%
Penalties and interest	4,950	16,156	16,156	16,156	16,156	-	0.0%	-	0.0%
Manufactured home tax	47,341	47,825	47,825	47,825	47,825	-	0.0%	-	0.0%
Gravel tax	6,991	2,410	2,410	14,952	5,000	2,590	107.5%	(9,952)	-66.6%
Total general property taxes	<u>20,116,949</u>	<u>21,327,427</u>	<u>21,327,427</u>	<u>21,339,969</u>	<u>22,509,080</u>	<u>1,181,653</u>	<u>5.5%</u>	<u>1,169,111</u>	<u>5.5%</u>

**General Fund**  
Schedule of Revenues and Other Financing Sources (Uses)

	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>	<b>Change from 2019 Amended Budget</b>	<b>Change from 2019 Estimate</b>		
<b>Licenses and permits</b>									
<b>Licenses</b>									
Tobacco	\$ 10,200	\$ 10,200	\$ 10,200	\$ 10,500	\$ 10,500	\$ 300	2.9%	-	0.0%
Trash removal	3,400	2,975	2,975	2,975	2,975	-	0.0%	-	0.0%
Dog	8,666	9,000	9,000	4,004	-	(9,000)	-100.0%	(4,004)	-100.0%
Signs	9,075	8,700	8,700	8,700	8,700	-	0.0%	-	0.0%
On-sale liquor	170,100	167,450	167,450	179,450	179,450	12,000	7.2%	-	0.0%
Sunday liquor	5,400	4,800	4,800	5,600	5,600	800	16.7%	-	0.0%
Non-intoxicating liquor on	1,500	900	900	1,500	1,500	600	66.7%	-	0.0%
Non-intoxicating liquor off	4,800	4,500	4,500	4,800	4,800	300	6.7%	-	0.0%
Wine	4,800	2,400	2,400	4,000	4,000	1,600	66.7%	-	0.0%
Fireworks	1,850	1,850	1,850	1,850	1,850	-	0.0%	-	0.0%
Massage	4,300	3,950	3,950	3,800	3,800	(150)	-3.8%	-	0.0%
Miscellaneous	6,032	5,350	5,350	4,919	5,300	(50)	-0.9%	381	7.7%
Total licenses	230,123	222,075	222,075	232,098	228,475	6,400	2.9%	(3,623)	-1.6%
<b>Permits</b>									
Plan review fees	647,181	499,265	499,265	649,410	500,417	1,152	0.2%	(148,993)	-22.9%
Building	1,681,376	1,139,252	1,197,252	2,009,319	1,284,289	87,037	7.3%	(725,030)	-36.1%
Plumbing	163,143	120,770	120,770	142,864	130,337	9,567	7.9%	(12,527)	-8.8%
Water/sewer	58,772	47,520	47,520	52,105	43,591	(3,929)	-8.3%	(8,514)	-16.3%
Mechanical	127,812	124,035	124,035	158,552	190,015	65,980	53.2%	31,463	19.8%
Grading/filling	1,050	1,000	1,000	1,000	1,000	-	0.0%	-	0.0%
Excavating/gravel	1,025	1,025	1,025	1,025	1,025	-	0.0%	-	0.0%
Driveway	50	700	700	700	700	-	0.0%	-	0.0%
Zoning	10,140	9,000	9,000	9,000	9,000	-	0.0%	-	0.0%
Right-of-way	70,670	35,000	35,000	50,000	50,000	15,000	42.9%	-	0.0%
Fire burning	1,155	1,250	1,250	1,250	1,250	-	0.0%	-	0.0%
Electrical	212,408	187,006	187,006	225,000	215,000	27,994	15.0%	(10,000)	-4.4%
Miscellaneous	3,374	2,600	2,600	2,000	2,000	(600)	-23.1%	-	0.0%
Total permits	2,978,156	2,168,423	2,226,423	3,302,225	2,428,624	202,201	9.1%	(873,601)	-26.5%
Total licenses and permits	3,208,279	2,390,498	2,448,498	3,534,323	2,657,099	208,601	8.5%	(877,224)	-24.8%

**General Fund**  
Schedule of Revenues and Other Financing Sources (Uses)

	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>	<b>Change from 2019 Amended Budget</b>		<b>Change from 2019 Estimate</b>	
<b>Intergovernmental</b>									
State-aid police	\$ 464,005	\$ 464,005	\$ 464,005	\$ 500,000	\$ 500,000	\$ 35,995	7.8%	-	0.0%
State-aid fire relief	371,701	363,851	383,598	375,000	375,000	(8,598)	-2.2%	-	0.0%
State-aid pensions	92,306	21,303	21,303	21,303	10,651	(10,652)	-50.0%	(10,652)	-50.0%
State POST Board grant	53,592	53,000	53,000	53,000	53,000	-	0.0%	-	0.0%
State Drug Task Force grant	3,522	946	946	2,750	2,750	1,804	190.7%	-	0.0%
State Police protective vests grant	19,347	10,800	10,800	8,400	8,400	(2,400)	-22.2%	-	0.0%
State fire training grant	20,221	20,675	20,675	22,333	18,375	(2,300)	-11.1%	(3,958)	-17.7%
State snowmobile trail maint. grant	200	200	200	200	200	-	0.0%	-	0.0%
Federal traffic safety project	38,318	19,000	19,000	19,000	19,000	-	0.0%	-	0.0%
Federal DUI enforcement grant	46,120	-	-	-	-	-	0%	-	0%
Art Center CDP Grant	-	-	22,800	26,000	19,000	(3,800)	-16.7%	(7,000)	-26.9%
CDBG - DT Devel. Guide/Strategic Plan	35,512	6,000	6,000	6,000	-	(6,000)	-100.0%	(6,000)	-100.0%
CDBG - DARTS Senior busing	11,230	21,810	21,810	21,800	24,250	2,440	11.2%	2,450	11.2%
CDBG - Senior Chores & Repairs	10,361	8,000	8,000	8,000	4,287	(3,713)	-46.4%	(3,713)	-46.4%
CDBG - Active Adults Membership/Prograr	6,222	-	-	-	-	-	0%	-	0%
Market value homestead credit	2,929	-	-	-	-	-	0%	-	0%
Other grants - Police	4,754	-	-	-	-	-	0%	-	0%
Total intergovernmental	1,180,340	989,590	1,032,137	1,063,786	1,053,453	21,316	2.1%	(10,333)	-1.0%

**General Fund**  
Schedule of Revenues and Other Financing Sources (Uses)

	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>	<b>Change from 2019 Amended Budget</b>	<b>Change from 2019 Estimate</b>		
<u>Charges for services</u>									
<u>General government</u>									
Rezoning fees	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	-	0.0%
Platting fees	13,180	12,500	12,500	12,500	12,500	-	0.0%	-	0.0%
Variance fees	3,800	3,000	3,000	3,000	3,000	-	0.0%	-	0.0%
PUD application fees	-	2,000	2,000	1,000	1,000	(1,000)	-50.0%	-	0.0%
CUP fees	10,050	7,000	7,000	7,000	7,000	-	0.0%	-	0.0%
Home occupation fees	100	-	-	-	-	-	0%	-	0%
Planner fees	65,703	44,000	44,000	40,000	40,000	(4,000)	-9.1%	-	0.0%
Reinspection fees	4,700	4,000	4,000	4,000	4,000	-	0.0%	-	0.0%
Inspection department fees	31,516	27,653	27,653	31,653	27,653	-	0.0%	(4,000)	-12.6%
General government service charge POP	7,500	7,500	7,500	7,500	7,500	-	0.0%	-	0.0%
General government service charge	36,968	27,094	27,094	25,594	15,094	(12,000)	-44.3%	(10,500)	-41.0%
Landscape escrow fund administration	51,378	22,000	22,000	40,000	40,000	18,000	81.8%	-	0.0%
Lodging tax fee	12,955	12,500	12,500	12,955	13,000	500	4.0%	45	0.3%
Fiscal Agent - Dakota Comm. Ctr.	68,352	69,719	69,719	69,984	71,384	1,665	2.4%	1,400	2.0%
Fiscal Agent - Arenas	33,000	33,660	33,660	33,792	34,468	808	2.4%	676	2.0%
Investment management fees	33,000	33,000	33,000	33,000	35,000	2,000	6.1%	2,000	6.1%
Sale of maps/copies	60	20	20	20	20	-	0.0%	-	0.0%
Finance charges	(1,409)	1,500	1,500	1,500	1,500	-	0.0%	-	0.0%
Total general government	<u>373,353</u>	<u>309,646</u>	<u>309,646</u>	<u>325,998</u>	<u>315,619</u>	<u>5,973</u>	<u>1.9%</u>	<u>(10,379)</u>	<u>-3.2%</u>
<u>Public safety</u>									
Police department charges	375,818	180,103	180,103	180,103	184,102	3,999	2.2%	3,999	2.2%
SRO - ISD 194 contributions	240,049	244,407	244,407	244,407	251,000	6,593	2.7%	6,593	2.7%
Animal pickup	1,900	1,600	1,600	1,600	1,750	150	9.4%	150	9.4%
Animal storage	3,625	3,200	3,200	3,200	3,200	-	0.0%	-	0.0%
Animal rabies	795	500	500	500	500	-	0.0%	-	0.0%
Restitution	4,218	500	500	500	500	-	0.0%	-	0.0%
Forfeiture - sale of assets	33,406	20,000	20,000	20,000	20,000	-	0.0%	-	0.0%
Fire contracts	40,170	42,200	42,200	41,375	42,265	65	0.2%	890	2.2%
Fire department charges	7,106	5,300	5,300	5,300	5,300	-	0.0%	-	0.0%
ALF Ambulance - admin. charge	4,947	5,000	5,000	5,076	5,154	154	3.1%	78	1.5%
Total public safety	<u>712,034</u>	<u>502,810</u>	<u>502,810</u>	<u>502,061</u>	<u>513,771</u>	<u>10,961</u>	<u>2.2%</u>	<u>11,710</u>	<u>2.3%</u>

**General Fund**  
Schedule of Revenues and Other Financing Sources (Uses)

	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>	<b>Change from 2019 Amended Budget</b>	<b>Change from 2019 Estimate</b>		
<u>Charges for services (continued)</u>									
<b>Public works</b>									
Engineering platting - preliminary	\$ 22,782	\$ -	\$ -	\$ 29,865	\$ 28,250	\$ 28,250	0%	(1,615)	-5.4%
Engineering platting - final	9,956	3,000	3,000	9,656	9,121	6,121	204.0%	(535)	-5.5%
Engineering developer cont. admin.	554,479	206,899	206,899	782,623	398,941	192,042	92.8%	(383,682)	-49.0%
Engineering Imp. Proj. design	134,670	134,668	134,668	58,668	50,000	(84,668)	-62.9%	(8,668)	-14.8%
Engineering Imp. Proj. const. inspect.	399,365	399,363	399,363	343,058	370,000	(29,363)	-7.4%	26,942	7.9%
Engineering Imp. Proj. administration	193,686	193,686	193,686	209,149	190,000	(3,686)	-1.9%	(19,149)	-9.2%
Engineering G.I.S. fees	57,200	33,600	33,600	47,427	45,161	11,561	34.4%	(2,266)	-4.8%
Special assessment admin. charge	38,273	43,234	43,234	40,948	43,234	-	0.0%	2,286	5.6%
Special assessment searches	-	25	25	-	-	(25)	-100.0%	-	0%
Document/map sales	338	50	50	142	-	(50)	-100.0%	(142)	-100.0%
Bid plan/spec. deposits	418	500	500	653	-	(500)	-100.0%	(653)	-100.0%
Street department charges	13,576	16,000	16,000	12,000	12,000	(4,000)	-25.0%	-	0.0%
Credit River - Judicial Road maint.	4,261	2,700	2,700	2,700	2,700	-	0.0%	-	0.0%
Developer street signs installation	34,775	30,000	30,000	40,000	30,000	-	0.0%	(10,000)	-25.0%
Total public works	<u>1,463,779</u>	<u>1,063,725</u>	<u>1,063,725</u>	<u>1,576,889</u>	<u>1,179,407</u>	<u>115,682</u>	<u>10.9%</u>	<u>(397,482)</u>	<u>-25.2%</u>
<b>Parks, recreation and arts center</b>									
Brochure advertising	13,033	10,000	10,000	11,464	11,464	1,464	14.6%	-	0.0%
Youth activities	179,416	192,083	192,083	202,038	200,768	8,685	4.5%	(1,270)	-0.6%
Youth activities donations	2,174	-	-	-	-	-	0%	-	0%
Youth sport surcharge	30,217	32,600	32,600	32,000	60,430	27,830	85.4%	28,430	88.8%
Youth special events	19,923	18,627	18,627	18,855	18,855	228	1.2%	-	0.0%
Youth special events donations	6,040	-	-	-	-	-	0%	-	0%
Adult activities	51,663	50,398	50,398	56,747	55,800	5,402	10.7%	(947)	-1.7%
Puppet wagon donations	3,583	4,815	4,815	4,815	4,920	105	2.2%	105	2.2%
Safety Camp	4,543	3,718	3,718	3,718	3,718	-	0.0%	-	0.0%
Safety Camp donations	40	1,000	1,000	1,000	1,000	-	0.0%	-	0.0%
Active Adults Brochure Ad Revenue	1,355	4,400	4,400	4,400	4,400	-	0.0%	-	0.0%
Active Adults program fees	39,509	39,250	39,250	43,400	41,800	2,550	6.5%	(1,600)	-3.7%
Active Adults membership surcharge	21,446	21,000	21,000	24,000	24,000	3,000	14.3%	-	0.0%
Active Adults sponsorships	-	-	-	-	1,000	1,000	0%	1,000	0%
Active Adults Club Fundraising	17,577	16,000	16,000	16,000	17,500	1,500	9.4%	1,500	9.4%
Active Adults donations	1,204	2,200	2,200	2,200	2,800	600	27.3%	600	27.3%
Ritter Farm Park ELC	5,780	6,984	6,984	6,984	6,984	-	0.0%	-	0.0%
Excursions	11,735	8,000	8,000	8,000	8,000	-	0.0%	-	0.0%
Tennis lessons	17,915	17,815	17,815	17,815	17,815	-	0.0%	-	0.0%
Total recreation programs	<u>427,153</u>	<u>428,890</u>	<u>428,890</u>	<u>453,436</u>	<u>481,254</u>	<u>52,364</u>	<u>12.2%</u>	<u>27,818</u>	<u>6.1%</u>
Park rental/maint./tournament fees	49,188	32,250	32,250	45,000	45,000	12,750	39.5%	-	0.0%
Tree sales (net)	11	1,597	1,597	(96)	-	(1,597)	-100.0%	96	-100.0%
Senior/Heritage Center rentals	71,758	54,831	54,831	58,757	59,875	5,044	9.2%	1,118	1.9%
Total parks and recreation	<u>548,110</u>	<u>517,568</u>	<u>517,568</u>	<u>557,097</u>	<u>586,129</u>	<u>68,561</u>	<u>13.2%</u>	<u>29,032</u>	<u>5.2%</u>
<b>Arts center program fees</b>									
Arts center program fees	120,931	109,000	140,400	139,100	158,600	18,200	13.0%	19,500	14.0%
Arts center on-sale	12,409	12,800	12,800	12,800	12,800	-	0.0%	-	0.0%
Arts center rental/event admissions	184,924	218,700	218,700	216,046	209,700	(9,000)	-4.1%	(6,346)	-2.9%
Total arts center	<u>318,264</u>	<u>340,500</u>	<u>371,900</u>	<u>367,946</u>	<u>381,100</u>	<u>9,200</u>	<u>2.5%</u>	<u>13,154</u>	<u>3.6%</u>
Total parks, recreation and arts center	<u>866,374</u>	<u>858,068</u>	<u>889,468</u>	<u>925,043</u>	<u>967,229</u>	<u>77,761</u>	<u>8.7%</u>	<u>42,186</u>	<u>4.6%</u>
Total charges for services	<u>3,415,540</u>	<u>2,734,249</u>	<u>2,765,649</u>	<u>3,329,991</u>	<u>2,976,026</u>	<u>210,377</u>	<u>7.6%</u>	<u>(353,965)</u>	<u>-10.6%</u>

**General Fund**  
Schedule of Revenues and Other Financing Sources (Uses)

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Adopted</u> <u>Budget</u>	<u>2019</u> <u>Amended</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Adopted</u> <u>Budget</u>	<u>Change from</u> <u>2019 Amended</u> <u>Budget</u>		<u>Change from</u> <u>2019</u> <u>Estimate</u>	
<u>Court fines</u>	\$ 347,203	\$ 346,000	\$ 346,000	\$ 372,602	\$ 360,000	\$ 14,000	4.0%	\$ (12,602)	-3.4%
<u>Investment income</u>	174,680	120,000	120,000	128,000	128,000	8,000	6.7%	-	0.0%
<u>Miscellaneous</u>									
Disposal of assets	5,244	4,140	4,140	4,340	4,340	200	4.8%	-	0.0%
Donations	28,728	9,690	46,809	42,247	5,000	(41,809)	-89.3%	(37,247)	-88.2%
Antenna site leases	34,540	33,333	33,333	32,576	33,553	220	0.7%	977	3.0%
Other	213	-	-	-	-	-	0%	-	0%
Total miscellaneous	68,725	47,163	84,282	79,163	42,893	(41,389)	-49.1%	(36,270)	-45.8%
<u>Other financing sources (uses) - Transfers</u>									
Special Revenue									
From Communications Fund	78,663	80,866	80,866	80,866	83,739	2,873	3.6%	2,873	3.6%
To Communications Fund	(260,864)	-	-	-	-	-	0%	-	0%
Capital Projects									
To Improvement Construction Fund	(150,000)	-	-	-	-	-	0%	-	0%
To Building Fund	(322,162)	-	-	-	(200,000)	(200,000)	0%	(200,000)	0%
To Equipment Fund	-	(480,000)	(920,000)	(920,000)	(350,000)	570,000	-62.0%	570,000	-62.0%
To Technology Fund	-	-	(155,000)	(155,000)	-	155,000	-100.0%	155,000	-100.0%
To Park Improvement Fund	(125,000)	(150,000)	(150,000)	(150,000)	-	150,000	-100.0%	150,000	-100.0%
To Trail Improvement Fund	(100,000)	-	-	-	-	-	0%	-	0%
Enterprise									
From Liquor Fund	194,866	158,573	158,573	164,875	156,412	(2,161)	-1.4%	(8,463)	-5.1%
From Utility Fund	441,703	477,043	477,043	477,043	540,220	63,177	13.2%	63,177	13.2%
Internal Service									
From Municipal Reserve Fund	50,000	50,000	50,000	50,000	50,000	-	0.0%	-	0.0%
Total other financing (net)	(192,794)	136,482	(458,518)	(452,216)	280,371	738,889	-161.1%	732,587	-162.0%

# MAYOR AND COUNCIL

## **Program Description:**

The Mayor and City Council are the legislative and governing body of the City of Lakeville. The Mayor and four City Council Members are elected at-large; the Mayor and each Council Member is elected to a four-year term. Council Member elections are staggered so that two Council Members are elected every two years.

The Mayor and Council Members represent the entire community and they are empowered by law to legislate City-wide policy. This includes the authority to pass and enforce ordinances, establish public and administrative policies, create advisory boards and commissions, and manage the City's financial operations including preparing a budget, auditing expenditures, and transacting other City business as required by law. The City Council also serves as the Housing and Redevelopment Authority (HRA) for the City. The City Council appoints a City Administrator who directs City staff on implementation of Council decisions and provides day-to-day City operations.

## **Services:**

- Represents the People of Lakeville.
- Exercises legislative authority through the enactment of ordinances, policies, and resolutions.
- Conducts the City's intergovernmental affairs. The Council may make agreements for the joint exercise of powers through agreements with other units of government, appoint people to serve on intergovernmental bodies, conduct City business with State and Federal agencies, and participate in intergovernmental programs and the work of municipal associations such as the League of Minnesota Cities.
- Has the full authority over the City's financial affairs, including but not limited to levying taxes, adopting a budget, disbursement of public monies, and issuance of debt.
- Formulates policies that will help the City prepare for the future and adjust to social and economic trends which require long-range planning regarding City facilities, needs and services.
- Directs the enforcement of City ordinances.
- Appoints members of the advisory boards.
- Provides leadership by promoting ideas and programs which serve the community.

# MAYOR AND COUNCIL

*Continued)*

## Budget Summary:

	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
<u>Expenditures</u>				
Personnel services	\$ 48,119	\$ 62,561	\$ 62,561	\$ 62,561
Commodities	90	50	50	50
Other charges and services	48,561	58,521	58,367	58,395
Total	<u>\$ 96,770</u>	<u>\$ 121,132</u>	<u>\$ 120,978</u>	<u>\$ 121,006</u>
<u>Revenue sources</u>				
Taxes and other public funds	<u>\$ 96,770</u>	<u>\$ 121,132</u>	<u>\$ 120,978</u>	<u>\$ 121,006</u>

# COMMITTEES AND COMMISSIONS

**Program Description:**

- The City has a number of committees which provide recommendations to the City Council relating primarily to policy issues. Committees include Planning, Economic Development, Finance, Lakeville Area Arts Center, Parks Recreation and Natural Resources, Lakeville Yellow Ribbon, Cable TV Board and the Pan-O-Prog community celebration.

**Services:**

- Advise City Council relative to policy issues.
- Staff support of the annual Pan-O-Prog community celebration.

**Budget Summary:**

<u>Function</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
Planning Commission	\$ 3,917	\$ 4,700	\$ 4,832	\$ 4,800
Economic Development	685	800	723	800
Parks, Recreation and N.R.	1,459	2,350	2,407	2,300
Finance Committee	663	700	747	700
Lakeville Area Arts Center	922	850	1,055	900
Pan-O-Prog	88,615	108,370	90,733	82,116
Total	<u>\$ 96,261</u>	<u>\$ 117,770</u>	<u>\$ 100,497</u>	<u>\$ 91,616</u>

<u>Expenditures</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
Personnel services	\$ 71,274	\$ 80,388	\$ 75,053	\$ 58,261
Commodities	2,247	1,630	2,430	2,530
Other charges and services	22,740	35,752	23,014	30,825
Total	<u>\$ 96,261</u>	<u>\$ 117,770</u>	<u>\$ 100,497</u>	<u>\$ 91,616</u>

Revenues and other financing

<u>Revenue sources</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
Charges for services	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Miscellaneous	-	22,552	19,630	-
Other financing sources	-	-	6,302	13,001
Taxes and other public funds	88,761	87,718	67,065	71,115
Total	<u>\$ 96,261</u>	<u>\$ 117,770</u>	<u>\$ 100,497</u>	<u>\$ 91,616</u>

# CITY ADMINISTRATION

**Program Description:**

The City Administration Department, under the direction of the City Administrator, is charged with implementing policy and direction established by the City Council. It is the responsibility of the City Administrator to provide the overall direction for the City organization in accordance with policies established by the City Council. Other responsibilities are to ensure that City operations are conducted efficiently and effectively such that City Council and citizen concerns are addressed. The department also develops recommendations to the City Council regarding programs, operations and policies. In addition, the City Administrator presents, reviews and monitors the annual operating budget for the City. This leadership helps to ensure that the City of Lakeville operates within the boundaries of prudence and ethics as set forth in the Lakeville Policy Manual and City Code of Ordinances.

**Services:**

- Provide complete and objective information and recommendations to the City Council.
- Attend and participate in discussions at all meetings of the City Council and other official bodies as directed by the Council.
- Oversee and support City departments as they provide the best possible services to the community at the lowest possible cost.
- Handle personnel matters for the City in accordance with policy as established by the City Council. Negotiate or delegate the negotiation of terms and conditions of employee labor contracts for presentation to the City Council. Conduct annual evaluations and review of work performance for all department heads.
- Provide comprehensive vision and leadership for the City organization so that desires and needs of the community and City Council goals are achieved.
- Recommend from time to time the adoption of such measures as deemed necessary for the health, safety and welfare of the community or for the improvement of the administration.
- Prepare and provide to the City Council a fiscally responsible budget to finance City operations in support of community desires and City Council goals.

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
City Administrator	1.0	1.0	1.0	1.0
Assistant City Administrator	1.0	1.0	1.0	1.0
Senior Administrative Assistant/ Deputy Clerk	1.0	1.0	1.0	1.0
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

# CITY ADMINISTRATION

*(continued)*

## Budget Summary:

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Personnel services	\$ 424,730	\$ 455,248	\$ 447,802	\$ 471,198
Commodities	1,031	1,600	1,600	1,600
Other charges and services	50,198	31,448	23,568	25,264
Capital outlay	1,670	-	-	-
Total	\$ 477,629	\$ 488,296	\$ 472,970	\$ 498,062
 <u>Revenue sources</u>				
Other financing sources	\$ 60,478	\$ 63,357	\$ 63,357	\$ 65,554
Taxes and other public funds	417,151	424,939	409,613	432,508
Total	\$ 477,629	\$ 488,296	\$ 472,970	\$ 498,062

# CITY CLERK

## Program Description:

The City Clerk is a statutory office that is responsible for City records management, election administration, legal notification to the public, the issuance of licenses and permits, and the preparation and retention of the official minutes. The office is also the primary source of information for citizen questions and public records requests. The City Clerk is responsible for election administration including staffing and adherence to all election laws of the State of Minnesota and the Federal government. The duties and responsibilities of the City Clerk are described in Minnesota Statute 412.591.

## Services:

- Preparation of Council meeting agendas.
- Attend all Council meetings and record meeting minutes.
- Administration of ordinance codification.
- Administration of records management system in accordance with Minnesota Data Retention Act.
- Elections administration.
- Issuance and renewal of licenses.

## Staffing:

<b>Position (FTE)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimate</b>	<b>2020 Budget</b>
City Clerk	1.0	1.0	1.0	1.0
<b>Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

# CITY CLERK

(continued)

**Budget Summary:**

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Personnel services	\$ 172,808	\$ 114,305	\$ 115,216	\$ 219,099
Commodities	4,544	300	300	4,090
Other charges and services	27,813	33,981	33,021	42,257
Total	\$ 205,165	\$ 148,586	\$ 148,537	\$ 265,446
 <u>Revenue sources</u>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 18,540
Taxes and other public funds	205,165	148,586	148,537	246,906
Total	\$ 205,165	\$ 148,586	\$ 148,537	\$ 265,446

# LEGAL COUNSEL

**Program Description:**

The City Attorney’s office has the statutory responsibility for the administration of all legal services for the City of Lakeville. The work involves serving as the legal advisor and providing legal services to the Council, the committees, commissions and boards of the City, and all City departments. The responsibilities of the office also include substantial involvement in City projects, liability issues, and contractual agreements.

The City of Lakeville retains the services of Campbell Knutson, P.A., to handle the City’s legal affairs including questions of law, court actions and prosecutions. Funding for prosecution is provided for in the Police Department budget.

**Services:**

- Acts as legal counsel at meetings of the City Council and Planning Commission.
- Represents the City, its boards and officers, in civil claims and litigation.
- Drafts and revises local ordinances and resolutions.
- Drafts and reviews development agreements.
- Researches and writes legal opinions and memoranda for elected officials and City departments.
- Negotiates and drafts City contracts, leases and indemnification agreements.
- Administration of all real estate activity.

**Budget Summary:**

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Other charges and services	\$ 71,584	\$ 96,000	\$ 81,000	\$ 83,500
 <u>Revenue sources</u>				
Taxes and other public funds	\$ 71,584	\$ 96,000	\$ 81,000	\$ 83,500

# PLANNING

**Program Description:**

The Planning Department offers a variety of services to preserve and enhance the quality of life for those who live and work in the community. The department guides the physical development of Lakeville in a manner that promotes sustained and managed growth and protects the health, safety and general welfare of its residents. The department oversees all the short and long term land use, zoning and development activities as required by State Statute. The Planning Department provides technical support to the Planning Commission and City Council.

**Services:**

- Administer comprehensive planning and development regulations and policies as adopted by the City of Lakeville and the laws of the State of Minnesota.
- Coordinate development review with other City departments and outside agencies.
- Administer development review and process permits consistent with land use, subdivision and environmental regulations.
- Initiate dialogue in response to emerging community issues.
- Process applications in a timely, thorough and accurate manner.
- Respond to public inquiries accurately and in a timely manner.

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Planning Director	1.0	1.0	1.0	1.0
Associate Planner	2.0	2.0	2.0	2.0
Planning & Zoning Specialist *	1.0	1.0	1.0	1.0
Administrative Assistant	0.5	0.5	0.5	0.5
<b>Total</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

\*Position title changed in 2019

# PLANNING

(continued)

## Budget Summary:

	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
<u>Expenditures</u>				
Personnel services	\$ 515,660	\$ 538,195	\$ 523,355	\$ 561,507
Commodities	1,645	2,041	1,708	1,718
Other charges and services	29,920	40,279	32,494	34,090
Total	<u>\$ 547,225</u>	<u>\$ 580,515</u>	<u>\$ 557,557</u>	<u>\$ 597,315</u>
<u>Revenue sources</u>				
Charges for services	\$ 95,393	\$ 71,020	\$ 66,020	\$ 66,020
Taxes and other public funds	451,832	509,495	491,537	531,295
Total	<u>\$ 547,225</u>	<u>\$ 580,515</u>	<u>\$ 557,557</u>	<u>\$ 597,315</u>

# COMMUNITY AND ECONOMIC DEVELOPMENT

**Program Description:**

The Community and Economic Development Department is responsible for services that promote business and development that supports the overall economic vitality of the community. Department services include business development, redevelopment, promotion and business retention; real estate sale and acquisitions, economic development strategic planning, and transportation improvement advocacy including transit facilities and service.

**Services:**

- Coordinate with the Dakota County CDA to administer HUD funded Community Development Block Grant programs and other housing and redevelopment programs.
- Serve as a liaison to the business community.
- Coordinate special projects, studies, and development projects related to economic development.
- Staff and coordinate the activities of the Economic Development Commission (EDC).
- Coordinate with State and local agencies to provide assistance to new and expanding businesses.
- Provide development updates, statistics, and demographics for the City Council, Economic Development Commission and City departments.
- Provide high-level City development strategies.
- Coordinate Manufacturers Week activities.
- Respond to inquiries and assist developers and businesses to navigate through the City’s development process.
- Coordinate public information activities regarding local economic development issues.

**Staffing:**

<b>Position (FTE)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimate</b>	<b>2020 Budget</b>
Community and Econ. Dev. Director	1.0	1.0	1.0	1.0
Economic Development Coordinator*	0.0	0.0	0.0	1.0
Economic Development Specialist	0.9	1.0	1.0	0.0
Administrative Assistant	0.5	0.5	0.5	0.5
<b>Total</b>	<b>2.4</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

\*The Economic Development Specialist position was reclassified to Economic Development Coordinator position on January 1, 2020.

# COMMUNITY AND ECONOMIC DEVELOPMENT

*(continued)*

**Budget Summary:**

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Personnel services	\$ 294,556	\$ 307,121	\$ 306,140	\$ 325,688
Commodities	278	250	250	275
Other charges and services	83,805	67,866	68,366	56,353
Total	\$ 378,639	\$ 375,237	\$ 374,756	\$ 382,316
 <u>Revenues and other financing</u>				
<u>Revenue sources</u>				
Intergovernmental	\$ 57,103	\$ 35,810	\$ 35,800	\$ 28,537
Miscellaneous	9,201	5,690	2,500	2,500
Other financing sources	15,000	15,000	15,000	15,000
Taxes and other public funds	297,335	318,737	321,456	336,279
Total	\$ 378,639	\$ 375,237	\$ 374,756	\$ 382,316

# INSPECTIONS

## Program Description:

The primary responsibility of the Inspections Department is enforcement of the adopted building codes. The department is also responsible for code enforcement to preserve the livability and integrity of residential and commercial districts and prevent deterioration and blighted influences within the community.

## Services:

- Process applications, perform plan review and issue permits for residential commercial, industrial and institutional projects.
- Assist design professionals, contractors and homeowners with interpretations on code related questions.
- Perform required building construction inspections.
- Issue Certificates of Occupancy for permits which meet or exceed permit requirements.
- Coordinate records, consolidate plans and archives.
- Provide information regarding code requirements.
- Provide up-to-date handouts for homeowners regarding new deck construction and basement remodeling projects.
- Respond to customer complaints concerning construction sites, property maintenance and code enforcement.
- Respond to complaints of vacant homes and inspect the vacant home's condition prior to occupancy.
- Perform code compliance inspections.
- Participate in the development and amendments to State and local code requirements both nationally and locally.
- Coordinate issuance of debt with municipal advisors, bond council and city departments

## Staffing:

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Building Official	1.0	1.0	1.0	1.0
Assistant Building Official	1.0	1.0	1.0	1.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0
Sr. Plumbing/Mechanical Inspector	1.0	1.0	1.0	1.0
Sr. Building Inspector	1.0	1.0	1.0	1.8
Building Inspector	3.0	3.0	3.0	3.0
<b>Total</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.8</b>

# INSPECTIONS

(continued)

**Budget Summary:**

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Personnel services	\$ 953,734	\$ 1,003,209	\$ 999,261	\$ 1,110,274
Commodities	10,321	13,792	12,311	15,931
Other charges and services	267,498	289,543	295,932	305,810
Capital outlay	-	25,000	25,290	7,680
Total	\$ 1,231,553	\$ 1,331,544	\$ 1,332,794	\$ 1,439,695
 <u>Revenue sources</u>				
Licenses and permits	\$ 3,083,259	\$ 2,233,873	\$ 3,309,675	\$ 2,436,074
Charges for services	36,216	31,653	35,653	31,653
Taxes and other public funds	(1,887,922)	(933,982)	(2,012,534)	(1,028,032)
Total	\$ 1,231,553	\$ 1,331,544	\$ 1,332,794	\$ 1,439,695

# GENERAL GOVERNMENT FACILITIES

## Program Description:

The General Government Facilities Department is responsible for the maintenance and operating costs of City Hall, a storage facility and a radio communications building. This department is also responsible for the landscape maintenance and snowplowing of the Heritage Library.

This department provides staffing for planning, implementing, coordinating and evaluating a comprehensive program of improvements including project management for the following buildings that are budgeted within their respective departments.

<u>Facility</u>	<u>Location</u>	<u>Square Footage</u>
<u>General Government Facilities Budget</u>		
City Hall	20195 Holyoke Avenue	32,600
Storage Facility	7773 214 <sup>th</sup> Street	25,000
Radio Communications Building	17900 Jacquard Avenue	800
<u>Other Budgets</u>		
Police Station	9237 183 <sup>rd</sup> Street	68,569
Fire Station #1	20190 Holyoke Avenue	8,700
Fire Station #2	16720 Dodd Boulevard	5,724
Fire Station #3	17490 Kenrick Avenue	5,500
Fire Station #4	9465 185 <sup>th</sup> Street	13,830
Central Maintenance Facility	7570 179 <sup>th</sup> Street West	110,000
Heritage Center	20110 Holyoke Avenue	16,406
Arts Center	20965 Holyoke Avenue	8,200
Water Treatment Facility	18400 Ipava Avenue	47,125
Liquor Store Kenrick	16179 Kenrick Avenue	9,714
Liquor Store Galaxie	16000 Galaxie Avenue	11,300
Liquor Store Heritage	20164 Heritage Drive	8,960

## Services:

- Protect the investment the City and the Community have made in its facilities by developing and implementing long term facility maintenance programs to keep life cycle costs of the facilities as low as possible.
- Plan for and procure services, equipment, tools and supplies necessary for effective and efficient operations.
- Plan, organize, coordinate, assign, and monitor work of facilities maintenance and cleaning staff necessary to perform required job functions.
- Manage facilities maintenance and repair projects.
- Administer contracts and direct contractors for HVAC, generator maintenance, electrical, plumbing, etc.
- Preventive maintenance programs.

# GENERAL GOVERNMENT FACILITIES

(continued)

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Facilities Supervisor*	1.0	1.0	1.0	1.0
Facility Attendant	3.0	4.2	3.2	3.8
City Hall Receptionist	1.6	1.6	1.6	1.6
City Hall Administrative Assistant	0.4	0.4	0.4	0.4
<b>Total</b>	<b>6.0</b>	<b>7.2</b>	<b>6.2</b>	<b>6.8</b>

\*Position title changed in 2019

**Budget Summary:**

	2018 Actual	2019 Amended Budget	2019 Estimate	2020 Adopted Budget
<u>Expenditures</u>				
Personnel services	\$ 365,109	\$ 399,147	\$ 400,209	\$ 424,529
Commodities	23,582	22,174	24,452	27,822
Other charges and services	175,768	186,003	183,334	184,740
Total	\$ 564,459	\$ 607,324	\$ 607,995	\$ 637,091
 <u>Revenues and other financing</u>				
<u>Revenue sources</u>				
Miscellaneous	\$ 34,540	\$ 33,333	\$ 32,576	\$ 33,553
Other financing sources	73,905	85,422	85,422	89,601
Taxes and other public funds	456,014	488,569	489,997	513,937
Total	\$ 564,459	\$ 607,324	\$ 607,995	\$ 637,091

# FINANCE

## Program Description:

The Finance Department is responsible for the overall financial management, accounting and reporting activity of the City. This department also provides financial controls and treasury management of other City departments to help ensure proper stewardship of public funds. The Finance Department coordinates the annual operating and capital budget process for all City operations.

## Services:

- Financial reporting. Coordinate and prepare the annual audit and Comprehensive Annual Financial Report (CAFR). Maintain high quality audit results and minimize audit costs. Preparation of required State, Federal and other government agency reports. Maintain general ledger and fixed capital asset systems and perform various accounting functions such as reconciliation of various accounts.
- Treasury management including investment of City funds, accounts payable function, debt management and reporting and manage bank agreements and transactions to minimize costs and maximize efficiency.
- Billing and collection for City services including but not limited to development related services, licenses, public safety activities and quarterly water, sanitary sewer, street light services and environmental resources. Manage utility billings to provide high quality customer service and timely deposit of collections.
- Fiscal agent for ALF Ambulance, Dakota Communications Center, and Lakeville Arenas. Services include preparation of Comprehensive Annual Financial Report, interim financial reports, accounts payable functions, treasury management, budgeting, and debt management.
- Budget administration including the Capital Improvement Plan.
- Supervision of City risk management program.
- Coordinate issuance of debt with municipal advisor, bon counsel, and city departments.

## Staffing:

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Finance Director	1.0	1.0	1.0	1.0
Assistant Finance Director	1.0	1.0	1.0	1.0
Senior Financial Analyst *	3.0	3.0	3.0	3.0
Financial Analyst *	1.0	1.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0	1.0
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>

\*Position title changed in 2019

# FINANCE

*(continued)*

**Budget Summary:**

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Personnel services	\$ 683,183	\$ 716,653	\$ 721,346	\$ 757,706
Commodities	1,790	3,525	2,136	1,575
Other charges and services	82,544	84,251	88,036	100,212
Capital outlay	2,970	-	-	-
Total	\$ 770,487	\$ 804,429	\$ 811,518	\$ 859,493
 <u>Revenues and other financing</u>				
<u>Revenue sources</u>				
Charges for services	\$ 132,943	\$ 137,879	\$ 138,276	\$ 142,352
Other financing sources	50,000	50,000	50,000	50,000
Taxes and other public funds	587,544	616,550	623,242	667,141
Total	\$ 770,487	\$ 804,429	\$ 811,518	\$ 859,493

# INFORMATION TECHNOLOGY

**Program Description:**

The Information Technology Department is responsible for providing and supporting the electronic information systems of other City departments. The services provided by the Department include network infrastructure support; desktop computer support; and planning, analysis and implementation of information systems technology.

**Services:**

- Provide support for users of City information systems.
- Establish and maintain network systems to allow efficient flow of information.
- Coordinate future systems development.
- Maintain and support the City’s local area networks.
- Assist with the maintenance and development of the City’s wide area network.
- Perform maintenance and repair work on city-owned computing equipment.
- Perform installation, maintenance, and upgrades of city-owned computer software, and VoIP telephones.
- Provide training and software support to City personnel.
- Coordinate and monitor Internet access for City employees.
- Coordinate with City staff and LOGIS on the deployment and operation of applications.
- Provide desktop support to City staff.
- Provide maintenance and support for document imaging solution.
- Development and implementation of City data security plan and disaster recovery.

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Information Technology (IT) Manager*	1.0	1.0	1.0	1.0
IT Administrator*	1.0	1.0	1.0	1.0
IT Technician*	2.0	2.0	2.0	2.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

\*Position title changed in 2019

# INFORMATION TECHNOLOGY

*(continued)*

**Budget Summary:**

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Personnel services	\$ 415,458	\$ 443,618	\$ 437,644	\$ 469,695
Commodities	7,123	4,425	3,600	3,800
Other charges and services	225,477	340,502	342,551	344,752
Total	\$ 648,058	\$ 788,545	\$ 783,795	\$ 818,247
 <u>Revenues and other financing</u>				
<u>Revenue sources</u>				
Other financing sources	\$ 125,793	\$ 133,770	\$ 133,770	\$ 140,934
Taxes and other public funds	522,265	654,775	650,025	677,313
Total	\$ 648,058	\$ 788,545	\$ 783,795	\$ 818,247

# HUMAN RESOURCES

**Program Description:**

The City Human Resources Department is responsible for development, recommendation and implementation of policies related to human resources issues. The Department provides guidance and assistance to City leadership and employees regarding recruitment, employee satisfaction and development. The Human Resources function strives to retain and support a workforce committed to high quality, efficient services and respectful working relationships.

**Services:**

- Employee wage and benefit packages administration.
- Partner in recruitment and performance management with all departments.
- Payroll administration.
- Personnel records management.
- Workers compensation claims processing.
- Compensation and classifications system administration.
- FMLA, extended leave administration

**Staffing:**

<b>Position (FTE)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimate</b>	<b>2020 Budget</b>
Human Resources Manager	1.0	1.0	1.0	1.0
Human Resources Specialist*	1.0	1.0	1.0	1.0
Payroll Specialist*	2.0	2.0	2.0	2.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>

\*Position title changed in 2019

# HUMAN RESOURCES

*(continued)*

**Budget Summary:**

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Personnel services	\$ 390,679	\$ 416,092	\$ 401,576	\$ 425,855
Commodities	1,821	3,865	4,677	3,100
Other charges and services	112,781	108,040	105,424	128,750
Total	\$ 505,281	\$ 527,997	\$ 511,677	\$ 557,705
 <u>Revenues and other financing</u>				
<u>Revenue sources</u>				
Other financing sources	\$ 130,089	\$ 128,587	\$ 128,587	\$ 134,717
Taxes and other public funds	375,192	399,410	383,090	422,988
Total	\$ 505,281	\$ 527,997	\$ 511,677	\$ 557,705

# INSURANCE

**Program Description:**

The Insurance Department is responsible for property and liability insurance, workers compensation, the Employee/Management Safety Committee, and related health and safety programs (OSHA, DOT, and EPA).

The City uses the Internal Service Municipal Reserves Fund for accounting, reporting and allocation of related insurance costs. Under this model, operating departments within the various City funds receive a charge from the Municipal Reserves Fund, and all costs (premiums, claims, and related) are reflected in a single fund. This allows for better accounting and monitoring of the City’s risk management costs. Workers compensation costs are charged to the various City funds and allocated to their individual departments based on employee salaries. The Insurance Department represents the General Fund’s share of the risk management activities.

**Services:**

- Manage potential risk and loss from unforeseen events. Tactics include aggressive case management, promoting safe behaviors, and ensuring safe environments.

**Budget Summary:**

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Other charges and services	\$ 425,000	\$ 435,727	\$ 435,727	\$ 285,000
 <u>Revenue sources</u>				
Taxes and other public funds	\$ 425,000	\$ 435,727	\$ 435,727	\$ 285,000

# POLICE

## Program Description:

The primary function of the Police Department is to safeguard and protect the lives, health and property of the Citizens of Lakeville. The Department includes a wide array of public safety functions including patrol, investigations, proactive drug enforcement, animal control, canine unit, community service, police reservists, Chaplaincy, park ranger and Emergency Management Preparedness.

## Services:

- **Patrol.** Provide 9-1-1 uniformed patrol response 24 hours a day, 7 days a week including traffic safety and code enforcement, conflict resolution team, SWAT and mental health team.
- **Dispatching.** City of Lakeville is a member of the Dakota Communications Center Joint Powers Organization which provides dispatching services for all police, fire and emergency management services in the County.
- **Investigations.** Adult and juvenile investigations of criminal activity. Includes crime scene investigation unit and one officer assigned to the South Metro Drug Task Force. Provide background and compliance checks for licensing functions.
- **Administrative Services.** The support staff is responsible for maintenance of police records in accordance with State and Federal data practice laws. Assist public with data requests and release data in accordance with state law.
- **Outside Services.** Creating a sense of community and belonging through National Night Out, mental health outreach, safety camp participation, Police cable TV programming and other programs.
- **Courts and prosecution.** City attorney prosecutes those who face criminal charges brought forth by the City of Lakeville.
- **School Resource Liaisons.** Two police officers are assigned to the senior high and middle schools during the school year.
- **Emergency Management.** Function includes civil defense siren system and preparation for possible community emergencies.
- **Community Service Officer (CSO).** Provide assistance to sworn officers. Traffic control prisoner transport. Aid in facilitating maintenance to building and vehicles. Animal Code Enforcement. During the summer, the department employs seasonal CSOs who maintain order at the Lake Marion boat launch and enforce park regulations.
- **Police Reserves.** The Police Reserves unit is comprised of non-sworn volunteers who assist the police officers with special events and community emergencies.

# POLICE

(continued)

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Sworn Officer				
Chief	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	1.0
Lieutenant	4.0	4.0	4.0	4.0
Sergeant	6.0	7.0	7.0	7.0
Investigator	6.0	6.0	6.0	6.0
Narcotics Task Force Officer	1.0	1.0	1.0	1.0
DUI Enforcement Grant	0.8	0.0	0.0	0.0
Patrol Officer	37.2	39.0	38.2	39.8
<b>Total Sworn Officers</b>	<b>57.0</b>	<b>59.0</b>	<b>58.2</b>	<b>59.8</b>
Business Manager	1.0	1.0	1.0	1.0
Evidence Technician	1.0	1.0	1.0	1.0
Community Service Officer	5.4	4.8	4.8	4.8
Records Analyst	1.0	1.0	1.0	1.0
Records Technician	4.0	4.3	4.2	5.0
Senior Administrative Assistant	0.7	0.7	0.7	0.7
<b>Total</b>	<b>70.1</b>	<b>71.8</b>	<b>70.9</b>	<b>73.3</b>

# POLICE

(continued)

## Budget Summary:

<u>Program</u>	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
Police patrol	\$ 6,175,675	\$ 6,384,568	\$ 6,360,636	\$ 7,040,447
Investigations	1,034,566	1,093,026	1,077,882	1,110,951
Dispatching	1,152,792	1,217,272	1,217,272	1,202,492
Administration	469,971	429,533	443,841	479,590
Administrative services	792,164	863,287	846,991	954,005
Vehicle and equipment maint.	246,450	240,341	241,895	245,860
Courts and prosecution	220,652	236,242	236,242	253,777
K-9 unit	282,666	293,779	289,232	300,885
School Resource Officers	250,578	240,407	238,415	248,416
Community Service Officers	231,814	283,901	298,960	317,704
Facility maintenance	176,780	209,172	207,502	205,213
Police reserves	14,421	30,065	31,802	15,343
Crime prevention	3,467	3,630	3,630	3,930
DUI Grant Officer	82,430	-	-	-
Other	35,532	36,065	37,192	50,119
Total	<u>\$ 11,169,958</u>	<u>\$ 11,561,288</u>	<u>\$ 11,531,492</u>	<u>\$ 12,428,732</u>

<u>Expenditures</u>	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
Personnel services	\$ 8,796,961	\$ 9,056,175	\$ 9,021,681	\$ 9,760,854
Commodities	403,432	371,462	373,613	373,796
Other charges and services	1,969,565	2,133,651	2,136,198	2,294,082
Total	<u>\$ 11,169,958</u>	<u>\$ 11,561,288</u>	<u>\$ 11,531,492</u>	<u>\$ 12,428,732</u>

<u>Revenue sources</u>	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
Licenses	\$ 220,162	\$ 211,525	\$ 221,548	\$ 217,925
Intergovernmental	629,658	547,751	583,150	583,150
Charges for services	659,811	450,310	450,310	461,052
Court fines	392,514	346,000	372,602	360,000
Miscellaneous	10,879	4,000	2,500	2,500
Taxes and other public funds	9,256,934	10,001,702	9,901,382	10,804,105
Total	<u>\$ 11,169,958</u>	<u>\$ 11,561,288</u>	<u>\$ 11,531,492</u>	<u>\$ 12,428,732</u>

# FIRE

**Program Description:**

The City of Lakeville Fire Department is a dedicated team of firefighters providing a predictable, reliable, professional response striving to eliminate loss of life and property due to fire, accident or disaster. The department is staffed by pay-per-hour firefighters that respond to emergencies when needed and staff duty crews. The Department is responsible for fire emergency response, disaster preparedness, fire code compliance/enforcement, fire investigations, fire prevention and education. The City also maintains mutual aid agreements with neighboring communities which provide Lakeville with additional resources to meet the demands of a large-scale emergency.

**Services:**

- **Emergency Response**
  - Fire suppression.
  - Emergency Medical Response (EMS).
  - Vehicle extrication – rescue.
  - Ice and water rescue.
  - Domestic security and emergency management.
  - Hazardous condition and disaster mitigation.
- **Prevention**
  - Plan review.
  - Alarm and suppression system acceptance testing.
  - Occupancy inspections.
  - Fire prevention inspections.
- **Fire Investigation**
  - Fire cause determination.
- **Education**
  - Firefighters’ initial and continued education and certification.
  - Safety Camp.
  - National Night Out.
  - Fire prevention visits to schools.
  - Fire Department open house.
  - Station tours.
  - Public and employee fire extinguisher training.

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Fire Chief	1.0	1.0	1.0	1.0
Assistant Fire Chief	1.0	1.0	1.0	1.0
Fire Marshal	1.0	1.0	1.0	1.0
Fire Inspector	1.0	1.0	1.0	1.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0
Administrative Assistant	0.6	0.6	0.6	0.6
<b>Total</b>	<b>5.6</b>	<b>5.6</b>	<b>5.6</b>	<b>5.6</b>

# FIRE

(continued)

## Budget Summary:

	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
<u>Expenditures</u>				
Personnel services	\$ 1,491,735	\$ 1,628,882	\$ 1,615,156	\$ 1,684,742
Commodities	131,060	153,321	145,005	146,449
Other charges and services	268,819	282,486	283,795	272,221
Total	<u>\$ 1,891,614</u>	<u>\$ 2,064,689</u>	<u>\$ 2,043,956</u>	<u>\$ 2,103,412</u>
<u>Revenue sources</u>				
Licenses	\$ 3,105	\$ 3,100	\$ 3,100	\$ 3,100
Intergovernmental	391,922	404,273	397,333	393,375
Charges for services	52,223	52,500	51,751	52,719
Miscellaneous	2,861	10,005	13,055	-
Taxes and other public funds	1,441,503	1,594,811	1,578,717	1,654,218
Total	<u>\$ 1,891,614</u>	<u>\$ 2,064,689</u>	<u>\$ 2,043,956</u>	<u>\$ 2,103,412</u>

## Program Description:

The Engineering Department is responsible for planning, designing, surveying, inspecting, and constructing new public infrastructure including streets, wastewater collection system, water supply, storage and distribution system, storm water management system, bike and pedestrian trails, street signs, street lighting, and traffic signals. The Department also includes the Geographic Information System (GIS) function which is responsible for the management of data relating to parcels, parcel boundaries, utilities, streets, and other infrastructure.

## Services:

- **Public infrastructure.** Provide design services; project oversight and management for streets, sanitary sewers, drainage and water projects to include wetland mitigation plans. Provide management of the public assessments and other property data. Prepare feasibility studies for new public projects that are assessed.
- **New development.** Review proposed, preliminary and final plats related to new residential, commercial and industrial development construction projects. Process ensures that plans are in conformance with Comprehensive Plans, ordinances and City of Lakeville Standard Specifications.
- **Comprehensive Plans.** Prepare and provide technical oversight and review of the Comprehensive Plans for Surface Water Management, Sanitary Sewer, Water Distribution System, and Transportation.
- **Customer service.** Assist residents and provides technical assistance for drainage problems, grading issues, erosion control and drain tile. Includes review of residential, commercial, industrial and institutional surveys and construction plans (Site, Grading, Erosion Control, Street and Utility). Includes inspection for general compliance to the approved survey and subdivision plans. Respond to resident inquiries regarding drainage alteration and flood zones. Manages the public rights of way for all City streets.
- **Records Management.** The department maintains the official City base maps, as-builts, plans, records and property data relating to special assessments.
- **Geographic Information System (GIS).** Develop and maintain the City's GIS database. Coordinate the maintenance, development, and application of GIS system. Manage the comprehensive inventory of City utilities. Manage the information conduit between Dakota County GIS and the City.

# ENGINEERING

(continued)

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<b>Engineering</b>				
City Engineer	1.0	1.0	1.0	1.0
Assistant City Engineer	1.0	1.0	1.0	1.0
Project Engineer	1.0	1.0	1.5	2.0
Civil Engineer	1.0	1.0	0.5	0.0
Administrative Assistant	1.0	1.0	1.0	1.0
<b>GIS</b>				
GIS Manager*	1.0	1.0	1.0	1.0
GIS Analyst	0.0	0.0	1.0	1.0
GIS Technician	1.0	1.0	0.0	1.0
<b>Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>8.0</b>

\*Position title changed in 2019

**Budget Summary:**

	2018 Actual	2019 Amended Budget	2019 Estimate	2020 Adopted Budget
<u>Expenditures</u>				
Personnel services	\$ 729,391	\$ 769,706	\$ 778,419	\$ 892,142
Commodities	7,789	12,966	12,215	15,526
Other charges and services	135,774	99,085	93,257	116,532
Capital outlay	2,349	-	-	-
Total	\$ 875,303	\$ 881,757	\$ 883,891	\$ 1,024,200
 <u>Revenues and other financing</u>				
<u>Revenue sources</u>				
Charges for services	\$ 683,446	\$ 287,308	\$ 911,314	\$ 524,707
Other financing sources	142,942	150,702	150,702	196,512
Taxes and other public funds	48,915	443,747	(178,125)	302,981
Total	\$ 875,303	\$ 881,757	\$ 883,891	\$ 1,024,200

# CONSTRUCTION SERVICES

## Program Description:

The Construction Services Department is responsible for the rehabilitation and maintenance of the City's infrastructure systems including: pavement management, water main, sanitary sewer and storm sewer systems.

## Services:

- **Pavement Management.** Complete annual pavement ratings and analysis of the City's street system. The results of these ratings will be used to determine the City's Overall Condition Index (OCI), which serves as a tool for prioritizing and programming the City's Street Reconstruction Projects.
- **Collector Roadway Rehabilitation Projects.** Survey, design, administer the contract and perform inspection duties for collector roadway rehabilitation projects. This includes compliance with all State Statute 429 requirements associated with specially assessing benefiting properties within the project areas, such as: preparation of the feasibility report, public hearing materials and notices, special assessment rolls and assessment hearing materials.
- **Street Reconstruction Program.** Manage consultant(s) working to design the City's annual Street Reconstruction Projects. Prepare materials associated with the 429 Special Assessment Process and for inspection duties during the construction of the projects.
- **Public infrastructure.** Provide design services; project oversight and management for other pavement management and utility rehabilitation projects, such as: The City's annual Miscellaneous Roadway Repair Project, trail reconstruction projects and City parking lot improvement projects.
- **Collector Roadway Financing.** Provide annual updates to the City's Collector Roadway Financing budget based on current funding priorities and updated construction cost estimates for use with future budgetary planning.

## Staffing:

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Construction Services Superintendent	1.0	1.0	1.0	1.0
Senior Construction Representative	1.0	1.0	2.0	2.0
Construction Representative	1.0	2.0	0.4	1.0
Graduate Engineer	1.0	1.0	1.0	1.0
<b>Total</b>	<b>4.0</b>	<b>5.0</b>	<b>4.4</b>	<b>5.0</b>

# CONSTRUCTION SERVICES

(continued)

## Budget Summary:

	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
<u>Expenditures</u>				
Personnel services	\$ 444,234	\$ 552,065	\$ 523,562	\$ 598,042
Commodities	7,887	7,915	9,118	9,207
Other charges and services	8,315	13,890	13,728	13,728
Capital outlay	28,752	-	-	-
Total	\$ 489,188	\$ 573,870	\$ 546,408	\$ 620,977
<u>Revenue sources</u>				
Charges for services	\$ 727,721	\$ 727,717	\$ 610,875	\$ 610,000
Taxes and other public funds	(238,533)	(153,847)	(64,467)	10,977
Total	\$ 489,188	\$ 573,870	\$ 546,408	\$ 620,977

# STREETS

**Program Description:**

The Streets Department is responsible for the safe and reliable maintenance of the City’s infrastructure systems including pavement management, snow and ice removal, traffic control and signage, street lights, boulevard trees, boulevard mowing and storm sewer systems as well as the support systems such as fleet management.

**Services:**

- **Snow removal and ice control.** Plow snow and apply deicing chemicals to City streets during snow and ice events to maintain a safe driving surface.
- **Boulevard trees and mowing.** Maintain 10,000 boulevard trees to include trimming, removal, and replacement as needed. Mow 87 miles of boulevards, road ditches and City-owned parcels four times annually.
- **Fleet management.** Perform routine maintenance and repairs for the entire city fleet of vehicles, power tools and mobile equipment.
- **Storm sewer maintenance.** Assist with inspection of 20 percent of the City’s storm sewer outfalls each year to control water pollution by locating and correcting point sources that discharge pollutants.
- **Street signs and striping.** Inventory, manage, and install regulatory and informational street signs as well as traffic control striping of roadways, crosswalks and symbols.
- **Gravel road maintenance.** Regular grading and shaping of road surfaces and the application of gravel and chemicals to reduce dust and stabilize the roadway.
- **Pavement Management.** Manage contractors in the crack sealing of 310 centerline miles of streets within Lakeville’s pavement management districts. This includes patching and other repairs to streets and sidewalks.
- **Streetlights.** Inspect streetlights throughout the City and manage the repair or replacement of damaged or inoperative lights.

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Streets & Fleet Superintendent*	1.0	1.0	1.0	1.0
Streets Supervisor	1.0	1.0	1.0	1.0
Streets Lead Maintenance	0.9	1.0	1.0	1.0
Streets Maintenance II	12.0	12.0	12.0	12.5
Fleet Supervisor	1.0	1.0	1.0	1.0
Fleet Service Technician Lead	1.0	1.0	1.0	1.0
Fleet Service Technician	4.0	4.0	4.0	4.0
Administrative Assistant	1.0	1.0	1.0	1.0
<b>Total</b>	<b>21.9</b>	<b>22.0</b>	<b>22.0</b>	<b>22.5</b>

\*Position title changed in 2019

# STREETS

(continued)

## Budget Summary:

<u>Program</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
Administration	\$ 423,608	\$ 532,806	\$ 442,319	\$ 480,766
Snow removal and ice control	1,103,594	737,159	897,062	929,937
Fleet management	774,472	656,066	737,639	739,997
Signs and striping	286,650	339,485	338,442	353,547
Pavement management	188,476	229,600	229,505	243,800
Central Maintenance Facility	100,270	122,552	117,796	115,570
Boulevard trees and mowing	146,991	195,547	180,934	191,337
Storm sewer systems	104,449	133,710	134,217	143,412
Street sweeping	115,226	164,618	149,136	158,954
Gravel roads and dust control	117,884	133,963	133,107	138,737
Traffic signal systems	15,176	19,898	19,795	20,078
Sidewalks, curbs and gutters	2,445	12,288	8,105	8,711
Other	26,220	21,854	21,485	22,641
Total	<u>\$ 3,405,461</u>	<u>\$ 3,299,546</u>	<u>\$ 3,409,542</u>	<u>\$ 3,547,487</u>

<u>Expenditures</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
Personnel services	\$ 2,159,259	\$ 2,183,894	\$ 2,243,719	\$ 2,321,085
Commodities	948,359	746,573	792,502	887,173
Other charges and services	297,843	358,150	362,392	339,229
Capital outlay	-	10,929	10,929	-
Total	<u>\$ 3,405,461</u>	<u>\$ 3,299,546</u>	<u>\$ 3,409,542</u>	<u>\$ 3,547,487</u>

<u>Revenues and other financing</u>				
<u>Revenue sources</u>				
Charges for services	\$ 52,612	\$ 48,700	\$ 54,700	\$ 44,700
Other financing sources	91,653	101,958	101,958	105,644
Taxes and other public funds	3,261,196	3,148,888	3,252,884	3,397,143
Total	<u>\$ 3,405,461</u>	<u>\$ 3,299,546</u>	<u>\$ 3,409,542</u>	<u>\$ 3,547,487</u>

# PARKS

**Program Description:**

The City of Lakeville provides a comprehensive community-wide array of park facilities and open spaces. The Parks Department is committed to the effective and responsible management of parks, open space, facilities and resources to satisfy the needs of the community.

**Services:**

- Parks administration is responsible for planning, management and supervision of various program functions including park maintenance, recreation, the Lakeville Area Arts Center, and the Lakeville Active Adults.
- Manage and maintain 11 hockey and pleasure skating areas.
- Planning, administering and managing resources for park maintenance, improvements and development.
- Collaborate with and assist various community groups and civic organizations as well as three school districts to plan, organize, promote and enhance other activities and opportunities within the City of Lakeville.
- Provide routine maintenance of all athletic fields and facilities including Central Maintenance Facility, Heritage Center, Arts Center and the Ritter Farm Park Environmental Learning Center.
- Assists with the organization and implementation of community-centered special events such as Household Hazardous Waste Drop-Off Day, Annual Tree Sale, Fourth of July Celebration, Pan-O-Prog, Lakeville Art Festival, and numerous youth athletic tournaments.
- Provide routine maintenance to all neighborhood parks and associated support facilities.

**Staffing:**

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
<b>Administration</b>				
Parks and Recreation Director	1.0	1.0	1.0	1.0
Senior Administrative Assistant	1.0	1.0	1.0	1.0
<b>Parks Maintenance</b>				
Parks Superintendent	1.0	1.0	1.0	1.0
Parks Supervisor	1.0	1.0	1.0	1.0
Parks Lead Maintenance	1.0	1.0	1.0	1.0
Parks Maintenance II	10.4	10.0	10.0	10.0
Administrative Assistant	1.0	1.0	1.0	1.0
<b>Total</b>	<b>16.4</b>	<b>16.0</b>	<b>16.0</b>	<b>16.0</b>

# PARKS

(continued)

## Budget Summary:

<u>Program</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
Park maintenance	1,496,514	1,637,337	1,583,091	1,680,205
Administration	464,930	455,077	486,839	514,943
Park equipment maintenance	354,925	345,874	346,661	356,248
Hockey and skating rinks	179,365	157,099	171,515	178,129
Central maintenance facility	77,921	95,307	86,836	82,389
Trail lighting	46,317	54,269	51,396	57,704
Total	<u>\$ 2,619,972</u>	<u>\$ 2,744,963</u>	<u>\$ 2,726,338</u>	<u>\$ 2,869,618</u>
	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Estimate</u>	<u>2020 Adopted Budget</u>
<u>Expenditures</u>				
Personnel services	\$ 1,886,012	\$ 1,925,115	\$ 1,914,902	\$ 2,039,577
Commodities	295,558	296,140	292,172	287,489
Other charges and services	435,075	523,708	519,264	542,552
Capital outlay	3,327	-	-	-
Total	<u>\$ 2,619,972</u>	<u>\$ 2,744,963</u>	<u>\$ 2,726,338</u>	<u>\$ 2,869,618</u>
<u>Revenue sources</u>				
Intergovernmental	\$ 200	\$ 200	\$ 200	\$ 200
Charges for services	49,199	33,847	44,904	45,000
Miscellaneous	4,000	-	-	-
Taxes and other public funds	2,566,573	2,710,916	2,681,234	2,824,418
Total	<u>\$ 2,619,972</u>	<u>\$ 2,744,963</u>	<u>\$ 2,726,338</u>	<u>\$ 2,869,618</u>

# RECREATION

## Program Description:

The Recreation Department is responsible for providing year round recreational programs and activities for all age groups. The department also collaborates with and assists numerous Lakeville groups, organizations, clubs and school districts to provide recreation services throughout the community.

## Services:

- **Active Adults.** The city maintains a facility to serve the senior population. Recreation and social programs are provided year around through the facility.
- **Youth activities.** A variety of programs are provided including summer camps, sports camps, Kamp Kermit, Learn to Skate, music together, lunch camps and youth enrichment.
- **Adult activity.** Leagues are organized through the Recreation Department that include basketball, softball, volleyball, broomball, dodgeball, dance, fitness, golf as well as the Ground Pounders Running Series.
- **Youth special events.** Programs include egg hunts, scrabble, fishing contests, haunted forest, Pan-O-Prog programs, Santa calls and letters and Santa's secret store.
- **Tennis and pickleball lessons** and tournaments.
- **Ritter Farm Park ELC.** The Environmental Learning Center is located in one of the metropolitan area's most pristine nature areas. Nature programs provide participants with educational opportunities in a natural environment.
- **Puppet Wagon.** The Lakeville Lions sponsor a mobile puppet show that travels to various community parks during the summer season.
- **Safety Camp.** A program that is offered exclusively to 3<sup>rd</sup> and 4<sup>th</sup> graders, with the support of Lakeville Police and Fire, Dakota Electric and the National Guard.

## Staffing:

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Recreation Manager*	1.0	1.0	1.0	1.0
Recreation Program Coordinator	2.0	2.0	2.0	2.0
Recreation Administrative Assistant	1.0	1.0	1.0	1.0
Active Adults Administrative Assistant	1.0	1.0	1.1	1.1
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>5.1</b>	<b>5.1</b>

\*Position title changed in 2019

# RECREATION

(continued)

## Budget Summary:

<u>Program</u>	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
Recreation administration	\$ 264,183	\$ 281,343	\$ 283,526	\$ 305,479
Active Adults	231,504	240,817	233,912	243,392
Youth activities	145,136	150,852	160,596	159,682
Adult activities	28,202	27,291	31,576	31,812
Youth special events	13,159	13,058	14,495	14,456
Ritter Farm Park ELC	3,475	4,828	4,840	4,993
Excursions	10,688	6,500	6,500	6,500
Tennis lessons	13,885	13,393	13,393	13,393
Puppet wagon	3,665	4,815	4,815	4,920
Safety camp	1,708	2,240	2,240	2,298
Total	<u>\$ 715,605</u>	<u>\$ 745,137</u>	<u>\$ 755,893</u>	<u>\$ 786,925</u>

<u>Expenditures</u>	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
Personnel services	\$ 401,685	\$ 419,055	\$ 412,428	\$ 440,186
Commodities	31,623	35,577	35,555	33,296
Other charges and services	282,297	290,505	307,910	313,443
Total	<u>\$ 715,605</u>	<u>\$ 745,137</u>	<u>\$ 755,893</u>	<u>\$ 786,925</u>

<u>Revenue sources</u>	<b>2018 Actual</b>	<b>2019 Amended Budget</b>	<b>2019 Estimate</b>	<b>2020 Adopted Budget</b>
Charges for services	\$ 409,576	\$ 412,890	\$ 437,436	\$ 463,754
Intergovernmental	6,222	-	-	-
Taxes and other public funds	299,807	332,247	318,457	323,171
Total	<u>\$ 715,605</u>	<u>\$ 745,137</u>	<u>\$ 755,893</u>	<u>\$ 786,925</u>

# HERITAGE CENTER

## Program Description:

The Heritage Center is a facility that is the home for the Lakeville Area Historical Society, Yellow Ribbon and the Lakeville Active Adults. The Heritage Center program accounts for all costs related to operating the facility including utilities, maintenance, repairs and operation of the facility.

## Services:

- Facilities for the educational, social, and recreational programs for Lakeville Active Adults.
- Facilities for the Lakeville Area Historical Society.
- Facilities for the Lakeville Yellow Ribbon.
- Facility rental opportunities for community, private or business events.

## Staffing:

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Heritage Center Administrative Assistant	0.4	0.4	0.3	0.3
Facility Attendant (part-time)	1.0	1.1	1.0	1.0
<b>Total</b>	<b>1.4</b>	<b>1.5</b>	<b>1.3</b>	<b>1.3</b>

## Budget Summary:

	2018 Actual	2019 Amended Budget	2019 Estimate	2020 Adopted Budget
<u>Expenditures</u>				
Personnel services	\$ 59,716	\$ 71,576	\$ 66,979	\$ 70,331
Commodities	7,145	9,358	9,358	9,743
Other charges and services	52,736	57,740	57,157	71,147
Total	\$ 119,597	\$ 138,674	\$ 133,494	\$ 151,221
 <u>Revenue sources</u>				
Charges for services	\$ 89,335	\$ 70,831	\$ 74,757	\$ 77,375
Taxes and other public funds	30,262	67,843	58,737	73,846
Total	\$ 119,597	\$ 138,674	\$ 133,494	\$ 151,221

# ARTS CENTER

## Program Description:

The Lakeville Area Arts Center is a community facility that provides entertainment, educational, and recreational programs involving the visual and performing arts.

## Services:

- The Arts Center offers a series of performing art classes involving a diverse variety of talent appealing to a wide range of audience members. Professional singers, instrumentalists, comedians, and actors are scheduled as part of the series.
- The pottery program offers classes for adults, youth, and special programs during the school day for home schooled youth.
- “Expressions Community Theater” is comprised of area performers that produce four shows per year.
- Art classes are provided for a diverse spectrum of interests including silversmithing, glass lampworking, batik, seasonal ornaments, mixed media, and jewelry.
- Art camps provide educational visual arts sessions for the area youth.
- The Arts Center facility is also available for rent for family gatherings, educational training sessions or business presentations.
- Painting classes are offered in acrylics, oils, and watercolors.

## Staffing:

<b>Position (FTE)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimate</b>	<b>2020 Budget</b>
Arts Center Coordinator	1.0	1.0	1.0	1.0
Recreation Program Coordinator	1.0	1.0	1.0	1.0
Administrative Assistant	0.0	0.0	0.4	0.5
Facility Attendant (part-time)	1.5	1.5	1.4	1.4
Pottery Manager	0.3	0.2	0.0	0.0
<b>Total</b>	<b>3.8</b>	<b>3.7</b>	<b>3.8</b>	<b>3.9</b>

# ARTS CENTER

(continued)

## Budget Summary:

<u>Program</u>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<u>Actual</u>	<u>Amended</u>	<u>Estimate</u>	<u>Adopted</u>
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Arts Center administration	\$ 220,806	\$ 217,837	\$ 239,520	\$ 264,944
Arts Center facility	127,696	167,907	140,998	129,054
Performing arts events	74,435	55,750	55,750	60,350
Arts Center grant	-	27,362	26,733	21,259
Event and building rentals	33,483	51,300	49,500	52,500
Art camp	20,960	22,600	20,600	32,700
Pottery classes	40,918	37,250	35,200	35,000
Expressions Community Theater	20,769	20,950	19,800	18,800
Painting classes	7,754	14,250	14,400	16,040
Art classes	4,001	3,600	2,225	2,825
Total	<u>\$ 550,822</u>	<u>\$ 618,806</u>	<u>\$ 604,726</u>	<u>\$ 633,472</u>

<u>Expenditures</u>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<u>Actual</u>	<u>Amended</u>	<u>Estimate</u>	<u>Adopted</u>
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Personnel services	\$ 289,168	\$ 324,664	\$ 332,937	\$ 366,971
Commodities	44,868	47,082	46,233	38,150
Other charges and services	212,852	241,810	220,306	220,226
Capital outlay	3,934	5,250	5,250	8,125
Total	<u>\$ 550,822</u>	<u>\$ 618,806</u>	<u>\$ 604,726</u>	<u>\$ 633,472</u>

<u>Revenue sources</u>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<u>Actual</u>	<u>Amended</u>	<u>Estimate</u>	<u>Adopted</u>
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Intergovernmental	\$ -	\$ 22,800	\$ 26,000	\$ 19,000
Charges for services	318,264	371,900	367,946	381,100
Miscellaneous	2,000	4,562	4,562	-
Taxes and other public funds	230,558	219,544	206,218	233,372
Total	<u>\$ 550,822</u>	<u>\$ 618,806</u>	<u>\$ 604,726</u>	<u>\$ 633,472</u>

# **Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds from specific revenue sources that are either legally restricted or committed by City Council to expenditures of specific purposes. Establishment of such funds also enables the City to more effectively manage its resources and minimize tax levies.

## **Communications Fund**

This fund accounts for franchise fees from cable TV operations. Expenditures and other financing uses are used to finance the City's Cable TV and Public Communications functions, including long-term replacement of equipment.

## **Economic Development Fund**

The administrative fees received from issuance of conduit debt in 2008 and the Minnesota Department of Trade and Economic Development (DTED) Economic Recovery Grant are committed to economic development initiatives.

**CITY OF LAKEVILLE, MINNESOTA**  
 Budgetary Summary for All Special Revenue Funds  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Licenses	\$ 691,326	\$ 687,840	\$ 694,782	\$ 698,256
Intergovernmental	516	516	91,774	516
Charges for services	60,593	57,948	60,741	58,266
Investment income	8,177	2,237	2,208	2,108
Total revenues	<u>760,612</u>	<u>748,541</u>	<u>849,505</u>	<u>759,146</u>
<b><u>Expenditures</u></b>				
General government	628,718	800,110	967,616	560,364
Capital outlay	57,655	59,500	27,500	185,000
Total expenditures	<u>686,373</u>	<u>859,610</u>	<u>995,116</u>	<u>745,364</u>
Excess (deficiency) of revenues over expenditures	<u>74,239</u>	<u>(111,069)</u>	<u>(145,611)</u>	<u>13,782</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from other funds	428,437	140,242	91,267	-
Transfer to other funds	<u>(185,213)</u>	<u>(80,866)</u>	<u>(80,866)</u>	<u>(88,139)</u>
Net change in fund balance	317,463	(51,693)	(135,210)	(74,357)
Fund balance, January 1	<u>634,457</u>	<u>516,699</u>	<u>951,920</u>	<u>816,710</u>
Fund balance, December 31	<u><u>\$ 951,920</u></u>	<u><u>\$ 465,006</u></u>	<u><u>\$ 816,710</u></u>	<u><u>\$ 742,353</u></u>

**CITY OF LAKEVILLE, MINNESOTA**  
 Budgetary Summary for Special Revenue Funds  
 Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2020 Adopted Budget</b>		
	<b>Communications</b>	<b>Economic Development</b>	<b>Total</b>
<b>Revenues</b>			
Licenses	\$ 698,256	\$ -	\$ 698,256
Intergovernmental	516	-	516
Charges for services	58,266	-	58,266
Investment income	2,058	50	2,108
Total revenues	<u>759,096</u>	<u>50</u>	<u>759,146</u>
<b>Expenditures</b>			
General government	552,029	8,335	560,364
Capital outlay	185,000	-	185,000
Total expenditures	<u>737,029</u>	<u>8,335</u>	<u>745,364</u>
Excess (deficiency) of revenues over expenditures	<u>22,067</u>	<u>(8,285)</u>	<u>13,782</u>
<b>Other financing sources (uses)</b>			
Transfer from other funds	-	-	-
Transfer to other funds	<u>(88,139)</u>	<u>-</u>	<u>(88,139)</u>
Net change in fund balance	(66,072)	(8,285)	(74,357)
Fund balance, January 1	<u>808,425</u>	<u>8,285</u>	<u>816,710</u>
Fund balance, December 31	<u>\$ 742,353</u>	<u>\$ -</u>	<u>\$ 742,353</u>

# COMMUNICATIONS FUND

## Fund Description:

The **Communications Fund** is responsible for the City's primary sources of information and communication including City bi-weekly newspaper advertorial, City website, social media channels, business informational pieces and Lakeville Government Television (Frontier cable channel 184 and Charter cable channel 180). The Communications Department also manages Lakeville Public Access Television (Frontier and Charter cable channel 187) and develops new content for the station, which is also used across multiple Communications channels. The department's mission is to provide timely information regarding municipal programs and services, urgent announcements, as well as events, in a quality and cost-effective manner that engages the community and enhances the City's image locally, regionally and nationally.

## Services:

- **Lakeville Government Television (LGTV) Channels 180 and 184.** The Communications Department is responsible for creating government television programs for these channels. The Department produces and directs broadcasts of live meetings as well as prepares for rebroadcast on cable channels. Other services include updating the electronic message board on cable channels and working with other departments to create and produce unique and original content, such as police and fire programming, environmental services and economic development updates. The department also monitors Cable Franchise agreements and facilitates the Cable TV Board.
- **Lakeville Public Access Television Channel 187.** The public access television cable channel 187 is managed by the Communications Department.
- **Website.** The City's website is maintained by the Communications Department. The department also coordinates website content with the objectives of other departments. The department also maintains and promotes the employee intranet.
- **Publications.** The department prepares "*Focus on Lakeville,*" the City's bi-weekly advertorial. Special publications, catalogs and flyers are produced on an as needed basis across City departments. Marketing campaign plans and focused communications are prepared for projects or programs such as Comprehensive Land Use Plan, water conservation, dog ordinance, etc. Press releases are a responsibility of the department as well as responding to public inquiries. Developing and promoting the style and image standards for communications pieces are also a primary activity.
- **Social media.** The department establishes and maintains City listservs for automatic e-mail delivery of City publications. They also participate in developing content and editing social media pages on multiple social platforms for the City and various departments within the City.
- **Event planning.** The department is responsible for planning and coordination of special events and planned events for Liquor Operations.

# COMMUNICATIONS FUND

*(continued)*

**Staffing:**

<b>Position (FTE)</b>	<b>2018 Actual</b>	<b>2019 Budget</b>	<b>2019 Estimate</b>	<b>2020 Budget</b>
Communications Manager	1.0	1.0	1.0	1.0
Communications Specialist	1.0	1.0	1.0	1.0
Marketing Specialist/Events Coordinator*	1.0	1.0	1.0	0.3
Video Production & Tech Specialists	2.0	2.0	2.0	2.0
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>4.3</b>

\*Position partially funded by transfers from the Liquor Fund in 2018 and 2019. In 2020; 0.7 FTE included in Liquor Fund.

# COMMUNICATIONS FUND

(continued)

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Special Revenue - Communications Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimate</u>	<u>Adopted</u>
		<u>Budget</u>		<u>Budget</u>
<u>Revenues</u>				
Licenses - Franchise fee	\$ 691,326	\$ 687,840	\$ 694,782	\$ 698,256
Intergovernmental	516	516	91,774	516
Charges for services-PEG fees/Other	61,193	57,948	60,741	58,266
Investment income	7,830	2,058	2,058	2,058
Total revenues	<u>760,865</u>	<u>748,362</u>	<u>849,355</u>	<u>759,096</u>
<u>Expenditures - General government</u>				
Personnel services	430,520	461,880	457,538	417,437
Commodities	7,962	14,900	15,150	20,300
Other charges and services	180,336	310,530	481,934	114,292
Capital outlay	57,655	59,500	27,500	185,000
Total expenditures	<u>676,473</u>	<u>846,810</u>	<u>982,122</u>	<u>737,029</u>
Excess (deficiency) of revenues over expenditures	<u>84,392</u>	<u>(98,448)</u>	<u>(132,767)</u>	<u>22,067</u>
<u>Other financing (uses)/sources - Transfers</u>				
To General Fund	(78,664)	(80,866)	(80,866)	(83,739)
To Technology Fund	-	-	-	(4,400)
To Improvement Constr Fund	(106,549)	-	-	-
From General Fund	260,864	-	-	-
From Enterprise Funds	167,573	140,242	91,267	-
Total other financing (uses)/sources	<u>243,224</u>	<u>59,376</u>	<u>10,401</u>	<u>(88,139)</u>
Net change in fund balance	327,616	(39,072)	(122,366)	(66,072)
Fund balance, January 1	603,175	498,704	930,791	808,425
Fund balance, December 31	<u>\$ 930,791</u>	<u>\$ 459,632</u>	<u>\$ 808,425</u>	<u>\$ 742,353</u>
<u>Fund Balance</u>				
Restricted	\$ 67,901	\$ 79,212	\$ 111,734	\$ 136,150
Committed	862,890	380,420	696,691	606,203
Fund balance, December 31	<u>\$ 930,791</u>	<u>\$ 459,632</u>	<u>\$ 808,425</u>	<u>\$ 742,353</u>

# ECONOMIC DEVELOPMENT FUND

(continued)

**Fund Description:**

The **Economic Development Fund** was created to account for the State of Minnesota Department of Trade and Economic Development (DTED) Economic Recovery Grant and administrative fees for conduit debt. The funds are appropriated to economic development initiatives.

**Services:**

Promote economic development activities by providing financial incentives to business which are considering locating to or expanding in the City of Lakeville.

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Special Revenue - Economic Development Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<u>2018</u>	<u>2019</u> Adopted	<u>2019</u> Estimate	<u>2020</u> Adopted
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
<u>Revenues</u>				
Charges for services	\$ (600)	\$ -	\$ -	\$ -
Investment income	347	179	150	50
Total revenues	<u>(253)</u>	<u>179</u>	<u>150</u>	<u>50</u>
<u>Expenditures - General Government</u>				
Other charges and services	<u>9,900</u>	<u>12,800</u>	<u>12,994</u>	<u>8,335</u>
Net change in fund balance	(10,153)	(12,621)	(12,844)	(8,285)
Fund balance, January 1	<u>31,282</u>	<u>17,995</u>	<u>21,129</u>	<u>8,285</u>
Fund balance, December 31	<u>\$ 21,129</u>	<u>\$ 5,374</u>	<u>\$ 8,285</u>	<u>\$ -</u>

# **Debt Service Funds**

These funds account for the accumulation of resources for the payment of long-term debt principal and interest, but excluding debt issued for and serviced by an Enterprise Fund.

## **General Obligation (G.O.) Fund**

Debt approved by voter referendum, certificates of indebtedness, capital improvement and street reconstruction bonds. Revenues are provided primarily from property taxes.

## **G.O. Improvement Fund**

Debt issued to finance construction of public improvements. The special assessments levied against benefited property owners are pledged toward the repayment of the principal and interest on these bonds.

## **Tax Increment Fund**

Debt issued to finance construction of public improvements in accordance with approved tax increment plans. Property tax increments received from designated tax increment financing districts are pledged to the payment of the bonds.

## **State-aid Street Fund**

Debt issued to finance construction of State-aid street projects within the City. The primary revenue source is municipal street State-aid allotments from the State of Minnesota Department of Transportation.

## **Water Revenue Fund**

Debt issued to finance the construction of wells, pump houses, towers, water main systems, and the City's water treatment facility. Water connection fees are pledged toward the repayment of the principal and interest on these bonds.

## **Arena Revenue Fund**

Debt issued for the construction of the Lakeville Ames Ice Arena first and second sheet of ice, spectator seating and locker rooms. Revenue sources include donations from net operating ice arena revenues and other sources pledged to the payment of the bonds. The Ice Arena Revenue Refunding Bonds, Series 2008 A is a general obligation backed by the full-faith and credit of the City. The Gross Revenue Recreation Facility Bonds of 1999 are not general obligations.

# Debt Service Funds

*(Continued)*

## **HRA Revenue Fund**

The Lakeville Housing and Redevelopment Authority (HRA) issued Lease Revenue Refunding Bonds (Ice Arena Project), Series 2016, to refinance the HRA Ice Arena Lease Revenue Bonds, Series 2006, resulting in approximately \$1 million in interest savings. Debt service will be payable from property taxes and lease payments to be made to the City pursuant to the lease agreement between the HRA and Independent School District 194. These HRA bonds are not general obligations and, accordingly, are not backed by the full-faith and credit of the City.

The HRA issued Lease Revenue Liquor Enterprise Refunding Bonds, Series 2017A, to refinance the Liquor Revenue Bonds, Series 2007, resulting in approximately \$.3 million in interest savings. Debt service will be payable from liquor revenues.

## DEBT SERVICE FUNDS

### Fund Description:

**Debt Service Funds** are established to account for the accumulation of resources for the payment of general long-term principal, interest and related costs also referred to as the “Government Activities Bonds.” Not included is the debt issued for and serviced by the Utility Fund.

As of December 31, 2019, the City of Lakeville has approximately \$112.07 million of governmental activities debt outstanding. The total of all debt, including Utility revenue bonds is \$120.13 million.

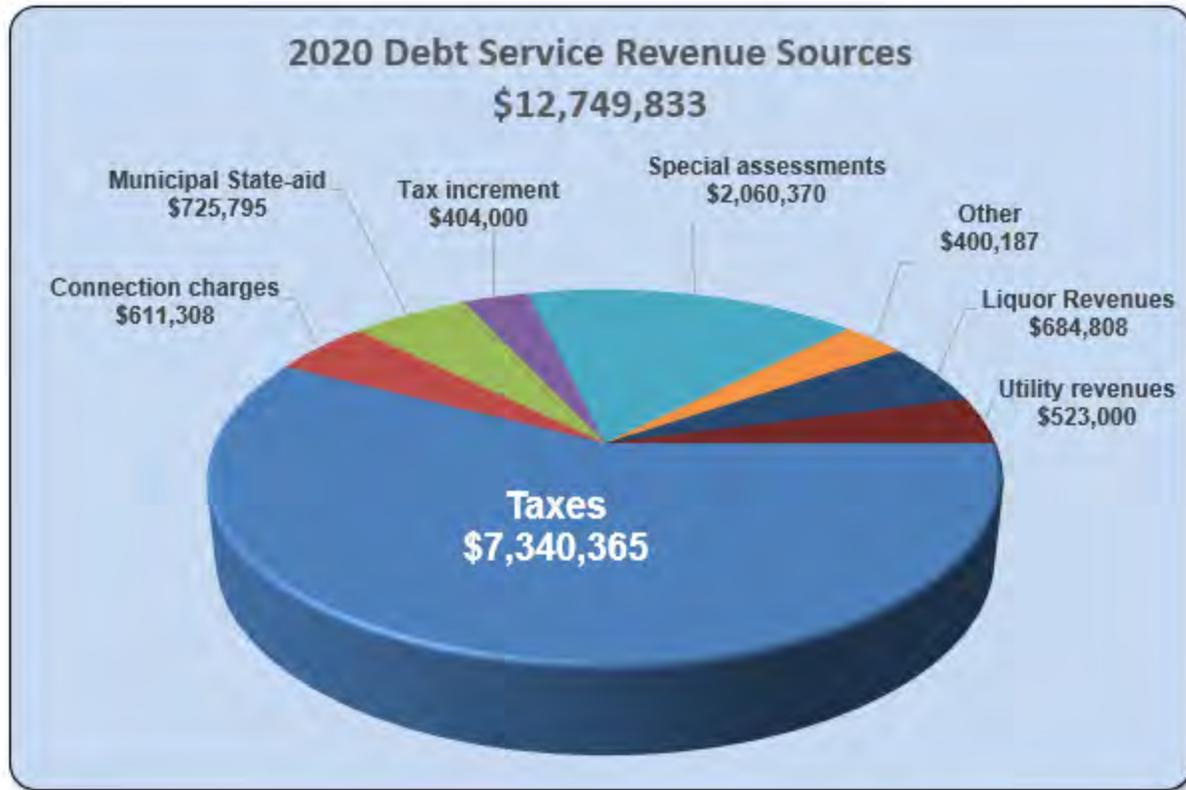
	<b><u>Outstanding</u></b> <b><u>December 31, 2019</u></b>
<b><u>Governmental Activities:</u></b>	
General Obligation bonds	\$ 32,110,000
G.O. improvement bonds	59,155,000
Tax increment bonds	770,000
State-aid street revenue bonds	4,685,000
Water connection revenue bonds	7,230,000
HRA lease revenue bonds	8,120,000
Total governmental activity bonds	112,070,000
 <b><u>Business-type Activitie</u></b>	
Water revenue bonds	7,365,000
Sewer revenue bonds	385,000
Street light revenue bonds	305,000
Total bonded indebtedness	\$ 120,125,000

Depending on the purpose and financing source of repayment, the City will, in consultation with its financial advisor, select the repayment period and type of debt refinance which best meets its financial objectives. Interest costs have been reduced in recent years with the refinancing of eligible issues. The 2020-2024 Capital Improvement Plan is an important planning document utilized for debt management.

The debt is repaid from a myriad of revenue sources including but not limited to special assessments, connection charges, liquor fund revenues, utility fund revenues, ice arena revenues, tax increments, State Aid street payments and property taxes. Approximately 58% of the debt is paid for from property taxes with the remaining 42% paid from non-tax sources. Revenues of \$12.75 million are required to pay the debt obligations and related expenses in 2020.

## DEBT SERVICE FUNDS

(continued)



The following is a summary of the principal and interest debt service payments for the coming years for Governmental Activities. The schedule shown below does not include any new debt, debt refinancing or advanced debt retirement which may occur after December 31, 2019.

### Government Activity Bonds Principal and Interest Payments

Year	General Obligation	G.O. Improvement	Tax Increment	State-aid Roads	Water Revenue	Public Facility Lease Obligations	Total
2020	\$ 3,664,575	\$ 6,734,931	\$ 271,908	\$ 725,345	\$ 610,700	\$ 862,850	\$ 12,870,309
2021	3,729,336	7,078,311	276,493	416,379	611,200	871,825	12,983,544
2022	3,682,650	6,817,930	270,565	331,144	610,700	878,900	12,591,889
2023	3,707,700	6,731,411	-	331,394	609,200	879,100	12,258,805
2024	3,727,949	6,213,811	-	333,769	611,575	873,775	11,760,879
2025-2029	15,504,274	24,838,226	-	1,669,195	2,984,525	3,803,000	48,799,220
2030-2034	4,511,499	12,167,818	-	1,669,604	2,896,700	1,804,200	23,049,821
2035-2039	-	2,797,114	-	665,013	-	-	3,462,127
<b>Total</b>	<b><u>\$ 38,527,983</u></b>	<b><u>\$ 73,379,552</u></b>	<b><u>\$ 818,966</u></b>	<b><u>\$ 6,141,843</u></b>	<b><u>\$ 8,934,600</u></b>	<b><u>\$ 9,973,650</u></b>	<b><u>\$ 137,776,594</u></b>

The City is in compliance with all bond covenants.

## DEBT SERVICE FUNDS

(continued)

### Legal Debt Limits

Minnesota Statutes §475 limits the amount of general obligation debt which is financed solely from property tax levies including Equipment Certificates, Capital Improvement Bonds, Street Reconstruction Bonds and debt approved by referendum. The debt cannot exceed 3% of the taxable market value of the City. Debt excluded from limitations are those for which some other source of revenue is pledged as security including but not limited to improvement bonds, tax increment bonds, utility revenue bonds and revenue bonds. The debt limit calculations are as follows:

	<u>As of</u> <u>December 31, 2019</u>
Included in debt limits	
G.O. Street Reconstruction Bonds	\$ 11,655,000
G.O. Capital Improvement Bonds	20,455,000
HRA Ice Arena Lease Revenue Bonds	6,080,000
HRA Lease Revenue Liquor Enterprise Ref Bonds	<u>2,040,000</u>
Total debt subject to debt limits	<u>40,230,000</u>
 Excluded from debt limits	
G.O. Improvement Bonds	59,155,000
G.O. State-aid Street Bonds	4,685,000
G.O. Tax Increment Bonds	770,000
G.O. Water Revenue Bonds	7,230,000
Business-Type Revenue Bonds	<u>8,055,000</u>
Total debt excluded from debt limits	<u>79,895,000</u>
Total bonded indebtedness	<u>\$ 120,125,000</u>
Taxable Market Value (Lakeville, 2019) *	\$ 7,374,033,988
Multiply by 3%	3%
Legal debt limit (3% of Taxable market value)	221,221,020
Less: G.O. Debt subject to limit	<u>(40,230,000)</u>
Legal debt margin	<u>\$ 180,991,020</u>

\* Source: Dakota County, Payable 2019. Values

## DEBT SERVICE FUNDS

(continued)

### Credit Rating

# Aa1

Moody's Investors Service has affirmed Aa1 underlying rating on the City of Lakeville's outstanding long-term general obligation debt and the Aa3 underlying rating on the City's lease revenue debt. In its most recent analysis, Moody's Investor Service credit report stated "*The City of Lakeville (Aa1) benefits from a large and growing tax base located in the Twin Cities metropolitan area, above average resident income indices and a very strong financial profile. The credit attributes are balanced by above average leverage related to long-term debt and pension liabilities. Both of which contribute to higher fixed costs.*"

Source: Moody's Investors Service  
Credit opinion dated June 13, 2019

### Refunding Debt

There was no refunding debt in 2019.

**CITY OF LAKEVILLE, MINNESOTA**  
 Budgetary Summary for All Debt Service Funds  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 5,469,418	\$ 7,077,820	\$ 7,077,820	\$ 7,340,365
Tax increment	425,421	404,000	404,000	404,000
Intergovernmental	1,235,425	731,339	731,339	725,795
Charges for services	381,126	292,100	292,100	294,050
Special assessments	2,907,940	1,858,235	2,033,687	2,060,370
Investment income	189,827	91,237	108,169	106,137
Donations	142,500	-	-	-
Total revenues	<u>10,751,657</u>	<u>10,454,731</u>	<u>10,647,115</u>	<u>10,930,717</u>
<b><u>Expenditures - debt service</u></b>				
Principal maturities	9,420,000	8,135,000	8,135,000	8,945,000
Interest on debt	3,948,997	3,936,413	3,936,413	3,925,309
Fiscal charges	96,732	27,387	33,029	27,858
Total expenditures	<u>13,465,729</u>	<u>12,098,800</u>	<u>12,104,442</u>	<u>12,898,167</u>
Excess (deficiency) of revenues over expenditures	<u>(2,714,072)</u>	<u>(1,644,069)</u>	<u>(1,457,327)</u>	<u>(1,967,450)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from other funds	1,713,188	1,814,784	1,817,021	1,819,116
Transfer to other funds	(264)	-	(23,351)	(200,000)
Disposal of assets	266,436	-	-	-
Issuance of debt	3,230,645	-	77,860	-
Payment on refunded bonds	(3,320,000)	-	-	-
Premium on bonds issued	283,652	-	-	-
Total other financing sources (uses)	<u>2,173,657</u>	<u>1,814,784</u>	<u>1,871,530</u>	<u>1,619,116</u>
Net change in fund balance	(540,415)	170,715	414,203	(348,334)
Fund balance, January 1	<u>19,883,356</u>	<u>17,246,322</u>	<u>19,342,941</u>	<u>19,757,144</u>
Fund balance, December 31	<u>\$ 19,342,941</u>	<u>\$ 17,417,037</u>	<u>\$ 19,757,144</u>	<u>\$ 19,408,810</u>

**CITY OF LAKEVILLE, MINNESOTA**  
 Budgetary Summary for Debt Service Funds  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2020 Adopted Budget</b>							<b>Total</b>
	<b>Debt Supported Primarily by</b>							
	<b>General Obligation</b>	<b>G.O. Improvement</b>	<b>Tax Increment</b>	<b>State-aid</b>	<b>Water Revenue</b>	<b>Arena Revenue</b>	<b>HRA Lease Revenue</b>	
<b>Revenues</b>								
General property taxes	\$ 3,334,593	\$ 3,711,722	\$ -	\$ -	\$ -	\$ -	\$ 294,050	\$ 7,340,365
Tax increment	-	-	404,000	-	-	-	-	404,000
Intergovernmental	-	-	-	725,795	-	-	-	725,795
Charges for services	-	-	-	-	-	-	294,050	294,050
Special assessments	17,821	2,042,549	-	-	-	-	-	2,060,370
Investment income	13,567	69,102	10,057	6,510	-	-	6,901	106,137
Total revenues	<u>3,365,981</u>	<u>5,823,373</u>	<u>414,057</u>	<u>732,305</u>	<u>-</u>	<u>-</u>	<u>595,001</u>	<u>10,930,717</u>
<b>Expenditures - debt service</b>								
Principal maturities	2,575,000	4,585,000	245,000	560,000	380,000	-	600,000	8,945,000
Interest on debt	1,089,575	2,149,931	26,908	165,345	230,700	-	262,850	3,925,309
Fiscal charges	2,375	18,227	2,750	1,290	608	-	2,608	27,858
Total expenditures	<u>3,666,950</u>	<u>6,753,158</u>	<u>274,658</u>	<u>726,635</u>	<u>611,308</u>	<u>-</u>	<u>865,458</u>	<u>12,898,167</u>
Excess (deficiency) of revenues over expenditures	(300,969)	(929,785)	139,399	5,670	(611,308)	-	(270,457)	(1,967,450)
<b>Other financing sources (uses)</b>								
Transfer from other funds	400,000	523,000	-	-	611,308	-	284,808	1,819,116
Transfer to other funds	-	-	(200,000)	-	-	-	-	(200,000)
Total other financing sources (uses)	<u>400,000</u>	<u>523,000</u>	<u>(200,000)</u>	<u>-</u>	<u>611,308</u>	<u>-</u>	<u>284,808</u>	<u>1,619,116</u>
Net change in fund balance	99,031	(406,785)	(60,601)	5,670	-	-	14,351	(348,334)
Fund balance, January 1	<u>3,409,781</u>	<u>11,013,919</u>	<u>3,354,313</u>	<u>867,483</u>	<u>-</u>	<u>7,069</u>	<u>1,104,579</u>	<u>19,757,144</u>
Fund balance, December 31	<u>\$ 3,508,812</u>	<u>\$ 10,607,134</u>	<u>\$ 3,293,712</u>	<u>\$ 873,153</u>	<u>\$ -</u>	<u>\$ 7,069</u>	<u>\$ 1,118,930</u>	<u>\$ 19,408,810</u>

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Debt Service - General Obligation Debt Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 3,244,731	\$ 3,238,879	\$ 3,238,879	\$ 3,334,593
Intergovernmental				
Federal Build America Bonds credit	58,743	-	-	-
Special assessments	54,016	14,258	18,390	17,821
Investment income	28,546	13,215	13,603	13,567
Total revenues	<u>3,386,036</u>	<u>3,266,352</u>	<u>3,270,872</u>	<u>3,365,981</u>
<b><u>Expenditures - debt service</u></b>				
Principal maturities	4,095,000	2,445,000	2,445,000	2,575,000
Interest on debt	1,409,401	1,191,304	1,191,304	1,089,575
Fiscal charges	59,327	2,057	2,375	2,375
Total expenditures	<u>5,563,728</u>	<u>3,638,361</u>	<u>3,638,679</u>	<u>3,666,950</u>
Excess (deficiency) of revenues over expenditures	<u>(2,177,692)</u>	<u>(372,009)</u>	<u>(367,807)</u>	<u>(300,969)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from				
Enterprise - Liquor Fund	300,000	400,000	400,000	400,000
Issuance of refunding debt	3,115,000	-	-	-
Payment on refunded bonds called	(3,320,000)	-	-	-
Premium on bonds issued	283,652	-	-	-
Total other financing sources (uses)	<u>378,652</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
Net change in fund balance	(1,799,040)	27,991	32,193	99,031
Fund balance, January 1	<u>5,176,628</u>	<u>3,327,667</u>	<u>3,377,588</u>	<u>3,409,781</u>
Fund balance, December 31	<u>\$ 3,377,588</u>	<u>\$ 3,355,658</u>	<u>\$ 3,409,781</u>	<u>\$ 3,508,812</u>

**Budget Summary:****CITY OF LAKEVILLE, MINNESOTA**

Debt Service - General Obligation Improvement (Special Assessments) Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 1,932,187	\$ 3,546,841	\$ 3,546,841	\$ 3,711,722
Special assessments	2,853,924	1,843,977	2,015,297	2,042,549
Investment income	<u>102,337</u>	<u>59,512</u>	<u>70,276</u>	<u>69,102</u>
Total revenues	<u>4,888,448</u>	<u>5,450,330</u>	<u>5,632,414</u>	<u>5,823,373</u>
<b><u>Expenditures - debt service</u></b>				
Principal maturities	3,260,000	3,790,000	3,790,000	4,585,000
Interest on debt	1,729,370	1,990,704	1,990,704	2,149,931
Fiscal charges	<u>26,451</u>	<u>17,902</u>	<u>20,931</u>	<u>18,227</u>
Total expenditures	<u>5,015,821</u>	<u>5,798,606</u>	<u>5,801,635</u>	<u>6,753,158</u>
Excess (deficiency) of revenues over expenditures	<u>(127,373)</u>	<u>(348,276)</u>	<u>(169,221)</u>	<u>(929,785)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from				
Water Fund	114,000	-	-	-
Enterprise Funds				
Water Operating Fund	524,419	525,813	525,813	523,000
Transfer to				
Capital Projects	(264)	-	(23,351)	-
Issuance of debt	<u>115,645</u>	<u>-</u>	<u>77,860</u>	<u>-</u>
Total other financing sources (uses)	<u>753,800</u>	<u>525,813</u>	<u>580,322</u>	<u>523,000</u>
Net change in fund balance	626,427	177,537	411,101	(406,785)
Fund balance, January 1	<u>9,976,391</u>	<u>9,251,094</u>	<u>10,602,818</u>	<u>11,013,919</u>
Fund balance, December 31	<u>\$ 10,602,818</u>	<u>\$ 9,428,631</u>	<u>\$ 11,013,919</u>	<u>\$ 10,607,134</u>

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Debt Service - State Aid Street Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b><u>Revenues</u></b>				
Intergovernmental - State-aid	\$ 1,176,682	\$ 731,339	\$ 731,339	\$ 725,795
Investment income	9,122	3,685	6,468	6,510
Total revenues	<u>1,185,804</u>	<u>735,024</u>	<u>737,807</u>	<u>732,305</u>
<b><u>Expenditures - debt service</u></b>				
Principal maturities	970,000	550,000	550,000	560,000
Interest on debt	205,932	180,889	180,889	165,345
Fiscal charges	3,871	1,290	1,290	1,290
Total expenditures	<u>1,179,803</u>	<u>732,179</u>	<u>732,179</u>	<u>726,635</u>
Excess (deficiency) of revenues over expenditures	<u>6,001</u>	<u>2,845</u>	<u>5,628</u>	<u>5,670</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from:				
Capital Projects Fund	<u>115,918</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>115,918</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	121,919	2,845	5,628	5,670
Fund balance, January 1	<u>739,936</u>	<u>490,959</u>	<u>861,855</u>	<u>867,483</u>
Fund balance, December 31	<u>\$ 861,855</u>	<u>\$ 493,804</u>	<u>\$ 867,483</u>	<u>\$ 873,153</u>

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
Debt Service - Tax Increment Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ending December 31, 2020

---

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Tax increment	\$ 425,421	\$ 404,000	\$ 404,000	\$ 404,000
Investment income	<u>37,003</u>	<u>10,057</u>	<u>10,057</u>	<u>10,057</u>
Total revenues	<u>462,424</u>	<u>414,057</u>	<u>414,057</u>	<u>414,057</u>
<b><u>Expenditures - debt service</u></b>				
Principal maturities	230,000	240,000	240,000	245,000
Interest on debt	46,161	36,761	36,761	26,908
Fiscal charges	<u>3,109</u>	<u>2,750</u>	<u>2,750</u>	<u>2,750</u>
Total expenditures	<u>279,270</u>	<u>279,511</u>	<u>279,511</u>	<u>274,658</u>
Excess (deficiency) of revenues over expenditures	<u>183,154</u>	<u>134,546</u>	<u>134,546</u>	<u>139,399</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer to				
Capital Projects				
Improvement Construction	-	-	-	(200,000)
Disposal of assets	<u>266,436</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>266,436</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>
Net change in fund balance	449,590	134,546	134,546	(60,601)
Fund balance, January 1	<u>2,770,177</u>	<u>2,904,315</u>	<u>3,219,767</u>	<u>3,354,313</u>
Fund balance, December 31	<u>\$ 3,219,767</u>	<u>\$ 3,038,861</u>	<u>\$ 3,354,313</u>	<u>\$ 3,293,712</u>

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
Debt Service - Water Revenue Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b><u>Expenditures - debt service</u></b>				
Principal maturities	345,000	365,000	365,000	380,000
Interest on debt	267,075	249,325	249,325	230,700
Fiscal charges	608	546	2,625	608
Total expenditures	<u>612,683</u>	<u>614,871</u>	<u>616,950</u>	<u>611,308</u>
Excess (deficiency) of revenues over expenditures	<u>(612,683)</u>	<u>(614,871)</u>	<u>(616,950)</u>	<u>(611,308)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from				
Capital Projects - Water Fund	<u>612,683</u>	<u>614,871</u>	<u>616,950</u>	<u>611,308</u>
Total other financing sources (uses)	<u>612,683</u>	<u>614,871</u>	<u>616,950</u>	<u>611,308</u>
Net change in fund balance	-	-	-	-
Fund balance, January 1	-	-	-	-
Fund balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
Debt Service - Arena Revenue Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ending December 31, 2020

---

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Adopted</b>
		<b>Budget</b>		<b>Budget</b>
<b>Revenues</b>				
Charges for services	\$ 88,626	\$ -	\$ -	\$ -
Investment income	2,423	916	916	-
Donations	<u>142,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>233,549</u>	<u>916</u>	<u>916</u>	<u>-</u>
<b>Expenditures - debt service</b>				
Principal maturities	165,000	170,000	170,000	-
Interest on debt	18,090	9,180	9,180	-
Fiscal charges	<u>158</u>	<u>450</u>	<u>450</u>	<u>-</u>
Total expenditures	<u>183,248</u>	<u>179,630</u>	<u>179,630</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	50,301	(178,714)	(178,714)	-
Fund balance, January 1	<u>135,482</u>	<u>184,462</u>	<u>185,783</u>	<u>7,069</u>
Fund balance, December 31	<u>\$ 185,783</u>	<u>\$ 5,748</u>	<u>\$ 7,069</u>	<u>\$ 7,069</u>

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
Debt Service - HRA Lease Revenue Fund  
Schedule of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 292,500	\$ 292,100	\$ 292,100	\$ 294,050
Charges for services	292,500	292,100	292,100	294,050
Investment income	<u>10,396</u>	<u>3,852</u>	<u>6,849</u>	<u>6,901</u>
Total revenues	<u>595,396</u>	<u>588,052</u>	<u>591,049</u>	<u>595,001</u>
<b><u>Expenditures - debt service</u></b>				
Principal maturities	355,000	575,000	575,000	600,000
Interest on debt	272,968	278,250	278,250	262,850
Fiscal charges/Other	<u>3,208</u>	<u>2,392</u>	<u>2,608</u>	<u>2,608</u>
Total expenditures	<u>631,176</u>	<u>855,642</u>	<u>855,858</u>	<u>865,458</u>
Excess (deficiency) of revenues over expenditures	<u>(35,780)</u>	<u>(267,590)</u>	<u>(264,809)</u>	<u>(270,457)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from				
Enterprise - Liquor Fund	<u>46,168</u>	<u>274,100</u>	<u>274,258</u>	<u>284,808</u>
Total other financing sources (uses)	<u>46,168</u>	<u>274,100</u>	<u>274,258</u>	<u>284,808</u>
Net change in fund balance	10,388	6,510	9,449	14,351
Fund balance, January 1	<u>1,084,742</u>	<u>1,087,825</u>	<u>1,095,130</u>	<u>1,104,579</u>
Fund balance, December 31	<u>\$ 1,095,130</u>	<u>\$ 1,094,335</u>	<u>\$ 1,104,579</u>	<u>\$ 1,118,930</u>

CITY OF LAKEVILLE, MINNESOTA  
 COMBINED SCHEDULE OF BONDED INDEBTEDNESS  
 DECEMBER 31, 2019

	Interest Rates %	Issue Date	Call Date	Maturity Date	12/31/2019 Outstanding	Due in 2020	
						Principal	Interest
<b>Governmental Activities:</b>							
Capital Improvement Refunding Bonds 2012 B	2.00-4.00	Aug-15-12	Feb-01-22	Feb-01-30	\$ 10,525,000	\$ 670,000	\$ 316,550
Capital Improvement Refunding Bonds 2014 B	1.75-5.00	Aug-20-14	Feb-01-24	Feb-01-32	9,930,000	605,000	371,988
Street Reconstruction Refunding Bonds of 2012 B	2.00-4.00	Aug-15-12	Feb-01-22	Feb-01-26	6,145,000	805,000	184,650
Street Reconstruction Refunding Bonds of 2014 B	1.75-5.00	Aug-20-14	Feb-01-24	Feb-01-26	1,190,000	145,000	46,987
Improvement Bonds of 2017 A (Refunding of 2007 H)	3.00-5.00	Sep-07-17	Feb-01-26	Feb-01-28	1,430,000	130,000	60,750
Street Reconstruction Bonds of 2018B (Refunding of 2009 A)	3.00-5.00	Aug-16-18	Feb-01-27	Feb-01-30	2,890,000	220,000	108,650
Total Capital and Street Bonds					<u>32,110,000</u>	<u>2,575,000</u>	<u>1,089,575</u>
<b>Total General Obligation Bonds</b>					<u>32,110,000</u>	<u>2,575,000</u>	<u>1,089,575</u>
G.O. Improvement Bonds:							
Improvement Refunding Bonds of 2009 B	2.00-3.00	Dec-30-09	n/a	Feb-01-20	155,000	155,000	2,325
Improvement Refunding Bonds of 2011 A	0.50-3.50	Dec-01-11	Feb-01-21	Feb-01-32	895,000	190,000	22,162
Improvement Refunding Bonds of 2012 A	2.00-4.00	Aug-15-12	Feb-01-22	Feb-01-33	3,545,000	555,000	105,250
Improvement Bonds of 2013 A	2.00-4.00	Aug-15-13	Feb-01-23	Feb-01-34	2,935,000	375,000	81,800
Improvement Bonds of 2014 A	2.00-3.50	Aug-20-14	Feb-01-24	Feb-01-35	5,760,000	710,000	198,275
Improvement Bonds of 2015 A	1.75-5.00	Aug-20-15	Feb-01-25	Feb-01-36	10,345,000	505,000	385,469
Improvement Bonds of 2016 B	1.50-5.00	Jul-21-16	Feb-01-25	Feb-01-37	14,505,000	825,000	445,969
Improvement Bonds of 2017 A	3.00-5.00	Sep-07-17	Feb-01-26	Feb-01-38	7,030,000	580,000	287,431
Improvement Bonds of 2018 A	2.50-5.00	Jul-25-18	Feb-01-27	Feb-01-29	7,690,000	690,000	314,550
Improvement Bonds of 2019 A	4.00-5.00	Jul-24-19	Feb-01-28	Feb-01-30	6,295,000	-	306,700
<b>Total G.O. Improvement Bonds</b>					<u>59,155,000</u>	<u>4,585,000</u>	<u>2,149,931</u>
Tax Increment Bonds:							
Tax Increment Refunding Bonds of 2007 A	4.00-4.20	Feb-01-07	Feb-01-16	Feb-01-22	770,000	245,000	26,908
<b>Total Tax Increment Bonds</b>					<u>770,000</u>	<u>245,000</u>	<u>26,908</u>
State-aid Street Revenue Bonds:							
State-aid Street Refunding Bonds of 2010 A	2.00-4.00	Jan-01-10	n/a	Apr-01-20	305,000	305,000	6,100
State-aid Street Refunding Bonds of 2011 B	0.50-2.15	Dec-01-11	n/a	Apr-01-21	155,000	75,000	2,526
State-aid Street Bonds of 2015 A	1.75-5.00	Aug-20-15	Feb-01-25	Feb-01-36	4,225,000	180,000	156,719
<b>Total State-aid Street Revenue Bonds</b>					<u>4,685,000</u>	<u>560,000</u>	<u>165,345</u>
Water Connection Revenue Refunding Bonds of 2016 A	2.00-5.00	Feb-25-16	Feb-01-24	Feb-01-34	7,230,000	380,000	230,700
HRA Lease Revenue Bonds:							
HRA Ice Arena Lease Revenue Refunding Bonds of 2016	2.00-4.00	Sep-22-16	Feb-01-26	Feb-01-32	6,080,000	370,000	208,650
HRA Lease Revenue Liquor Enterprise Refunding Bonds of 2017	2.00-3.00	Nov-08-17	Feb-01-25	Feb-01-27	2,040,000	230,000	54,200
<b>Total HRA Lease Revenue Bonds</b>					<u>8,120,000</u>	<u>600,000</u>	<u>262,850</u>
<b>Total Governmental Activity Bonds</b>					<u>112,070,000</u>	<u>8,945,000</u>	<u>3,925,309</u>
<b>Business-type Activity:</b>							
Improvement Bonds of 2016 B (Water)	1.50-5.00	Jul-21-16	Feb-01-25	Feb-01-34	5,410,000	365,000	169,588
Improvement Bonds of 2016 B (Sewer)	1.50-5.00	Jul-21-16	Feb-01-25	Feb-01-25	385,000	60,000	13,700
Improvement Bonds of 2017 A (Water)	3.00-5.00	Sep-07-17	Feb-01-26	Feb-01-28	780,000	70,000	33,150
Improvement Bonds of 2018 A (Water)	2.50-5.00	Jul-25-18	Feb-01-27	Feb-01-29	445,000	35,000	18,275
Improvement Bonds of 2019 A (Water)	4.00-5.00	Jul-24-19	Feb-01-28	Feb-01-30	730,000	-	35,426
Improvement Bonds of 2017 A (Street Lights)	5.00	Sep-07-17	Feb-01-26	Feb-01-26	305,000	35,000	14,375
<b>Total Business-type Activity Bonds</b>					<u>8,055,000</u>	<u>565,000</u>	<u>284,514</u>
<b>Total Bonded Indebtedness</b>					<u>\$ 120,125,000</u>	<u>\$ 9,510,000</u>	<u>\$ 4,209,823</u>

# **Capital Projects Funds**

The Capital Projects Funds account for financial resources appropriated to the replacement or construction of infrastructure, construction or improvements of capital facilities and the acquisition of equipment, except those financed by Enterprise Funds.

## **Municipal State-Aid Street Fund**

This fund accounts for an annual allotment from the State of Minnesota Municipal State-aid street construction account.

## **Pavement Management Fund**

The Pavement Management Fund's primary purpose is to account for pavement management activities relating to cracksealing, patching, and overlays. These major maintenance projects are financed with property taxes.

## **Improvement Construction Fund**

This fund accounts for the construction of certain public improvements, such as streets, storm sewers, water and sanitary sewer trunk lines. Construction contracts involve multiple financing resources from the City and other government entities. Construction projects usually extend over several years before completion.

## **Storm Water Infrastructure Fund**

This fund accounts for fees and area charges to land developers to manage, preserve and protect public storm water system infrastructure.

## **Water Fund**

This fund accounts for revenues derived primarily from connection charges collected at the time building permits are issued. Funds are appropriated towards the construction costs of water supply lines, wells and water storage facilities and the debt service for bonds issued to finance the construction of the City's water treatment facility and other infrastructure improvements.

## **Sanitary Sewer Fund**

This fund accounts for sewer connection and area fees charged to land developers for connecting to the City's sanitary sewer system. Appropriations are applied to the construction of sanitary sewer infrastructure.

## **Park Dedication Fund**

This fund accounts for park development fees charged to land developers. The expenditures consist of acquiring and developing new City parks and trails.

# **Capital Projects Funds**

---

*(Continued)*

## **Park Improvement Fund**

This fund accounts for the long term maintenance, repairs and replacement of the City parks. The primary revenue source is property taxes, intergovernmental grants and donations.

## **Trail Improvement Fund**

This fund accounts for the long term maintenance, repairs and replacement of the City trails. The primary revenue source is property taxes.

## **Tax Increment Fund**

This fund accounts for revenue received from tax increment property that does not require debt financing. The expenditures are for current and future development of tax increment property.

## **Tax Abatement Fund**

This fund accounts for economic development assistance provided to local businesses. The expenditures are for current and future economic development incentives.

## **Building Fund**

This fund accounts for the accumulation and disbursement of funds for the construction or improvement of public buildings.

## **Equipment Fund**

This fund accounts for the purchase of public safety, street and park maintenance equipment. The most significant capital acquisitions are related to replacing vehicles and heavy machinery.

## **Technology Fund**

This fund accounts for the purchase of equipment related to information technology.

**CITY OF LAKEVILLE, MINNESOTA**  
 Budgetary Summary for All Capital Projects Funds  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 2,452,750	\$ 1,527,000	\$ 1,527,000	\$ 2,155,000
Tax increment	147,846	282,497	320,800	395,813
Intergovernmental	2,669,483	4,756,595	7,298,385	11,479,733
Charges for services	8,183,838	4,524,213	7,312,697	4,654,789
Special assessments	38,508	254,120	242,120	290,526
Investment income	534,454	216,066	259,026	250,685
Donations	126,253	108,745	65,900	40,000
Miscellaneous	708,136	1,240,522	1,283,480	1,982,571
Total revenues	<u>14,861,268</u>	<u>12,909,758</u>	<u>18,309,408</u>	<u>21,249,117</u>
<b><u>Expenditures - Capital outlay</u></b>				
General government	749,944	460,478	408,324	559,071
Public safety				
Police	848,688	1,007,254	1,001,552	283,945
Fire	188,408	15,300	4,810	52,357
Public works	19,997,239	22,913,998	21,021,400	34,816,383
Parks and recreation	4,187,329	3,420,173	2,340,512	4,375,232
Total expenditures	<u>25,971,608</u>	<u>27,817,203</u>	<u>24,776,598</u>	<u>40,086,988</u>
Excess (deficiency) of revenues over expenditures	<u>(11,110,340)</u>	<u>(14,907,445)</u>	<u>(6,467,190)</u>	<u>(18,837,871)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from other funds	3,131,357	2,937,268	2,851,480	4,595,993
Transfer to other funds	(3,023,365)	(1,916,139)	(1,794,478)	(3,833,024)
Issuance of debt	10,574,356	13,108,089	7,282,764	14,045,832
Premium on bonds issued	721,684	-	-	-
Total other financing sources (uses)	<u>11,404,032</u>	<u>14,129,218</u>	<u>8,339,766</u>	<u>14,808,801</u>
Net change in fund balance	293,692	(778,227)	1,872,576	(4,029,070)
Fund balance, January 1	<u>34,978,267</u>	<u>32,730,485</u>	<u>35,271,959</u>	<u>37,144,535</u>
Fund balance, December 31	<u>\$ 35,271,959</u>	<u>\$ 31,952,258</u>	<u>\$ 37,144,535</u>	<u>\$ 33,115,465</u>

**CITY OF LAKEVILLE, MINNESOTA**  
 Budgetary Summary for Capital Projects Funds  
 Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

**2020 Adopted Budget**

	<u>Municipal</u>	<u>Pavement</u>	<u>Improvement</u>	<u>Storm</u>		<u>Sanitary</u>	<u>Park</u>	<u>Park</u>	<u>Trail</u>	<u>Tax</u>	<u>Tax</u>				
	<u>State-Aid</u>	<u>Management</u>	<u>Construction</u>	<u>Water</u>	<u>Water</u>	<u>Sewer</u>	<u>Dedication</u>	<u>Improvement</u>	<u>Improvement</u>	<u>Increment</u>	<u>Abatement</u>	<u>Building</u>	<u>Technology</u>	<u>Equipment</u>	<u>Total</u>
<b>Revenues</b>															
General property taxes	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 675,000	2,155,000
Tax increment	-	-	-	-	-	-	-	-	-	395,813	-	-	-	-	395,813
Intergovernmental	10,669,733	120,000	690,000	-	-	-	-	-	-	-	-	-	-	-	11,479,733
Charges for services	-	-	-	1,052,264	1,828,600	302,775	1,471,150	-	-	-	-	-	-	-	4,654,789
Special assessments	217,328	-	-	198	59,000	14,000	-	-	-	-	-	-	-	-	290,526
Investment income	15,800	7,200	-	38,000	73,100	40,700	28,900	-	3,700	350	-	21,504	3,100	18,331	250,685
Donations	-	-	-	-	-	-	20,000	-	-	-	-	-	-	20,000	40,000
Miscellaneous	340,000	-	915,281	-	-	-	-	25,663	-	-	-	430,102	-	271,525	1,982,571
Total revenues	<u>11,242,861</u>	<u>1,227,200</u>	<u>1,605,281</u>	<u>1,090,462</u>	<u>1,960,700</u>	<u>357,475</u>	<u>1,520,050</u>	<u>375,663</u>	<u>33,700</u>	<u>396,163</u>	<u>-</u>	<u>451,606</u>	<u>3,100</u>	<u>984,856</u>	<u>21,249,117</u>
<b>Expenditures - Capital outlay</b>															
General government	-	-	-	-	-	-	-	-	-	-	13,125	409,040	136,906	-	559,071
Public safety															
Police	-	-	-	-	-	-	-	-	-	-	-	57,350	-	226,595	283,945
Fire	-	-	-	-	-	-	-	-	-	-	-	52,357	-	-	52,357
Public works	14,296,297	1,772,953	15,956,113	626,132	998,443	84,296	-	-	-	-	-	158,095	-	924,054	34,816,383
Parks and recreation	-	-	-	-	-	-	2,517,847	540,000	497,750	353,564	-	233,206	-	232,865	4,375,232
Total expenditures	<u>14,296,297</u>	<u>1,772,953</u>	<u>15,956,113</u>	<u>626,132</u>	<u>998,443</u>	<u>84,296</u>	<u>2,517,847</u>	<u>540,000</u>	<u>497,750</u>	<u>353,564</u>	<u>13,125</u>	<u>910,048</u>	<u>136,906</u>	<u>1,383,514</u>	<u>40,086,988</u>
Excess (deficiency) of revenues over expenditures	<u>(3,053,436)</u>	<u>(545,753)</u>	<u>(14,350,832)</u>	<u>464,330</u>	<u>962,257</u>	<u>273,179</u>	<u>(997,797)</u>	<u>(164,337)</u>	<u>(464,050)</u>	<u>42,599</u>	<u>(13,125)</u>	<u>(458,442)</u>	<u>(133,806)</u>	<u>(398,658)</u>	<u>(18,837,871)</u>
<b>Other financing sources (uses)</b>															
Transfer from other funds	3,116,716	-	305,000	-	-	-	-	-	-	-	-	200,000	93,277	881,000	4,595,993
Transfer to other funds	-	-	-	(1,069,516)	(1,836,308)	(142,500)	(784,700)	-	-	-	-	-	-	-	(3,833,024)
Issuance of debt	-	-	14,045,832	-	-	-	-	-	-	-	-	-	-	-	14,045,832
Total other financing sources (uses)	<u>3,116,716</u>	<u>-</u>	<u>14,350,832</u>	<u>(1,069,516)</u>	<u>(1,836,308)</u>	<u>(142,500)</u>	<u>(784,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>93,277</u>	<u>881,000</u>	<u>14,808,801</u>
Net change in fund balance	63,280	(545,753)	-	(605,186)	(874,051)	130,679	(1,782,497)	(164,337)	(464,050)	42,599	(13,125)	(258,442)	(40,529)	482,342	(4,029,070)
Fund balance, January 1	25,196	1,436,793	1,191,404	7,882,174	9,644,248	8,131,270	5,679,685	275,062	719,128	55,139	(428,702)	1,193,272	166,245	1,173,621	37,144,535
Fund balance, December 31	\$ 88,476	\$ 891,040	\$ 1,191,404	\$ 7,276,988	\$ 8,770,197	\$ 8,261,949	\$ 3,897,188	\$ 110,725	\$ 255,078	\$ 97,738	\$ (441,827)	\$ 934,830	\$ 125,716	\$ 1,655,963	33,115,465

# MUNICIPAL STATE-AID STREET FUND

## Fund Description:

The **Municipal State-Aid Street Fund** accounts for an annual allotment from the State of Minnesota Municipal State-Aid street construction account.

## Budget Summary:

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Municipal State-Aid Street Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Estimate</b>	<b>Adopted Budget</b>
<u>Revenues</u>				
Intergovernmental revenues	\$ 1,792,677	\$ 3,508,892	\$ 3,993,257	\$ 10,669,733
Charges for services	536,567	-	-	-
Investment income (charges)	39,633	15,800	15,800	15,800
Special Assessments	-	-	-	217,328
Miscellaneous	-	231,510	231,510	340,000
Total revenues	<u>2,368,877</u>	<u>3,756,202</u>	<u>4,240,567</u>	<u>11,242,861</u>
<u>Expenditures - Capital outlay</u>				
Public works	7,860,545	4,698,325	5,213,673	14,296,297
Debt service	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>8,860,545</u>	<u>4,698,325</u>	<u>5,213,673</u>	<u>14,296,297</u>
Excess (deficiency) of revenues over expenditures	<u>(6,491,668)</u>	<u>(942,123)</u>	<u>(973,106)</u>	<u>(3,053,436)</u>
<u>Other financing sources (uses)</u>				
Transfer from Capital Projects:				
Water Trunk Fund	-	-	-	1,225,000
Sanitary Sewer Trunk Fund	-	-	-	142,500
Stormwater Infrastructure Fund	1,019,166	276,089	301,782	964,516
Park Dedication Fund	-	-	-	784,700
Pavement Management Fund	117,011	-	-	-
Transfer from Enterprise Funds:				
Environmental Resources Fund	17,853	-	-	-
Debt Service Fund	(115,918)	-	-	-
Issuance of bonds and Other Debt	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>4,038,112</u>	<u>276,089</u>	<u>301,782</u>	<u>3,116,716</u>
Net change in fund balance	(2,453,556)	(666,034)	(671,324)	63,280
Fund balance, January 1	<u>3,150,076</u>	<u>2,043,144</u>	<u>696,520</u>	<u>25,196</u>
Fund balance, December 31	<u>\$ 696,520</u>	<u>\$ 1,377,110</u>	<u>\$ 25,196</u>	<u>\$ 88,476</u>

# MUNICIPAL STATE AID STREET FUND

*Continued)*

**CITY OF LAKEVILLE, MINNESOTA**  
Capital Projects - Municipal State-Aid Street Fund  
Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
14-10 CSAH 50 (Kenwood Trail) Recon (CSAH 60 to CSAH 50)	\$ 1,000,000
15-12 202nd St/CSAH 50 (Holyoke Ave - Cedar Ave)	3,313,750
20-05 County 70 Expansion	1,242,500
20-07 Dodd Blvd/CSAH 9 & Heritage Dr/Icenic Trl	545,000
20-08 179th St & Flagstaff Roundabout	7,863,728
20-10 185th St/Future CSAH 60 (Highview Ave- Hamburg)	<u>331,319</u>
Total	<u>\$ 14,296,297</u>

# PAVEMENT MANAGEMENT FUND

## Fund Description:

The **Pavement Management Fund** primary purpose is to account for major maintenance projects which are financed with property taxes. Accounting for pavement management activities in a designated fund enables the City Council to establish a relatively stable tax levy. The fund activities account for maintenance costs which would otherwise be accounted for in the operating budget. The Pavement Management Fund enables the City to establish a long-term maintenance program and financing plan which, when taken into consideration with the street reconstruction program, enables the City to develop a consistent long-term financing plan for one of the community's most significant infrastructure assets.

## Budget Summary:

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Pavement Management Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimate</u>	<u>Adopted</u>
		<u>Budget</u>		<u>Budget</u>
<b>Revenues</b>				
General property taxes	\$ 1,191,550	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Intergovernmental revenue	694,553	120,000	120,000	120,000
Special assessments	3,311	-	-	-
Investment income (charges)	14,411	3,200	6,500	7,200
Total revenues	<u>1,903,825</u>	<u>1,223,200</u>	<u>1,226,500</u>	<u>1,227,200</u>
<b>Expenditures - Capital outlay</b>				
Public works	1,351,377	1,249,494	1,080,000	1,772,953
Total expenditures	<u>1,351,377</u>	<u>1,249,494</u>	<u>1,080,000</u>	<u>1,772,953</u>
Excess (deficiency) of revenues over expenditures	552,448	(26,294)	146,500	(545,753)
<b>Other financing sources (uses)</b>				
Transfer to Equipment Fund	(85,000)	-	-	-
Transfer to MSA Fund	(117,011)	-	-	-
Transfer to Improv. Const Fund	-	-	-	-
Total other financing sources (uses)	<u>(202,011)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	350,437	(26,294)	146,500	(545,753)
Fund balance, January 1	939,856	633,077	1,290,293	1,436,793
Fund balance, December 31	<u>\$ 1,290,293</u>	<u>\$ 606,783</u>	<u>\$ 1,436,793</u>	<u>\$ 891,040</u>

# PAVEMENT MANAGEMENT FUND

*(continued)*

**CITY OF LAKEVILLE, MINNESOTA**  
Capital Projects - Pavement Management Fund  
Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
Patching & minor overlays	\$ 1,287,074
Safety improvements	30,000
Crack sealing	75,000
Velocity patching	30,000
Future developer obligations	230,879
Other	<u>120,000</u>
Total	<u>\$ 1,772,953</u>

## IMPROVEMENT CONSTRUCTION FUND

### **Fund Description:**

The **Improvement Construction Fund** accounts for the construction of certain public improvements, such as streets and storm sewers. The City Council has approved a street reconstruction program that replaces aging street infrastructure. Benefited property owners are specially assessed for 40% of the cost with the remaining 60% paid by the City with property taxes. The financing of the improvements is accomplished with the issuance of General Obligation Improvement Bonds. The special assessments and taxes are pledged to the repayment of the debt. The debt is proposed to be amortized over a 10-year period to mitigate the impact of tax increases on business and residents.

# IMPROVEMENT CONSTRUCTION FUND

(continued)

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Improvement Construction Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 50,000	\$ -	\$ -	\$ -
Intergovernmental	-	1,077,000	2,948,074	690,000
Charges for services	192,655	-	-	-
Escrow	-	460,655	460,655	120,000
Investment income (charges)	38,079	-	25,000	-
Miscellaneous	-	-	-	795,281
Total revenues	<u>280,734</u>	<u>1,537,655</u>	<u>3,433,729</u>	<u>1,605,281</u>
<b><u>Expenditures - Capital outlay</u></b>				
Public works	<u>7,878,767</u>	<u>15,014,658</u>	<u>12,173,386</u>	<u>15,956,113</u>
Total expenditures	<u>7,878,767</u>	<u>15,014,658</u>	<u>12,173,386</u>	<u>15,956,113</u>
Excess (deficiency) of revenues over expenditures	<u>(7,598,033)</u>	<u>(13,477,003)</u>	<u>(8,739,657)</u>	<u>(14,350,832)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from General Fund	150,000	-	-	-
Transfer from Capital Projects				
Stormwater Infrastructure Fund	-	635,603	635,603	105,000
Water Trunk Fund	-	263,914	129,082	-
Park Dedication Fund	-	105,662	105,662	-
Transfer from Debt Service	-	-	23,351	200,000
Transfer from Special Revenue				
Communications Fund	106,549	-	-	-
Transfer to Enterprise Funds				
Water Operating Fund	(137,445)	-	-	-
Transfer to Debt Service	264	-	-	-
Issuance of debt	7,574,356	13,108,089	6,681,975	14,045,832
Premium on bonds issued	<u>721,684</u>	<u>-</u>	<u>600,789</u>	<u>-</u>
Total other financing sources (uses)	<u>8,415,408</u>	<u>14,113,268</u>	<u>8,176,462</u>	<u>14,350,832</u>
Net change in fund balance	817,375	636,265	(563,195)	-
Fund balance, January 1	<u>937,224</u>	<u>478,284</u>	<u>1,754,599</u>	<u>1,191,404</u>
Fund balance, December 31	<u>\$ 1,754,599</u>	<u>\$ 1,114,549</u>	<u>\$ 1,191,404</u>	<u>\$ 1,191,404</u>

# IMPROVEMENT CONSTRUCTION FUND

(continued)

**CITY OF LAKEVILLE, MINNESOTA**  
Capital Projects - Improvement Construction Fund  
Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
Street/Collector Reconstruction	\$ 15,160,832
Future developer obligations	<u>795,281</u>
Total	<u>\$ 15,956,113</u>

# STORM WATER INFRASTRUCTURE FUND

## Fund Description:

The **Storm Water Infrastructure Fund** accounts for fees and area charges to land developers to manage, preserve and protect public storm water system infrastructure.

## Budget Summary:

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Stormwater Infrastructure Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended Budget</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted Budget</u></b>
<b><u>Revenues</u></b>				
Intergovernmental	\$ 182,253	\$ -	\$ 93,351	\$ -
Charges for services	2,047,709	1,052,264	2,287,215	1,052,264
Special assessments	212	198	198	198
Investment income	108,185	34,200	38,600	38,000
Total revenues	<u>2,338,359</u>	<u>1,086,662</u>	<u>2,419,364</u>	<u>1,090,462</u>
<b><u>Expenditures - Capital outlay</u></b>				
Public works	<u>712,583</u>	<u>651,132</u>	<u>1,311,981</u>	<u>626,132</u>
Excess (deficiency) of revenues over expenditures	<u>1,625,776</u>	<u>435,530</u>	<u>1,107,383</u>	<u>464,330</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer to				
Capital Proj. - Improv Const	-	(635,603)	(635,603)	(105,000)
Capital Proj. - Municipal State Aid	(1,019,166)	(276,089)	(301,782)	(964,516)
Utility Fund- Environmental Resources	<u>(57,906)</u>	<u>(20,000)</u>	<u>(5,399)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,077,072)</u>	<u>(931,692)</u>	<u>(942,784)</u>	<u>(1,069,516)</u>
Net change in fund balance	548,704	(496,162)	164,599	(605,186)
Fund balance, January 1	<u>7,168,871</u>	<u>7,679,028</u>	<u>7,717,575</u>	<u>7,882,174</u>
Fund balance, December 31	<u>\$ 7,717,575</u>	<u>\$ 7,182,866</u>	<u>\$ 7,882,174</u>	<u>\$ 7,276,988</u>

# STORM WATER INFRASTRUCTURE FUND

*Continued*

**CITY OF LAKEVILLE, MINNESOTA**  
Capital Projects - Storm Water Infrastructure Fund  
Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
Stormwater Conveyance System Expansion (general)	100,000
Developer credits	<u>526,132</u>
Total	<u>\$ 626,132</u>

**CITY OF LAKEVILLE, MINNESOTA**  
Capital Projects - Storm Water Infrastructure Fund  
Schedule of Transfers Out

---

	<u>2020</u>
20-02 Street Reconstruction	\$105,000
15-12 202nd St/CSAH 50 (Holyoke Ave - Cedar Ave)	280,000
20-05 County 70 Expansion	330,000
20-08 179th St & Flagstaff Roundabout	335,000
20-10 185th St/Future CSAH 60 (Highview Ave- Hamburg Ave)	<u>19,516</u>
Total	<u>\$ 1,069,516</u>

# WATER FUND

## Fund Description:

The **Water Fund** accounts for revenues derived primarily from connection charges collected at the time building permits are issued. Funds are committed toward the construction costs of water supply lines, wells and water storage facilities, and provide the debt service for bonds issued to finance the construction of the City's water treatment facility and other infrastructure improvements.

## Budget Summary:

### CITY OF LAKEVILLE, MINNESOTA

#### Capital Projects - Water Fund

#### Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Charges for services	\$ 2,651,426	\$ 1,734,300	\$ 1,982,350	\$ 1,828,600
Special assessments	13,764	239,922	239,922	59,000
Investment income	120,162	59,800	63,300	73,100
Miscellaneous	-	-	-	-
Total revenues	<u>2,785,352</u>	<u>2,034,022</u>	<u>2,285,572</u>	<u>1,960,700</u>
<b><u>Expenditures - Capital outlay</u></b>				
Public works	<u>1,598,936</u>	<u>400,000</u>	<u>332,870</u>	<u>998,443</u>
Excess (deficiency) of revenues over expenditures	<u>1,186,416</u>	<u>1,634,022</u>	<u>1,952,702</u>	<u>962,257</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer to				
Debt Service - Water Revenue	(726,683)	(614,871)	(616,950)	(611,308)
Capital Proj. - Impr. Constr.	-	(263,914)	(129,082)	-
Capital Proj. - Municipal State Aid	-	-	-	(1,225,000)
Total other financing sources (uses)	<u>(726,683)</u>	<u>(878,785)</u>	<u>(746,032)</u>	<u>(1,836,308)</u>
Net change in fund balance	459,733	755,237	1,206,670	(874,051)
Fund balance, January 1	<u>7,977,845</u>	<u>7,968,108</u>	<u>8,437,578</u>	<u>9,644,248</u>
Fund balance, December 31	<u>\$ 8,437,578</u>	<u>\$ 8,723,345</u>	<u>\$ 9,644,248</u>	<u>\$ 8,770,197</u>

# WATER FUND

(continued)

## CITY OF LAKEVILLE, MINNESOTA

### Capital Projects - Water Fund Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
Water distribution features	\$ 150,000
Future developer obligations	583,443
Developer credits	<u>265,000</u>
Total	<u><u>\$ 998,443</u></u>

## CITY OF LAKEVILLE, MINNESOTA

### Capital Projects - Water Fund Schedule of Transfers Out

---

	<u>2020</u>
15-12 202nd St/CSAH 50 (Holyoke Ave - Cedar Ave)	\$ 625,000
20-05 County 70 Expansion	600,000
Debt service- water revenue bonds	<u>611,308</u>
Total	<u><u>\$ 1,836,308</u></u>

# SANITARY SEWER FUND

## Fund Description

The **Sanitary Sewer Fund** accounts for sewer connection and area fees charged to land developers for connecting to the City's sanitary sewer system. Appropriations are applied to the construction of sanitary sewer infrastructure.

## Budget Summary:

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Sanitary Sewer Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Charges for services	\$ 869,804	\$ 306,900	\$ 368,775	\$ 302,775
Special assessments	21,170	14,000	2,000	14,000
Investment income (charges)	102,769	36,700	39,300	40,700
Total revenues	<u>993,743</u>	<u>357,600</u>	<u>410,075</u>	<u>357,475</u>
<b><u>Expenditures - Capital outlay</u></b>				
Public works	<u>26,854</u>	<u>75,000</u>	<u>130,614</u>	<u>84,296</u>
Excess (deficiency) of revenues over expenditures	<u>966,889</u>	<u>282,600</u>	<u>279,461</u>	<u>273,179</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer to				
Capital Proj. -Municipal State Aid	<u>-</u>	<u>-</u>	<u>-</u>	<u>(142,500)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(142,500)</u>
Net change in fund balance	966,889	282,600	279,461	130,679
Fund balance, January 1	<u>6,884,920</u>	<u>7,343,311</u>	<u>7,851,809</u>	<u>8,131,270</u>
Fund balance, December 31	<u>\$ 7,851,809</u>	<u>\$ 7,625,911</u>	<u>\$ 8,131,270</u>	<u>\$ 8,261,949</u>

# SANITARY SEWER FUND

*Continued)*

## CITY OF LAKEVILLE, MINNESOTA

Capital Projects - Sanitary Sewer Fund

Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
Developer credits	\$ 75,000
Future developer obligations	<u>9,296</u>
Total Projects	<u>\$ 84,296</u>

## CITY OF LAKEVILLE, MINNESOTA

Capital Projects - Sanitary Sewer Fund

Schedule of Transfers Out

---

	<u>2020</u>
20-05 County 70 Expansion	\$ 142,500
Total	<u>\$ 142,500</u>

# PARK DEDICATION FUND

## Fund Description:

The **Park Dedication Fund** accounts for park dedication fees received from land developers. The expenditures consist of acquiring and developing new City parks and trails.

## Budget Summary:

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Park Dedication Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Charges for services	\$ 1,873,677	\$ 1,430,749	\$ 2,674,357	\$ 1,471,150
Special assessments	51	-	-	-
Investment income	65,273	17,800	22,000	28,900
Donations	51,827	97,500	65,900	20,000
Miscellaneous	5,000	-	-	-
Total revenues	<u>1,995,828</u>	<u>1,546,049</u>	<u>2,762,257</u>	<u>1,520,050</u>
<b><u>Expenditures - Capital outlay</u></b>				
Parks and recreation	<u>2,085,837</u>	<u>2,453,500</u>	<u>1,386,708</u>	<u>2,517,847</u>
Excess (deficiency) of revenues over expenditures	<u>(90,009)</u>	<u>(907,451)</u>	<u>1,375,549</u>	<u>(997,797)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer to:				
Capital Proj. -Municipal State Aid	-	-	-	(784,700)
Capital Proj. - Improv Const	-	(105,662)	(105,662)	-
Capital Proj. - Trail Improvement	(764,500)	-	-	-
Total other financing sources (uses)	<u>(764,500)</u>	<u>(105,662)</u>	<u>(105,662)</u>	<u>(784,700)</u>
Net changes in fund balances	(854,509)	(1,013,113)	1,269,887	(1,782,497)
Fund balance, January 1	<u>5,264,307</u>	<u>3,551,828</u>	<u>4,409,798</u>	<u>5,679,685</u>
Fund balance, December 31	<u>\$ 4,409,798</u>	<u>\$ 2,538,715</u>	<u>\$ 5,679,685</u>	<u>\$ 3,897,188</u>

# PARK DEDICATION FUND

(continued)

## CITY OF LAKEVILLE, MINNESOTA

Capital Projects - Park Dedication Fund

Schedule of Capital Outlay

<u>Projects</u>	<u>2020</u>
Major Construction	
King Park improvements	\$ 146,000
Antlers Park	525,000
Steve Michaud Park drain tile	100,000
Cedar Crossing Park	52,000
Quigley Sime Shelter/parking lot	211,000
Land acquisition	
Future land acquisition	350,000
Trail Construction	
Trail connectivity	245,700
New trail lighting	48,300
Developer credits	435,000
Future developer obligations	235,697
Other	169,150
Total	\$ 2,517,847

## CITY OF LAKEVILLE, MINNESOTA

Capital Projects - Park Dedication Fund

Schedule of Transfers Out

	<b><u>2020</u></b>
15-12 202nd St/CSAH 50 (Holyoke Ave - Cedar Ave)	\$ 565,000
20-05 County 70 Expansion	170,000
20-10 185th St/Future CSAH 60 (Highview Ave- Hamburg Ave)	49,700
Total	\$ 784,700

# PARK IMPROVEMENT FUND

**Fund Description:**

The **Park Improvement Fund** accounts for the long term maintenance, repairs and replacement of the City parks.

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Park Improvement Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
<b>Revenues</b>				
General property taxes	\$ 175,000	\$ 175,000	\$ 175,000	\$ 350,000
Investment income	103	-	-	-
Miscellaneous	<u>24,916</u>	<u>24,916</u>	<u>24,916</u>	<u>25,663</u>
Total revenues	<u>200,019</u>	<u>199,916</u>	<u>199,916</u>	<u>375,663</u>
<b>Expenditures - Capital outlay</b>				
Parks and recreation	<u>183,715</u>	<u>225,000</u>	<u>225,000</u>	<u>540,000</u>
Excess (deficiency) of revenues over expenditures	<u>16,304</u>	<u>(25,084)</u>	<u>(25,084)</u>	<u>(164,337)</u>
<b>Other financing sources (uses)</b>				
Transfer from				
General Fund	<u>125,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Total other financing sources (uses)	<u>125,000</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
Net changes in fund balances	141,304	124,916	124,916	(164,337)
Fund balance, January 1	<u>8,842</u>	<u>143,758</u>	<u>150,146</u>	<u>275,062</u>
Fund balance, December 31	<u>\$ 150,146</u>	<u>\$ 268,674</u>	<u>\$ 275,062</u>	<u>\$ 110,725</u>

# PARK IMPROVEMENT FUND

(continued)

## CITY OF LAKEVILLE, MINNESOTA

Capital Projects - Park Improvement Fund

Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
Aronson Park improvements	\$ 260,000
Orchard Beach restrooms-update interior & fixtures	80,000
Greenridge playground replacement	87,500
Independence playground replacement	87,500
Boat launch/parking lot repairs	<u>25,000</u>
Total	<u>\$ 540,000</u>

# TRAIL IMPROVEMENT FUND

**Fund Description:**

The **Trail Improvement Fund** accounts for the long term maintenance, repairs and replacement of the City trails.

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Trail Improvement Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 111,200	\$ -	\$ -	\$ 30,000
Intergovernmental grants	-	15,703	108,703	-
Investment income	<u>9,235</u>	<u>5,300</u>	<u>5,300</u>	<u>3,700</u>
Total revenues	<u>120,435</u>	<u>21,003</u>	<u>114,003</u>	<u>33,700</u>
<b><u>Expenditures - Capital outlay</u></b>				
Parks and recreation	<u>271,840</u>	<u>457,608</u>	<u>457,608</u>	<u>497,750</u>
Total expenditures	<u>271,840</u>	<u>457,608</u>	<u>457,608</u>	<u>497,750</u>
Excess (deficiency) of revenues over expenditures	<u>(151,405)</u>	<u>(436,605)</u>	<u>(343,605)</u>	<u>(464,050)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from General Fund	100,000	-	-	-
Transfer from Park Dedication Fund	<u>764,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>864,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	713,095	(436,605)	(343,605)	(464,050)
Fund balance, January 1	<u>349,638</u>	<u>1,097,980</u>	<u>1,062,733</u>	<u>719,128</u>
Fund balance, December 31	<u>\$ 1,062,733</u>	<u>\$ 661,375</u>	<u>\$ 719,128</u>	<u>\$ 255,078</u>

# TRAIL IMPROVEMENT FUND

(continued)

## CITY OF LAKEVILLE, MINNESOTA

Capital Projects - Trail Improvement Fund

Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
Trail sealcoating	\$ 70,000
170th Street trail (reclamation)	327,500
Aronson Park trails (reclamation)	35,000
Engineering costs for reclam./overlay proj 18%	<u>65,250</u>
Total	<u>\$ 497,750</u>

# TAX INCREMENT FUND

**Fund Description:**

The **Tax Increment Fund** accounts for revenue received from tax increment property that does not require debt financing. The expenditures are for current and future development of tax increment property. The City has five pay-as-you-go tax increment financing districts with local businesses.

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Tax Increment Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Tax increment	\$ 147,846	\$ 282,497	\$ 320,800	\$ 395,813
Charges for services	12,000	-	-	-
Investment income	389	200	160	350
Total revenues	<u>160,235</u>	<u>282,697</u>	<u>320,960</u>	<u>396,163</u>
<b><u>Expenditures - Capital outlay</u></b>				
General government	<u>151,557</u>	<u>251,268</u>	<u>293,393</u>	<u>353,564</u>
Excess (deficiency) of revenues over expenditures	<u>8,678</u>	<u>31,429</u>	<u>27,567</u>	<u>42,599</u>
Fund balance, January 1	<u>18,894</u>	<u>27,059</u>	<u>27,572</u>	<u>55,139</u>
Fund balance, December 31	<u>\$ 27,572</u>	<u>\$ 58,488</u>	<u>\$ 55,139</u>	<u>\$ 97,738</u>

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Tax Increment Fund  
 Schedule of Tax Increment District Expenditures

	<b><u>2020</u></b>
Menasha	\$ 49,772
BTD	97,318
Launch	134,064
Schneiderman's	71,690
QA-1	690
Other	30
Total	<u>\$ 353,564</u>

# TAX ABATEMENT FUND

**Fund Description:**

The **Abatement Fund** accounts for economic development assistance provided to local businesses. The expenditures are for current and future economic development incentives.

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Tax Abatement Fund  
 Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<u>Revenues*</u>				
<u>Expenditures - Capital outlay</u>				
General government	\$ 13,126	\$ 13,125	\$ 13,125	\$ 13,125
Excess (deficiency) of revenues over expenditures	(13,126)	(13,125)	(13,125)	(13,125)
Net change in fund balance	(13,126)	(13,125)	(13,125)	(13,125)
Fund balance, January 1	(402,451)	(415,576)	(415,577)	(428,702)
Fund balance, December 31	<u>\$ (415,577)</u>	<u>\$ (428,701)</u>	<u>\$ (428,702)</u>	<u>\$ (441,827)</u>

\* Tax abatement revenues are anticipated to commence in 2023.

# BUILDING FUND

**Fund Description:**

The **Building Fund** accounts for the accumulation and disbursement of funds for the construction or improvement of public buildings.

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Building Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
General property taxes	\$ 400,000	\$ -	\$ -	\$ -
Investment income	13,739	24,735	24,735	21,504
Donations	63,181	11,245	-	-
Miscellaneous	403,251	429,141	424,249	430,102
Total revenues	<u>880,171</u>	<u>465,121</u>	<u>448,984</u>	<u>451,606</u>
<b><u>Expenditures - Capital outlay</u></b>				
General government	132,132	88,435	75,168	409,040
Public safety				
Police	84,950	203,423	208,517	57,350
Fire	-	15,300	4,810	52,357
Public works	-	246,325	190,265	158,095
Parks and recreation	380,673	112,775	94,474	233,206
Total expenditures	<u>597,755</u>	<u>666,258</u>	<u>573,234</u>	<u>910,048</u>
Excess (deficiency) of revenues over expenditures	<u>282,416</u>	<u>(201,137)</u>	<u>(124,250)</u>	<u>(458,442)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from				
General Fund	<u>322,162</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Total other financing sources	<u>322,162</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Net change in fund balance	604,578	(201,137)	(124,250)	(258,442)
Fund balance, January 1	<u>712,944</u>	<u>1,317,522</u>	<u>1,317,522</u>	<u>1,193,272</u>
Fund balance, December 31	<u>\$ 1,317,522</u>	<u>\$ 1,116,385</u>	<u>\$ 1,193,272</u>	<u>\$ 934,830</u>

# BUILDING FUND

## CITY OF LAKEVILLE, MINNESOTA

### Capital Projects - Building Fund

#### Schedule of Capital Outlay

---

<u>Projects</u>	<u>2020</u>
City Hall	\$ 409,040
Heritage Center	92,706
Arts Center	140,500
Police	57,350
Fire	52,357
Central Maintenance Facility	<u>158,095</u>
Total	<u>\$ 910,048</u>

## EQUIPMENT FUND

### **Fund Description:**

The **Equipment Fund** accounts for the purchase of public safety, engineering, street and park maintenance equipment. The most significant capital acquisitions are related to replacing vehicles and machinery.

All departments evaluated the overall condition of the City's fleet and equipment. In many cases, the expected useful life of these assets has been extended on the condition that there was no adverse increase in repairs or operating costs.

Equipment acquisition for general government purposes, such as police, fire, streets, engineering, and parks, are financed by property tax revenues as well as non-tax revenues such as Liquor Fund contributions and sale of assets.

# EQUIPMENT FUND

*Continued*

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**

Capital Projects - Equipment Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balances

For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b>Actual</b>	<b>Amended Budget</b>	<b>Estimate</b>	<b>Adopted Budget</b>
<b><u>Revenues</u></b>				
General property taxes	\$ 525,000	\$ 252,000	\$ 252,000	\$ 675,000
Intergovernmental	-	35,000	35,000	-
Investment income	22,476	18,331	18,331	18,331
Donations	-	-	-	20,000
Miscellaneous	<u>274,969</u>	<u>94,300</u>	<u>142,150</u>	<u>271,525</u>
Total revenues	<u>822,445</u>	<u>399,631</u>	<u>447,481</u>	<u>984,856</u>
<b><u>Expenditures - Capital outlay</u></b>				
General government	453,129	107,650	26,638	-
Public safety				
Police	763,738	803,831	793,035	226,595
Fire	188,408	-	-	-
Public works	568,177	579,064	588,611	924,054
Parks and recreation	<u>265,264</u>	<u>171,290</u>	<u>176,722</u>	<u>232,865</u>
Total expenditures	<u>2,238,716</u>	<u>1,661,835</u>	<u>1,585,006</u>	<u>1,383,514</u>
Excess (deficiency) of revenues over expenditures	<u>(1,416,271)</u>	<u>(1,262,204)</u>	<u>(1,137,525)</u>	<u>(398,658)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from				
General Fund	-	920,000	920,000	350,000
Pavement Management	85,000	-	-	-
Enterprise -Utility Fund	74,116	31,000	31,000	31,000
Enterprise - Liquor Fund	<u>250,000</u>	<u>400,000</u>	<u>400,000</u>	<u>500,000</u>
Total other financing sources (uses)	<u>409,116</u>	<u>1,351,000</u>	<u>1,351,000</u>	<u>881,000</u>
Net change in fund balance	(1,007,155)	88,796	213,475	482,342
Fund balance, January 1	<u>1,967,301</u>	<u>862,962</u>	<u>960,146</u>	<u>1,173,621</u>
Fund balance, December 31	<u>\$ 960,146</u>	<u>\$ 951,758</u>	<u>\$ 1,173,621</u>	<u>\$ 1,655,963</u>

# TECHNOLOGY FUND

**Fund Description:**

The **Technology Fund** accounts for the accumulation and disbursement of funds for the purchase of technology equipment for the City.

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Capital Projects - Technology Fund  
 Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Revenues</u></b>				
Investment income	\$ -	\$ -	\$ -	\$ 3,100
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,100</u>
<b><u>Expenditures - Capital outlay</u></b>				
General government	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,906</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>136,906</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(133,806)</u>
<b><u>Other financing sources (uses)</u></b>				
Transfer from				
General Fund	-	155,000	155,000	-
Special Revenue - Communications	-	-	-	4,400
Enterprise - Liquor Fund	-	-	-	69,677
Enterprise - Environmental Resources	-	-	-	3,600
Enterprise - Utility Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,600</u>
Total other financing sources	<u>-</u>	<u>155,000</u>	<u>155,000</u>	<u>93,277</u>
Net change in fund balance	-	155,000	155,000	(40,529)
Fund balance, January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>155,000</u>
Fund balance, December 31	<u><u>\$ -</u></u>	<u><u>\$ 155,000</u></u>	<u><u>\$ 155,000</u></u>	<u><u>\$ 114,471</u></u>

# Enterprise Funds

Enterprise Funds account for liquor, water, sanitary sewer, street light, and environmental resources operations for the City. They are self-supporting from retail sales and user charges. Operations are managed in much the same way as private enterprises.

## **Liquor Fund**

This fund accounts for revenues and expenses related to the operation of Lakeville's municipal off-sale liquor stores.

## **Utility Fund**

This fund accounts for revenues and expenses related to water service, sanitary sewer service, street lighting, and environmental resources maintenance provided to the community.

# LIQUOR FUND

## Fund Description:

The **Liquor Fund** is responsible for controlling the sale of off-sale alcoholic beverages, while generating revenue for the community. This includes abiding by all State Statutes regarding the legal sale of alcohol, offering competitive pricing, while providing superior product selection and customer service.

According to the most recent Minnesota State Auditor’s Report, there are currently 223 municipal liquor stores operating, of which Lakeville continues to produce the highest revenue.

## Services:

- Establish the control of alcoholic beverage sales within the community. Lakeville Liquors must abide by all state laws pertaining to alcohol sales, but above and beyond that we partner with local, state and national organizations to reduce youth access to alcohol.
- Profits are dedicated to the reduction of property taxes. Liquor Fund net proceeds are committed to financing capital improvements that would otherwise be financed with property taxes. Lakeville Liquors remains one of the factors as to why Lakeville has one of the lowest tax rates within Dakota County.
- Lakeville is committed to quality customer service. Product selection is continually evolving and is the lifeblood that drives the industry. Wine specifically is a hallmark for Lakeville. Store ambiance, strategic location of stores and customer satisfaction are deemed a high priority.
- Asset management and inventory integrity plays an essential role in profitability. Strict inventory controls and policies that include well-defined checks and balances ensure that our shrinkage and loss remain well below national retail standards.

## Staffing:

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Operations Director	1.0	1.0	1.0	1.0
Assistant Operations Director	1.0	1.0	0.0	0.0
Marketing Specialist*	0.0	0.0	0.0	0.7
Store Manager	2.0	3.0	3.0	3.0
Inventory Control Technician	1.0	1.0	1.0	1.0
Assistant Store Manager	6.0	6.0	6.0	6.0
Lead Sales Associate	3.0	3.9	2.8	2.7
Sales Associate	12.0	8.9	12.3	12.3
<b>Total</b>	<b>26.0</b>	<b>24.8</b>	<b>26.1</b>	<b>26.7</b>

\*Position was partially funded by transfers from the Liquor Fund to the Special Revenue Fund in 2018 and 2019. In 2020, 0.7 FTE is included in the Liquor Fund and 0.3 FTE in Special Revenue Fund.

# LIQUOR FUND

(continued)

## Budget Summary:

### CITY OF LAKEVILLE, MINNESOTA

Enterprise - Liquor Fund

Schedule of Revenues, Expenses and Changes in Net Position

For the Year Ending December 31, 2020

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Adopted</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Adopted</u> <u>Budget</u>
<u>Sales and cost of sales</u>				
Sales	\$ 15,276,433	\$ 15,360,906	\$ 15,829,437	\$ 15,898,952
Cost of sales	<u>11,465,639</u>	<u>11,583,628</u>	<u>11,872,078</u>	<u>11,923,215</u>
Gross profit	<u>3,810,794</u>	<u>3,777,278</u>	<u>3,957,359</u>	<u>3,975,737</u>
<u>Operating expenses</u>				
Personnel services	1,598,781	1,736,357	1,679,454	1,832,091
Commodities	63,994	79,362	80,191	79,619
Other charges and services	<u>1,017,821</u>	<u>1,087,236</u>	<u>1,194,278</u>	<u>1,371,375</u>
Total operating expenses	<u>2,680,596</u>	<u>2,902,955</u>	<u>2,953,923</u>	<u>3,283,085</u>
Operating income	<u>1,130,198</u>	<u>874,323</u>	<u>1,003,436</u>	<u>692,652</u>
<u>Non-operating revenue (expense)</u>				
Intergovernmental	13,421	3,900	3,762	3,762
Investment income	30,878	19,110	15,000	15,000
Miscellaneous	(157)	2,816	-	-
Disposal of assets (net)	<u>1,601,334</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total non-operating (net)	<u>1,645,476</u>	<u>25,826</u>	<u>18,762</u>	<u>18,762</u>
Income before transfers, bond expense, and depreciation	<u>2,775,674</u>	<u>900,149</u>	<u>1,022,198</u>	<u>711,414</u>
Transfers to other funds	(923,260)	(1,335,968)	(1,333,825)	(1,415,253)
Depreciation	<u>(102,961)</u>	<u>(85,286)</u>	<u>(88,746)</u>	<u>(93,435)</u>
Total transfers, bond expense and depreciation	<u>(1,026,221)</u>	<u>(1,421,254)</u>	<u>(1,422,571)</u>	<u>(1,508,688)</u>
Change in net position	1,749,453	(521,105)	(400,373)	(797,274)
Net position, January 1	<u>4,337,669</u>	<u>5,957,645</u>	<u>6,087,122</u>	<u>5,686,749</u>
Net position, December 31	<u>\$ 6,087,122</u>	<u>\$ 5,436,540</u>	<u>\$ 5,686,749</u>	<u>\$ 4,889,475</u>
Capital outlay acquisitions	<u>\$ -</u>	<u>\$ 79,785</u>	<u>\$ 79,785</u>	<u>\$ 49,790</u>

## LIQUOR FUND

(continued)

**Contributions (transfers) to other funds:** The Liquor Fund budget will make the following contributions to other funds in the coming year, many of which result in a corresponding decrease in the tax levy:

### Liquor Contributions

	<u>2020</u>
Equipment Fund-various non-liquor store capital equipment	\$ 500,000
Debt - Police Station bonds	400,000
Debt- Galaxie store bonds	285,000
General operations	143,000
Technology Fund- technology-related equipment	70,000
General Fund- fireworks	13,000
Environmental Resources- household hazardous waste drop-off day	<u>4,000</u>
	<u>\$ 1,415,000</u>

**Debt:** The Liquor Fund refunded \$2.5 million of debt in 2017. The bonds were refunded with \$2.3 million Housing and Redevelopment Authority (HRA) Lease Revenue Liquor Enterprise Refunding Bond Series, 2017A. The debt is held by the HRA and is not included in the Liquor Fund. All future debt payments will be made by the HRA and funded with lease revenue payments from the Liquor Fund operations.

# UTILITY FUND

## Overall

### Fund Description:

The **Utility Fund** is responsible for the operation of a 26.5 million gallon per day water treatment facility and the associated water collection and distribution system to provide potable water to Lakeville residents and businesses. The City is also responsible for the collection and transmission of sewage to wastewater treatment plants managed by the Metropolitan Council Environmental Services (MCES).

The Utility Fund budget is effectively managed by budgeting water, sanitary sewer, street lighting and environmental resources as separate operations. Individual schedules for revenues, expenses, changes in net assets are provided for each of the respective operations. The combining of these operations comprises the Utility Fund which is presented in the Utility Fund Schedule of Revenues, Expenses and Changes in Net Assets.

### Services:

- **Water.** The water system includes operation and maintenance of 19 wells, 7 water storage facilities with a total capacity of 11.85 million gallons, 8 pressure reducing stations, water treatment plant, and 351 miles of water distribution system.
- **Sanitary sewer.** The sanitary sewer system includes maintenance of 265 miles of sanitary sewer and force mains, and 20 lift stations and 3 grinder stations, which transmit effluent to the MCES Empire Treatment Facility.
- **Street lighting.** The street lighting system is operated and maintained by Xcel Energy and Dakota Electric Association (DEA). The City of Lakeville bills customers on a quarterly basis for lighting.
- **Environmental Resources.** This fund accounts for the surface water management operations and forestry program which manage, promotes and protects the City's natural resources. Recycling programs are also accounted for under this program and promotes education, reduction, reuse and recycling efforts. Recycling programs are funded by a grant from Dakota County.

# UTILITY FUND

## Overall (continued)

### Staffing:

Position (FTE)	2018 Actual	2019 Budget	2019 Estimate	2020 Budget
Public Works Director	0.7	1.0	0.8	1.0
Utilities Superintendent	1.0	1.0	1.0	1.0
Utilities Supervisor	1.0	1.0	1.0	1.0
P.W. Analyst / Safety Specialist	1.0	1.0	1.0	1.0
Utility Lead Maintenance	1.0	1.0	1.0	1.0
Utility Maintenance II	12.8	12.0	12.0	12.0
Utility Billing Technician	1.9	2.0	1.9	2.0
Administrative Assistant	1.0	1.0	1.0	1.0
Environmental Resources Manager	1.0	1.0	1.0	1.0
Environmental Resources Specialist	1.0	1.0	1.0	1.0
Environmental Resources Technician	1.0	1.0	1.0	1.0
Forester (part-time)	0.9	0.7	0.7	0.7
Forestry Technician	0.0	0.0	0.6	1.0
<b>Total</b>	<b>24.3</b>	<b>23.7</b>	<b>24.0</b>	<b>24.7</b>

Customer rate increases are a result of increases in operating costs and debt service payments. Water adjustments will finance upgrades to the water infrastructure. Sewer adjustment will finance upgrades to the sewer infrastructure and the Metropolitan Council's rate increase. Street lighting adjustments will finance the electric company rate increases and upgrades to the street light infrastructure. The Environmental Resources fee will offset costs associated with environmental and forestry related programs.

<u>Fee Structure</u>	<u>Basis</u>	<u>2020</u>	
		<u>Adopted</u>	<u>Increase</u>
Water base	Account	\$ 8.37	\$ 1.12
Water tier 1 (<30 thousand gallons)	Gallonage	\$ 1.67	\$ 0.22
Water tier 2 (30 - 49 thousand gallons)	Gallonage	\$ 2.66	\$ 0.36
Water tier 3 (>49 thousand gallons)	Gallonage	\$ 4.55	\$ 0.61
State of MN water testing fee	Connection	\$ 2.43	\$ 0.84
Sanitary sewer base	Account	\$ 9.59	\$ 0.54
Sanitary sewer usage (1,000 gallons)	Gallonage	\$ 4.75	\$ 0.27
Sanitary sewer non-metered accounts	Account	\$ 95.09	\$ 5.40
Street lights (residential)	Account	\$ 10.12	\$ 1.00
Street lights (non-residential)	Front foot	\$ 0.2832	\$ 0.0281
Environmental resources fee	REU	\$ 16.54	\$ 2.16

REU – Residential Equivalent Unit

## UTILITY FUND

### **Overall**

*(continued)*

Rates listed above are on a per quarter basis for residential unless noted otherwise. Commercial and industrial rates are similar to residential rates with the exception that irrigation sprinkler accounts are billed at the residential water tier 3.

Environmental Resources management fee is based on the residential equivalent unit. The REU is that portion of a customer's facility that has an impact on the storm sewer system equivalent to a single family residence. The determination of a facility's REU shall be based on dwelling units.

# UTILITY FUND

## Overall (continued)

### Budget Summary – Utility Fund:

#### CITY OF LAKEVILLE, MINNESOTA

Enterprise - Utility Fund  
Schedule of Revenues, Expenses and Changes in Net Position  
For the Year Ending December 31, 2020

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Amended</u> <u>Budget</u>	<u>2019</u> <u>Estimate</u>	<u>2020</u> <u>Adopted</u> <u>Budget</u>
<u>Operating revenues</u>				
User charges for services	\$ 12,697,950	\$ 14,264,978	\$ 14,065,515	\$ 15,770,553
Other	<u>276,722</u>	<u>231,830</u>	<u>200,476</u>	<u>137,569</u>
Total operating revenue	<u>12,974,672</u>	<u>14,496,808</u>	<u>14,265,991</u>	<u>15,908,122</u>
<u>Operating expenses</u>				
Personnel services	2,282,499	2,560,095	2,522,813	2,690,821
Commodities	385,283	470,650	465,857	482,151
Other charges and services	3,637,858	3,627,180	3,661,918	4,339,983
Disposal charges	3,509,576	4,174,432	4,174,432	4,305,768
Major maintenance	-	3,163,114	2,391,748	2,123,793
Total operating expenses	<u>9,815,216</u>	<u>13,995,471</u>	<u>13,216,768</u>	<u>13,942,516</u>
Operating income (expense)	<u>3,159,456</u>	<u>501,337</u>	<u>1,049,223</u>	<u>1,965,606</u>
<u>Non-operating revenue</u>				
Intergovernmental	48,362	275,924	329,934	148,556
Investment income	111,039	66,431	78,854	80,903
Disposal of assets	<u>24,477</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Total non-operating revenue	<u>183,878</u>	<u>322,355</u>	<u>388,788</u>	<u>209,459</u>
Income (loss) before contributions, transfers, and depreciation	<u>3,343,334</u>	<u>823,692</u>	<u>1,438,011</u>	<u>2,175,065</u>
Contributed capital	6,906,558	1,100,000	1,500,000	1,500,000
Transfers from other funds	203,877	48,690	32,989	28,543
Transfers to other funds	(1,119,234)	(1,099,493)	(1,058,021)	(1,137,607)
Bond expense	(210,611)	(325,514)	(302,532)	(359,887)
Depreciation	<u>(4,441,767)</u>	<u>(4,453,351)</u>	<u>(4,632,715)</u>	<u>(4,779,491)</u>
Total contributions, transfers, and depreciation (net)	<u>1,338,823</u>	<u>(4,729,668)</u>	<u>(4,460,279)</u>	<u>(4,748,442)</u>
Change in net position	4,682,157	(3,905,976)	(3,022,268)	(2,573,377)
Net position, January 1	<u>140,211,446</u>	<u>137,782,722</u>	<u>144,893,603</u>	<u>141,871,335</u>
Net position, December 31	<u>\$ 144,893,603</u>	<u>\$ 133,876,746</u>	<u>\$ 141,871,335</u>	<u>\$ 139,297,959</u>
Capital outlay acquisitions	<u>\$ 8,860,387</u>	<u>\$ 119,268</u>	<u>\$ 119,268</u>	<u>\$ 2,877,069</u>
Bond proceeds	<u>\$ 445,000</u>	<u>\$ 1,430,000</u>	<u>\$ 730,000</u>	<u>\$ 3,470,000</u>
Debt principal payments	<u>\$ 325,000</u>	<u>\$ 480,000</u>	<u>\$ 480,000</u>	<u>\$ 565,000</u>

## UTILITY FUND

### Water Operation

#### Program Description:

The **Water Operation** is a collection, treatment, storage, and distribution system that delivers potable water to over 21,400 residential, commercial, institutional, and industrial properties. The system also accounts for all costs related to the operation and maintenance of 19 wells, 8 pressure reducing stations, 7 water storage facilities, water treatment plant, and 351 miles of water distribution system.

- **Services – Water Operation:** Collect, treat, and distribute potable water to meet the needs of residential, commercial, institutional, and industrial customers.
- Monitor and ensure water quality and compliance with U.S. Environmental Protection Agency and Minnesota Department of Health requirements.
- Operate and maintain 19 well stations. Treat ground water with chemicals to remove iron and manganese and improve the taste.
- Maintain 351 miles of water main. Repair water main breaks. Inspect and approve new water main construction. Exercise fire hydrants annually.
- Operate a 26.5 million gallon per day water treatment plant.
- Locate underground utility structures, water main, and residential curb stops.
- Enforce water restrictions pursuant to approved operations policy.

# UTILITY FUND

## Water Operation

(continued)

### Budget Summary - Water Operation:

#### CITY OF LAKEVILLE, MINNESOTA

Enterprise - Utility Fund (Water Operation)

Schedule of Revenues, Expenses and Changes in Net Position

For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Operating revenues</u></b>				
User charges for services	\$ 4,896,342	\$ 5,144,657	\$ 4,892,855	\$ 5,762,460
Other	276,722	231,830	196,386	133,479
Total operating revenue	<u>5,173,064</u>	<u>5,376,487</u>	<u>5,089,241</u>	<u>5,895,939</u>
<b><u>Operating expenses</u></b>				
Personnel services	1,107,637	1,215,031	1,225,169	1,279,486
Commodities	306,209	350,868	354,461	359,080
Other charges and services	1,683,573	1,253,016	1,287,244	1,409,280
Major maintenance	-	1,958,114	1,459,722	1,100,793
Total operating expenses	<u>3,097,419</u>	<u>4,777,029</u>	<u>4,326,596</u>	<u>4,148,639</u>
Operating income (loss)	<u>2,075,645</u>	<u>599,458</u>	<u>762,645</u>	<u>1,747,300</u>
<b><u>Non-operating revenue</u></b>				
Intergovernmental	32,368	1,632	1,632	1,632
Investment income	70,218	36,308	31,052	32,484
Disposal of assets	(18,337)	(10,000)	(10,000)	(10,000)
Total non-operating revenue	<u>84,249</u>	<u>27,940</u>	<u>22,684</u>	<u>24,116</u>
Income (loss) before contributions, transfers, and depreciation	<u>2,159,894</u>	<u>627,398</u>	<u>785,329</u>	<u>1,771,416</u>
Contributed capital	4,314,211	600,000	1,000,000	1,000,000
Bond expense	(195,235)	(294,667)	(271,674)	(333,737)
Transfers from other funds	137,444	-	-	-
Transfers to other funds	(704,556)	(695,339)	(674,603)	(703,367)
Depreciation	(2,810,514)	(2,770,617)	(2,846,594)	(2,939,787)
Total contributions, transfers, and depreciation (net)	<u>741,350</u>	<u>(3,160,623)</u>	<u>(2,792,871)</u>	<u>(2,976,891)</u>
Change in net position	2,901,244	(2,533,225)	(2,007,542)	(1,205,475)
Net position, January 1	<u>91,372,666</u>	<u>88,625,579</u>	<u>94,273,910</u>	<u>92,266,368</u>
Net position, December 31	<u>\$ 94,273,910</u>	<u>\$ 86,092,354</u>	<u>\$ 92,266,368</u>	<u>\$ 91,060,894</u>
Capital outlay acquisitions	<u>\$ 6,210,552</u>	<u>\$ 67,739</u>	<u>\$ 67,739</u>	<u>\$ 2,810,808</u>
Bond proceeds	<u>\$ 445,000</u>	<u>\$ 1,430,000</u>	<u>\$ 730,000</u>	<u>\$ 3,470,000</u>
Debt principal payments	<u>\$ 325,000</u>	<u>\$ 395,000</u>	<u>\$ 395,000</u>	<u>\$ 470,000</u>

## UTILITY FUND

### Sanitary Sewer Operation

#### **Program Description:**

The **Sanitary Sewer Operation** is a collection and forwarding system that removes wastewater from residential, commercial, institutional, and industrial properties. The system also accounts for all costs associated with the operation and maintenance of lift stations and sanitary sewer mains. The treatment facility operations are the responsibility of the Metropolitan Council Environmental Services (MCES).

#### **Services - Sanitary Sewer Operation:**

- Clean, televise, and evaluate approximately 70-80 miles of sanitary sewer main each year and make repairs as necessary.
- Inspect manholes for groundwater infiltration and seal the structures to eliminate the problem.
- Evaluate portions of the sanitary sewer system for surface water inflow and groundwater infiltration (I&I) problems and perform any necessary repairs to correct the problem.
- Operate and maintain lift stations.

# UTILITY FUND

## Sanitary Sewer Operation

(continued)

### Budget Summary - Sanitary Sewer Operation:

#### CITY OF LAKEVILLE, MINNESOTA

Enterprise - Utility Fund (Sanitary Sewer Operation)

Schedule of Revenues, Expenses and Changes in Net Position

For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Operating revenue</u></b>				
User charges for services	\$ 5,711,695	\$ 6,608,063	\$ 6,514,632	\$ 6,969,526
<b><u>Operating expenses</u></b>				
Personnel services	753,107	834,639	794,251	848,707
Commodities	53,018	85,471	80,848	85,148
Other charges and services	298,780	391,263	389,658	384,787
Disposal charges	3,509,576	4,174,432	4,174,432	4,305,768
Major maintenance	-	1,205,000	932,026	1,023,000
Total operating expenses	<u>4,614,481</u>	<u>6,690,805</u>	<u>6,371,215</u>	<u>6,647,410</u>
Operating income (loss)	<u>1,097,214</u>	<u>(82,742)</u>	<u>143,417</u>	<u>322,116</u>
<b><u>Non-operating revenue</u></b>				
Intergovernmental	2,969	154,000	154,000	26,632
Investment income	23,717	24,050	40,262	40,544
Disposal of assets	42,814	(10,000)	(10,000)	(10,000)
Total non-operating revenue	<u>69,500</u>	<u>168,050</u>	<u>184,262</u>	<u>57,176</u>
Income (loss) before contributions, transfers and depreciation	<u>1,166,714</u>	<u>85,308</u>	<u>327,679</u>	<u>379,292</u>
Contributed capital	2,592,347	500,000	500,000	500,000
Bond expense	(12,223)	(15,472)	(15,429)	(12,450)
Transfer from other funds	23,873	24,165	24,165	24,187
Transfer to other funds	(201,888)	(174,527)	(153,791)	(187,412)
Depreciation	<u>(1,609,047)</u>	<u>(1,666,494)</u>	<u>(1,763,249)</u>	<u>(1,816,146)</u>
Total contributions, transfers, and depreciation (net)	<u>793,062</u>	<u>(1,332,328)</u>	<u>(1,408,304)</u>	<u>(1,491,821)</u>
Change in net position	1,959,776	(1,247,020)	(1,080,625)	(1,112,529)
Net position, January 1	<u>47,458,058</u>	<u>47,854,955</u>	<u>49,417,834</u>	<u>48,337,209</u>
Net position, December 31	<u>\$ 49,417,834</u>	<u>\$ 46,607,935</u>	<u>\$ 48,337,209</u>	<u>\$ 47,224,680</u>
Capital outlay acquisitions	<u>\$ 2,622,400</u>	<u>\$ 51,529</u>	<u>\$ 51,529</u>	<u>\$ 66,261</u>
Debt principal payments	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ 55,000</u>	<u>\$ 60,000</u>

## UTILITY FUND

### Street Light Operation

#### **Program Description:**

The **Street Light Operation** is designed to protect property, health and safety of the community's residents and businesses. The system is maintained by Xcel Energy and Dakota Electric Association.

#### **Services – Street Light Operation:**

- Perform annual inspections of approximately 5,185 street lights and report any maintenance requirements to responsible electric companies.
- Perform seasonal banner and flag changes on downtown street lights.

# UTILITY FUND

## Street Light Operation

(continued)

### Budget Summary – Street Light Operation:

**CITY OF LAKEVILLE, MINNESOTA**  
 Enterprise - Utility Fund (Street Light Operation)  
 Schedule of Revenues, Expenses and Changes in Net Position  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Operating revenue</u></b>				
User charges for services	\$ 864,736	\$ 875,355	\$ 919,400	\$ 1,017,739
<b><u>Operating expenses</u></b>				
Personnel services	19,059	19,855	19,855	22,657
Commodities	49	63	63	67
Other charges and services	<u>1,120,041</u>	<u>761,901</u>	<u>775,496</u>	<u>964,218</u>
Total operating expenses	<u>1,139,149</u>	<u>781,819</u>	<u>795,414</u>	<u>986,942</u>
Operating income (loss)	<u>(274,413)</u>	<u>93,536</u>	<u>123,986</u>	<u>30,797</u>
<b><u>Non-operating revenue</u></b>				
Investment income	<u>3,740</u>	<u>2,933</u>	<u>3,149</u>	<u>3,686</u>
Income(loss) before transfers	<u>(270,673)</u>	<u>96,469</u>	<u>127,135</u>	<u>34,483</u>
Bond Expense	<u>(3,153)</u>	<u>(15,375)</u>	<u>(15,429)</u>	<u>(13,700)</u>
Transfers to other funds	<u>(4,384)</u>	<u>(5,001)</u>	<u>(5,001)</u>	<u>(5,614)</u>
Change in net position	(278,210)	76,093	106,705	15,169
Net position, January 1	<u>318,786</u>	<u>140,905</u>	<u>40,576</u>	<u>147,281</u>
Net position, December 31	<u>\$ 40,576</u>	<u>\$ 216,998</u>	<u>\$ 147,281</u>	<u>\$ 162,450</u>
Debt principal payments	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 35,000</u>

## UTILITY FUND

### Environmental Resources

#### Fund Description:

The **Environmental Resources Fund's** purpose is to manage, promote and protect the City's natural resources including lakes, wetlands, streams, prairies and woodlands. The objective is accomplished through public education endeavors, surface water infrastructure management and monitoring the natural resources.

#### Services:

- **Surface water resource monitoring.** Environmental Resources coordinates and manages a variety of water quality research and improvement projects including aquatic plant control and fish management on City water bodies. The department also implements the City of Lakeville's Comprehensive Water Resources Management Plan, Wetland Management Plan, South Creek Management Plan and the City of Lakeville's Storm Water Pollution Prevention Program (SWPPP).
- **Surface water infrastructure management.** In the management of the storm water treatment basins, environmental resources staff works closely with the Engineering and Street department staff to perform the work or to obtain quotes for the removal of the sediments and restoration of the area disturbed. Environmental resources staff also determines which storm water basins must be inspected and cleaned of sediment.
- **Public education and interaction.** Public education and outreach required by State and Federal regulations are carried out with the Wetland Health Evaluation Project, the Vermillion River Watch program, and through presentations to various age groups. This includes coordination and management of the Adopt-a-Pond program, Citizen Assisted Monitoring Program and the Blue Thumb workshops with Dakota County Soil and Water Conservation District to educate and promote water quality stewardship among residents.
- **Watershed management.** Staff reviews wetland delineation and performs a majority of the requirements for being the Responsible Governmental Unit (RGU) and the Local Governmental Unit (LGU) in relationship to environmental permitting. Staff also provides the wetland delineation, mitigation and monitoring plans for public improvement projects.
- **New Development - Residential.** The department ensures that all construction plans for new developments meet NPDES Permit requirements. Staff assists in preparing wetland alteration permits and mitigation plans, obtains leases from the DNR for utility crossing of public waters for City projects, performs many of the duties required by local, State and Federal rules and regulations by being either the Responsible Governmental Unit (RGU) or the Local Governmental Unit (LGU). Staff inspects tree preservation plans for all new developments.
- **New Development - Commercial and Industrial.** The department also provides plan review and inspections of all erosion control for industrial, commercial, and institutional building permits. They ensure that the wetland delineations are correct and meet the requirement of the State of Minnesota Wetland Conservation Act, that tree preservation plans are accurate and that a developer takes feasible measures to save significant trees and protect valuable natural resources.

## UTILITY FUND

### Environmental Resources

*(continued)*

- **Environmental recycling.** The City of Lakeville joined an existing partnership between the Cities of Apple Valley, Burnsville and Eagan in 2017 to provide recycling services. The partnership, named Dakota Valley Recycling (DVR), has existed since 2003 and supports Dakota County's Solid Waste Abatement Program initiatives that promote environmental recycling awareness, such as education and public outreach. Funding is provided by a grant from Dakota County. Environmental Resources staff serve as the City's liaison to DVR.

# UTILITY FUND

## Environmental Resources

(continued)

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Enterprise - Utility Fund (Environmental Resources)  
 Schedule of Revenues, Expenses and Changes in Net Position  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Amended</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<b><u>Operating revenue</u></b>				
User charges for services	\$ 1,225,177	\$ 1,636,903	\$ 1,738,628	\$ 2,020,828
Other	-	-	4,090	4,090
Total Operating Revenue	<u>1,225,177</u>	<u>1,636,903</u>	<u>1,742,718</u>	<u>2,024,918</u>
<b><u>Operating expenses</u></b>				
Personnel services	402,696	490,570	483,538	539,971
Commodities	26,007	34,248	30,485	37,856
Other charges and services	535,464	1,221,000	1,209,520	1,581,698
Total operating expenses	<u>964,167</u>	<u>1,745,818</u>	<u>1,723,543</u>	<u>2,159,525</u>
Operating income	<u>261,010</u>	<u>(108,915)</u>	<u>19,175</u>	<u>(134,607)</u>
<b><u>Non-operating revenue</u></b>				
Intergovernmental	13,025	120,292	174,302	120,292
Investment income	13,364	3,140	4,391	4,189
Total non-operating revenue	<u>26,389</u>	<u>123,432</u>	<u>178,693</u>	<u>124,481</u>
Income before transfers and depreciation	<u>287,399</u>	<u>14,517</u>	<u>197,868</u>	<u>(10,126)</u>
Transfers from other funds	42,560	24,525	8,824	4,356
Transfers to other funds	(208,406)	(224,626)	(224,626)	(241,214)
Depreciation	(22,206)	(16,240)	(22,872)	(23,558)
Total transfers and depreciation (net)	<u>(188,052)</u>	<u>(216,341)</u>	<u>(238,674)</u>	<u>(260,416)</u>
Change in net position	99,347	(201,824)	(40,806)	(270,542)
Net position, January 1	<u>1,061,936</u>	<u>1,161,283</u>	<u>1,161,283</u>	<u>1,120,477</u>
Net position, December 31	<u>\$ 1,161,283</u>	<u>\$ 959,459</u>	<u>\$ 1,120,477</u>	<u>\$ 849,935</u>
Capital outlay acquisitions	<u>\$ 27,436</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **Internal Service Fund**

## **Municipal Reserves Fund**

This fund is used to account for the City's risk management program relating to general liability, excess liability, property, and casualty insurance costs which are charged to other City departments on a cost reimbursement basis.

## MUNICIPAL RESERVES FUND

### **Fund Description:**

Under the Governmental Accounting Standards Board (GASB) Statement No. 10, risk management activities of a government entity can be accounted for in either the General Fund or an Internal Service Fund, if one fund is used. The City uses the **Internal Service Municipal Reserves Fund** to budget such costs. Under this model, operating departments within the various City funds receive a charge from the Municipal Reserves Fund, and all costs (premiums, claims, and related expenses) are reflected in a single fund. This allows for better accountability and monitoring of the City's risk management costs.

### **Services:**

- General liability insurance.
- Excess liability insurance.
- Property/casualty insurance.
- Auto physical damage insurance.
- Employment practices liability insurance.
- Workers compensation insurance.

The general liability insurance is provided through the League of Minnesota Cities Insurance Trust, a municipal insurance pool, in which the City retains exposure to losses for liability claims up to \$50,000 per occurrence, with a \$100,000 yearly claims payment maximum; a \$1,000 per claim deductible applies if the City exceeds the \$100,000 maximum.

The workers compensation insurance is also provided through the League of Minnesota Cities Insurance Trust. The City has a \$1,000 deductible per occurrence.

Risk management charges to various City funds are based on factors such as number of automobiles used, stated value of buildings and contents, and employee salaries. A portion of the City's liability insurance premium is attributable to vehicles and is allocated along with the physical damage premium. The remainder of the liability insurance premium is combined with an estimate of claims costs (including legal and administration) and allocated accordingly to individual funds. Workers compensation costs are charged to the various City funds and allocated to their individual departments based on employee salaries.

# MUNICIPAL RESERVES FUND

(continued)

**Budget Summary:**

**CITY OF LAKEVILLE, MINNESOTA**  
 Internal Service - Municipal Reserves Fund  
 Schedule of Revenues, Expenses and Changes in Net Position  
 For the Year Ending December 31, 2020

	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2020</b>
	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Estimate</u></b>	<b><u>Adopted</u></b>
		<b><u>Budget</u></b>		<b><u>Budget</u></b>
<u>Operating revenues</u>				
Charges for services	\$ 554,931	\$402,729	\$402,415	\$448,347
Other	<u>17,893</u>	<u>45,000</u>	<u>35,000</u>	<u>35,000</u>
Total operating revenues	<u>572,824</u>	<u>447,729</u>	<u>437,415</u>	<u>483,347</u>
<u>Operating expenses</u>				
Other charges and services	<u>491,887</u>	<u>546,249</u>	<u>539,216</u>	<u>555,184</u>
Operating income	<u>80,937</u>	<u>(98,520)</u>	<u>(101,801)</u>	<u>(71,837)</u>
<u>Non-operating revenue (expense)</u>				
Investment income	(315)	2,970	5,000	5,000
Transfer to General Fund	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total non-operating (net)	<u>(50,315)</u>	<u>(47,030)</u>	<u>(45,000)</u>	<u>(45,000)</u>
Change in net position	30,622	(145,550)	(146,801)	(116,837)
Net position, January 1	<u>587,129</u>	<u>624,524</u>	<u>617,751</u>	<u>470,950</u>
Net position, December 31	<u>\$ 617,751</u>	<u>\$478,974</u>	<u>\$470,950</u>	<u>\$354,113</u>

# **Appendix**

**CITY OF LAKEVILLE, MINNESOTA**  
 Number of City Employees (Full Time Equivalent)

<u>Position Title</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
<b><u>General government</u></b>				
City Administrator	1.0	1.0	1.0	1.0
Assistant City Administrator	1.0	1.0	1.0	1.0
Senior Administrative Assistant/Deputy Clerk	1.0	1.0	1.0	1.0
Communications Manager	1.0	1.0	1.0	1.0
Communications Specialist*	1.0	1.0	1.0	1.0
Marketing Specialist	1.0	1.0	1.0	0.3
Video Production & Tech Specialist	2.0	2.0	2.0	2.0
City Clerk	1.0	1.0	1.0	1.0
Planning Director	1.0	1.0	1.0	1.0
Associate Planners	2.0	2.0	2.0	2.0
Planning & Zoning Specialist*	1.0	1.0	1.0	1.0
Planning Senior Administrative Assistant	0.5	0.5	0.5	0.5
Community and Economic Development Director	1.0	1.0	1.0	1.0
Economic Development Coordinator	0.0	0.0	0.0	1.0
Economic Development Specialist	0.9	1.0	1.0	0.0
Community and Economic Dev. Sr. Admin. Assist.	0.5	0.5	0.5	0.5
Building Official	1.0	1.0	1.0	1.0
Assistant Building Official	1.0	1.0	1.0	1.0
Senior Inspector	2.0	2.0	2.0	2.8
Building Inspector	3.0	3.0	3.0	3.0
Building Senior Administrative Assistant	1.0	1.0	1.0	1.0
Building Administrative Assistant	1.0	1.0	1.0	1.0
Facilities Supervisor*	1.0	1.0	1.0	1.0
Facility Attendant	3.0	4.2	3.2	3.8
City Hall Receptionist	1.6	1.6	1.6	1.6
City Hall Administrative Assistant	0.4	0.4	0.4	0.4
Finance Director	1.0	1.0	1.0	1.0
Assistant Finance Director	1.0	1.0	1.0	1.0
Senior Financial Analyst*	3.0	3.0	3.0	3.0
Financial Analyst*	1.0	1.0	1.0	1.0
Accounts Payable Technician	1.0	1.0	1.0	1.0

**CITY OF LAKEVILLE, MINNESOTA**  
 Number of City Employees (Full Time Equivalent)

<u>Position Title</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
<b>General Government</b> (continued)				
Information Technology Manager*	1.0	1.0	1.0	1.0
Information Technology Administrator*	1.0	1.0	1.0	1.0
Information Technology Technician*	2.0	2.0	2.0	2.0
Human Resources Manager	1.0	1.0	1.0	1.0
Human Resources Specialist*	1.0	1.0	1.0	1.0
Payroll Specialist*	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<b>Total general government</b>	<b><u>45.9</u></b>	<b><u>47.2</u></b>	<b><u>46.2</u></b>	<b><u>46.9</u></b>
 <b>Public safety</b>				
<b>Police</b>				
<b>Sworn officers</b>				
Chief	1.0	1.0	1.0	1.0
Deputy Chief	1.0	1.0	1.0	1.0
Lieutenant	4.0	4.0	4.0	4.0
Sergeant	6.0	6.0	7.0	7.0
Investigator	6.0	6.0	6.0	6.0
Narcotics Task Force Officer	1.0	1.0	1.0	1.0
DUI Enforcement Grant	0.8	0.0	0.0	0.0
Patrol Officer	<u>37.2</u>	<u>40.0</u>	<u>38.2</u>	<u>39.8</u>
<b>Total sworn officers</b>	<b><u>57.0</u></b>	<b><u>59.0</u></b>	<b><u>58.2</u></b>	<b><u>59.8</u></b>
Business Manager	1.0	1.0	1.0	1.0
Evidence Technician	1.0	1.0	1.0	1.0
Community Service Officer	5.4	4.8	4.8	4.8
Records Analyst	1.0	1.0	1.0	1.0
Police Records Technician	0.0	0.0	4.2	5.0
Police Administrative Assistant	<u>4.7</u>	<u>5.0</u>	<u>0.7</u>	<u>0.7</u>
<b>Total police</b>	<b><u>70.1</u></b>	<b><u>71.8</u></b>	<b><u>70.9</u></b>	<b><u>73.3</u></b>
 <b>Fire</b>				
Fire Chief	1.0	1.0	1.0	1.0
Assistant Fire Chief	1.0	1.0	1.0	1.0
Fire Marshal	1.0	1.0	1.0	1.0
Fire Inspector	1.0	1.0	1.0	1.0
Fire Senior Administrative Assistant	1.0	1.0	1.0	1.0
Fire Administrative Assistant	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>	<u>0.6</u>
<b>Total fire</b>	<b><u>5.6</u></b>	<b><u>5.6</u></b>	<b><u>5.6</u></b>	<b><u>5.6</u></b>
<b>Total public safety</b>	<b><u>75.7</u></b>	<b><u>77.4</u></b>	<b><u>76.5</u></b>	<b><u>78.9</u></b>

**CITY OF LAKEVILLE, MINNESOTA**  
 Number of City Employees (Full Time Equivalent)

<u>Position Title</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
<b><u>Public works</u></b>				
<b><u>Engineering</u></b>				
City Engineer	1.0	1.0	1.0	1.0
Assistant City Engineer	1.0	1.0	1.0	1.0
Project Engineer	1.0	1.0	1.5	2.0
Civil Engineer	1.0	1.0	0.5	0.0
Engineering Administrative Assistant	1.0	1.0	1.0	1.0
GIS Manager*	1.0	1.0	1.0	1.0
GIS Analyst	0.0	0.0	1.0	1.0
GIS Technician	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>	<u>0.8</u>
<b>Total engineering</b>	<b><u>7.0</u></b>	<b><u>7.0</u></b>	<b><u>7.0</u></b>	<b><u>7.8</u></b>
<b><u>Construction Services</u></b>				
Construction Services Superintendent	1.0	1.0	1.0	1.0
Senior Construction Representative	1.0	1.0	2.0	2.0
Construction Representative	1.0	2.0	0.4	1.0
Graduate Engineer	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total operations and maintenance</b>	<b><u>4.0</u></b>	<b><u>5.0</u></b>	<b><u>4.4</u></b>	<b><u>5.0</u></b>
<b><u>Streets</u></b>				
Streets & Fleet Superintendent*	1.0	1.0	1.0	1.0
Streets Supervisor	1.0	1.0	1.0	1.0
Streets Lead Maintenance	0.9	1.0	1.0	1.0
Fleet Supervisor	1.0	1.0	1.0	1.0
Fleet Service Technician Lead	1.0	1.0	1.0	1.0
Streets Maintenance II	12.0	12.0	12.0	12.5
Fleet Service Technician	4.0	4.0	4.0	4.0
Streets Administrative Assistant	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total streets</b>	<b><u>21.9</u></b>	<b><u>22.0</u></b>	<b><u>22.0</u></b>	<b><u>22.5</u></b>
<b>Total public works</b>	<b><u>32.9</u></b>	<b><u>34.0</u></b>	<b><u>33.4</u></b>	<b><u>35.3</u></b>

**CITY OF LAKEVILLE, MINNESOTA**  
 Number of City Employees (Full Time Equivalent)

<u>Position Title</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
<b><u>Parks and recreation</u></b>				
<b><u>Parks</u></b>				
Parks and Recreation Director	1.0	1.0	1.0	1.0
Parks Superintendent	1.0	1.0	1.0	1.0
Parks Supervisor	1.0	1.0	1.0	1.0
Parks Lead Maintenance	1.0	1.0	1.0	1.0
Parks Maintenance II	10.4	10.0	10.0	10.0
Parks Senior Administrative Assistant	1.0	1.0	1.0	1.0
Parks Maintenance Administrative Assistant	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
<b>Total parks</b>	<b><u>16.4</u></b>	<b><u>16.0</u></b>	<b><u>16.0</u></b>	<b><u>16.0</u></b>
<b><u>Recreation</u></b>				
Recreation Manager*	1.0	1.0	1.0	1.0
Recreation Administrative Assistant	1.0	1.0	1.0	1.0
Recreation Program Coordinator	2.0	2.0	2.0	2.0
Active Adults Administrative Assistant	<u>1.0</u>	<u>1.0</u>	<u>1.1</u>	<u>1.1</u>
<b>Total recreation</b>	<b><u>5.0</u></b>	<b><u>5.0</u></b>	<b><u>5.1</u></b>	<b><u>5.1</u></b>
<b><u>Heritage Center</u></b>				
Heritage Center Facility Attendant	1.0	1.1	1.1	1.0
Heritage Center Administrative Assistant	<u>0.4</u>	<u>0.4</u>	<u>0.3</u>	<u>0.3</u>
<b>Total Heritage Center</b>	<b><u>1.4</u></b>	<b><u>1.5</u></b>	<b><u>1.4</u></b>	<b><u>1.3</u></b>
<b><u>Arts Center</u></b>				
Arts Center Manager	1.0	1.0	1.0	1.0
Recreation Program Coordinator	1.0	1.0	1.0	1.0
Arts Center Administrative Assistant	0.0	0.0	0.4	0.5
Arts Center Facility Attendant	1.5	1.5	1.4	1.4
Pottery Manager	<u>0.3</u>	<u>0.2</u>	<u>0.0</u>	<u>0.0</u>
<b>Total arts center</b>	<b><u>3.8</u></b>	<b><u>3.7</u></b>	<b><u>3.8</u></b>	<b><u>3.9</u></b>
<b>Total parks and recreation</b>	<b><u>26.6</u></b>	<b><u>26.2</u></b>	<b><u>26.3</u></b>	<b><u>26.3</u></b>
<b>Total general/special revenue fund employees</b>	<b><u>181.1</u></b>	<b><u>184.8</u></b>	<b><u>182.4</u></b>	<b><u>187.4</u></b>

**CITY OF LAKEVILLE, MINNESOTA**  
 Number of City Employees (Full Time Equivalent)

<u>Position Title</u>	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2019 Estimated</u>	<u>2020 Budget</u>
<b><u>Liquor fund</u></b>				
Operations Director	1.0	1.0	1.0	1.0
Assistant Operations Director	1.0	1.0	0.0	0.0
Inventory Control Technician	1.0	1.0	1.0	1.0
Marketing Specialist	0.0	0.0	0.0	0.7
Store Manager	2.0	3.0	3.0	3.0
Assistant Store Manager	6.0	6.0	6.0	6.0
Lead Sales Associate	3.0	3.9	2.8	2.7
Sales Associate	<u>12.0</u>	<u>8.9</u>	<u>12.3</u>	<u>12.3</u>
<b>Total liquor fund employees</b>	<b><u>26.0</u></b>	<b><u>24.8</u></b>	<b><u>26.1</u></b>	<b><u>26.7</u></b>
<b><u>Utility fund</u></b>				
Public Works Director	0.7	1.0	0.8	1.0
Utilities Superintendent	1.0	1.0	1.0	1.0
Utilities Supervisor	1.0	1.0	1.0	1.0
Public Works & Facilities Coordinator	1.0	1.0	1.0	1.0
Utility Lead Maintenance	1.0	1.0	1.0	1.0
Utility Maintenance II	12.8	12.0	12.0	12.0
Utility Billing Technician	1.9	2.0	1.9	2.0
Utility Administrative Assistant	1.0	1.0	1.0	1.0
Environmental Resources Manager	1.0	1.0	1.0	1.0
Environmental Resources Specialist	1.0	1.0	1.0	1.0
Environmental Resources Technician	1.0	1.0	1.0	1.0
Forester	0.9	0.7	0.7	0.7
Forestry Technician	<u>0.0</u>	<u>0.0</u>	<u>0.6</u>	<u>1.0</u>
<b>Total utility fund employees</b>	<b><u>24.3</u></b>	<b><u>23.7</u></b>	<b><u>24.0</u></b>	<b><u>24.7</u></b>
<b>Total general/special revenue fund employees</b>	181.1	184.8	182.4	187.4
<b>Total liquor fund employees</b>	26.0	24.8	26.1	26.7
<b>Total utility fund employees</b>	<u>24.3</u>	<u>23.7</u>	<u>24.0</u>	<u>24.7</u>
<b>Total City employees</b>	<b><u>231.4</u></b>	<b><u>233.3</u></b>	<b><u>232.5</u></b>	<b><u>238.8</u></b>

\*Position title changed in 2019