



City of Lake St. Croix Beach

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

CITY COUNCIL MEETING

February 9, 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. RESOLUTION 2026-02-0: A RESOLUTION ACCEPTING RESIGNATION AND DECLARING A VACANCY.
4. FILL VACANCY ON A TEMPORARY BASIS
5. ROLL CALL

_____ Mayor McCarthy
_____ Council Member Bluesky
_____ Council Member
_____ Council Member Freppert
_____ Council Member Schneider

6. APPROVE AGENDA
A. Approval of the Agenda for the City Council Meeting February 9, 2026

Motion _____ Second _____

_____ Mayor McCarthy
_____ Council Member Bluesky
_____ Council Member
_____ Council Member Freppert
_____ Council Member Schneider

7. 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. Approval of the Minutes for the City Council Meeting of January 21st, 2026
- C. City Accountant Report
 - i. State of Operations November, 2025
 - ii. State of Operations December, 2025
 - iii. Claims to be Approved – February 9th, 2026
 - Checks: 20673-20681
 - EFT/Direct Deposit: 260201-206205, 260206-260213
 - Total Claims \$12,107.89**

Motion to approve consent agenda for February 9th, 2026

Motion _____ Second _____
 _____ Mayor McCarthy
 _____ Council Member Bluesky
 _____ Council Member
 _____ Council Member Freppert
 _____ Council Member Schneider

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.

8. PUBLIC SAFETY REPORTS for December 2025 and January 2026

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

9. CITY STAFF REPORTS

- A. **City Engineer Parotti** - none
- B. **City Attorney Benson**
- D. **Administration - City Clerk Ashby**
 - I. Audit 2025 Update
 - II. Comcast Contract Renewal
 - III. Water Restrictions
 - IV. City Day on the Hill – March 11th
- E. **Building Permit Activity**
 - I. December and January

10. NEW BUSINESS –

- I. 2026 Fee Schedule
- II. Assign 2026 Council Member Duties and Responsibilities.

11. OLD BUSINESS – none

12. COUNCIL REPORTS AND REQUESTS

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

13. ADJOURN

RESOLUTION NO. 2026-02-01

**CITY OF LAKE ST. CROIX BEACH
WASHINGTON, COUNTY, MINNESOTA**

A RESOLUTION ACCEPTING RESIGNATION AND DECLARING A VACANCY.

WHEREAS, the Lake St. Croix Beach City Council has received the written resignation of Warren Burger, effective on January 12, 2026.

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

1. The council accepts Warren Burger’s resignation as described above.

The council declares that a vacancy exists on council effective on January 12, 2026.

Passed by the City Council of Lake St. Croix Beach, Minnesota this 9th day of February, 2026.

Tom McCarthy, Mayor

Attested:

Mary Ashby, City Clerk/Administrator



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

- Ab Mayor McCarthy
 - P Council Member Bluesky
 - P Council Member Burger
 - P Council Member Freppert
 - 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

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

Checks 20609-20610, 20615-20616, 20617-20641

EFT/Direct Deposits 251215-251-224, 251201-251214

Total Claims \$70,622.60

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 5Cities 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

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

CITY COUNCIL MEETING

(January 12, 2026 Meeting - Postponed due to lack of a quorum)

January 21, 2026

6.00PM

Topic: City Council
Join Zoom Meeting

<https://us02web.zoom.us/j/9924417375?pwd=dmJGMXgzMmFMSzZGNWptaUNUcUc4Zz09>

Meeting ID: 992 441 7375

Passcode: 5vh1rw

MINUTES

1. CALL TO ORDER: 3:33pm
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL

___ Present ___	Mayor McCarthy
___ Absent ___	Council Member Bluesky
___ Present ___	Council Member Freppert
___ Present ___	Council Member Schneider
4. APPROVE AGENDA
 - A. Approval of the Agenda, as amended, for the City Council Meeting January 21, 2026.
Motion made by Mayor McCarthy, **Second** by Council member Schneider

___ Aye ___	Mayor McCarthy
___ Ab ___	Council Member Bluesky
___ Aye ___	Council Member Freppert
___ Aye ___	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. City Accountant Report
 1. Claims to be Approved – January 21st, 2026
Checks 20642-20662, 20721
EFT/Direct Deposits 260107-260115, 260101-260106
Total Claims \$103,736.34

2. Supplemental Claims to be Approved – January 21st, 2026
Checks 20663-20672
EFT/Direct Deposits 260116-206124
Total Supplemental Claims 24,615.04

Motion to approve consent agenda, as amended, for January 21st, 2026

Motion made by Mayor McCarthy, Second by Council member Freppert

___Aye___ Mayor McCarthy
___Ab___ Council Member Bluesky
___Aye___ Council Member Freppert
___Aye___ Council Member Schneider

6. PUBLIC INPUT

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Dawn Bulera, 16777 16th Street S. – Asked that the city clerk job description is made public when ready for approval. Also asked that the Volunteer Form for commissions and committees be made available on the website.

Allyson Pritchett, 2080 Quebec Avenue S. – Discussed issues with her driveway, which was damaged during the AT&T Project. She commented on tree maintenance work done in the city. She also asked about the process for staff appointments.

8. CITY STAFF REPORTS

B. Administration - City Clerk Ashby

I. Pay Equity Report

Motion to approve Pay Equity Report

Motion made by Council member Schneider, Second by Mayor McCarthy

___Aye___ Mayor McCarthy
___Ab___ Council Member Bluesky
___Aye___ Council Member Freppert
___Aye___ Council Member Schneider

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.

Motion to approve Resolution 2026-01-01 – Minnesota Paid Leave Law Policy and Meal and Rest Break Policy.

Motion made by Council member Schneider, Second by Mayor McCarthy

___Aye___ Mayor McCarthy
___Ab___ Council Member Bluesky
___Aye___ Council Member Freppert
___Aye___ Council Member Schneider

B. Set Meeting Dates for 2026.

Motion to approve Meeting Dates for 2026 made by Mayor McCarthy, Second by Council member Freppert

___Aye___ Mayor McCarthy
___Ab___ Council Member Bluesky
___Aye___ Council Member Freppert

___Aye___ Council Member Schneider

C. 2026 Commissions and Committees.

Motion to approve 2026 Commissions and Committees.

Motion made by Mayor McCarthy, Second by Council member Schneider

___Aye___ Mayor McCarthy
___Ab___ Council Member Bluesky
___Aye___ Council Member Freppert
___Aye___ Council Member Schneider

D. 2026 Appointments

Motion to approve 2026 Commissions and Committees as amended.

Motion made by Mayor McCarthy, Second by Council member Schneider

___Aye___ Mayor McCarthy
___Ab___ Council Member Bluesky
___Aye___ Council Member Freppert
___Aye___ Council Member Schneide

E. Riverbluff Accounting Agreement – Transitional services

Motion to approve Riverbluff Accounting Agreement.

Motion made by Mayor McCarthy, Second by Council member Schneider

___Aye___ Mayor McCarthy
___Ab___ Council Member Bluesky
___Aye___ Council Member Freppert
___Aye___ Council Member Schneider

12. ADJOURN 4:03pm

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	(\$20,476.60)	(\$208,949.38)
250	Charitable Gaming Fund	\$12,706.48	\$13,369.37	\$4,730.79	\$15.33			\$4,746.12	\$15.33	\$0.00
402	Street Improvement Fund	\$104,868.86	\$146,229.33	\$77,220.22	\$260.20			\$77,480.42	\$260.20	\$151,028.00
404	Pettitt 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

Significant/Notable Receipts and Transfers Between Funds:
450 City Hall Improvements \$5,214

Significant/Notable Expenses and Revenues:
450 City Hall Improvements \$5,214

Fund #	Fund Description	Balance 12/31/23	Balance 12/31/24	Balance 11/30/25	Revenue YTD 2025	Expense YTD 2025	Transfers YTD 2025	Balance 11/30/25	YTD 2025 Net Income	2025 Budgeted Transfers
36108	Investment Earnings	\$1,455.98	\$68.28	\$3,537.63				\$3,605.91	\$3,537.63	\$0.00
58021	Water Main Repairs	\$66,750.00	\$56,896.00		\$54,875.00	\$4,052.00		\$6,073.00	(\$50,823.00)	\$8,104.00
58022	Vegetative Management	\$406.05	\$5,406.05			\$2,500.00		\$7,906.05	\$2,500.00	\$5,000.00
58023	Park Imp - General	(\$7,843.21)	\$4,594.79			\$500.00		\$5,094.79	\$500.00	\$1,000.00
58024	Vehicle Replacement	\$14,697.83	\$8,254.50			\$948.00		\$9,202.50	\$948.00	\$1,896.00
58025	Office Equipment	\$1,250.00	\$1,500.00			\$125.00		\$1,625.00	\$125.00	\$250.00
58026	City Hall Improvements	\$8,301.00	\$13,301.00		\$5,213.95			\$8,087.05	(\$5,213.95)	\$0.00
58027	Comprehensive Plan	\$14,140.42	\$5,140.42			\$250.00		\$5,390.42	\$250.00	\$500.00
58028	Snow & Ice Reserve	\$6,000.00	\$6,000.00					\$6,000.00	\$0.00	\$0.00
58031	Warning Siren	\$4,600.00	\$600.00					\$600.00	\$0.00	\$0.00
58032	Codification	\$3,265.12	\$3,932.68					\$5,546.17	\$1,613.49	\$5,500.00
58033	Right of Way Maintenance	\$9,061.91	\$3,920.71		\$5,385.00	\$2,500.00		\$1,035.71	(\$2,885.00)	\$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)	\$5,000.00
58035	Audit & Legal Reserve	\$2,140.00	\$2,640.00			\$250.00		\$2,890.00	\$250.00	\$500.00
58036	MN UI Reserve	\$4,500.00	\$5,000.00			\$250.00		\$5,250.00	\$250.00	\$500.00
58037	Fire Relief	\$2,000.00	\$2,500.00			\$250.00		\$2,750.00	\$250.00	\$500.00
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	\$0.00	\$0.00					\$0.00	\$0.00	\$0.00
Total LT Imp Fund as Above		\$140,433.22	\$130,010.32	\$3,537.63	\$74,209.46	\$16,875.00	\$16,875.00	\$76,213.49	(\$53,796.85)	\$33,750.00

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
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	0	0	0	0		0	
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)	
Total 32000 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	0	0		0	
33250 MN Small City Assistance	23,749	0	3,444	3,400	101.3%	(44)	
33255 MN Public Safety Aid	45,073	0	7,699	31,600	24.4%	23,902	For Street Improvement
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	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget		Comments
						Budget	Budget	
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	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	0	0	0	0	0	0		
34071 Clean Up Day	0	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	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	0		
Total 34100 Parks & Rec	73,552	0	99,510	71,900	138.4%	(27,610)		
34200 Other Service Charges	0	0	0	0	0	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	0		
37030 Miscellaneous	12	0	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

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
General Fund Expenses							
41000 Genl Govt							
41100 Mayor & Council							
41110 Wages & Benefits	8,303	1,129	12,484	13,500	92.5%	1,016	
41120 Other Expenses	0	0	0	0		0	
Total 41100 Mayor & Council	8,303	1,129	12,484	13,500	92.5%	1,016	
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	
41250 Other/Miscellaneous	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	17,009	0	6,435	17,000	37.9%	10,565	
41310 Financial Audit	6,435	(149)	1,321	2,000	66.1%	679	Non-Election Year
41315 Elections	1,373	0	553	1,750	31.6%	1,197	
41320 Printing & Publishing	9,151	0	9,388	9,150	102.6%	(238)	
41325 Assessment Services	27,559	2,961	34,877	26,600	131.1%	(8,277)	
41330 Legal Services	13,168	954	11,071	6,500	170.3%	(4,571)	
41335 Office Equip & Supplies	15,878	1,577	27,737	12,500	221.9%	(15,237)	
41340 Comm Equip & Service	875	0	894	1,500	59.6%	606	
41345 Transportation & Mileage	1,933	0	2,500	2,500	100.0%	(0)	
41350 Dues & Subscriptions	6,828	200	2,889	7,500	38.5%	4,611	
41355 Newsletter	1,392	0	2,918	2,500	116.7%	(418)	
41360 Training & Education	0	0	0	0		0	
41390 Grants & Contributions	103,537	5,584	102,259	92,200	110.9%	(10,059)	
Total 41300 Oth Genl Govt	103,537	5,584	102,259	92,200	110.9%	(10,059)	
41500 City Bldgs & 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	
Total 41500 City Bldgs & 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	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
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	Fire Hall Roof
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	
43103 Street Maintenance	13,160	600	5,008	17,500	28.6%	12,492	
43105 Snow & Ice Removal	4,074	0	12,065	25,000	48.3%	12,935	Curb cutting
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	Annual sweeping/drain clean up
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	
Total 43000 Public Works	88,900	7,375	97,098	125,055	77.6%	27,957	
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 & Liab	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	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
Total 49000 Miscellaneous	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	0		0	
49305 Trf to Street Imp Fd (LGA)	59,659	0	59,714	119,428	50.0%	59,714	
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	
49319 Trf to Street Imp Fd - Other 39319	40,247	0	(60,000)	0		60,000	
49320 Trf to LT Imp Fd - Water Main	0	0	(45,948)	8,104	-567.0%	54,052	
49320 Trf to LT Imp Fd - Veg Mgmt 58022	5,000	0	2,500	5,000	50.0%	2,500	
49320 Trf to LT Imp Fd - Parks Genl 58023	1,500	0	500	1,000	50.0%	500	
49320 Trf to LT Imp Fd - Vehicles 58024	0	0	948	1,896	50.0%	948	
49320 Trf to LT Imp Fd - Office Equip 58025	250	0	125	250	50.0%	125	
49320 Trf to LT Imp Fd - City Hall Imp 58026	5,000	0	0	0		0	
49320 Trf to LT Imp Fd - Comp Plan 58027	(6,000)	0	250	500	50.0%	250	
49320 Trf to LT Imp Fd - Snow Ice Reserve 58028	0	0	0	0		0	
49320 Trf to LT Imp Fd - Clean Up Day 58029 Moved to Gen	0	0	0	0		0	
49320 Trf to LT Imp Fd - Warning Siren 58031	(4,000)	0	0	0		0	
49320 Trf to LT Imp Fd - Codification 58032	2,000	0	2,750	5,500	50.0%	2,750	
49320 Trf to LT Imp Fd - ROW 58033	5,000	0	2,500	5,000	50.0%	2,500	
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	500	0	250	500	50.0%	250	
49320 Trf to LT Imp Fd - MIN UJ 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	
49320 Trf to LT Imp Fd - Future Infrastructure 58039	0	0	0	0		0	
49320 Trf to LT Imp Fd - Levee 58040	0	0	0	0		0	
49320 Trf to LT Imp Fd 2023 Flood 58046	29,983	0	0	0		0	
49320 Trf to LT Imp Fd 2024 Flood 58048	4504.85	0	0	0		0	
Total 49300 Oth Financing Uses/Trfs	263,381	0	(8,013)	220,178	-3.6%	228,191	
Total General Fund Expense	961,652	32,002	665,223	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	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
250 Charitable Gaming Fd							
31820 Charitable Gaming Rev	0	0	950	0			Gaming Tax. Not Levied
36102 Investment Earnings	663	15	426	0			
45820 Charitable Gaming Exp	0	0	(10,000)	0			
Total 250 Charitable Gaming Fd	663	15	(8,623)	0			
402 Street Imp Fd							
36103 Investment Earnings	4,928	260	4,161	0			
39305 Trf fr Gen'l Fd (LGA)	97,739	0	48,485	119,428	40.6%		
39306 Trf fr Gen'l Fd (SCA)	23,749	0	7,699	31,600	24.4%		
39310 Trf fr Gen'l Fd (Other)	(26,000)	0	(58,800)	0			
49407 Engineering - Street Imp	(1,650)	0	(3,530)	0			
49415 Street Improvements	(57,405)	0	(66,764)	(100,000)	66.8%		
Total 402 Street Imp Fd	41,360	260	(68,749)	51,028	-134.7%		
404 Pettit Park Imp Fd							
34810 Pettit Park Banner Fees	1,200	0	1,400	1,000	140.0%		
34811 Pettit Park Rental Fees	0	0	300	0			
36104 Investment Earnings	315	10	78	0			
36836 Grants & Donations	500	0	500	0			
39307 Trf fr Genl (Pettit Park)	1,000	0	500	1,000	50.0%		
45810 Pettit Park Imp	(11,400)	0	0	0			
Total 404 Pettit Park Imp Fd	(8,385)	10	2,778	2,000	138.9%		

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
405 Playground Imp Fd							
33270 Local Grants - Playground	0	0	0	0			
36105 Investment Earnings	772	32	374	0			
36895 Donations - Playground Imp	0	0	0	0			
39309 Trf fr Genl (Playground)	(3,500)	0	500	1,000	50.0%		
39329 Trf fr Charitable (Playground)	0	0	0	0			
45815 Playground Improvements	(3,920)	0	(203)	0			
Total 405 Playground Imp Fd	(6,648)	32	671	1,000	67.1%		
410 Bluffland							
33265 Grant - SCRA Shoreline Stabilization	0	0	0	0			
36106 Investment Earnings	1,126	48	575	0			
39315 Trf fr Genl (Bluffland)	84,655	0	27,929	33,400	83.6%		
43805 Bluff Maint, Suppl & Util	(2,020)	0	(1,200)	0			
49807 Eng'g - Bluffland/Levee	(9,381)	0	(10,982)	0			
49810 Rip Rap Maintenance	(2,679)	0	0	(5,000)	0.0%		
49813 Veg Mgmt - Natural Shore	0	0	(6,589)	(5,000)	131.8%		WCD Natural Shore
49815 SCRA Shoreline Stabil Proj	0	0	0	0			
Total 410 Bluffland	71,702	48	9,734	23,400	41.6%		
415 Bldg & Land Fd							
36107 Investment Earnings	1,020	11	245	0			
39315 Trf fr Genl (Bldg & Land)	10,000	0	0	0			
41709 City Hall Imp	0	0	0	0			
41785 16860 19th Street	(33,019)	0	(439)	0			
41790 Other Bldg & Land Exp	(90)	0	0	0			
Total 415 Bldg & Land	(22,089)	11	(194)	0			

City of Lake St Croix Beach
Statement of Operations
November 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD % 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	29.3%		
58033 Right of Way Maint	(5,141)	0	(2,885)	5,000	-57.7%		
58034 Tree Program (Park Land)	548	0	(5,099)	5,000	-102.0%		
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
	Expenditures:		
	Engineering		(3,529.52)
	Street Improvements		(66,764.00)
	To General Fund		(60,000.00)
			Capital Projects Planning & Microsurfacing Project
			Blow Patch, Infrared Patch, and Microsurfacing Projects
			Replenish General Fund
	Ending Balance 11/30/2025	\$	<u>77,480.42</u>

Proposed Future 2025 Transactions:	
2025 Local Government Aid (LGA) Funding	59,715.00
2025 Small Cities Assistance (SCA) Funding	23,901.50
Street Improvements	
	\$119,428 less \$11,228 to Bluffland

Estimated 12/31/25 Fund Balance	\$	<u>161,096.92</u>
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Bluffland Fund Recap 2025

Funding:		
Fund Balance 12/31/2024	\$	4,001.42
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)
Ending Balance 11/30/2025	\$	<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	\$	<u>25,435.21</u>

12/31/24 Bal \$6,679.92 - 2024 BMP Maint Inv for \$2,678.50 Rec'd in March

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	<u>\$ 3,333.17</u>

Proposed Future Transactions:

2025 Budgeted Transfer	0.00	No funding 2025
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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 Over/(Under)
101 General Fund			
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, Supplles & 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

Financial Reports

Meeting Date: February 9, 2025

- A. Year-end Recommendations**
- B. Financial Snapshot: December 2025**
- C. Statement of Operations: December 2025**
- D. 2025 Recap – Street Improvement Fund**
- E. 2025 Recap - Bluffland Fund**
- F. 2025 Recap – Building & Land Fund**
- G. 2025 Recap – Parks thru December 2025**
- H. 4M Reconciliation**
- I. Claims to be Approved**

City of Lake St Croix Beach
Comments and Recommendations for Year-end
December 31, 2025

1. General Fund ends the year with a net income of \$59,000 due to the transfers from other funds made in May 2025. Recommend leaving net income in the General Fund to replenish the balance. Year-end fund balance is \$264,500. The fund balance should be \$350,000, which is half the tax levy for 2026 or 6 months of general expenses covered by the levy.

2. Street Improvements completed for a total of \$66,764.

3. Vet's Memorial Fund has been removed from city oversight.

4. In the LT Fund #58036 MN UI Reserve has a balance of \$5,500. Recommend transferring in 2025 or 2026 to General Fund to cover the cost of unemployment being collected by Dave Engstrom.

**City of Lake St Croix Beach
Financial Snapshot (Unaudited)
December 2025**

Fund #	Fund Description	Balance	Balance	Balance	Revenue	Expense	Transfers	Balance	Dec-25	2025 Budgeted
		12/31/23	12/31/24	11/30/25	Dec-25	Dec-25	Dec-25	12/31/25	Net Income	Transfers
101	General Fund	\$245,415.36	\$205,221.35	\$102,046.01	\$388,787.90	\$123,906.86	(\$101,987.50)	\$264,939.55	\$162,893.54	(\$208,949.38)
250	Charitable Gaming Fund	\$12,706.48	\$13,369.37	\$4,746.12	\$947.75			\$5,693.87	\$947.75	\$0.00
402	Street Improvement Fund	\$104,868.86	\$146,229.33	\$77,480.42	\$268.36		\$67,412.50	\$145,161.28	\$67,680.86	\$151,028.00
404	Pettitt Park Imp Fund	\$5,792.68	\$407.74	\$3,186.16	\$11.56		\$500.00	\$3,697.72	\$511.56	\$1,000.00
405	Playground Imp Fund	\$15,937.15	\$9,218.92	\$9,890.02	\$32.96		\$500.00	\$10,422.98	\$532.96	\$1,000.00
410	Bluffland Fund	(\$79,021.71)	\$4,001.42	\$13,735.21	\$92.63	\$5,543.50	\$16,700.00	\$24,984.34	\$11,249.13	\$22,171.38
415	Building & Land Fund	\$25,616.46	\$3,527.11	\$3,333.17	\$10.68			\$3,343.85	\$10.68	\$0.00
450	LT Improvement Fund	\$140,433.22	\$129,010.34	\$76,213.49	\$318.46	\$2,150.00	\$16,875.00	\$91,256.95	\$15,043.46	\$33,750.00
Total Fund Balances		\$471,748.50	\$511,985.56	\$290,630.60	\$390,470.30	\$131,600.36	\$0.00	\$549,500.54	\$258,869.94	\$0.00

Significant/Notable Receipts and Transfers Between Funds:
 101 SCA \$ 7,698
 101 Fiscal Dsp 27,402
 101 Cable 15,437

Significant/Notable Expenses and Reclasses:
 101 Financial Audit \$13,750
 101 Snow Removal 14,206

Fund #	Fund Description	Balance	Balance	Balance	Revenue	Expense	Transfers	Balance	YTD 2025	2025 Budgeted
		12/31/23	12/31/24	12/31/25	YTD 2025	YTD 2025	YTD 2025	12/31/25	Net Income	Transfers
36108	Investment Earnings	\$1,455.98	\$68.28	\$3,856.09				\$3,924.37	\$3,856.09	\$8,104.00
58021	Water Main Repairs	\$66,750.00	\$56,896.00	\$54,875.00	\$8,104.00			\$10,125.00	(\$46,771.00)	\$5,000.00
58022	Vegetative Management	\$406.05	\$5,406.05		\$5,000.00			\$10,406.05	\$5,000.00	\$1,000.00
58023	Park Imp - General	(\$7,843.21)	\$4,594.79	\$4,594.79	\$1,000.00			\$5,594.79	\$1,000.00	\$1,896.00
58024	Vehicle Replacement	\$14,697.83	\$8,254.50	\$1,500.00	\$1,896.00			\$10,150.50	\$1,896.00	\$250.00
58025	Office Equipment	\$1,250.00	\$13,301.00	\$1,750.00	\$250.00			\$1,750.00	\$250.00	\$0.00
58026	City Hall Improvements	\$8,301.00	\$5,140.42	\$5,140.42	\$500.00			\$8,087.05	(\$5,213.95)	\$500.00
58027	Comprehensive Plan	\$14,140.42	\$6,000.00	\$6,000.00				\$5,640.42	\$500.00	\$0.00
58028	Snow & Ice Reserve	\$6,000.00	\$6,000.00	\$6,000.00				\$6,000.00	\$0.00	\$0.00
58031	Warning Siren	\$4,600.00	\$600.00	\$600.00				\$600.00	\$0.00	\$0.00
58032	Codification	\$3,265.12	\$3,932.68	\$3,932.68				\$8,296.17	\$4,363.49	\$5,500.00
58033	Right of Way Maintenance	\$9,061.91	\$3,920.71	\$3,920.71	\$1,136.51			\$7,633.71	(\$1,285.00)	\$5,000.00
58034	Tree Program (Park Land)	\$9,708.12	\$10,255.89	\$10,255.89	\$6,285.00			\$6,406.89	(\$3,849.00)	\$5,000.00
58035	Audit & Legal Reserve	\$2,140.00	\$2,640.00	\$2,640.00	\$500.00			\$3,140.00	\$500.00	\$500.00
58036	MIN UI Reserve	\$4,500.00	\$5,000.00	\$5,000.00	\$500.00			\$5,500.00	\$500.00	\$500.00
58037	Fire Relief	\$2,000.00	\$2,500.00	\$2,500.00	\$500.00			\$3,000.00	\$500.00	\$500.00
58038	Heritage Days	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
58040	Levee	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
58045	COVID/ACA/ARF Funding	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
58046	2023 Flood	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
58047	2023 Storm Damage	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
58048	2024 Flood	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
Total LT Imp Fund as Above		\$140,433.22	\$130,010.32	\$3,856.09	\$76,359.46	\$33,750.00	\$33,750.00	\$91,256.95	(\$38,753.37)	\$33,750.00

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Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025		YTD % Annual Budget	Remaining Budget	Comments
			Actual Year to Date	Annual Budget			
101 General Fund							
General Fund Revenue							
31000 General Prop Taxes							
31100 Genl Prop Taxes - Curr Yr	545,819	273,698	572,368	583,501	98.1%	11,133	Levy less Fiscal Disp
31101 Genl Prop Tax - Prior Yr	7,129	642	3,911	0		(3,911)	
31200 Fiscal Disp Levy - Curr	51,215	27,403	55,602	57,214	97.2%	1,612	Source: League of MIN Cities
31201 Fiscal Disp Levy - Prior	256	0	0	0		0	
Total 31000 General Prop Taxes	604,419	301,742	631,880	640,715	98.6%	8,835	Total requested
31300 Franchise Fees & Taxes							
31301 Cable Commission	14,105	15,437	15,626	14,000	111.6%	(1,626)	For video/computers exp
Total 31300 Franchise Fees & Taxes	14,105	15,437	15,626	14,000	111.6%	(1,626)	
31500 Assessments - Water	0	0	0	0		0	
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)	1,950	1,800	108.3%	(150)	
32120 Zoning - Business	2,055	175	1,655	1,500	110.3%	(155)	
32130 Refuse Haulers Permit	0	0	300	450	66.7%	150	
Total 32100 Bus Lic & Permits	4,015	(1,475)	3,905	3,750	104.1%	(305)	
32200 Non-Bus Lic & Permits							
32210 Animal Lic & Fees	25	0	25	0		(25)	No longer collect yearly
32215 Bldg Permits	32,312	1,393	28,156	15,000	187.7%	(13,156)	
32220 Zoning - Non-Bus	330	145	1,575	200	787.5%	(1,375)	
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	1,538	30,581	15,650	195.4%	(14,556)	
Total 32000 Lic & Permits	37,972	63	34,486	19,400	177.8%	(14,861)	
33000 Intergov't Revenues							
33050 PERA Aid	0	0	0	0		0	For Any Lawful Exp (currently appropriated for Streets)
33101 Local Govt Aid	119,317	59,714	119,428	119,428	100.0%	0	
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	7,699	15,397	31,600	48.7%	16,203	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	67,413	138,269	154,428	89.5%	16,159	

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Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD %		Comments
					Annual Budget	Remaining Budget	
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	2,425	2,400	101.0%	(25)	\$200/mo x 12 months
Total 34050 General Government	5,625	200	5,965	6,000	99.4%	35	
34070 Garbage, Recycling & Oth	0	0	0	0		0	
34071 Clean Up Day	0	0	0	0		0	
Total 34070 Garbage, Recycling & Oth	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	0	0	0		0	
Total 34000 Chgs for Serv	79,177	200	105,475	77,900	135.4%	(27,575)	
35000 Fines & Forfeits	5,202	30	1,795	2,200	81.6%	405	
36000 Investment Earnings	5,360	1,269	9,169	1,750	523.9%	(7,419)	
37000 All Oth Rev							
37010 Insurance Dividends	641	0	0	500	0.0%	500	
37020 Reimbursements	0	0	0	0		0	
37030 Miscellaneous	12	2,635	2,635	0		(2,635)	
37050 Donations - General City	0	0	11,500	0		(11,500)	
Total 37000 All Oth Rev	653	2,635	14,135	500	2826.9%	(13,635)	
Total General Fund Revenue	938,459	388,788	950,835	910,893	104.4%	(39,717)	

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Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
General Fund Expenses							
41000 Genl Govt							
41100 Mayor & Council							
41110 Wages & Benefits	8,303	1,170	13,654	13,500	101.1%	(154)	
41120 Other Expenses	0	0	0	0		0	
Total 41100 Mayor & Council	8,303	1,170	13,654	13,500	101.1%	(154)	
41200 Admin & Finance							
41210 Clerk/City Administrator	88,329	10,778	100,641	96,257	104.6%	(4,384)	
41215 Deputy Clerk	73,211	2,156	79,917	70,393	113.5%	(9,524)	
41220 Treasurer/Accounting	42,444	5,498	69,183	40,200	172.1%	(28,983)	
41230 Payroll Service	0	0	0	0		0	
41250 Other/Miscellaneous	0	0	0	100	0.0%	100	
Total 41200 Admin & Finance	203,984	18,431	249,740	206,950	120.7%	(42,790)	
41300 Oth Genl Govt							
41301 Meeting Per Diem & Exp	1,407	3,728	4,792	2,000	239.6%	(2,792)	
41303 Banking Fees & Charges	528	40	652	200	326.0%	(452)	
41305 Misc/Other Expense	17,009	13,750	20,185	17,000	118.7%	(3,185)	
41310 Financial Audit	6,435	0	1,321	2,000	66.1%	679	Non-Election Year
41315 Elections	1,373	18	571	1,750	32.6%	1,179	
41320 Printing & Publishing	9,151	197	9,585	9,150	104.7%	(435)	
41325 Assessment Services	27,559	4,227	39,104	26,600	147.0%	(12,504)	
41330 Legal Services	13,168	766	11,836	6,500	182.1%	(5,336)	
41335 Office Equip & Supplies	15,878	2,532	30,268	12,500	242.1%	(17,768)	
41340 Comm Equip & Service	875	0	894	1,500	59.6%	606	
41345 Transportation & Mileage	1,933	0	2,500	2,500	100.0%	(0)	
41350 Dues & Subscriptions	6,828	198	3,087	7,500	41.2%	4,413	
41355 Newsletter	1,392	0	2,918	2,500	116.7%	(418)	
41360 Training & Education	0	0	0	0		0	
41390 Grants & Contributions	103,537	25,455	127,714	92,200	138.5%	(35,514)	
Total 41300 Oth Genl Govt	10,568	882	13,910	12,500	111.3%	(1,410)	
41500 City Bldgs & Plant							
41507 City Hall Maint & Util	0	0	0	0		0	
41509 City Hall Imp	10,568	882	13,910	12,500	111.3%	(1,410)	
Total 41500 City Bldgs & Plant	312,642	45,939	405,019	325,150	124.6%	(79,869)	
Total 41000 Genl Govt							

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Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
42000 Public Safety							
42103 Law Enforcement	94,506	51,503	101,295	99,811	101.5%	(1,484)	
42105 Fire & Emergency Response	77,198	2,050	79,292	77,242	102.7%	(2,050)	
42107 Animal Control	2,362	185	2,848	1,500	189.9%	(1,348)	
42109 Building Inspection Serv	23,153	995	19,993	10,500	190.4%	(9,493)	
42111 Oth Public Safety	10,000	8,725	12,225	0		(12,225)	
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	Fire Hall Roof
Total 42000 Public Safety	207,218	63,458	215,653	199,053	108.3%	(16,600)	
43000 Public Works							
43100 Streets							
43102 Contract Labor	0	0	0	0		0	
43103 Street Maintenance	13,160	2,380	7,388	17,500	42.2%	10,112	Curb cutting
43105 Snow & Ice Removal	4,074	14,206	26,271	25,000	105.1%	(1,271)	
43107 Engineering Services	11,010	(10,311)	15,209	15,500	98.1%	291	
43109 Traffic Signs & Control	965	0	0	1,250	0.0%	1,250	
43111 Street Lighting	8,706	1,313	10,655	10,600	100.5%	(55)	
43113 Street Drainage/Flooding	4,600	975	975	5,000	19.5%	4,025	Annual sweeping/drain clean up
43115 Weed Control	0	0	0	1,000	0.0%	1,000	
Total 43100 Streets	42,516	8,564	60,499	75,850	79.8%	15,351	
43200 Sanitation							
43203 Recycling Services	45,854	4,128	48,777	48,700	100.2%	(77)	\$3,833/mo with 5% increase + Qrly \$100 Bill
43205 City Clean Up Day	0	0	0	0		0	
43207 Garbage/Refuse Removal	530	47	560	505	110.9%	(55)	\$42/mo x 12 mo.
Total 43200 Sanitation	46,384	4,175	49,337	49,205	100.3%	(132)	
Total 43000 Public Works	88,900	12,738	109,836	125,055	87.8%	15,219	
45000 Parks & Rec							
45100 Park Wages & Benefits	12,624	0	12,002	14,771	81.3%	2,769	
45103 Mowing & Lawn Maint	22,778	1,756	20,002	18,500	108.1%	(1,502)	
45105 Park Mnt, Supplies & Util	13,144	16	14,853	13,000	114.3%	(1,853)	
45107 Beach Patrol	9,609	0	2,578	10,500	24.5%	7,922	
Total 45000 Parks & Rec	58,155	1,772	49,435	56,771	87.1%	7,336	
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 & Liab	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	

Prepared by RiverBluff Accounting, Inc.

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Total 49000 Miscellaneous							
49300 Oth Financing Uses/Trfs							
49303 Trf to Debt Service Fd	0	0	0	0		0	
49305 Trf to Street Imp Fd (LGA)	59,659	59,714	119,428	119,428	100.0%	0	
49306 Trf to Street Imp Fd (SCA)	21,583	7,699	15,397	31,600	48.7%	16,203	
49307 Trf to Pettitt Park Fd	1,000	500	1,000	1,000	100.0%	0	
49309 Trf to Playground Fd	(3,500)	500	1,000	1,000	100.0%	0	
49310 Trf to Bluffland Fd	84,655	16,700	33,400	33,400	100.0%	0	
49315 Trf to Bldg & Land Fd 39315	10,000	0	0	0		0	
49319 Trf to Street Imp Fd - Other 39319	40,247	0	(60,000)	0		60,000	
49320 Trf to LT Imp Fd - Water Main	0	4,052	(41,896)	8,104	-517.0%	50,000	
49320 Trf to LT Imp Fd - Veg Mgmt 58022	5,000	2,500	5,000	5,000	100.0%	0	
49320 Trf to LT Imp Fd - Parks Genl 58023	1,500	500	1,000	1,000	100.0%	0	
49320 Trf to LT Imp Fd - Vehicles 58024	0	948	1,896	1,896	100.0%	0	
49320 Trf to LT Imp Fd - Office Equip 58025	250	125	250	250	100.0%	0	
49320 Trf to LT Imp Fd - City Hall Imp 58026	5,000	0	0	0		0	
49320 Trf to LT Imp Fd - Comp Plan 58027	(6,000)	250	500	500	100.0%	0	
49320 Trf to LT Imp Fd - Snow Ice Reserve 58028	0	0	0	0		0	
49320 Trf to LT Imp Fd - Clean Up Day 58029 Moved to Gen	0	0	0	0		0	
49320 Trf to LT Imp Fd - Warning Siren 58031	(4,000)	0	0	0		0	
49320 Trf to LT Imp Fd - Codification 58032	2,000	2,750	5,500	5,500	100.0%	0	
49320 Trf to LT Imp Fd - ROW 58033	5,000	2,500	5,000	5,000	100.0%	0	
49320 Trf to LT Imp Fd - Tree Prog 58034	5,000	2,500	5,000	5,000	100.0%	0	
49320 Trf to LT Imp Fd - Audit Legal 58035	500	250	500	500	100.0%	0	
49320 Trf to LT Imp Fd - MIN UI 58036	500	250	500	500	100.0%	0	
49320 Trf to LT Imp Fd - Fire Relief 58037	500	250	500	500	100.0%	0	
49320 Trf to LT Imp Fd - Heritage Days 58038	0	0	0	0		0	
49320 Trf to LT Imp Fd - Future Infrastructure 58039	0	0	0	0		0	
49320 Trf to LT Imp Fd - Levee 58040	0	0	0	0		0	
49320 Trf to LT Imp Fd 2023 Flood 58046	29,983	0	0	0		0	
49320 Trf to LT Imp Fd 2024 Flood 58048	4504.85	0	0	0		0	
Total 49300 Oth Financing Uses/Trfs	263,381	101,988	93,975	220,178	42.7%	126,203	
Total General Fund Expense	961,652	225,894	891,117	945,607	94.2%	54,490	
Total 101 General Fund	(23,194)	162,894	59,718	(34,714)	-172.0%	(94,207)	

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250 Charitable Gaming Fd							
31820 Charitable Gaming Rev	0	933	1,883	0			
36102 Investment Earnings	663	15	442	0			
45820 Charitable Gaming Exp	0	0	(10,000)	0			
Total 250 Charitable Gaming Fd	663	948	(7,676)	0			
402 Street Imp Fd							
36103 Investment Earnings	4,928	268	4,429	0			
39305 Trf fr Gen'l Fd (LGA)	97,739	59,714	108,199	119,428	90.6%		
39306 Trf fr Gen'l Fd (SCA)	23,749	7,699	15,397	31,600	48.7%		
39310 Trf fr Gen'l Fd (Other)	(26,000)	0	(58,800)	0			
43407 Engineering - Street Imp	(1,650)	0	(3,530)	0			
43415 Street Improvements	(57,405)	0	(66,764)	(100,000)	66.8%		
Total 402 Street Imp Fd	41,360	67,681	(1,068)	51,028	-2.1%		
404 Pettitt Park Imp Fd							
34810 Pettitt Park Banner Fees	1,200	0	1,400	1,000	140.0%		
34811 Pettitt Park Rental Fees	0	0	300	0			
36104 Investment Earnings	315	12	90	0			
36836 Grants & Donations	500	0	500	0			
39307 Trf fr Gen'l (Pettitt Park)	1,000	500	1,000	1,000	100.0%		
45810 Pettitt Park Imp	(11,400)	0	0	0			
Total 404 Pettitt Park Imp Fd	(8,385)	512	3,290	2,000	164.5%		

Gaming Tax. Not Levied

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405 Playground Imp Fd							
33270 Local Grants - Playground	0	0	0	0	0		
36105 Investment Earnings	772	33	407	0			
36835 Donations - Playground Imp	0	0	0	0			
39309 Trf fr Genl (Playground)	(3,500)	500	1,000	1,000	100.0%		
39329 Trf fr Charitable (Playground)	0	0	0	0			
45815 Playground Improvements	(3,920)	0	(203)	0			
Total 405 Playground Imp Fd	(6,648)	533	1,204	1,000	120.4%		
410 Bluffland							
33265 Grant - SCRA Shoreline Stabilization	0	0	0	0			
36106 Investment Earnings	1,126	93	668	0			
39315 Trf fr Genl (Bluffland)	84,655	16,700	44,629	33,400	133.6%		
43805 Bluff Maint, Suppl & Util	(2,020)	(750)	(1,950)	0			
43807 Eng'g - Bluffland/Levee	(9,381)	0	(10,982)	0			
43810 Rip Rap Maintenance	(2,679)	(4,794)	(4,794)	(5,000)	95.9%	WCD	
43813 Veg Mgmt - Natural Shore	0	0	(6,589)	(5,000)	131.8%	Natural Shore	
43815 SCRA Shoreline Stabil Proj	0	0	0	0			
Total 410 Bluffland	71,702	11,249	20,983	23,400	89.7%		
415 Bldg & Land Fd							
36107 Investment Earnings	1,020	11	256	0			
39315 Trf fr Genl (Bldg & Land)	10,000	0	0	0			
41709 City Hall Imp	0	0	0	0			
41785 16860 19th Street	(33,019)	0	(439)	0			
41790 Other Bldg & Land Exp	(90)	0	0	0			
Total 415 Bldg & Land	(22,089)	11	(183)	0			

City of Lake St Croix Beach
Statement of Operations
Unaudited
December 2025

Fund and Account Numbers/Description	2024 Full Year Actual	Current Month	2025 Actual Year to Date	2025 Annual Budget	YTD % Annual Budget	Remaining Budget	Comments
36108 Investment Earnings	(1,388)	318	3,856	0			
58021 Water Main Repairs	(9,854)	4,052	(46,771)	8,104	-577.1%		
58022 Vegetative Management	5,000	2,500	5,000	5,000	100.0%		
58023 Park Imp - General	12,438	500	1,000	1,000	100.0%		
58024 Vehicle Replacement	(6,443)	948	1,896	1,896	100.0%		
58025 Office Equipment	250	125	250	250	100.0%		
58026 City Hall Imp	5,000	0	(5,214)	0			
58027 Comprehensive Plan	(9,000)	250	500	500	100.0%		
58029 Clean Up Day Reserve	0	0	0	0			
58031 Warning Siren	(4,000)	0	0	0			
58032 Codification	668	2,750	4,363	5,500	79.3%		
58033 Right of Way Maint	(5,141)	1,600	(1,285)	5,000	-25.7%		
58034 Tree Program (Park Land)	548	1,250	(3,849)	5,000	-77.0%		
58035 Audit & Legal Reserve	500	250	500	500	100.0%		
58036 MN UI Reserve	500	250	500	500	100.0%		
58037 Fire Relief	500	250	500	500	100.0%		
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)	15,043	(98,753)	33,750	-114.8%		
TOTAL	42,986	258,870	37,515				

Street Improvement Fund Recap 2025

Acct #	Funding:		
402	Fund Balance 12/31/2024	\$	146,229.33
	Investment Earnings		4,429.09
	Koller Street Damage (Escrow) to Street Imp Fund		1,200.00
	2025 LGA		108,199.38
	2025 SCA		15,397.00
	Expenditures:		
	Engineering		(3,529.52)
	Street Improvements		(66,764.00)
	To General Fund		(60,000.00)
			Capital Projects Planning & Microsurfacing Project
			Blow Patch, Infrared Patch, and Microsurfacing Projects
			Replenish General Fund
			1st half
	Ending Balance 12/31/2025	\$	<u>145,161.28</u>

Proposed Future 2025 Transactions:

2025 Local Government Aid (LGA) Funding	0.00
2025 Small Cities Assistance (SCA) Funding	0.00
Street Improvements	

Estimated 12/31/25 Fund Balance \$ 145,161.28

Bluffland Fund Recap 2025

Funding:			
Fund Balance 12/31/2024	\$	4,001.42	12/31/24 Bal \$6,679.92 - 2024 BMP Maint Inv for \$2,678.50 Rec'd in March
Investment Earnings		668.03	
9.402% of 1st Half 2025 LGA fr Genl to Bluffland Fd		11,228.62	
Budgeted Transfers		33,400.00	
Bluffland Income		500.00	Middle St Croix River WMO
Expenditures:			
Engineering		(10,981.58)	
Rip Rap Maintenance		(4,793.50)	
Veg Mgmt - Natural Shore		(7,088.65)	
Other Expenses		(1,950.00)	
Ending Balance 12/31/2025	\$	<u>24,984.34</u>	
Proposed Future 2025 Transactions:			
Budgeted Transfers		0.00	
Rip Rap Maintenance		0.00	
Estimated 12/31/25 Fund Balance	\$	<u>24,984.34</u>	

Building & Land Fund Recap 2025

Funding:	
Fund Balance 12/31/2024	\$ 3,527.11
Investment Earnings	255.74
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 12/31/2025	<u>\$ 3,343.85</u>
Proposed Future Transactions:	
2025 Budgeted Transfer	0.00
	No funding 2025
Estimated 12/31/25 Fund Balance	<u><u>\$ 3,343.85</u></u>

Parks Budget Analysis for 2025 as of December 31, 2025

Fund and Account Numbers/Descript	2025 Annual Budget	Actual to Date	Variance Over/(Under)
101 General Fund			
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	<u>\$ 3,697.72</u>		
12/31/2025 Projected Balance	<u>\$ 3,697.72</u>		
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	<u>\$ 10,422.98</u>		
12/31/2025 Projected Balance	<u>\$ 10,422.98</u>		
450-58023 Park Imp Fund			
12/31/2024 Beginning Balance	\$ 4,594.79		
Revenue - Donations, etc	\$ -		
Budgeted Transfer	\$ 1,000.00		
Expenses	\$ -		
Expenses - Other	\$ -		
12/31/2025 Ending Balance	<u>\$ 5,594.79</u>		
12/31/2025 Projected Balance	<u>\$ 5,594.79</u>		
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		

4M Reconciliation
December 31, 2025

Type	Date	Num	Name	Amount	
4M Fund Balance	12/31/2025			653,693.89	Plus All Funds
Uncleared Transactions					
Checks and Payments - 8 Items					
Bill Pmt -Check	01/13/2025	20342	Otter Lake Animal Care Center	23.99	
Paycheck	08/15/2025	20390	Bluesky, Noah	190.07	
Paycheck	09/15/2025	20522	Bluesky, Noah	190.06	
Paycheck	10/15/2025	20544	Bluesky, Noah	190.07	
Paycheck	11/14/2025	20575	Bluesky, Noah	190.06	
Bill Pmt -Check	11/17/2025	20594	Skidata	147.00	
Bill Pmt -Check	12/15/2025	20635	Washington Conservation District	4,793.50	
Bill Pmt -Check	12/15/2025	20638	Ewig, Greg	275.00	
Bill Pmt -Check	12/15/2025	20636	Bluesky, Noah	225.00	
Bill Pmt -Check	12/15/2025	20815	Bluesky, Noah	190.06	
Bill Pmt -Check	12/15/2025	20818	Companion Animal Care	185.00	
Total Checks and Payments				<u>6,599.81</u>	Minus
Accounts Payable - 12/31/25					
			Cintas	91.38	
			City of St Mary's Point	4,127.62	
			Community Connections Network	350.00	
			Companion Animal Control	185.00	
			CP Energy 7711653 (EFT)	17.00	
			CP Energy 7711657 (EFT)	68.12	
			CP Energy 7711658 (EFT)	184.29	
			Don Fixmer (Videographer)	145.00	
			Eckberg Lammers	4,664.00	
			Full Frame Media, LLC	1,200.00	
			GreatAmerica Financial Svcs	598.32	
			Highland Sanitation & Recycling, Inc.	17.00	
			Lawn Barbers Lawncare LLC	1,905.68	
			LSCV Fire Dept	8,725.00	
			LSCVFD (Regular Servs)	-20,214.50	
			Madison National Life Insurance Co., Inc	245.56	
			Menards	43.23	
			Middle St. Croix River WMO	3,131.50	
			MN Unemployment Ins	6,165.00	
			O'Donnell, Linda - V	78.07	
			Oberloh & Oberloh, Ltd	13,750.00	
			On Site Sanitation	-275.00	
			PeopleService, Inc.	211.27	
			RiverBluff Accounting, Inc.	4,287.50	
			RMS - Nicole Runge	1,260.00	
			SEH	3,333.89	
			St. Paul Pioneer Press	18.05	
			Stensand Inspections 2	1,020.00	
			Tri-County (Snow Ice)	10,920.00	
			Tru Electric, Inc	505.00	
			US Bank Credit Card (EFT)	87.12	
			USPS	-197.56	
			Wash Cty (Sheriff)	51,502.87	
			Wash Cty Prop Rec & Taxation	196.63	
			Wash Cty Road & Bridge	1,641.28	
			Xcel Energy 4267 (EFT)	808.48	
			Xcel Energy 5536 (EFT)	-0.93	
			Xcel Energy 5987 (EFT)	194.67	
			Xcel Energy 6284 (EFT)	8.66	
			Xcel Energy 8596 (EFT)	8.69	
Total Accounts Payable				<u>100,907.89</u>	Minus
Funds in Transit 12/31/25 - US Bank to 4M Fund					
Accounts Receivable				15320.90	Plus
Accrued Expense, Def Inc				2125.00	Minus
Payroll Liabilities				10,289.26	Minus
Eacrow Deposits				5,000.00	Minus
Taxes Receivable				1873.13	Plus
Deposited Funds				1132.61	Plus
Petty Cash				64.81	Plus
USPS - Postage Funds				2,337.16	Plus
Financial Snapshot - 12/31/25				<u>549,500.54</u>	



City of Lake St. Croix Beach

PTMA Financial Solutions
 2135 CityGate Lane
 7th Floor
 Naperville, IL 60563
 Phone: 630-657-6400
 Fax: 630-718-8701

Monthly Activity Summary

		12/1/2025 - 12/31/2025					
Class	Account	Beginning Balance	Contributions	Dividends	Checks Paid	Withdrawals	Month End Balance
4M	MN01-35080-0101 General Fund Savings	\$133,086.63	\$395,129.73	\$1,254.39	(\$60,938.86)	(\$115,899.00)	\$352,632.89
4MP	MN01-35080-0101 General Fund Savings	\$4,510.03	\$0.00	\$14.44	\$0.00	\$0.00	\$4,524.47
LTD	MN01-35080-0101 General Fund Savings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4M	MN01-35080-0102 Charitable Gaming Fund	\$1,315.66	\$0.00	\$4.15	\$0.00	\$0.00	\$1,319.81
4MP	MN01-35080-0102 Charitable Gaming Fund	\$3,430.46	\$0.00	\$10.99	\$0.00	\$0.00	\$3,441.45
LTD	MN01-35080-0102 Charitable Gaming Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4M	MN01-35080-0103 Street Improvement Fund	\$56,281.88	\$67,412.50	\$190.07	\$0.00	(\$3,270.00)	\$120,614.45
4MP	MN01-35080-0103 Street Improvement Fund	\$24,469.24	\$0.00	\$78.29	\$0.00	\$0.00	\$24,547.53
LTD	MN01-35080-0103 Street Improvement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4M	MN01-35080-0104 Pettitt Park Improvement Fund	\$2,257.75	\$500.00	\$8.60	\$0.00	\$0.00	\$2,766.35
4MP	MN01-35080-0104 Pettitt Park Improvement Fund	\$928.41	\$0.00	\$2.96	\$0.00	\$0.00	\$931.37
LTD	MN01-35080-0104 Pettitt Park Improvement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Class	Account	Beginning Balance	Contributions	Dividends	Checks Paid	Withdrawals	Month End Balance
4M	MN01-35080-0105 Playground Improvement Fund	\$8,250.08	\$500.00	\$27.67	\$0.00	\$0.00	\$8,777.75
4MP	MN01-35080-0105 Playground Improvement Fund	\$1,639.94	\$0.00	\$5.29	\$0.00	\$0.00	\$1,645.23
LTD	MN01-35080-0105 Playground Improvement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4M	MN01-35080-0106 Bluffland Fund	\$7,585.11	\$16,700.00	\$69.12	\$0.00	(\$1,200.00)	\$23,154.23
4MP	MN01-35080-0106 Bluffland Fund	\$7,350.10	\$0.00	\$23.51	\$0.00	\$0.00	\$7,373.61
LTD	MN01-35080-0106 Bluffland Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4M	MN01-35080-0107 Building And Maintenance Fund	\$3,244.47	\$0.00	\$10.37	\$0.00	\$0.00	\$3,254.84
4MP	MN01-35080-0107 Building And Maintenance Fund	\$88.70	\$0.00	\$0.31	\$0.00	\$0.00	\$89.01
LTD	MN01-35080-0107 Building And Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4M	MN01-35080-0108 Long Term Improvement Fund	\$74,610.77	\$16,875.00	\$279.04	\$0.00	(\$5,516.51)	\$86,248.30
4MP	MN01-35080-0108 Long Term Improvement Fund	\$12,333.18	\$0.00	\$39.42	\$0.00	\$0.00	\$12,372.60
LTD	MN01-35080-0108 Long Term Improvement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4M	MN01-35080-0109 Veterans Memorial Fund	\$46.16	\$0.00	\$0.00	\$0.00	(\$46.16)	\$0.00
		\$341,428.57	\$497,117.23	\$2,018.62	(\$60,938.86)	(\$125,931.67)	\$653,693.89

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City of Lake St Croix Beach
Claims to be Approved
February 9, 2025

Checks Numbered	From	To	Description	Amount
			Manual Checks - N/A	\$0.00
20673		20681	Vendor Bills: Routine Budgeted Expenses	\$5,224.57
260206		260213	EFT/DD: Phone, Utilities	\$1,251.22
			Subtotal	\$6,475.79
260201		260205	CKS: Payroll Council, Staff, Benefits- See Attached Report	
			EFT/DD: 1/30/26 Payroll-Staff, Pera - See Attached Report	\$5,632.10
			Total Claims to Be Approved	\$12,107.89

Checks: 20673-20681
EFT/Direct Deposits: 260201-260213

**City of Lake St Croix Beach
Reconciliation to Claims
January 22 through February 9, 2026**

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Credit</u>
101 - General Fund				
	02/09/2026	20673	Companion Animal Control	315.10
	02/09/2026	20674	Don Fixmer (Videographer)	145.00
	02/09/2026	20675	GreatAmerica Financial Svcs	598.32
	02/09/2026	20676	Lawn Barbers Lawncare LLC	150.00
	02/09/2026	20677	Menards	35.27
	02/09/2026	20678	RiverBluff Accounting, Inc.	3,616.25
	02/09/2026	20679	Roadkill Animal Control	150.00
	02/09/2026	20680	Wash Cty Prop Rec & Taxation	196.63
	02/09/2026	20681	Highland Sanitation & Recycling, Inc.	18.00
	01/29/2026	260201	QuickBooks Payroll Service	0.00
	01/30/2026	260202	Ashby, Mary F	0.00
	01/30/2026	260203	Billig, Carol J	0.00
	02/04/2026	260204	PERA (Staff)	0.00
	02/05/2026	260205	IRS (Form 941 Payroll Taxes)	0.00
	02/05/2026	260206	MN Dept of Revenue	0.00
	01/31/2026	260207	Maroneys (Trash Pickup)	47.12
	01/31/2026	260208	US Bank Credit Card (EFT)	41.05
	01/28/2026	260209	Xcel Energy 4267 {EFT}	842.67
	01/28/2026	260210	Xcel Energy 5536 {EFT}	8.69
	01/28/2026	260211	Xcel Energy 5987 {EFT}	294.31
	01/28/2026	260212	Xcel Energy 6284 {EFT}	8.69
	01/28/2026	260213	Xcel Energy 8596 {EFT}	8.69
				<u>6,475.79</u>
Total 101 - General Fund				<u>6,475.79</u>
TOTAL				<u><u>6,475.79</u></u>

City of Lake St Croix Beach Claims to be Approved thru CC Mtg Date January 22 through February 9, 2026

Type	Date	Num	Name	Memo	Class	Paid Amount
Bill	02/09/2026	20673	Companion Animal Control			
TOTAL				December Monthly Retainer 1 Service Call	101 Genl Fd:2 Exp:42000 Public Safety:42107 Anlr 101 Genl Fd:2 Exp:42000 Public Safety:42107 Anlr	-185.00 -130.10 -315.10
Bill	02/09/2026	20674	Don Fixmar (Videographer)	Videographer Services		
TOTAL				Video Recording Services 1/21 Council Meeting	101 Genl Fd:2 Exp:41000 Genl Govt:41300 Oth Ge	-145.00 -145.00
Bill	02/09/2026	20675	GreatAmerica Financial Svcs	003-3094259-000		
TOTAL				Agreement 003-3094259-000; Kyocera TASKalfa 3 Freight Fee	101 Genl Fd:2 Exp:41000 Genl Govt:41300 Oth Ge 101 Genl Fd:2 Exp:41000 Genl Govt:41300 Oth Ge	-580.20 -18.12 -598.32
Bill	02/09/2026	20676	Lawn Barbers Lawncare LLC			
TOTAL				Snow Flowing 11/30, 12/11, 12/29	101 Genl Fd:2 Exp:43000 Public Works:43100 Str	-150.00 -150.00
Bill	02/09/2026	20677	Menards	30890495		
TOTAL				MA - Supplies	101 Genl Fd:2 Exp:41000 Genl Govt:41300 Oth Ge	-35.27 -35.27
Bill	02/09/2026	20678	RiverBluff Accounting, Inc.			
TOTAL				January 2026 Payroll Software Fed Ex Claims	101 Genl Fd:2 Exp:41000 Genl Govt:41200 Admin 101 Genl Fd:2 Exp:41000 Genl Govt:41300 Oth Ge 101 Genl Fd:2 Exp:41000 Genl Govt:41300 Oth Ge	-3,520.00 -50.00 -46.25 -3,616.25
Bill	02/09/2026	20679	Roadkill Animal Control			
TOTAL				Deer Off Road/Back Yard	101 Genl Fd:2 Exp:43000 Public Works:43200 Sar	-150.00 -150.00
Bill	02/09/2026	20680	Wash Cty Prop Rec & Taxation	Acct # 27165		

City of Lake St Croix Beach Claims to be Approved thru CC Mtg Date January 22 through February 9, 2026

Type	Date	Num	Name	Memo	Class	Paid Amount
Bill	12/31/2025	2025-1029		2026 Truth in Taxation	101 Gen'l Fd:2 Exp:41000 Genl Govt:41300 Cth Ge	-196.63
TOTAL						-196.63
Bill	02/09/2026	20681	Highland Sanitation & Recycling, Inc.	Acct No. 006390		
Bill	01/31/2026	8390		64 Gallon Seasonal Compost - Weekly	101 Gen'l Fd:2 Exp:41000 Genl Govt:41600 City Bll	-18.00
TOTAL						-18.00
Bill	01/31/2026	260207	Maroneys (Trash Pickup)	001431		
Bill	01/07/2026	0001130259		Garbage Pick-Up	101 Gen'l Fd:2 Exp:43000 Public Works:43200 Sar	-47.12
TOTAL						-47.12
Bill	01/31/2026	260208	US Bank Credit Card (EFT)			
Bill	12/23/2025			Fed Ex	101 Gen'l Fd:2 Exp:41000 Genl Govt:41300 Cth Ge	-41.05
TOTAL						-41.05
Bill	01/28/2026	260209	Xcel Energy 4267 (EFT)	Acct No. 51-5580426-7		
Bill	01/05/2026	959670294		Street Lighting: Installs 163992, 163991, 229803, 2: 101 Gen'l Fd:2 Exp:43000 Public Works:43100 Str		-842.67
TOTAL						-842.67
Bill	01/28/2026	260210	Xcel Energy 5536 (EFT)	Acct No. 51-6544553-6		
Bill	01/07/2026	9609613		Beach 16763 20th St S Premises 302451496 Meter 101 Gen'l Fd:2 Exp:45000 Parks & Rec:46105 Park		-8.69
TOTAL						-8.69
Bill	01/28/2026	260211	Xcel Energy 5987 (EFT)	51-0011704598-7		
Bill	01/07/2026	960113010		Premises 303281737 16455 20th St S Meter 34717 101 Gen'l Fd:2 Exp:41000 Genl Govt:41500 City Bll		-294.31
TOTAL						-294.31
Bill	01/28/2026	260212	Xcel Energy 6284 (EFT)	51-0011704628-4		
Bill	01/07/2026	960141212		Premise 303864763 1910 Riviera Ave S Meter 894 101 Gen'l Fd:2 Exp:45000 Parks & Rec:45105 Park		-8.69
TOTAL						-8.69
Bill	01/28/2026	260213	Xcel Energy 8596 (EFT)	Acct No. 51-6544553-6		
Bill	01/07/2026	960106494		Beach 16763 20th St S Premises 302451496 Meter 101 Gen'l Fd:2 Exp:45000 Parks & Rec:45105 Park		-8.69
TOTAL						-8.69

City of Lake St Croix Beach
Payroll Summary
 January 22 through February 9, 2026

	<u>Ashby, Mary F</u>	<u>Billig, Carol J</u>	<u>TOTAL</u>
Employee Wages, Taxes and Adjustments			
Gross Pay	3,083.58	1,329.57	4,413.15
Health Stipend - taxable	375.00	187.50	562.50
Total Gross Pay	<u>3,458.58</u>	<u>1,517.07</u>	<u>4,975.65</u>
Employer Taxes and Contributions			
Medicare Company	50.15	22.00	72.15
Social Security Company	214.43	94.06	308.49
PERA - Staff Employer 7.5%	259.39	0.00	259.39
MN - Paid Leave (No UI) Co.	11.41	5.01	16.42
Total Employer Taxes and Contributions	<u>535.38</u>	<u>121.07</u>	<u>656.45</u>
			<u><u>5,632.10</u></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](https://www.safercar.gov/).

NUMBER OF
INCIDENTS

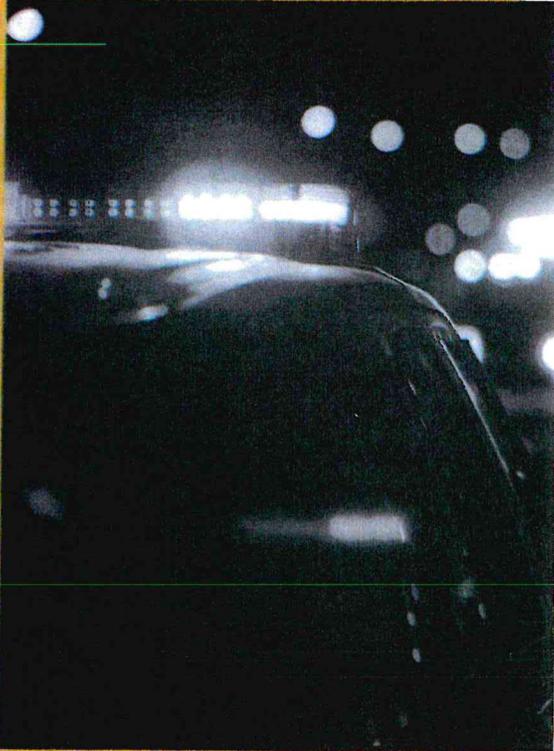
11

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 Rooke 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,

Sheriff Dan Starry

Total for City LAKE SAINT CROIX BEACH: 11

Incident Date	Case#	Address	Event Description
12/4/2025 11:28:50 PM	WC25064966	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	WC25065867	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
WWS20020250618	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	WRITTEN WARNING	Dec 6, 2025, 11:19:35 PM	REPORT
B2002025598	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 VIOLATION	Dec 8, 2025, 9:02:08 AM	REPORT



LAKE ST. CROIX BEACH

MONTHLY NEWSLETTER | JANUARY-FEBRUARY 2026



RECOGNIZING TRUE EXCELLENCE

A correctional officer who prevented an inmate's self-harm. A deputy on an unrelated call who came upon a person lying unconscious on a cold sidewalk and stopped to help. A team that investigated a complicated sex-trafficking case that led to successful prosecution. These are just a few examples of the truly outstanding work honored at the annual Washington County Sheriff's Office Employee Recognition Ceremony on Jan. 29.

This year's ceremony featured eight Lifesaving Awards, with 25 recipients that included deputies, telecommunicators, correctional officers and a public citizen; two Exceptional Service Awards, presented to the Sex Trafficking Team and the Investigations Unit; a Unit Citation to the 14 members of the Courts Division; and three Meritorious Service Awards.

While all these individuals and teams deserve recognition, limited space means only highlighting the exceptional work of the Investigations Unit, along with a detective from the Coordinated Response Team and a K9 deputy. Using teamwork, quick thinking and fast action, WCSO detectives and the FBI were able to track down two brothers from Texas who had come to Minnesota in September 2025, held a family hostage at gunpoint and kidnapped one of them in a targeted attempt to steal \$8 million in cryptocurrency. The quick and excellent federal-county collaboration in this case was essential to the filing of federal charges.

Through their excellence and dedication, all of these award-winners are inspirational examples of what it means to serve the community. To learn more about these awards, please check out the [WCSO Facebook page](#).

NUMBER OF INCIDENTS

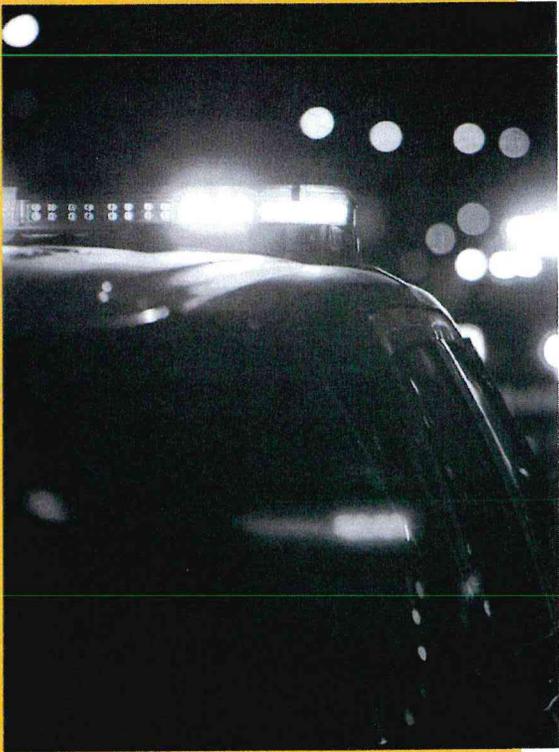
16

NUMBER OF TRAFFIC STOPS

4

LOCAL AREA CHECKS

2



WC26003806 FIRE

16XXX UPPER 21ST STREET S

At 11:28pm on Jan. 23, deputies responded to a multiple calls about trees and possibly a house on fire. Callers were uncertain if anyone was in the home. Upon arrival, the fire command chief was already at the scene and asked deputies to block roads so fire trucks could get into the area more quickly. The chief confirmed that the resident was out of the house and was in her vehicle nearby. Deputies then spoke to the resident, who reported being awakened by her dog barking, then going into the living room to find it filling with smoke. The resident was able to grab a few necessities and her dog before escaping to her car and backing out of the garage into the driveway. Deputies connected the resident with the Crisis Response Unit, which was able to find a hotel room for the resident and her dog. Firefighters extinguished the flames, but at the time of this report, there was no report on the cause of the fire or the amount of damage.

MESSAGE FROM THE SHERIFF

As Sheriff, I get pulled in many directions throughout each day, so I rely on my team of professionals to be where I can't. On the streets, that's our dedicated deputies. In the office, it's our top-notch administrative team. We have two recent additions to that team that I'd like to introduce.

The first is Courtney Schroeder, who filled the role of Executive Assistant to the County Sheriff in late summer 2025. Courtney has been an invaluable asset to Washington County, starting in 2016 as a telecommunicator in the Emergency Communications Response Center and then joining the Records Division in 2022. Courtney keeps track of my schedule, keeps the office organized, helps manage community engagement (such as Shop with a Cop at holidays) and internal events (such as the recent recognition awards), and assists community members reaching out to the Sheriff's Office through emails and phone calls. She is also a driving force behind the Pink Patch Project, which has raised \$7,563 for the American Cancer Society. You may reach her at Courtney.Schroeder@washingtoncountymn.gov.

Next, toward the end of 2025, Pafoua Lo came on board as Public Information Officer. Pafoua was a reporter for KSTP-TV before joining the Hennepin County Sheriff's Office communications team. Here at WCSO, she has quickly become instrumental in establishing good relationships with our local media outlets, connecting with the public through engaging social media posts, and developing new strategies for promoting the Sheriff's Office mission of providing top-quality public safety services. She has already created several informative and entertaining videos! In addition to supporting my office and direct staff, Pafoua is available to collaborate in partnership with the cities and townships we serve to meet their communications needs. You may reach her at Pafoua.Lo@washingtoncountymn.gov.



We at the Sheriff's Office appreciate the skills and dedication they bring, and we look forward to everything they're sure to contribute to this organization.

In service,

Sheriff Dan Starry

Total for City LAKE SAINT CROIX BEACH: 16

Incident Date	Case#	Address	Event Description
1/1/2026 8:07:10 PM	WC26000122	SAINT CROIX TRL S / 15TH ST S, LAKE SAINT CROIX BEACH	ANIMAL COMPLAINT
1/6/2026 4:54:59 PM	WC26001000	16XXX 18th St S, LAKE SAINT CROIX BEACH	FIRE
1/9/2026 9:27:40 AM	WC26001512	16XXX 16TH ST S, LAKE SAINT CROIX BEACH	SUSPICIOUS PERSON/ACTIVITY
1/12/2026 4:45:47 PM	WC26002009	1XXX Ramada Ave S, LAKE SAINT CROIX BEACH	medical
1/13/2026 12:00:00 AM	WC26002230	16XXX 17TH ST S, LAKE SAINT CROIX BEACH	UNWANTED PERSON/VEHICLE
1/13/2026 2:26:53 PM	WC26002184	1XXX Quinlan Ave S, LAKE SAINT CROIX BEACH	WELFARE CHECK
1/14/2026 9:02:53 PM	WC26002411	1XXX Racine Ave S, LAKE SAINT CROIX BEACH	ANIMAL COMPLAINT
1/17/2026 12:51:20 AM	WC26002794	2XXX Saint Croix Trl S, LAKE SAINT CROIX BEACH	UNWANTED PERSON/VEHICLE
1/20/2026 8:40:28 PM	WC26003322	1XXX Queens Ave S, LAKE SAINT CROIX BEACH	911 ABANDONED/HANGUP/OPEN LINE
1/23/2026 6:22:03 AM	WC26003687	16XXX 18th St S, LAKE SAINT CROIX BEACH	911 ABANDONED/HANGUP/OPEN LINE
1/23/2026 11:28:30 PM	WC26003805	16XXX UPPER 21ST ST S, LAKE SAINT CROIX BEACH	FIRE
1/24/2026 2:52:55 AM	WC26003825	16XXX Upper 21st St S, LAKE SAINT CROIX BEACH	FIRE
1/24/2026 4:47:45 PM	WC26003892	1XXX QUEENS AVE S, LAKE SAINT CROIX BEACH	OFFICER INFORMATION
1/24/2026 8:11:03 PM	WC26003907	1XXX QUASAR AVE S, LAKE SAINT CROIX BEACH	ALARM-BUSINESS/RES/FIRE/MEDICAL/ETC
1/27/2026 3:29:26 PM	WC26004306	1XXX Queens Ave S, LAKE SAINT CROIX BEACH	TRESPASSING
1/29/2026 5:23:03 PM	WC26004664	1XXX Ramada Ave S, LAKE SAINT CROIX BEACH	MEDICAL



LOWER ST. CROIX VALLEY FIRE DEPARTMENT District Run Summary – December 2025

Total Number of Runs			
December	40	2025 Year to Date	574

Runs by District		
District	# of Calls this Month	# of Calls YTD
Afton	10	203
Lakeland	13	133
Lakeland Shores	1	11
Lake St. Croix Beach	5	101
St. Mary's Point	4	37
Interstate 94	4	40
St. Croix River	1	4
Other	2	45

Mutual Aid LSCVFD Responded to:					
Fire	Month: 2	YTD: 37	Ambulance	Month: 0	YTD: 0

Mutual Aid LSCVFD Received from other Agencies:					
Fire	Month: 1	YTD: 15	Ambulance	Month: 17	YTD: 58
		<small>Year to date</small>	<small>LSCV A1 OAC: 19</small>	<small>ALS: 17</small>	<small>OOS: 19</small>
					<small>Multiple Pts: 3</small>

Incident Type Summary - Month	
Type	Total # of Runs
Medical/Ambulance	33
Fire/Hazmat	6
Duty Officer Only Response	1
Dive Team	0

Number of Runs by Shift – Month	
A Shift (Mon.-Fri, 6am-6pm)	B Shift (Mon-Fri. 6pm-6am + Weekends/Holidays)
16	24



LOWER ST. CROIX VALLEY FIRE DEPARTMENT District Run Summary – January 2026

Total Number of Runs

January	41	2026 Year to Date	41
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Runs by District

District	# of Calls this Month	# of Calls YTD
Afton	7	7
Lakeland	12	12
Lakeland Shores	0	0
Lake St. Croix Beach	7	7
St. Mary's Point	6	6
Interstate 94	7	7
St. Croix River	0	0
Other	2	2

Mutual Aid LSCVFD Responded to:

Fire	Month: 2	YTD: 2	Ambulance	Month: 0	YTD: 0
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Mutual Aid LSCVFD Received from other Agencies:

Fire	Month: 1	YTD: 1	Ambulance	Month: 0	YTD: 0
		Year to date	LSCV A1 OAC: 0	ALS: 0	OOS: 0
					Multiple Pts: 0

Incident Type Summary - Month

Type	Total # of Runs
Medical/Ambulance	29
Fire/Hazmat	9
Duty Officer Only Response	3
Dive Team	0

Number of Runs by Shift – Month

A Shift (Mon.-Fri, 6am-6pm)	B Shift (Mon-Fri. 6pm-6am + Weekends/Holidays)
12	29

**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)

80

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

**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: January
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: \$315.10
(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
1/1/2026 1:40pm	2026- 5	Saint Croix Trail S and almost Stagecoach Trail	Dog		Found Animal	Owner found at call	Violet Pearson 09-19-1996 1616 Pinewood Lane #6 Hudson, WI 54016 P625-8659-6839-01	\$100.00	\$30.10	

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



P.O. Box 1
530 West Park Ro
Redwood Falls, MN 562
507-644-64
www.oberlohcpa.ca

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.

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.

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:	<u>CITY OF LAKE ST CROIX BEAC</u>	Order #	<u>44128954</u>
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.lakestcroixbeach.mn.us</u>	Billing Contact Email	<u>mary.ashby@ci.lakestcroixbeach.mn.us</u>
Service Term	<u>24 Months</u>	Tax Exempt	<u>No</u>
Package Code:	<u>EC-\$194.99PremUBP_BIPerf_MO BPkg_2yr</u>	Promo Code:	

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.


 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 SERVICE ORDER

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

Additional Fees			
Standard Installation Fee / Change of Service Fee	1	\$	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 of 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

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	<i>Mary Ashby</i>
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 Lavelly
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="text" value="No"/>	Equipment	<input type="text" value="Comcast Owned"/>
Number of Static Ips	<input type="text" value="0"/>	Business Web	<input type="text" value="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	

RESOLUTION NO. 2026-02

CITY OF LAKELAND
WASHINGTON COUNTY, MINNESOTAA RESOLUTION IMPLEMENTING WATER CONSERVATION
PROCEDURES PURSUANT TO ORDINANCE

WHEREAS, the City of Lakeland has provided within its Code of Ordinances the authority to impose emergency regulations and restrictions for conservation as to the use of water within the City; and,

WHEREAS, the Public Works Department of the City of Lakeland has advised the City Council that the potential shortage of water could impair or threaten the supply of water within the City and is recommending a limitation of times and hours during which the city water may be used for sprinkling and irrigation; and,

WHEREAS, the City Council hereby determines that a shortage of water supply threatens the City and its need to provide for the public health welfare and safety; and

WHEREAS, Section 1703.05 of the Code of Ordinances of the City of Lakeland provides for the imposition of fines for violations of the City's imposed conservation restriction measures; and,

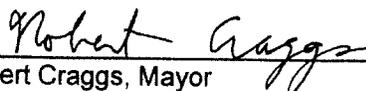
WHEREAS, the Director of Public Works has recommended to the City of Lakeland that the fines so imposed for a violation of the city sprinkling and irrigation bans be imposed at the level of \$30.00 per event.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF LAKELAND AS FOLLOWS:

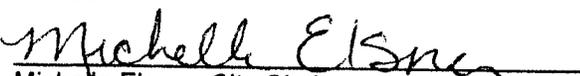
That effective January 1st, 2026 thru December 31, 2026 the following restrictions and conservation measures with regard to the use of the Lakeland municipal water system by its users shall be imposed:

1. That until further order of the City Council, there shall be no lawn sprinkling, irrigation or watering of vegetation using the municipal water systems between the hours of 12:00 noon and 5:00 p.m. on all days of the week.
2. For all users connected to the City of Lakeland municipal water system for the Cities of Lakeland, Lakeland Shores, Lake St. Croix Beach and St. Mary's Point, there shall be no lawn or garden sprinkling allowed except for even numbered addresses on the even days of the week and for odd numbered addresses on the odd days of the week. All such restrictions shall be subject to the complete prohibition against the use of the municipal water system for purposes of lawn or garden sprinkling between the hours of 12:00 noon and 5:00 p.m. on all days.

Passed and adopted by the City Council for the City of Lakeland this 20th day of January, 2026.


Robert Craggs, Mayor

ATTEST:


Michelle Elsner, City Clerk

City Day on the Hill



Join us March 11 to advocate for Minnesota cities!

Join fellow city colleagues and League staff for the 2026 City Day on the Hill and help advocate for city priorities at the Capitol! This event will feature updates on important legislative issues impacting cities, tips for advocating on behalf of your city, and opportunities to connect with state policymakers.

NEW LOCATION: This year's City Day on the Hill will be held at the InterContinental Saint Paul Riverfront.

Attend City Day on the Hill to:

- Learn more about important legislative issues impacting Minnesota cities such as housing, bonding, the state budget outlook, and other key priorities
- Hear from state policymakers
- Learn how to effectively advocate for city priorities
- Build relationships with your state legislators
- Connect with League intergovernmental relations (IGR) staff
- Increase the visibility of Minnesota cities as key partners in policymaking

Register today!

Agenda

8:45 – 9:30 a.m.

Welcome & Check-in Open

9:30 – 9:35 a.m.

Welcome Remarks from LMC President Wendy Berry

9:35 – 10:30 a.m.

House and Senate Leaders Panel

Moderator: Jake Loesch, executive director, Citizens League

Panelists to be announced.

Invited: Speaker of the House Lisa Demuth, House DFL Caucus Leader Zack Stephenson, Senate Majority Leader Erin Murphy, and Senate Minority Leader Mark Johnson

10:30 – 10:45 a.m.

Remarks from Governor Tim Walz (Invited)

10:45 – 11 a.m.

Break

11 – 11:30 a.m.

Advocacy Essentials

League's Intergovernmental Relations (IGR) Team

Get ready to make the most of your conversations with state lawmakers. Learn essential tips for effective advocacy — from framing your message and telling your city's story to making a strong, concise ask. The League's IGR team will also walk you through what to expect when navigating the Capitol complex — including any potential security measures — ensuring you feel confident, prepared, and ready to engage.

11:30 a.m. – 12 p.m.

State Budget Outlook

Ahna Minge, state budget director, Minnesota Management and Budget (MMB)

Join MMB State Budget Director Ahna Minge for a high-level overview of the state's budget forecast and fiscal outlook. The discussion will examine how current economic conditions influence Minnesota's debt capacity and capital investment planning, along with a visual walkthrough of General Fund revenues and expenditures. A moderated Q&A discussion will follow.

12 – 12:15 p.m.

Break & Grab Box Lunch

12:15 – 1 p.m.

Legislative Update from the League's IGR Team

Topics will include housing, bonding, and other city priorities.

1 p.m.

Remarks from LMC Executive Director Luke Fischer and Dismissal to Capitol

1:30 – 4 p.m.

Meetings with Legislators

Capitol Hill

Please note that attendees are responsible for scheduling their own meetings with legislators. Need some assistance scheduling a meeting? [Find more information about requesting meetings with legislators](#). Bussing to and from the Capitol will be provided.

4 – 6 p.m.

Evening Reception

InterContinental Saint Paul Riverfront's Great River Ballroom

Return to the InterContinental to connect with League staff and legislators at the end of the day. There will be a cash bar and heavy hors d'oeuvres.

Date and Location

Wednesday, March 11 | InterContinental Saint Paul Riverfront | 11 Kellogg Boulevard East, St. Paul, MN 55101

Fee

\$125

\$99 for cities with populations less than 2,500

Who Should Attend?

City administrators/managers, council members, mayors

**City of Lake St. Croix Beach
December 2025 and January 2026 PERMITS**

Permit #	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. South
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.
2026-01	1.06.2026	Plumbing	On Time Service Pros	Colleen McDonald	Replacw water heater.	16811	Upper 15th St. S.
2026-02	1.20.2026	Mechanical	Jerome Hagen	Sarah Fuller	Instal New Furnace, AC and duct work.	2170	Quarry Ave. S.
2026-03	1.21.2026	Mechanical	Sylvander Heating Inc.	William Moeller	Install furnace provided	1915	Red Wing Ave. S.
2026-04	1.26.2026	Mechanical	Ficher Heating & AC, Inc.	St Francis of Assisi	Furnace and AC Installation for Rectory	16770	13th St. S.
2026-05	1.27.2026	Mechanical	Deans Home Services	Dan Byrns	Replace water heater and gas pipe work	2155	Quebec Ave. S.



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	65% of the permit fee when plans are required
\$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	
\$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%	
<p>* 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.</p>		

*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

To: LSCVFPD Joint Powers Cities: Afton, Lake St. Croix Beach, St. Mary's Point, Lakeland, Lakeland Shores

From: Lower St. Croix Valley Fire Protection District

Date: January 19, 2026

Re: Fire Department Inspection Fees and Fee Changes

The Lower St. Croix Valley Fire Protection District Board approved changes in fees for some fire inspection services. This memo is to inform cities of Fire Department fees and processes.

Fees remain low to encourage business and rental property owners to comply with fire inspections. Fire inspections help ensure compliance with Minnesota State Fire Codes, which were adopted by all five Joint Powers cities. Our department's goal is to promote safer environments for residents, businesses, and first responders, by helping to reduce potential fire and safety hazards.

Annual Fire Inspections are required for the following businesses:

- Non-owner-occupied rentals
- Owner occupied rentals
- Short-term rentals (e.g., VRBO, Air B&B, etc.)
- Commercial (e.g., businesses, hotels, etc.)
- Daycares

Inspections are required annually unless more frequent inspections are deemed necessary by the Fire Marshall to comply with MN State Fire Codes.

Inspections Process:

1. Business/property owner contacts Fire Department for annual inspection (email or voicemail).
2. Inspection date/time is scheduled.
3. Inspection: During the inspection, some safety issues may be discussed. A report will be written that documents code violations and required corrections. The written report will be returned to the business/property owner within 48 hours.

Annual Fire Inspection Billing Fees:

Inspection	Fee
1 st Inspection and follow-up inspection (to review corrective actions)	\$50
2 nd Reinspection (Required if corrective actions were not completed before first follow-up inspection.)	\$100
3 rd Reinspection (If corrective actions are still not completed, a citation may be written, with additional costs of up to \$300 per violation.)	\$150
4 th Reinspection (If corrections are not made by the fourth visit, your business may be closed down until corrections are made and approved by the Fire Marshall.)	

Other Lower St. Croix Valley Fire Department Fees:

Type	Description	Fee
Burn Permits	<ul style="list-style-type: none"> • Most are eligible for a burn permit. Some exceptions apply. • Allow at least 48 hours from time of request. • Permit is always necessary for burning for the purposes of disposal. 	\$25
Unauthorized Burning	Burning without a permit.	
False Alarm – Fire	Over 6 calls in a 12-month period will trigger fees. Owner is responsible for maintaining their systems.	
False Alarm – Medical (Electronic paging from personal emergency call systems)	Over 6 calls in a 12-month period will trigger fees. Owner is responsible for maintaining their systems.	
Fire Alarm Permits	Includes plan review, inspection, and final inspection. This applies to any new installations or upgrades.	\$50
Fire Sprinklers* Standpipe Fire pumps Smoke Control	Includes plan review, inspection, and final inspection. *Sprinkler systems exceeding 10 heads are charged \$6 per additional head	\$100
Underground Tank Removals	Fire Department acts as a liaison to the removal contractor and the state to ensure fire code compliance.	\$75

Fee Schedule for Ambulance Response:

2026 Ambulance Billing	
BLS	\$1,850.00
ALS - 1	\$2,250.00
ALS - 2	\$2,650.00
Mileage	\$29.00 per mile

Fee Schedule for Vehicle Incidents:

These costs can be applied to individual citizens or sent to insurance at the discretion of the Duty Officer.

Approved Fee Schedule - Vehicle	
Staffed Engine	– \$350 per hour
Staffed Tender	– \$300 per hour
Brush Truck	– \$125 per hour
Duty Officer	– \$75 per hour

2026 Council Member Duties & Responsibilities

GENERAL ADMINISTRATION

	<u>Primary</u>	<u>Alternate</u>
Office and Support Staff	Bluesky	McCarthy
Budget & Finance	Bluesky	Burger
Intergovernmental Relations	Bluesky	Schneider
Personnel	Bluesky	Burger

PUBLIC SAFETY

	<u>Primary</u>	<u>Alternate</u>
Police, Fire, and Emergency Management	McCarthy	Burger

NATURAL RESOURCES / PARKLAND

	<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

PUBLIC FACILITIES

	<u>Primary</u>	<u>Alternate</u>
Streets, Signs, and Lighting	McCarthy	Freppert
Municipal Water System	Burger	Schneider
Public Buildings	McCarthy	Bluesky

PHYSICAL DEVELOPMENT

	<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

SPECIAL FUNCTIONS

	<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

