



City of Lake St. Croix Beach
City Hall
16455 20th Street South
Lake St. Croix Beach, MN 55043

CITY COUNCIL MEETING
January 12, 2026
6.00PM

Topic: City Council

Join Zoom Meeting

<https://us02web.zoom.us/j/9924417375?pwd=dmJGMXgzMmFMSzZGNWptaUNUclg4Zz09>

Meeting ID: 992 441 7375

Passcode: 5vh1rw

If calling in by phone to zoom

+1 312 626 6799 US (Chicago)

Meeting ID: 992 441 7375

Passcode: 502054

City Council Agenda

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

____ Mayor McCarthy
____ Council Member Bluesky
____ Council Member Burger
____ Council Member Freppert
____ Council Member Schneider

4. APPROVE AGENDA

A. Approval of the Agenda for the City Council Meeting January 12, 2026

Motion _____ Second _____

____ Mayor McCarthy
____ Council Member Bluesky
____ Council Member Burger
____ Council Member Freppert
____ Council Member Schneider

5. CONSENT AGENDA

All items on the Consent Agenda will be approved with one vote. If a council member wishes to pull any item from the Consent Agenda that item will be placed at the end of the agenda for discussion and a vote.

- A. Approval of the Minutes for the City Council Meeting of December 15th, 2025.
- B. City Accountant Report

1. State of Operations November, 2025
2. Claims to be Approved – January 12th, 2026

Motion to approve consent agenda for January 12th, 2026

6. PUBLIC INPUT

Residents may share their comments or concerns on any issue that is a responsibility or function of the Lake St. Croix Beach City Council, whether the issue is on the agenda or not. The Council Chair will request your full name and address and you can then present your comments. Presentations are to be no more than 3 minutes and there will be no personal attacks.

7. PUBLIC SAFETY REPORTS

- A. Law Enforcement.
- B. Emergency Response and Fire.
- C. Animal Control

8. CITY STAFF REPORTS

- A. City Engineer Parotti
- B. City Attorney Benson
- C. Administration - City Clerk Ashby
 - I. 2026 Fee Schedule
 - II. Audit 2025 Update
 - III. Comcast Contract Renewal
- D. Building Permit Activity

9. NEW BUSINESS

- A. Resolution # 2026-01-01 – to adopt a Minnesota Paid Leave Law Policy and to adopt a Meal and Rest Break Policy.

B. Set Meeting Dates for 2026.

C. Assign 2026 Council Member Duties and Responsibilities.

Motion _____ **Second** _____
_____Mayor McCarthy
_____Council Member Bluesky
_____Council Member Burger

Council Member Freppert
 Council Member Schneider

D. 2026 Commissions and Committees.

Motion **Second**
 Mayor McCarthy
 Council Member Bluesky
 Council Member Burger
 Council Member Freppert
 Council Member Schneider

E. Riverbluff Accounting Agreement – Transitional services

Motion **Second**
 Mayor McCarthy
 Council Member Bluesky
 Council Member Burger
 Council Member Freppert
 Council Member Schneider

10. OLD BUSINESS – none

11. COUNCIL REPORTS AND REQUESTS

Council Member Bluesky
Council Member Burger
Council Member Freppert
Council Member Schneider
Mayor McCarthy

12. ADJOURN



City of Lake St. Croix Beach
City Hall
16455 20th Street South
Lake St. Croix Beach, MN 55043

TRUTH IN TAXATION MEETING
CITY COUNCIL MEETING
December 15, 2025
6.00PM

MINUTES

Topic: City Council
Join Zoom Meeting
Meeting ID: 992 441 7375
Passcode: 5vh1rw

If calling in by phone to zoom
+1 312 626 6799 US (Chicago)
Meeting ID: 992 441 7375
Passcode: 502054

Due to technical difficulties with Zoom, Mayor Tom McCarthy attended the meeting via Zoom but was not able to be seen on the video screen. Therefore, in accordance with Statute 13D.02, Mayor McCarthy was not able to vote during this meeting. However, he was able to make comments throughout the meeting.

Truth in Taxation - Called to order at 6.09pm

Lake St. Croix Beach will hold their 2026 Budget and Tax Hearing at 6:00pm prior to the Regular City Council Meeting. The hearing is an opportunity for the public to ask questions and provide feedback regarding the proposed budget.

Public Comments: Bonnie Markham, address withheld, wants to see more accountability for financial management by city council.

Truth in Taxation Meeting closed at 6.12pm

City Council Meeting

1. CALL TO ORDER - 6:12pm

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

<input type="checkbox"/> Ab	Mayor McCarthy
<input type="checkbox"/> P	Council Member Bluesky
<input type="checkbox"/> P	Council Member Burger
<input type="checkbox"/> P	Council Member Freppert
<input type="checkbox"/> P	Council Member Schneider

Motion passed 4:0:1ab

4. APPROVE AGENDA

A. Approval of the Agenda for the City Council Meeting December 15, 2025
 Council Member Bluesky made a motion to approve the agenda as presented.
 Motion seconded by Council Member Schneider

<input type="checkbox"/> Ab	Mayor McCarthy
<input type="checkbox"/> A	Council Member Bluesky
<input type="checkbox"/> A	Council Member Burger
<input type="checkbox"/> A	Council Member Freppert
<input type="checkbox"/> A	Council Member Schneider

Motion passed 4:0:1ab

5. CONSENT AGENDA

All items on the Consent Agenda will be approved with one vote. If a council member wishes to pull any item from the Consent Agenda that item will be placed at the end of the agenda for discussion and a vote.

A. Approval of the Minutes for the City Council Meeting of November 17th, 2025.

B. City Accountant Report

1. State of Operations October, 2025
2. Claims to be Approved – December 15th, 2025

Council Member Schneider made a motion to approve the consent agenda as presented. Motion seconded by Council Member Burger.

Ab Mayor McCarthy
 A Council Member Bluesky
 A Council Member Burger
 A Council Member Freppert
 A Council Member Schneider

Motion passed 4:0:1ab

6. Resolution 2025-12-1 to approve the increase of \$425 to the proposed Benefit Level of the Lower St. Croix Valley Fire Relief Association

Kevin Malicheck, Treasurer of the Lower St. Croix Valley Fire Relief Association, gave a quick update: funding ration is now at 125%.

Council Member Bluesky made a motion to approve the increase of \$425 to the proposed Benefit Level of the Lower ST. Croix Valley Fire Relief Association. Motion seconded by Council Member Schneider

Ab Mayor McCarthy
 A Council Member Bluesky
 A Council Member Burger
 A Council Member Freppert
 A Council Member Schneider

Motion passed 4:0:1ab

Mike Cruz: Gave update on the Pancake Breakfast. Over 600 people were served and community donated over 543 lbs of food to the food shelf. Thanks to the community for an awesome turnout.

7. PUBLIC INPUT

Residents may share their comments or concerns on any issue that is a responsibility or function of the Lake St. Croix Beach City Council, whether the issue is on the agenda or not. The Council Chair will request your full name and address and you can then present your comments. Presentations are to be no more than 3 minutes and there will be no personal attacks.

Cindie Reiter, 16560 7th Street.

- Has not seen 2024 Audit. City Clerk Ashby stated that this Audit was completed and would get a copy to Ms. Reiter.
- Mentioned that council members
- Update on the threat of a lawsuit
- FRA

Dawn Bulera, 16777 16th St. S

- Appreciated minutes having more detail.
- Would like to have Public Comments moved to before the Consent Agenda so that public can bring forward any concerns prior to motion to approve consent agenda.

- Letter to Mayor and City Council Members. Ms. Bulera read her letter in full for the record. She has concerns about the Mayor being away from the city for extended periods.

8. PUBLIC SAFETY REPORTS

- A. Law Enforcement - 14 incidents, 6 local area checks and 114 total LSV contract incidents.
- B. Emergency Response and Fire – 28 runs in November, 3 to LSCB, 2025 YTD 531 runs.
- C. Animal Control – no pickups this month.

9. CITY STAFF REPORTS

A. City Engineer Parotti

- I. Valley Branch Watershed District 2026-2035 Watershed Management Plan.
Draft of the plan is available to council and members of the public. It is also available on the Valley Branch Watershed District website. Currently in a 60-day review period, looking for comments from the public. Mr. Parotti explained how to find out which watershed district watershed management organization you are in. The main change in the plan is a focus on chlorides in the water, ie. salt used in snow and ice control.
- II. Lumen Update
Lumen reps came in to meet with staff and city Engineer regarding Telecom project - 95% complete as of November 24th. One quality control review had been carried out and another one due in Spring. Mr. Parotti went out with the Telecom rep to look at problem areas. Most areas had been addressed or were to be addressed in the spring. There is one property on Quebec that is an outlier and city staff will connect with telecom reps to discuss this issue.
City Clerk Ashby informed the Council that Quantum is the company having the fiber-optic work done to provide faster internet service throughout the city. People can go to q.com for more information on their services. This is the third internet provider in the city.
Mayor Tom asked for an update on the St. Mary's Point water hook-up issue. Mr. Dvorak's water connection was completed on November.

B. City Attorney Benson

- I. Litigation - Pocket Serve –CarlsonSV
City Attorney Benson spoke about the potential litigation against CarlsonSV. Benson gave an update on communications with the other party. She recommended doing a Pocket Serve. She explained what a Pocket Serve is and the potential cost to the city, potentially \$1,850. Benson made a recommendation to prepare a lawsuit and to serve it on CarlsonSV regarding a claim for misfiling the forms to County regarding Fiscal Disparity. This suit would be to pursue full cost of monies lost - \$172,000 over three years. Discussion was held that led to a motion as follows:

Council Member Schneider made a motion to direct city attorney to prepare a pocket serve for CarlsonSV. Motion seconded by Council Member Bluesky.

 Ab Mayor McCarthy
 A Council Member Bluesky
 A Council Member Burger
 A Council Member Freppert
 A Council Member Schneider

Motion passed 4:0:1ab

C. Administration - City Clerk Ashby

I. Resolution No. 2025-12-2 – Adopting Final Budgets and Final Property Tax Levies – 2026

City Clerk Ashby reviewed comments included in the Truth in Taxation Packet, provided by Mary Paul, City Accountant, showing where changes had been made to the proposed budget to reduce Property Tax Levies from the September figures.

Council Member Bluesky made a motion to adopt the Final Budgets and Final Property Tax Levies for 2026. Motion seconded by Council Member Burger.

Ab Mayor McCarthy
 A Council Member Bluesky
 A Council Member Burger
 A Council Member Freppert
 A Council Member Schneider

Motion passed 4:0:1ab

II. 5 City Alliance Meeting – December 17th 4:00pm

City Clerk Ashby brought this meeting to Council Members attention.

D. Building Permit Activity

10. NEW BUSINESS

City Hall Information Technology

I. CIT – 365 Migration: This company provides a service to bring all computer items under one umbrella within city hall. Coordinating all passwords, admin access, etc.

II. CIT – Managed Services with Unlimited Help Desk - \$500 monthly fee for ongoing support. This cost has been added into the budget.

III. MNIT Cyber Navigator – a cyber security support program to avoid any cyber attacks aimed at the city.

Council Member Bluesky made a motion to approve the CIT 365 Migration and CIT Managed Services costs with the understanding that City Attorney will review contracts before signing. Motion seconded by Council Member Schneider.

Ab Mayor McCarthy
 A Council Member Bluesky
 A Council Member Burger
 A Council Member Freppert
 A Council Member Schneider

Motion passed 4:0:1ab

Council Member Bluesky made a motion to approve the MNIT Cyber Security costs. Motion seconded by Council Member Schneider.

Ab Mayor McCarthy
 A Council Member Bluesky
 A Council Member Burger
 A Council Member Freppert
 A Council Member Schneider

Motion passed 4:0:1ab

11. OLD BUSINESS – none

12. COUNCIL REPORTS AND REQUESTS

Council Member Bluesky – Thanked City Clerk Ashby for her efforts.

Council Member Burger – Received anonymous letter about Taxes. Curious to know more about this. Council Member Bluesky said he had spoken with someone earlier in the year and that this group were looking for an administrative audit which would be an expense to taxpayers.

Council Member Freppert – Thanked City Clerk Ashby for her work at City Hall.

Council Member Schneider – Again, thanked City Clerk Ashby for her work and feels that communications are better and is happy with how City Hall is functioning. He got the same letter as Council Member Burger and feels that if this petition gets enough support that it should be given some attention. Also, people are doing a good job of plowing snow but stressed that it is illegal to blow/plow snow out into the streets. He will attend the 5Ccities Alliance meeting.

Mayor McCarthy – Received a letter from Mayors' group looking for support at State Level for funding for cities. He asked that Council Member Bluesky review the letter and approve signing if okay.

City Clerk Ashby had received a request from a resident who needed help with getting snow off her roof. Councilmember Schneider offered to help and was given residents address.

13. ADJOURN - 7:07pm

City of Lake St. Croix Beach

Financial Reports

Meeting Date: January 12, 2025

- A. Financial Snapshot: November 2025**
- B. Statement of Operations: November 2025**
- C. 2025 Recap – Street Improvement Fund**
- D. 2025 Recap - Bluffland Fund**
- E. 2025 Recap – Building & Land Fund**
- F. 2025 Recap – Parks thru December 2025**
- G. Claims to be Approved will be provided with the Council packet**

City of Lake St Croix Beach
Financial Snapshot November 2025

Fund #	Fund Description	Balance 12/31/23	Balance 12/31/24	Balance 10/31/25	Revenue Nov-25	Expense Nov-25	Transfers Nov-25	Balance 11/30/25	Nov-25	
									Net Income	2025 Budgeted Transfers
101 General Fund	\$245,415.36	\$205,221.35	\$122,522.61	\$11,525.83	\$32,002.43		\$102,046.01		(\$208,949.38)	\$0.00
250 Charitable Gaming Fund	\$12,706.48	\$13,369.37	\$4,730.79	\$15.33		\$4,746.12			\$15.33	
402 Street Improvement Fund	\$104,868.86	\$146,229.33	\$77,220.22	\$260.20		\$77,480.42			\$260.20	\$151,028.00
404 Pettit Park Imp Fund	\$5,792.68	\$407.74	\$3,175.93	\$10.23		\$3,186.16			\$10.23	\$1,000.00
405 Playground Imp Fund	\$15,937.15	\$9,218.92	\$9,858.13	\$31.89		\$9,890.02			\$31.89	\$1,000.00
410 Bluffland Fund	(\$79,021.71)	\$4,001.42	\$13,687.06	\$48.15		\$13,735.21			\$48.15	\$22,171.38
415 Building & Land Fund	\$25,616.46	\$3,527.11	\$3,322.35	\$10.82		\$3,333.17			\$10.82	\$0.00
450 LT Improvement Fund	\$140,433.22	\$129,010.34	\$81,147.36	\$280.08	\$5,213.95	\$76,213.49			(\$4,933.87)	\$33,750.00
Total Fund Balances	\$471,748.50	\$511,985.56	\$315,664.45	\$12,182.53	\$37,216.38	\$0.00	\$290,630.60		(\$25,033.85)	\$0.00
<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Significant/Notable Receipts and Transfers Between Funds: </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Significant/Notable Expenses and Reclassses: </div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> 450 City Hall Improvements \$5,214 </div>										
Detail of LT Improvement Fund		Balance 12/31/23	Balance 12/31/24	Revenue YTD 2025	Expense YTD 2025	Transfers YTD 2025	Balance 11/30/25	YTD 2025 Net Income	2025 Budgeted Transfers	
									\$3,537.63	
36108 Investment Earnings	\$1,455.98	\$68.28	\$3,537.63	\$54,875.00	\$4,052.00	\$6,073.00	\$3,605.91	(\$50,823.00)	\$8,104.00	
58021 Water Main Repairs	\$66,750.00	\$56,896.00		\$2,500.00		\$7,906.05		\$2,500.00	\$5,000.00	
58022 Vegetative Management	\$406.05	\$5,406.05		\$500.00		\$5,094.79		\$500.00	\$1,000.00	
58023 Park Imp - General	(\$7,843.21)	\$4,594.79		\$948.00		\$9,202.50		\$948.00	\$1,896.00	
58024 Vehicle Replacement	\$14,697.83	\$8,254.50		\$125.00		\$1,625.00		\$125.00	\$250.00	
58025 Office Equipment	\$1,250.00	\$1,500.00		\$5,213.95		\$8,087.05		(\$5,213.95)	\$0.00	
58026 City Hall Improvements	\$8,301.00	\$13,301.00		\$250.00		\$5,390.42		\$250.00	\$500.00	
58027 Comprehensive Plan	\$14,140.42	\$5,140.42				\$6,000.00		\$6,000.00	\$0.00	
58028 Snow & Ice Reserve	\$6,000.00	\$6,000.00				\$600.00		\$600.00	\$0.00	
58031 Warning Siren	\$4,600.00	\$600.00				\$5,546.17		\$5,546.17	\$1,613.49	
58032 Codification	\$3,265.12	\$3,932.68		\$1,136.51		\$2,750.00		\$2,750.00	(\$2,885.00)	
58033 Right of Way Maintenance	\$9,061.91	\$3,920.71		\$5,385.00		\$2,500.00		\$1,035.71	\$5,000.00	
58034 Tree Program (Park Land)	\$9,708.12	\$10,255.89		\$7,599.00		\$2,500.00		\$5,156.89	(\$5,099.00)	
58035 Audit & Legal Reserve	\$2,140.00	\$2,640.00				\$250.00		\$250.00	\$250.00	
58036 MN UI Reserve	\$4,500.00	\$5,000.00				\$250.00		\$250.00	\$500.00	
58037 Fire Relief	\$2,000.00	\$2,500.00				\$2,750.00		\$2,750.00	\$0.00	
58038 Heritage Days	\$0.00	\$0.00				\$0.00		\$0.00	\$0.00	
58040 Levee	\$0.00	\$0.00				\$0.00		\$0.00	\$0.00	
58045 COVID/ACA/ARP Funding	\$0.00	\$0.00				\$0.00		\$0.00	\$0.00	
58046 2023 Flood	\$0.00	\$0.00				\$0.00		\$0.00	\$0.00	
58047 2023 Storm Damage	\$0.00	\$0.00				\$0.00		\$0.00	\$0.00	
58048 2024 Flood									\$33,750.00	
Total LT Imp Fund as Above									(\$53,796.83)	

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
							2025
101 General Fund							
General Fund Revenue							
31000 General Prop Taxes							
31100 Genl Prop Taxes - Curr Yr	545,819	0	298,670	583,501	51.2%	284,831	Levy less Fiscal Disp
31101 Genl Prop Tax - Prior Yr	7,129	0	3,269	0		(3,269)	
31200 Fiscal Disp Levy - Curr	51,215	0	28,199	57,214	49.3%	29,015	Source:League of MN Cities
31201 Fiscal Disp Levy - Prior	256	0	0	0		0	
Total 31000 General Prop Taxes	604,419	0	330,138	640,715	51.5%	310,577	Total requested
31300 Franchise Fees & Taxes							
31301 Cable Commission	14,105	0	189	14,000	1.4%	13,811	For video/computers exp
Total 31300 Franchise Fees & Taxes	14,105	0	189	14,000	1.4%	13,811	
31500 Assessments - Water							
31700 Fire Stat Debt Levy	0	0	0	0		0	
31710 Fire Relief Assn Levy	0	0	0	0		0	
32000 Lic & Permits							
32100 Bus Lic & Permits							
32110 Liquor & Cigarettes	1,960	1,650	3,600	1,800	200.0%	(1,800)	
32120 Zoning - Business	2,055	335	1,480	1,500	98.7%	20	
32130 Refuse Haulers Permit	0	0	300	450	66.7%	150	
Total 32100 Bus Lic & Permits	4,015	1,985	5,380	3,750	143.5%	(1,780)	
32200 Non-Bus Lic & Permits							
32210 Animal Lic & Fees	25	0	25	0		(25)	No longer collect yearly
32215 Bldg Permits	32,312	796	26,763	15,000	178.4%	(11,763)	
32220 Zoning - Non-Bus	330	0	1,430	200	715.0%	(1,230)	
32225 ATV/Gof Cart Permits	1,290	0	825	450	183.3%	(375)	\$15/permit x 30 permits
Total 32200 Non-Bus Lic & Permits	33,957	796	29,043	15,650	185.6%	(13,018)	
32300 Lic & Permits							
37,972	2,781	34,423	19,400	177.4%	(14,798)		
33000 Intergov't Revenues							
33050 PERA Aid	0	0	0	0		0	
33101 Local Govt Aid	119,317	0	59,714	119,428	50.0%	59,714	For Any Lawful Exp (currently appropriated for Streets)
33150 Federal Disaster Aid	0	0	0	0		0	
33155 State Disaster Aid	0	0	0	0		0	
33160 Oth Disaster Aid/Contrib	0	0	0	0		0	
33200 Recycling Grant/Reimb	3,432	0	3,444	3,400	101.3%	(44)	
33250 MN Small City Assistance	23,749	0	7,699	31,600	24.4%	23,902	For Street Improvement
33255 MN Public Safety Aid	45,073	0	0	0		0	
33260 Local Grants - General	0	0	0	0		0	
Total 33000 Intergov't Revenues	191,571	0	70,857	154,428	45.9%	83,572	

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	Actual Year to Date	Annual Budget	2025	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
34000 Chgs for Serv									
34050 General Government									
34051 Newsletter Sponsors	3,650	0	3,540	3,600	98.3%	60	\$360/yr x 10 sponsors		
34052 Assessment Searches	0	0	0	0			0		
34053 City Hall Rent	1,975	200	2,225	2,400	92.7%	175	\$200/mo x 12 months		
Total 34050 General Government	5,625	200	5,765	6,000	96.1%	235			
34070 Garbage, Recycling & Oth									
34071 Clean Up Day	0	0	0	0			0		
Total 34070 Garbage, Recycling & Oth	0	0	0	0	0	0			
34100 Parks & Rec									
34105 Park Dedication Fees	0	0	0	0			0		
34107 Park Rental	460	0	265	400	66.3%	135			
34110 Beach Parking Permits	66,742	0	92,770	65,000	142.7%	(27,770)			
34120 Watercraft Permits	6,250	0	6,475	6,500	99.6%	25			
34130 Other Park Revenue	100	0	0	0		0			
Total 34100 Parks & Rec	73,552	0	99,510	71,900	138.4%	(27,610)			
34200 Other Service Charges							0		
Total 34000 Chgs for Serv	79,177	200	105,275	77,900	135.1%	(27,375)			
35000 Fines & Forfeits	5,202	0	1,765	2,200	80.2%	435			
36000 Investment Earnings	5,360	545	7,900	1,750	451.4%	(6,150)			
37000 All Oth Rev									
37010 Insurance Dividends	641	0	0	500	0.0%	500			
37020 Reimbursements	0	0	0	0		0			
37030 Miscellaneous	12	0	0	0		0			
37050 Donations - General City	0	8,000	11,500	0		(11,500)			
Total 37000 All Oth Rev	653	8,000	11,500	500	2300.0%	(11,000)			
Total General Fund Revenue	938,459	11,526	562,047	910,893	61.7%	349,071			

City of Lake St Croix Beach
Statement of Operations
November 2025

General Fund Expenses	Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	Actual Year to Date	2025 Annual Budget	2025 YTD %	Remaining Budget	Comments
41000 Genl Govt								
41100 Mayor & Council		8,303	1,129	12,484	13,500	92.5%	1,016	
41110 Wages & Benefits		0	0	0	0	0	0	
41120 Other Expenses		8,303	1,129	12,484	13,500	92.5%	1,016	
Total 41100 Mayor & Council								
41200 Admin & Finance								
41210 Clerk/City Administrator		88,329	7,019	89,863	96,257	93.4%	6,394	
41215 Deputy Clerk		73,211	4,519	77,761	70,393	110.5%	(7,368)	
41220 Treasurer/Accounting		42,444	3,905	63,685	40,200	158.4%	(23,485)	
41230 Payroll Service		0	0	0	0	0	0	
41250 Other/Miscellaneous		0	0	0	0	0	0	
Total 41200 Admin & Finance		203,984	15,442	231,309	206,950	111.8%	(24,359)	
41300 Oth Genl Govt								
41301 Meeting Per Diem & Exp		1,407	0	1,064	2,000	53.2%	936	
41303 Banking Fees & Charges		528	40	612	200	306.0%	(412)	
41305 Misc/Other Expense			0	0	500	0.0%	500	
41310 Financial Audit		17,009	0	6,435	17,000	37.9%	10,565	
41315 Elections		6,435	(149)	1,321	2,000	66.1%	679	Non-Election Year
41320 Printing & Publishing		1,373	0	553	1,750	31.6%	1,197	
41325 Assessment Services		9,151	0	9,388	9,150	102.6%	(238)	
41330 Legal Services		27,559	2,961	34,877	26,600	131.1%	(8,277)	
41335 Office Equip & Supplies		13,168	954	11,071	6,500	170.3%	(4,571)	
41340 Comm Equip & Service		15,878	1,577	27,737	12,500	221.9%	(15,237)	
41345 Transportation & Mileage		875	0	894	1,500	59.6%	606	
41350 Dues & Subscriptions		1,933	0	2,500	2,500	100.0%	(0)	
41355 Newsletter		6,828	200	2,889	7,500	38.5%	4,611	
41360 Training & Education		1,392	0	2,918	2,500	116.7%	(418)	
41390 Grants & Contributions		0	0	0	0	0	0	
Total 41300 Oth Genl Govt		103,537	5,584	102,259	92,200	110.9%	(10,059)	
41500 City Bldgds & Plant								
41507 City Hall Maint & Util		10,568	1,244	13,028	12,500	104.2%	(528)	
41509 City Hall Imp		0	0	0	0	0	0	
Total 41500 City Bldgds & Plant		10,568	1,244	13,028	12,500	104.2%	(528)	
Total 41000 Genl Govt		312,642	23,399	359,080	325,150	110.4%	(33,930)	

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	Year Actual	2024 Full	Current Month	Actual Year to Date	2025		2025		Remaining Budget	Comments
					Annual Budget	Annual Budget	Annual Budget	Annual Budget		
42000 Public Safety										
42103 Law Enforcement	94,506	0	49,792	99,811	49.9%	50,019				
42105 Fire & Emergency Response	77,198	0	77,242	77,242	100.0%	0				
42107 Animal Control	2,362	185	2,663	1,500	177.5%	(1,163)				
42109 Building Inspection Serv	23,153	680	18,998	10,500	180.9%	(8,498)				
42111 Oth Public Safety	10,000	0	3,500	0		(3,500)				
42150 Erosion & Flood Control	0	0	0	5,000	0.0%	5,000				
42160 Public Safety Grants	0	0	0	0		0				
42203 Fire Hall Debt Serv	0	0	0	5,000	0.0%	5,000				
Total 42000 Public Safety	207,218	865	152,195	199,053	76.5%	46,858				
43000 Public Works										
43100 Streets										
43102 Contract Labor	0	0	0	0	0	0				
43103 Street Maintenance	13,160	600	5,008	17,500	28.6%	12,492	Curb cutting			
43105 Snow & Ice Removal	4,074	0	12,065	25,000	48.3%	12,935				
43107 Engineering Services	11,010	1,864	25,520	15,500	164.6%	(10,020)				
43109 Traffic Signs & Control	965	0	0	1,250	0.0%	1,250				
43111 Street Lighting	8,706	841	9,342	10,600	88.1%	1,258				
43113 Street Drainage/Flooding	4,600	0	0	5,000	0.0%	5,000				
43115 Weed Control	0	0	0	1,000	0.0%	1,000				
Total 43100 Streets	42,516	3,306	51,935	75,850	68.5%	23,915				
43200 Sanitation										
43203 Recycling Services	45,854	4,023	44,649	48,700	91.7%	4,051	\$3,833/mo with 5% increase + Qrtly \$100 Bill			
43205 City Clean Up Day	0	0	0	0		0				
43207 Garbage/Refuse Removal	530	47	513	505	101.6%	(8)	\$42/mo x 12 mo.			
Total 43200 Sanitation	46,384	4,070	45,163	49,205	91.8%	4,042				
45000 Parks & Rec										
45100 Park Wages & Benefits	12,624	0	12,002	14,771	81.3%	2,769				
45103 Mowing & Lawn Maint	22,778	0	18,247	18,500	98.6%	253				
45105 Park Mnt, Supplies & Util	13,144	363	14,837	13,000	114.1%	(1,837)				
45107 Beach Patrol	9,609	0	2,578	10,500	24.5%	7,922				
Total 45000 Parks & Rec	58,155	363	47,663	56,771	84.0%	9,108				
46500 Econ Dev										
46505 Water Mgmt Org	4,346	0	4,403	4,400	100.1%	(3)				
46525 Easement & Land Acq	0	0	0	0		0				
46530 City Dev - Heritage Day	929	0	1,257	1,500	83.8%	243				
Total 46500 Econ Dev	5,274	0	5,660	5,900	95.9%	240				
49000 Miscellaneous										
49240 Insurance - Prop & Lab	10,669	0	10,275	11,750	87.4%	1,475				
49250 Insurance - Workers Comp	1,580	0	1,264	1,750	72.2%	486				

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
Total 49000 Oth Financing Uses/Trfs	12,249	0	11,539	13,500	85.5%	1,961	
49300 Oth Financing Uses/Trfs							
49303 Trf to Debt Service Fd	0	0	0	59,714	119,428	50.0%	59,714
49305 Trf to Street Imp Fd (LGA)	59,659	0	59,714	119,428	50.0%	59,714	0
49306 Trf to Street Imp Fd (SCA)	21,583	0	7,699	31,600	24.4%	23,902	
49307 Trf to Pettitt Park Fd	1,000	0	500	1,000	50.0%	500	
49309 Trf to Playground Fd	(3,500)	0	500	1,000	50.0%	500	
49310 Trf to Bluffland Fd	84,655	0	16,700	33,400	50.0%	16,700	
49315 Trf to Bldg & Land Fd 39315	10,000	0	0	0	0	0	
49319 Trf to Street Imp Fd - Other 39319	40,247	0	(60,000)	0	0	0	
49320 Trf to LT Imp Fd - Water Main	0	0	(45,948)	8,104	-567.0%	54,052	
49320 Trf to LT Imp Fd - Parks Genl 58023	5,000	0	2,500	5,000	50.0%	2,500	
49320 Trf to LT Imp Fd - Vehicles 58024	1,500	0	500	1,000	50.0%	500	
49320 Trf to LT Imp Fd - Office Equip 58025	0	0	948	1,896	50.0%	948	
49320 Trf to LT Imp Fd - City Hall Imp 58026	250	0	125	250	50.0%	125	
49320 Trf to LT Imp Fd - Comp Plan 58027	5,000	0	0	0	0	0	
49320 Trf to LT Imp Fd - Snow Ice Reserve 58028	(6,000)	0	250	500	50.0%	250	
49320 Trf to LT Imp Fd - Clean Up Day 58029 Moved to Gen	0	0	0	0	0	0	
49320 Trf to LT Imp Fd - Warning Siren 58031	0	0	0	0	0	0	
49320 Trf to LT Imp Fd - Codification 58032	(4,000)	0	0	0	0	0	
49320 Trf to LT Imp Fd - ROW 58033	2,000	0	2,750	5,500	50.0%	2,750	
49320 Trf to LT Imp Fd - Tree Prog 58034	5,000	0	2,500	5,000	50.0%	2,500	
49320 Trf to LT Imp Fd - Audit Legal 58035	5,000	0	2,500	5,000	50.0%	2,500	
49320 Trf to LT Imp Fd - MN UI 58036	500	0	250	500	50.0%	250	
49320 Trf to LT Imp Fd - Fire Relief 58037	500	0	250	500	50.0%	250	
49320 Trf to LT Imp Fd - Heritage Days 58038	0	0	0	0	0	0	
49320 Trf to LT Imp Fd - Future Infrastructure 58039	0	0	0	0	0	0	
49320 Trf to LT Imp Fd - Levee 58040	0	0	0	0	0	0	
49320 Trf to LT Imp Fd 2023 Flood 58046	29,983	0	0	0	0	0	
49320 Trf to LT Imp Fd 2024 Flood 58048	4504.85	0	0	0	0	0	
Total 49000 Oth Financing Uses/Trfs	263,381	0	(8,013)	220,178	-3.6%	228,191	0
Total General Fund Expense	961,652	32,002	66,223	945,607	70.3%	280,384	
Total 101 General Fund	(23,194)	(20,477)	(103,175)	(34,714)	297.2%	68,686	

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
							2025
250 Charitable Gaming Fd							
31820 Charitable Gaming Rev	0	0	0	950	0	0	
36102 Investment Earnings	663	15	426	0	0	0	
45820 Charitable Gaming Exp	0	0	(10,000)	0	0	0	
Total 250 Charitable Gaming Fd	663	15	(8,623)	0	0	0	Gaming Tax. Not Levied
402 Street Imp Fd							
36103 Investment Earnings	4,928	260	4,161	0	0	0	
39305 Trfr Gen'l Fd (LGA)	97,739	0	48,485	119,428	40.6%	0	
39306 Trfr Gen'l Fd (SCA)	23,749	0	7,699	31,600	24.4%	0	
39310 Trfr Gen'l Fd (Other)	(26,000)	0	(58,800)	0	0	0	
43407 Engineering -Street Imp	(1,650)	0	(3,530)	0	0	0	
43415 Street Improvements	(57,405)	0	(66,764)	(100,000)	66.8%	0	
Total 402 Street Imp Fd	41,360	260	(68,749)	51,028	-134.7%	0	
404 Pettit Park Imp Fd							
34810 Pettit Park Banner Fees	1,200	0	1,400	1,000	140.0%	0	
34811 Pettitt Park Rental Fees	0	0	300	0	0	0	
36104 Investment Earnings	315	10	78	0	0	0	
36636 Grants & Donations	500	0	500	0	0	0	
39907 Trfr Genl (Pettit Park)	1,000	0	500	1,000	50.0%	0	
45510 Pettit Park Imp	(11,400)	0	0	0	0	0	
Total 404 Pettit Park Imp Fd	(8,385)	10	2,778	2,000	138.9%	0	

City of Lake St Croix Beach
 Statement of Operations
 November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	Actual Year to Date	2025	2025	YTD % Annual Budget	Remaining Budget	Comments
				Annual Budget	Annual Budget			
405 Playground Imp Fd								
33270 Local Grants - Playground	0	0	0	0	0	0	0	
36105 Investment Earnings	772	32	374	0	0	0	0	
36835 Donations - Playground Imp	0	0	0	0	0	0	0	
39309 Trf fr Genl (Playground)	(3,500)	0	500	1,000	1,000	50.0%	0	
39329 Trf fr Charitable (Playground)	0	0	0	0	0	0	0	
45815 Playground Improvements	(3,920)	0	(203)	0	0	0	0	
Total 405 Playground Imp Fd	(6,648)	32	671	1,000	1,000	67.1%	0	
410 Bluffland								
33265 Grant - SCRA Shoreline Stabilization	0	0	0	0	0	0	0	
36106 Investment Earnings	1,126	48	575	0	0	0	0	
39315 Trf fr Genl (Bluffland)	84,655	0	27,929	33,400	33,400	83.6%	0	
43805 Bluff Maint, Suppl & Util	(2,020)	0	(1,200)	0	0	0	0	
43807 Eng'g - Bluffland/Levee	(9,381)	0	(10,982)	0	0	0	0	
43810 Rip Rap Maintenance	(2,679)	0	0	(5,000)	(5,000)	0.0%	0	
43813 Veg Mgmt - Natural Shore	0	0	(6,589)	(5,000)	(5,000)	131.8%	0	
43815 SCRA Shoreline Stabil Proj	0	0	0	0	0	0	0	
Total 410 Bluffland	71,702	48	9,734	23,400	23,400	41.6%	0	
415 Bldg & Land Fd								
36107 Investment Earnings	1,020	11	245	0	0	0	0	
39315 Trf fr Genl (Bldg & Land)	10,000	0	0	0	0	0	0	
41709 City Hall Imp	0	0	0	0	0	0	0	
41785 16860 19th Street	(33,019)	0	(439)	0	0	0	0	
41790 Other Bldg & Land Exp	(90)	0	0	0	0	0	0	
Total 415 Bldg & Land	(22,089)	11	(194)	0	0	0	0	

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	Actual Year to Date	Annual Budget	2025	Annual Budget	Remaining Budget	YTD %	Comments
					2025	2025	Annual Budget	Remaining Budget	Comments
450 LT Imp Fd									
36108 Investment Earnings	(1,388)	280	3,538	0					
58021 Water Main Repairs	(9,854)	0	(50,823)	8,104					-627.1%
58022 Vegetative Management	5,000	0	2,500	5,000					50.0%
58023 Park Imp - General	12,438	0	500	1,000					50.0%
58024 Vehicle Replacement	(6,443)	0	948	1,896					50.0%
58025 Office Equipment	250	0	125	250					50.0%
58026 City Hall Imp	5,000	(5,214)	(5,214)	0					
58027 Comprehensive Plan	(9,000)	0	250	500					50.0%
58029 Clean Up Day Reserve	0	0	0	0					
58031 Warning Siren	(4,000)	0	0	0					
58032 Codification	668	0	1,613	5,500					
58033 Right of Way Maint	(5,141)	0	(2,885)	5,000					29.3%
58034 Tree Program (Park Land)	548	0	(5,099)	5,000					-57.7%
58035 Audit & Legal Reserve	500	0	250	500					50.0%
58036 MN UI Reserve	500	0	250	500					50.0%
58037 Fire Relief	500	0	250	500					50.0%
58038 Heritage Day	0	0	0	0					
58039 Future Infrastructure	0	0	0	0					
58040 Levee	0	0	0	0					
58045 COVID-19/ACA Funding	0	0	0	0					
58046 2023 Flood	0	0	0	0					
58047 2023 Storm Damage	0	0	0	0					
58048 2024 Flood	0	0	0	0					
Total 450 LT Imp Fd	(10,423)	(4,934)	(53,797)	33,750					-159.4%
TOTAL	42,986	(25,034)	(221,355)						

Street Improvement Fund Recap 2025

Acct #	Funding:		
402	Fund Balance 12/31/2024	\$	146,229.33
	Investment Earnings		4,160.73
	Koller Street Damage (Escrow) to Street Imp Fund		1,200.00
2025 LGA			48,485.38
2025 SCA			7,698.50
<u>Expenditures:</u>			
Engineering			(3,529.52)
Street Improvements			(66,764.00)
To General Fund			(60,000.00)
Ending Balance 11/30/2025		\$	<u><u>77,480.42</u></u>
<u>Proposed Future 2025 Transactions:</u>			
2025 Local Government Aid (LGA) Funding		59,715.00	
2025 Small Cities Assistance (SCA) Funding		23,901.50	
Street Improvements			
Estimated 12/31/25 Fund Balance		\$	<u><u>161,096.92</u></u>

Bluffland Fund Recap 2025

Funding:			
<u>Fund Balance 12/31/2024</u>	\$ 4,001.42	12/31/24 Bal \$6,679.92 - 2024 BMP Maint Inv for \$2,678.50 Rec'd in March	
Investment Earnings	575.40		
9.402% of 1st Half 2025 LGA fr Genl to Bluffland Fd	11,228.62		
Budgeted Transfers	16,700.00		
Bluffland Income	500.00	Middle St Croix River WMO	
Expenditures:			
Engineering	(10,981.58)		
Rip Rap Maintenance	0.00		
Veg Mgmt - Natural Shore	(7,088.65)		
Other Expenses	(1,200.00)		
<u>Ending Balance 11/30/2025</u>	<u>\$ 13,735.21</u>		
Proposed Future 2025 Transactions:			
Budgeted Transfers	16,700.00		
Rip Rap Maintenance	(5,000.00)		
Estimated 12/31/25 Fund Balance	\$ 25,435.21		

Building & Land Fund Recap 2025

Funding:		
Fund Balance 12/31/2024	\$ 3,527.11	
Investment Earnings	245.06	
1st Half General Prop Tax Levy 2025	0.00	
	0.00	
	0.00	
Expenditures:		
16860 19th Street:		
Washington County Property Taxes	(439.00)	
	0.00	
	0.00	
Ending Balance 11/30/2025	\$ 3,333.17	
Proposed Future Transactions:		
2025 Budgeted Transfer	0.00	No funding 2025
Estimated 12/31/25 Fund Balance	\$ 3,333.17	

Parks Budget Analysis for 2025 as of December 31, 2025

Fund and Account Numbers/Descript	2025 Annual Budget	Actual to Date	Variance
101 General Fund	Over/(Under)		
34100 Parks & Rec			
34107 Park Rental	\$ 400.00	\$ 265.00	\$ (135.00)
34110 Beach Parking Permits	\$ 65,000.00	\$ 92,770.26	\$ 27,770.26
34120 Watercraft Permits	\$ 6,500.00	\$ 6,475.00	\$ (25.00)
34130 Other Park Revenue	\$ -	\$ -	\$ -
Total 34100 Parks & Rec	\$ 71,900.00	\$ 99,510.26	\$ 27,610.26
45000 Parks & Rec			
45100 Park Wages & Benefits	\$ 14,771.00	\$ 12,002.18	\$ (2,768.82)
45105 Park Mnt, Supplies & Util (Includes 5% CC Fee)	\$ 13,000.00	\$ 14,853.14	\$ 1,853.14
45107 Beach Patrol	\$ 10,500.00	\$ 2,577.52	\$ (7,922.48)
Total 45000 Parks & Rec	\$ 38,271.00	\$ 29,432.84	\$ (8,838.16)
404 Pettitt Park <i>This fund includes the banner fees</i>			
12/31/2024 Beginning Balance	\$ 407.74		
Banner Fee Revenue	\$ 1,400.00	<i>See Below</i>	
Revenue - Int/Donations, etc	\$ 889.98		
Budgeted Transfer	\$ 1,000.00		
Expenses	\$ -		
12/31/2025 Ending Balance	\$ 3,697.72		
12/31/2025 Projected Balance	\$ 3,697.72		
405 Playground Imp Fund			
12/31/2024 Beginning Balance	\$ 9,218.92		
Revenue - Int/Donations, etc	\$ 407.30		
Budgeted Transfer	\$ 1,000.00		
Expenses	\$ (203.24)		
Expenses - Other	\$ -		
12/31/2025 Ending Balance	\$ 10,422.98		
12/31/2025 Projected Balance	\$ 10,422.98		
450-58023 Park Imp Fund			
12/31/2024 Beginning Balance	\$ 4,594.79		
Revenue - Donations, etc	\$ -		
Budgeted Transfer	\$ 1,000.00		
\$ -	\$ -		
\$ -	\$ -		
\$ -	\$ -		
12/31/2025 Ending Balance	\$ 5,594.79		
12/31/2025 Projected Balance	\$ 5,594.79		

Banner Fees:	St Croix Valley Athletic Assoc	200.00
	Al's Automatic Transmission	200.00
	Alec's Auto, LLC	200.00
	Pinky's Sewer Service	200.00
	Windmill Marina	200.00
	Hubbard	200.00
	River Valley Catering	200.00

City of Lake St Croix Beach
Claims to be Approved
January 12, 2025

From	To	Description	Amount
Checks Numbered			
20721		Manual Checks - Community Connections	\$350.00
20642	20662	Vendor Bills: Routine Budgeted Expenses	\$96,179.97
260107	260115	EFT/DD: Phone, Utilities	\$1,417.20
	Subtotal		
			\$97,947.17
 CKS: Payroll Council, Staff, Benefits- See Attached Report			
260101	260106	EFT/DD: 12/31/25 Payroll-Staff, Pera - See Attached Report	\$5,789.17
 Total Claims to Be Approved			
			<u>\$103,736.34</u>

Checks: 20642-20662, 20721
EFT/Direct Deposits: 260101-260115

City of Lake St Croix Beach
Reconciliation to Claims
December 16, 2025 through January 12, 2026

Date	Num	Name	Credit
101 · General Fund			
01/12/2026	20642	Cintas	91.38
01/12/2026	20643	City of St Mary's Point	4,127.62
01/12/2026	20644	Companion Animal Control	185.00
01/12/2026	20645	Don Fixmer (Videographer)	145.00
01/12/2026	20646	GreatAmerica Financial Svcs	598.32
01/12/2026	20647	Highland Sanitation & Recycling, Inc.	17.00
01/12/2026	20648	LSCVFD (Regular Servs)	2,050.00
01/12/2026	20649	Madison National Life Insurance Co., Inc	245.56
01/12/2026	20650	Menards	43.23
01/12/2026	20651	Middle St. Croix River WMO	3,131.50
01/12/2026	20652	O'Donnell, Linda - V	78.07
01/12/2026	20653	Oberloh & Oberloh, Ltd	13,750.00
01/12/2026	20654	PeopleService, Inc.	211.27
01/12/2026	20655	RiverBluff Accounting, Inc.	4,287.50
01/12/2026	20656	RMS - Nicole Runge	1,260.00
01/12/2026	20657	SEH	1,992.60
01/12/2026	20658	St. Paul Pioneer Press	18.05
01/12/2026	20659	Stensand Inspections 2	1,020.00
01/12/2026	20660	Tri-County (Snow Ice)	10,920.00
01/12/2026	20661	Tru Electric, Inc	505.00
01/12/2026	20662	Wash Cty (Sheriff)	51,502.87
12/16/2025	20721	Community Connections Network	350.00
12/30/2025	260101	QuickBooks Payroll Service	0.00
12/31/2025	260102	Ashby, Mary F	0.00
12/31/2025	260103	Billig, Carol J	0.00
01/07/2026	260104	IRS (Form 941 Payroll Taxes)	0.00
01/07/2026	260105	MN Dept of Revenue	0.00
01/07/2026	260106	PERA (Staff)	0.00
12/31/2025	260107	Maroneys (Trash Pickup)	47.12
12/31/2025	260108	US Bank Credit Card (EFT)	80.17
01/12/2026	260109	CP Energy 7711653 {EFT}	17.00
01/12/2026	260110	CP Energy 7711657 {EFT}	68.12
01/12/2026	260111	CP Energy 7711658 {EFT}	184.29
01/12/2026	260112	Xcel Energy 4267 {EFT}	808.48
01/12/2026	260113	Xcel Energy 5987 {EFT}	194.67
01/12/2026	260114	Xcel Energy 6284 {EFT}	8.66
01/12/2026	260115	Xcel Energy 8596 {EFT}	8.69
Total 101 · General Fund			97,947.17
TOTAL			97,947.17

City of Lake St Croix Beach
Claims to be Approved thru CC Mtg Date
December 16, 2025 through January 12, 2026

Type	Date	Num	Name	Class	Paid Amount
Memo					
Bill Pmt -Check	01/12/2026	20642	Cintas		
Bill	11/30/2025	4249736194			
Bill	12/31/2025	4252746316			
TOTAL					
Bill Pmt -Check	01/12/2026	20643	City of St Mary's Point		
Bill	12/31/2025	2025-121LSCB	December Recycling		
Bill	12/31/2025	2025-JPB1LSCB Q4	Recycle Administration Q4 2025		
TOTAL					
Bill Pmt -Check	01/12/2026	20644	Companion Animal Control		
Bill	12/31/2025				
TOTAL					
Bill Pmt -Check	01/12/2026	20645	Don Fixmer (Videographer)	Videographer Services	
Bill	12/31/2025				
TOTAL					
Bill Pmt -Check	01/12/2026	20646	GreatAmerica Financial Svcs		
Bill	12/31/2025	40937932	Agreement 003-3094259-000: Kyocera T/ISKalifa 35 101 Gen'l Fd-2 Exp:41000 Gen'l Govt:41300 Oth Gen'l Freight Fee		
TOTAL					
Bill Pmt -Check	01/12/2026	20647	Highland Sanitation & Recycling, Inc.	Acct No. 008390	
Bill	12/23/2025	1479142	64 Gallon Seasonal Compost - Weekly		
TOTAL					
Bill Pmt -Check	01/12/2026	20648	LSCVFD (Regular Svcs)		
Bill	12/31/2025	InspectLSCB2025	Fire Inspection Services 2025		
TOTAL					
Bill Pmt -Check	01/12/2026	20649	Madison National Life Insurance Co., Inc	Acct No. 1038445	

City of Lake St Croix Beach
Claims to be Approved thru CC Mtg Date
December 16, 2025 through January 12, 2026

Type	Date	Num	Name	Memo	Class	Paid Amount
Bill	12/01/2025	1743829	LTD Mary Ashby STD Mary Ashby		101 Gen'l Fd2 Exp:41000 Gen'l Govt:41200 Admin &	-228.06
TOTAL					101 Gen'l Fd2 Exp:41000 Gen'l Govt:41200 Admin &	-17.50
						-245.56
Bill Pmt -Check	01/12/2026	20650	Menards	30890495		
TOTAL						
Bill Pmt -Check	01/12/2026	20651	Middle St. Croix River WMO		101 Gen'l Fd2 Exp:41000 Gen'l Govt:41300 Oth Gen	-43.23
TOTAL						-43.23
Bill Pmt -Check	01/12/2026	20652	O'Donnell, Linda - V		101 Gen'l Fd2 Exp:46500 Econ Dev:46505 Water M	-3,131.50
TOTAL						-3,131.50
Bill Pmt -Check	01/12/2026	20653	Oberlehr & Oberlehr, Ltd		2024 Audit	
TOTAL					Financial Stmt Prep-Office of the State Auditor Rep	
Bill Pmt -Check	01/12/2026	20654	PeopleService, Inc.	Acct No. 20-000351-01 20 - 16455 20th St S	101 Gen'l Fd2 Exp:41000 Gen'l Govt:41300 Oth Gen	-10,750.00
TOTAL					101 Gen'l Fd2 Exp:41000 Gen'l Govt:41300 Oth Gen	-3,000.00
						-13,750.00
Bill Pmt -Check	01/12/2026	20655	RiverBluff Accounting, Inc.			
TOTAL						
Bill Pmt -Check	01/12/2026	20656	RMS - Nicolle Runge		December 2025	
TOTAL					Payroll Software	
						-4,267.50
Bill Pmt -Check	01/12/2026	20657	SEH	Cust# 1383		
TOTAL						

City of Lake St Croix Beach
Claims to be Approved thru CC Mtg Date
December 16, 2025 through January 12, 2026

Type	Date	Num	Name	Memo	Class	Paid Amount
Bill	11/30/2025	500500		Prepare for and Attend City Council Meeting Valley Branch WD - Review Rules and Regs Update CenturyLink St Opening & Permit Review	101 Gen'l Fd2 Exp:43000 Public Works:43100 Stree	-285.00
				Pavement Markings	101 Gen'l Fd2 Exp:43000 Public Works:43100 Stree	-128.31
				16855 21st St S - Engineering Plan Review	101 Gen'l Fd2 Exp:43000 Public Works:43100 Stree	-1342.67
					101 Gen'l Fd2 Exp:43000 Public Works:43100 Stree	-128.31
					101 Gen'l Fd2 Exp:43000 Public Works:43100 Stree	-128.31
						-1,982.60
Bill Pmt -Check	01/12/2026	20653	St. Paul Pioneer Press	Acct #409638		
				13380 - 2 Variances: 2170 Quarry Ave S 7 1877 Qur 101 Gen'l Fd2 Exp:41000 Gen'l Govt:41300 Oth Gen		-18.05
						-18.05
TOTAL		12/04/2025	SPA5215			
Bill Pmt -Check	01/12/2026	20659	Stensand Inspections 2			
TOTAL		12/31/2025				
Bill Pmt -Check	01/12/2026	20660	Tri-County (Snow Ice)			
TOTAL		12/31/2025	1201			
			1341	Snow Plow - 1/25 Snow Plow - December	101 Gen'l Fd2 Exp:43000 Public Works:43100 Stree 101 Gen'l Fd2 Exp:43000 Public Works:43100 Stree	-2,795.00 -8,125.00
Bill Pmt -Check	01/12/2026	20661	Tru Electric, Inc			
TOTAL		12/31/2025	25121018			
Bill Pmt -Check	01/12/2026	20662	Wash City (Sheriff)	Acct No. 27165		
TOTAL		12/01/2025	233295	July-Dec 2025 Police Services	101 Gen'l Fd2 Exp:43000 Public Safety:42103 Law	-505.00
Bill Pmt -Check	12/16/2025	20721	Community Connections Network			
TOTAL		11/01/2025	LSCB 2025-6	Monthly Subscription Fee	101 Gen'l Fd2 Exp:41000 Gen'l Govt:41300 Oth Gen	-51,502.87
						-51,502.87
Bill Pmt -Check	12/31/2025	260107	Maroneys (Trash Pickup)	001431		
TOTAL		12/10/2025	0001129838	Garbage Pick-Up	101 Gen'l Fd2 Exp:43000 Public Works:43200 Sanl	-47.12

City of Lake St Croix Beach
Claims to be Approved thru CC Mtg Date
December 16, 2025 through January 12, 2026

Type	Date	Num	Name	Memo	Class	Paid Amount
TOTAL						-47.12
Bill Pmt -Check	12/31/2025	280108	US Bank Credit Card (EFT)			
Bill	11/30/2025					
TOTAL						-80.17
Bill Pmt -Check	01/12/2026	280109	CP Energy 7711653 (EFT)	7711653-1		
Bill	12/29/2025					
TOTAL						-17.00
Bill Pmt -Check	01/12/2026	280110	CP Energy 7711657 (EFT)	7711657-2		
Bill	12/29/2025					
TOTAL						-68.12
Bill Pmt -Check	01/12/2026	280111	CP Energy 7711658 (EFT)	7711658-0		
Bill	12/29/2025					
TOTAL						-184.29
Bill Pmt -Check	01/12/2026	280112	Xcel Energy 4287 (EFT)	Acct No. 51-5580426-7		
Bill	12/03/2025	955400133				
TOTAL						-808.48
Bill Pmt -Check	01/12/2026	280113	Xcel Energy 5987 (EFT)	51-0011704598-7		
Bill	12/05/2025	955580270				
TOTAL						-194.67
Bill Pmt -Check	01/12/2026	280114	Xcel Energy 6284 (EFT)	51-0011704628-4		
Bill	12/05/2025	9555813929				
TOTAL						-8.66
Bill Pmt -Check	01/12/2026	280115	Xcel Energy 8596 (EFT)	Acct No. 51-6544553-6		
Bill	12/05/2025	955798157				
TOTAL						-8.69

City of Lake St Croix Beach
Payroll Summary
December 16, 2025 through January 12, 2026

	<u>Ashby, Mary F</u>	<u>Billig, Carol J</u>	<u>TOTAL</u>
Employee Wages, Taxes and Adjustments			
Gross Pay	3,083.58	1,490.73	4,574.31
Health Stipend - taxable	375.00	187.50	562.50
Total Gross Pay	3,458.58	1,678.23	5,136.81
Employer Taxes and Contributions			
Medicare Company	50.15	24.33	74.48
Social Security Company	214.44	104.05	318.49
PERA - Staff Employer 7.5%	259.39	0.00	259.39
MN - Paid Leave (No UI) Co.	0.00	0.00	0.00
Total Employer Taxes and Contributions	523.98	128.38	652.36
			<u>5,789.17</u>



LAKE ST. CROIX BEACH

MONTHLY NEWSLETTER | DECEMBER 2025-JANUARY 2026



WINTER: THE SEASON OF CO AWARENESS

Winter brings snow, ice, frigid winds — and an uptick in 911 calls for carbon monoxide issues. CO is a colorless, odorless gas created by everyday items like furnaces, space heaters, stoves, dryers, generators and vehicles. Even small amounts built up indoors can cause CO poisoning, with symptoms including headaches or dizziness, nausea or vomiting, shortness of breath, fatigue, and confusion. Each year, more than 200 people in the U.S. die from CO poisoning.

Here's what you need to know to be safe and avoid a call for help in the New Year:

- Place working CO detectors with fresh batteries on every floor of your home, especially near bedrooms. Interconnected CO alarms are best; when one sounds, they all sound. Alarms are the first and most effective defense against CO poisoning.
- Never idle your car or use a portable generator in a garage — even with the doors open, CO fumes can still drift inside the main residence. One portable generator can produce the same amount of CO as hundreds of cars.
- Get your furnace and fireplace/chimney inspected annually and repaired or replaced if needed. Your heating system works hardest in winter, and that's when leaks or blockages are the most dangerous.
- Keep outdoor vents clear of leaves, snow and ice to prevent backdrafts.
- If your CO alarm goes off or if multiple people or pets suddenly feel sick or lethargic in the same area of your home, get outside to fresh air immediately — and *then* call 911.

Stay safe, be proactive, and don't ignore early signs of fatigue or nausea indoors. For more information, visit the [U.S. Consumer Product Safety Commission](#).

NUMBER OF
INCIDENTS

11

NUMBER OF
TRAFFIC STOPS

8

CITATIONS
ISSUED

2

WC25065887 ANIMAL COMPLAINT

2XXX QUARRY AVENUE S

Just before 7pm on Dec. 10, a deputy spoke with a caller who reported being bitten by a neighbor's dog. The caller explained that between 3:30 and 4pm that day, she had been walking her dog north on Quant Avenue S and saw a woman walking two dogs in the opposite direction, on the other side of the road. The caller said that once the other dogs noticed her, they began barking and pulling toward her. At about the time they were across from each other on the road, one of the dogs pulled the other woman down, causing her to lose control of both dogs. The caller said she turned to push her dog away in hopes of avoiding a fight, which is when one of the oncoming dogs bit her on the back of the right thigh. Another neighbor came out to help and was able to get control of the dogs, and the parties separated. At home, the caller checked her leg and discovered six puncture wounds. She also made contact with the dog's owner and requested veterinary records, which were up to date. The caller provided the records and a photo of the bite wound to the deputy. Later that day, the deputy went to the residence of the dog's owner, who confirmed the sequence of events, saying she lost control of both dogs after slipping on ice. The deputy explained the process of a designating a dog as dangerous and answered her questions. At the time of this report, the case was under review by the WCSO dog bite deputy.

MESSAGE FROM THE SHERIFF

Congratulations to K9 Rookie on her recent retirement from the Coordinated Response Team, after five-and-a-half years of service alongside Sgt. Matt O'Hara.

K9 Rookie was trained through Freedom Service Dogs in Colorado. Freedom Service Dogs primarily trains purpose-bred service dogs for veterans, first responders, and those with autism spectrum disorder. K9 Rookie was the first therapy dog partnered with law enforcement for this purpose in Minnesota, assisting CRT in its mission to connect people in crisis with the care they need and reduce mental health-related arrests and repeat calls for service. Through presentations, classroom visits, crisis calls, and regular follow-up visits with community members struggling with mental health concerns, K9 Rookie was an important part of the team.

Through her calm, steadfast and loving demeanor, K9 Rookie provided support, companionship and a communication bridge to people in crisis as well as community members and even WCSO staff.

To continue this important work, CRT's Detective Julia Weegman is now the handler of Penny, a 10-week-old Golden Retriever who will begin her training soon. Congratulations Detective Weegman and welcome K9 Penny!

Our team wishes all of our communities a happy, safe and healthy New Year.



In service,

A handwritten signature in cursive script that reads "Dan Starry".

Sheriff Dan Starry

Total for City LAKE SAINT CROIX BEACH: 11

Incident Date	Case#	Address	Event Description
12/4/2025 11:28:50 PM	WC25064956	16XXX 13TH ST S, LAKE SAINT CROIX BEACH	ALARM-BUSINESS/RES/FIRE/MEDICAL/ETC
12/5/2025 5:09:25 PM	WC25065067	Saint Croix Trl S / 19th St S, LAKE SAINT CROIX BEACH	ACCIDENT
12/5/2025 9:30:04 PM	WC25065123	Saint Croix Trl S / 13th St S, LAKE SAINT CROIX BEACH	ACCIDENT
12/6/2025 6:51:00 PM	WC25065272	13TH ST S / SAINT CROIX TRL S, LAKE SAINT CROIX BEACH	TRAFFIC STOP
12/9/2025 3:57:39 PM	WC25065714	2XXX Riviera Ave S, LAKE SAINT CROIX BEACH	WELFARE CHECK
12/9/2025 4:01:07 PM	WC25065716	1XXX Quentin Ave S, LAKE SAINT CROIX BEACH	SUSPICIOUS PERSON/ACTIVITY
12/10/2025 6:49:37 PM	WC25065887	2XXX Quarry Ave S, LAKE SAINT CROIX BEACH	ANIMAL BITE
12/14/2025 12:56:11 AM	WC25066450	1XXX Saint Croix Trl S, LAKE SAINT CROIX BEACH	ASSIST OTHER AGENCY
12/17/2025 3:48:17 PM	WC25067034	SAINT CROIX TRL S / 15TH ST S, LAKE SAINT CROIX BEACH	MOTORIST ASSIST
12/20/2025 7:38:51 PM	WC25067618	2XXX Racine Ave S, LAKE SAINT CROIX BEACH	THEFT
12/30/2025 5:05:01 PM	WC25069278	2XXX Quebec Ave S, LAKE SAINT CROIX BEACH	CIVIL MATTER/DISPUTE

WASHINGTON COUNTY SHERIFFS OFFICE

15015 62nd St N Stillwater, MN 55082

Tel: 651-430-7600

Advanced Parameters

Citation CreatedOn within previous month
and CitationOfficer involvementType_Des... does not contain Approv
and CitationEvent address_city_Description starts with Lake Saint Croix Beach
and Citation CreatedOn within 1 December, 2025 and 31 December, 2025 23:59
and Citation AgencyId is in list 6f1669a5-0a35-c258-d76d-08d46d84660b

Results (2 unique records)

Number	Case Number	Officer	Street Address	Cross Street	City	Violation	Type	Created On	Officer Involvement
WW82002 0250818	WC25065272	Rowe, Lauren WC16263	13TH ST S / SAINT CROIX TRL S		LAKE SAINT CROIX BEACH	171.11 Drivers' Licenses - Failure to Obtain New Driver's License after Changing Name or Address	WRITTE N WARNIN G	Dec 6, 2025, 11:19:35 PM	REPORT
820020255 988	WC25065272	Rowe, Lauren WC16263	13TH ST S / SAINT CROIX TRL S		LAKE SAINT CROIX BEACH	169.791.3 Traffic Regulation - Driver Who Is Not Owner Must Later Produce Proof of Insurance If Required	MOVING VIOLATI ON	Dec 8, 2025, 9:02:08 AM	REPORT

**Companion Animal Care & Control
at The Companion Animal Center**

1480 Helmo Ave North Oakdale, MN 55128
www.companionanimalcenter.com
www.companionanimalcontrol.com
715-220-1332

MONTHLY INVOICE

Month: December

Animal Control Monthly Retainer: \$110
(retainer for 24/7/365 animal control services for jurisdiction)

Animal Impound Monthly Retainer: \$75
(retainer to reserve boarding and care for animals from jurisdiction)

Total Due: \$185.00

(total includes monthly retainers & service fees listed below)

Case Date	Case #	RP Address	Animal Type	Photo/Video	Intake Type	Outcome	Owner Info	Call/Pickup Fee	Mileage	Boarding	Sub
2/1/2025 2:00am	2025- 500				No Pickups/Impounds This Month	No response to scene, no charge		\$0.00	\$0.00	\$0	\$0.00



2025 Fee Schedule

	Fee	Escrow*	Total
Administrative Penalty	Up to \$1000		
Hauler License	\$150		
ATV / UTV Permit	\$15		
Golf Cart Permit	\$15		
Right of Way Delay Penalty	\$50		
Right of Way Permit	\$175 plus costs incurred	500	
Excavation Permit	\$175 plus costs incurred		
Obstruction Permit	\$175 plus costs incurred		
Small Wireless Facility Permit	\$1500 per unit		
Docking/Mooring Permit	\$110		
Docking/Mooring Permit Decal	\$10		
Docking/Mooring Permit Waitlist	\$5		
Docking/Mooring Permit Renewal Fee	\$110		
Docking/Mooring Permit Renewal Late Fee	\$75		
Dock Boat Permit	\$25		
Shore Boat Permit	\$25		
Hobby Kennel Permit	\$60		
Chicken Keeping Permit	\$30		
Tree Permit	\$10		
False Intrusion Alarm – six within 12 months	\$50		
False Intrusion Alarm – more than six within 12 months	\$100		
False Fire Alarm – six within 12 months	\$50		
False Fire Alarm – more than six within 12 months	\$100		
Tobacco License	\$150		
Gambling License	\$100		
Liquor – Investigation	\$500		
Liquor—3.2% malt liquor license (on or off sale)	\$100		
Liquor—Off sale license	\$240		
Liquor—On sale license	\$1200		
Liquor – combination on-sale/off-sale intoxicating liquor license	\$1200		
Liquor—On sale club license	Amount varies depending upon number of members in club: <ul style="list-style-type: none"> • Under 200 members-- \$300. • 201-500 members-- \$500. • 501-1,000 members-- \$650. • 1,001-2,000 members-- \$800. • 2,001-4,000 members-- \$1,000. • 4,001-6,000 members-- \$2,000. • Over 6,000 members-- \$3,000. 		
Liquor—On sale temporary license (1—4 days)	\$10/day		
Liquor – Off- Sale wine temporary license	\$10/day		
Liquor – 3.2% malt temporary license (1-4 days)	\$10/day		

Liquor—On sale wine only license	\$ Half of fee for on-sale liquor license or \$2,000, whichever is less.		
Liquor—Sunday license	\$200		
Liquor – Brew pub on-sale intoxicating liquor or 3.2 % malt liquor license	\$500		
Liquor - Brewer off-sale malt liquor license	\$500		
Liquor - Brewery temporary on-sale intoxicating license	\$500		
Liquor - Brewer taproom license	\$500		
Liquor - Cocktail Room License	\$2500		
Liquor – Micro distiller off-sale license	\$200		
Liquor – Micro distiller license	\$2500		
Liquor- One day consumption license	\$10		
Liquor – Culinary Class limited on-sale license	\$10		
Residential Rental – Long Term License	\$45 includes one annual Fire Inspection		
Residential Rental – Short Term License	\$45 includes one annual Fire Inspection		
Residential Rental License Renewal Late Fee	\$100 includes one annual Fire Inspection		
Residential Rental –if additional Fire Inspections are required	\$25/per inspection		
Stormwater Inspection	\$costs incurred		
Sign Permit	\$150		
Manufactured Home Park Conditional Use Permit Application	\$150 plus costs incurred	500	
Manufactured Home Occupancy Inspection	\$50 plus costs incurred	50	
Bluff Verification (City Engineer review boundary and draw survey)	\$ 50 plus costs incurred	500	
Right of Way (ROW) Vacation	\$ 200 plus costs incurred	500	
Utility Connection Inspection (water & sewer)	\$ established by Lakeland		
Animal Impound	\$ applicable fees		
Beach Parking Permits			
Daily	\$12		
Holiday	\$12		
Weekend	\$12		
Motorcycle	\$3		
Seasonal -Residents	\$10		
Seasonal – Age 65+ Residents	\$0		
Violation	\$30		
City Hall Rental Fee	\$100/day or as set by contract		
Commercial Vehicle Permit	\$100		
Newsletter Sponsor	\$360/year		
NSF Check Fee	\$35		
Pettitt Park Pavilion Rental			
Resident	\$0		
Resident Deposit (Refundable)	\$100		
Non-Resident	\$25		
Non-Resident Deposit (Refundable)	\$100		
Ballfield Rental	\$100		
Deposit (refundable)	\$100		
Riverfront Park Pavilion			
Resident	\$0		
Resident Deposit (Refundable)	\$100		
Non-Resident	\$25 per side		
Non-Resident Deposit (Refundable)	\$100		
Electricity	\$10 per side		
Pettitt Park Banner	\$200		

Variance Residential	\$200 plus costs incurred	500	
Variance – MF/Commercial	\$400 plus costs incurred	3000	
Variance – Floodplain/Riverway	\$400 plus costs incurred	700	
Conditional Use Permit – Residential	\$200 plus costs incurred	500	
Conditional Use Permit – MF/Commercial	\$400 plus costs incurred	3000	
Conditional Use Permit – Amendment	\$200 plus costs incurred	500	
Conditional Use Permit – Annual Review	\$100 includes one annual Fire Inspection		
Conditional Use Permit – if additional Fire Inspections are required	\$25/per inspection		
Interim Use Permit	\$200 plus costs incurred	500	
Certificate of Compliance	\$100 includes one annual Fire Inspection		
Certificate of Compliance – if additional Fire Inspections are required	\$25/per inspection		
Certificate of Compliance – Residential	\$50		
Site Plan, Concept, or Engineering Review (Commercial, Industrial, or Mixed-Use)	\$200 plus costs incurred	1000	
Lot Combination or Rearrangement	\$200 plus costs incurred	1000	
Subdivision (Minor)	\$200 plus costs incurred	1000	
Subdivision (Major)	\$400 plus costs incurred	2500	
Special Use Permit	\$200 plus costs incurred	100	
Planned Unit Development – Major	\$650 plus costs incurred	2500	
Planned Unit Development – Minor	\$400 plus costs incurred	500	
Zoning Amendment or Comprehensive Plan Amendment	\$200 plus costs incurred	500	
Land Use Appeal	\$200 plus costs incurred	500	
Preliminary Plat Review	\$200 plus costs incurred	500	

Residential Building Permit Fees – Fixed	Total Permit Fee	Inspection Fee	City Fee	State Surcharge
Fence	\$200	\$170	\$29	\$1
Roof – Replacement	\$200	\$170	\$29	\$1
Siding – Replacement	\$200	\$170	\$29	\$1
Furnace – Replacement	\$200	\$170	\$29	\$1
Water Heater – Replacement	\$200	\$170	\$29	\$1
Central Air – Replacement	\$200	\$170	\$29	\$1
Window -Replacement	\$200	\$170	\$29	\$1
Plumbing	\$200	\$170	\$29	\$1
Mechanical (HVAC)	\$200	\$170	\$29	\$1
New Water Meter	Established by Lakeland			
Septic	Established by County			
Investigation Fee – unpermitted work	\$ Double the cost of the fixed fee			

Building Project Valuation (materials and labor)*	Permit Fee (Before Plan Review) - includes all commercial projects	Plan Review
\$1 to \$500	\$29.50	
\$501 to \$2,000	\$29.50 for the first \$500; plus \$3.70 for each additional \$100 or fraction thereof, up to and including \$2000	65% of the permit fee when plans are required
\$2,001 to \$25,000	\$83.50 for the first \$2000; plus \$16.55 for each additional \$1000 or fraction thereof, up to and including \$25,000	
\$25,001 to \$50,000	\$464.15 for the first \$25,000; plus \$12 for each additional \$1000, or fraction thereof, up to and including \$50,000	
\$50,001 to \$100,000	\$764.15 for the first \$50,000; plus \$8.45 for each additional \$1,000 or fraction thereof, up to and including \$100,000	

\$100,001 to \$500,000	\$1,186.65 for the first \$100,000; plus \$6.75 for each additional \$1,000 or fraction thereof, up to and including \$500,000	
\$500,001 to \$1,000,000	\$3,886.65 for the first \$500,000; plus \$5.50 for each additional \$1,000 or fraction thereof, up to and including \$1,000,000	
\$1,000,001 and over	\$6,636.65 for the first \$1,000,000; plus \$4.50 for each additional \$1,000 or fraction thereof	
Refund—Permit fee (if work started)	0%	
Refund—Plan review (if plan review has not started)	100%	
Refund—Plan review (partial plan review)	50%	
Refund—Plan review (completed)	0%	

* Pursuant to MN Rules Chapter 1300.0160 subpart 3, building permit values shall be set by the Building Official. For determining the permit valuation, the Building Official will use the supplied valuation with a minimum value as calculated by the current Building Valuation Data Table, published each May by the Department of Labor and Industry and other data, as needed, for projects not otherwise specified.

***ESCROW:** Any unused escrow will be returned to the Applicant after the completion of an application. If multiple planning applications are made the required escrow amount shall be determined based on the anticipated work to perform the review, such determination shall be made by the City Staff. Occasionally, the Applicant will be asked to replenish the escrow during project review

Dennis E. Oberloh, CPA
Sara J. Oberloh, CPA



P.O. Box 18
530 West Park Road
Redwood Falls, MN 56281
507-644-6400
www.oberlohhcpa.com

December 24, 2025

City of Lake St Croix Beach
16455 20th St South
Lake St Croix Beach, Minnesota

We are pleased to confirm our understanding of the services we are to provide City of Lake St Croix Beach, Minnesota for the year ended December 31, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of City of Lake St Croix Beach, Minnesota as of and for the year ended December 31, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement City of Lake St Croix Beach, Minnesota's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to City of Lake St Croix Beach, Minnesota's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual
3. Pension Reporting Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies City of Lake St Croix Beach, Minnesota's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Combining and Individual Fund Financial Statements
2. Summary Financial Report

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether the financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objective also includes reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of City of Lake St Croix Beach, Minnesota and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even through the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

1. Management override of internal controls is the intervention of managers in the approval and/or processing of transactions that is contrary to an entity's internal control system.
2. Improper revenue recognition is when revenue has been improperly or incorrectly recognized due to error or fraud.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis of our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Lake St Croix Beach, Minnesota's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud, or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

City of Lake St Croix Beach

December 24, 2025

Page 6

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of Lake St Croix Beach; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Oberloh & Oberloh, Ltd. and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Minnesota Office of the State Auditor or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Oberloh & Oberloh, Ltd. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Minnesota Office of the State Auditor. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Sara J. Oberloh is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately May 1, 2026 and to issue our reports no later than June 30, 2026.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$14,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of the termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of City of Lake St Croix Beach, Minnesota's financial statements. Our report will be addressed to management and those charged with governance of City of Lake St Croix Beach, Minnesota. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that City of Lake St Croix Beach, Minnesota is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

City of Lake St Croix Beach
December 24, 2025
Page 8

We appreciate the opportunity to be of service to City of Lake St Croix Beach, Minnesota and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us. You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2024 peer review report accompanies this letter.

Very truly yours,

Oberloh & Oberloh, Ltd.
Oberloh & Oberloh, Ltd.
Redwood Falls, Minnesota

RESPONSE:

This letter correctly sets forth the understanding of City of Lake St Croix Beach, Minnesota.

Signature: *Mary Ashby*
Mary Ashby (Jan 7, 2026 11:42:15 CST)

Title: Interim City Clerk/Administrator

Date: Jan 7, 2026

COMCAST BUSINESS

COMCAST BUSINESS SERVICE ORDER

Company Name:	CITY OF LAKE ST CROIX BEAC		Order #	44128954
Service Location:	Billing Location:			
Address 1	<u>16455 20TH ST S</u>		Address 1	<u>16455 20TH ST S</u>
Address 2	<u></u>		Address 2	<u></u>
City	<u>LAKE SAINT CROIX BEACH</u>		City	<u>LAKE SAINT CROIX BEACH</u>
State	<u>MN</u>		State	<u>MN</u>
Zip	<u>55043</u>		Zip	<u>55043</u>
Primary Contact Name	<u>Mary Ashby</u>		Billing Contact Name	<u>Mary Ashby</u>
Primary Contact Phone	<u>(651) 436-7031</u>		Billing Contact Phone	<u>(651) 436-7031</u>
Primary Contact Email	<u>mary.ashby@ci.lakescroixbeach.mn.us</u>		Billing Contact Email	<u>mary.ashby@ci.lakescroixbeach.mn.us</u>
Service Term	<u>24 Months</u>		Tax Exempt	<u>No</u>
Package Code:	Promo Code:			
	<u>EC-\$194.99PremUBP_BIPerf_MO BPkg_2yr</u>			

Package & Promotion Details

Ultimate Business Package for discounted monthly rate of \$194.99 for months 1-12, increasing to \$214.99 for months 13-24, increasing to then regular rate in month 25. Equipment, installation, taxes and applicable fees, including Broadcast TV Fee, Regional Sports Fee, regulatory recovery fee and other charges extra and subject to change. Package includes Business Internet Performance (download speed up to 500 Mbps), SecurityEdge and 1 Mobility Voice Line. 2 year term agreement required. Additional Mobility Lines can be added at discounted rate of \$24.95 each for months 1-24, increasing to regular rate in month 25. Additional \$10 monthly discount with enrollment in both paperless billing and automatic payments with bank account via <https://business.comcast.com/myaccount> within 30 days of service installation. If either paperless billing or automatic payment service is cancelled, or automatic payment method is changed to credit or debit card, the monthly service charge automatically increases by \$10.00. \$20 mobile discount limited to customers with Comcast Business Internet Standard service or higher who activate new Comcast Business Mobile service with minimum one Mobile Unlimited line. Mobile discount applied to Comcast Business Internet bill for 12 months. Limit one discount per account. Mobile Unlimited line must be added to account within 30 days of Internet installation and activated within 90 days of Internet installation to qualify for the mobile discount. After 12 months, or if any of the required services are cancelled or downgraded, the mobile discount will be removed. Comcast Business Internet must be installed by 1/28/2026 to qualify for the mobile discount.

Initial
Ma

Customer Initials

Package	Services Included	Qty	Package Monthly Service Charge ¹	Package Non-Recurring Charge ²
Ultimate Business Package	Business Internet Performance (download speeds up to 500 Mbps)	1		
	SecurityEdge	1	\$ 194.99	\$ 0.00
	Mobility Lines	1		

Equipment and Additional Service(s)	Qty	Additional Monthly Service Charge ¹	Additional Non-Recurring Charge ²
Equipment Fee			
Package Equipment Fee	1	\$ 27.95	
Equipment Sub Total		\$ 27.95	
Business Voice			
Mobility Lines	4	\$ 99.80	
Voicemail	2	\$ 10.00	
Business Voice Sub Total		\$ 109.80	

COMCAST BUSINESS

COMCAST BUSINESS SERVICE ORDER

Company Name:	<u>CITY OF LAKE ST CROIX BEAC</u>	Order #	44128954
Additional Fees			
Standard Installation Fee / Change of Service Fee	1	\$ 39.95	\$ 39.95
Total Additional Charge	\$ 137.75	\$ 39.95	
	Monthly Service Charge¹	Non-Recurring Charge²	
Total Charge for Service Order	\$ 332.74	\$ 39.95	

¹ Charges identified in the Service Order Agreement are exclusive of maintenance and repair charges, and applicable federal, state, and local taxes, fees, surcharges and recoupments (however designated).

² Non-Recurring Charges in the Service Order Agreement reflect activation and installation fees for this order. This excludes any custom installation fees.

General Special Instructions

AGREEMENT

1. This Comcast Business Service Order Agreement ("Agreement") sets forth the terms and conditions under which Comcast Cable Communications Management, LLC and its operating affiliates ("Comcast") will provide the Services to the above-named customer ("Customer"). This Agreement consists of this document (this "SOA"), the Business Services Customer Terms and Conditions (the "Terms and Conditions"), and any jointly executed amendments ("Amendments") entered under the Agreement. In the event of inconsistency among these documents, the order of precedence will be as follows: (1) Amendments, (2) Terms and Conditions, and (3) this SOA. This Agreement shall commence and become a legally binding agreement upon Customer's execution of the SOA. The Agreement shall terminate as set forth in the Terms and Conditions. The Terms and Conditions are located at <https://business.comcast.com/terms-conditions-smb>. Capitalized terms not otherwise defined in this SOA shall have the meaning ascribed to them in the Terms and Conditions. Use of the Services is also subject to the then-current Acceptable Use Policy for High-Speed Internet Services (the "AUP") located at <https://business.comcast.com/customer-notifications/acceptable-use-policy> (or any successor URL), and the then-current Privacy Statement (the "Privacy Policy") located at <https://business.comcast.com/privacy-statement> (or any successor URL), both of which Comcast may update from time to time.

2. Each Comcast Business Service ("Service") carries a thirty (30) day money back guarantee. If within the first thirty (30) days following installation of a new Service, Customer is not completely satisfied, Customer may cancel the Service and Comcast will issue a refund for the monthly recurring charge paid for the first thirty (30) days of Service, excluding any custom installation fees, voice usage charges, fees, taxes, surcharges and optional service fees. Customer will be charged for any non-refundable fees and other charges. In order to be eligible for the refund, Customer must cancel the new Service within thirty (30) days of installation and return any Comcast-provided equipment in good working order. In no event shall the refund exceed \$500.00. If Customer uses the Service in the first thirty (30) days, Customer will be refunded its subscription fees, but charged the applicable one-time fee. For the avoidance of doubt, this money back guarantee does not apply to renewals of an existing Service.

3. To complete a Voice order, Customer must execute a Comcast Letter or Authorization ("LOA") and submit it to Comcast, or Comcast's third party order entry integrator, as directed by Comcast.

4. New telephone numbers are subject to change prior to the install. Customers should not print their new number on stationery or cards until after the install is complete.

5. Modifications: All modifications to the Agreement, if any, must be captured in a written Amendment, executed by an authorized Comcast Vice President and the Customer. All other attempts to modify the Agreement shall be void and non-binding on Comcast. Customer by signing below, agrees and accepts the Terms and Conditions of this Agreement.

6. Once your service appointment is scheduled, you must provide Comcast with 24-hours' notice if you need to cancel. If you fail to cancel at least 24 hours before your scheduled appointment and miss your appointment, a missed appointment fee will apply unless otherwise prohibited.

7. IF CUSTOMER IS SUBSCRIBING TO COMCAST'S BUSINESS DIGITAL VOICE SERVICE, CUSTOMER, BY SIGNING BELOW, ACKNOWLEDGES RECEIPT AND UNDERSTANDING OF THE FOLLOWING 911 NOTICE:

911 Notice

911 Email Notification- If 911 is dialed using the Voice Service, Comcast will send a notification to the Customer designated email address, unless the Customer has opted out of receiving such notifications. Each notification will include the telephone number from which 911 was dialed, location information, and the time the call was placed. After installation of the Voice Service, Customer may change the designated email address and/or decision to receive notifications by calling Comcast at 1-888-824-8104.

Your Comcast voice service ("Voice Service") may have the following 911 limitations:


COMCAST BUSINESS SERVICE ORDER

Company Name: CITY OF LAKE ST CROIX BEAC Order # 44128954

- For 911 calls to be properly directed to emergency services using the Voice Service, Customer must provide the correct address information ("Registered Service Location") for each telephone number used by Customer. The Registered Service Location may also include information such as floor and office number.
- If the Voice Service or any Voice Service device is moved to a different location without Customer providing an updated Registered Service Location, 911 calls may be directed to the wrong emergency authority, may transmit the wrong address, and/or the Voice Service (including 911) may fail altogether. Customer's use of a telephone number not associated with its geographic location, or a failure to allot sufficient time for a Registered Service Location change to be processed, may increase these risks.
- If a Registered Service Location is deemed to be in an area that is not supported for 911 calls, Customer 911 calls will be sent to an emergency call center where a trained agent will ask for the caller's name, telephone number, and location, and then will contact the local emergency authority.
- The Voice Service uses electrical power in the Customer's premises. If there is an electrical power outage, 911 calling may be interrupted if back-up power is not installed, fails, or is exhausted. Voice Services that rely on a broadband connection may also be interrupted if the broadband service fails.
- Calls using the Voice Service, including calls to 911, may not be completed if there is a problem with network facilities, including network congestion, network equipment, and/or power failure, a broadband connection failure, or another technical problem.

Registered Service Location Updates- The Registered Service Location will be provided to Public Safety Answering Points to assist in responding to a 911 call. Customer may update or otherwise customize the Registered Service Location by:

- Calling Comcast at 1-888-824-8104

BY SIGNING BELOW, CUSTOMER ACKNOWLEDGES THAT IT HAS READ AND UNDERSTANDS THE FOREGOING 911 NOTICE AND THE 911 LIMITATIONS OF THE VOICE SERVICE.

CUSTOMER SIGNATURE	
By signing below, Customer agrees and accepts the Terms and Conditions of this Agreement. General Terms and Conditions can be found at http://business.comcast.com/terms-conditions/index.aspx	
Signature	
Name	Mary Ashby
Title	Interim City Clerk/Administrator
Date	1/7/2026

FOR COMCAST USE ONLY	
Sales Representative	Marcos Garcia
Sales Representative Code	
Sales Manager Name	Robbi Lively
Sales Manager Approval	
Division	West

COMCAST BUSINESS

COMCAST BUSINESS SERVICE ORDER

Company Name: CITY OF LAKE ST CROIX BEAC Order # 44128954

BUSINESS INTERNET CONFIGURATION DETAILS

Transfer Existing Comcast.net	<input type="checkbox"/> No	Equipment	<input type="checkbox"/> Comcast Owned
Number of Static Ips	<input type="checkbox"/> 0	Business Web	<input type="checkbox"/> No

BUSINESS VOICE CONFIGURATION DETAILS

Directory Listing Details	
Directory Listing (Published, Non-Published, Unlisted)	Published
Directory Listing Phone Number	6514367031
Directory Listing Display Name	City of Lake St Croix Beach
DA/DL Header Text Information	PROFESSIONAL
DA/DL Header Code Information	62451
Standard Industry Code	

Additional Voice Details	
Caller ID (Yes/No)	No
Caller ID Display Name(max 15 char.)	Lake St Croix
International Dialing (Yes/No)	No
Call Blocking (Yes/No)	No
Auto Attendant (Yes/No)	No

Hunt Group Configuration Details	
Hunt Group Features Requested	Yes
Hunt Group 1 Configuration Type	Sequential
Hunt Group 2 Configuration Type	
Hunt Group 1 Pilot Number	6514367031
Hunt Group 2 Pilot Number	

COMCAST BUSINESS

COMCAST BUSINESS SERVICE ORDER

Company Name: CITY OF LAKE ST CROIX BEAC Order # 44128954

Toll Free Phone #	Calling Origination Area	Associated TN

**City of Lake St. Croix Beach
December 2025 PERMITS**

Prepared by Carol Billig

Permit#	Issue Date	Permit Type	Contractor	Owner	Job Description	HS#	Address
2025-55	12.01.2025	Mechanical	Master Plumber Services LLC.	Ludwig	Install gas line to generator	1265	Quinlan Ave. S
2025-56	12.08.2025	Mechanical	Fireside Hearth & Home	William Marzolf	Gas fire place, gas line and venting	16855	21st St. S.
2025-57	12.15.2025	Windows	Renewal by Andersen	Aaron Kozumplik	Replace 3 windows in existing openings	2220	Quebec Ave S.
2025-58	12.15.2025	Windows	Renewal by Andersen	Lynette Anderson	Replace one window in existing opening	1750	Racine Ave. S.
2025-59	12.15.2025	Mechanical	Woodland Stoves&Fireplaces	Kim & Bill Kaelin	Install stove &6" class A chimney	1528	Racine Ave. S.
2025-60	12.22.2025	Mechanical	Hoffman Refrig. & Heating	John Carson	Replace furnace and heat pump	16851	Upper 18th St. S.
2025-61	12.31.2025	Windows/Door	Pella Northland	Valerie Bartl	Replacing one front entry door, existing space	16760	17th Street S.

RESOLUTION NO. 2026-01—**CITY OF LAKE ST. CROIX BEACH
WASHINGTON, COUNTY, MINNESOTA****A RESOLUTION ADOPTING A MINNESOTA PAID LEAVE LAW POLICY AND
ADOPT A MEAL AND REST BREAK POLICY**

Council Member _____ offered the following Resolution, Seconded by Council Member _____, and moved its adoption:

WHEREAS, effective January 1, 2026, the State of Minnesota requires all employers to participate in the Minnesota Paid Leave Program;

WHEREAS, effective January 1, 2026, Minnesota Statute Section 177.253 was amended to allow employees a rest break of at least 15 minutes, or enough time to utilize the nearest convenient restroom, whichever is longer, within each four consecutive hours of work;

WHEREAS, effective January 1, 2026, Minnesota Statute Section 177.254 was amended to allow employees working for six or more consecutive hours a meal break of at least 30 minutes instead of every eight or more consecutive hours;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF CITY OF LAKE ST. CROIX BEACH, MINNESOTA, AS FOLLOWS:

Section 1. The City Council amends the Lake St. Croix Beach Personnel Policy to add:

Section 12.22 Minnesota Paid Leave Policy

Effective January 1, 2026, the State of Minnesota will require all employers to participate in the Minnesota Paid Leave Program. Employees are entitled to Minnesota Paid Leave (MPL), a form of paid leave.

Use of MPL: The benefit year for MPL is a rolling 12-month period measured backward from an employee's first day of leave taken.

Employees must provide notice to the Mayor sufficient for the City to understand the employee's need for and duration of the leave.

Employees may take a maximum of 480 hours in any 12-month period of intermittent MPL. Intermittent leave must be taken in a minimum increment of 15 minutes.

MPL taken for the same purpose must run currently with the Family and Medical Leave Act or Parental Leave respectively.

Leave under MPL does not run concurrently with Earned Sick and Safe Time and employees will not be required to exhaust accrued Earned Sick and Safe Time before or while taking leave under

MPL. An employee can choose to use Earned Sick and Safe Time in lieu of MPL benefits (provided the employee is concurrently eligible) or to supplement MPL benefits up to the amount of their normal wages.

Additional Information: For inquiries related to Paid Leave, please contact Minnesota Paid Leave at 651-556-7777 or visit their website.

Section 1. The City Council amends Section 6.03 of the Lake St. Croix Beach Personnel Policy to read as follows:

Section 6.03 Meal and Rest Break Policy

Employees will be provided meal and rest periods as required by law.

Employees are allowed to take an unpaid meal break of 30-minutes after working six or more consecutive hours.

Employees are allowed to take a paid rest break of at least 15 minutes, or enough time to utilize the nearest convenient restroom, whichever is longer, within each four consecutive hours of work.

Failure to take meal or rest breaks, taking unauthorized meal or rest breaks, or taking longer meal or rest breaks than permitted, may be subject to discipline, up to and including termination.

WHEREUPON, said Resolution was declared duly passed and adopted.

I certify that the City of Lake St. Croix Beach adopted the above Resolution on this ____ day of January, 2025.

Tom McCarthy, Mayor

Mary Ashby, Clerk/Administrator

2026 Meeting Dates

January 12	City Council @ 6 pm (19th/Martin Luther King Jr. Day)
January 13	Parks @ 6 pm
January 14	Planning Commission @ 6 pm
February 4	Planning Commission @ 6 pm
February 9	City Council @ 6 pm (16th/Presidents' Day)
February 10	Parks @ 6 pm
March 4	Planning Commission @ 6 pm
March 10	Parks @ 6 pm
March 16	City Council @ 6 pm
April 1	Planning Commission @ 6 pm
April 14	Parks @ 6 pm
April 20	City Council @ 6 pm
May 6	Planning Commission @ 6 pm
May 12	Parks @ 6 pm
May 18	City Council @ 6 pm
June 3	Planning Commission @ 6 pm
June 9	Parks @ 6 pm
June 15	City Council @ 6 pm
July 1	Planning Commission @ 6 pm
July 14	Parks @ 6 pm
July 20	City Council @ 6 pm
August 5	Planning Commission @ 6 pm
August 11	Parks at 6 pm
August 17	City Council @ 6 pm
September 2	Planning Commission @ 6 pm
September 8	Parks @ 6 pm
September 14	City Council @ 6 pm
October 7	Planning Commission @ 6 pm
October 13	Parks @ 6 pm
October 19	City Council @ 6 pm
November 4	Planning Commission @ 6 pm
November 16	City Council @ 6 pm
December 2	Planning Commission @ 6 pm
December 21	City Council @ 6 pm

2026 Council Member Duties & Responsibilities

<u>GENERAL ADMINISTRATION</u>	<u>Primary</u>	<u>Alternate</u>
Office and Support Staff	Bluesky	McCarthy
Budget & Finance	Bluesky	Burger
Intergovernmental Relations	Bluesky	Schneider
Personnel	Bluesky	Burger
<u>PUBLIC SAFETY</u>	<u>Primary</u>	<u>Alternate</u>
Police, Fire, and Emergency Management	McCarthy	Burger
<u>NATURAL RESOURCES / PARKLAND</u>	<u>Primary</u>	<u>Alternate</u>
Parks Liaison [Pettitt, Riverfront] (ex-officio Mayor McCarthy)	Schneider	Freppert
Bluffland	McCarthy	Schneider
Shoreland/Recreational Land (Beach Administration)	McCarthy	Schneider
Trees and Other Vegetation	Freppert	McCarthy
<u>PUBLIC FACILITIES</u>	<u>Primary</u>	<u>Alternate</u>
Streets, Signs, and Lighting	McCarthy	Freppert
Municipal Water System	Burger	Schneider
Public Buildings	McCarthy	Bluesky
<u>PHYSICAL DEVELOPMENT</u>	<u>Primary</u>	<u>Alternate</u>
Planning Commission Liaison (Mayor ex officio)	Burger	Schneider
Building & Zoning Controls	Freppert	McCarthy
Soils & Waters - Infrastructure & Residential Property (Drainage, Erosion, and Flooding)	Freppert	McCarthy
Comprehensive Plan	Burger	Freppert
<u>SPECIAL FUNCTIONS</u>	<u>Primary</u>	<u>Alternate</u>
Animal Control	Burger	McCarthy
Public Nuisances/Health	McCarthy	Schneider
Solid Waste/Recycling	Schneider	Burger
Ordinance Recodification	Burger	Freppert

Members are responsible to report back to City Council
on their Duties & Responsibilities

2026 COMMISSIONS & COMMITTEES

City Council

Meets: 3rd Monday (2nd Monday in Jan & Feb)

Mayor Tom McCarthy
Noah Bluesky (Deputy Mayor)
Warren Burger
Brad Freppert
Tim Schneider

Planning Commission

Meets: 1st Wednesday

Samantha Fink
 Greg Ewig (Chair)
 Linda O'Donnell
 John Sievert

Council Liaisons
 Warren Burger
 Tim Schneider (alternate)
 Mayor McCarthy (ex officio)

Parks Commission

Meets: 2nd Tuesday

Scott Prater
 Kris Peterson
 Jo Sandom
 Colin Sultan
 Dave Witzel

Council Liaisons
 Tim Schneider
 Brad Freppert (alternate)
 Mayor McCarthy (ex officio)

Codification Committee

Mary Ashby
 Warren Burger
 Linda O'Donnell
 Christina Benson
 Tom McCarthy

Personnel Committee

Meets as needed

Mayor Tom McCarthy
 Greg Arenson
 John Sievert
 Dawn Peterson
 Grace Arenson

Council Liaisons
 Noah Bluesky
 Warren Burger (alternate)

Floodplain Advisory Committee

Meets as needed

Todd Streeter (100 yr.)
 David Breger (100 yr.)
 Tom Kingston (500 yr.)
 Sherry Hillman (500 yr.)
 Linda O'Donnell (AL)
 Caleb Fink (AL)
 John Sievert (AL)
 Brad Peters (EM)

Council Liaisons
 Mayor McCarthy
 Brad Freppert (alternate)

Economic Development Authority

(Meets once a year in February)

President Mayor McCarthy
 VP (Deputy Mayor) Bluesky
 Secretary Schneider
 Treasurer Burger
 Asst. Treasurer Freppert

2026 COMMISSIONS & COMMITTEES

RiverBluff Accounting

Mary Paul
Deb Campbell

Nicole Runge, City Accountant

Runge Mechanical Services

Christina Benson, City Attorney

Eckberg Lammers, P.C.

John Parotti, City Engineer

Short Elliott Hendrickson, Inc.

Bob Shearer, Parks

Daniel Scollan DNR

DNR Area Hydrologist
LSCR – Hearings

Veterans Memorial Advisory

(Meets as needed and advises City Council on
Veterans Memorial Park)

LSCB	Brad Freppert Tom McCarthy*
Lakeland	Richard Thron (chair) Terry Hirte
Lakeland Shores	Dave Wilke
St. Mary's Point	open
Afton	open
Hudson	Stan Mueller

Council Liaison
Mayor Tom McCarthy

*denotes non veteran

ACCOUNTANT AGREEMENT

THIS ACCOUNTANT AGREEMENT (“Agreement”) is entered this 1st day of January, 2026 by and between the **City of Lake St. Croix Beach**, a Minnesota municipal corporation (“City”) and **Mary Paul dba RiverBluff Accounting, Inc.** (“Accountant”).

RECITALS

WHEREAS, City desires to retain the services of an Accountant to perform certain duties as determined by the City Council, and

WHEREAS, the accountant is qualified and willing to accept and perform the responsibilities as the city accountant subject to the terms of this Agreement.

NOW, THEREFORE, City and Accountant agree as follows:

AGREEMENT

1. **General.** Upon the terms and conditions set forth in this Agreement, City hereby retains Accountant as an independent contractor to perform certain duties as set forth herein.
2. **Term of Agreement.** This Agreement shall commence as of the date this agreement is fully executed by the parties and continue month to month. This Agreement will expire on December 31, 2026.
3. **Termination of Agreement.** This Agreement may be terminated at any time upon the mutual Agreement of the City and the Accountant. This Agreement may be terminated by the City for any reason by providing a 90 day advance written notice to the Accountant. This Agreement may be terminated by the Accountant for any reason by providing a 90 day advance written notice to the City.
4. **Duties.** The duties of the Accountant shall include preparation of monthly financial reports for all Funds, Claims to be Approved, monthly escrow and permit fee accounting and reports, monthly, quarterly and annual payroll taxes, benefit plan reporting, building permit accounting and reports, on-call for accounting questions, annual budget and levy including the Street and Park Improvement Plan(s), deposit and processing of all monies received, processing of all invoices including assignment of account and fund classification and preparation of check and invoice packets in “signature and mail ready form”, processing of payroll for Staff, Council and other employees, internal control monitoring including review of physical checks for two signatures, cash flow management, fund transfers and monthly bank reconciliations.

Accountant will make available and provide to the City an electronic copy of the City’s books, accounts and financial records, to be updated on a monthly basis.

5. **Schedule.** The Accountant’s normal work schedule will be determined by the Accountant following consultation with the Mayor, Council and City Clerk - Administrator. Accountant

attendance at City Council meetings is required unless excused. Travel to and from Lake St. Croix Beach City Hall to pick up or return documents will be counted as one-half time worked.

6. **Compensation.** In consideration of the performance of the duties required by this Agreement, the Accountant shall bill the City at an hourly rate of \$110.00. Accountant will provide her own computer hardware, software and other office equipment, however, Accountant's expenses for payroll forms, mailing envelopes, copies of invoices and postage will be billed to and reimbursed by City based on actual usage and cost. There will be a \$50 per month charged for accounting/payroll software. The accountant shall submit itemized billing statements each month, provided after the 1st of the month, for the services performed and expenses incurred for the prior month for treasurer services. Time shall be billed to the nearest tenth of an hour. After receipt by City and approval by the Council, the City will pay the bill of Accountant routinely according to its internal payment procedures by forwarding a check to Accountant paying for both services and expenses shown on the bill.

In the event of a power outage at the Accountant's normal place of business, the City will facilitate temporary office space, internet service and use of general office equipment.

Additional time for services not covered in Paragraph 4 will require prior approval of the City Council and be billed by the Accountant to the City as negotiated or at \$110.00. per hour. The City Council may delegate the authority to approve additional services to the Mayor, other Council Member(s) or the Clerk - Administrator. Approval of additional services shall be in writing or by email to the Accountant. The Accountant shall provide a written record of all time spent on additional services pursuant to the billing procedure noted above.

The Accountant's compensation shall not be subject to FICA, PERA, or Medicare deduction. The position of Accountant is an Independent Contractor position, and shall not be eligible for cash overtime or compensatory time in lieu of overtime. In recognition of the fact that the Accountant is an Independent Contractor, the Accountant shall not be eligible, nor shall she receive any fringe benefits from the City. Therefore, by way of example and without limitation, the Accountant shall not be eligible for group insurance benefits, workers' compensation, paid holidays, vacation, sick leave, severance, or city retirement benefits.

7. **Indemnification.**

To the fullest extent permitted by law, the Accountant, and any and all officers, employees, subcontractors, and agents of the Accountant, or any other person engaged by the Accountant in the performance of work or services pursuant to this Agreement, shall indemnify, defend, and hold harmless the City and its officials, employees, contractors and agents from any loss, claim, liability, and expense (including reasonable attorneys' fees and expenses of litigation) arising from, or based in the whole, or in any part, on any negligent act or omission by the Accountant, its officers, employees, subcontractors, and agents, or any other person engaged by the Accountant in the performance of work or services pursuant to this Agreement, any willful misconduct occurring during the term hereof with respect to services provided by the contracting party, or the Accountant's failure to perform the services required in this Agreement. In no event shall the City be liable to the Accountant for consequential, incidental, indirect, special, or punitive damages.

To the fullest extent permitted by law, the City, and any and all officers, employees, subcontractors, and agents of the City, or any other person engaged by the City in the performance of work or services pursuant to this Agreement, shall indemnify, defend, and hold harmless the Accountant and its officials, employees, contractors and agents from any loss, claim, liability, and expense (including reasonable attorneys' fees and expenses of litigation) arising from, or based in the whole, or in any part, on any negligent act or omission by the City, its officers, employees, subcontractors, and agents, or any other person engaged by the City in the performance of work or services pursuant to this Agreement, any willful misconduct occurring during the term hereof with respect to services provided by the contracting party, or the City's failure to perform as required in this Agreement. In no event shall the Accountant be liable to the City for consequential, incidental, indirect, special, or punitive damages.

Nothing in this Agreement shall constitute a waiver or limitation of any immunity or limitation on liability to which the City is entitled under Minnesota Statutes, Chapter 466 or otherwise.

8. **Insurance.** Accountant shall maintain appropriate business liability insurance coverage to cover Accountant's activities, conduct and obligations under this agreement, including at a minimum the following:
 - a. General Liability: \$500,000/\$1 million
 - b. Professional Liability/Malpractice: \$500,000/\$1 million.
 - c. Worker's Compensation: Per Statute

9. **General provisions.**

- a. All notices, requests and demands given to or made pursuant to this Agreement shall be in writing and personally delivered or mailed, postage prepaid, as follows:

To City: Honorable Mayor and City Council
City of Lake St, Croix Beach
16455 20th Street South
Lake St. Croix Beach, MN 55043

To the Accountant: Mary Paul d/b/a RiverBluff Accounting, Inc.
2893 County Line Ave
Osceola ,WI 54020

- b. **Complete Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes any prior oral or written agreements between the parties. This Agreement can only be modified by written Agreement of both parties. This Agreement shall be interpreted in accordance with the laws of the State of Minnesota. If the parties disagree upon the interpretation of the Agreement, and cannot resolve their differences in good faith, the parties agree to request nonbinding mediation from the Minnesota Bureau of Mediation Services. Each party will be responsible for its own attorney's fees, and the parties will split equally any other mediation fees.
 - c. **Legality.** The parties covenant and agree that the provisions contained herein are reasonable and are not known or believed to be in violation of any federal or state law or regulation. In the event a court of competent jurisdiction finds any provision contained herein to be illegal or unenforceable, such court may modify such provision to make it

valid and enforceable. Such modification shall not affect the remainder of this Agreement which shall continue at all times to be valid and enforceable. No payment may be made under this Agreement in excess of the maximum amount permitted by law.

- d. **Audit.** Pursuant to Minn. Stat. 16C.05, Subd. 5, the Accountant agrees that the books, records, documents, and accounting procedures and practices of the Accountant or other party, that are relevant to the Agreement or transaction, are subject to examination by the City and either the legislative auditor or the state auditor, as appropriate, for a minimum of six years. The Accountant agrees to maintain these records for a period of six years from the date of termination of this Agreement.
- e. **Choice of Law and Venue.** All issues concerning this Agreement will be governed by and construed in accordance with the laws of the State of Minnesota, without giving effect to any choice of law or conflict of law provision or rule (whether of the State of Minnesota or any other jurisdiction) that would cause the application of the law of any jurisdiction other than the State of Minnesota. All legal proceedings shall be venue in the County of Washington or federal district court in Minneapolis/St. Paul. The prevailing party in any dispute arising from or relating to this Agreement, whether by judgment, summary judgment, dismissal, settlement or otherwise, shall be entitled to an award of reasonable attorney's fees and costs from the non-prevailing party.
- f. **No Discrimination.** Accountant agrees to the provisions of Minn. Stat. 181.59 and agrees any applicable ordinance relating to civil rights and discrimination shall be considered part of this Agreement as if fully set forth herein.
- g. **No Assignment; Responsibility for Subcontractors.** This Agreement may not be assigned by either party without the written consent of the other party. Accountant shall be responsible for the selection of and liable for the proper performance by any subcontractors that Accountant retains to assist in providing any labor or materials for the Project. Accountant shall ensure all subcontractors are properly licensed and adequately bonded and insured to provide services hereunder.

(remainder of page intentionally left blank, signature page to follow)

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

CITY OF LAKE ST. CROIX BEACH: **RiverBluff Accounting, Inc.:**

By:

Tom McCarthy
Its: Mayor

By:

Mary Paul
Its: Owner

Date:

Date:

By:

Mary Ashby
Its: Interim City Clerk/Administrator

Date:

