

**CITY OF LE CENTER  
REGULAR COUNCIL MEETING  
TUESDAY, OCTOBER 10, 2023 – 7:00 PM  
10 W. TYRONE ST. LE CENTER, MN 56057**

**\*AGENDA\***

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. APPROVAL OF THE AGENDA**

**4. CONSENT AGENDA**

*All items on the Consent Agenda are considered routine and have been made available to the City Council at least two (2) days in advance of the meeting. The items will be enacted in one motion. There will be no separate discussion of these items unless a council member or citizen so requests, in which event the item will be removed from this agenda and considered in normal sequence.*

- A) Approval of Minutes from the Regular Council Meeting held on September 12, 2023
- B) Approval of Bills to be Paid
- C) Approval of Resolution No. 202BB A Resolution Accepting Donations to the Ron Gernscheid Memorial Park

**5. PUBLIC COMMENT (3 min. time limit)**

- A) Petitions, Requests, Comments, or Communications from the General Public

**6. PRESENTATIONS**

Computer Technology Solutions VIP Services Presentation

**7. REPORTS OF OFFICERS, BOARDS, COMMITTEES, DEPARTMENTS**

- A) E.D.A. Report – Dan Evans
- B) P & Z Report – Corey Block
- C) Liquor Store Report – Rebecca Vikla
- D) Police Report – Mitch Overn
- E) Public Works Report – Dan Steinborn
- F) Le Sueur Co. Commissioner Updates – Dave Preisler

**8. OLD BUSINESS**

- A) Approval of Resolution No. 2023CC A Resolution Approving Membership to the Minnesota Association of Small Cities

**9. NEW BUSINESS**

- A) Approval to Transition to VIP Services with Computer Technology Solutions
- B) Discuss Earned Sick and Safe Time Requirements for January 2024

C) Updated Moody's Investor Services Credit Opinion from A3 to A2 – Information Only

**10. ADMINISTRATION & OTHER BUSINESS.**

A) Minnesota Council of Governments to Begin Compensation Study

B) Le Sueur County Officials Meeting October 25, 2023, 6:30 p.m. location TBD

**11. ADJOURNMENT**

**CITY OF LE CENTER  
REGULAR COUNCIL MEETING  
TUESDAY, SEPTEMBER 12, 2023 – 7:00 PM  
10 W. TYRONE ST. LE CENTER, MN 56057**

**\* MINUTES \***

**1. CALL TO ORDER**

Present: Mayor Christian Harmeyer, Council Members Jennifer Weiers, Dan Steffen, Nathan Hintz, Collin Scott

Absent: None

Staff Present: City Administrator Dan Evans, Public Works Superintendent Dan Steinborn, Liquor Manager Becky Vikla

Others Present: City Attorney Jason Moran, Building Official/Zoning Administrator Corey Block

**2. PLEDGE OF ALLEGIANCE**

**3. APPROVAL OF THE AGENDA**

Motion by Steffen, seconded by Weiers to approve the agenda as distributed. All in favor, motion carried.

**4. CONSENT AGENDA**

Motion by Scott, seconded by Hintz to approve the consent agenda items list below. All in favor, motion carried.

- A) Approval of Minutes from the Regular Council Meeting held on August 8, 2023
- B) Approval of Minutes from the Special Workshop Meeting held on August 22, 2023
- C) Approval of Bills to be Paid
- D) Approval of Resolution No. 2023V A Resolution Accepting Donations to the Ron Germscheid Memorial Park
- E) Approval of Resolution No. 2023W A Resolution Accepting a \$300 Donation from the Le Center Sportsmen Club to the Municipal Pool

**5. OATH OF OFFICE**

Mayor Harmeyer read the official oath of office to Police Chief Mitch Overn. Harmeyer called a short recess, so photos could be taken.

**6. PUBLIC HEARING**

- A) Mayor Harmeyer called the public hearing to order at 7:04 p.m. Attorney Moran introduced Ordinance 2023-4 An Ordinance Prohibiting The Use Of Tetrahydrocannabinol (THC) Products in Public Places in The City of Le Center. It would be a petty misdemeanor with a fine subject to \$290.00 for any person that consumed THC products on any city owned or city leased property, including the grounds, parking lot, or structures thereon. Cap O'Rourke approached and asked the council if the intent was to

include all THC products in this ordinance. The council verified that it was the intent to include all THC products. There were no additional comments from the public, nor did the City receive any written comments on the matter. Motion by Scott, seconded by Steffen to close the public hearing and to go into regular session. at 7:11 p.m. All in favor, motion carried.

## **7. PUBLIC COMMENT**

None

## **8. PRESENTATIONS**

Cap O'Rourke with Minnesota Small Cities spoke to the council on the benefits of becoming a member to the Small Cities organization. O'Rourke stated that their organization is very similar to the League of Minnesota Cities, however they only represent cities under 5,000 in population. They are the second largest city organization in the state. Next years membership's is estimated between 250 to 300 cities. O'Rourke said a lot of what they do is advocate for small cities at the legislative level and keep the members apprised of any new relevant information. Evans advised that he had a phone conversation with O'Rourke before tonight's meeting and the views on current issues in small communities were very much aligned. Evans expressed that becoming a member would be very beneficial to the city. Council advised Evans to put this topic on the next council meeting.

## **9. REPORTS OF OFFICERS, BOARDS, COMMITTEES, & DEPARTMENTS**

A) E.D.A. Report – Evans advised no report.

B) P & Z Report - Block advised no report until new business tonight.

C) Liquor Store Report - Manager Becky Vikla stated that August 2023 sales were \$101,649. August sales in 2022 were \$101,645.69. Sales were up from 2022. July gambling proceeds were \$7,940. August recap: Live music by Sohmer, Mike David and the Angels, County Fair. Vikla said that she canceled Toast the new point of sale system, as they were not able to manage the inventory and reporting requirements as promised. Vikla indicated that she will update the current system by cleaning up the inventory and alphabetizing the menu. Vikla said that there are no good all-in-one systems on the market for our operation. Vikla will be maintain the current system for now.

D) Police Report – Overn provided the report on the police activities for the month of August. Calls / incidents handled 173, miles patrolled 3,940, 2 arrest, both calls and miles patrolled are up 26%. Overn said his first few weeks are going well. It was noted that Officer Klobe did some great investigatory work on the school thefts that just happened.

E) Public Works Report - Public Works Superintendent Steinborn reported the following:

- Football field painted lines at the parks are complete for this season.
- Pool is drained and winterized.
- Ti-Zack Concrete will begin road and sidewalk repairs at Minnesota St. and Lexington Ave.
- Thein Well will begin the well sealing process on September 25.



- New Volvo payloaders were delivered and staff is testing them out. The snowblower attachment should work very well this winter to remove snow.

- F) Pool Report – Pool Manager Dorothy Dinwiddie reported on the pool activities for the month of August: Lessons/passes \$365. Daily \$2,775. Concessions \$756. Monthly deposits \$8,542. Total for the season was \$49,706.
- G) Le Sueur Co. Commissioner Updates – Dave Preisler indicated that the mill and overlay project on Cordova Ave is completed. Preisler said Cordova Ave north of the city limits will begin road construction this year by digging down and placing a layer of wood chip on top of the peat and then a top layer of gravel on that. The road will remain in that condition over the winter and spring. Top layer of pavement will be set for the summer of 2024. Most of the County road projects are wrapping up soon or completed. Preisler said the county held a landowner meeting for ditch 51 to make folks aware of several issues with the ditch. This project will be a few years process. The city wastewater plant does discharge into ditch 51, so city staff will be involved with any future projects.
- H) County Fair Board update – Nancy Stauff not present

## **10. OLD BUSINESS**

- A) Motion by Hintz, seconded by Scott to wave the second reading and approve Ordinance No. 2023-4 An Ordinance Prohibiting The Use Of Tetrahydrocannabinol (THC) Products In Public Places In The City Of Le Center. All in favor, motion carried.

## **11. NEW BUSINESS**

- A) Block stated that the Planning and Zoning Commission held a public hearing on September 5, 2023 to hear testimony on the matter of VSI applicant and BNC, LLC owner, applying for a Conditional use Permit for outside storage at 235 West Sharon Street. VSI representative Phil Holts requested that the council delay the dates listed on the CUP for the installation of the screening, as it is unclear if they will continue to lease that space from BNC, LLC beyond June 2024. Motion by Scott, seconded by Weiers to approve Resolution 2023X A Resolution Approving a Conditional Use Permit for Exterior Storage with the following amendments: striking section “1” and replacing the date in section “2” to September 1, 2024, all under the “further be it resolved” section of the resolution. Yes vote: Weiers, Hintz, Scott, Harmeyer. Abstain: Steffen, as he is currently employed with VSI, motion carried.
- B) Motion by Hintz, seconded by Steffen to approve Resolution No. 2023Y A Resolution Approving Voting Operations, Technology, & Election Resources (VOTER) Account Agreement Between Le Sueur County and the City of Le Center. All in favor, motioned carried.
- C) Motion by Steffen, seconded by Scott to approve Resolution No. 2023Z A Resolution Awarding a Wage Increase to a Non-Union Employee. Robert Krenik to be awarded with the hourly wage of \$33.66 to match a wage of a similar employee considering all relevant factors such as qualifications, experience, and length of service. All in favor, motioned

carried.

- D) Motion by Scott, seconded by Weiers to approve Resolution No. 2023AA A Resolution Certifying the Proposed 2024 Tax Levy and General Fund Budget. All in favor, motion carried.
- E) Motion by Hintz, seconded by Scott to set the Truth-in-Taxation Public Hearing for December 12, 2023 @ 7:00 p.m. All in favor, motion carried.

## **12. ADMINISTRATION & MISC.**

- A) Le Sueur County Officials Meeting September 27, 2023, 6:30 p.m. at the Next Chapter Winery in New Prague

## **13. CLOSED SESSION IN ACCORDANCE WITH MINNESOTA STATE STATUTE 13D.05 SUBD.2.(B)**

Motion by Weiers, seconded by Scott to go into closed session at 8:11 p.m. to discuss employee misconduct (Employee No. 535) All in favor, motion carried.

Motion by Scott, seconded by Weiers to close the closed session at 8:26 p.m. and go into regular session. All in favor, motion carried.

## **14. OPEN SESSION**

The Council discussed the nature of the misconduct in closed session. Motion by Steffen, seconded by Hintz to terminate employee No. 535 for misconduct. All in favor, motion carried. This termination will be effective immediately.

## **15. ADJOURNMENT**

There being no further business; Motion by Hintz, Seconded by Weiers, for Mayor Harmeyer to adjourn the meeting at 8:28 p.m. All in favor, motion carried.

Dan Evans, Administrator

## CITY OF LE CENTER

10/05/23 11:08 AM

Page 1

## Bills Report

DEPT Descr	Search Name	Check Nbr	Amount	Comments
101 General Fund				
	INTERNAL REVENUE SERVICE	000175	\$3,621.72	Q 2
	INTERNAL REVENUE SERVICE	000174	\$3,657.86	Pay # 18 FICA
	INTERNAL REVENUE SERVICE	000174	\$1,270.74	Pay # 18 Medicare
	INTERNAL REVENUE SERVICE	000174	\$3,937.93	Pay # 18 F/W/H
	INTERNAL REVENUE SERVICE	000173	\$5,110.86	Pay # 16 FICA
	INTERNAL REVENUE SERVICE	000173	\$1,552.66	Pay # 16 Medicare
	INTERNAL REVENUE SERVICE	000173	\$3,769.85	Pay #16 F/W/H
	INTERNAL REVENUE SERVICE	000164	\$3,373.88	FICA Pay # 17
	INTERNAL REVENUE SERVICE	000164	\$1,136.48	Medicare Pay # 17
	INTERNAL REVENUE SERVICE	000164	\$3,528.21	F/W/h Pay # 17
	COMMISSIONER OF REVENUE-SWH	000162	\$4,028.65	S/W/H- #15 & 16
	PUBLIC EMPLOYEES RETIREMENT-GE	046582	\$14,736.64	PERA-September 2023
	METROPOLITAN LIFE INSURANCE	046546	\$1,291.42	Insurance
	MN TEAMSTERS LOCAL NO. 320	046573	\$132.48	Police union dues
	BLUE CROSS	046583	\$21,741.50	Insurance- November
	DELTA DENTAL OF MINNESOTA	046540	\$95.00	Insurance
	MINNESOTA NCPERS LIFE INS	046548	\$16.00	Insurance
			\$73,001.88	
Administration	FIRST STATE BANK	000176	\$49.16	Bank-A-Count/Deposit Slips
Administration	CINTAS CORPORATION #754	046554	\$27.21	Toilet tissue/soap
Administration	CINTAS CORPORATION #754	046554	\$17.55	Toilet tissue/soap
Administration	BUSINES ESSENTIALS	046535	\$26.70	Adm-money receipts books
Administration	LE CENTER HARDWARE HANK	046589	\$79.96	Supplies Act # 46
Administration	CHRISTIAN, KEOGH & MORAN	046561	\$462.50	Statement # 44
Administration	METRO FIBER NET LLC	046545	\$147.27	#1685620 Admin.
Administration	AT & T MOBILITY	046558	\$44.63	Cell phones
Administration	QUADIENT FINANCE USA INC	046556	\$56.08	Postage machine rental 10-22-23 to 1-21-24
Administration	LE SUEUR COUNTY RECORDER	046519	\$46.00	record CUP-235 West Sharon Street
Administration	MVEC	046514	\$371.68	Utilities
Administration	CENTER POINT	046536	\$22.09	Utilities
Administration	CENTER POINT	046536	\$31.35	Utilities
Administration	CENTER POINT	046536	-\$22.09	Utilities
Administration	CENTER POINT	046536	-\$31.35	Utilities
Administration	CENTERPOINT ENERGY	046553	\$22.09	utilities
Administration	CENTERPOINT ENERGY	046553	\$31.35	utilities
Administration	MVEC	046514	\$181.34	Utilities
Administration	CINTAS CORPORATION #754	046506	\$17.55	Municipal Bldg
Administration	MIDWEST BEST CLEANING	046513	\$0.00	City Hall Cleaning
Administration	METRO SALES INCORPORATED	046569	\$210.67	RICHO Copier Lease
Administration	PLUNKETTS PEST CONTROL-GEN	046593	\$594.47	Municipal Bldg
Administration	MIKES WINDOW WASHING SERVICE	046570	\$66.00	Cleaning 9-29-23
Administration	TCU COMMUNITY EDUCATION DIRECTOR	046577	\$2,947.50	2023 Summer Rec
Administration	MIDWEST BEST CLEANING	046547	\$85.00	City Hall Cleaning
Administration	MIDWEST BEST CLEANING	046592	\$85.00	City Hall Cleaning
Administration	CINTAS CORPORATION #754	046506	\$92.82	Municipal Bldg
Administration	Amazon Capital Services	046531	\$44.99	supplies
41400 Administration			\$5,707.52	
Police Department	ALEX KLOBE	046516	\$30.00	Reimb Meals BCA DMT Cert
Police Department	AMOCO OIL COMPANY	046532	\$1,595.12	Fuel
Police Department	Amazon Capital Services	046531	\$214.38	supplies
Police Department	Amazon Capital Services	046531	\$1,046.25	supplies
Police Department	CHRISTIAN, KEOGH & MORAN	046561	\$2,437.50	Statement # 417

DEPT Descr	Search Name	Check Nbr	Amount	Comments
Police Department	FRONTIER COMMUNICATIONS-GENERA	046542	\$99.33	utilities
Police Department	METRO FIBER NET LLC	046545	\$52.74	#1685620 PD
Police Department	AT & T MOBILITY	046558	\$46.82	Cell phones
Police Department	ALEX KLOBE	046516	\$133.62	Reimb Mileage BCA DMT Cert
Police Department	Amazon Capital Services	046531	\$283.26	supplies
Police Department	COMPUTER TECHNOLOGY SOLUTIONS	046538	\$153.00	Police-document retrieve
Police Department	MIDWEST BEST CLEANING	046592	\$35.00	Cleaning
Police Department	MIDWEST BEST CLEANING	046513	\$171.80	Police Office Cleaning
Police Department	MIDWEST BEST CLEANING	046547	\$35.00	cleaning
42123 Police Department			\$6,333.82	
Streets Department	AMOCO OIL COMPANY	046532	\$625.10	Fuel
Streets Department	ARAMARK	046557	\$165.43	Streets
Streets Department	QUADIENT FINANCE USA INC	046556	\$56.08	Postage machine rental 10-22-23 to 1-21-24
Streets Department	LE CENTER HARDWARE HANK	046589	\$208.00	Supplies Act # 46
Streets Department	OKEEFE MEATS, INC	046574	\$151.45	Mdse
Streets Department	LE SUEUR COUNTY HIGHWAY DEPT.	046518	\$440.32	2023 Striping
Streets Department	Amazon Capital Services	046531	\$58.55	supplies
Streets Department	Amazon Capital Services	046531	\$34.97	supplies
Streets Department	AT & T MOBILITY	046558	\$187.28	Cell phones
Streets Department	METRO FIBER NET LLC	046545	\$135.32	#1685622 Streets
Streets Department	MINNESOTA PAVING & MATERIALS	046520	\$200.00	disposal leaves/grass
Streets Department	MINNESOTA PAVING & MATERIALS	046549	\$170.00	Disposal of leaves
Streets Department	MVEC	046514	\$1,930.02	Utilities
Streets Department	MVEC	046514	\$105.95	Utilities
Streets Department	MVEC	046514	\$18.34	Utilities
Streets Department	CENTER POINT	046536	-\$38.18	Utilities
Streets Department	CENTER POINT	046536	\$38.18	Utilities
Streets Department	CENTERPOINT ENERGY	046553	\$38.18	utilities
Streets Department	ZARNOTH BRUSH WORKS	046551	\$548.00	Broom refill
Streets Department	WINTER EQUIPMENT COMPANY	046528	\$2,074.55	Plow blades
Streets Department	WONDRA AUTOMOTIVE	046596	\$349.92	Streets truck repairs
Streets Department	ROADRUNNER	046522	\$790.63	1979 Ford 700 Repair
Streets Department	BUSINESS RADIO LICENSING	046552	\$115.00	license renewal streets
Streets Department	CINTAS CORPORATION #754	046586	\$132.25	Streets
Streets Department	CINTAS CORPORATION #754	046586	\$122.50	Streets
Streets Department	CINTAS CORPORATION #754	046586	\$17.55	Streets
Streets Department	CINTAS CORPORATION #754	046586	\$122.50	Streets
Streets Department	CINTAS CORPORATION #754	046586	\$249.65	Streets
Streets Department	CINTAS CORPORATION #754	046586	\$122.50	Streets
43121 Streets Department			\$9,170.04	
Pool	HAWKINS, INC.	046517	\$30.00	Chemicals
Pool	AQUA LOGIC INC	046533	\$2,445.00	Pool-2 ladders
Pool	MVEC	046514	\$806.98	Utilities
Pool	CENTERPOINT ENERGY	046553	\$294.21	utilities
Pool	CENTER POINT	046536	\$294.21	Utilities
Pool	CENTER POINT	046536	-\$294.21	Utilities
45124 Pool			\$3,576.19	
Parks	AMOCO OIL COMPANY	046532	\$127.54	Fuel
Parks	FRONTIER COMMUNICATIONS-GENERA	046542	\$81.61	utilities
Parks	MVEC	046514	\$112.60	Utilities
Parks	MVEC	046514	\$146.20	Utilities
Parks	MVEC	046514	\$16.28	Utilities
Parks	MVEC	046514	\$66.94	Utilities
Parks	MVEC	046514	\$23.72	Utilities
Parks	MVEC	046514	\$297.98	Utilities

DEPT Descr	Search Name	Check Nbr	Amount	Comments
Parks	MINNESOTA AG GROUP INC	046571	\$437.99	Lawn mower repair-spindle
45200 Parks			\$1,310.86	
Library	METRO FIBER NET LLC	046545	\$52.74	#1685620 Lib.
Library	MIDWEST BEST CLEANING	046547	\$55.00	Library Cleaning
Library	MIDWEST BEST CLEANING	046592	\$55.00	Library Cleaning
Library	MIDWEST BEST CLEANING	046513	\$0.00	Library Cleaning
45501 Library			\$162.74	
101 General Fund			\$99,263.05	
324 2010C G.O. Refunding Bond				
Debt Service	EHLERS & ASSOCIATES INC	046541	\$760.00	2023 Disclosure reporting
47000 Debt Service			\$760.00	
324 2010C G.O. Refunding Bond			\$760.00	
325 2016A G.O. Bond				
Debt Service	EHLERS & ASSOCIATES INC	046541	\$760.00	2023 Disclosure reporting
47000 Debt Service			\$760.00	
325 2016A G.O. Bond			\$760.00	
326 2014B G.O. Refunding Bond				
Debt Service	EHLERS & ASSOCIATES INC	046541	\$760.00	2023 Disclosure reporting
47000 Debt Service			\$760.00	
326 2014B G.O. Refunding Bond			\$760.00	
329 2017A G.O. Refunding Bond				
Debt Service	EHLERS & ASSOCIATES INC	046541	\$760.00	2023 Disclosure reporting
47000 Debt Service			\$760.00	
329 2017A G.O. Refunding Bond			\$760.00	
330 2020A G.O. Bond				
Debt Service	EHLERS & ASSOCIATES INC	046541	\$760.00	2023 Disclosure reporting
47000 Debt Service			\$760.00	
330 2020A G.O. Bond			\$760.00	
601 Water Fund				
Water Utilities	MINNESOTA REVENUE/SALES TAX	000163	\$404.00	Sales Tax August 2023
Water Utilities	HAWKINS, INC.	046566	\$4,939.29	Water chemicals
Water Utilities	HAWKINS, INC.	046517	\$20.00	Chemicals
Water Utilities	DWYER PLUMBING & HEATING-GENER	046588	\$219.60	Well Room
Water Utilities	DWYER PLUMBING & HEATING-GENER	046588	\$187.50	75 North Maple-water meter install
Water Utilities	PLUNKETTS PEST CONTROL-GEN	046575	\$504.93	Water plant
Water Utilities	UTILITY CONSULTANTS	046580	\$46.20	Testing
Water Utilities	QUADIENT FINANCE USA INC	046556	\$56.08	Postage machine rental 10-22-23 to 1-21-24
Water Utilities	CENTER POINT	046536	-\$16.11	Utilities
Water Utilities	MVEC	046514	\$884.83	Utilities
Water Utilities	CENTER POINT	046536	\$21.13	Utilities
Water Utilities	CENTER POINT	046536	-\$21.13	Utilities
Water Utilities	CENTERPOINT ENERGY	046553	\$16.11	utilities
Water Utilities	MVEC	046514	\$1,176.18	Utilities
Water Utilities	CENTERPOINT ENERGY	046553	\$21.13	utilities
Water Utilities	MVEC	046514	\$2,952.93	Utilities
Water Utilities	MVEC	046514	\$85.93	Utilities
Water Utilities	FRONTIER COMMUNICATIONS-GENERA	046565	\$133.35	Utilities
Water Utilities	CENTER POINT	046536	\$16.11	Utilities
Water Utilities	Pristine Restoration	046555	\$3,800.00	Paint Fire Hydrants

DEPT Descr	Search Name	Check Nbr	Amount	Comments
Water Utilities	C & S SUPPLY CO INC	046584	\$435.98	Water Pump
Water Utilities	WONDRA AUTOMOTIVE	046596	\$182.43	water truck
49440 Water Utilities			\$16,066.47	
601 Water Fund			\$16,066.47	
602 Sewer Fund				
Sewer Utilities	LE CENTER HARDWARE HANK	046589	\$18.47	Supplies Act # 46
Sewer Utilities	HAWKINS, INC.	046566	\$7,290.51	Plant chemicals
Sewer Utilities	HAWKINS, INC.	046543	\$8,098.49	Plant chemicals
Sewer Utilities	WONDRA AUTOMOTIVE	046596	\$20.93	sewer
Sewer Utilities	Amazon Capital Services	046531	\$19.18	supplies
Sewer Utilities	BOLTON & MENK, INC.	046534	\$3,286.00	2023 Flow Monitoring
Sewer Utilities	UTILITY CONSULTANTS	046580	\$2,458.18	Testing
Sewer Utilities	METRO FIBER NET LLC	046545	\$136.52	#1685621 Sewer
Sewer Utilities	QUADIENT FINANCE USA INC	046556	\$56.05	Postage machine rental 10-22-23 to 1-21-24
Sewer Utilities	CENTERPOINT ENERGY	046553	\$34.78	utilities
Sewer Utilities	MVEC	046514	\$4,564.65	Utilities
Sewer Utilities	MVEC	046514	\$80.84	Utilities
Sewer Utilities	CENTER POINT	046536	\$34.78	Utilities
Sewer Utilities	MVEC	046514	\$70.69	Utilities
Sewer Utilities	CENTER POINT	046536	-\$34.78	Utilities
Sewer Utilities	WONDRA AUTOMOTIVE	046596	\$347.98	Lift Stations
Sewer Utilities	MINNESOTA PUMP WORKS	046572	\$544.30	Lift Station repair
Sewer Utilities	MINNESOTA PUMP WORKS	046521	\$629.30	Lift station repair
49450 Sewer Utilities			\$27,656.87	
602 Sewer Fund			\$27,656.87	
603 Refuse Fund				
Refuse	MINNESOTA REVENUE/SALES TAX	000163	\$1,291.00	Sales Tax August 2023
Refuse	QUADIENT FINANCE USA INC	046556	\$56.08	Postage machine rental 10-22-23 to 1-21-24
Refuse	G. C. DISTRIBUTING COMPANY	046510	\$5,041.20	Refuse Bags
Refuse	LJP ENTERPRISES WASTE	046512	\$2,595.25	Recycling
43230 Refuse			\$8,983.53	
603 Refuse Fund			\$8,983.53	
609 Liquor Fund				
	MINNESOTA REVENUE/SALES TAX	000163	\$9,630.00	Sales Tax August 2023
			\$9,630.00	
Municipal Liquor Store	CITY OF LE CENTER GENERAL FUND	046507	\$60.00	Refuse bags
Municipal Liquor Store	WW COMMUNICATIONS	046529	\$50.34	Qtr-station monitoring
Municipal Liquor Store	CITY OF LE CENTER GENERAL FUND	046537	\$60.00	Refuse bags
Municipal Liquor Store	A.H. HERMEL	046504	\$178.06	supplies
Municipal Liquor Store	LE CENTER HARDWARE HANK	046589	\$247.43	Supplies- Act # 154
Municipal Liquor Store	A.H. HERMEL	046530	\$177.79	Supplies/Mdse for resale
Municipal Liquor Store	SCHWICKERTS TECTA AMERICA	046523	\$480.00	repair ac unit
Municipal Liquor Store	VINOCOPIA, INC	046527	\$1,081.50	Liquor
Municipal Liquor Store	JOHNSON BROTHERS WHOLESALE LIQ	046568	\$233.85	Liquor
Municipal Liquor Store	JOHNSON BROTHERS WHOLESALE LIQ	046511	\$42.90	Liquor
Municipal Liquor Store	BREAKTHRU BEV MN WINE	046505	\$1,229.15	Liquor
Municipal Liquor Store	JOHNSON BROTHERS WHOLESALE LIQ	046568	\$811.78	Liquor
Municipal Liquor Store	JOHNSON BROTHERS WHOLESALE LIQ	046511	\$821.56	Liquor
Municipal Liquor Store	SOUTHERN GLAZERS OF MN	046576	\$1,978.53	Liquor
Municipal Liquor Store	VINOCOPIA, INC	046581	\$237.00	Liquor
Municipal Liquor Store	SOUTHERN GLAZERS OF MN	046524	\$754.38	Liquor
Municipal Liquor Store	SOUTHERN GLAZERS OF MN	046524	\$1,066.88	Liquor

DEPT Descr	Search Name	Check Nbr	Amount	Comments
Municipal Liquor Store	JOHNSON BROTHERS WHOLESALE LIQ	046544	\$274.21	.
Municipal Liquor Store	JOHNSON BROTHERS WHOLESALE LIQ	046544	\$3,508.49	Liquor
Municipal Liquor Store	INDIAN ISLAND WINERY	046567	\$301.44	Liquor
Municipal Liquor Store	BREAKTHRU BEV MN WINE	046559	\$1,599.21	Liquor
Municipal Liquor Store	JOHNSON BROTHERS WHOLESALE LIQ	046511	\$1,625.66	Liquor
Municipal Liquor Store	JOHNSON BROTHERS WHOLESALE LIQ	046511	\$262.15	Liquor
Municipal Liquor Store	DAHLHEIMER BEVERAGE	046562	\$2,765.90	Beer
Municipal Liquor Store	DAHLHEIMER BEVERAGE	046508	\$3,110.70	Beer
Municipal Liquor Store	TOW DISTRIBUTING CORP.	046579	\$950.00	Beer
Municipal Liquor Store	TOW DISTRIBUTING CORP.	046526	\$7,025.30	Beer
Municipal Liquor Store	TOW DISTRIBUTING CORP.	046526	-\$62.40	Beer
Municipal Liquor Store	TOW DISTRIBUTING CORP.	046579	-\$70.50	Beer
Municipal Liquor Store	TOW DISTRIBUTING CORP.	046579	\$1,409.60	Beer
Municipal Liquor Store	TOW DISTRIBUTING CORP.	046579	\$211.50	Beer
Municipal Liquor Store	TOW DISTRIBUTING CORP.	046579	-\$396.04	Beer
Municipal Liquor Store	DAHLHEIMER BEVERAGE	046539	\$2,853.75	Beer
Municipal Liquor Store	DAHLHEIMER BEVERAGE	046587	\$3,368.15	Beer
Municipal Liquor Store	TOW DISTRIBUTING CORP.	046579	\$7,431.95	Beer
Municipal Liquor Store	A.H. HERMEL	046504	\$509.48	mdse for resale
Municipal Liquor Store	FIRE HOUSE PIZZA	046509	\$150.75	mdse for resale
Municipal Liquor Store	The Home City Ice Company	046595	\$55.53	Mdse for resale
Municipal Liquor Store	The Home City Ice Company	046578	\$42.79	Mdse for resale
Municipal Liquor Store	FIRE HOUSE PIZZA	046563	\$189.75	Mdse for resale
Municipal Liquor Store	The Home City Ice Company	046578	\$96.78	Mdse for resale
Municipal Liquor Store	PEPSI COLA BOTTLING CO.	046515	\$288.65	Bar supplies
Municipal Liquor Store	A.H. HERMEL	046530	\$1,389.11	Supplies/Mdse for resale
Municipal Liquor Store	PEPSI COLA BOTTLING CO.	046550	\$384.15	Bar supplies
Municipal Liquor Store	The Home City Ice Company	046525	\$100.11	Mdse for resale
Municipal Liquor Store	CENTERPOINT ENERGY	046560	\$102.88	utilities
Municipal Liquor Store	MIDWEST BEST CLEANING	046513	\$0.00	Liquor Store Cleaning
Municipal Liquor Store	MIDWEST BEST CLEANING	046592	\$914.86	Liquor Store Cleaning
Municipal Liquor Store	MIDWEST BEST CLEANING	046547	\$914.86	Liquor Store Cleaning
Municipal Liquor Store	Michael Banyai	046591	\$1,000.00	Cleaning Awning& Brick
Municipal Liquor Store	SCOTT DUBAN	046594	\$460.00	Halloween Bash
Municipal Liquor Store	CHRISTIAN L SOHMER	046585	\$250.00	entertainment
Municipal Liquor Store	Lukas Graff	046590	\$300.00	Entertainment 10 year anniversary
Municipal Liquor Store	FIRST NATIONAL BANK LE CENTER	046564	\$1,082.08	Loan Payment
49770 Municipal Liquor Store			\$53,912.00	
609 Liquor Fund			\$63,542.00	
			\$219,311.92	

## Packet Report Revenues

Act Code	SOURCE Descr	Liquor		
		September 2023 Amt	2023 YTD Amt	2023 Budget
609-00000-37913	Wine On-Sale	\$39.08	\$369.27	\$500.00
609-00000-37920	Gambling & Game	\$10,049.31	\$71,809.99	\$70,000.00
609-00000-37915	Liquor Miscellaneous	\$13,146.27	\$54,398.39	\$55,000.00
609-00000-37912	Beer On-Sale	\$15,479.51	\$148,675.76	\$125,000.00
609-00000-37911	Liquor On-Sale	\$8,355.06	\$77,123.33	\$80,000.00
609-00000-37813	Wine Off-Sale	\$3,173.43	\$31,627.68	\$45,000.00
609-00000-37812	Beer Off-Sale	\$44,647.16	\$386,373.91	\$485,000.00
609-00000-11500	Charge Sales	-\$562.95	-\$4,100.45	\$0.00
609-00000-11501	Credit Card Receip	-\$1,222.53	-\$13,001.91	\$0.00
609-00000-33439	Pension rev	\$0.00	\$0.00	\$0.00
609-00000-36210	Interest Earnings	\$1,246.75	\$1,246.75	\$0.00
609-00000-36220	Rents / Lease Rev	\$1,800.00	\$23,134.25	\$21,600.00
609-00000-36260	Reimbursement /	\$0.00	\$7,917.00	\$0.00
609-00000-37811	Liquor Off-Sale	\$20,408.11	\$179,330.92	\$250,000.00
609-00000-37916	Cash Over (Short)	\$95.55	\$257.10	\$0.00
609		\$116,654.75	\$965,161.99	\$1,132,100.00

## Packet Report Expenses

Act Code	OBJECT Descr	Liquor		
		September 2023 Amt	2023 YTD Amt	2023 Budget
609-49770-720	Operating Transfer	\$0.00	\$0.00	\$75,000.00
609-49770-420	Depreciation Expe	\$0.00	\$0.00	\$0.00
609-49770-430	Miscellaneous Exp	\$464.70	\$3,732.70	\$0.00
609-49770-386	Cleaning	\$1,754.86	\$12,080.68	\$16,000.00
609-49770-434	Property Taxes	\$0.00	\$3,031.29	\$3,400.00
609-49770-401	Repair/Maint Buildi	\$0.00	\$971.50	\$5,000.00
609-49770-435	NSF Check	\$0.00	\$49.29	\$0.00
609-49770-442	Entertainment	\$1,400.00	\$5,920.00	\$4,000.00
609-49770-520	Capital Improveme	\$0.00	\$0.00	\$0.00
609-49770-603	Loan/Lease Payme	\$1,082.08	\$8,656.64	\$12,915.00
609-49770-381	Utility Services	\$2,371.93	\$20,457.05	\$25,000.00
609-49770-134	Disability / Life	\$141.85	\$190.61	\$0.00
609-49770-251	Purchase Liquor	\$16,095.89	\$155,752.79	\$225,000.00
609-49770-570	Office Equipment	\$0.00	\$4,850.75	\$0.00
609-49770-190	Pension Expense	\$0.00	\$0.00	\$0.00
609-49770-259	Consumable Good	\$6,028.38	\$31,616.95	\$30,000.00
609-49770-122	Social Security / M	\$959.20	\$9,300.38	\$12,500.00
609-49770-121	PERA Contribution	\$569.88	\$7,042.64	\$12,300.00
609-49770-103	Part-time Employe	\$3,912.00	\$30,312.75	\$33,300.00
609-49770-102	Full-time Employe	\$268.62	\$3,393.17	\$0.00
609-49770-101	Full-time Employe	\$8,807.31	\$91,986.05	\$129,000.00
609-49770-361	Insurance Premiu	\$0.00	\$9,349.00	\$8,200.00
609-49770-151	Workers Compens	\$0.00	\$419.01	\$3,400.00
609-49770-207	Training	\$0.00	\$0.00	\$0.00
609-49770-215	Operating Supplies	\$919.51	\$19,890.70	\$20,000.00
609-49770-221	Repair/Maint Supp	\$2,573.00	\$5,868.98	\$3,000.00
609-49770-252	Purchase Beer	\$52,705.15	\$380,761.63	\$450,000.00
609-49770-301	Audit Fees	\$0.00	\$3,000.00	\$3,000.00
609-49770-310	Permits and Fees	\$200.00	\$5,390.64	\$6,000.00
609-49770-313	Card Processing F	\$1,587.31	\$12,504.58	\$0.00
609-49770-325	Publications Misc.	\$0.00	\$1,534.81	\$2,500.00
609-49770-131	Health Insurance	\$3,047.67	\$35,038.50	\$47,800.00
609		\$104,889.34	\$863,103.09	\$1,127,315.00



## Packet Report Revenues

Act Code	SOURCE Descr	Water		
		September 2023 Amt	2023 YTD Amt	2023 Budget
601-00000-37190	State Test Fee	\$817.59	\$6,598.56	\$8,500.00
601-00000-36260	Reimbursement /	\$0.00	\$0.00	\$0.00
601-00000-36416	Lease Interest Rev	\$0.00	\$0.00	\$0.00
601-00000-37110	Water Sales	\$44,663.50	\$376,158.66	\$490,000.00
601-00000-33439	Pension rev	\$0.00	\$0.00	\$0.00
601-00000-37160	Late Charge	\$492.39	\$5,063.62	\$5,000.00
601-00000-39700	Capital Contributo	\$0.00	\$0.00	\$0.00
601-00000-37180	Sales Tax Water	\$663.17	\$5,657.24	\$7,600.00
601-00000-36220	Rents / Lease Rev	\$3,516.93	\$31,416.63	\$39,600.00
601-00000-37150	Water Connect/Re	\$200.00	\$3,350.00	\$0.00
601-00000-37171	Delinquent Utilities	\$0.00	\$252.96	\$0.00
601-00000-37170	Meter Rent	\$1,270.42	\$11,288.43	\$14,500.00
601-00000-50000	Holding Acct.	\$0.00	\$0.00	\$0.00
601		\$51,624.00	\$439,786.10	\$565,200.00

## Packet Report Expenses

Act Code	OBJECT Descr	Water		
		September 2023 Amt	2023 YTD Amt	2023 Budget
601-49440-433	Dues & Subscriptio	\$0.00	\$2,871.08	\$2,000.00
601-49440-310	Permits and Fees	\$2,225.00	\$6,818.00	\$10,000.00
601-49440-311	Testing	\$92.40	\$415.80	\$3,000.00
601-49440-322	Postage	\$196.08	\$1,320.89	\$2,000.00
601-49440-361	Insurance Premiu	\$0.00	\$9,753.00	\$8,800.00
601-49440-381	Utility Services	\$5,137.11	\$43,258.20	\$70,000.00
601-49440-401	Repair/Maint Buildi	\$0.00	\$0.00	\$0.00
601-49440-402	Repair/Maint Struc	\$4,230.00	\$4,230.00	\$30,000.00
601-49440-404	Repair/Maint Mach	\$0.00	\$769.90	\$5,000.00
601-49440-430	Miscellaneous Exp	\$0.00	\$0.00	\$0.00
601-49440-520	Capital Improve	\$0.00	\$0.00	\$10,000.00
601-49440-134	Disability / Life	\$36.34	\$50.59	\$0.00
601-49440-200	Sales Tax	\$404.00	\$6,172.44	\$8,200.00
601-49440-303	Engineer Fees	\$0.00	\$4,800.00	\$0.00
601-49440-420	Depreciation Expe	\$0.00	\$0.00	\$0.00
601-49440-122	Social Security / M	\$209.33	\$2,873.67	\$3,200.00
601-47000-611	Bond Interest	\$0.00	\$45,045.20	\$45,046.00
601-49440-207	Training	\$0.00	\$150.00	\$1,000.00
601-49440-300	Professional Servic	\$1,314.37	\$7,235.94	\$1,000.00
601-49440-101	Full-time Employe	\$2,648.88	\$37,874.92	\$41,200.00
601-47000-601	Bond Principal	\$0.00	\$285,000.00	\$285,000.00
601-49440-121	PERA Contribution	\$209.18	\$1,713.35	\$3,100.00
601-47000-620	Fiscal Agent Fees	\$0.00	\$0.00	\$0.00
601-49440-131	Health Insurance	\$575.37	\$863.98	\$5,000.00
601-49440-151	Workers Compens	\$0.00	\$200.47	\$1,400.00
601-49440-190	Pension Expense	\$0.00	\$0.00	\$0.00
601-49440-203	Water Meters	\$0.00	\$0.00	\$6,000.00
601-49440-215	Operating Supplies	\$80.77	\$2,266.93	\$15,000.00
601-49440-216	Chemicals & Chem	\$3,974.47	\$33,547.11	\$50,000.00
601-49440-221	Repair/Maint Supp	\$0.00	\$19,666.32	\$10,000.00
601-49440-240	Equipment	\$0.00	\$230.83	\$5,000.00
601-49440-102	Full-time Employee	\$139.87	\$431.86	\$0.00
601		\$21,473.17	\$517,560.48	\$620,946.00

### Packet Report Revenues

Act Code	SOURCE Descr	September 2023 Amt	Refuse		2023 Budget
			2023 YTD Amt		
603-00000-37310	Refuse Collection F	\$6,942.35	\$58,409.11		\$79,000.00
603-00000-39101	Gain (loss) on sale	\$0.00	\$0.00		\$0.00
603-00000-33439	Pension rev	\$0.00	\$0.00		\$0.00
603-00000-37330	Refuse bag sales	\$7,382.00	\$49,090.25		\$75,000.00
603		\$14,324.35	\$107,499.36		\$154,000.00

### Packet Report Expenses

Act Code	OBJECT Descr	September 2023 Amt	Refuse		2023 Budget
			2023 YTD Amt		
603-43230-352	Disposal Fee	\$7,165.61	\$55,247.12		\$65,000.00
603-43230-215	Operating Supplies	\$5,440.86	\$11,128.76		\$10,000.00
603-43230-603	Loan/Lease Payme	\$0.00	\$0.00		\$27,400.00
603-43230-405	Repair/Maint Vehic	\$0.00	\$640.76		\$1,000.00
603-43230-361	Insurance Premiu	\$0.00	\$977.00		\$1,300.00
603-43230-134	Disability / Life	\$23.87	\$30.43		\$0.00
603-43230-122	Social Security / M	\$313.11	\$2,994.40		\$4,300.00
603-43230-101	Full-time Employe	\$2,274.91	\$19,589.19		\$45,000.00
603-43230-325	Publications Misc.	\$0.00	\$0.00		\$0.00
603-43230-103	Part-time Employe	\$1,859.75	\$20,029.28		\$11,000.00
603-43230-102	Full-time Employe	\$55.43	\$152.54		\$0.00
603-43230-121	PERA Contribution	\$244.48	\$1,293.97		\$4,200.00
603-43230-131	Health Insurance	\$567.42	\$852.37		\$3,000.00
603-43230-151	Workers Compens	\$0.00	\$1,350.53		\$3,100.00
603-43230-190	Pension Expense	\$0.00	\$0.00		\$0.00
603-43230-200	Sales Tax	\$1,291.00	\$10,578.44		\$15,000.00
603-43230-212	Motor Fuels	\$1,675.22	\$3,157.89		\$3,000.00
603-43230-221	Repair/Maint Supp	\$0.00	\$0.00		\$2,000.00
603		\$20,911.66	\$128,022.68		\$195,300.00

609

## Packet Report Revenues

Act Code	SOURCE Descr	Sewer		
		September 2023 Amt	2023 YTD Amt	2023 Budget
602-00000-37250	Sewer Connect/Re	\$0.00	\$4,500.00	\$0.00
602-00000-39300	Debt Proceeds	\$9,671.77	\$77,104.66	\$115,000.00
602-00000-39301	Plant O & M	\$9,644.42	\$80,511.06	\$123,000.00
602-00000-39700	Capital Contributo	\$0.00	\$0.00	\$0.00
602-49450-39101	Gain (loss) on sale	\$0.00	\$0.00	\$0.00
602-00000-33439	Pension rev	\$0.00	\$0.00	\$0.00
602-00000-36260	Reimbursement /	\$0.00	\$0.00	\$0.00
602-00000-37210	Sewer Charges	\$33,237.04	\$296,942.19	\$395,000.00
602-00000-37171	Delinquent Utilities	\$0.00	\$252.95	\$0.00
602		\$52,553.23	\$459,310.86	\$633,000.00

## Packet Report Expenses

Act Code	OBJECT Descr	Sewer		
		September 2023 Amt	2023 YTD Amt	2023 Budget
602-49450-322	Postage	\$196.05	\$1,239.12	\$1,000.00
602-49450-321	Telephone	\$136.52	\$2,439.25	\$1,500.00
602-49450-325	Publications Misc.	\$0.00	\$0.00	\$0.00
602-49450-352	Disposal Fee	\$235.62	\$1,852.90	\$1,000.00
602-49450-361	Insurance Premiu	\$0.00	\$12,546.00	\$9,800.00
602-49450-381	Utility Services	\$4,750.96	\$41,465.27	\$57,000.00
602-49450-401	Repair/Maint Buildi	\$0.00	\$3,614.43	\$0.00
602-49450-404	Repair/Maint Mach	\$1,405.75	\$38,861.55	\$5,000.00
602-49450-430	Miscellaneous Exp	\$0.00	\$0.00	\$0.00
602-49450-433	Dues & Subscriptio	\$0.00	\$2,164.09	\$2,000.00
602-49450-520	Capital Improve	\$0.00	\$0.00	\$0.00
602-49450-134	Disability / Life	\$96.50	\$143.01	\$0.00
602-49450-402	Repair/Maint Struc	\$0.00	\$26,659.39	\$30,000.00
602-49450-311	Testing	\$992.83	\$9,065.37	\$18,000.00
602-49450-603	Loan/Lease Payme	\$0.00	\$0.00	\$8,000.00
602-49450-102	Full-time Employee	\$667.81	\$4,513.33	\$0.00
602-47000-601	Bond Principal	\$0.00	\$247,902.11	\$247,903.00
602-47000-611	Bond Interest	\$0.00	\$47,439.56	\$47,439.00
602-47000-620	Fiscal Agent Fees	\$0.00	\$0.00	\$0.00
602-49450-310	Permits and Fees	\$0.00	\$1,570.00	\$100.00
602-49450-420	Depreciation Expe	\$0.00	\$0.00	\$0.00
602-49450-101	Full-time Employee	\$6,649.68	\$107,904.91	\$115,000.00
602-49450-121	PERA Contribution	\$548.79	\$7,801.00	\$8,700.00
602-49450-122	Social Security / M	\$550.11	\$8,439.38	\$8,800.00
602-49450-131	Health Insurance	\$1,446.07	\$21,217.44	\$45,000.00
602-49450-240	Equipment	\$19.18	\$790.43	\$5,000.00
602-49450-303	Engineer Fees	\$3,286.00	\$10,941.00	\$0.00
602-47000-630	Discount bonds iss	\$0.00	\$0.00	\$0.00
602-49450-300	Professional Servic	\$1,314.38	\$7,757.74	\$1,000.00
602-49450-151	Workers Compens	\$0.00	\$352.55	\$3,400.00
602-49450-221	Repair/Maint Supp	\$0.00	\$690.16	\$5,000.00
602-49450-216	Chemicals & Chem	\$11,468.48	\$60,402.93	\$45,000.00
602-49450-215	Operating Supplies	\$155.93	\$713.17	\$10,000.00
602-49450-207	Training	\$130.00	\$982.24	\$1,500.00
602-49450-190	Pension Expense	\$0.00	\$0.00	\$0.00
602		\$34,050.66	\$669,468.33	\$677,142.00

**CITY OF LE CENTER  
RESOLUTION NO. 2023BB**

**A RESOLUTION ACCEPTING DONATIONS TO THE RON GERMSCHIED  
MEMORIAL PARK**

**WHEREAS**, the City Council of the City of Le Center is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens and is specifically authorized to accept gifts, and

**WHEREAS**, the following entity have offered to contribute the cash amounts set forth below:

Le Center VFW Post No. 1803	\$1800.00
Le Center American Legion Post No. 108	\$1800.00

**WHEREAS**, all such donations have been contributed to the city for the benefit of its citizens, as allowed by law, and

**WHEREAS**, the City Council finds that it is appropriate to accept the donations offered.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LE CENTER, MINNESOTA AS FOLLOWS:**

1. The donation described above is accepted and shall be used towards the construction of a flagpole with lighting at the Ron Germscheid Memorial Park.

Adopted by the City Council of Le Center, Minnesota this 10<sup>th</sup> day of October 2023.

---

Christian Harmeyer, Mayor

Attest:

---

Dan Evans, City Administrator

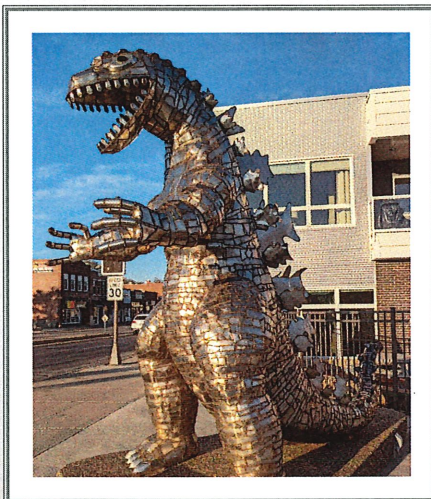


# COMPUTER TECHNOLOGY SOLUTIONS

## VIP SERVICES



1



## WHO ARE WE?

- CTS WAS FOUNDED IN MANKATO IN 2003 BY TIM RAY, TODD TANHOF, AND VANYO MOODY.
- IN 2010 WE MOVED ACROSS THE RIVER TO NORTH MANKATO.
- EARLY ON, THE FOCUS WAS ON PRODUCT SALES, BUT IT RAPIDLY MOVE TO SERVICES, AND THEN TO MANAGED SERVICES.
- TODAY, WE ARE FOCUSED ON KEEPING ORGANIZATIONS WORKING AND SECURE THROUGH THE PROFESSIONAL AND CONSISTENT IMPLEMENTATION OF MANAGED SERVICES.
- WE ARE A SOUTHERN MINNESOTA COMPANY FOCUSED ON SOUTHERN MINNESOTA CLIENTS.
- OUR TEAM OF 30 STAFF HAS A BROAD RANGE OF EXPERIENCE, EDUCATION, AND PROFESSIONAL CERTIFICATIONS.

2

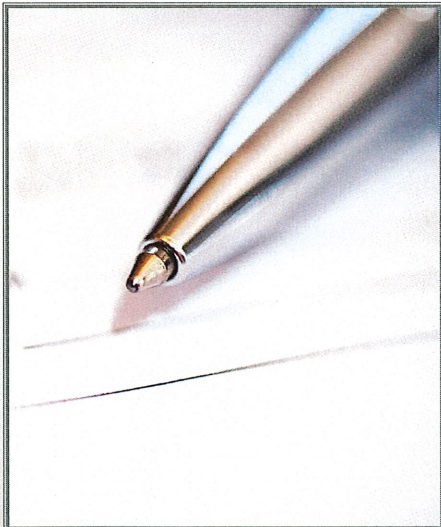




## WHAT DO WE DO?

- CTS PROVIDES COMPREHENSIVE INFORMATION TECHNOLOGY SOLUTIONS FOR SMALL AND MEDIUM SIZED ORGANIZATIONS.
  - MANAGED SERVICES
  - INFORMATION SECURITY
  - CLOUD
  - NETWORK
  - SERVER
  - TELEPHONY
  - PHYSICAL SECURITY
  - STRUCTURED CABLING

3



## VIP SERVICES – WHAT IS IT?

- OUR VIP SERVICE CLOSSES THE GAP FOR ORGANIZATIONS LARGE ENOUGH TO HAVE SIGNIFICANT IT AND SECURITY NEEDS, BUT NOT BIG ENOUGH TO JUSTIFY OR MANAGE A FULL IN-HOUSE IT DEPARTMENT.
- VIP CLIENTS RECEIVE PRIORITY SUPPORT AND RESPONSE.
- PROCESS AND PROCEDURE CUSTOMIZED FOR EACH CLIENT. (EMPLOYEE ONBOARDING, OFFBOARDING, APPLICATION UPDATES, ETC.)
- MAINTENANCE PLANS CUSTOMIZED TO THE ENVIRONMENT.
- STRATEGIC PLANNING AND BUDGETING.
- ALL VIP CLIENTS HAVE A DEDICATED PHONE NUMBER TO CALL AND TALK TO A LIVE TECHNICAL PERSON.
- EXTENDED BUSINESS HOURS OF 7AM TO 6PM.
- 24/7/365 EMERGENCY SUPPORT AVAILABLE.\*

\* NOT INCLUDED WITH AGREEMENT UNLESS CTS IS DIRECTLY RESPONSIBLE FOR CAUSING THE EMERGENCY.

4



## WHAT SERVICES ARE INCLUDED?

**Unlimited On-Site  
and Remote  
Support\***

**Patch Management**

**Network Monitoring**

**Server/Workstation  
Monitoring**

**Managed Firewall**

**Managed Backup**

**Managed Endpoint  
Protection**

**Microsoft 365**

**Email Protection**

\* Except Projects. PC installation and other similar day-to-day work not considered projects.

5



## WHAT MAKES CTS DIFFERENT?

- **WHEN WE SAY WE WANT TO BE YOUR BUSINESS PARTNER, WE MEAN IT.**
- **WE GENUINELY WANT TO HELP AND ALWAYS OPERATE WITH HONESTY AND INTEGRITY.**
- **STANDARDIZED CONFIGURATION AND REVIEW PROCESS ENSURES BEST PRACTICES.**
- **OUR GOAL IS TO SOLVE YOUR PROBLEM, NOT JUST SELL YOU SOMETHING.**
- **SOME WILL OFFER TO DO IT FOR LESS, WHEN REALLY, THEY ARE JUST DOING LESS.**
- **OUR ENTIRE ORGANIZATION IS BUILT ON OUR CORE VALUE OF DOING IT RIGHT.**
- **WE ARE NOT IMMUNE TO MISTAKES, AND MUST ALWAYS RESPECT THE CLIENT'S BUDGET, BUT WE WILL NOT OFFER AN INCORRECT OR INCOMPLETE SOLUTION, NOR WILL WE TAKE THE EASY WAY OUT.**

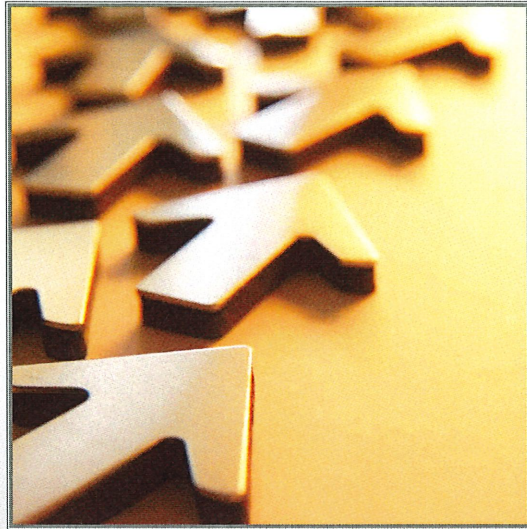
6



## HOW DOES IT WORK?

WE HAVE A 5-STEP PROCESS TO CONTINUOUSLY IMPROVE SECURITY, USER EXPERIENCE, AND USER PRODUCTIVITY.

1. DISCOVER
2. DEPLOY
3. STABILIZE
4. ANALYZE
5. IMPROVE



7

## DISCOVER



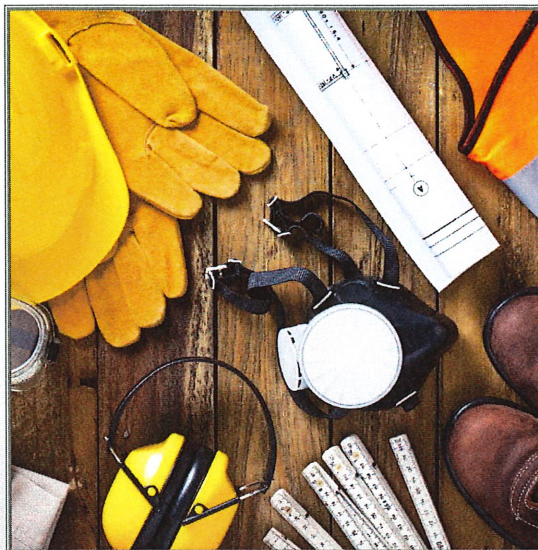
- CREATE BASELINE DOCUMENTATION OF THE ENVIRONMENT.
  - ASSET INVENTORY
  - APPLICATIONS
  - CABLING AND NETWORKING
  - COMPLIANCE OBLIGATIONS
  - EXISTING SECURITY CONTROLS
  - PAIN POINTS

8



## DEPLOY

- **INSTALL AND CONFIGURE CORE TOOLS AND SERVICES.**
  - **MICROSOFT 365**
  - **EMAIL PROTECTION**
  - **MANAGED BACKUP**
  - **MANAGED FIREWALL**
  - **ENDPOINT PROTECTION**
  - **NETWORK MONITORING**
  - **SERVER/WORKSTATION MONITORING**
  - **PATCH MANAGEMENT AND MAINTENANCE WINDOWS**



9

## STABLIZE

- **IMPLEMENT BASIC CONTROLS**
  - **USER AND ADMINISTRATIVE ACCOUNT CLEAN UP**
  - **PASSWORD POLICIES**
  - **MULTI-FACTOR AUTHENTICATION**
  - **AUTOMATIC SCREENLOCK**
  - **AUDIT LOGGING**
  - **DEVICE ENCRYPTION**
  - **PERMISSIONS**
  - **SHADOW IT**
  - **NETWORK SEGMENTATION**
  - **MICROSOFT 365 SECURITY**
  - **LEAST FUNCTIONALITY AND LEAST PRIVILEGE**



10



# ANALYZE

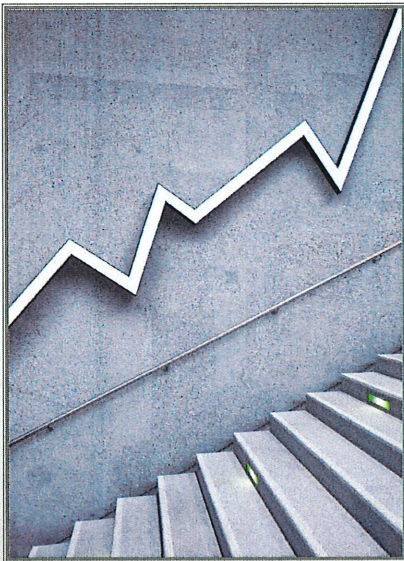
- **COMPREHENSIVE ASSESSMENT**
  - PERMISSIONS
  - ACTIVE USERS
  - MICROSOFT 365 SECURE SCORE
  - HARDWARE LIFECYCLE
  - LINE OF BUSINESS APPLICATIONS
  - 3<sup>RD</sup> PARTY VENDORS
  - WEBSITE
  - NETWORK DESIGN
  - CONFERENCE ROOMS
  - PHYSICAL SECURITY
  - OUTSTANDING ISSUES
  - GENERAL IT HYGIENE
  - POLICY AND PROCEDURE



11

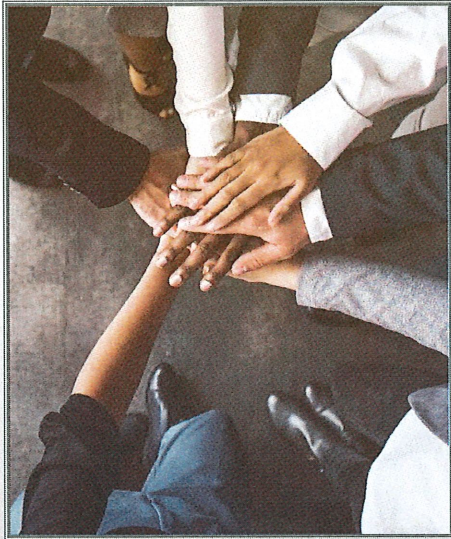
# IMPROVE

- **IMPLEMENT A PLAN FOR CONTINUOUS IMPROVEMENT**
  - EXECUTE AND TRACK TECHNOLOGY ROADMAP
  - CONTINUOUS MONITORING
  - QUARTERLY AND ANNUAL MAINTENANCE
  - APPLICATION LIFECYCLE MANAGEMENT
  - CHANGE MANAGEMENT
  - RESPONSIVE SUPPORT



12





## **WELCOME TO CTS VIP**

- **OUR PROCESS HAS BEEN PROVEN TO IMPROVE SECURITY, USER EXPERIENCE, AND USER PRODUCTIVITY FOR DOZENS OF ORGANIZATIONS.**
- **WE ARE HAPPY TO PROVIDE REFERENCES IF DESIRED.**
- **WE LOOK FORWARD TO WORKING WITH YOU AND APPRECIATE YOUR TIME!**

LE CENTER  
MUNICIPAL LIQUOR STORE

September 2023 Sales	\$111,912.89
September 2022 Sales	\$96,791.71
Increased	\$15,121.18
August Gambling	\$10,049.31
September C and N Sales	\$618.41

**Revenue Sources September 2023**

Beer	\$16,881.65
Offsale Beer	\$54,826.92
Liquor	\$9,019.18
Offsale Liquor	\$21,235.37
Wine	\$95.94
Offsale Wine	\$3,382.80
Food	\$1,864.45

**September Recap**

- Live music by Sohmer for our annual Vikings party.
- We catered beer, wine and liquor for St. Mary's block party and a wedding.
- Football Season = New T.V.
  - BIG10 network
- Live music by Sean Benz
- 75<sup>th</sup> anniversary party
  - Live music by Gary West
  - Food and drink specials
- New Stove for Apartment Two
- Awning and brick were power washed and cleaned, protected, etc.
- Schwikert's replaced one AC fan blade

### **October Events**

- Live music by Lukas Graff for Becky's 10-year anniversary party on Saturday, October 7<sup>th</sup>
- Dart league starts on October 10<sup>th</sup>. We have four teams.
  - We rearranged our dart boards and tables for a new look.
- Karaoke by Sohmer on Sunday, October 15<sup>th</sup>
- Pfeiffer tournament on Saturday, October 21<sup>st</sup>
- Hotdish contest on Sunday, October 22<sup>nd</sup>
- Live Music by Shenanigans on Saturday, October 28<sup>th</sup> for our Halloween bash
- Potluck party on Sunday, October 29<sup>th</sup>

### **Save the Date**

- Monday, April 1<sup>st</sup> will be Fools in the Alley with live music by Gary West in the back parking lot of the Muni.

## Municipal Liquor Store Receipts

	On Sale	Off Sale	Misc	Food	Int./ Fire Dépt/ Comm	Total (- sales tax)
Jan-21	13,619	67,984	2,588	795	45	85,031
Feb	17,822	54,258	2,685	884	4515	80,164
March	22,669	62,485	3,539	1466	5205	95,364
April	19,552	65,529	3,880	1236	8252	98,449
May	19,657	78,897	4,901	1229	8615	113,299
June	15,328	75,276	4,563	847	7099	103,113
July	17,186	76,231	4,903	1104	6544	105,968
Aug	15,666	69,051	5,694	945	6903	98,159
Sept	16,136	67,203	3,575	2570	7178	96,662
Oct	22,221	62,746	2,904	1471	7128	96,470
Nov	25,359	57,711	2,144	1481	7819	94,514
Dec	25,670	68,344	3,459	1347	6547	105,367
Jan-20	25,628	53,141	1,362	1680	9956	91,767
Feb	22,668	49,976	1,995	1544	746	76,929
March	26,341	51,728	2,468	1937	17127	99,601
April	24,521	56,262	3,611	1385	7359	93,138
May	17,332	70,238	3,624	1115	5364	97,673
June	19,454	74,576	6,996	1694	6588	109,308
July	19,210	78,718	3,769	2381	5696	109,774
Aug	18,816	72,167	2,185	1279	6099	100,546
Sept.	20,799	70,506	3,523	1366	8872	105,066
Oct	25,619	63,515	4,639	1473	7186	102,433
Nov	25,788	60,431	2,206	1535	6499	96,459
Dec	26,754	74,878	3,525	1809	7874	114,840
Jan-23	27,088	53,867	2,507	1587	6934	91,983
Feb	26,361	55,323	2,211	1424	8744	94,063
March	35,736	58,014	2,594	1710	11728	109,782
April	28,920	60,587	3,356	1437	6295	100,595
May	21,083	76,297	3,572	1472	9529	111,953
June	19,781	77,747	4,674	1442	7966	111,610
July	20,299	79,489	5,614	1480	8031	114,913
Aug	23,025	67,780	4,452	1712	8483	105,452
Sept.	23,874	68,229	11282	1864	10049	115,298

**CITY OF LE CENTER  
RESOLUTION NO. 2023CC**

**A RESOLUTION APPROVING MEMBERSHIP TO THE MINNESOTA ASSOCIATION  
OF SMALL CITIES**

**WHEREAS**, the City of Le Center recognizes the importance of participating in professional organizations and associations that promote the best interests of municipalities; and

**WHEREAS**, Minnesota Association of Small Cities is a well-established and respected association dedicated to advancing the interests of local governments with populations under 5,000 and providing valuable resources, advocacy, and networking opportunities to its members; and

**WHEREAS**, membership in Minnesota Association of Small Cities offers numerous benefits, including access to educational programs, networking events, legislative support, and valuable resources that can enhance the effectiveness of the City's local government operations; and

**WHEREAS**, the City Council of the City of Le Center has thoroughly reviewed the benefits and potential costs associated with membership; and

**WHEREAS**, the City Administrator and City Council have recommended that the City of Le Center become a member of the Minnesota Association of Small Cities to take advantage of the resources and opportunities it offers; and

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF  
LE CENTER, MINNESOTA AS FOLLOWS:**

- 1) The City of Le Center hereby approves membership in Minnesota Association of Small Cities and authorizes the expenditure of funds necessary to cover the membership dues and any associated costs.
- 2) The City Administrator is hereby authorized and directed to take all necessary steps to execute the membership agreement and to provide any information or documentation required by the Minnesota Association of Small Cities to complete the membership.
- 3) The City Administrator and relevant city staff are directed to actively participate in activities, programs, and events and to take full advantage of the resources and benefits offered by the association.

Adopted by the City Council of Le Center, Minnesota this 10<sup>th</sup> day of October 2023.

---

Christian Harmeyer, Mayor

Attest:

---

Dan Evans, City Administrator



## Earned Sick and Safe Time

1

## Earned Sick and Safe Time (ESST)

- ▶ All Minnesota Employers
  - ▶ One of More Employees
- ▶ Includes all Cities, Townships, and Counties
- ▶ No small employer/local jurisdiction exemption
- ▶ Temp staff hired through a staffing agency would be an employee of the staffing agency not the Jurisdiction.

Minn. Stat. § 181.9445, Subd 6

2



## Eligible Uses of ESST

- ▶ Three Buckets of Types of Leave under ESST
  - ▶ Illness
  - ▶ Safety
  - ▶ Closure
- ▶ The employee or family member's mental or physical illness, treatment or preventive care; (*illness*)
- ▶ The employee or family member's absence due to domestic abuse, sexual assault or stalking; (*safety*)
- ▶ Closure of the employee's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; (*closure*) and
- ▶ When determined by a health authority or health care professional that the employee or family member is at risk of infecting others with a communicable disease. (*illness*)

*Minn. Stat. §181.9447. Section 6, subd 1*

3

## Safety Leave Uses

- ▶ Absences due to abuse, sexual assault, or stalking are:
  - ▶ Seek medical attention related to physical or psychological injury or disability;
  - ▶ Obtain services from a victim services organization;
  - ▶ Obtain psychological or other counseling;
  - ▶ Seek relocation or steps to secure an existing home due to domestic abuse, sexual assault, or stalking;
  - ▶ Seek legal advice or take legal action, including preparing for or participating in any civil or criminal legal proceeding related to or resulting from domestic abuse, sexual assault, or stalking;

*Minn. Stat. §181.9447. Section 6, subd 1*

4

## Family Member Defined

- ▶ **EE child**, including foster child, adult child, legal ward, child for whom the employee is legal guardian or child to whom the employee stands or stood in loco parentis;
- ▶ **EE spouse, or registered domestic partner**;
- ▶ **EE sibling**, step sibling or foster sibling;
- ▶ **EE biological, adoptive or foster parent**, stepparent or a person who stood in loco parentis when the employee was a minor child;
- ▶ **EE grandchild**, foster grandchild or step grandchild;
- ▶ **EE grandparent** or step grandparent;
- ▶ A child of a sibling of the employee (**niece, nephew**);
- ▶ A sibling of the parents of the employee (**aunts, uncles**);
- ▶ A **child-in-law** or sibling-in-law;
- ▶ Any of the above family members of a spouse or registered domestic partner.
- ▶ Any other individual related by blood or whose close association with the employee is the equivalent of a family relationship.
- ▶ **Up to one individual annually designated by the employee**

*Minn. Stat. § 181.9445, Subd 7*

5

## Who is Eligible for ESST

- ▶ Any employee who performs work for the jurisdiction for at least 80 hours in a year.
  - ▶ Full time,
  - ▶ Part time,
  - ▶ Seasonal,
  - ▶ Temporary
  - ▶ Elected Officials
  - ▶ POC Firefighters
  - ▶ Election Judges
- ▶ Independent Contractors are excluded

*Minn. Stat. § 181.9445, Subd. 5*

6

## How Much ESST can employees earn?

*The law sets as a minimum:*

- ▶ One hour of ESST for every 30 hours worked (actual work time)
- ▶ Exempt employees are deemed to work 40 hours per week
- ▶ Accrue up to a maximum of 48 hours per year
- ▶ After working 80 hours for the employer
- ▶ Accrual is backdated to the first day of employment
- ▶ Hourly rate of ESST= same rate an EE earns from employment
- ▶ Employees may use ESST as it is accrued

*Minn. Stat. §181.9446*

*Minn. Stat. 181.9445, Subd 4*

7

## Accrual Methods

1. **Accrue as earned**
  - ▶ 1-hour ESST added to bank for every 30 hours worked
  - ▶ 48 hours ESST max earned per year
  - ▶ Carry over unused ESST balance (**no payout**)
  - ▶ Unused ESST must not exceed 80 hours at any time
2. **Front Load 48 hours**
  - ▶ Employer provides 48 hours ESST for the year
  - ▶ **Payout** unused ESST at the end of the accrual year
3. **Front load 80 hours** Employer provides 80 hours ESST for the year
  - ▶ **No payout** of unused ESST at the end of the accrual year

*Minn. Stat. § 181.9446 (b)(1-2)*

8



## Using ESST

- ▶ **May be used in the smallest increment of time tracked by the payroll system** (provided such increment is not more than four hours)
- ▶ Nothing in the law prohibits an employer from creating a policy requiring that an employee use ESST first for qualifying absences

*Minn. Stat. § 181.9447, Subd 5*

9

## Pay and Benefits While Utilizing ESST

- ▶ Must maintain health care coverage as if the employee was not using ESST provided the employee continues to pay the normal employee share of the cost.
- ▶ Employees returning from ESST leave
  - ▶ Must be returned to the **same or comparable position**
  - ▶ **Same rate of pay** as when the leave commenced
  - ▶ Receives any **automatic pay scale adjustments** that occurred during the ESST leave period
  - ▶ **Retains leave benefits and seniority** as if there had been no interruption in services (as long as this coincides with labor agreements in place)

*Minn. Stat. § 181.9441 Subd. 7*

10

## Defining a Year Under ESST

- ▶ Employers are required to define the year for purposes of ESST.
- ▶ **Year** - “means a regular and consecutive 12-month period, as determined by an employer and clearly communicated to each employee of that employer”.
- ▶ The **employer must clearly communicate** to employees how the year is calculated.

*Minn. Stat. § 181.9445 Subd. 11*

11

## Reinstatement for Rehires

- ▶ When there is a separation and the employee is rehired within 180 days by the same employer, then the previously accrued but unused ESST hours must be reinstated.

*Minn. Stat. 181.9448, Subd 2*

12

## Notice of ESST leave

- ▶ Employer may require notice of the need for use.
  - ▶ If foreseeable, advance notice requirement no more than 7 days.
  - ▶ If unforeseeable, soon as practicable.
- ▶ Written policy containing reasonable procedures for providing notice.

*Minn. Stat. § 181.9447, Subd 2*

13

## Documentation of Leave

- ▶ When leave is more than three (3) days;
  - ▶ Employer may require reasonable documentation
    - ▶ Medical
      - ▶ Signed statement by a health care professional
      - ▶ Written statement from employee indicating the use and the leave time is a qualifying purpose.
    - ▶ Safety Leave
      - ▶ Court record, document from service organization, attorney, police officer, counselor.
    - ▶ Closure
      - ▶ Written statement from employee indicating the use and the leave time is a qualifying purpose.
  - ▶ In any case the employer can not require disclosure of details related to the employee's request.
  - ▶ Written Statements maybe written in the employees first language and need not be notarized.

*Minn. Stat. 181.9447, Subd 3*

14

## Replacement Worker

- ▶ An employer may not require as a condition of an employee using ESST, that the employee seek or find a replacement worker to cover the hours the employee uses as earned sick and safe time.

*Minn. Stat. § 181.9447, Subd. 4*

15

## Retaliation Prohibited

- ▶ An employer shall not discipline, discharge, penalize or interfere with, threaten, restrain, coerce, or otherwise retaliate or discriminate an **employee's right to use ESST**.
- ▶ No counting ESST absences as points against employee in any attendance system
- ▶ It is **unlawful** to report or threaten to report citizenship or immigration status
- ▶ Employees don't need to explicitly refer to the ESST Act to be protected from retaliation.

*Minn. Stat. § 181.9447, Subd. 6*

16



## Confidentiality of Records

- ▶ Employers must keep information obtained to facilitate the administration of ESST **confidential**, medical certifications, histories and documents information pertaining to domestic abuse, sexual assault or stalking, and any statement from the employee about the need for leave.
- ▶ Medical records should be **maintained confidentially and apart from personnel files.**
- ▶ Per the statute, **employees may request the city to destroy or return records under Earned Sick and Safe Time that are older than three years prior to the current calendar.**

*Minn. Stat. § 181.9447, Subd. 11*

17

## Employer Notifications

- ▶ **Employers must give notice to all employees that:**
  - ▶ they are entitled to ESST time
  - ▶ the amount of ESST
  - ▶ A definition of what constitutes the accrual year
  - ▶ Terms of use
  - ▶ Notice that retaliation is prohibited
  - ▶ Notice that each employee has the right to file a complaint if denied ESST or is the victim of retaliation for using or requesting ESST
- ▶ **The Department of Labor and Industry will prepare a uniform employee notice form for employers to use.** Employers may create their own notice form that includes all the required information.
- ▶ Provide employees with a notice by **Jan. 1, 2024—or at the start of employment, whichever is later**—in English and in an employee's primary language if that is not English.

*Minn. Stat. § 181.9447, Subd. 9*

18



## Employer Notifications

- ▶ Total number of ESST hours accrued and available for use, as well as the total number of ESST hours used, on **earnings statements** provided to employees at the end of each pay period.

BENEFITS	Used	Available
Vacation	8.00	53.51
Sick	8.00	4.53
Unpaid time off	24.00	Unlimited

- ▶ You may need to set up a new pay code for tracking of hours used.
- ▶ Include an ESST notice in the **employee handbook**, if the employer has an employee handbook

*Minn. Stat. § 181.032 (b) (5) & (6)*

*Minn. Stat. § 181.9447, Subd. 9*

19

## Enforcement

- ▶ Employers who fail to submit required records to the Department of Labor and Industry **\$10,000 fine per violation.**
- ▶ Employees who allege the employer has violated this act have three years to commence action
- ▶ Employers are prohibited from knowingly contracting with an entity that has violated ESST within the last two years and has not cured their noncompliance.
- ▶ *Minn. Stat. § 177.27, Subd. 2*
- ▶ *Minn. Stat. § 177.50, Subds. 2 & 5*

20

## What's Next?

- ▶ Review your existing leave policies to determine needed changes.
- ▶ Connect with your payroll software vendor to set up the appropriate pay codes and tracking system to ensure it is reflected on your pay stubs.
- ▶ Decide whether which method of accrual option is best for your organization. Could be based on employee groups.
- ▶ Develop a ESST Policy and distribute to employees. (MVCOG can assist with policy creation)
- ▶ Watch for the sample Employee Notice from MN DLI.
- ▶ Determine if a staffing contingency plan may need to be established. (cross train, budget allocation, additional staff)

## CREDIT OPINION

26 September 2023



Send Your Feedback

### Contacts

Umar Farooq +1.312.706.9959  
 Associate Lead Analyst  
 umar.farooq@moodys.com

Alexandra J. +1.415.274.1754  
 Cimmiyotti  
 VP-Sr Credit Officer  
 alexandra.cimmiyotti@moodys.com

### CLIENT SERVICES

Americas 1-212-553-1653  
 Asia Pacific 852-3551-3077  
 Japan 81-3-5408-4100  
 EMEA 44-20-7772-5454

## City of Le Center, MN

### Update to credit analysis following upgrade

#### Summary

The [city of Le Center's \(A2\)](#) credit profile reflects its stabilized financial performance following years of improvement because of operating levy increases and prudent budgeting practices. The local economy is somewhat limited but has been stable and benefits from being the county seat of Le Sueur County. The city's leverage burden is manageable and in line with similar rated peers.

On Monday, September 25, 2023, we upgraded the city's issuer and GOULT rating to A2 from A3.

#### Credit strengths

- » Strong and stable financial position

#### Credit challenges

- » Somewhat limited local economy with average resident wealth and income levels
- » Smaller scale of operations which can lead to fluctuations in reserves/liquidity

#### Rating outlook

Moody's does not typically assign outlooks to local governments with this amount of debt outstanding.

#### Factors that could lead to an upgrade

- » Expansion and diversification of local economy
- » Further bolstering of operating liquidity and reserves

#### Factors that could lead to a downgrade

- » Material declines in reserves and liquidity
- » Substantial increase in the city's debt or pension burden



## Key indicators

Exhibit 1

### Le Center (City of) MN

	2019	2020	2021	2022	A Medians
<b>Economy</b>					
Resident income ratio (%)	84.4%	80.1%	85.1%	N/A	86.2%
Full Value (\$000)	\$151,658	\$151,064	\$164,436	\$183,669	\$710,587
Population	2,475	2,651	2,562	N/A	9,809
Full value per capita (\$)	\$61,276	\$56,984	\$64,183	N/A	\$64,697
Economic growth metric (%)	N/A	-0.6%	-0.6%	N/A	-0.9%
<b>Financial Performance</b>					
Revenue (\$000)	\$4,566	\$4,919	\$5,041	\$5,306	\$21,142
Available fund balance (\$000)	\$3,107	\$2,899	\$2,873	\$3,738	\$8,496
Net unrestricted cash (\$000)	\$3,862	\$6,291	\$4,337	\$4,169	\$11,027
Available fund balance ratio (%)	68.0%	58.9%	57.0%	70.5%	40.6%
Liquidity ratio (%)	84.6%	127.9%	86.0%	78.6%	52.2%
<b>Leverage</b>					
Debt (\$000)	\$9,661	\$13,258	\$12,299	\$11,152	\$17,628
Adjusted net pension liabilities (\$000)	\$3,485	\$4,348	\$6,021	\$2,935	\$24,236
Adjusted net OPEB liabilities (\$000)	\$0	\$0	\$0	\$0	\$1,376
Other long-term liabilities (\$000)	\$120	\$132	\$121	\$108	\$625
Long-term liabilities ratio (%)	290.5%	360.6%	365.9%	267.5%	277.1%
<b>Fixed costs</b>					
Implied debt service (\$000)	\$763	\$704	\$949	\$863	\$1,254
Pension tread water contribution (\$000)	\$76	\$75	\$78	\$82	\$645
OPEB contributions (\$000)	\$0	\$0	\$0	\$0	\$46
Implied cost of other long-term liabilities (\$000)	\$8	\$9	\$9	\$9	\$44
Fixed-costs ratio (%)	18.6%	16.0%	20.6%	18.0%	13.1%

For definitions of the metrics in the table above please refer to the [US Cities and Counties Methodology](#) or see the Glossary in the Appendix below. Metrics represented as N/A indicate the data were not available at the time of publication. The medians come from our most recently published [US Cities and Counties Median Report](#). The Economic Growth metric cited above compares the five-year CAGR of real GDP for Minneapolis-St. Paul-Bloomington, MN-WI Metropolitan Statistical Area to the five-year CAGR of real GDP for the US.

Sources: US Census Bureau, Le Center (City of) MN's financial statements and Moody's Investors Service, US Bureau of Economic Analysis

## Profile

Le Center is located roughly 50 miles southwest of the [Minneapolis](#) (Aa1 stable)-[St. Paul](#) (Aa1 stable) metropolitan area and serves as the seat of Le Sueur County. The city covers 1.5 square miles and provides a range of services, including public safety and municipal utilities, to approximately 2,500 residents.

## Detailed credit considerations

Le Center, MN benefits from strong reserves and liquidity following the implementation of a long-term financial plan in fiscal 2013 to address years of operational imbalance that left reserves depleted. The local economy is limited but stable because of strong manufacturing and government services presence. The city's leverage burden is manageable as lower pension liabilities offset its recent debt issuances.

In fiscal 2023 (year-end Dec 31), management projects a modest increase in available fund balance as a small decline in general fund balance will be offset by an increase in business-type activities. The city is continuing its trend of raising its operating levy (inclusive of debt service) by around 11% in both fiscal 2023 and 2024. The plan is to transfer a portion of the gains to the capital improvement fund on an annual basis. Meanwhile, the city will begin to increase water and sewer rates for the first time in a decade. Water rates will go up by 35% and sewer rates by 14% in fiscal 2023, before gradually declining in percentage increase over the next five years. The city does not have any plans to issue debt over the next five years. In 2032, a capital project is planned between the city and county for an estimated total of \$4 million. The county will pay for a majority of the project and city will be able to absorb any costs associated

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moody.com> for the most updated credit rating action information and rating history.

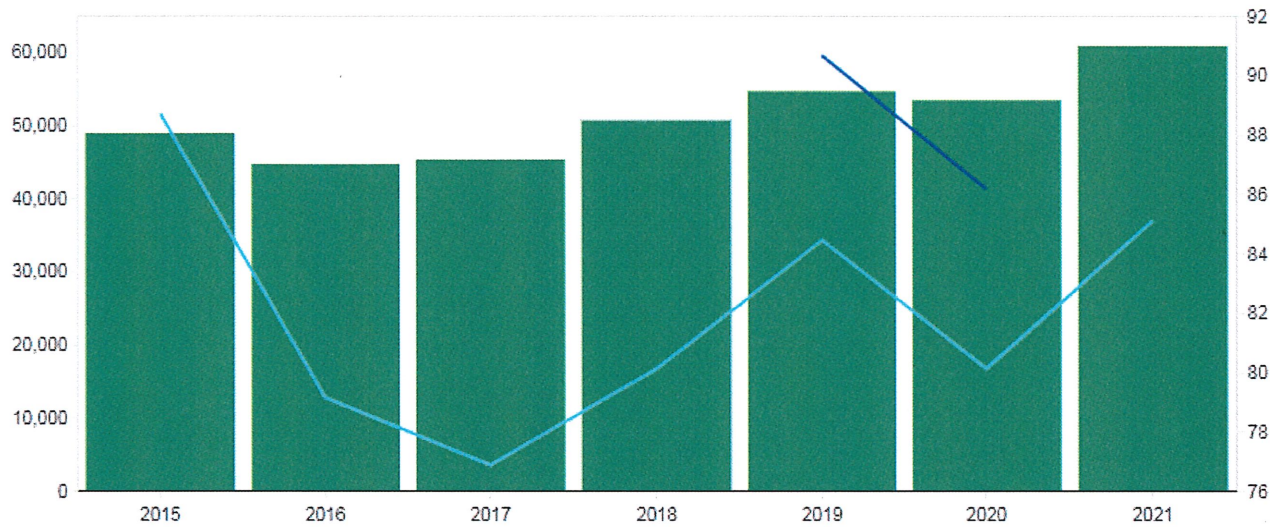
with it because of built up funds within capital improvement. Also, the city has shown a willingness to raise its tax levy or utility rates in order to plan for projects and have flexibility to move funds where needed.

## Economy

Exhibit 2

### Resident Income

■ Median household income (\$) — Resident income ratio (%) — A median resident income ratio (%)



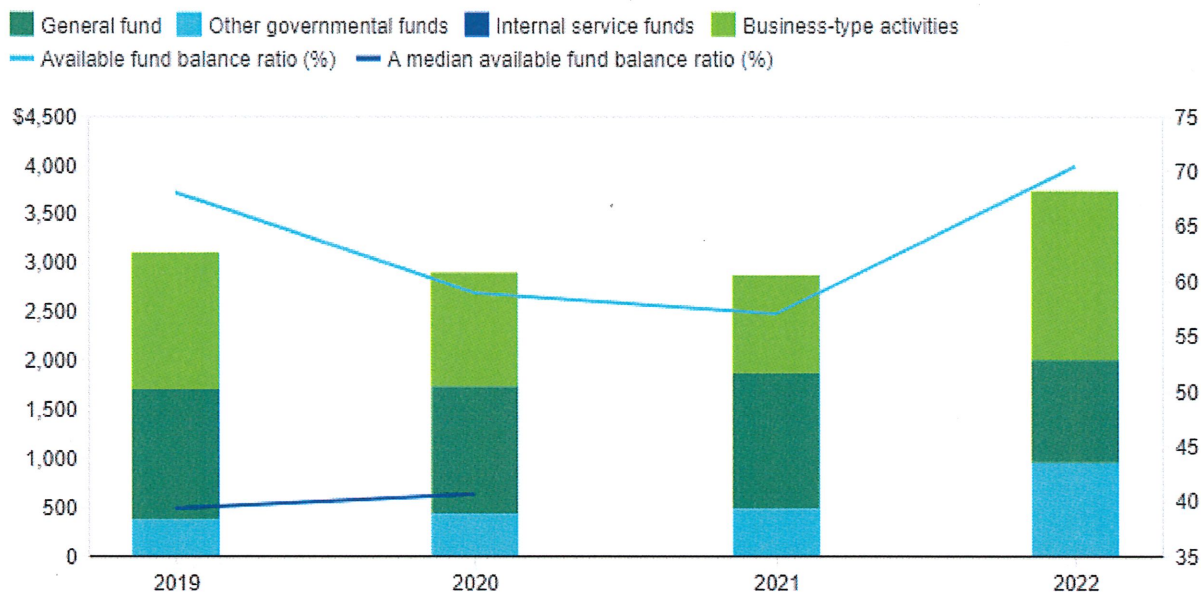
Source: Moody's Investors Service



## Financial Operations

Exhibit 3

### Available fund balance and net unrestricted assets



Source: Moody's Investors Service

## ESG considerations

### Environmental

Environmental risks do not factor materially into the city's credit profile. Moody's ESG Solutions indicates that Le Center has relatively high exposure to heat stress and extreme rainfall compared to other cities nationally.

### Social

Social considerations include the city's population which has been relatively stable over the last decade. The median age of residents is 35 years, which is 3 years younger than the nation. While the city is on the edge of commutable distance from the Twin Cities, the county's office is within city limits and is the largest employer in the county.

### Governance

Le Center is governed by a mayor and four-member city council. The city has no formal fund balance policy, though management informally targets maintaining 40% of expenditures in the general fund. The city implemented a long-range financial plan in 2013 which has supported a return to fiscal stability.

## Rating methodology and scorecard factors

The US Cities and Counties Rating Methodology includes a scorecard, which summarizes the rating factors generally most important to city and county credit profiles. Because the scorecard is a summary, and may not include every consideration in the credit analysis for a specific issuer, a scorecard-indicated outcome may or may not map closely to the actual rating assigned.

The assigned rating is two notches away from the scorecard-indicated outcome primarily because of the city's limited local economy and small size that compare closer to similar rated cities across the nation.

Exhibit 4

### Le Center (City of) MN

	Measure	Weight	Score
<b>Economy</b>			
Resident income ratio	85.1%	10.0%	A
Full value per capita	79,889	10.0%	A
Economic growth metric	-0.6%	10.0%	Aa
<b>Financial Performance</b>			
Available fund balance ratio	70.5%	20.0%	Aaa
Liquidity ratio	78.6%	10.0%	Aaa
<b>Institutional Framework</b>			
Institutional Framework	Aaa	10.0%	Aaa
<b>Leverage</b>			
Long-term liabilities ratio	267.5%	20.0%	A
Fixed-costs ratio	18.0%	10.0%	A
<b>Notching factors</b>			
Limited scale of operations	-0.5		
Scorecard-Indicated Outcome			Aa3
<b>Assigned Rating</b>			<b>A2</b>

The complete list of outstanding ratings assigned to the Le Center (City of) MN is available on their [issuer page](#). Details on the current ESG scores assigned to the Le Center (City of) MN are available on their [ESGView page](#).

Sources: US Census Bureau, Le Center (City of) MN's financial statements and Moody's Investors Service