



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

SPECIAL CITY COUNCIL MEETING

Monday, July 20, 2026

4:30pm

2027 Budget Workshop

City Council Members will meet
to discuss Version 2 of proposed 2027 Budget

City of Lake St Croix Beach
2027 Budget V2 7/20/2026

Fund and Account Numbers/Description	2024 Actual	2025 Actual	2026 Preliminary YTD 5/31/26	2026 Annual Budget	YTD % Annual Budget	2027 Final Budget	Inc (Dec) from 2026 to 2027		Comments
							\$	%	
101 General Fund									
General Fund Revenue									
31000 General Prop Taxes									
31100 Genl Prop Taxes - Curr Yr	545,819	572,368	0	656,130	87.2%	656,130	0	0.0%	Same as 2026 - waiting for 2027 info
31101 Genl Prop Tax - Prior Yr	7,129	3,911					0		
31200 Fiscal Disp Levy - Curr	51,215	55,602	0	66,194	84.0%	66,194	0	0.0%	3 numbers for Levy request - same as 2026
31201 Fiscal Disp Levy - Prior	256			0		0	0		
Total 31000 General Prop Taxes	604,419	631,880	0	722,324	87.5%	722,324	0	0.0%	
31300 Franchise Fees & Taxes									
31301 Cable Commission	14,104	15,626	12,305	14,000	111.6%	12,000	(2,000)	-14.3%	Expect 2027 closer to 2026 actual
Total 31300 Franchise Fees & Taxes	14,104	15,626	12,305	14,000	111.6%	12,000	(2,000)	-14.3%	
31500 Assessments - Water	0	0		0		0	0		
31700 Fire Stat Debt Levy	0	0		0		0	0		Include if FD issues bonds
32000 Lic & Permits									
32100 Bus Lic & Permits									
32110 Liquor & Cigarettes	1,960	1,950	1,650	1,950	100.0%	1,650	(300)	-15.4%	2 Businesses @ existing fee schedule
32120 Zoning - Business	2,055	1,655	1,340	1,500	110.3%	1,500	0	0.0%	CUPs \$100 * 11 + amendments
32130 Refuse Haulers Permit	0	300	300	450	66.7%	450	0	0.0%	\$150 x 3
Total 32100 Bus Lic & Permits	4,015	3,905	3,290	3,900	100.1%	3,600	(300)	-7.7%	
32200 Non-Bus Lic & Permits									
32210 Animal Permits	25	25		0			0		No longer collect yearly
32215 Bldg Permits	32,312	28,156	12,007	15,000	187.7%	20,000	5,000	33.3%	Based on past activity
32220 Zoning - Non-Bus/Rental	330	1,575	490	200	787.5%	1,750	1,550	775.0%	\$70 fee (\$50 for fire insp) * 25 of properties
34115 ATV/Golf Cart Permits	1,290	825	450	700	117.9%	750	50	7.1%	\$15/permit x 50 permits
Total 32200 Non-Bus Lic & Permits	33,957	30,581	12,947	15,900	192.3%	22,500	6,600	41.5%	
Total 32000 Lic & Permits	37,972	34,486	16,237	19,800	174.2%	26,100	6,300		
33000 Intergov't Revenues									
33050 PERA Aid	0	0		0		0	0		
33101 Local Govt Aid	119,317	119,428	0	119,460	100.0%	119,787	327	0.3%	For Any Lawful Expenditure. 2027 estimated published
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	3,444	3,442	3,400	101.3%	3,400	0	0.0%	Same as Prior Year (PY)
33250 MN Small City Assistance	23,749	15,397	0	25,574	60.2%	11,900	(13,674)	-53.5%	For roadways. SCA published 2027 forecast amt \$23,745 *
33255 MN Public Safety Aid	45,073			0		0	0		50% expected
33260 Local Grants - General	0	0		0		0	0		
Total 33000 Intergov't Revenues	191,571	138,269	3,442	148,434	93.2%	135,087	(13,347)	-9.0%	

City of Lake St Croix Beach
2027 Budget V2 7/20/2026

Fund and Account Numbers/Description	2024 Actual	2025 Actual	2026		YTD % Annual Budget	2027 Final Budget	Inc (Dec) from 2026 to 2027		Comments
			Preliminary YTD 5/31/26	2026 Annual Budget			\$	%	
34000 Chgs for Serv									
34050 General Government									
34051 Newsletter Sponsors	3,650	3,540	2,490	3,600	98.3%	3,600	0	0.0%	\$360/yr x 10 sponsors
34052 Assessment Searches	0			0			0		
34053 City Hall Rent	1,975	2,425	1,000	2,400	101.0%	2,400	0	0.0%	\$200/mo x 12 months
Total 34050 General Government	5,625	5,965	3,490	6,000	99.4%	6,000	0	0.0%	
34070 Garbage, Recycling & Oth	0								
34071 Clean Up Day	0	0		0		0	0		No clean up day planned
Total 34070 Garbage, Recycling & Oth	0	0	0	0		0	0		
34100 Parks & Rec									
34105 Park Dedication Fees	0	0		0		0	0		
34107 Park Rental	460	265		400	66.3%	400	0	0.0%	Either park pavillion rental - same as PY
34110 Beach Parking Permits	66,742	92,770	14,926	68,000	136.4%	68,000	0	0.0%	Weather/flood dependent; 2025 no flood & hot py
34120 Watercraft Permits	6,250	6,475	5,725	6,500	99.6%	6,500	0	0.0%	
34130 Other Park Revenue	100	0	60	2,000	0.0%	2,000	0	0.0%	Beach parking fines paid
Total 34100 Parks & Rec	73,552	99,510	20,711	76,900	129.4%	76,900	0	0.0%	
34200 Other Service Charges	0	0	0	0		0	0		
Total 34000 Chgs for Serv	79,177	105,475	24,201	82,900	127.2%	82,900	0	0.0%	
35000 Fines & Forfeits	5,202	1,795	268	2,000	89.8%	2,000	0	0.0%	From state of MN - same as PY - varies
36000 Investment Earnings	5,360	9,169	3,398	3,049	300.7%	4,500	1,451	47.6%	4M fund 3.6% on fund balances
37000 All Oth Rev									
37010 Insurance Dividends	641	0	0	500	0.0%	0	(500)	-100.0%	LMCIT performance based & paid out retroactive
37020 Reimbursements	0	0		0		0	0		
37030 Miscellaneous	12	2,635		0		0	0		
37050 Donations - General City	0	11,500	2,000	0		0	0		Fire Dept Donations pass through via the City
Total 37000 All Oth Rev	653	14,135	2,000	500	2826.9%	0	(500)	-100.0%	
Total General Fund Revenue	938,458	950,835	61,851	993,007	95.8%	984,911	(8,096)	-0.8%	

City of Lake St Croix Beach
2027 Budget V2 7/20/2026

Fund and Account Numbers/Description	2024 Actual	2025 Actual	2026 Preliminary YTD 5/31/26	2026 Annual Budget	YTD % Annual Budget	2027 Final Budget	Inc (Dec) from 2026 to 2027		Comments
							\$	%	
General Fund Expenses									
41000 Genl Govt									
41100 Mayor & Council									
41110 Wages & Benefits	8,303	13,654	5665	13,629	100.2%	13,671	42	0.3%	2027 includes 0% increase and MN PL.
41120 Other Expenses	0	0		0		0	0		
Total 41100 Mayor & Council	8,303	13,654	5,665	13,629	100.2%	13,671	42	0.3%	
41200 Admin & Finance									
41210 Clerk/City Administrator	88,328	100,641	49,781	96,242	104.6%	133,950	37,708	39.2%	See "City Clerk & Staff" Tab
41215 Deputy Clerk/Treasurer	73,043	79,917	14,960	53,683	148.9%	35,474	(18,209)	-33.9%	See "City Clerk & Staff" Tab
41220 Accounting	42,444	69,183	17,143	54,000	128.1%	57,000	3,000	5.6%	
41230 Payroll Service	0	-		0		-	0		
41250 Other/Miscellaneous	0	-		0		-	0		
Total 41200 Admin & Finance	203,814	249,740	81,883	203,925	122.5%	226,423	22,498	11.0%	
41300 Oth Genl Govt									
41301 Meeting Per Diem & Exp	1,407	4,792	0	5,000	95.8%	5,000	0	0.0%	Per diem rate \$25 * 200 mtgs: plan, park, fire, special, STS,
41303 Banking Fees & Charges	528	652	195	500	130.4%	500	0	0.0%	WaCo, etc
41305 Misc/Other Expense	0			0		-	0		Same as PY
41310 Financial Audit	17,009	20,185	135	19,000	106.2%	18,000	(1,000)	-5.3%	\$15,000 Auditor + \$3,000 Accountant support
41315 Elections	6,604	1,321	0	5,000	26.4%	2,000	(3,000)	-60.0%	WaCo election equipment maint. No election 2027
41320 Printing & Publishing	1,373	571	602	200	285.5%	200	0	0.0%	Newspaper notices
41325 Assessment Services	9,151	9,585	9,448	9,500	100.9%	9,500	0	0.0%	From WaCo - same as PY
41330 Legal Services	27,559	39,104	12,224	30,000	130.3%	35,000	5,000	16.7%	
41335 Office Equip & Supplies	13,168	11,836	6,164	9,500	124.6%	14,000	4,500	47.4%	See details
41340 Comm Equip & Service	15,878	30,268	8,014	31,000	97.6%	21,000	(10,000)	-32.3%	See details
41345 Transportation & Mileage	875	894	224	1,000	89.4%	1,000	0	0.0%	Same as PY
41350 Dues & Subscriptions	1,933	2,500	1,645	2,500	100.0%	3,400	900	36.0%	See details
41355 Newsletter	6,828	3,087	395	2,950	104.6%	2,700	(250)	-8.5%	Postage \$225/month
41360 Training & Education	1,392	2,918	1,317	2,000	145.9%	3,000	1,000	50.0%	Administrator transition
41390 Grants & Contributions	0			0		0	0		
Total 41300 Oth Genl Govt	103,706	127,714	40,362	118,150	108.1%	115,300	(2,850)	-2.4%	
41500 City Bldgs & Plant									
41507 City Hall Maint & Util	10,568	13,910	4,740	12,500	111.3%	13,000	500	4.0%	
41509 City Hall Imp	0	0		0		0	0		
Total 41500 City Bldgs & Plant	10,568	13,910	4,740	12,500	111.3%	13,000	500	4.0%	
Total 41000 Genl Govt	326,392	405,019	132,650	348,204	116.3%	368,394	20,190	5.8%	

City of Lake St Croix Beach
2027 Budget V2 7/20/2026

Fund and Account Numbers/Description	2024 Actual	2025 Actual	2026		YTD % Annual Budget	2027 Final Budget	Inc (Dec) from 2026 to 2027		Comments
			Preliminary YTD 5/31/26	Annual Budget			\$	%	
42000 Public Safety									
42103 Law Enforcement	94,588	101,295	0	101,239	100.1%	106,508	5,269	5.2%	Washington County Sheriff Jun 15 memo
42105 Fire & Emergency Response	77,198	79,292	42,729	89,058	89.0%	104,478	15,420	17.3%	LSCV Fire District 2027 proposed (2026+14.54% avg)
42107 Animal Control	2,362	2,848	1,192	2,000	142.4%	2,000	0	0.0%	PY
42109 Building Inspection Serv	23,153	19,993	4,975	10,500	190.4%	14,000	3,500	33.3%	Est 70% of Building Permits Rev 32215
42111 Oth Public Safety	10,000	12,225		0		1,750	1,750		Fire inspection fee CUP/rentals 31 * \$50 plus \$200 for repeat visits
42150 Erosion & Flood Control	0	0	0	5,000	0.0%	5,000	0	0.0%	PY
42160 Public Safety Grants	0	0	0	0		0	0		
42203 Fire Hall Debt Serv	0	0	0	0		0	0		
Total 42000 Public Safety	207,300	215,653	48,896	207,797	103.8%	233,736	25,939	12.5%	
43000 Public Works									
43100 Streets									
43102 Contract Labor	0	0		0		0	0		
43103 Street Maintenance	13,160	7,388	5,071	17,500	42.2%	17,500	0	0.0%	Curb cutting, pot holes/minor repairs
43105 Snow & Ice Removal	4,074	29,089	6,346	25,000	116.4%	25,000	0	0.0%	PY
43107 Engineering Services	11,010	15,209	3,560	20,000	76.0%	20,000	0	0.0%	PY
43109 Traffic Signs & Control	965	0	300	1,250	0.0%	1,250	0	0.0%	traffic/parking/street name sign replacement
43111 Street Lighting	8,706	10,655	4,255	11,000	96.9%	11,000	0	0.0%	Electrical costs
43113 Street Drainage/Flooding	4,600	975	0	5,000	19.5%	5,000	0	0.0%	Street Sweeping (annual) + Cleaning of Drains/Culverts
43115 Weed Control	0	0	0	1,000	0.0%	0	(1,000)	-100.0%	
43116 Tree Program	0	0	0	0		0	0		
Total 43100 Streets	42,516	63,316	19,532	80,750	78.4%	79,750	(1,000)	-1.2%	
43200 Sanitation									
43203 Recycling Services	45,854	48,777	20,617	50,550	96.5%	50,925	375	0.7%	\$4,058*3mo + \$4259*9mo + \$105 Qtrly Admin. Current contract exp 3/28
43205 City Clean Up Day	0	0		0		0	0		No clean up day planned
43207 Garbage/Refuse Removal	530	560	401	500	112.1%	500	0	0.0%	\$42/mo x 12 mo.
Total 43200 Sanitation	46,384	49,337	21,018	51,050	96.6%	51,425	375	0.7%	
Total 43000 Public Works	88,900	112,654	40,551	131,800	85.5%	131,175	(625)	-0.5%	
45000 Parks & Rec									
45100 Park Wages & Benefits	12,624	12,002	1,417	14,772	81.2%	15,215	443	3.0%	See "City Clerk & Staff" Tab
45103 Mowing & Lawn Maint	22,778	20,002	0	20,000	100.0%	20,000	0	0.0%	PY
45105 Park Mnt, Supplies & Util	13,144	14,853	1,499	13,000	114.3%	13,000	0	0.0%	PY
45107 Beach Patrol	9,609	2,578	0	5,000	51.6%	5,000	0	0.0%	PY
45110 Equipment	0	0	0	0		0	0		
45200 Park Imp - General	0	0	0	0		0	0		
Total 45000 Parks & Rec	58,155	49,435	2,917	52,772	93.7%	53,215	443	0.8%	

City of Lake St Croix Beach
2027 Budget V2 7/20/2026

Fund and Account Numbers/Description	2024 Actual	2025 Actual	2026 Preliminary YTD 5/31/26	2026 Annual Budget	YTD % Annual Budget	2027 Final Budget	Inc (Dec) from 2026 to 2027		Comments
							\$	%	
46500 Econ Dev									
46505 Water Mgmt Org	4,346	4,403	0	4,400	100.1%	4,400	0	0.0%	PY
46510 Codification	0	0	0	0		0	0	0.0%	
46525 Easement & Land Acq	0	0	0	0		0	0	0.0%	
46530 City Dev - Heritage Day	929	1,257	462	1,500	83.8%	1,500	0	0.0%	PY
Total 46500 Econ Dev	5,274	5,660	462	5,900	95.9%	5,900	0	0.0%	
49000 Miscellaneous									
49240 Insurance - Prop & Liab	10,669	10,275	9,707	11,000	93.4%	11,000	0	0.0%	PY
49250 Insurance - Workers Comp	1,580	1,264	905	1,750	72.2%	1,750	0	0.0%	PY
Total 49000 Miscellaneous	12,249	11,539	10,612	12,750	90.5%	12,750	0	0.0%	
49300 Oth Financing Uses/Trfs									Predicted Fund Balances
49305 Trf to Street Imp Fd (LGA) 39305	121,488	119,428	0	119,460	100.0%	119,787	327	0.3%	Balance \$214,933.28 on 12/31/26, \$273,600 on 12/31/27
49306 Trf to Street Imp Fd (SCA) 39306	0	15,397	0	25,574	60.2%	11,900	(13,674)	-53.5%	
49307 Trf to Pettitt Park Fd 39307	1,000	1,000	0	1,000	100.0%	0	(1,000)	-100.0%	Balance \$5,630 on 12/31/26, \$6,600 @ 12/31/27
49309 Trf to Playground Fd 39309	(3,500)	1,000	0	1,000	100.0%	1,000	0	0.0%	Balance \$11,516 on 12/31/26, \$12,500 @ 12/31/27
49310 Trf to Bluffland Fd	84,655	33,400	0	35,000	95.4%	35,000	0	0.0%	Balance \$49,554 on 12/31/26
49315 Trf to Bldg & Land Fd 39315	10,000	0	0	12,500	0.0%	12,500	0	0.0%	Balance \$15,963 on 12/31/26
49319 Trf to Street Imp Fd (Other) 39319	0	(60,000)	0	0		0	0		
49320 Trf to LT Imp - Water Main 58021	10,000	(41,896)	0	8,000	-523.7%	5,000	(3,000)	-37.5%	Balance \$18,125 on 12/31/26
49320 Trf to LT Imp - Veg Mgmt 58022	5,000	5,000	0	5,000	100.0%	0	(5,000)	-100.0%	Balance \$15,406 on 12/31/26
49320 Trf to LT Imp - Parks Gen'l 58023	1,000	1,000	0	1,000	100.0%	1,000	0	0.0%	Balance \$6,594 on 12/31/26
49320 Trf to LT Imp - Equip/Vehicles 58024	0	1,896	0	2,000	94.8%	750	(1,250)	-62.5%	Balance \$12,150 on 12/31/26
49320 Trf to LT Imp - Office Equip 58025	250	250	0	250	100.0%	250	0	0.0%	Balance \$2,000 on 12/31/26
49320 Trf to LT Imp - City Hall Imp 58026	5,000	0	0	10,000	0.0%	2,000	(8,000)	-80.0%	Balance \$18,087 on 12/31/26
49320 Trf to LT Imp - Comp Plan 58027	4,000	500	0	500	100.0%	0	(500)	-100.0%	Balance \$6,140 on 12/31/26
49320 Trf to LT Imp - Snow Ice Reserve 58028	0	0	0	0		0	0		Balance \$6,000 on 12/31/26
49320 Trf to LT Imp - Comm (Cable) 58030	0	0	0	0		0	0		Balance \$0
49320 Trf to LT Imp - Warning Siren	0	0	0	0		0	0		Balance \$600 on 12/31/26
49320 Trf to LT Imp - Codification 58032	2,000	5,500	0	1,000	550.0%	0	(1,000)	-100.0%	Balance \$9,296 on 12/31/26
49320 Trf to LT Imp - ROW 58033	5,988	5,000	0	5,000	100.0%	2,500	(2,500)	-50.0%	Balance \$7,635 on 12/31/26
49320 Trf to LT Imp - Tree Prog 58034	5,000	5,000	0	5,000	100.0%	2,500	(2,500)	-50.0%	Balance \$11,406 on 12/31/26
49320 Trf to LT Imp - Audit Legal 58035	500	500	0	500	100.0%	500	0	0.0%	Balance \$3,640 on 12/31/26
49320 Trf to LT Imp - MIN UI 58036	500	500	(5,500)	500	100.0%	500	0	0.0%	Balance \$500 on 12/31/26
49320 Trf to LT Imp - Fire Relief 58037	500	500	0	500	100.0%	500	0	0.0%	Balance \$3,500 on 12/31/26
49320 Trf to LT Imp - Heritage Days 58038	0	0	0	0		0	0		Balance \$0
49320 Trf to LT Imp - Covid Funds	0	0	0	0		0	0		Balance \$0
49320 Trf to LT Imp - Levee 58040	0	0	0	0		0	0		Balance \$0
49320 Trf to LT Imp - 2023 Flood	0	0	0	0		0	0		Balance \$0
Total 49300 Oth Financing Uses/Trfs	10,000	93,975	(5,500)	233,784	40.2%	195,687	(38,097)	-16.3%	
Total General Fund Expense	961,651	893,934	230,588	993,007	90.0%	1,000,857	7,850	0.8%	
Total 101 General Fund	(23,193)	56,901	(168,737)	0		(15,946)	(15,946)		Should be zero increase for 2027 budget?

City of Lake St Croix Beach
2027 Budget V2 7/20/2026

Fund and Account Numbers/Description	2024 Actual	2026			YTD % Annual Budget	2027 Final Budget	Inc (Dec) from 2026 to 2027		Comments
		2025 Actual	Preliminary YTD 5/31/26	2026 Annual Budget			\$	%	
250 Charitable Gaming Fd									
31820 Charitable Gaming Rev	0	1,883	479	0		0			
36102 Investment Earnings	663	442	82	100	441.6%	100			Gaming Tax. Not Levied
45820 Charitable Gaming Exp	0	(10,000)		0		0			
Total 250 Charitable Gaming Fd	663	(7,676)	562	100	-7675.5%	100			
402 Street Imp Fd									
36103 Investment Earnings	4,928	4,429	2,193	0		0			
39305 Trf fr Gen'l Fd (LGA)	97,739	108,199	0	119,460	90.6%	119,787			
39306 Trf fr Gen'l Fd (SCA)	23,749	15,397	0	25,574	60.2%	11,900			
393019Trf fr Gen'l Fd (Other)	(26,000)	(58,800)	0	0		0			
43407 Engineering - Street Imp	(1,650)	(3,530)	(2,031)	(10,000)	35.3%	(3,000)			
43415 Street Improvements	(57,405)	(66,764)	0	(70,000)	95.4%	(70,000)			
Total 402 Street Imp Fd	41,361	(1,068)	162	65,034	-1.6%	58,687			
404 Pettitt Park Imp Fd									
34810 Pettitt Park Banner Fees	1,200	1,400	600	1,000	140.0%	1,000			5 banners * \$200
34811 Pettitt Park Rental Fees	0	300		0		0			
36104 Investment Earnings	315	90	59	0		0			
36836 Grants & Donations	500	500	500	0		0			
39307 Trf fr Gen'l (Pettitt Park)	1,000	1,000	0	1,000	100.0%	0			Twins grant match, parking lot netting, repairs
45810 Pettitt Park Imp	(11,400)	0	0	0		0			
Total 404 Pettitt Park Imp Fd	(8,385)	3,290	1,159	2,000	164.5%	1,000			
405 Playground Imp Fd									
36105 Investment Earnings	772	407	158	100	407.3%	100			
36835 Donations - Playground Imp	0	0		0		0			
39309 Trf fr Gen'l (Playground)	(3,500)	1,000	0	1,000	100.0%	1,000			Playground equipment, parking meter
45815 Playground Improvements	(3,990)	(203)		0		0			
Total 405 Playground Imp Fd	(6,718)	1,204	158	1,100	109.5%	1,100			
410 Bluffland									
33265 Grant - SCRA Shoreline Stabilization	0	0		0		0			
36106 Investment Earnings	1,126	668	408	0		0			
39310 Trf fr Gen'l (Bluffland)	84,655	44,629	0	35,000		35,000			Rip rap 300' remaining? Cost ~ \$40K per 100'
39322 Trf fr LT Imp (Levee Maintenance)	0			0		0			
39312 Trf fr Gen'l (Stair 7 Project)	0			0		0			
43805 Bluff Maint, Suppl & Util	(2,020)	(1,950)		0		0			
43807 Eng'g - Bluffland/Levee	(9,381)	(10,982)	(2,159)	0		0			
Vegetation Mgmt - Natural Shore	0	(6,539)	0	(5,000)	131.8%	(4,000)			Natural Shore WCD
Rip Rap Maintenance	(5,357)	(4,794)	0	(5,000)	95.9%	(5,000)			
43815 Bluffland/Levee Imp	0	0		0		0			
Total 410 Bluffland	69,023	20,983	(1,751)	25,000	83.9%	26,000			

City of Lake St Croix Beach
2027 Budget V2 7/20/2026

Fund and Account Numbers/Description	2024 Actual	2026			YTD % Annual Budget	2027 Final Budget	Inc (Dec) from 2026 to 2027		Comments
		2025 Actual	Preliminary YTD 5/31/26	2026 Annual Budget			\$	%	
415 Bldg & Land Fund									
36107 Investment Earnings	1,020	256	51	0	0.0%	0			
39315 Trf fr Genl (Bldg & Land)	10,000	0	0	12,500		12,500			For purchase of flood properties
41709 City Hall Imp	0			0		0			
41785 16860 19th St		(439)		0		0			
41790 Other Bldg & Land Expense	(33,109)			0		0			
Total 415 Bldg & Land Fd	(22,089)	(183)	51	12,500	-1.5%	12,500			
450 LT Improvement Fd									
36108 Investment Earnings	(1,388)	3,856	1,333	0		0			
58021 Water Main Repairs	(9,854)	(46,771)		8,000	-584.6%	5,000			City water line maintenance
58022 Vegetative Management	5,000	5,000	0	5,000	100.0%	0			Park land tree/brush mgmt
58023 Park Imp - General	12,438	1,000		1,000	100.0%	1,000			Gator replacement
58024 Equip/Vehicle Replacement	(6,443)	1,896		2,000	94.8%	750			Flood pump, skid loader, truck, etc
58025 Office Equipment	250	250		250	100.0%	250			Furniture/fixture replacement
58026 City Hall Imp	5,000	(7,149)	1,545	10,000	-71.5%	2,000			New steps, ramp, building repairs
58027 Comprehensive Plan	(9,000)	500		500	100.0%	0			Updates & filing of comp plan
58028 Snow & Ice Reserve	0	0	0	0		0			If extreme weather & annual budget is exhausted
58029 Clean Up Day Reserve	0	0	0	0		0			
58030 Community Communications (Cable)	0	0	0	0		0			
58031 Warning Siren	(4,000)	0		0		0			
58032 Codification	668	4,363		1,000	436.3%	0			Repairs/maintenance
58033 Right of Way Maint	(5,141)	(1,285)		5,000	-25.7%	2,500			Any code/zoning related costs
58034 Tree Program (Park Land)	548	(3,849)		5,000	-77.0%	2,500			Tree/brush removal in ROW
58035 Audit & Legal Reserve	500	500		500	100.0%	500			Remove/replace trees in park land
									Avail if annual budget is exhausted
58036 MN UI Reserve	500	500	(5,500)	500	100.0%	500			For staff unemployment claims - benefits can last up to 12 months
58037 Fire Relief	500	500		500	100.0%	500			In event City has to fund Fire UI
58038 Heritage Days	0	0	0	0		0			
58039 Future Infrastructure	0	0	0	0		0			
58040 Levee	0	0	0	0		0			
58044 2019 Flood	0	0	0	0		0			
58045 COVID-19/ACA Funding	0	0	0	0		0			
58046 2023 Flood	0	0	0	0		0			
58047 2023 Storm Damage	0	0	0	0		0			
Total 450 LT Improvement Fd	(10,423)	(40,588)	(2,622)	39,250	-103.7%	15,500			
510 Veterans Memorial									
36109 Investment Earnings	773	1,621		0		0			
36830 Veterans Memorial Donations	55,191	42,676		25,000	170.7%	0			Donations
45830 Veterans Mem Imp/Exp	(35,100)	(6,383)		(25,000)	25.5%	0			Land Contract Pymt
Total 510 Veterans Memorial	20,864	37,915	0	0		0			
	61,102	70,677	(171,019)	144,984		98,941			
Non-Property Tax Revenue			61,851	204,489		196,393			

**City of Lake St Croix Beach
2027 Budget - Mayor and Council**

	2026 Pay Rate	Increase	2027 Pay Rate	PERA/SS Rate	PERA/SS	Medicare Rate	Medicare	MNPL Rate	MNPL	Rounding
Mayor	2,925	0.0%	2,925	5.00%	146.25	1.45%	42.41	0.33%	\$ 9.65	
Councilmember	2,438	0.0%	2,438	5.00%	121.88	1.45%	35.34	0.33%	\$ 8.04	
Councilmember	2,438	0.0%	2,438	5.00%	121.88	1.45%	35.34	0.33%	\$ 8.04	
Councilmember	2,438	0.0%	2,438	7.65%	186.47	1.45%	35.34	0.33%	\$ 8.04	
Councilmember	2,438	0.0%	2,438	7.65%	186.47	1.45%	35.34	0.33%	\$ 8.04	
	12,675		12,675		762.94		183.79		\$ 41.83	
									13,664	7
										13,671

Can only increase in election years (2026, 2028, 2030) for the following fiscal year (2027, 2029, 2031)

City of Lake St Croix Beach 2027 Budget - City Clerk and Staff

Description	Current City		Transition		Deputy		City		Total
	Clerk/Admin FT 0 mo	Clerk/Admin 20 hrs PT 10 mo Jan-Oct	Plan: New City Clerk/Admin FT 12 mo Jan- Dec	Dec	Clerk/Treasurer	Deputy Clerk/Treasurer	Admin/Clerk	Deputy Clerk/Treasurer	
Current Salary Rate per Pay Period	\$0.00	\$ 1,541.50	\$3,033.33						
Current Hourly Rate	\$0.00	\$35.57	\$35.00		\$26.86				
Current Weekly Hours		20	40		20				
Current Annual Wages	\$0	\$30,830	\$72,800		\$27,934				\$144,393
Pay Increase - %	3.00%	3.00%	3.00%		3.00%		3.00%	3.00%	
Pay Increase - \$	\$0	\$925	\$2,184		\$838		\$385		\$4,332
New Annual Wages	\$0	\$31,755	\$74,984		\$28,772		\$13,213		\$148,725
Contingency	\$0	\$0	\$0		\$0		\$0		\$0
Employer Paid Taxes/Benefits									
Soc Sec/Medicare 7.65%	\$0	\$2,429	\$5,736		\$2,201		\$1,011		\$11,377
PERA 7.50%	\$0	\$2,382	\$5,624		\$0		\$991		\$8,996
Health/Dental/Life Ins	\$0	\$0	\$9,000		\$4,500		\$0		\$13,500
Disability	\$0	\$0	\$2,040		\$0		\$0		\$2,040
Subtotal - Emp Pd Taxes/Benefits	\$0	\$4,811	\$22,400		\$6,701		\$2,002		\$35,914
Employer Pd Taxes/Benefits % of Wages	#DIV/0!	15.60%	30.77%		23.99%		15.60%		24.87%
Total Wages & Emp Pd Taxes/Benefits	\$0	\$36,566	\$97,384		\$35,474		\$15,215		\$184,638
2027 Budget Clerk Admin =	\$133,950								
2026 Budget Clerk Admin =	96,242	Deputy clerk=	19112		34571		14772		164697
		Clerk/Admin inc	\$18,596						
Other Expenses:									
Office Supplies									\$0
Training/Miscellaneous									\$0
Total Budget									\$0
Total Budgeted Hours Annually	0	867	2,080		1,040		520		\$204,580
Budgeted Cost per Hour	#DIV/0!	\$42.19	\$46.82		\$34.11		\$29.26		
Total Increase over 2026 budget									
\$19,941									

Healthcare was budget at \$9,000/\$2,250 for 2026, \$2,250 each for 2025 and LSCB paid \$4,500 each in 2024 & 2023.
Deputy weekly hours for 2026 = 10, 2025 = 24, 2024 = 26.

City of Lake St Croix Beach
2027 Select Budget Expense Details

Office Expense 41335/101	2027
New Copier GreatAmerican (578 + 20)+ color usage \$	7,176
Cleaning & bath supplies, Cintas (45*12)	1,040
Office supplies Quill paper	1,700
Office supplies Non paper	1,000
Accounting postage, office, QB (150*12)	2,150
Stamps, certified mail	300
Wordpress website platform	100
Copier Maintenance Coordinated Bus Systems (31*12)	372
	<u>13,838</u>

Communication Expense 41340/101	2027
American Legal Online internet renewal fee	500
Tech support C/IT \$500 mo	6,000
Comcast \$350/mo (contract Jan 2026-Dec 2028)	4,200
Don Fixmer Videographer	3,400
AV Support	2,500
Website Hosting	4,200
	<u>20,800</u>

Dues & Subscriptions 41350/101	2027
Zoom meeting annual	173
Vimeo video platform annual	720
Dropbox annual	120
Stillwater Gazette	85
LMC membership Jan-Dec 2026 annual	1,560
MN Assn Of Small Cities Jul-Jun 2026 annual	670
	<u>3,328</u>