AGENDA CITY OF LEXINGTON REGULAR COUNCIL MEETING JUNE 5, 2025 – 7:00 P.M. 9180 LEXINGTON AVENUE

1. PLEDGE OF ALLEGIANCE

- 2. CALL TO ORDER: Mayor Murphy
- A. Roll Call Council Members: DeVries, Benson, Mahr and Hunt

3. CITIZENS FORUM

This is a portion of the Council meeting where individuals will be allowed to address the Council on subjects which are not a part of the meeting agenda. Persons wishing to speak may be required to complete a sign-up sheet and give it to a staff person at the meeting. The Council may take action or reply at the time of the statement or may give direction to staff for future action based on the concerns expressed.

4. APPROVAL OF AGENDA WITH CHANGES AND CORRECTIONS

5. 2024 AUDIT REPORT – ANDY BERG – ABDO

pp. 1-93

6. INFORMATIONAL REPORTS:

- A. Airport (Councilmember Devries)
- B. Cable Commission (Councilmember Mahr) Quarterly meetings
- C. City Administrator (Bill Petracek)

7. LETTERS AND COMMUNICATIONS:

Δ	Centennial	lakes Polic	e Denartment	Media F	Reports - 5-	7 through	5-27, 2025 pp	94-101

B.	Planning & Zoning meeting minutes – May 13, 2025	pp. 102-104
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C.	North Metro TV – April 2025	pp. 105-114
·	riorariileas ri riprii 2025	

D.	City Report – April 2025	рр. 115-123

E. Metropolitan Council – 2024 Annual Population Estimate pp. 124-126

Consent Agenda:

The Consent Agenda covers routine administrative matters. These items are not discussed, and are approved in their entirety pursuant to the recommendations on the staff reports. A Council Member or citizen may ask that an item be moved from the Consent

Agenda to the end of section 7 of the agenda in order to be discussed and receive separate action.

8. CONSENT ITEMS:

A. Recommendation to Approve Council Minutes: Council Meeting – May 15, 2025

pp. 127-130

B. Recommendation to Approve Claims and Bills:

pp. 131-141

Check #'s 52907 through 52966 Check #'s 15729 through 15742

Action Items:

These items are intended primarily for Council discussion and action. It is up to the discretion of the Mayor as to what, if any, public comment will be heard on these items. Persons wishing to speak on discussion items must complete a sign-up sheet and give it to a staff person at the meeting.

9. ACTION ITEMS:

A. Recommendation to accept the 2024 Audit Report

B. First Reading of Ordinance NO. 25-03 – An Ordinance to Revise Chapter 5 – Regulation of Adult Use Cannabis Business Operations
 pp. 142-148

C. Recommendations to approve Liquor License Renewals

рр. 149-154

Carbones

- Curious Crow
- Poncho's Taqueria & Café
- Cowboys Saloon
- Boulevard Bar & Grille

D. Recommendation to approve New Business License

pp. 155-157

E. Recommendation to approve Business License Renewals

pp. 158

10. MAYOR AND COUNCIL INPUT

11. CLOSED SESSION

This portion of the meeting is closed pursuant Minn. Stat. Section 13D.03, and is permitted for Labor Negotiation Strategy and discussion regarding the City of Lexington 2025-2026 Management and Non-Union compensation.

A. Recommendation to Approve the 2025-26 Management and Non-Union wages.

Under separate cover

12. ADJOURNMENT

/mv



Executive Governance Summary

City of Lexington

Lexington, Minnesota

For the year ended December 31, 2024



Edina Office

5201 Eden Avenue, Ste 250 Edina, MN 55436

P 952.835.9090

Mankato Office

100 Warren Street, Ste 600 Mankato, MN 56001 P 507.625.2727

Scottsdale Office

14500 N Northsight Blvd, Ste 233 Scottsdale, AZ 85260 P 480.864.5579



NEED DATE

Management, Honorable Mayor and City Council City of Lexington, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lexington, Minnesota (the City), for the year ended December 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 19, 2024. Professional standards also require that we provide to you the following information related to our audit.

Significant Audit Findings

In planning and performing our audit of the financial statements, we considered the City's internal control to as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiency in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. As described below, we identified a deficiencies in internal control that we consider to be a significant deficiencies, findings 2024-001 and 2024-002.

Finding

Description

2024-001

Preparation of Financial Statements

Condition:

During past year audit, We were requested to draft the audited financial statements and related footnote disclosures as part of our regular audit services. Ultimately, it is management's responsibility to provide for the preparation of your statements and footnotes, and the responsibility of the auditor to determine the fairness of presentation of those statements. It is our responsibility to inform you that this deficiency could result in a material misstatement to the financial statements that could have been prevented or detected by your management. Essentially, the auditors cannot be part of your internal control process.

Criteria:

Internal controls should be in place to provide reasonable assurance over the reliability of financial records and reporting.

Cause:

From a practical standpoint, we both prepare your statements and determine the fairness of the presentation at the same time in connection with our audit. This is not unusual for us to do with organizations of your size.

Effect:

The effectiveness of the internal control system relies on enforcement by management. The effect of deficiencies in internal controls can result in undetected errors in financial reporting. We have instructed management to review a draft of the auditor prepared financials in detail for accuracy; we have answered any questions that management might have, and have encouraged research of any accounting guidance in connection with the adequacy and appropriateness of classification of disclosures in your statements. We are satisfied that the appropriate steps have been taken to provide you with the completed financial statements.

Recommendation:

Under these circumstances, the most effective controls lie in management's knowledge of the City's financial operations. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost and other considerations. While the City is reviewing the financial statements, we recommend that 1) a disclosure checklist be utilized to ensure all required disclosures are presented and agree to work papers, and 2) the City should agree its accounting information from Banyon to the amounts reported in the financial statements.

Management Response:

The City accepts the degree of risk associated with this deficiency and thoroughly reviews a draft of the financial statements.



Finding

Description

2024-002

Limited Segregation of Duties

Condition:

During past year audit, we reviewed procedures within each of the City's major transaction cycles

and found the City to have limited segregation of duties over accounting duties.

Criteria:

There are four general categories of duties: authorization, custody, record keeping and reconciliation. In an ideal system, different employees perform each of these four major functions. In other words, no one person has control of two or more of these responsibilities.

Cause:

The Finance Director performs several duties within each of the categories described above.

Effect:

The existence of these limited segregations of duties increases the risk of fraud and error.

Recommendation:

While we recognize the number of staff is not large enough to eliminate this deficiency, we recommend that the City evaluate the current procedures and segregate duties where possible and implement any compensating controls. We are aware some compensating controls are in place; however, it is important that the City Council is aware of this condition and monitor all fine point information.

financial information.

Management Response:

Management recognizes that it is not economically feasible to correct this finding, however is aware of the deficiency and is relying on oversight by management and the City Council to monitor this deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of Minnesota statutes. However, providing an opinion on compliance with those provisions was not an objective of our audit. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements. The results of our tests disclosed no instances of noncompliance that are required to be reported in accordance with Minnesota statutes.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. The City changed accounting policies during the year ended December 31, 2024 related to the accounting and financial reporting for compensated absences (GASB 101). We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements are included below.

- Management's estimate of depreciation is based on estimated useful lives of the assets. Depreciation is calculated using the straight-line method.
- Allocations of gross wages and payroll benefits are approved by City Council within the City's budget and are
 derived from each employee's estimated time to be spent servicing the respective functions of the City. These
 allocations are also used in allocating accrued compensated absences payable.



- Management's estimate of its pension liability is based on several factors including, but not limited to, anticipated
 investment return rate, retirement age for active employees, life expectancy, salary increases and form of annuity
 payment upon retirement.
- Management's estimate of its lease receivable is based on the present value of lease payments expected to be received during the lease term.

We evaluated the key factors and assumptions used to develop these accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated NEED DATE.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) (Management's Discussion and Analysis, the Schedule of Employer's Share of the Net Pension Liability, Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios and the Schedules of Employer's Contributions), which is information that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.



We were engaged to report on the supplementary information (combining and individual fund financial statements and schedules), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompany the financial statements but is not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Future Accounting Standard Changes

The following Governmental Accounting Standards Board (GASB) Statements have been issued and may have an impact on future City financial statements:

GASB Statement No. 102 - Certain Risk Disclosures

Effective: 12/31/2025

GASB Statement No. 103 - Financial Reporting Model Improvements

Effective: 12/31/2026

GASB Statement No. 104 - Disclosure of Certain Capital Assets

Effective: 12/31/2026

Further information on upcoming GASB pronouncements.

* * * *

Restriction on Use

This purpose of this communication is solely for the information and use of the City Council and management of the City and is not intended to be, and should not be used by anyone other than those specified parties.

Our audit would not necessarily disclose all weaknesses in the system because it was based on selected tests of the accounting records and related data. The comments and recommendations in the report are purely constructive in nature, and should be read in this context.

If you have any questions or wish to discuss any of the items contained in this letter, please feel free to contact us at your convenience. We wish to thank you for the continued opportunity to be of service and for the courtesy and cooperation extended to us by your staff.

Abdo Minneapolis, Minnesota NEED DATE



ANNUAL FINANCIAL REPORT

CITY OF LEXINGTON LEXINGTON, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2024

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INTRODUCTORY SECTION

CITY OF LEXINGTON LEXINGTON, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2024

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City of Lexington, Minnesota Elected and Appointed Officials For the Year Ended December 31, 2024

ELECTED

Name	Title	Term Expires
Mike Murphy	Mayor	12/31/26
Kim DeVries	Council Member	12/31/26
Robert Benson	Council Member	12/31/26
Barbara Mahr	Council Member	12/31/28
Jill Hunt	Council Member	12/31/28
	APPOINTED	
Bill Petracek	City Administrator	

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FINANCIAL SECTION

CITY OF LEXINGTON LEXINGTON, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council City of Lexington, Minnesota

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lexington, Minnesota (the City), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City 's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the
 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting
 estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Change in Accounting Principle

As described to the financial statements, the City adopted the provisions of Governmental Accounting Standard Board (GASB) Statement No. 101, Compensated Absences, for the year ended December 31, 2024. Adoption of the provisions of these statements results in significant change to the classifications of the components of the financial statements. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis starting on page 15 and the Schedule of Employer's Share of the Net Pension Liability and the Schedules of Employer's Contributions, the related note disclosures, and the Schedule of Changes in Net Pension Liability (Asset) and Related Ratios, starting on page 70 be presented to supplement the basic financial statements. Such information is the responsibility of management, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Abdo Minneapolis, Minnesota NEED DATE



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Management's Discussion and Analysis

As management of the City of Lexington, Minnesota, (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2024.

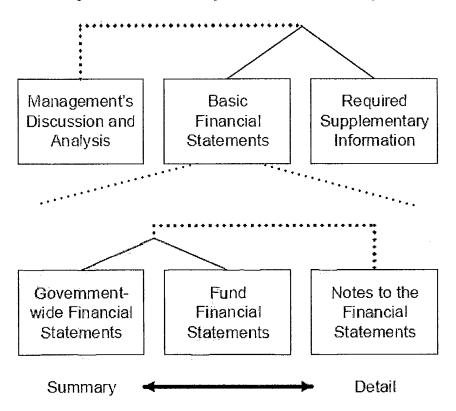
Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year as shown in the summary of net position on the following pages. The unrestricted amount of net position may be used to meet the City's ongoing obligations to citizens and creditors.
- The City's total net position increased as shown in the summary of changes in net assets table on the following pages. The increase is due to an increase in interest earned on investments, positive budget results, enterprise operating income and operating grant and contribution.
- At the close of the current fiscal year, the City's governmental funds reported an increase to the combined ending fund balances in comparison with the prior year.
- Unassigned fund balance in the General fund as shown in the financial analysis of the city's funds section increased from prior year.
- The City's total bonded debt decreased during the fiscal year. The decrease was a result of scheduled debt service payments as shown on the outstanding debt table.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves. The following chart shows how the required parts of this annual report are arranged and relate to one another.

Organization of the City's Annual Financial Report



The following chart summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Major Features of the Government-wide and Fund Financial Statements

		Fund Financial				
	Government-wide Statements	Governmental Funds	Proprietary Funds			
Scope	Entire City government and the City's component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water and sewer system			
Required financial statements	 Statement of Net Position Statement of Activities 	 Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balances 	 Statements of Net Position Statements of Revenues, Expenses and Changes in Net Position Statements of Cash Flows 			
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus			
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long- term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long- term			
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows of resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid			
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid			

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, culture and recreation, and interest on long-term debt. The business-type activities of the City include water, sewer, municipal liquor, Lovell building, and storm sewer.

The government-wide financial statements start on page 29 of this report.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, Debt Service fund, Capital Projects fund and TIF District #1-3 fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for the General fund. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with their budget.

The basic governmental fund financial statements start on page 34 of this report.

Proprietary Funds. The City maintains one type of proprietary fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, municipal liquor, Lovell building, and storm sewer.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water, sewer, municipal liquor, and Lovell building funds, which are considered to be major funds of the City.

The basic proprietary fund financial statements start on page 39 of this report.

Notes to the Financial Statements. The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 53 of this report.

Required Supplementary Information. In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 70 of this report.

Other Information. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 76 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year.

A large portion of the City's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Lexington's Summary of Net Position

	Gov	vernmental Activit	ies	Business-type Activities					
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)			
Assets Current and other assets Capital assets, net of depreciation Total Assets	\$ 4,379,382 3,354,336 7,733,718	\$ 4,076,095 3,476,682 7,552,777	\$ 303,287 (122,346) 180,941	\$ 3,565,102 1,676,797 5,241,899	\$ 3,543,010 1,769,512 5,312,522	\$ 22,092 (92,715) (70,623)			
Deferred Outflows of Resources	162,337	219,395	(57,058)	44,120	79,579	(35,459)			
Liabilities Noncurrent liabilities outstanding Other liabilities	1,384,801 114,736	1,593,890 173,564	(209,089) (58,828)	473,234 149,347	663,227 286,655	(189,993) (137,308)			
Total Liabilities	1,499,537	1,767,454	(267,917)	622,581	949,882	(327,301)			
Deferred Inflows of Resources	615,702	484,797	130,905	138,748	111,717	27,031			
Net Position Net investment in capital assets Restricted Unrestricted	2,193,099 1,365,823 2,221,894	2,182,264 1,255,312 2,082,345	10,835 110,511 139,549	1,433,034 - 3,091,656	1,430,081 - 2,900,421	2,953 - 191,235			
Total Net Position	\$ 5,780,816	\$ 5,519,921	\$ 260,895	\$ 4,524,690	\$ 4,330,502	\$ 194,188			
Net Position as a Percent of Total Net investment in capital assets Restricted Unrestricted	38.0 5 23.6 38.4 100.0 5	22.7 37.7		31.7 - 68.3 100.0	- 67.0				

An additional portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

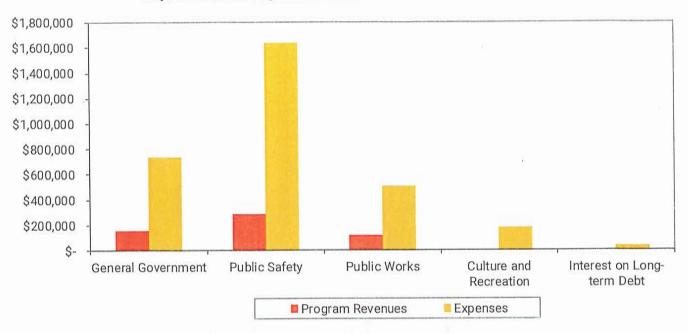
Governmental Activities. Governmental activities increased the City's net position, as shown below. This increase was mainly due to a transfer in from business-type activities.

City of Lexington's Changes in Net Position

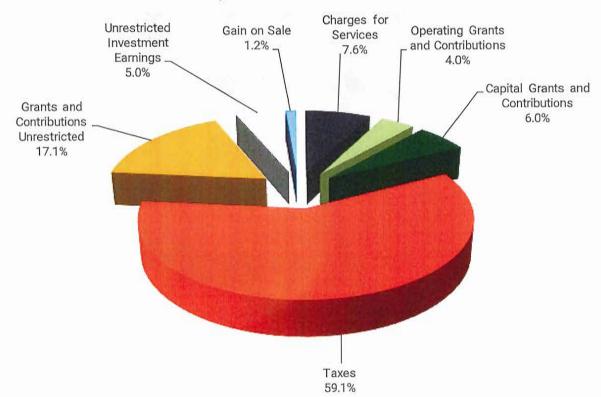
	Go	vernmental Activit	ies	Business-type Activities					
			Increase			Increase			
	2024	2023	(Decrease)	2024	2023	(Decrease)			
Revenues									
Program Revenues									
Charges for services	\$ 243,324	\$ 270,953	\$ (27,629)	\$ 4,328,341	\$ 4,290,897	\$ 37,444			
Operating grants and contributions	127,171	71,227	55,944	171	-	171			
Capital grants and contributions	193,359	181,326	12,033	7,600	300	7,300			
General Revenues									
Taxes									
Property taxes	1,529,342	1,459,525	69,817	11,404	11,789	(385)			
Tax increments	176,410	169,033	7,377	-	-	-			
Franchise taxes	186,751	184,285	2,466	-	-	-			
Grants and contributions not									
restricted to specific programs	547,162	565,581	(18,419)	-	82,077	(82,077)			
Unrestricted investment earnings	161,612	129,804	31,808	136,171	119,860	16,311			
Gain on sale of capital assets	39,300	<u> </u>	39,300		-	-			
Total Revenues	3,204,431	3,031,734	172,697	4,483,687	4,504,923	(21,236)			
Expenses									
General government	737,567	832,247	(94,680)	-	-	-			
Public safety	1,639,049	1,430,461	208,588	-	-	-			
Public works	505,297	409,453	95,844	-	-	-			
Culture and recreation	175,392	151,053	24,339	-	-	-			
Interest on long-term debt	36,231	39,713	(3,482)		-	-			
Water	-	-	=	262,920	245,462	17,458			
Sewer	-	-	-	381,535	358,092	23,443			
Municipal liquor	+	-	-	3,445,134	3,448,278	(3,144)			
Storm sewer		-		49,910	47,778	2,132			
Total Expenses	3,093,536	2,862,927	230,609	4,139,499	4,099,610	39,889			
Change in Net Position									
Before Transfers	110,895	168,807	(57,912)	344,188	405,313	(61,125)			
Transfers	150,000	14,016	135,984	(150,000)	(14,016)	(135,984)			
Change in Net Position	260,895	182,823	78,072	194,188	391,297	(197,109)			
Net Position, January 1	5,519,921	5,337,098	182,823	4,330,502	3,939,205	391,297			
Net Position, December 31	\$ 5,780,816	\$ 5,519,921	\$ 260,895	\$ 4,524,690	\$ 4,330,502	\$ 194,188			

The following graph depicts various governmental activities and shows the program revenues and expenses directly related to those activities.

Expenses and Program Revenues - Governmental Activities



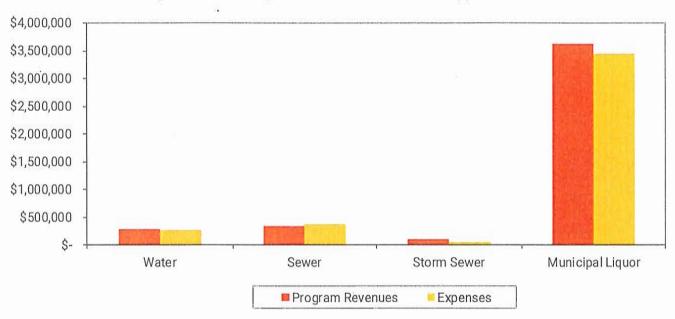
Revenues by Source - Governmental Activities



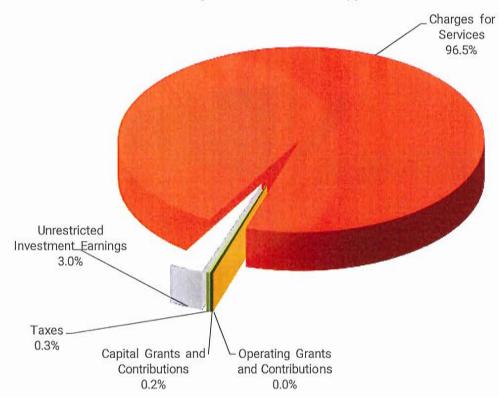
Business-type Activities. Business-type activities decreased the City's net position, as shown in the changes in net position table.

Below are the graphs showing the business-type activities revenue and expense comparisons.

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The table below outlines the governmental fund balances for the year ending December 31, 2024

	 General Fund	De	bt Service Fund	 Capital Projects	Di	TIF strict #1-3	Go	Other vernmental Funds	Total	 Prior Year Total	ncrease/ ecrease)
Fund Balances Nonspendable Restricted for Assigned for Unassigned	\$ 1,129 - 257,090 1,489,861	\$	- 466,485 - -	\$ 2,201,388 601,626 473,933	\$	- - - (2,122,363)	\$	50,051 131,470	\$ 2,202,517 1,118,162 862,493 (632,502)	\$ 2,135,387 1,059,891 785,494 (751,309)	\$ 67,130 58,271 76,999 118,807
onassigned	\$ 1,748,080	\$	466,485	\$ 3,276,947	\$	(2,122,363)	\$	181,521	\$ 3,550,670	\$ 3,229,463	\$ 321,207

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances shown above. Additional information on the City's fund balances can be found in Note 1 starting on page 43 of this report.

The *General fund* is the chief operating fund of the City. At the end of the current year, the fund balance of the General fund is shown in the table above. As a measure of the General fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. The total unassigned fund balance as a percent of total fund expenditures is shown in the chart below along with total fund balance as a percent of total expenditures.

	Current Year Prior Year Increase/ Ending Balance Ending Balance (Decrease))	
General Fund Fund Balances Nonspendable Assigned for Unassigned	257,090 257,090	(2,243) - 184,946	
	\$ 1,748,080 \$ 1,565,377 \$ 182,70)3	
General Fund expenditures Unassigned as a percent of expenditures Total Fund Balance as a percent of expenditures	\$ 2,257,850		

The fund balance of the City's General fund increased during the current fiscal year as shown in the table above. The increase in fund balance was due positive budget variances in expenditures.

Other major governmental fund analysis is shown below:

the deficit is due to interest on the interfund loan.

		Fund Balance	Dec		Increase		
Major Funds	2024			2023	(Decrease)		
General	\$	\$ 1,748,080		1,565,377	\$	182,703	
The City had a balanced budget. The increase can be attributed to pos	sitive	expenditure b	oudg	et variances.			
Debt Service	\$	466,485	\$	453,852	\$	12,633	
The fund balance of the Debt Service fund increased due to tax revent earnings exceeding principal and interest payments.	ıe, sp	pecial assessr	nent	revenue, and	inves	tment	
Capital Projects	\$	3,276,947	\$	3,133,317	\$	143,630	
The increase in the fund balance of the Capital Projects fund was mai revenues, and investment earnings.	nly d	lue to franchis	e fe	es, intergoverr	nment	cal	
TIF District #1-3	\$	(2,122,363)	\$	(2,056,224)	\$	(66,139)	
This fund is financed with an interfund loan intended to be paid back	to be paid back with future tax increment collections. The					increase in	

Proprietary Funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position of the City's proprietary funds increased as follows:

	Net Position December 31,				Increase		
Major Funds		2024		2023		(Decrease)	
Water The net position of the water fund increased due to operating revenue	\$ es ex	.,		1,248,629 and capital co	\$ ontribu	38,899 tions.	
Sewer The net position of the sewer fund increased due to investment earni	\$	1,368,998	\$	1,359,165	\$	9,833	
Municipal Liquor The increase of municipal liquor fund is due to operating income.	\$	1,267,027	\$	1,208,542	\$	58,485	
Lovell Building Net position increase for the Lovell Building can be attributed to invest	\$ stme	645,510 nt earnings fo	\$ r the	612,667 year.	\$	32,843	

General Fund Budgetary Highlights

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget	
Revenues Expenditures	\$ 2,316,902 2,428,161	\$ 2,290,553 2,257,850	\$ (26,349) 170,311	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,259)	32,703	143,962	
Other Financing Sources (Uses) Transfers in Transfers out Total Other Financing Sources (Uses)	150,000 (38,741) 111,259	150,000 - 150,000	38,741 38,741	
Net Change in Fund Balances		182,703	182,703	
Fund Balances, January 1	1,565,377	1,565,377		
Fund Balances, December 31	\$ 1,565,377	\$ 1,748,080	\$ 182,703	

The City's General fund budget was not amended during the year as shown above. Actual revenues were under the final budget and expenditures were also under the final budget amounts as shown above.

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2024, is shown below in the capital asset table (net of accumulated depreciation). This investment in capital assets includes land, structures, improvements, machinery and equipment, park facilities, roads and utility infrastructure.

City of Lexington's Capital Assets

(Net of Depreciation)

	G	overnmental Activi	ties	Business-type Activities			
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)	
Land Construction in Progress Buildings and Improvements Infrastructure Machinery and Equipment	\$ 63,403 4,681 1,550,874 1,253,409 481,969	\$ 63,403 - 1,583,389 1,323,415 506,475	\$ - 4,681 (32,515) (70,006) (24,506)	\$ 51,950 - 272,118 1,174,328 178,401	\$ 51,950 - 307,455 1,265,175 144,932	\$ (35,337) (90,847) 33,469	
Total Percent increase (decrease)	\$ 3,354,336	\$ 3,476,682	\$ (122,346) -3.5%	\$ 1,676,797	\$ 1,769,512	\$ (92,715) -5.2%	

Additional information on the City's capital assets can be found in Note 3C starting on page 53 of this report.

Long-term Debt. At the end of the current fiscal year, the City had total bonded debt outstanding consisting of special assessment debt, revenue related debt and general obligation debt as noted in the table below. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City.

	Go	vernmental Activit	ies	Business-type Activities			
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)	
G.O. Improvement Bonds G.O. Utility Revenue Bonds	\$ 1,161,237	\$ 1,294,418	\$ (133,181)	\$ 73,763 170,000	\$ 84,431 255,000	\$ (10,668) (85,000)	
Total Percent increase (decrease)	\$ 1,161,237	\$ 1,294,418	\$ (133,181)	\$ 243,763	\$ 339,431	\$ (95,668)	

The City's total noncurrent liabilities decreased during the current fiscal year, due to regularly scheduled bond payments.

The City maintains an "AA" rating from Standard and Poor's for general obligation debt. In accordance with Minnesota statutes, the City may not incur or be subject to net debt in excess of 3 percent of the market value of taxable property within the City. Net debt is payable solely from ad valorem taxes and therefore, excludes debt financed partially or entirely by special assessments, enterprise fund revenues or tax increments. The City currently has no debt subject to the limit.

Additional information on the City's long-term debt can be found in Note 3E starting on page 55 of this report.

Economic Factors and Next Year's Budgets and Rates

Economic factors affect the preparation of annual budgets. Properties, and their taxable market value, continued to increase in 2024 and are predicted to increase in 2025. The City adjusts their tax rate for inflation to stay ahead of the cost of providing services to the citizens.

Inflation and low unemployment continues to affect city's workforce and our ability to recruit and retain quality staff. Increasing salaries will be a major factor for retaining and recruiting employees, which will affect future budgets. The General Levy and utility rates will need to be adjusted to offset these increased costs.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed by writing to the City of Lexington, 9180 Lexington Avenue, Lexington, Minnesota 55014 or by calling (763) 784-2792.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF LEXINGTON LEXINGTON, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2024

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City of Lexington, Minnesota Statement of Net Position December 31, 2024

	Governmental Activities	Business-type Activities	Total
Assets	A 0.500.000	A 0.500.040	A (010.00)
Cash and temporary investments	\$ 3,520,983	\$ 2,698,343	\$ 6,219,326
Receivables	(4.575	014000	070.605
Accounts	64,575	214,060	278,635
Accrued interest	30,071	-	30,071
Taxes	21,853	-	21,853
Special assessments	268,692	42,897	311,589
Lease	336,818	-	336,818
Due from other governments	12,557	56	12,613
Inventories	1 100	608,376	608,376 2,499
Prepaid items	1,129	1,370	2,499 122,704
Net pension asset	122,704	*	122,704
Capital assets	60.004	51,950	120,034
Land and construction in progress	68,084	1,624,847	4,911,099
Depreciable assets (net of accumulated depreciation)	3,286,252 7,733,718	5,241,899	12,975,617
Total Assets	7,733,710	3,241,099	12,975,017
Deferred Outflows of Resources			
Deferred pension resources	162,337	44,120	206,457
Liabilities			
Accounts payable	73,936	96,972	170,908
Accrued salaries payable	26,341	5,198	31,539
Due to other governments	· -	43,704	43,704
Accrued interest payable	14,459	3,473	17,932
Noncurrent liabilities			
Due within one year			
Long-term liabilities	183,346	111,567	294,913
Due in more than one year			
Long-term liabilities	1,036,016	148,984	1,185,000
Net pension liability	165,439	212,683	378,122
Total Liabilities	1,499,537	622,581	2,122,118
Deferred Inflows of Resources			
Deferred pension resources	300,516	138,748	439,264
Deferred lease resources	315,186	· -	315,186
Total Deferred Inflows of Resources	615,702	138,748	754,450
Not investment in assital accets	2,193,099	1,433,034	3,626,133
Net investment in capital assets Restricted for	2,193,099	1,433,034	3,020,133
Debt service	591,442	_	591,442
Fire relief pension	122,704	<u>-</u>	122,704
	580,785		580,785
Fire equipment Cable TV equipment	20,841	_	20,841
Parks	50,051	-	50,051
Unrestricted	2,221,894	3,091,656	5,313,550
Total Net Position	\$ 5,780,816	\$ 4,524,690	\$ 10,305,506

The notes to the financial statements are an integral part of this statement.

Statement of Activities For the Year Ended December 31, 2024

		Program Revenues								
			Operating	Capital						
	•	Charges for	Grants and	Grants and						
Functions/Programs	Expenses	Services	Contributions	Contributions						
Governmental Activities	·									
General government	\$ 737,567	\$ 159,562	\$ -	\$ -						
Public safety	1,639,049	83,762	77,272	127,321						
Public works	505,297	-	49,899	66,038						
Culture and recreation	175,392	to:	***	-						
Interest on long-term debt	36,231									
Total Governmental Activities	3,093,536	243,324	127,171	193,359						
Business-type Activities										
Water	262,920	272,239	111	7,600						
Sewer	381,535	337,504	-	~						
Municipal liquor	3,445,134	3,625,964	60	-						
Storm sewer	49,910	92,634	· •	-						
Total Business-type Activities	4,139,499	4,328,341	171_	7,600						
Total	\$ 7,233,035	\$ 4,571,665	\$ 127,342	\$ 200,959						

General Revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Tax increments

Franchise taxes

Grants and contributions not restricted to specific programs

Unrestricted investment earnings

Gain on sale of capital assets

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position, January 1

Net Position, December 31

Net (Expenses) Revenues and Changes in Net Position

Governmental Activities	Business-type Activities	Total
\$ (578,005) (1,350,694) (389,360) (175,392) (36,231)	\$ - - - -	\$ (578,005) (1,350,694) (389,360) (175,392) (36,231)
(2,529,682)		(2,529,682)
-	17,030 (44,031) 180,890 42,724	17,030 (44,031) 180,890 42,724
	196,613	196,613
(2,529,682)	196,613	(2,333,069)
1,391,249 138,093 176,410 186,751 547,162 161,612 39,300	11,404 - - - - 136,171 -	1,402,653 138,093 176,410 186,751 547,162 297,783 39,300
150,000	(150,000)	
2,790,577	(2,425)	2,788,152
260,895	194,188	455,083
5,519,921	4,330,502	9,850,423
\$ 5,780,816	\$ 4,524,690	\$ 10,305,506

The notes to the financial statements are an integral part of this statement.

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FUND FINANCIAL STATEMENTS

CITY OF LEXINGTON LEXINGTON, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2024

City of Lexington, Minnesota Balance Sheet

Balance Sheet Governmental Funds December 31, 2024

	101		500's		310		320				
	General		Debt Service		Capital Projects	Dis	TIF trict #1-3	Go\	Other vernmental Funds	Go	Total vernmental Funds
Assets	\$ 1,764,399	Ś	465,690	\$	1,013,670	Ś	79,385	\$	197,839	\$	3,520,983
Cash and temporary investments Receivables	\$ 1,764,399	Ģ	465,690	Ģ	1,013,070	Ą	79,300	Ģ	197,009	Ą	3,320,303
Accounts	2,773		_		61,802				_		64,575
Accrued interest	30,071		_				_		-		30,071
Taxes	21,853		_		_				_		21,853
Special assessments	8,600		139,416		40,584		-		80,092		268,692
Lease	336,818		100,410		-		-		-		336,818
Due from other governments	11,493		795		87				182		12,557
Advance to other funds	11,420		720		2,201,388				-		2,201,388
Prepaid items	1,129				-		-		-		1,129
		_			0.047.504		70.005		070440		6.450.066
Total Assets	\$ 2,177,136	\$	605,901	<u>\$</u>	3,317,531	\$	79,385	\$	278,113	\$	6,458,066
Liabilities											
Accounts payable	\$ 57,076	\$	_	\$	-	\$	360	\$	16,500	\$	73,936
Accrued salaries payable	26,341		-		~		-		-		26,341
Advance from other funds	· -		_		_	:	2,201,388		-		2,201,388
Total Liabilities	83,417		_		_		2,201,748		16,500		2,301,665
Deferred Inflows of Resources											
Unavailable revenue - delinquent taxes	21,853		-		-		-		-		21,853
Unavailable revenue - special assessments	8,600		139,416		40,584		-		80,092		268,692
Deferred lease resources	315,186								-		315,186
Total Deferred Inflows											
of Resources	345,639		139,416		40,584				80,092		605,731
Fund Balances											
Nonspendable											
Advance to other funds	-		-		2,201,388		-		-		2,201,388
Prepaid items	1,129		gas.		-		-		-		1,129
Restricted for											
Debt service	•		466,485		-		-		-		466,485
Fire equipment	-		-		580,785		-				580,785
Cable TV equipment	-		-		20,841		~		-		20,841
Parks	-		-		-		-		50,051		50,051
Assigned to											
Future capital	257,090		-		473,933		-		131,470		862,493
Unassigned	1,489,861						2,122,363)				(632,502)
Total Fund Balances	1,748,080		466,485	_	3,276,947	(2,122,363)		181,521		3,550,670
Total Liabilities, Deferred											
Inflows of Resources											
and Fund Balances	\$ 2,177,136	\$	605,901	_\$	3,317,531	\$	79,385	\$	278,113	_\$_	6,458,066

City of Lexington, Minnesota Reconciliation of the Balance Sheet to the Statement of Net Position Governmental Funds December 31, 2024

Amounts reported for the governmental activities in the statement of net position are different because

Total Fund Balances - Governmental Funds	\$	3,550,670
Capital assets used in governmental activities are not financial resources, and therefore		
are not reported as assets in governmental funds.		7,445,771
Cost of capital assets		(4,091,435)
Less accumulated depreciation		(4,051,430)
Long-term assets from pensions reported in governmental activities are not current financial		
resources and therefore are not reported as assets in the funds.		100701
Net pension asset		122,704
Noncurrent liabilities, including bonds payable, are not due and payable in the current period and theref	ore	2
are not reported as liabilities in the funds. Noncurrent liabilities at year-end consist of	٠.,	
Compensated absences payable		(58,125)
		(165,439)
Net pension liability		(1,161,237)
Bonds payable		(1,101,207)
Some receivables are not available soon enough to pay for the current period's expenditures, and therefore are unavailable in the funds.		
		21,853
Delinquent taxes receivable		268,692
Special assessments receivable		200,092
Governmental funds do not report a liability for accrued interest until due and payable.		(14,459)
Governmental funds do not report long-term amounts related to pensions.		
Deferred outflows of pension resources		162,337
Deferred inflows of pension resources		(300,516)
Total Net Position - Governmental Activities	\$	5,780,816

Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds

For the Year Ended December 31, 2024

	101	500's	310	320		
	General	Debt Service	Capital Projects	TIF District #1-3	Other Governmental Funds	Total Governmental Funds
Revenues		 				
Taxes						
Property taxes	\$ 1,384,820	\$ 138,093	\$ -	\$ -	\$ -	\$ 1,522,913
Tax increments		-	_	176,410	-	176,410
Franchise taxes	pA	4,122	182,629	-	-	186,751
Licenses and permits	73,198	•	-	-	-	73,198
Intergovernmental	631,937	-	150,388	-	-	782,325
Charges for services	66,576	-	1,467	-	-	68,043
Fines and forfeitures	24,497	-	-	-	-	24,497
Special assessments	-	22,633	10,465	-	26,995	60,093
Investment earnings	64,291	18,661	148,408	871	14,662	246,893
Miscellaneous	45,234		32,843_		-	78,077
Total Revenues	2,290,553	 183,509	526,200	177,281	41,657	3,219,200
Expenditures						
Current						101101
General government	525,967	-	-	158,139	-	684,106
Public safety	1,398,228	-	-	-		1,398,228
Public works	202,365	-	-	-	-	202,365
Culture and recreation	131,290	=	+	-	-	131,290
Capital outlay	•					64040
General government ·	-	-	64,219	-	-	64,219
Public safety	_	-	19,208	-	404.000	19,208
Public works	-	-	117,746	-	181,893	299,639
Culture and recreation	-	-	19,197	-	12,884	32,081
Debt service						400 404
Principal	-	133,181	-	-	-	133,181
Interest and other		 37,695	-	85,281	404777	122,976
Total Expenditures	2,257,850	 170,876	220,370	243,420	194,777	3,087,293
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	32,703	 12,633	305,830	(66,139)	(153,120)	131,907
Other Financing Sources (Uses)						
Transfers in	150,000	-	-	-	201,500	351,500
Sale of capital assets	-	-	39,300	-	-	39,300
Transfers out	-	-	(201,500)			(201,500)
Total Other Financing		 				
Sources (Uses)	150,000	 -	(162,200)		201,500	189,300
Net Change in Fund Balances	182,703	12,633	143,630	(66,139)	48,380	321,207
Fund Balances, January 1	1,565,377	 453,852	3,133,317	(2,056,224)	133,141	3,229,463
Fund Balances, December 31	\$ 1,748,080	\$ 466,485	\$ 3,276,947	\$ (2,122,363)	\$ 181,521	\$ 3,550,670

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities Governmental Funds For the Year Ended December 31, 2024

Amounts reported for governmental activities in the statement of activities are different because

Total Net Change in Fund Balances - Governmental Funds	\$	321,207
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expen Capital outlays Depreciation expense	se.	193,559 (315,905)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Principal repayments		133,181
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		1,464
Long-term pension activity is not reported in governmental funds. Pension expense Pension revenue from state contributions		(93,881) 8,373
Certain revenues are recognized as soon as they are earned. Under the modified accrual basis of accounting, certain revenues cannot be recognized until they are available to liquidate liabilities of the current period. Special assessments Property taxes		16,410 6,429
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. Compensated absences		(9,942)
Change in Net Position - Governmental Activities	\$	260,895

Statement of Revenues, Expenditures and Changes in Fund Balances -

Budget and Actual

General Fund

For the Year Ended December 31, 2024

	Budgeted	Amounts	Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Taxes	\$ 1,389,265	\$ 1,389,265	\$ 1,384,820	\$ (4,445)
Licenses and permits	67,700	67,700	73,198	5,498
Intergovernmental	741,376	741,376	631,937	(109,439)
Charges for services	69,100	69,100	66,576	(2,524)
Fines and forfeitures	18,000	18,000	24,497	6,497
Interest on investments	4,461	4,461	64,291	59,830
Miscellaneous	27,000	27,000	45,234	18,234
Total Revenues	2,316,902	2,316,902	2,290,553	(26,349)
				-
Expenditures				
Current				
General government	592,240	592,240	525,967	66,273
Public safety	1,462,939	1,462,939	1,398,228	64,711
Public works	243,426	243,426	202,365	41,061
Culture and recreation	129,556	129,556	131,290	(1,734)
Total Expenditures	2,428,161	2,428,161	2,257,850	170,311
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(111,259)	(111,259)	32,703	143,962
Other Financing Sources (Uses)				
Transfers in	150,000	150,000	150,000	-
Transfers out	(38,741)	(38,741)		38,741
Total Other Financing Sources (Uses)	111,259	111,259	150,000	38,741
Net Change in Fund Balances	-	~	182,703	182,703
·				
Fund Balances, January 1	1,565,377	1,565,377	1,565,377	
Fund Balances, December 31	\$ 1,565,377	\$ 1,565,377	\$ 1,748,080	\$ 182,703
i una balances, becember 31	Ç 1,000,077	<u> </u>	Ψ 1,7 40,000	Ų 102,700

City of Lexington, Minnesota Statement of Net Position Proprietary Funds December 31, 2024

	B	usiness-typ	e Activ	vities - Enterp	orise	Funds	[Business-typ	e Acti	vities - Enterp	pris	e Funds
	٧	/ater	S	Sewer		Municipal Liquor	Love	ell Building		onmajor rm Sewer		Total
Assets												
Current Assets										(50.004)	^	0.600.040
Cash and temporary investments	\$	450,798	\$ 1	,070,775	\$	583,344	\$	645,510	\$	(52,084)	\$	2,698,343
Receivables		60.074		70.016		40.116				25,057		214,060
Accounts		69,971		78,916		40,116				6,216		42,897
Special assessments		19,501		17,180		-		_		56		42,097 56
Due from other governments		-		-		608,376		_		-		608,376
Inventories		•		-		1,370				-		1,370
Prepaid items		540,270		,166,871		1,233,206		645,510		(20,755)	_	3,565,102
Total Current Assets	-	340,270		,100,671		1,233,200		040,010	•	(20,700)		0,000,102
Noncurrent Assets Capital assets												54.050
Land		-		-		51,950		-		-		51,950
Buildings and improvements	_	-	_			998,271		-		00.071		998,271
Infrastructure	1	,729,917	1	1,391,550		D46 706		-		98,871		3,220,338 514,065
Machinery and equipment		104,252	/-	163,017		246,796		-		(22124)		•
Less accumulated depreciation		(969,813)		1,202,427)		(903,453)				(32,134) 66,737		(3,107,827) 1,676,797
Total Capital Assets (Net of Accumulated Depreciation)		864,356		352,140		393,564				00,737	_	1,070,797
Total Assets	1	,404,626	1	1,519,011		1,626,770		645,510		45,982	-	5,241,899
Deferred Outflows of Resources												
Deferred pension resources		4,803		4,340	_	33,839				1,138		44,120
Liabilities												
Current Liabilities												
Accounts payable		14,348		2,992		72,309		-		7,323		96,972
Accrued salaries payable		-		-		5,198		-		-		5,198
Due to other governments		2,067		-		41,637				_		43,704
Accrued interest payable		937		1,718		**		-		818		3,473
Compensated absences payable - current		-		-		16,788		-		0.770		16,788
Bonds payable - current		30,000		55,000		105,000				9,779	_	94,779
Total Current Liabilities		47,352		59,710	_	135,932	-			17,920		260,914
Noncurrent Liabilities												
Bonds payable		30,000		55,000		-		-		63,984		148,984
Net pension liability		27,108		23,967		156,106				5,502	_	212,683
Total Noncurrent Liabilities		57,108		78,967	_	156,106				69,486	-	361,667
Total Liabilities		104,460		138,677		292,038				87,406		622,581
Deferred Inflows of Resources												
Deferred pension resources		17,441		15,676	_	101,544				4,087		138,748
Net Position												
Net investment in capital assets		804,356		242,140		393,564		-		(7,026)		1,433,034
Unrestricted		483,172		1,126,858	_	873,463		645,510		(37,347)		3,091,656
Total Net Position	\$	1,287,528	\$	1,368,998	\$	1,267,027	\$	645,510	\$	(44,373)	_\$	4,524,690

City of Lexington, Minnesota Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

For the Year Ended December 31, 2024

	Business-typ	oe Activities - Ente	rprise Funds	Business-type Activities - Enterprise Funds					
	Water	Sewer	Municipal Liguor	Lovell Building	Nonmajor Storm Sewer	Total			
· Operating Revenues		OCWCI	Liquoi	20 ven Bunding		10101			
Sales	\$ -	\$ -	\$ 3,625,964	\$ -	\$ -	\$ 3,625,964			
Cost of sales	· _		(2,657,071)	-	· -	(2,657,071)			
Gross Profit	-	-	968,893	-	-	968,893			
Charges for services	272,239	337,479	-	-	92,634	702,352			
Total Operating Revenues	272,239	337,479	968,893	-	92,634	1,671,245			
Operating Expenses									
Personnel services	93,685	84,541	537,433	-	21,619	737,278			
Supplies	10,633	2,663	7,073	-	961	21,330			
Other services and charges	100,462	231,960	195,022	-	22,547	549,991			
Depreciation	55,613	57,800	48,535	-	2,470	164,418			
Total Operating Expenses	260,393	376,964	788,063	-	47,597	1,473,017			
Operating Income (Loss)	11,846	(39,485)	180,830		45,037	198,228			
Nonoperating Revenues (Expenses)									
Investment earnings	21,869	53,864	27,595	32,843	۳	136,171			
Miscellaneous revenue	111	25	60			196			
Property taxes	-	**	-	-	11,404	11,404			
Interest expense	(2,527)	(4,571)	-	-	(2,313)	(9,411)			
Total Nonoperating Revenues (Expenses)	19,453	49,318	27,655	32,843	9,091	138,360			
Income (Loss) Before Contributions and Transfers	31,299	9,833	208,485	32,843	54,128	336,588			
Capital Contributions	7,600	-	-	-	-	7,600			
Transfers Out			(150,000)			(150,000)			
Change in Net Position	38,899	9,833	58,485	32,843	54,128	194,188			
Net Position, January 1	1,248,629	1,359,165	1,208,542	612,667	(98,501)	4,330,502			
Net Position, December 31	\$ 1,287,528	\$ 1,368,998	\$ 1,267,027	\$ 645,510	\$ (44,373)	\$ 4,524,690			

City of Lexington, Minnesota Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2024

	В	Business-type	e Ac	tivities - Enter	prise	Funds	Business-type Activities - Enterprise Funds						
	,	Water		Sewer	Ν	Iunicipal Liguor	Love	ll Building		onmajor rm Sewer	Total		
Cash Flows from Operating Activities Receipts from customers and users	\$	269,080	\$	327,267	\$	3,642,381	\$	-	\$	90,578	\$ 4,329,306		
Other operating receipts Payments to suppliers		111 (118,580)		25 (238,898)		60 (2,968,235)				- (22,723) (22,601)	196 (3,348,436) (779,312)		
Payments to employees Net Cash Provided (Used) by Operating Activities		(97,908) 52,703		(88,347) 47		(570,456) 103,750		-		45,254	201,754		
Cash Flows from Noncapital Financing Activities													
Transfers to other funds						(150,000)		-		-	(150,000)		
Cash Flows from Capital and Related Financing Activities													
Acquisition of capital assets Property taxes		(19,057)		(19,057) -		(33,589)		-		- 11,404	(71,703) 11,404		
Capital contributions Principal paid on long-term debt		7,600 (30,000)		(55,000)		-		-		(10,668)	7,600 (95,668)		
Interest paid on long-term debt Net Cash Provided (Used) by Capital		(2,965)	_	(5,373)						(2,410)	(10,748)		
and Related Financing Activities		(44,422)		(79,430)		(33,589)				(1,674)	(159,115)		
Cash Flows from Investing Activities Interest received on investments		21,869		53,864		27,595		32,843		-	136,171		
Net Increase (Decrease) in Cash and Cash Equivalents		30,150		(25,519)		(52,244)		32,843		43,580	28,810		
Cash and Cash Equivalents, January 1		420,648		1,096,294		635,588		612,667		(95,664)	2,669,533		
Cash and Cash Equivalents, December 31	\$	450,798	\$	1,070,775	\$	583,344	\$	645,510	\$	(52,084)	\$ 2,698,343		
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities Operating income (loss) Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities	\$	11,846	\$	(39,485)	\$	180,830	\$	-	\$	45,037	\$ 198,228		
Depreciation Other income		55,613 111		57,800 25		48,535 60		-		2,470 -	164,418 196		
(Increase) decrease in assets Accounts receivable Special assessments receivable		858 (4,017)		(5,792) (4,420)		16,417 -		-		385 (2,385) (56)	11,868 (10,822) (56)		
Due from other governments Inventories (Increase) decrease in deferred outflows of reso	urces	-		-		5,728		-		(30)	5,728		
Deferred pension resources Increase (decrease) in liabilities		4,577		4,126		25,692		-		1,064	35,459		
Accounts payable Due to other governments Accrued salaries payable		(5,451) (2,034)		(4,275) - -		(117,371) 2,574 (10,199)		-		785 - 	(126,312) 540 (10,199)		
Compensated absences payable Net pension liability		- (12,288)		(11,077)		893 (68,997)		-		(2,856)	893 (95,218)		
Decrease in deferred inflows of resources Deferred pension resources		3,488	_	3,145		19,588		şa.		810	27,031		
Net Cash Provided (Used) By Operating Activities	\$	52,703	_\$	47	\$	103,750	\$		\$	45,254	\$ 201,754		

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Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

The City of Lexington, Minnesota (the City) operates under "Optional Plan A" as defined in the State of Minnesota statutes. The City is governed by an elected Mayor and four-member City Council. The City Council exercises legislative authority and determines all matters of policy. The City Council appoints personnel responsible for the proper administration of all affairs relating to the City.

The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the primary government. The City does not have any component units.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unearned revenue.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The City reports the following major governmental funds:

The General fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Debt Service fund accounts for the servicing of general long-term debt not being financed by proprietary funds.

The Capital Projects fund accounts for the financial resources to be used for capital equipment acquisitions of the City's governmental activities.

The TIF District #1-3 fund accounts for the activity of the TIF district.

The City reports the following major proprietary funds:

The Water fund accounts for the activities of the water distribution system the City maintains.

The Sewer fund accounts for the activities of the City's sewage collection operations.

The Municipal Liquor fund accounts for the costs associated with the City's off-sale liquor store operation.

The Lovell Building fund accounts for the remaining sales proceeds of the building.

As a general rule, the effect of interfund activity has been eliminated from government-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Note 1: Summary of Significant Accounting Policies (Continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the Statement of Cash Flows.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The City may also invest idle funds as authorized by Minnesota statutes, as follows:

- 1. Direct obligations or obligations guaranteed by the United States or its agencies.
- 2. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
- 3. General obligations of a state or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
- 4. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
- 5. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
- 6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.
- 7. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less.
- 8. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.
- 9. Guaranteed Investment Contracts (GIC's) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

Broker money market funds operate in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the shares.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City's recurring fair value measurements are listed in detail on page 60 and are valued using quoted market prices (Level 2 inputs).

Note 1: Summary of Significant Accounting Policies (Continued)

The City has the following recurring fair value measurements as of December 31, 2024:

• Negotiable certificates of deposits of \$1,724,634 are valued using a matrix pricing model (Level 2 inputs) and U.S Treasury securities of \$974,555 (Level 1 inputs).

The Minnesota Municipal Money Market Fund is regulated by Minnesota statutes and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. In accordance with GASB Statement No. 79, the City's investment in this pool is valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Seven days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

Property Taxes

The City Council annually adopts a tax levy and certifies it to the County in December for collection in the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County and tax settlements are made to the City during January, June and December each year.

Delinquent taxes receivable include the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for taxes not received within 60 days after year end in the governmental fund financial statements.

Accounts Receivable

Accounts receivable include amounts billed for services provided before year end. Unbilled utility enterprise fund receivables are also included for services provided in 2024. The City annually certifies delinquent water, sewer and storm sewer accounts to the County for collection in the following year. Therefore, there has been no allowance for doubtful accounts established.

Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivable upon certification to the County. Special assessments are recognized as revenue when they are received in cash or within 60 days after year end. All governmental special assessments receivable are offset by a deferred inflow of resources in the fund financial statements.

Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items of the City are accounted for using the consumption method.

Note 1: Summary of Significant Accounting Policies (Continued)

Lease Receivable

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are, reported in the applicable governmental or business-type activities columns in the government-wide financial statements.

Capital assets are defined by the City as assets with an initial, individual cost of more than the amounts defined below (amount not rounded) and an estimated useful life in excess of one year. For financial statement purposes only, a capitalization threshold is established for each capital asset category as follows:

Land/Land Improvements	\$ 10,000
Other Improvements	25,000
Buildings	25,000
Building Improvements	25,000
Machinery and Equipment	5,000
Vehicles	5,000
Infrastructure	100,000
Other Assets	5,000

In the case of initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City has elected not to retroactively capitalize the general infrastructure acquired prior to January 1, 2004. As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. Capital asset improvement costs are capitalized if the costs exceed the capitalization threshold and either the value of the asset or estimated life is increased by 25 percent of the original cost, or the cost results in an increase in the capacity of the asset, or the efficiency of the asset is increased by more than 10 percent. Donated capital assets are recorded at acquisition value at the date of donation.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Useful Lives in Years
Buildings and Improvements	15 to 50
Machinery and Equipment	5 to 10
Infrastructure	20 to 50

Note 1: Summary of Significant Accounting Policies (Continued)

Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the statements of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of measuring the net pension liability (asset), deferred outflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit plan administered by PERA through the Statewide Volunteer Firefighter Retirement Plan (SVF) for the Lexington Firefighter's Relief Association and additions to and deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. Investments are reported at fair value. The General fund is typically used to liquidate the governmental net pension liability.

The total pension expense for the General Employees Retirement Plan and the Lexington Fire Relief Association is as follows:

	 GERF		FRA	Total	
City's proportionate share Proportionate share of State's contribution	\$ \$ 23,898 262		136,350	\$ 160,248 262	
Total pension expense	\$ 24,160	\$_	136,350	\$ 160,510	

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused paid time off benefits to a maximum of 400 hours. All paid time off is accrued when incurred in the government-wide and proprietary funds. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. Union employees are allowed severance equal to their unused compensatory time. In governmental fund types the cost of these benefits is recognized when payments are made to the employees. The General fund is typically used to liquidate governmental compensated absences.

Note 1: Summary of Significant Accounting Policies (Continued)

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. The recognition of bond premiums and discounts are amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has three types of items, unavailable revenue, deferred lease resources and deferred pension resources.

Unavailable revenue arises only under a modified accrual basis of accounting that qualifies as needing to be reported in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

The item, deferred pension resources, is reported only in the statements of net position and results from actuarial calculations. The item, deferred lease resources is reported in both the statements of net position and balance sheet.

Fund Balance

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in the governmental funds. These classifications are defined as follows:

Nonspendable - Amounts that cannot be spent because they are not in spendable form, such as prepaid items.

Restricted - Amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council, which is the City's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator.

Unassigned - The residual classification for the General fund and also negative residual amounts in other funds.

Note 1: Summary of Significant Accounting Policies (Continued)

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

The City has formally adopted a fund balance policy for the General fund. The City's policy is to maintain a minimum unassigned fund balance of 45 percent of budgeted expenditures for cash-flow timing needs.

Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net position is displayed in three components:

- a. Net investment in capital assets Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- b. Restricted net position Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- c. Unrestricted net position All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Note 2: Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General fund. All annual appropriations lapse at fiscal year-end. The City does not use encumbrance accounting.

The appropriated budget is prepared by fund, function and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Council. The legal level of budgetary control is the department level. There were no budget amendments in 2024.

B. Deficit Fund Equity

The following funds had a net position deficit at December 31, 2024:

Fund	Amount
Major	
TIF District #1-3	\$ 2,122,363
Nonmajor Enterprise Fund	
Storm Sewer	44,373

This deficits will be eliminated with future charges for services, tax increment collections, special assessment collections, future bond proceeds or transfers in.

Note 3: Detailed Notes on All Funds

A. Deposits and Investments

Deposits

Custodial credit risk for deposits and investments is the risk that in the event of a bank failure, the City's deposits and investments may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. In accordance with Minnesota statutes and as authorized by the City Council, the City maintains deposits at those depository banks, all of which are members of the Federal Reserve System.

Minnesota statutes require that all City deposits be protected by insurance, surety bond or collateral. The fair value of collateral pledged must equal 110 percent of the deposits not covered by insurance or bonds, with the exception of irrevocable standby letters of credit issued by Federal Home Loan Banks as this type of collateral only requires collateral pledged equal to 100 percent of the deposits not covered by insurance or bonds.

Authorized collateral in lieu of a corporate surety bond includes:

- United States government Treasury bills, Treasury notes, Treasury bonds;
- Issues of United States government agencies and instrumentalities as quoted by a recognized industry quotation service available to the government entity;
- General obligation securities of any state or local government with taxing powers which is rated "A" or better by a national bond rating service, or revenue obligation securities of any state or local government with taxing powers which is rated "AA" or better by a national bond rating service;
- General obligation securities of a local government with taxing powers may be pledged as collateral against funds deposited by that same local government entity;
- Irrevocable standby letters of credit issued by Federal Home Loan Banks to a municipality accompanied by written evidence that the bank's public debt is rated "AA" or better by Moody's Investors Service, Inc., or Standard & Poor's Corporation; and
- Time deposits that are fully insured by any federal agency.

Minnesota statutes require that all collateral shall be placed in safekeeping in a restricted account at a Federal Reserve Bank, or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The selection should be approved by the City.

Note 3: Detailed Notes on All Funds (Continued)

Investments

At year end, the City's investment balances were as follows:

	Credit	Segmented					
	Quality/	Time		Fair	Value Mea	sure	ment Using
Investment Type	Ratings (1)	Distribution (2)	Amount	Amount Level 1		Level 2	
Pooled Investments at Amortized Cost	ts						
4M fund	N/A	less than 6 months	\$ 3,515,149	\$	-	\$	-
Broker money market	N/A	less than 6 months	2,188		-		-
Non-pooled Investments at Fair Value							
Negotiable certificates of deposit	N/A	less than 1 year	1,724,634		· -		1,724,634
U.S. treasury securities	N/A	less than 1 year	 974,555		974,555		
Total Investments			\$ 6,216,526	\$	974,555	\$	1,724,634

- (1) Ratings are provided by various rating agencies where applicable to indicate associated credit risk.
- (2) Interest rate risk in disclosed using the segmented time distribution method.
- N/A Indicates not applicable or available.

The investments of the City are subject to the following risks:

- Credit Risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. Minnesota statutes limit the City's investments to the list on page 53 of the notes.
- Custodial Credit Risk for investments is the risk that, in the event of the failure of the counterparty to a transaction,
 a government will not be able to recover the value of investment or collateral securities that are in possession of
 an outside party. The City's investment policy limits its exposure by obtaining collateral or bond for all uninsured
 amounts on deposit and by obtaining necessary documentation to show compliance with state law and a
 perfected security interest under federal law.
- Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the City manages its exposure to declines in fair values by disallowing purchases of investments that, at the time of investment, cannot be held to maturity. The City's investment policy states the City's investment portfolio, as much as possible, will contain both short-term and long-term investments. The City attempts to match its investments with anticipated cash flow requirements. Extended maturities may be utilized to take advantage of higher yields.
- Concentration of Credit Risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment policy does not address concentration of credit risk, placing no limit on the amount that may be invested in any one issuer.

A reconciliation of cash and temporary investments as shown on the statement of net position for the City follows:

Investments	\$ 6,216,526
Cash on Hand	2,800
Total	\$ 6,219,326

Note 3: Detailed Notes on All Funds (Continued)

B. Lease Receivable

As of December 31, 2024, the City had the following lease receivable:

Description	Issue Date				Ir	rent Year aflow of esources	Balance at Year End	
Verizon Cell Tower American Tower Cell Tower	05/01/16 01/01/19	04/30/31 04/30/31	1.16 1.16	%	\$	25,371 24,396	\$ 162,658 174,160	
Total							\$ 336,818	

C. Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities Capital Assets not Being Depreciated				
Land	\$ 63,403	\$ -	\$ -	\$ 63,403
Construction in progress	<u>-</u>	4,681		4,681
Total Capital Assets				
not Being Depreciated	63,403	4,681		68,084
Capital Assets Being Depreciated				
Buildings and improvements	2,980,307	56,616	_	3,036,923
Infrastructure	2,226,338	•	-	2,226,338
Machinery and equipment	2,161,382	132,262	(179,218)	2,114,426
Total Capital Assets				
being depreciated	7,368,027	188,878	(179,218)	7,377,687
Less Accumulated Depreciation for				
Buildings and improvements	(1,396,918)	(89,131)	Ä	(1,486,049)
Infrastructure	(902,923)	(70,006)	-	(972,929)
Machinery and equipment	(1,654,907)	(156,768)	179,218	(1,632,457)
Total Accumulated Depreciation	(3,954,748)	(315,905)	179,218	(4,091,435)
Total Capital Assets				
Being Depreciated, Net	3,413,279	(127,027)		3,286,252
Governmental Activities				•
Capital Assets, Net	\$ 3,476,682	\$ (122,346)	\$ -	\$ 3,354,336

Note 3: Detailed Notes on All Funds (Continued)

Depreciation expense was charged to functions of the governmental activities as follows:

Function/Program							Amount
Governmental Activities	_						
General Government						\$	46,836
Public Safety							111,308
Public Works							139,025
Culture and Recreation							18,736
Total Depreciation Expense - Governmental Act	ivities					\$	315,905
	В	eginning					Ending
	Е	Balance	In	creases	Decreases		Balance
Business-type Activities							
Capital Assets not Being Depreciated							
Land	\$	51,950	\$		\$ -	\$	51,950
Capital Assets Being Depreciated							
Buildings and improvements		998,271		-	-		998,271
Infrastructure		3,220,338		-	-		3,220,338
Machinery and equipment		442,362		71,703			514,065
Total Capital Assets							
Being Depreciated		4,660,971		71,703			4,732,674
Less Accumulated Depreciation for							
Buildings and improvements		(690,817)		(35,336)	-		(726,153)
Infrastructure	((1,955,160)		(90,850)	-		(2,046,010)
Machinery and equipment		(297,432)		(38,232)			(335,664)
Total Accumulated Depreciation		(2,943,409)		(164,418)			(3,107,827)
Total Capital Assets							
Being Depreciated, Net		1,717,562	,	(92,715)			1,624,847
Business-type Activities							
Capital Assets, Net	\$	1,769,512	\$	(92,715)	\$ -	\$	1,676,797
Depreciation expense was charged to programs of	the bu	siness-type a	ectiviti	ies as follow	s:		
Business-type Activities							
Water						\$	55,613
Sewer							57,800
Municipal Liquor							48,535
Storm Sewer							2,470
Total Depreciation Expense - Business-type Ac	tivities	6				_\$	164,418_

Note 3: Detailed Notes on All Funds (Continued)

D. Interfund Receivables, Payable and Transfers

The composition of interfund transfers for the year ended December 31, 2024 is as follows:

	Transfer in								
Fund	General	Nonmajor Governmental	Total						
Transfer Out Capital Projects Municipal Liquor	\$ - 150,000	\$ 201,500	\$ 201,500 150,000						
Total Transfers In	\$ 150,000	\$ 201,500	\$ 351,500						

The City annually budgets transfers for specific purposes. Annual transfers include transfers made to cover annual operations and part of capital improvement plans.

An interfund loan was set up between the Capital Projects Fund and TIF District #1-3 for the establishment of the TIF District. The amount of the loan is \$2,201,388 including unpaid interest, expected to be refunded from the future tax increment at a 4 percent interest rate.

E. Long-term Debt

General Obligation (G.O.) Bonds

The City issues G.O. bonds to provide funds for the acquisition and construction of major capital facilities. G.O. bonds have been issued for both governmental and business-type activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, G.O. bonds have been issued to refund bond issues.

G.O. Improvement Bonds

The following bonds were used to finance improvements and buildings. They will be repaid with ad valorem taxes and special assessments levied against the properties. The bonds are backed by the full faith and credit of the City. Each year the combined assessment and tax levy equals 105 percent of the amount required for debt service. The excess of 5 percent is to cover any delinquencies in tax or assessment payments.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Improvement Bonds of 2014A G.O. Improvement Bonds, Series 2017A	\$ 655,000 1,260,000	1.3 - 3.25 % 3.00	05/28/14 08/24/17	02/01/31 02/01/38	\$ 415,000 820,000
Total G.O. Improvement Bonds					\$ 1,235,000

Note 3: Detailed Notes on All Funds (Continued)

Annual debt service requirements to maturity for G.O. improvement bonds are as follows:

Year Ending		Go	overnmental Activities			Business-type Activitie				ties	ies		
December 31,	F	Principal		nterest		Total	Р	rincipal	Ir	iterest		Total	
2025	\$	125,221	\$	33,034	\$	158,255	\$	9,779	\$	2,083	\$	11,862	
2026		125,221		29,458		154,679		9,779		1,829		11,608	
2027		129,332		25,640		154,972		10,668		1,522		12,190	
2028		134,332		21,685		156,017		10,668		1,202		11,870	
2029		134,332		17,655		151,987		10,668		882		11,550	
2030 - 2034		432,799		35,207		468,006		22,201		737		22,938	
2035 - 2038		80,000		4,800		84,800		-		-			
							•						
Total	\$	1,161,237	\$	167,479	\$	1,328,716	\$	73,763	\$	8,255	\$	82,018	

G.O. Utility Revenue Bonds

The following bonds were issued to finance capital improvements in the enterprise funds. They will be repaid from future operating revenues pledged from the Water and Sewer fund and are backed by the taxing power of the City. Annual principal and interest payments on the G.O. utility revenue bonds are expected to require less than 25 and 30 percent of operating revenues from the Water and Sewer funds, respectively.

Description	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year End
G.O. Utility Revenue Bonds, Series 2010A	\$ 1,040,000	1.85 - 3.75 %	07/14/10	02/01/26	\$ 170,000

Annual debt service requirements to maturity for G.O. utility revenue bonds are as follows:

Year Ending	Business-type Activities							
December 31,	Princi	pal	Interest		Total			
2025 2026	•	5,000 \$ 5,000	4,781 1,594	\$	89,781 86,594			
Total	\$ 17	0,000 \$	6,375	\$	176,375			

Note 3: Detailed Notes on All Funds (Continued)

Changes in Long-term Liabilities

Long-term liability activity for the year ended December 31, 2024 was as follows:

	i	Beginning Balance Increases		reases	Decreases		Ending Balance		Due Within One Year	
Governmental Activities G.O. Improvement Bonds	\$	1,294,418	\$	-	\$	(133,181)	\$	1,161,237	\$	125,221
Compensated Absences* Payable		48,183		9,942		-		58,125		58,125
Governmental Activities Long-term Liabilities	\$	1,342,601	\$	9,942	\$	(133,181)	\$	1,219,362	\$	183,346
Business-type Activities G.O. Improvement Bonds G.O. Utility Revenue Bonds	\$	84,431 255,000	\$	-	\$	(10,668) (85,000)	\$	73,763 170,000	\$	9,779 85,000
Total Bonds Payable		339,431		-		(95,668)		243,763	<u> </u>	94,779
Compensated Absences* Payable		15,894		894				16,788		16,788
Business-type Activities Long-term Liabilities	\$	355,325	\$	894	\$	(95,668)	\$	260,551	\$	111,567

^{*}The City is presenting the change in compensated absences as a net increase/(decrease).

Note 4: Defined Benefit Pension Plans - Statewide

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan (General Plan)

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employee Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

C. Contributions

Minnesota Statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the City was required to contribute 7.50 percent for Coordinated Plan members. The City's contributions to the General Employees Fund for the years ending December 31, 2024, 2023 and 2022, were \$68,734, \$62,657 and \$59,504, respectively. The City's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2024, the City reported a liability of \$378,122 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$9,777.

City's Proportionate Share of the Net Pension Liability	\$ 378,122
State of Minnesota's Proportionate Share of the Net Pension Liability Associated with the City	 9,777
Total	\$ 387,899

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023 through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0102 percent at the end of the measurement period and 0.01 percent for the beginning of the period.

For the year ended December 31, 2024, the City recognized pension expense of \$23,898 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional \$262 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized \$17,397 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's onbehalf contributions to the General Employees Fund.

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

At December 31, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	O:	eferred utflows esources		Deferred Inflows of Resources		
Differences Between Expected and Actual Economic Experience Changes in Actuarial Assumptions Net Difference Between Projected and Actual Investment Earnings Changes in Proportion Contributions Paid to PERA Subsequent to the Measurement Date	\$	35,489 1,968 - 6,375 36,255	\$	140,784 106,126 17,820		
Total	\$	80,087	\$\$	264,730		

The \$36,255 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2025	\$ (134,634)
2026	(11,232)
2027	(46,052)
2028	(28,980)

E. Long-term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Return on Investment
Domestic Equity International Equity Fixed Income Private Markets	33.5 % 16.5 25.0 	5.10 % 5.30 0.75 5.90
Total	100.0 %	

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

F. Actuarial Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3% after 27 years of service. Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

-The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

Note 4: Defined Benefit Pension Plans - Statewide (Continued)

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Plans were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	1 Percent				1 Percent		
	Decrease (6.0%)		Current (7.0%)		Increase (8.0%)		
General Employees Fund	\$	825,880	\$	378,122	\$	9,801	

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Note 5: Defined Benefit Pension Plans - Fire Relief Association

A. Plan Description

The Lexington Fire Department participates in the Statewide Volunteer Firefighter Retirement Plan (SVF), an agent multiple-employer lump-sum defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). The SVF plan covers volunteer firefighters of municipal fire departments or independent nonprofit firefighting corporations that have elected to join the plan. As of December 31, 2023, the plan covered 15 active firefighters and 13 vested terminated fire fighters whose pension benefits are deferred. The plan is established and administered in accordance with Minnesota statutes, chapter 353 G.

B. Benefits Provided

The SVF provides lump-sum retirement, death, and supplemental benefits to covered firefighters and survivors. Benefits are paid based on the number of years of service multiplied by a benefit level per year of service approved by the City. The benefit is selected from 71 possible levels in \$100 increments ranging from \$500 to \$7,500 per year of service. Members are eligible for a lump-sum retirement benefit at 50 years of age with five years of service. Plan provisions include a prorated vesting schedule that increases from 5 years at 40 percent through 20 years at 100 percent.

C. Contributions

The Volunteer Firefighter Plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in Minnesota statutes and voluntary City contributions. The State of Minnesota contributed \$21,337 in fire state aid to the fund for the year ended December 31, 2024. Required employer contributions are calculated annually based on statutory provisions. The City's statutorily-required contributions to the Volunteer Firefighter Fund for the year ended December 31, 2024 were \$21,337. The City's contributions were equal to the required contributions as set by state statute, if applicable. The City made no voluntary contributions to the plan.

Note 5: Defined Benefit Pension Plans - Fire Relief Association (Continued)

D. Pension Costs

At December 31, 2024, the City reported a net pension asset of \$122,704 for the Volunteer Firefighter Fund. The net pension asset was measured as of December 31, 2023. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by PERA applying an actuarial formula to specific census data certified by the Department. The following table presents the changes in net pension asset during the year:

	Total Pension Liability (a)	Plan iduciary t Position (b)	Net Pension Liability (Asset) (a-b)		
Beginning Balance January 1, 2024	\$ 507,003	\$ 563,335	\$	(56,332)	
Changes for the Year					
Service cost	\$ 33,871	\$ -	\$	33,871	
Interest on pension liability (asset)	32,452			32,452	
Actuarial experience (gains)/losses	(71,644)	-		(71,644)	
Projected investment earnings	-	34,367		(34,367)	
Changes in benefit level	42,200	-		42,200	
Contributions (State)	_	18,904		(18,904)	
Asset (gain)/loss	-	49,980		(49,980)	
Total Net Changes	 36,879	 103,251	<u> </u>	(66,372)	
Ending Balance December 31, 2024	\$ 543,882	\$ 666,586	\$	(122,704)	

For the year ended December 31, 2024, the City recognized pension expense of \$136,350

At December 31, 2024, the City reported its deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, to the plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and		
Actual Experience	\$ 3,370	\$ 108,083
Net Difference between Projected and		
Actual Earnings on Plan Investments	101,663	66,451
Contributions to Plan Subsequent		
to the Measurement Date	21,337	
Total	\$ 126,370	\$ 174,534

Note 5: Defined Benefit Pension Plans - Fire Relief Association (Continued)

Deferred outflows of resources totaling \$21,337 related to pensions resulting from the City's contributions to the plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025 Other amounts reported as deferred outflows of resources related to the plan will be recognized in pension expense as follows:

2025	\$ (20,538)
2026	(10,534)
2027	11,371
2028	(17,956)
Thereafter	(31,844)

E. Actuarial Assumptions

The total pension liability at December 31, 2023 was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

Retirement Eligibility at the Later of Age 50 or 20 Years of Service
Inflation
Investment Rate of Return
2.5% per year
7.50%

There were no changes in actuarial assumptions in 2023.

F. Discount Rate

The discount rate used to measure the total pension liability was 6.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions to the SVF plan will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability Sensitivity

The following presents the City's net pension liability (asset) for the SVF plan, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate 1 percent lower or 1 percent higher than the current discount rate:

	•	Percent ase (5.00%)	Curr	ent (6.00%)	Percent ease (7.00%)
SVF	\$	(98,653)	\$	(122,704)	\$ (145,166)

Note 5: Defined Benefit Pension Plans - Fire Relief Association (Continued)

H. Investment Policy

The Minnesota State Board of Investment (SBI) is established by Article XI of the Minnesota Constitution to invest all state funds. Its membership as specified in the Constitution is comprised of the Governor (who is designated as chair of the Board), State Auditor, Secretary of State and State Attorney General.

All investments undertaken by the SBI are governed by the prudent person rule and other standards codified in Minnesota statutes, chapter 11A and chapter 353G.

Within the requirements defined by state law, the SBI, with assistance of the SBI staff and the Investment Advisory Council, establishes investment policy for all funds under its control. These investments policies are tailored to the particular needs of each fund and specify investment objectives, risk tolerance, asset allocation, investment management structure and specific performance standards. Studies guide the on-going management of the funds and are updated periodically.

The SBI made no significant changes to their investment policy during fiscal year 2023 for the SVF plan.

I. Asset Allocation

The long-term expected rate of return on pension plan investments was set based on the plan's target investment allocation along with long-term return expectations by asset class. All economic assumptions were based on input from various published sources and projected future financial data available.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic Equity	33.50 %	6 5.10 %
International Equity	16.50	5.30
Fixed Income	25.00	5.90
Private Markets	25.00	0.75
Total	100.00 %	6

The 6.0 percent long-term expected rate of return on pension plan investments was determined using a building-block method. Best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using both long-term historical returns and long-term capital market expectations from a number of investment management and consulting organizations. The asset class estimates and the target allocations were then combined to produce a geometric, long-term expected real rate of return for the portfolio. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

The SBI made no significant changes to their investment policy during fiscal year 2024 for the Volunteer Firefighter Fund.

J. Pension Plan Fiduciary Net Position

Detailed information about the Volunteer Firefighter Fund's fiduciary net position as of December 31, 2023 is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

Note 6: Other Information

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT), which is a risk sharing pool with approximately 800 other governmental units. The City pays an annual premium to LMCIT for its workers compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the City's coverage in any of the past three fiscal years.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City's management is not aware of any incurred but not reported claims.

Note 7: Joint Ventures

Centennial Lake Police Department

The Centennial Lakes Police Department (the Department) was formed under the authority of Minnesota statutes 436.06 in 2005 by agreement of the member cities of Centerville, Circle Pines and Lexington. The Department was created to provide police protection services to its member cities. The Department is managed through a three tier system consisting of a Governing Board, an Operations Committee, and a Chief of Police. The Governing Board consists of six members, two elected officials appointed by each member city. The Operations Committee is made up of the City administrators from each member city and the Chief of Police. The Chief of Police is appointed by mutual agreement of the City Councils of all member cities. Annual contributions required by each member city are calculated based on complaint history, population, and staffing formulas. The City's equity interest and its share of the net income (loss) of the Department is not measurable; therefore, no equity interest is reported in the government—wide financial statements. Contributions made by member cities for 2024 were as follows:

City of Circle Pines City of Lexington City of Centerville	\$ 1,270,524 960,697 1,089,543	38.26 % 28.93 32.81
Total	\$ 3,320,764	100.00 %

The following information is from the financial statements of the Department as of December 31, 2024. The amounts reported for the Department are those presented in its government-wide financial statements. These financial statements are available for viewing at the Lexington City hall.

	La	Centennial akes Police epartment
T-t-I Appete and Deferred Outflows of Decourage	Ś	4,001,296
Total Assets and Deferred Outflows of Resources	Ÿ	
Total Liabilities and Deferred Inflows of Resources		4,966,676
Total Net Position		(965,380)
Total Revenue		3,426,335
Total Expenses		3,286,658

Note 7: Joint Ventures (Continued)

North Metro Telecommunications Commission (the Commission)

The purpose of the Commission is to monitor the operations and activities of the cable commissions of the member cities. The member cities include the City of Blaine, Centerville, Circle Pines, Ham Lake, Lexington, Lino Lakes, and Spring Lake Park. Each member has a representative on the Commissions Board. The Commission also provides coordination, administration and enforcement of the franchises for the cable communication system. The City's equity interest and its share of the net income (loss) of the Commission are not explicit; therefore, no equity interest is reported in the government—wide financial statements.

Financial statements for the Commission can be obtained by writing to: North Metro Telecommunications Commission at 12520 Polk Street NE, Blaine, Minnesota 55434.

Anoka County Fire Protection Council (ACFPC)

The purpose of the ACFPC is to improve the efficiency and effectiveness of fire and emergency services to the public and address the Members' long term needs for fire-fighting and emergency equipment, fire records data systems, fire-fighter and EMS training, fire prevention, fire inspection, fire-related public education, and other fire- and emergency-related essentials The member cities include the City of Andover, Anoka, Bethel, Blaine, Centerville, Champlin, Circle Pines, Columbia Heights, Coon Rapids, East Bethel, Fridley, Ham Lake, Hilltop, Lexington, Lino Lakes, Mounds View, Nowthen, Oak Grove, Ramsey, Spring Lake Park, St. Francis, and the Township of Linwood. Each member has a representative on the ACFPC Board. The City's equity interest and its share of the net income (loss) of the Commission are not explicit; therefore, no equity interest is reported in the government—wide financial statements.

Change in Accounting Principle

During fiscal year 2024, the City adopted the provisions of Governmental Accounting Standard Board (GASB) Statement No. 101, Compensated Absences, for the year ended December 31, 2024. There were no adjustments or restatements of beginning balances needed for the adoption of the statements

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LEXINGTON LEXINGTON, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2024

City of Lexington, Minnesota Required Supplementary Information For the Year Ended December 31, 2024

Schedule of Employer's Share of PERA Net Pension Liability - General Employees Retirement Fund

Fiscal Year Ending	City's Proportion of the Net Pension Liability	City's oportionate Share of Net Pension Liability (a)	Pro the N	State's portionate Share of Net Pension Liability ociated with the City (b)	pr-servement	Total (a+b)	City's Covered Payroll (c)	Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll (a/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
6/30/2024	0.0102 %	\$ 378,122	\$	9,777	\$	387,899	\$ 834,205	45.3 %	86.7 %
6/30/2023	0.0100	559,189		15,451		574,640	829,183	67.4	83.1
6/30/2022	0.0109	863,284		25,265		888,549	803,274	107.5	76.7
6/30/2021	0.0109	465,479		14,300		479,779	786,037	59.2	87.0
6/30/2020	0.0104	623,528		19,190		642,718	740,027	84.3	79.0
6/30/2019	0.0101	558,406		17,333		575,739	713,371	78.3	80.2
6/30/2018	0.0104	576,949		18,852		595,801	698,367	82.6	79.5
6/30/2017	0.0106	676,697		8,547		685,244	686,204	98.6	75.9
6/30/2016	0.0109	885,026		-		885,026	656,576	134.8	68.9
6/30/2015	0.0117	606,355		-		606,355	673,400	90.0	78.2

Schedule of Employer's PERA Contributions - General Employees Fund

Year Ending	Re	Contributions in Relation to the Statutorily Statutorily Contr Required Required Defi Contribution Contribution (Exception) (a) (b) (a						Contributions as a Percentage of Covered Payroll (b/c)	
12/31/2024	\$	68,734	\$	68,734	\$	-	\$ 916,457	7.50 %	
12/31/2023		62,657		62,657		-	835,425	7.50	
12/31/2022		59,504		59,504			793,383	7.50	
12/31/2021		60,151		60,151		-	802,018	7.50	
12/31/2020		57,739		57,739		bro .	769,853	7.50	
12/31/2019		53,272		53,272		-	710,297	7.50	
12/31/2018		53,678		53,678		-	715,712	7.50	
12/31/2017		51,556		51,556		-	687,409	7.50	
12/31/2016		50,089		50,089		-	667,856	7.50	
12/31/2015		51,360		51,360		-	684,800	7.50	

City of Lexington, Minnesota Required Supplementary Information (Continued) For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - General Employee Retirement Fund

Changes in Actuarial Assumptions

2024 - The following changes in assumptions are effective with the July 1, 2024 valuation, as recommended in the most recent experience study (dated June 29, 2023): Rates of merit and seniority were adjusted, resulting in slightly higher rates. Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members. Minor increase in assumed withdrawals for males and females. Lower rates of disability. Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study. Minor changes to form of payment assumptions for male and female retirees. Minor changes to assumptions made with respect to missing participant data.

- 2023 The investment return and single discount rates were changed from 6.5 percent to 7.0 percent.
- 2022 The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- 2021 The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes. The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 - The price inflation assumption was decreased from 2.50% to 2.25%. The payroll growth assumption was decreased from 3.25% to 3.00%. Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates. Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter. Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females. The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments. The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019. The assumed spouse age difference was changed from two years older for females to one year older. The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

- 2019 The mortality projection scale was changed from MP-2017 to MP-2018.
- 2018 The mortality projection scale was changed from MP-2015 to MP-2017. The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.
- 2017 The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability. The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.
- 2016 The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years. The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent. Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.
- 2015 The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2030 and 2.5 percent per year thereafter to 1.0 percent per year through 2035 and 2.5 percent per year thereafter.

City of Lexington, Minnesota Required Supplementary Information (Continued) For the Year Ended December 31, 2024

Notes to the Required Supplementary Information - General Employee Retirement Fund (Continued)

Changes in Plan Provisions

- 2024 The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.
- 2023 An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023. The vesting period of those hired after Juen 30, 2010, was changed from five years of allowable service to three years of allowable service. The benefit increase delay for early retirements on or after January 1, 2024 was eliminated. A one-time non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- 2022 There were no changes in plan provisions since the previous valuation.
- 2021 There were no changes in plan provisions since the previous valuation.
- 2020 Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.
- 2019 The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The state's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.
- 2018 The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024. Interest credited on member contributions decreased from 4.0 percent to 3.0 percent, beginning July 1, 2018. Deferred augmentation was changed to 0.0 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply. Contribution stabilizer provisions were repealed. Postretirement benefit increases were changed from 1.0 percent per year with a provision to increase to 2.5 percent upon attainment of 90.0 percent funding ratio to 50.0 percent of the Social Security Cost of Living Adjustment, not less than 1.0 percent and not more than 1.5 percent, beginning January 1, 2019. For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age, does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.
- 2017 The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter. The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.
- 2016 There were no changes in plan provisions since the previous valuation.
- 2015 On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised.

City of Lexington, Minnesota Required Supplementary Information (Continued) For the Year Ended December 31, 2024

Schedule of Employer's Fire Relief Association Contributions

Year Ending	Ad Det Cor	Con	Actual tributions Paid (b)	Contribution Deficiency (Excess) (a-b)	
12/31/24	\$	21,337	\$	21,337	ч
12/31/23	·	15,904		15,904	-
12/31/22		14,805		14,805	~
12/31/21		12,575		12,575	
12/31/20		11,445		11,445	-
12/31/19		11,095		11,095	
12/31/18		12,071		12,071	(11,664)
12/31/17		27,487		27,487	(7,241)
12/31/16		18,507		18,507	(7,241)
12/31/15		11,306		22,972	-

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

Schedule of Changes in the Fire Relief Association's Net Pension Liability (Asset) and Related Ratios

	202 (Fire Relie Date 2	ef Report	(Fire R	2023 elief Report te 2022)	(Fire R	2022 elief Report te 2021)	(Fire	2021 Relief Report ate 2020)	(Fire	2020 Relief Report Date 2019)	(Fire	2019 Relief Report ate 2018)	(Fire	2018 Relief Report ate 2017)	(Fire	2017 Relief Report ate 2016)	(Fire R	2016 elief Report te 2015)
Total Pension Liability Service cost Interest on pension liability (asset) Changes of benefit terms	\$	33,871 32,452	\$	33,871 33,336	\$	29,895 37,110 - (76,809)	\$	28,344 38,307 - 16,846	\$	29,396 36,118 - (27,980)	\$	28,566 30,743 51,173 (21,726)	\$	25,411 26,951 (11,812) 60,249	\$	21,664 27,113 (55,777) (14,480)	\$	24,730 22,495 55,778 (9,892)
Differences between expected and actual experience Changes in benefit level Benefit payments Net Change in Total Pension Llability		(71,644) 42,200 36,879		(22,792) (118,274) (73,859)		107,066 (210,000) (112,738)		83,497		37,534				(81,500) 19,299	_	(21,480)		93,112
Total Pension Liability - January 1		507,003		580,862		693,600		610,103		572,569		483,813		464,514		485,994		392,882
Total Pension Liability - December 31	\$	543,882	\$	507,003	\$	580,862	\$	693,600	<u>\$</u>	610,103	\$	572,569	<u>\$</u>	483,813	\$	464,514	\$	485,994
Plan Fiduciary Net Position Contributions - State Fire supplemental aid Employer contributions Net investment income Required municipal contribution Administrative expense Benefit Payments Other Net Change in Plan Fiduciary Net Position		13,457 2,447 3,000 84,347	\$	11,487 2,318 1,000 (122,058) - (780) (118,274) (48) (226,355)	\$	10,392 2,183 - 86,819 - (900) (210,000) (52) (111,558)	\$	9,376 2,070 20,646 112,320 (900) - (45) 143,467	\$	11,095 - 29,453 113,020 - (849) - - 152,719 605,062	\$	12,071 - (23,586) - (846) - (12,361) 617,423	\$	8,909 2,156 - 78,295 16,422 (810) (81,500) (37) 23,435	\$	9,066 2,199 37,687 7,241 (690) (41) 55,462	\$	9,084 2,223 11,666 418 - (690) - (17) 22,684
Plan Fiduciary Net Position - January 1		563,335						901,248	\$	757,781		605,062	\$	617,423	\$	593,988	Ś	538,526
Plan Fiduciary Net Position - December 31 Fire Relief's Net Pension Liability (Asset) - December 31 (a-b)		666,586 (122,704)	\$	563,335 (56,332)	\$	789,690 (208,828)		(207,648)		(147,678)	_	(32,493)	\$	(133,610)	\$.	(129,474)		(52,532)
Plan fiduciary net position as a percentage of the total pension liability (b/a)		122.56%		111.11%		135.95%		129.94%		99.17%		105.67%		127.62%		127.87%		110.81%
Covered-employee Payroll		N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A
Fire Relief's Net Pension Liability (Asset) as a Percentage of Covered-employee Payroll		N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A		N/A

Note: Schedule is intended to show 10-year trend. Additional years will be reported as they become available.

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COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

CITY OF LEXINGTON LEXINGTON, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2024

City of Lexington, Minnesota Nonmajor Capital Projects Funds Combining Balance Sheet December 31, 2024

	201	440 5 Street ovements	202	422 22 Street ovements	423 3 Street ovements		424 24 Street ovements	Dedic	405 Park Dedication Fees		Total tal Projects Funds
Assets Cash and temporary investments Due from other governments Special assessments receivable	\$	16,500	\$	78,538 182	\$ 13,491	\$	39,259 -	\$	50,051 -	\$	197,839 182
Deferred				18,119	 17,757		44,216		-		80,092
Total Assets	\$	16,500	\$	96,839	\$ 31,248	\$.	83,475	\$	50,051	\$	278,113
Liabilities Accounts payable	\$	16,500	\$		\$ e-	\$		_\$_	_	\$	16,500
Deferred Inflows of Resources Unavailable revenue - special assessments		-		18,119	 17,757_		44,216				80,092
Fund Balances Restricted for parks Assigned for future capital projects		-		- 78,720	- 13,491		- 39,259		50,051		50,051 131,470
Total Fund Balances				78,720	 13,491		39,259		50,051		181,521
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$	16,500	\$	96,839	\$ 31,248	Ś	83,475	Ś	50,051	Ś	278,113

City of Lexington, Minnesota Nonmajor Capital Projects Funds Combining Statement of Revenues, Expenditures and

Changes in Fund Balances For the Year Ended December 31, 2024

	44 0 2015 S Improve	treet	202	422 2 Street evements	202	423 3 Street ovements	424 24 Street ovements	405 Park ation Fees		Total tal Projects Funds
Revenues Special assessments Investment earnings Total Revenues	\$	-	\$	3,368 3,904 7,272	\$	11,226 359 11,585	\$ 12,401 7,251 19,652	\$ 3,148 3,148	\$	26,995 14,662 41,657
Expenditures Capital outlay Public works Culture and recreation Total Expenditures		- - - -				<u>-</u>	 181,893 - 181,893	 12,884 12,884		181,893 12,884 194,777
Excess (Deficiency) of Revenues Over (Under) Expenditures		-		7,272		11,585	(162,241)	(9,736)		(153,120)
Other Financing Sources (Uses) Transfers in						_	201,500	 	<u></u>	201,500
Net Change in Fund Balances		-		7,272		11,585	39,259	(9,736)		48,380
Fund Balances, January 1		**		71,448		1,906	 	 59,787		133,141
Fund Balances, December 31	\$		\$	78,720	\$	13,491	\$ 39,259	\$ 50,051	\$	181,521

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General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Continued on the Following Pages)

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		20	24		2023
	Budgeted	Amounts	Actual	Variance with	Actual
	Original	Final	Amounts	Final Budget	Amounts
Revenues					
Taxes					4
Property taxes	\$ 1,389,265	\$ 1,389,265	\$ 1,384,820	\$ (4,445)	\$ 1,329,500
Licenses and permits					
Business	41,200	41,200	42,780	1,580	41,767
Nonbusiness	26,500	26,500	30,418	3,918	68,290
Total licenses and permits	67,700	67,700	73,198	5,498	110,057
Intergovernmental					
State					454.067
Local government aid	547,162	547,162	547,162	-	451,367
Public safety aid		-	-	-	114,214
Fire aid	10,000	10,000	11,541	1,541	11,876
Police aid	159,214	159,214	57,358	(101,856)	44,763
County					
Recycling grant	25,000	25,000	15,876	(9,124)	14,555
Total intergovernmental	741,376	741,376	631,937	(109,439)	636,775
Charges for services					
General government	69,100	69,100	66,576	(2,524)	74,405
Fines and forfeitures	18,000	18,000	24,497	6,497	26,671
Investment earnings	4,461_	4,461	64,291	59,830	57,787
Miscellaneous					
Other	27,000	27,000	45,234	18,234	47,554
Total Revenues	2,316,902	2,316,902	2,290,553	(26,349)	2,282,749

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Continued)

For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		2023			
-	Budgeted	Amounts	Actual	Variance With	Actual
-	Original	Final	Amounts	Final Budget	Amounts
Expenditures	<u> </u>				
Current					
General government					
Mayor and city council					
Personnel services	\$ 46,936	\$ 46,936	\$ 43,679	\$ 3,257	\$ 45,106
Other services and charges	1,780	1,780	335	1,445	1,727
Total mayor and city council	48,716	48,716	44,014	4,702	46,833
, , , , , , , , , , , , , , , , , , ,					
Administration					
Personnel services	292,006	292,006	302,801	(10,795)	283,552
Supplies	4,500	4,500	3,035	1,465	3,246
Other services and charges	229,754	229,754	159,731	70,023	222,900
Total administration	526,260	526,260	465,567	60,693	509,698
-					
Elections					
Personnel services	16,164	16,164	15,504	660	7,166
Other services and charges	1,100	1,100	882	218	526
Total elections	17,264	17,264	16,386	878	7,692
Total general government	592,240	592,240	525,967	66,273	564,223
Public safety					
Police protection and administration					
Other services and charges	1,080,697	1,080,697	1,055,697	25,000	1,020,085
Fire fighting and administration	100.010	100.010	100.070	0.000	1/7710
Personnel services	192,012	192,012	182,073	9,939	167,712
Supplies	25,705	25,705	14,266	11,439	17,441
Other services and charges	83,025	83,025	77,191 273,530	5,834 27,212	72,919 258,072
Total fire fighting and administration	300,742	300,742	2/3,530	27,212	258,072
Duilding in an ation					
Building inspection	81,000	81,000	69,001	11,999	68,663
Other services and charges	81,000	61,000	09,001	11,333	00,003
Animal control					
Other services and charges	500	500	_	500	-
Other Services and Charges					
Total public safety	1,462,939	1,462,939	1,398,228	64,711	1,346,820
Total public salety	1,702,707	1,102,505	1,000,220		.,5 10,025

General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual (Continued) For the Year Ended December 31, 2024

(With Comparative Actual Amounts for the Year Ended December 31, 2023)

		2023			
	Budgeted Amounts		Actual	Variance With	Actual
	Original	Final	Amounts	Final Budget	Amounts
Expenditures (Continued) Current (continued) Public works					
General public works					
Personnel services	\$ 113,491	\$ 113,491	\$ 110,636	\$ 2,855	\$ 105,268
Supplies	55,427	55,427	41,231	14,196	40,912
Other services and charges	43,640	43,640	26,436	17,204	34,372
Total general public works	212,558	212,558	178,303	34,255	180,552
Recycling					
Personnel services	12,193	12,193	12,276	(83)	15,247
Supplies	3,000	3,000	3,018	(18)	2,982
Other services and charges	15,675	15,675	8,768	6,907	8,296
Total recycling	30,868	30,868	24,062	6,806	26,525
Total public works	243,426	243,426	202,365	41,061	207,077
Culture and recreation Parks					
Personnel services	74,819	74,819	71,777	3,042	68,654
Supplies	11,177	11,177	13,332	(2,155)	8,515
Other services and charges	43,560	43,560	46,181	(2,621)	26,995
Total culture and recreation	129,556	129,556	131,290	(1,734)	104,164
Total Expenditures	2,428,161	2,428,161	2,257,850	170,311	2,222,284
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,259)	(111,259)	32,703	143,962	60,465
Over (Onder) Experialitales	(111,200)	(111)200)			· · · · · · · · · · · · · · · · · · ·
Other Financing Sources (Uses)	450,000	150,000	150,000		200,000
Transfers in	150,000	150,000	150,000	38,741	(38,741)
Transfers out	(38,741)	(38,741)		30,741	(30,741)
Total Other Financing Sources (Uses)	111,259	111,259	150,000	38,741	161,259
Net Change in Fund Balances	-	-	182,703	182,703	221,724
Fund Balances, January 1	1,565,377	1,565,377	1,565,377		1,343,653
Fund Balances, December 31	\$ 1,565,377	\$ 1,565,377	\$ 1,748,080	\$ 182,703	\$ 1,565,377

Debt Service Funds Combining Balance Sheet December 31, 2024

		591		592	!	551	
	lmp	rovement	lmp	rovement	Impro	vement	
	Bon	ds of 2014	Bon	ds of 2017	Bonds	of 2016	 Total
Assets							
Cash and temporary investments	\$	132,179	\$	333,511	\$	-	\$ 465,690
Special assessments receivable		724		138,692			139,416
Due from other governments		260		535		-	795
-			-				
Total Assets	\$	133,163	\$	472,738	\$		\$ 605,901
Deferred Inflows of Resources							
Unavailable revenue - special assessments	\$	724	\$	138,692	\$	-	\$ 139,416
•							
Fund Balances							
Restricted for debt service		132,439		334,046_			 466,485
Total Deferred Inflows of							
Resources and Fund Balances	\$	133,163	\$	472,738	\$	-	\$ 605,901

Debt Service Funds

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances

For the Year Ended December 31, 2024

	Impr	591 ovement s of 2014		592 ovement ls of 2017	Impro	551 ovement s of 2016		Total
Revenues								
Taxes	ò	F0 000	٨	06.070	\$	_	\$	138,093
Property	\$	52,023	\$	86,070	Ş	4400	Ą	
Franchise		-				4,122		4,122
Special assessments		24		22,609				22,633
Investment earnings		5,100		13,561				18,661
Total Revenues		57,147		122,240		4,122		183,509
Expenditures Debt service								
Principal		49,332		80,000		3,849		133,181
Interest and other		11,147		26,275		273		37,695
Total Expenditures		60,479		106,275		4,122		170,876
Net Change in Fund Balances		(3,332)		15,965		_		12,633
Fund Balances, January 1		135,771		318,081		-		453,852
Fund Balances, December 31	\$	132,439	\$	334,046	\$	_	\$	466,485

Summary Financial Report Revenues and Expenditures For General Operations Governmental Funds For the Years Ended December 31, 2024 and 2023

	To	Percent Increase	
	2024	2023	(Decrease)
Revenues	<u></u>		
Taxes			
Property taxes	\$ 1,522,913	\$ 1,465,086	3.95 %
Tax increment	176,410	169,033	4.36
Franchise taxes	186,751	184,285	1.34
Licenses and permits	73,198	110,057	(33.49)
Intergovernmental	782,325	766,775	2.03
Charges for services	68,043	76,622	(11.20)
Fines and forfeitures	24,497	26,671	(8.15)
Special assessments	60,093	81,511	(26.28)
Investment earnings	246,893	212,286	16.30
Miscellaneous	78,077	57,603	35.54
Total Revenues	\$ 3,219,200	\$ 3,149,929	2.20 %
Per Capita	\$ 3,219,200 \$ 1,138	\$ 3,149,929 \$ 1,025	10.94 %
Expenditures			
Current			
General government	\$ 684,106	\$ 771,145	(11.29) %
Public safety	1,398,228	1,346,820	3.82
Public works	202,365	207,077	(2.28)
Culture and recreation	131,290	104,164	26.04
Capital outlay			
General government	64,219	14,778	334.56
Public safety	19,208	12,276	56.47
. Public works	299,639	135,683	120.84
Culture and recreation	32,081	48,509	(33.87)
Debt service			0.07
Principal	133,181	133,091	0.07
Interest and other	122,976	123,606	(0.51)
Total Expenditures	\$ 3,087,293	\$ 2,897,149	6.56 %
Per Capita	\$ 1,091	\$ 943	15.68 %
Total Long-term Indebtedness	\$ 1,161,237	\$ 1,294,418	(10.29) %
Per Capita	410	421	(2.62)
General Fund Balance - December 31	\$ 1,748,080	\$ 1,565,377	11.67 %
Per Capita	618	510	21.22

The purpose of this report is to provide a summary of financial information concerning the City of Lexington to interested citizens. The complete financial statements may be examined at City Hall, 9180 Lexington Avenue, Lexington, MN 55014. Questions about this report should be directed to Bill Petracek, City Administrator at (763) 784-2792.

OTHER REQUIRED REPORT

CITY OF LEXINGTON LEXINGTON, MINNESOTA

FOR THE YEAR ENDED DECEMBER 31, 2024

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INDEPENDENT AUDITOR'S REPORT ON MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and City Council City of Lexington, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Lexington, Minnesota (the City) as of and for the year ended December 31, 2024, and the related notes to the financial statements which collectively comprise the City's basic financial statements, and have issued our report thereon dated NEED DATE.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

This report is intended solely for the information and use those charged with governance and management of the City and the State Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Abdo Minneapolis, **Minne**sota NEED DATE





City Location **Incident Date** Time Description Case Number CENTERVILLE 1700-BLK HERITAGE ST May 7 2025 06:50 SUSPICIOUS ACTIVITY 25094838 Summary: SUSPICIOUS VEHICLE. OFFICERS DISPATCHED TO THE 1700 BLOCK OF HERITAGE ST ON REPORTS OF A SUSPICOUS VEHICLE. CLEAR. LEXINGTON 94XX LEXINGTON AVE DISORDERLY CONDUCT May 7 2025 11:46 25095027 Summary: DOMESTIC. OFFICERS WERE DISPATCHED TO THE 4100 BLOCK OF LOVELL RD ON REPORTS OF A DOMESTIC. 89XX DUNLAP AVE LEXINGTON May 7 2025 20:37 MEDICAL 25095435 Summary: POLICE RESPONDED TO THE 8900 BLK OF DUNLAP AVE REGARDING A MEDICAL CALL. THE PATIENT WAS TRANSPORTED BY EMS. CIRCLE PINES 2XX HERITAGE LN SUSPICIOUS ACTIVITY May 7 2025 21:02 Summary: POLICE RESPONDED TO THE 200 BLK OF HERITAGE LN REGARDING A SUSPICIOUS PERSON. POLICE LOCATED A MALE IN FRONT OF THE ADDRESS, BUT DETERMINED NO CRIMINAL ACTIVITY OCCURRED. CENTERVILLE CIVIL DISPUTE 07:08 25095629 May 8 2025 Summary: CIVIL. OFFICERS RESPONDED TO THE 6800 BLOCK OF 21ST AVE S FOR THE REPORT OF A CIVIL DISPUTE. EXCEPTIONAL CLEARANCE. CIRCLE PINES 2XX TANNER CT 09:37 DOMESTIC ESCORT May 8 2025 25095722 Summary: POLICE CONDUCTED A DOMESTIC ESCORT IN THE 200 BLK OF TANNER CT. LEXINGTON 38XX RESTWOOD RD **MEDICAL** May 8 2025 17:13 25096071 Summary: OFFICERS RESPONDED TO THE 3800 BLK OF RESTWOOD RD REGARDING A MEDICAL. CLEAR. CENTERVILLE 16XX LAKELAND CIR May 8 2025 20:02 LIFT ASSIST Summary: OFFICERS RESPONDED TO THE 1600 BLOCK OF LAKELAND CIRCLE FOR A LIFT ASSIST. EXCEPTIONAL CLEARANCE. CENTERVILLE 71XX BRIAN WAY May 8 2025 NEIGHBORHOOD DISPUTE 20:45 25096251 Summary: OFFICERS RESPONDED TO A NOISE COMPLAINT IN THE 7100 BLOCK OF BRIAN WAY. EXCEPTIONAL CLEARANCE. CENTERVILLE MAIN ST / LAKELAND CIR MEDICAL May 9 2025 10:04 25096589 Summary: MEDICAL. OFFICERS RESPONDED TO THE AREA OF MAIN ST AND LAKELAND CIR FOR THE REPORT OF A MEDICAL. EXCEPTIONAL CLEARANCE. LEXINGTON 94XX LEXINGTON AVE ASSIST FIRE 25096976 May 9 2025 17:48 Summary: OFFICERS RESPONDED TO THE 9400 BLOCK OF LEXINGTON AVE FOR AN ELEVATOR ALARM. EXCEPTIONAL CLEARANCE. CIRCLE PINES 18:49 CHECK WELFARE May 9 2025 25097023 Summary: WELFARE CHECK. OFFICERS DISPATCHED TO CHECK THE WELFARE OF A FEMALE IN THE 240 BLOCK OF GALAXY DR.CLEAR. CENTERVILLE 71XX MAIN ST 07:56 MEDICAL May 10 2025 25097411

Run Date/Time:





City Location Incident Date Time Description Case Number Summary: MEDICAL. OFFICERS RESPONDED TO THE 7100 BLOCK OF MAIN ST FOR THE REPORT OF A MEDICAL EXCEPTIONAL CLEARANCE. CIRCLE PINES XX PINE DR LIFT ASSIST 25097432 May 10 2025 Summary: LIFT ASSIST. OFFICERS WERE DISPATCHED TO THE 10 BLOCK OF PINE DR ON A LIFT ASSIST. OFFICERS ASSISTED THE PERSON OFF THE FLOOR, NO MEDICAL TREATMENT WAS NEEDED. CLEAR. 94XX LEXINGTON AVE LEXINGTON May 10 2025 CHECK WELFARE 11:16 25097530 Summary: CHECK WELFARE. OFFICERS RESPONDED TO THE 9400 BLOCK OF LEXINGTON AVE FOR THE REPORT OF A WELFARE IN PROGRESS. EXCEPTIONAL CLEARANCE. WOODLAND RD / LEXINGTON AVE NE CIRCLE PINES MEDICAL 12:09 25097568 May 10 2025 Summary: MEDICAL. OFFICERS RESPONDED TO THE INTERSECTION OF WOODLAND RD AND LEXINGTON AVE FOR THE REPORT OF A MEDICAL. EXCEPTIONAL CLEARANCE. CIRCLE PINES **5XX VILLAGE PKWY** MEDICAL May 11 2025 09:18 25098266 Summary: POLICE RESPONDED TO THE 500 BLK OF VILLAGE PKWY FOR A MEDICAL EMERGENCY LINO LAKES ASSIST OTHER AGENCY May 11 2025 25098324 CENTERVILLE 18XX MAIN ST **MEDICAL** May 11 2025 25098337 Summary: MEDICAL OFFICERS DISPATCHED TO THE 1800 BLK OF MAIN ST FOR A MEDICAL INVOLVING AN ADULT FEMALE. CLEAR. LINO LAKES ASSIST OTHER AGENCY 11:59 25098366 May 11 2025 LINO LAKES ASSIST OTHER AGENCY May 11 2025 12:14 25098377 CIRCLE PINES BURGLARY-RESIDENTIAL 6XX VILLAGE PKWY May 11 2025 13:05 25098405 Summary: BURGLARY. OFFICERS WERE DISPATCHED TO A DELAYED BURGLARY REPORT IN THE 600 BLK OF VILLAGE PKWY. NO SUSPECT INFO AT THIS TIME. CASE INACTIVE. BLAINE ASSIST OTHER AGENCY 22:23 25098767 May 11 2025 CENTERVILLE 18XX PIONEER LN 03:24 MEDICAL 25098871 May 12 2025 Summary: POLICE RESPONDED TO THE 1800 BLOCK OF PIONEER LN ON A REPORT OF A MEDICAL. BWC. CLR. LEXINGTON 89XX ARONA AVE INFORMATION May 12 2025 25099001 Summary: INFORMATION. DETECTIVE TOOK INFORMATIONAL REPORT FROM THE 8900 BLK OF ARONA CLEAR. CIRCLE PINES DOMESTIC-VERBAL **6XX VILLAGE PKWY** May 12 2025 14:31 25099236 Summary: POLICE SUMMONED TO A DOMESTIC IN CIRCLE PINES. CIRCLE PINES 4XX VILLAGE PKWY MEDICAL May 12 2025 19:36 25099481 Summary: POLICE RESPONDED TO THE 400 BLK TO VILLAGE PKWY REGARDING A MEDICAL CALL. THE PATIENT WAS TRANSPORTED BY EMS. CIRCLE PINES 1XX CANTERBURY RD BARKING DOG - DISTURBING May 12 2025 20:40 25099524

Run Date/Time:





City Location Description Case Number Incident Date Time Summary: POLICE RESPONDED TO A REPORT OF BARKING DOGS ON THE 100 BLK OF CANTERBURY RD. THE RESIDENT WAS ADVISED OF THE COMPLAINT. 22:38 MISSING PERSON CIRCLE PINES **5XX VILLAGE PKWY** 25099624 May 12 2025 Summary: POLICE RESPONDED TO THE 500 BLK OF VILLAGE PKWY REGARDING A MISSING PERSON. REPORT COMPLETED. 6700-BLK CENTERVILLE RD CENTERVILLE 18:17 WARRANT ARREST May 12 2025 25099419 Summary: TRAFFIC. OFFICERS STOPPED A VEHICLE AND THE DRIVER WAS ARRESTED ON AN OUTSTANDING WARRANT. LEXINGTON AVE / LAKE DR CIRCLE PINES 13:57 ACCIDENT-MV PI 25099203 May 12 2025 Summary: OFFICERS RESPONDED TO LAKE DR AND LEXINGTON AVE REGARDING A PI ACCIDENT.





September May 14 2025 16:22 CHECK WELFARE SOXX GRIGGS AVE LEXINGTON		TO VICE TE LE	*****	Description	Location	City
Summary: POLICE CONDUCTED A WELFARE CHECK IN THE 9000 BLOCK OF GRIGGS AVENUE. 25100742 May 14 2025 10.25 DOMESTIC 90XX GRIGGS AVE LEXINGTON Burmary: POLICE STREET OF A DOMESTIC DISPATCHED TO THE 9000 BLOCK OF RIGGS AVE. 25101606 May 15 2025 09.45 VANDALISM 90XX NORTH HIGHWAY DR LEXINGTON DISPATCHED TO THE 9000 BLOCK OF NORTH HIGHWAY ON REPORTS OF VANDALISM. 26101606 May 15 2025 11.13 FTC FRAUD 9AXX LEXINGTON AVE LEXINGTON AVE LEXINGTON Summary: POLICE FIELDED A FRAUD REPORT IN LEXINGTON. 25101737 May 15 2025 12.01 CIVIL DISPATE 18XX 73RD ST CENTERVILLE Summary: POLICE FIELDED A FRAUD REPORT IN CENTERVILLE. 25101767 May 15 2025 12.93 MEDICAL XX CENTER RD CIFICAL CENTERVILLE Summary: MEDICAL XX CENTER RD CIFICAL ORDER SUMMARY: MEDICAL XX CENTER RD CIFICAL SUMMARY: MEDICAL SUMMARY: MEDICAL XX CENTER RD CIFICAL SUMMARY: MEDICAL SUMMARY: M	Case Number	Incident Date	Time	Description		2012-5 049-318-3-98-0-3-38-0-0-1
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Summary: OFFICERS RESPONDED TO THE 10 BLOCK OF PARK DR FOR A TRESPASSING COMPLAINT. EXCEPTIONAL CLEARANCE. 25102615 May 16 2025 12:28 ACCIDENT-MV PD XX SCHOOL RD CIRCLE PINES Summary: PD ACCIDENT. OFFICERS DISPATCHED TO XX SCHOOL RD FOR A MINOR PD ACCIDENT. CLEAR. 25102759 May 16 2025 13:21 INFORMATION 69XX 21ST AVE S CENTERVILLE Summary: INFORMATION REPORT. OFFICERS WERE DISPATCHED TO PHONE CALL, DELAYED THEFT REPORT IN THE 6900 BLOCK OF 21ST AVE SOUTH. OFFICERS TOOK INFORMATION OF A THEFT FROM A MOTOR VEHICLE WHICH MAY HAVE OCCURRED AT THIS LOCATION. OFFICERS ARE ATTEMPTING TO DETERMINED THE ACTUAL LOCATION OF THE INCIDENT. STILL UNDER INVESTIGATION. 25103138 May 17 2025 01:51 INFORMATION 37XX CENTERWOOD RD LEXINGTON Summary: POLICE RESPONDED TO THE 3700 BLK OF CENTERWOOD RD REGARDING DOMESTIC QUESTIONS. REPORT COMPLETED. 25103195 May 17 2025 05:03 MEDICAL 70XX DUPRE RD CENTERVILLE Summary: POLICE RESPONDED TO THE 7000 BLK OF DUPRE RD REGARDING A MEDICAL CALL. THE PATIENT WAS EVALUATED BY EMS. 25103232 May 17 2025 08:00 RUNAWAY JUVENILE 41XX LOVELL RD LEXINGTON Summary: POLICE TOOK A DELAYED RUNAWAY JUV PHONE CALL REPORT IN THE 4100 BLK OF LOVEL RD.				31	XX PARK DR	CIRCLE PINES
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Summary: PD ACCIDENT. OFFICERS DISPATCHED TO XX SCHOOL RD FOR A MINOR PD ACCIDENT. CLEAR. 25102759 May 16 2025 13:21 INFORMATION 69XX 21ST AVE S CENTERVILLE Summary: INFORMATION REPORT. OFFICERS WERE DISPATCHED TO PHONE CALL, DELAYED THEFT REPORT IN THE 6900 BLOCK OF 21ST AVE SOUTH. OFFICERS TOOK INFORMATION OF A THEFT FROM A MOTOR VEHICLE WHICH MAY HAVE OCCURRED AT THIS LOCATION. OFFICERS ARE ATTEMPTING TO DETERMINED THE ACTUAL LOCATION OF THE INCIDENT. STILL UNDER INVESTIGATION. 25103138 May 17 2025 01:51 INFORMATION 37XX CENTERWOOD RD LEXINGTON Summary: POLICE RESPONDED TO THE 3700 BLK OF CENTERWOOD RD REGARDING DOMESTIC QUESTIONS. REPORT COMPLETED. 25103195 May 17 2025 05:03 MEDICAL 70XX DUPRE RD CENTERVILLE Summary: POLICE RESPONDED TO THE 7000 BLK OF DUPRE RD REGARDING A MEDICAL CALL. THE PATIENT WAS EVALUATED BY EMS. 25103232 May 17 2025 08:00 RUNAWAY JUVENILE 41XX LOVELL RD LEXINGTON Summary: POLICE TOOK A DELAYED RUNAWAY JUV PHONE CALL REPORT IN THE 4100 BLK OF LOVEL RD.	25102615				XX SCHOOL RD	CIRCLE PINES
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25103138 May 17 2025 01:51 INFORMATION 37XX CENTERWOOD RD LEXINGTON Summary: POLICE RESPONDED TO THE 3700 BLK OF CENTERWOOD RD REGARDING DOMESTIC QUESTIONS. REPORT COMPLETED. 25103195 May 17 2025 05:03 MEDICAL 70XX DUPRE RD Summary: POLICE RESPONDED TO THE 7000 BLK OF DUPRE RD REGARDING A MEDICAL CALL. THE PATIENT WAS EVALUATED BY EMS. 25103232 May 17 2025 08:00 RUNAWAY JUVENILE 41XX LOVELL RD LEXINGTON Summary: POLICE TOOK A DELAYED RUNAWAY JUV PHONE CALL REPORT IN THE 4100 BLK OF LOVEL RD.	Summary: INFO OFFICERS WEF INFORMATION DETERMINED T STILL UNDER IN	ORMATION REPORT. RE DISPATCHED TO F OF A THEFT FROM A THE ACTUAL LOCATION NVESTIGATION.	PHONE CALL MOTOR VEH ON OF THE I	., DELAYED THEFT REPORT IN T HICLE WHICH MAY HAVE OCCUP NCIDENT.	THE 6900 BLOCK OF 21ST AVE SOUTH. OF RRED AT THIS LOCATION. OFFICERS ARE	FICERS TOOK
Summary: POLICE RESPONDED TO THE 3700 BLK OF CENTERWOOD RD REGARDING DOMESTIC QUESTIONS. REPORT COMPLETED. 25103195 May 17 2025 05:03 MEDICAL 70XX DUPRE RD CENTERVILLE Summary: POLICE RESPONDED TO THE 7000 BLK OF DUPRE RD REGARDING A MEDICAL CALL. THE PATIENT WAS EVALUATED BY EMS. 25103232 May 17 2025 08:00 RUNAWAY JUVENILE 41XX LOVELL RD LEXINGTON Summary: POLICE TOOK A DELAYED RUNAWAY JUV PHONE CALL REPORT IN THE 4100 BLK OF LOVEL RD.						LEXINGTON
25103195 May 17 2025 05:03 MEDICAL 70XX DUPRE RD CENTERVILLE Summary: POLICE RESPONDED TO THE 7000 BLK OF DUPRE RD REGARDING A MEDICAL CALL. THE PATIENT WAS EVALUATED BY EMS. 25103232 May 17 2025 08:00 RUNAWAY JUVENILE 41XX LOVELL RD LEXINGTON Summary: POLICE TOOK A DELAYED RUNAWAY JUV PHONE CALL REPORT IN THE 4100 BLK OF LOVEL RD.						COMPLETED.
Summary: POLICE RESPONDED TO THE 7000 BLK OF DUPRE RD REGARDING A MEDICAL CALL. THE PATIENT WAS EVALUATED BY EMS. 25103232 May 17 2025 08:00 RUNAWAY JUVENILE 41XX LOVELL RD LEXINGTON Summary: POLICE TOOK A DELAYED RUNAWAY JUV PHONE CALL REPORT IN THE 4100 BLK OF LOVEL RD.	25103195	May 17 2025			70XX DUPRE RD	CENTERVILLE
25103232 May 17 2025 08:00 RUNAWAY JUVENILE 41XX LOVELL RD LEXINGTON Summary: POLICE TOOK A DELAYED RUNAWAY JUV PHONE CALL REPORT IN THE 4100 BLK OF LOVEL RD. 18 20 MEDICAL REPORT IN THE 4100 BLK OF LOVEL RD.	Summary: POL	ICE RESPONDED TO	THE 7000 BL		MEDICAL CALL. THE PATIENT WAS EVAL	UATED BY EMS.
Summary: POLICE TOOK A DELAYED RUNAWAY JUV PHONE CALL REPORT IN THE 4100 BLK OF LOVEL RD. 15 JUNE 100 State of the state	8 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	10.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.			V1 2 4 3 3 3 3 3 3 3 3 3 3 4 3 3 4 3 4 3 4	2
91XX JACKSON AVE						
MEDICAL MEDICAL BAYY JACKSON AVE LEXINGTON	Summary: POL					
	25103414	May 17 2025	13:29			LEXINGTON

Run Date/Time:





City Location Case Number **Incident Date** Time Description Summary: MEDICAL. OFFICERS WERE DISPATCHED TO THE 9100 BLOCK OF JACKSON ON A MEDICAL. OFFICERS BEGAN A MEDICAL ASSESSMENT WITH THE VICTIM. AMBULANCE CLEARED OFFICERS PRIOR TO A TRANSPORT DECISION BEING MADE. CLEAR. LEXINGTON 39XX RESTWOOD RD 25103622 May 17 2025 18:27 **MEDICAL** Summary: OFFICERS RESPONDED TO THE 3900 BLOCK OF RESTWOOD RD FOR A MEDICAL EXCEPTIONAL CLEARANCE. CENTERVILLE 70XX DUPRE RD 25103694 May 17 2025 19:52 MEDICAL Summary: MEDICAL. OFFICERS DISPATCHED TO THE 7000 BLOCK OF DUPRE RD FOR A MEDICAL EMERGENCY.CLEAR. ASSIST OTHER AGENCY BLAINE 25103549 May 17 2025 16:29 CIRCLE PINES XX NORTH RD DOMESTIC 00:05 25103929 May 18 2025 Summary: POLICE FIELDED A PHONE CALL DOMESTIC REPORT FROM A REPORTING PARTY WHO WOULD NOT PROVIDE AN ADDRESS TO OFFICERS. CLR. LEXINGTON 01:18 MEDICAL 38XX MINUTEMAN LN 25103989 May 18 2025 Summary: POLICE RESPONDED TO THE 3800 BLOCK OF MINUTEMAN LN ON A REPORT OF A MEDICAL. BWC.CLR. CENTERVILLE 20XX MICHAUD WAY **MEDICAL** May 18 2025 02:14 25104029 Summary: POLICE RESPONDED TO THE 2000 BLOCK OF MICHAUD WAY ON A REPORT OF A MEDICAL. BWC.CLR. CIRCLE PINES 8XX VILLAGE PKWY May 18 2025 14:53 EXTRA PATROL 25104275 Summary: OFFICERS RESPONDED TO A PHONE CALL REQUEST FOR THE 800 BLOCK OF VILLAGE PKWY FOR AN EXTRA PATROL REQUEST. EXCEPTIONAL CLEARANCE. CIRCLE PINES May 18 2025 15:13 DEATH NOTICE 2XX KEITH RD 25104290 Summary: OFFICERS RESPONDED TO THE 200 BLOCK OF KEITH RD FOR A DEATH NOTIFICATION. EXCEPTIONAL CLEARANCE. LEXINGTON AVE / NORTH RD CIRCLE PINES May 18 2025 TRAFFIC 21:05 25104508 Summary: POLICE INITIATED A TRAFFIC STOP IN THE AREA OF LEXINGTON AVE AND NORTH RD FOR AN EQUIPMENT VIOLATION. BWC.CLR. XX WEST RD CIRCLE PINES May 19 2025 25104733 Summary: MEDICAL. OFFICERS RESPONDED TO THE 0 BLOCK OF WEST RD FOR A MEDICAL. EXCEPTIONAL CLEARANCE.

Run Date/Time:





	Incident Date	Time	Description	Location	City
5106719	May 21 2025	19:54	MISCELLANEOUS PUBLIC		CENTERVILLE
Summary: POLIC	E REVIEWED A COMP	PLAINT REGA	ARDING A SCHOOL BUS STOP ARM	W VIOLATION. REPORT COMPLETED.	
5106603	May 21 2025	16:55	MEDICAL	7XX VILLAGE PKWY	CIRCLE PINES
			K OF VILLAGE PKWY REGARDING	A MEDICAL.	\$ W
5106333	May 21 2025	10:30	WARRANT ATTEMPT	entral particular and a state of the second	CIRCLE PINES
Summary: WARF	RANT ATTEMPT.	PINES ON A	WARRANT ATTEMPT.		
5106161	May 21 2025	02:28	ASSIST OTHER AGENCY		LINO LAKES
5106669	May 21 2025	18:34	DOMESTIC-VERBAL		LEXINGTON
Summary: POLIC	CE RESPONDED TO T	HE 8800 BLC	OCK OF DUNLAP ON A REPORT OF	A VERBAL DOMESTIC. POLICE MEDIAT	ED THE SITUATION.
38 2 3 38 38 3		7 (646) H 5	er version process a transfer of transfer of the	1949 (C. 1114) W. T. 1141 (C. 114) C. 114 (C. 114)	6 A 1 1 WIFE
25106838	May 21 2025	22:38	DOMESTIC	XX PARK DR	CIRCLE PINES
	CE RESPONDED TO T	HE XX BLOC	CK OF PARK DR ON A REPORT OF	A DOMESTIC. BWC.CLR.	
5100000	May 24 2025	22:45	LIFT ASSIST	16XX LAKELAND CIR	CENTERVILLE
25106866 Summanu POLIG	May 21 2025	23:45 HE 1600 BL		A LIFT ASSIST. THE RESIDENT WAS ASS	
Summary: POLI	CE RESPONDED TO 1	11L 1000 DE	(0) 0 1120 110	(2-1974 NR (2272 NR) ()	
25106946	May 22 2025	06:23	MEDICAL	72XX CENTERVILLE RD	CENTERVILLE
Summary: MEDI OFFICERS DISP	PATCHED TO A MEDIC	CAL IN THE 7	200 BLOCK OF CENTERVILLE RD.		
CLEAR.			e de melasen menerater e lateras, e sul lu	. (2 U2 U2 U2 U2 U4	VA 74 12 82 024 6 0
25107387	May 22 2025	16:40	INFORMATION	XX WEST GOLDEN LAKE RD	CIRCLE PINES
25107387	May 22 2025	16:40			CIRCLE PINES
25107387 Summary: POLI	May 22 2025	16:40	INFORMATION	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR	CIRCLE PINES
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF	May 22 2025 CE FIELDED A SUSPI May 22 2025 PERTY DAMAGE. RE DISPATCHED TO T	16:40 CIOUS ACTI ¹ 10:25	INFORMATION WITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE	F WEST GOLDEN LAKE ROAD.	
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF INFORMATION	May 22 2025 CE FIELDED A SUSPI May 22 2025 PERTY DAMAGE. RE DISPATCHED TO T ONLY.	16:40 CIOUS ACTIV 10:25 THE 7200 BLO	INFORMATION WITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR	CENTERVILLE
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF INFORMATION 25107565 Summary: POL	May 22 2025 CE FIELDED A SUSPI May 22 2025 PERTY DAMAGE. RE DISPATCHED TO TONLY. May 22 2025 ICE RESPONDED TO	16:40 CIOUS ACTIV 10:25 THE 7200 BLG 20:39 A PUBLIC AS	INFORMATION VITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED LIFT ASSIST SSIST IN THE 1600 BLOCK OF LAKE	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR REPORT OF PROPERTY DAMAGE. 16XX LAKELAND CIR ELAND CIRCLE.	CENTERVILLE
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF INFORMATION 25107565 Summary: POL	May 22 2025 CE FIELDED A SUSPI May 22 2025 PERTY DAMAGE. RE DISPATCHED TO	16:40 CIOUS ACTIV 10:25 THE 7200 BLC 20:39 A PUBLIC AS	INFORMATION WITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED LIFT ASSIST SSIST IN THE 1600 BLOCK OF LAKE	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR REPORT OF PROPERTY DAMAGE. 16XX LAKELAND CIR ELAND CIRCLE.	CENTERVILLE
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF INFORMATION 25107565 Summary: POL 25107480 Summary: OFF	May 22 2025 CE FIELDED A SUSPI May 22 2025 PERTY DAMAGE. RE DISPATCHED TO TOOLY. May 22 2025 ICE RESPONDED TO May 22 2025 ICERS RESPONDED	16:40 CIOUS ACTIV 10:25 THE 7200 BLC 20:39 A PUBLIC AS 18:46 TO THE 8900	INFORMATION VITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED LIFT ASSIST SSIST IN THE 1600 BLOCK OF LAKE MEDICAL BLK OF HAMLINE AVE REGARDIN	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR REPORT OF PROPERTY DAMAGE. 16XX LAKELAND CIR ELAND CIRCLE. 89XX HAMLINE AVE G A MEDICAL	CENTERVILLE
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF INFORMATION 25107565 Summary: POL 25107480 Summary: OFF	May 22 2025 CE FIELDED A SUSPI May 22 2025 PERTY DAMAGE. RE DISPATCHED TO TOOLY. May 22 2025 ICE RESPONDED TO May 22 2025 ICERS RESPONDED	16:40 CIOUS ACTIV 10:25 THE 7200 BLC 20:39 A PUBLIC AS 18:46 TO THE 8900	INFORMATION VITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED LIFT ASSIST SSIST IN THE 1600 BLOCK OF LAKE MEDICAL BLK OF HAMLINE AVE REGARDIN	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR REPORT OF PROPERTY DAMAGE. 16XX LAKELAND CIR ELAND CIRCLE. 89XX HAMLINE AVE G A MEDICAL	CENTERVILLE
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF INFORMATION 25107565 Summary: POL 25107480 Summary: OFF CLEAR. 25108019 Summary: DISC OFFICERS DISC	May 22 2025 CE FIELDED A SUSPI May 22 2025 PERTY DAMAGE. RE DISPATCHED TO TONLY. May 22 2025 ICE RESPONDED TO May 22 2025 ICERS RESPONDED TO May 23 2025 ORDERLY. PATCHED TO THE 686	16:40 CIOUS ACTIV 10:25 THE 7200 BLC 20:39 A PUBLIC AS 18:46 TO THE 8900 12:16	INFORMATION VITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED LIFT ASSIST SSIST IN THE 1600 BLOCK OF LAKE MEDICAL BLK OF HAMLINE AVE REGARDIN DISORDERLY CONDUCT F 21ST AVE ON REPORTS OF A DIS	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR REPORT OF PROPERTY DAMAGE. 16XX LAKELAND CIR ELAND CIRCLE. 89XX HAMLINE AVE IG A MEDICAL 68XX 21ST AVE S SORDERLY MALE.	CENTERVILLE LEXINGTON CENTERVILLE
25107090 Summary: PRO OFFICERS WEF INFORMATION 25107565 Summary: POL 25107480 Summary: OFF CLEAR. 25108019 Summary: DISC OFFICERS DISC	May 22 2025 CE FIELDED A SUSPI May 22 2025 PERTY DAMAGE. RE DISPATCHED TO TONLY. May 22 2025 ICE RESPONDED TO May 22 2025 ICERS RESPONDED TO May 23 2025 ORDERLY. PATCHED TO THE 686	16:40 CIOUS ACTIV 10:25 THE 7200 BLC 20:39 A PUBLIC AS 18:46 TO THE 8900 12:16	INFORMATION VITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED LIFT ASSIST SSIST IN THE 1600 BLOCK OF LAKE MEDICAL BLK OF HAMLINE AVE REGARDIN DISORDERLY CONDUCT F 21ST AVE ON REPORTS OF A DIS	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR REPORT OF PROPERTY DAMAGE. 16XX LAKELAND CIR ELAND CIRCLE. 89XX HAMLINE AVE IG A MEDICAL 68XX 21ST AVE S SORDERLY MALE.	CENTERVILLE LEXINGTON CENTERVILLE
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF INFORMATION 25107565 Summary: POL 25107480 Summary: OFF CLEAR. 25108019 Summary: DISC OFFICERS DISC CLEAR. 25108061	May 22 2025 CE FIELDED A SUSPICE May 22 2025 PERTY DAMAGE. RE DISPATCHED TO TONLY. May 22 2025 ICE RESPONDED TO May 22 2025 ICERS RESPONDED TO May 23 2025 DRDERLY. PATCHED TO THE 686 May 23 2025 DICAL. SPONDED TO THE 396	16:40 CIOUS ACTIV 10:25 THE 7200 BLC 20:39 A PUBLIC AS 18:46 TO THE 8900 12:16 00 BLOCK O	INFORMATION VITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED LIFT ASSIST SSIST IN THE 1600 BLOCK OF LAKE MEDICAL BLK OF HAMLINE AVE REGARDIN DISORDERLY CONDUCT F 21ST AVE ON REPORTS OF A DIS MEDICAL F FLOWERFIELD RD FOR THE REF	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR REPORT OF PROPERTY DAMAGE. 16XX LAKELAND CIR ELAND CIRCLE. 89XX HAMLINE AVE G A MEDICAL 68XX 21ST AVE S SORDERLY MALE. 39XX FLOWERFIELD RD	CENTERVILLE LEXINGTON CENTERVILLE LEXINGTON
25107387 Summary: POLI 25107090 Summary: PRO OFFICERS WEF INFORMATION 25107565 Summary: POL 25107480 Summary: OFF CLEAR. 25108019 Summary: DISC OFFICERS DIS CLEAR. 25108061 Summary: MEL OFFICERS RES	May 22 2025 CE FIELDED A SUSPICE May 22 2025 PERTY DAMAGE. RE DISPATCHED TO TONLY. May 22 2025 ICE RESPONDED TO May 22 2025 ICERS RESPONDED TO May 23 2025 DRDERLY. PATCHED TO THE 686 May 23 2025 DICAL. SPONDED TO THE 396	16:40 CIOUS ACTIV 10:25 THE 7200 BLC 20:39 A PUBLIC AS 18:46 TO THE 8900 12:16 00 BLOCK O	INFORMATION VITY REPORT IN THE XX BLOCK O PROPERTY DAMAGE DCK OF BRIAN DR ON A DELAYED LIFT ASSIST SSIST IN THE 1600 BLOCK OF LAKE MEDICAL BLK OF HAMLINE AVE REGARDIN DISORDERLY CONDUCT F 21ST AVE ON REPORTS OF A DIS MEDICAL F FLOWERFIELD RD FOR THE REF	F WEST GOLDEN LAKE ROAD. 72XX BRIAN DR REPORT OF PROPERTY DAMAGE. 16XX LAKELAND CIR ELAND CIRCLE. 89XX HAMLINE AVE IG A MEDICAL 68XX 21ST AVE S SORDERLY MALE. 39XX FLOWERFIELD RD	CENTERVILLE LEXINGTON CENTERVILLE LEXINGTON





Case Number	Incident Date	Time	Description	Location	City
25108336	May 23 2025	18:42	MEDICAL	19XX ROBIN LN N	CENTERVILLE
Summary: POLICI	E CONDUCTED A WE	LFARE CHE	CK IN THE 1900 BLOCK OF RO	BIN LANE NORTH.	
25108359	May 23 2025	19:13	LIFT ASSIST	XX PINE DR	CIRCLE PINES
Summary: POLICI	E RESPONDED TO TH	HE XX BLOC	K OF PINE DR ON A REPORT (OF A LIFT ASSIST, BWC.CLR.	
25108215	May 23 2025	16:11	DOMESTIC ASSAULT	XX SHEPHERD CT	CIRCLE PINES
Summary: POLIC SUBSEQUENTLY	E RESPONDED TO TI TAKEN INTO CUSTO	HE XX BLOC DY.	K OF SHEPHERD COURT ON A	A REPORT OF A DOMESTIC DISPUTE. AN	ADULT MALE WAS
	14-1-14-14-14-14-14-14-14-14-14-14-14-14	44.45	FOUND PERSON	69XX CENTERVILLE RD	CENTERVILLE
25108931 Summary: POLIC WITH PARENTS.	May 24 2025 E RESPONDED TO A	14:45 REPORT O		00 BLOCK OF CENTERVILLE ROAD. THE	
25108606	May 24 2025	02:15	LIFT ASSIST	XX PINE DR	CIRCLE PINES
				T ASSIST. THE RESIDENT WAS ASSISTE	D BY POLICE AND
EVALUATED BY					
25108783	May 24 2025	11:03	ACCIDENT-MV HR PD	18XX MAIN ST	CENTERVILLE
Summary: PD HIT OFFICERS DISPA CLEAR.	T AND RUN. ATCHED TO THE 1800	BLOCK OF	MAIN ST ON REPORTS OF A F	PD HIT AND RUN. DRIVER LOCATED AND	CITED.
25109204	May 24 2025	20:24	MEDICAL	2XX PINE HOLLOW DR	CIRCLE PINES
			OCK OF PINE HOLLOW DR FOR	A MEDICAL EMERGENCY.	raine passer and the extension who
			to the statement and entrangelistics	Management Service (Assessment Services of Services of Services	
25109455	May 25 2025	00:57	WARRANT ARREST	ALBERT AVE / FLOWERFIELD	RD LEXINGTON
Summary: POLIC	CE CONDUCTED A TR	AFFIC STO	AT THE INTERSECTION OF A	LBERT AVE AND FLOWERFIELD RD.	
25109544	May 25 2025	05:01	ASSIST OTHER AGENCY	19 0000 MAR 20 10 MO MO MODEO 8 5 550	LINO LAKES
25109621	May 25 2025	09:52	DISORDERLY CONDUCT	39XX RESTWOOD RD	LEXINGTON
Summary: DISOF	RDERLY. PONDED TO THE 3900	BLOCK OF	RESTWOOD RD FOR THE REI	PORT OF A DISORDERLY FEMALE.	(A)
25109726	May 25 2025	13:09	MEDICAL	4XX VILLAGE PKWY	CIRCLE PINES
CLEAR	ATCHED TO THE 400		VILLAGE PARKWAY ON REPOR		**************************************
	May 25 2025	17:12	MEDICAL	70XX DUPRE RD	CENTERVILLE
EXCEPTIONAL C	CLEARANCE.			70XX DUPRE RD MEDICAL.	
25110071	May 25 2025	21:46	MEDICAL	4XX VILLAGE PKWY	CIRCLE PINES
Summary: POLIC	CE RESPONDED TO	THE 400 TH	BLOCK OF VILLAGE PKWY FOI	4XX VILLAGE PKWY R A MEDICAL EMERGENCY.	
			e non le sattor de labor de la compa.	ALTERNATIVE OFFICE VIEWS IN A REST. T. T.	4 9 3 3 4
25110084	May 25 2025	22:00	ALARM	94XX LEXINGTON AVE	LEXINGTON
Summary: OFFICE	CERS RESPONDED T CLEARANCE.	O THE 9400	BLOCK OF LEXINGTON AVE F	OR AN ELEVATOR ALARM.	
25110125	May 25 2025	23:00	NOISE COMPLAINT	92XX SYNDICATE AVE	LEXINGTON
Summary: POLI	CE RESPONDED TO	THE 9200 BL	OCK OF SYNDICATE AVE FOR	92XX SYNDICATE AVE A NOISE COMPLAINT.	
			COLOR OF THE PART	The state of the s	CO 200 KC M
25110041	May 25 2025	21:01	CHECK WELFARE	89XX SYNDICATE AVE	LEXINGTON





City Location Case Number **Incident Date** Time Description Summary: POLICE RESPONDED TO THE 8900 BLOCK OF SYNDICATE AVE FOR A WELFARE CHECK. LEXINGTON DISORDERLY CONDUCT 90XX SOUTH HIGHWAY DR 12:19 25110429 May 26 2025 Summary: DISORDERLY CONDUCT. OFFICERS RESPONDED TO THE 9000 BLOCK OF SOUTH HIGHWAY DR FOR A THREAT REPORT. EXCEPTIONAL CLEARANCE. CIRCLE PINES DOMESTIC-VERBAL XX CIRCLE DR 22:11 May 26 2025 25110827 Summary: POLICE RESPONDED TO THE XX BLK OF CIRCLE DR REGARDING A VERBAL DOMESTIC CALL LINO LAKES 17:10 ASSIST OTHER AGENCY 25110608 May 26 2025 LEXINGTON 91XX SOUTH HIGHWAY DR 18:51 CHECK WELFARE 25110683 May 26 2025 Summary: OFFICERS RESPONDED TO THE 9100 BLOCK OF SOUTH HIGHWAY DR FOR A WELFARE CHECK. EXCEPTIONAL CLEARANCE. CIRCLE PINES DOMESTIC 2XX GALAXY DR 16:57 25110599 May 26 2025 Summary: OFFICERS RESPONDED TO THE 200 BLK OF GALAXY DR REGARDING A DOMESTIC. CLEAR. CIRCLE PINES XX PINE DR LIFT ASSIST 25110764 May 26 2025 20:47 Summary: POLICE RESPONDED TO THE XX TH BLOCK OF PINE DR FOR A LIFT ASSIST. LEXINGTON MEDICAL 93XX LEXINGTON AVE May 26 2025 15:59 25110551 Summary: OFFICERS RESPONDED TO THE 9300 BLK OF LEXINGTON AVE REGARDING A MEDICAL. CLEAR. CIRCLE PINES XX PINE DR May 27 2025 05:52 LIFT ASSIST 25110997 Summary: POLICE RESPONDED TO XX PINE DR FOR A LIFT ASSIST. CIRCLE PINES XX SOUTH DR May 27 2025 07:15 LIFT ASSIST 25111025 Summary: POLICE RESPONDED TO THE XX BLOCK OF SOUTH DR. FOR A LIFT ASSIST. 94XX LEXINGTON AVE LEXINGTON May 27 2025 **CHECK WELFARE** 25111033 Summary: CHECK WELFARE. OFFICERS WERE DISPATCHED TO THE 9400 BLOCK OF LEXINGTON AVE ON CHECK WELFARE CALL. OFFICERS MADE CONTACT WITH THE SUBJECT AND DETERMINED THERE WAS NO ISSUE. CLEAR. CIRCLE PINES XX WEST GOLDEN LAKE RD 25111043 May 27 2025 07:46 LIFT ASSIST Summary: POLCIE RESPONDED TO XX BLOCK OF WEST GOLDEN LAKE RD FOR A LIFT ASSIST. CIRCLE PINES XX EAST GOLDEN LAKE RD CIVIL DISPUTE 09:34 25111110 May 27 2025 Summary: CIVIL DISPUTE. OFFICERS RESPONDED TO THE XX BLOCK OF EAST GOLDEN LK RD FOR THE REPORT OF A CIVIL DISPUTE. EXCEPTIONAL CLEARANCE. CIRCLE PINES XX SOUTH DR MEDICAL 25111196 May 27 2025 Summary: MEDICAL. OFFICERS RESPONDED TO THE XX BLOCK OF SOUTH DR FOR THE REPORT OF A MEDICAL EXCEPTIONAL CLEARANCE.

Run Date/Time:

MINUTES PUBLIC HEARING

&

REGULAR PLANNING COMMISSION MEETING May 13, 2025 - 7:00 P.M. 9180 Lexington Avenue, Lexington, MN

1. CALL TO ORDER

A. Roll Call: Chairperson Bautch, Commissioners Koch, Murphy, Thorson and Winge

Chairperson Bautch called to order the Public Hearing May 13, 2025 at 7:00 p.m. Commissioners Present: Michelle Koch, Gloria Murphy, and Ron Thorson. Excused Absence: Brandon Winge. Also present: Councilmember Kim Devries; Bill Petracek, City Administrator; Kurt Glaser, City Attorney.

2. PUBLIC HEARING - Storm Water Pollution Prevention Program (SWPPP)

Petracek provided an overview of the need to hold a public hearing on our Storm Water Pollution Prevention Program.

No citizens were present to provide comments on our SWPPP.

3. ADJOURNMENT PUBLIC HEARING

Koch made a motion to adjourn the public hearing at 7:02 p.m. Murphy seconded the motion. Motion carried 4-0.

MINUTES REGULAR PLANNING COMMISSION MEETING May 13, 2025 - 7:00 P.M. 9180 ington Avenue, Lexington, MN

1. CALL TO ORDER Roll Call: Chairperson Bautch, Commissioners Koch, Murphy, Thorson and Winge

Chairperson Bautch called to order the Regular Planning Commission May 13, 2025 at 7:00 p.m. Commissioners Present: Michelle Koch, Gloria Murphy, and Ron Thorson. Excused Absence: Brandon Winge. Also present: Councilmember Kim Devries; Bill Petracek, City Administrator; Kurt Glaser, City Attorney.

2. CITIZENS FORUM

No citizens were present to discuss items not on the agenda

3. APPROVAL OF AGENDA WITH CHANGES AND CORRECTIONS

Koch made a motion to approve the agenda with the addition of a "Call To Order" item added to the Regular meeting agenda. Thorson seconded the motion. Motion carried 4-0.

- 4. LETTERS AND COMMUNICATION
- A. Building Permits for April 2025

Some discussion on the building permit that was issued at 4049 Lovell Rd.

- 5. APPROVAL OF PLANNING COMMISSION MINUTES
- A. April 8, 2025

Koch made a motion to approve the April 8, 2025 Planning Commission Minutes as presented. Thorson seconded the motion. Motion carried 4-0.

- **6.** DISCUSSION ITEM:
- A. Elect Chairperson and Vice Chairperson

Murphy made a motion to approve John Bautch as the chairperson for the Planning Commission. Thorson seconded the motion. Motion carried 4-0.

Bautch made a motion to approve Murphy as the vice chairperson for the Planning Commission. Koch seconded the motion. Motion carried 4-0.

B. Discuss Revised Draft of Adult Use Cannabis Business Operations Ordinance

Attorney Glaser provided an overview of the revised draft of the Adult Use Cannabis Business Operations Ordinance that his partner Attorney Baumgartner had written. Glaser discussed each amendment with the Planning Commission.

Murphy asked about distances from private parks, such as Landings of Lexington's park. Glaser stated that it would be good to clarify the difference between public and private parks in the ordinance. He stated that he would incorporate "municipal park" instead of "public parks" in the ordinance and the 500 ft. distance from a municipal park. Discussion ensued.

P&Z discussed zoning districts that a cannabis dispensary would be recommended to be allowed in Lexington. The consensus of the Commission is to allow a dispensary in a B-4 Zone as a principal permitted use that would meet the 500 ft distances from a municipal park, daycare facility, or school.

Thorson made a motion to recommend to the City Council the approval of an Adult Use Cannabis Business Operations Ordinance and an amendment to the B-4 zoning district allowing a cannabis business as a principal permitted use. Koch seconded the motion. Motion carried 4-0.

7. NOTE COUNCIL MINUTES:

- A. April 3, 2025,
- B. April 17, 2025

Some discussion on the progress of the Chipotle Restaurant.

8. PLANNING COMMISSION INPUT

Bautch asked about the City of Lexington's ability to regulate convicted sex offenders. Attorney Glaser explained that you can regulate where a sex offender can live in Lexington by ordinance. He stated that generally a City would be most concerned about a level 3 sex offender and the distance they would live from parks, churches, schools, daycare facilities. He stated that State Law gives a City the authority to regulate these distances. Discussion ensued.

The consensus of the Commission was to have the city attorney draft an ordinance regulating sex offenders in Lexington.

Murphy discussed the planning of the Lexington 75th Anniversary.

9. ADJOURNMENT

Bautch made a motion to adjourn the meeting at 7:46 p.m. Murphy seconded the motion. Motion carried 4-0.

NEW PROGRAMS

122

- 71 programs produced by NMTV staff
- 2 programs produced by city staff
- 49 programs produced by the public
- 90.75 hours of new programming



NEWS AND EVENTS

North Metro TV News is produced by Danika Peterson and Eric Nelson. Each month, the news team researches, shoots, and edits several news stories. Special Events Coordinator TJ Tronson also contributes videos, when not managing city meetings. These stories are distributed online via NMTV social media channels and compiled into the NMTV News program, which airs on channel 15. The stories relevant to each member city also air in between scheduled programs on the city channel.

Most Viewed Online News Story

Storyteller Café Opens Its Doors in Blaine

5,273 Views



A new coffee shop in Blaine is serving up more than just lattes and pastries — it's brewing hope, purpose, and change. The Storyteller Cafe opened its doors with a mission far deeper than coffee. It's the result of over a decade of dreaming, growing, and fighting human trafficking. Danika Peterson spoke with Stephanie Page, the executive director of the foundation that runs the café. Page said the café exists to not only shed a light on stories of injustice, but to help survivors find their voice and find hope. Watch the story here.

Country Super Star

Grammy winning musician Lee Brice is set to perform at this year's 3M Open. Eric Nelson spoke to Tournament Director Mike Welch about the country music sensation, who has seven million monthly Spotify listeners. Welch says that Brice's concert is part of a larger strategy to make the 3M Open appeal to the golf curious as well as the golf faithful. He estimates that the tournament brings \$40 to 50 million in economic impact to the area and concerts like Brice's could see that figure grow much higher. Click here for the story.



Clean Sweep

The City of Spring Lake Park has a brand new \$318,000 street sweeper. And it didn't cost the city a dime. Instead, funding came from a pair of grants. Eric Nelson spoke to public works employees who were very happy with the state-of-the-art sweeper. Not only will it let workers clear the roads of leaves and debris, but it will also let them do it in heated or air-conditioned comfort. Pretty snazzy.

See the story here.

Highway Construction

Slowdowns have returned to Ham Lake, this time between 147th Avenue and Bunker Lake Boulevard. It's all part of the major Highway 65 project. Eric Nelson spoke to Kent Barnard of MnDOT. The paving and striping will be done by the July 4 holiday as workers finish the portion of the project begun last year. The improvements are much needed, too. Barnard says that there are portions of 65 that handle as much daily traffic as 35W. Learn all about it.

70 Year Celebration

As Circle Pines celebrates its 75th birthday this year, our own Eric Nelson visited a group that's been there almost as long. St. Mark's Church has stood in the city for 70 years, offering a place for worship and fellowship the entire time. Eric spoke to Interim Pastor Jennifer Hackbarth about the church's long history in the community and about how it felt to be recognized this year by the Circle Pines City Council. Pastor Hackbarth showed Eric that, despite expansions, the original church building still stands and plans to serve the community for many, many more years to come. Check out the story.

Blaine Badge

The Blaine Police Department recently unveiled its newly redesigned batch and patch. Both are meant to embody the department's core values of integrity, respect, and professionalism. TJ Tronson spoke to Deputy Chief Joe Gerhard about how the designs came together through input from both sworn and non-sworn staff. They also discussed the department's use of state public safety money to fund the project. Watch the story here.

Students for Change

Centennial Students for Change is a club of roughly 100 Centennial students who meet regularly to discuss school issues and address growing diversity within the student body. Danika Peterson met some of the student members and faculty advisors as they worked to plan their upcoming culture fair. The fair, which will be the club's biggest event yet, will host fashion shows, food trucks, vendors, and live cultural performances. Danika also learned about the locker project, which provides free clothes and everyday essentials to students who need them.











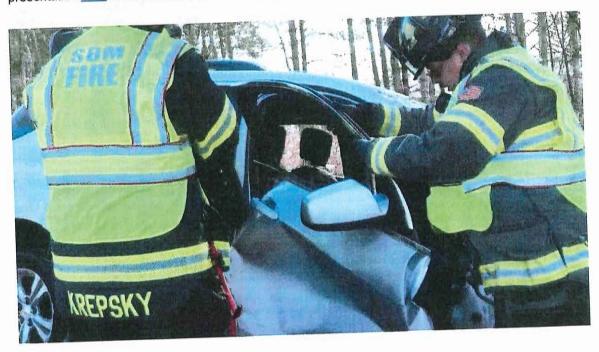


Pizza with a Purpose

This spring, the SBM Fire Department took on a new challenge - delivering pizza with a purpose. The department teamed with Pizza Hut of Blaine to take over pizza delivery for one special night. Their goal: to give free pizzas to homeowners with working smoke detectors. Eric Nelson went along for the ride and met several stunned residents who gladly let the fire personnel into their house to check their detectors. In all, SBM tested 45 smoke detectors, installed nine new ones, and gave away 17 pizzas. Check out the story.



Our own TJ Tronson once again worked alongside the Blaine Police Department and Centennial High School to produce the video for the 2025 Arrive Alive event. The annual event uses multimedia presentations, keynote speakers, and a simulated car accident to teach students about the dangers of drunk and distracted driving. TJ typically spends several hours each year filming, coordinating, and editing the massive video project. This year, Eric Nelson, Danika Peterson, and Trevor Scholl all pitched in as TJ filmed the crash scene, two mock memorials, a dramatic presentation leading up to the crash, and an interview with speaker Jason Rothmeyer from the Lino Lakes Correctional Institution. This dramatic event is always a programming highlight and everyone at NMTV is proud of TJ's work. You can watch the hour long Arrive Alive presentation here or a shortened video featuring the crash scene here.



MUNICIPAL PRODUCTIONS

Trevor Scholl is North Metro TV's Municipal Producer. Trevor works with city staff to create videos and stories at city request. Examples include promotional videos, instructional videos, and specialty videos for city social media channels. Trevor touches base with contacts on a regular basis and also encourages cities to contact him with ideas for new videos.

Most Viewed Online Municipal Video

Local Church Offers Popular Lenten Fish Fry

1,012 Views

Trevor visited a pair of longtime, community events that celebrate friendship and food. First, he visited the Church of St. Timothy in Blaine as they celebrated 40 years of their Lenten Fish Fry. Trevor spoke to a pair of volunteers who talked about their love of service and how the proceeds help both the church and local charities. Then it was off to Spring Lake Park for the Lions Pancake Breakfast. That event combines delicious flapjacks with a resource fair and a fun-filled kids' zone. Here, Trevor spoke to organizers about all of the good the Lions Club does for the community.

See the Fish Fry here.
See the Pancake Breakfast here.

Earth Day Clean Up

This Earth Day, Trevor visited the nearby Wetland Sanctuary to speak with Joy Handt of Blaine Parks and Recreation. Joy told Trevor all about a city program that encourages neighborhoods, groups, and companies to sign up to clean up Blaine Parks. Trevor was there as employees of Carlson Engineering took their sticks and bags to clean up litter around the sanctuary. Joy explained how important it is for local businesses to help care for the environment and the public property we all share. Meanwhile, Wade Carlson of Carlson Engineering shared his interesting personal connection to Earth Day. See it all here.









News, Events and Municipal Videos on Social Media

These are all the short form videos produced by our news, events, and municipal video staff. These videos are available to watch on the NMTV YouTube, Facebook, and X (formerly known as Twitter) accounts.

Title	Producer	Views Across All Social Media	Length
Otalia Control Ita Doors in Blaine	Danika Peterson	5,273	2 minutes
Storyteller Cafe Opens Its Doors in Blaine	TJ Tronson	2,292	16 minutes
Arrive Alive Crash Scene World Deaf Curling Championship Comes to	Danika Peterson	1,821	2 minutes
Blaine SBM and Pizza Hut Team up to Promote Smoke Alarm Awareness in Blaine	Eric Nelson	1,774	4 minutes
Local Church Offers Popular Fish Fry During Lent Season	Trevor Scholl	1,012	4 minutes

20 New Short Form Videos		16,511 Total Views	67 minutes
Blaine Wetland Sanctuary Could See Trail Expansion	Danika Peterson	86	2 minutes
Anoka County Promoting National Bike to Work Week 2025	Eric Nelson	97	3 minutes
Anoka County Part of Nationwide Food Waste Prevention Week	Eric Nelson	129	3 minutes
Blaine Wetland Sanctuary Open House Preview	Danika Peterson	139	1 minute
Blaine Earth Day Cleanup	Trevor Scholl	158	4 minutes
Lee Brice to Perform at 3M Open	Eric Nelson	165	1 minute
Blaine Police Department New Badges and Patches	TJ Tronson	220	2 minutes
Circle Pines Salutes St. Mark Church for its 70th Year in the City	Eric Nelson	226	2 minutes
Lake Drive Closure	Trevor Scholl	230	3 minutes
Upcoming Events at Wargo Nature Center for Earth Day 2025	Eric Nelson	277	2 minutes
MN 65 Road Construction Starts in Ham Lake	Eric Nelson	487	2 minutes
Centennial Students for Change to Host Culture Fair	Danika Peterson	489	3 minutes
Spring Lake Park Lions Serve the Community with a Pancake Breakfast	Trevor Scholl	498	3 minutes
Spring Lake Park Gets New Street Sweeper for Free	Eric Nelson	544	3 minutes
Lifesaving Award Celebrated in Lino Lakes	Danika Peterson	594	5 minutes

HIGH SCHOOL SPORTS

NMTV presents high school sports games live on channel 15 and on YouTube. Kenton Kipp and Ted Leroux lead a team of talented videographers in capturing every exciting moment for Blaine, Centennial, and Spring Lake Park High Schools. Games are produced using our HD production truck and the vMix single camera system. You can watch this month's most popular video here.

Most Watched Sports Video Online

Game Recap Baseball Blaine at Spring Lake Park (4/9)

1,273 views



These are all the games covered by the NMTV Sports Team in the past month.

Game	Туре	Views Across All Social Media	Length
Boys Tennis: JV Blaine at Centennial (4/7)	Truck	111	32 minutes
Baseball: Blaine at Spring Lake Park (4/9)	Truck	293	2 hours 12 minutes
Girls Lacrosse: Blaine at Centennial (4/14)	vMix	118	1 hour 15 minutes
Softball: Centennial at Blaine (4/14)	Truck	415	2 hours 39 minutes
Girls Lacrosse: Spring Lake Park/Coon Rapids at Centennial (4/16)	vMix	68	1 hour 14 minutes
Boys Volleyball: Spring Lake Park at Centennial (4/16)	Truck	479	1 hour 37 minutes
Boys Tennis: Spring Lake Park at Blaine (4/21)	Truck	105	1 hour 6 minutes
Boys Lacrosse: Spring Lake Park/Coon Rapids at Centennial (4/23)	Truck	207	2 hours 7 minutes
Baseball: Spring Lake Park at Centennial (4/29)	Truck	169	2 hours 3 minutes
Adapted Softball: Centennial/SLP at Anoka- Hennepin (4/30)	vMix	51	1 hour 28 minutes
10 New Games		2,016 Total Views	16 Hours

The sports team also produces game recap videos for all truck-based productions. These have proven especially popular on social media.

Video	Views Across All Social Media	Length
Game Recap: Baseball – Blaine at Spring Lake Park (4/9)	1,273	1 minute
Game Recap: Boys Volleyball - Spring Lake Park at Centennial (4/16)	404	2 minutes
Game Recap: Boys Lacross - Spring Lake Park/Coon Rapids at Centennial (4/23)	375	2 minutes
Game Recap: Baseball - Spring Lake Park at Centennial (4/29)	288	2 minutes
Game Recap: Softball - Centennial at Blaine (4/14)	280	2 minutes
Game Recap: Boys Tennis - Spring Lake Park at Blaine - 1st Singles (4/21)	198	1 minute
6 New Videos	2,818 Total Views	10 Minutes

CLASSES & PUBLIC ACCESS

North Metro TV offers its facilities and equipment to members of the public and helps them make and air their own programs! Eric Houston manages the department and offers support to our local producers. He teaches classes on a variety of topics, including video production, film history, and even how to use the internet. Eric also runs NMTV's popular home movie transfer program, which helps community members put their old tapes, photos, and film reels on digital formats.



🗪 Live, In Person Classes

Eric Houston hosts live, in person classes each month. The classes are held at the North Metro TV studio or at community partners like the Mary Ann Young Center and Spring Lake Park Parks and Recreation.

Class	Date	Location	Attendees
Yabba-Dabba-Do: The World of Hanna Barbera	4/16	MAYC	17
Come on Down: Game Shows of the 70s and 80s		SLP Parks & Rec	16
	4/28	NMTV	1
Editing Training	1120		

VOD Class Views

Over the last several years, Eric has created an archive of VOD Movie History Classes on YouTube. This chart represents the top 10 videos of the month in terms of views.

Class	Type	# of Views	Hours Viewed
	Mini	73,931	2,772 hours
The Cult of Caroline Munro	Mini	2,066	224 hours
Columbo: One More Thing	Mini	1,486	124 hours
Diana Rigg: Avenger	Mini	998	58 hours
The Immortal Ingrid Pitt	Full	305	6 hours
The Marx Brothers: Groucho, Harpo, Chico	Mini	186	15 hours
Batman's Greatest Villains	Mini	181	9 hours
King of the Cowboys 2 – Autry/Rogers	Full	155	17 hours
Yabba-Dabba-Dol The Fantastic World of Hanna	Mini	123	4 hours
Chicago Christmas Classics		103	5 hours
Monster Movies of the 40s and 50s	Full	103	O Hours

The Movie Man Eric Archive is home to 38 VOD classes. This month, those classes received 80,076 total views with 3,297 total hours watched.

Home Movie Transfers

Home movie transfers are one of our most popular public services. Residents can transfer their family videos themselves for free or pay NMTV to do it. NMTV can also transfer film, slides, and photos for a fee.

Month	Transfer Hours	Tapes	Film Reels	DVDs	Photos/ Slides	Fees Paid
STEEDS TO STATE OF THE PERSON NAMED IN	120.25	31	28	7	0	\$965.04
January	The second secon		51	28	400	\$833.63
February	193	32			63	\$1,391.56
March	186.5	35	22	26	03	
April	220.5	22	86	8	0	\$1159.1
TOTAL:	720.25	120	187	69	463	\$4,349.33

ONLINE VIEWING STATS

While North Metro TV does not have access to cable TV ratings, we can track how many people watch our shows and videos online.

O YouTube Stats

Month	Viewers	Videos Viewed	Hours Watched	New Sub- scribers	Total Impressions
January	38,400	65,600	2,375	54	305,500
February	17,900	26,400	1,573	67	320,100
March	46,500	63,200	2,266.5	155	454,700
April	93,600	132,000	5,200	257	911,100
TOTAL:	196,400	287,200	11,414.5	533	1,991,400

f Facebook Stats

Month	Viewers	Videos Viewed	Hours Watched	New Sub- scribers	Content Interactions
January	26,264	8,073	76	21	485
February	46,036	18,113	200	50	2,329
March	23,275	9,080	96	19	878
April	52,094	18,674	199	53	1,802
TOTAL:	147,669	53,940	571	143	5,494

NMTV Website Stats

Month	Number of Users	Number of Views	Live Stream Views
January	9,275	27,273	2,076
February	7,587	21,759	1,907
March	7,673	22,110	1,294
April	8,594	25,292	1,116
TOTAL:	33,129	96,434	6,393

∜ VOD Views

In addition to airing on our cable channels and on social media sites, many of our programs – like city meetings - are available On Demand on our website and on Roku, AppleTV, and Amazon Fire.

Month	Programs with VOD Views	Total Viewers
January	66	563
February	80	560
March	68	645
April	70	744
TOTAL:	284	2,512

FULL LENGTH PROGRAMS

North Metro TV's staff produces dozens of traditional, full length television programs each month. These programs air on cable channels 15 and 16. Programs produced by members of the public air on cable channel 14.



Public Access Programs

Title	Producer	Runtime
Christ Lutheran Church Worship (4 episodes)	Chance Amundsen	5 hours 6 minutes
Christ Lutheran Church Worship Message (4 episodes)	Chance Amundsen	2 hours 3 minutes
Every Movie Ever	Eric Houston	20 minutes
Glen Cary Lutheran Church (4 episodes)	Vincent Schneider	3 hours 54 minutes
Hope Church (4 episodes)	Al Goracke	3 hours 46 minutes
Lord of Life (5 episodes)	Jean Stauffer	4 hours 41 minutes
Lovepower (6 episodes)	Rick Larson	6 hours
Power of Love (6 episodes)	Rick Larson	3 hours
Regan MOVES Intermediate (1 episodes)	Regan Birr	29 minutes
Regan MOVES Intermediate Midweek (1 episodes)	Regan Birr	30 minutes
Rice Creek Watershed District Meeting (2 episodes)	Emmet Hurley	2 hours 18 minutes
The Hidden Truth (5 episodes)	Paul Dendy	4 hours 52 minutes
What Does the Bible Say (6 episodes)	George Degidio	2 hours 58 minutes
49 New Programs		40.5 New Hours



NMTV Staff Full Length Programs

Title	Producer	Runtime	
Anoka County Board Meeting (4/8)	TJ Tronson	49 minutes	
Anoka County Board Meeting (4/22)	TJ Tronson	40 minutes	
North Metro Now	Danika Peterson and Eric Houston	27 minutes	
NMTV News (2 episodes)	Danika Peterson and Eric Nelson	40 minutes	
Sports Den (4 episodes)	Kenton Kipp and Ted Leroux	1 hour 58 minutes	
Arrive Alive Centennial High School 2025	TJ Tronson	1 hour 1 minute	
10 New Programs		5.5 New Hours	



City Meetings

Title	Producer	Runtime	
Circle Pines Park Board Meeting (4/1)	Ray Flint	2 minutes	
Centerville Planning & Zoning Meeting (4/1)	Colin Branch	2 hours 3 minutes	
Centerville Parks & Recreation Meeting (4/2)	Colin Branch	1 hour 53 minutes	
Lino Lakes Park Board Meeting (4/2)	Anne Serwe and Samantha Nolan	59 minutes	
Spring Lake Park City Council Meeting (4/7)	Ray Flint	59 minutes	
Ham Lake City Council Meeting (4/7)	Ben Brannon and Matt Leonetti	18 minutes	

25 New Programs		29 New Hours	
(4/30)	Samantha Nolan		
Lino Lakes Environmental Board Meeting	Anne Serwe and	2 hours 23 minutes	
	Samantha Nolan		
Lino Lakes City Council Meeting (4/28)	Anne Serwe and	2 hours 28 minutes	
Spring Lake Park Planning Commission Meeting (4/28)	Ray Flint	38 minutes	
Ham Lake Planning Commission Meeting (4/28)	Matt Leonetti	41 minutes	
Centerville City Council Meeting (4/23)	Colin Branch	1 hour 14 minutes	
Circle Pines City Council Meeting (4/22)	Trevor Scholl	40 minutes	
Circle Pines Utilities Commission Meeting (4/22)	Trevor Scholl	17 minutes	
Blaine City Council Meeting (4/21)	TJ Tronson	52 minutes	
Ham Lake City Council Meeting (4/21)	Ben Brannon and Matt Leonetti	57 minutes	
Spring Lake Park City Council Meeting (4/21)	Trevor Scholl	57 minutes	
Centerville EDA Meeting (4/16)	TJ Tronson	13 minutes	
Lino Lakes City Council Meeting (4/14)	Anne Serwe and Samantha Nolan	52 minutes	
Ham Lake Planning Commission Meeting (4/14)	Trevor Scholl	8 minutes	
Lino Lakes Planning & Zoning Meeting (4/9)	Anne Serwe and Samantha Nolan	2 hours 25 minutes	
Centerville City Council Meeting (4/9)	Colin Branch	38 minutes	
Blaine Planning Commission Meeting (4/8)	TJ Tronson	1 hour 13 minutes	
Circle Pines City Council Meeting (4/8)	Ray Flint	32 minutes	
Blaine City Council Meeting (4/7)	TJ Tronson	1 hour 33 minutes	
(Not Televised) (4/7)	Trevor Scholl		
Blaine City Council Workshop	TJ Tronson and	1 hour 30 minutes	

If you have any questions or comments regarding this monthly report, please contact Eric Houston (at 763-231-2803 or eric@northmetrotv.com) or Danika Peterson (at 763-231-2810 or danika@northmetrotv.com).

blaine

centerville

circle pines

ham lake

lexington

lino lakes

spring lake park

Video Production



Municipal Producer Trevor Scholl visited a pair of longtime, community events that celebrate friendship and food. First, he visited the Church of St. Timothy in Blaine as they celebrated 40 years of their Lenten Fish Fry. Trevor spoke to a pair of volunteers who talked about their love of service and how the proceeds help both the church and local charities. Then it was off to Spring Lake Park for the Lions Pancake Breakfast. That event combines delicious flapjacks with a resource fair and a fun-filled kids' zone. Here, Trevor





spoke to organizers about all the good the Lions Club does for the community.

<u>See the Fish Fry here.</u> <u>See the Pancake Breakfast here.</u>

This Earth Day, Trevor visited the nearby Wetland Sanctuary to speak with Joy Handt of Blaine Parks and Recreation. Joy told Trevor all about a city program that encourages neighborhoods, groups, and companies to sign up to clean up Blaine Parks. Trevor was there as employees of Carlson Engineering took their sticks and bags to clean up litter around the sanctuary. Joy explained how important it is for local businesses to help care for the environment and the public property we all share. Meanwhile, Wade Carlson of Carlson Engineering shared his interesting personal connection to Earth Day. See it all here.

Trevor spent the rest of April directing five city council meetings and working with Blaine City Staff to film a series of 18 different fitness training videos for internal use. Those videos will be finished in May.







The North Metro TV News Team of Danika Peterson and Eric Nelson reported on a new cafe in Blaine that helps victims of human trafficking, an upcoming concert from country



star <u>Lee Brice</u> at this year's 3M Open in Blaine, a <u>new street sweeper</u> in Spring Lake Park, <u>highway construction</u> in Ham Lake, <u>a Circle Pines church</u> celebrating its 70th anniversary, <u>students for change</u> in Centennial, and the <u>new badge and patch</u> worn by the Blaine Police Department.

TJ Tronson once again worked alongside the Blaine Police Department and Centennial High School to produce the video for the 2025 Arrive Alive event. The annual event uses multimedia presentations, keynote speakers, and a simulated car accident to teach students about the dangers of drunk and distracted driving. TJ typically spends several hours each year



filming, coordinating, and editing the massive video project. This year, Eric Nelson, Danika Peterson, and Trevor Scholl all pitched in as TJ filmed the crash scene, two mock memorials, a dramatic presentation leading up to the crash, and an interview with speaker Jason Rothmeyer from the Lino Lakes Correctional Institution. This dramatic event is always a programming highlight and everyone at NMTV is proud of TJ's work. You can watch the hour long Arrive Alive presentation here.

This Month's Completed Videos Playing In-Between Scheduled Programming on City Cable Channels and Streaming

Title	Producer	Runtime
Anoka County Part of Nationwide Food Waste Prevention Week	Eric Nelson	3 minutes
Anoka County Promoting National Bike to Work Week 2025	Eric Nelson	3 minutes
Arrive Alive Crash Scene Short	TJ Tronson	16 minutes
Blaine Earth Day Cleanup	Trevor Scholl	4 minutes
Blaine Police Department New Badges and Patches	TJ Tronson	2 minutes
Blaine Wetland Sanctuary Could See Trail Expansion	Danika Peterson	2 minutes
Blaine Wetland Sanctuary Open House Preview	Danika Peterson	1 minute
Centennial Students for Change to Host Culture Fair	Danika Peterson	3 minutes
Circle Pines Salutes St. Mark Church for Its 70th Year in the City	Eric Nelson	2 minutes
Game Recap: Baseball - Blaine at Spring Lake Park (4/9)	Ted Leroux	1 minute
Game Recap: Baseball - Spring Lake Park at Centennial (4/29)	Ted Leroux	2 minutes
Game Recap: Boys Lacross - Spring Lake Park/Coon Rapids at Centennial (4/23)	Ted Leroux	2 minutes
Game Recap: Boys Tennis - Spring Lake Park at Blaine - 1st Singles (4/21)	Ted Leroux	1 minute
Game Recap: Boys Volleyball - Spring Lake Park at Centennial (4/16)	Ted Leroux	2 minutes

Game Recap: Softball - Centennial	Ted Leroux	2 minutes
at Blaine (4/14)		
Lake Drive Closure	Trevor Scholl	3 minutes
Lee Brice to Perform at 3M Open	Eric Nelson	1 minute
Lifesaving Award Celebrated in Lino Lakes	Danika Peterson	5 minutes
Local Church Offers Popular Fish Fry During Lent Season	Trevor Scholl	4 minutes
MN 65 Road Construction Starts in Ham Lake	Eric Nelson	2 minutes
SBM and Pizza Hut Team up to Promote Smoke Alarm Awareness in Blaine	Eric Nelson	4 minutes
Spring Lake Park Gets New Street Sweeper for Free	Eric Nelson	3 minutes
Spring Lake Park Lions Serve the Community with a Pancake Breakfast	Trevor Scholl	3 minutes
Storyteller Cafe Opens Its Doors in Blaine	Danika Peterson	2 minutes
Upcoming Events at Wargo Nature Center for Earth Day 2025	Eric Nelson	2 minutes
World Deaf Curling Championship Comes to Blaine	Danika Peterson	2 minutes

Equipment Consulting/Technical Support



Blaine

- Continued working with city staff to supply an RTMP video signal of the Blaine city channel for use with the city's new REACH display boards
 Centerville
- Worked with council chamber microphones and other audio equipment to track and eliminate feedback that is created when Zoom is used during council meetings
- Created an instruction guide for connecting to Zoom in the council chambers

Circle Pines

- Made repairs to the city's Makito X streaming unit
- Installed remote desktop software on the city video production computer, allowing NMTV staff to troubleshoot simple issues from offsite Ham Lake
- No assistance needed

Lexington

· No assistance needed

Lino Lakes

- Assisted city staff with a problem regarding routing video signal to one of the council chamber monitors
- Worked with city staff and Z Systems to begin a proposal for a new system to allow easy access to monitors without using the control room

Spring Lake Park

- Continued check-ins with Z Systems and Ross technicians as they installed the final components of the new city video control systems
- Installed remote desktop software on the city video production computer, allowing NMTV staff to troubleshoot simple issues from offsite
- Adjusted the placement of one of the new council chamber cameras so that the camera did not obstruct the city logo
- · Trained with other NMTV staff on the new city video control systems
- Worked with TJ to create instructional videos

Channel Management



Programming Coordinator Michele Silvester, along with help from TJ Tronson and Eric Houston, is responsible for processing and scheduling the programming on the city channels. There are three categories of programs that are scheduled on the city channels: live and replayed meetings, NMTV staff created video content, and informational graphics pages. All categories of programming must be encoded, scheduled, and entered into the Tightrope playback system or uploaded to our CG servers, formerly known as Carousel. As each live meeting is recorded at City Hall, it is routed to the North Metro TV head-end and then sent out live over the cable system. It is also simultaneously encoded on a server for future playbacks. The following meetings were processed this month:

Title	Producer	Runtime
Circle Pines Park Board Meeting (4/1)	Ray Flint	2 minutes
Centerville Planning & Zoning Meeting (4/1)	Colin Branch	2 hours 3 minutes
Centerville Parks & Recreation Meeting (4/2)	Colin Branch	1 hour 53 minutes
Lino Lakes Park Board Meeting (4/2)	Anne Serwe and Samantha Nolan	59 minutes
Lexington City Council Meeting (4/3)	City Staff	44 minutes
Spring Lake Park City Council Meeting (4/7)	Ray Flint	59 minutes
Ham Lake City Council Meeting (4/7)	Ben Brannon and Matt Leonetti	18 minutes
Blaine City Council Workshop (Not Televised) (4/7)	TJ Tronson and Trevor Scholl	1 hour 30 minutes
Blaine City Council Meeting (4/7)	TJ Tronson	1 hour 33 minutes
Circle Pines City Council Meeting (4/8)	Ray Flint	32 minutes
Blaine Planning Commission Meeting (4/8)	TJ Tronson	1 hour 13 minutes
Centerville City Council Meeting (4/9)	Colin Branch	38 minutes
Lino Lakes Planning & Zoning Meeting (4/9)	Anne Serwe and Samantha Nolan	2 hours 25 minutes
Ham Lake Planning Commission Meeting (4/14)	Trevor Scholl	8 minutes

Lino Lakes City Council Meeting (4/14)	Anne Serwe and Samantha Nolan	52 minutes
Centerville EDA Meeting (4/16)	TJ Tronson	13 minutes
Lexington City Council Meeting (4/17)	City Staff	25 minutes
Spring Lake Park City Council Meeting (4/21)	Trevor Scholl	57 minutes
Ham Lake City Council Meeting (4/21)	Ben Brannon and Matt Leonetti	57 minutes
Blaine City Council Meeting (4/21)	TJ Tronson	52 minutes
Circle Pines Utilities Commission Meeting (4/22)	Trevor Scholl	17 minutes
Circle Pines City Council Meeting (4/22)	Trevor Scholl	40 minutes
Centerville City Council Meeting (4/23)	Colin Branch	1 hour 14 minutes
Ham Lake Planning Commission Meeting (4/28)	Matt Leonetti	41 minutes
Spring Lake Park Planning Commission Meeting (4/28)	Ray Flint	38 minutes
Lino Lakes City Council Meeting (4/28)	Anne Serwe and Samantha Nolan	2 hours 28 minutes
Lino Lakes Environmental Board Meeting (4/30)	Anne Serwe and Samantha Nolan	2 hours 23 minutes
27 New Programs		30 New Hours

Meetings are scheduled for replay based on schedules requested by each City. Additional, full length video programs, produced by NMTV staff, are also scheduled on the channels. Shorter videos and promos are loaded onto the CG servers, rather than being scheduled as separate playbacks. These short videos play back in a repeating cycle, along with graphics pages, and air on the channels between scheduled programs, 24 hours a day. The table below outlines how many times a regular length video program was entered into the Tightrope system and played back on each City channel.

City	Number of Times Programs Played	Hours Programmed on Channel
Blaine	158	187.25 hours
Centerville	59	98 hours
Circle Pines	162	78.5 hours
Ham Lake	60	28 hours
Lexington	94	54 hours
Lino Lakes	71	92 hours
Spring Lake Park	100	100 hours

The last category of programming on City channels consists of a bulletin board, or graphics pages, that display information about the City, local events, and other issues of interest to citizens. With the installation of the CG servers, Eric Houston updates the information on all seven channels. He works closely with City staff to ensure that all requested informational slides are created and posted to the satisfaction of the city. Even though Eric is doing the work of creating the informational pages, the Cities maintain editorial control. In addition to the graphics pages, the CG units play video. Each video's producer is responsible

for posting any short videos that are displayed. The following work was done for City CG servers this month:

Blaine

- Uploaded 7 videos to CG.
 Centerville
- Uploaded 2 videos to CG.
 Circle Pines
- Uploaded 2 videos to CG.
- Created 9 new CG slides.
 Ham Lake
- · Uploaded 3 videos to CG.
- Created 10 new CG slides.
 Lexington
- Uploaded 1 video to CG.
 Lino Lakes
- Uploaded 3 videos to CG.
 Spring Lake Park
- Uploaded 3 videos to CG.
- · Created 7 new CG slides.

Closed Captioning



Closed captioning is an additional service provided by North Metro TV. Every city meeting is closed captioned live via our Tightrope system. That process is assigned a per-minute price by Tightrope. Once the meeting is recorded on our servers for repeat airings, that version of the meeting must be captioned separately. This is accomplished through a system owned by North Metro TV and does not incur additional costs. The following table tallies the number of minutes of captioning provided to each city for the month.

City	Minutes of Live Closed Captioning	Minutes of Post Closed Captioning
Blaine	228	228
Centerville	463	463
Circle Pines	92	92
Ham Lake	72	72
Lexington	69	69
Lino Lakes	628	628
Spring Lake Park	106	106
Totals:	1,658 Minutes	1,658 Minutes

Meetings on Demand







NMTV has created a Video on Demand service, with agenda item bookmarking, for our cities' meetings. To accomplish this, each meeting goes through several steps. The meeting must first be transferred and transcoded from the playback server to the video on demand server. Once that is done, a staff member must go through the meeting, entering a bookmark at the start of each agenda item and entering the corresponding chapter titles. Next, the meeting is linked to the NMTV website's city meeting page for Video on Demand. Finally, PDF copies of the meeting agenda are attached to the video. The following meetings were bookmarked and/or placed on VOD for the Cities this month:

Blaine

- 5 meetings bookmarked and placed on VOD.
 Centerville
- 4 meetings bookmarked and placed on VOD.
 Circle Pines
- 3 meetings bookmarked and placed on VOD.
 Ham Lake
- 4 meetings bookmarked and placed on VOD. Lexington
- 2 meetings placed on VOD.

Lino Lakes

- 5 meetings bookmarked and placed on VOD.
 Spring Lake Park
- 2 meetings bookmarked and placed on VOD.

Meeting Podcasts





NMTV provides a city meeting podcast service. Depending on each city's wishes, any or all meetings can be converted. All podcasts are available across six platforms: Apple Podcasts, Spotify, Podbean, Amazon Music/Audible, iHeart Radio, and Pocket Casts. Links to each platform are available on each individual channel's website and at northmetrotv.com/podcasts.

Blaine

- Uploaded 3 city meeting podcasts.
- 21 total downloads

Centerville

- Uploaded 5 city meeting podcasts.
- · 15 total downloads

Circle Pines

- · Uploaded 2 city meeting podcasts.
- 2 total downloads

Ham Lake

- Uploaded 2 city meeting podcasts.
- 2 total downloads

Lexington

- Uploaded 2 city meeting podcasts.
- 4 total downloads

Lino Lakes

Has decided not to convert city meetings to podcasts.

Spring Lake Park

- Uploaded 3 city meeting podcasts.
- · 3 total downloads

Meeting Transcripts





NMTV also provides a city meeting transcription service. Depending on each city's wishes, any or all meetings can be transcribed. The transcripts are generated using an online platform called Otter.ai, which creates an interactive transcript that is broken down by speaker. Anyone using the transcript can click on any word to hear the meeting audio. Once created, links to each transcript are sent to relevant city staff, who often use the transcripts to help with creating meeting minutes.

Blaine

- Not participating.
 - Centerville
- · Created 5 meeting transcripts.

Circle Pines

· Created 4 meeting transcripts.

Ham Lake

Created 4 meeting transcripts.

Lexington

- Not participating.
 - Lino Lakes
- Created 5 meeting transcripts.

Spring Lake Park

Created 3 meeting transcripts.

Administrative





Executive Director Search

- Met with Dr. Craig Waldron
- Prepared job descriptions and other documents
- · Prepared and mailed notices of special Executive Committee meeting

Financials

- · Worked on the 2026 budget
- Worked on the 2024 audit
- Learned about new paid leave requirements

Building Maintenance

- Studied attic dry systems, met with vendors, and spoke to customers about their experiences
- Coordinated with station staff and Corporate Mechanical to repair a faulty air conditioning unit in Master Control (ongoing)

ADA Compliance

- · Continued reviewing new ADA regulations for web accessibility
- Met with web designers to discuss options
- · Experimented with website edits
- Experimented with accessible documents
- Began instructing staff on ADA compliance with alt text

Commercial Clients

- Met with Fridley city staff about the possibility of creating a police recruitment video
- Met with St. Anthony Village High School staff about possibly recording their upcoming graduation ceremony

Staff Communication

- Continued regular meetings with station staff to foster communication and understanding and to create a more efficient workplace.
 - Conducted employee annual reviews
 - · Continued with regular, twice monthly producers' meetings
 - Continued with monthly full staff meeting
 - Continued with monthly NMTV Sports team meeting

Cable Customer Requests

- Requests forwarded to Comcast:
 - Susan Kuehne reached out about needing to return a Comcast cable box and other equipment. Susan is unable to leave her house at the moment and was having trouble reaching someone who could help her arrange to have the equipment picked up. We contacted Comcast on her behalf and they resolved the issue.
- We also receive a steady stream of phone calls from Comcast customers who call us in error after finding our number on their bill. We typically provide them with the proper number for Comcast and recommend calling them directly to resolve the issue. If they cannot resolve the issue in this way, we invite them to call back. We received 3 such calls this month.
 - 2 were general billing questions
 - 1 was a question about channel line up

Miscellaneous

- · Reviewed Legal Report
- Read industry articles
- Attended webinars and meetings hosted by MACTA
- · Created meeting agendas and packets
- · Wrote monthly report
- Administered employee payroll and benefits

May 23, 2025

Bill Petracek, City Administrator City of Lexington 9180 Lexington Ave Lexington, MN 55014

Dear City Administrator Petracek:

The Metropolitan Council has prepared preliminary population and household estimates for your community as of April 1, 2024. This is an annual process governed by *Minnesota Statutes* 473.24.

As of April 1, 2024, the City of Lexington had 1,341 housing units, 1,225 households, and 2,805 people (of whom 1 lived in group quarters facilities). Household size averaged 2.289 persons per household.

Metropolitan Council estimates use a housing stock-based method, which involves three questions:

- 1. How many housing units did each community have?
- 2. How many households occupied these housing units?
- 3. How many people lived in these occupied housing units?

This envelope includes a report showing the data inputs and calculations used to develop the preliminary estimates for your community. For more information, visit https://www.metrocouncil.org/populationestimates.

We welcome discussion of the preliminary estimates and invite you to review and comment on them. Please send any comments or questions to Matt.Schroeder@metc.state.mn.us (preferred) or to Matt Schroeder, Community Development Research, 390 Robert St N, Saint Paul, MN 55101. Under *Minnesota Statutes* 473.24, we must receive your comments or specific objections, in writing, by **June 24, 2025**.

When reviewing the estimates, please note two things. First, housing unit counts do not include building permits issued in 2024; those units are unlikely to have been completed by the estimate date of April 1. Second, data inputs are refreshed each year, so these estimates should not be compared directly with the 2023 estimates sent last year. The 2020 Census provides a more comparable reference point.

In accordance with *Minnesota Statutes* 473.24, final estimates will be certified by July 15, 2025 for state government use in allocating certain funds.

Sincerely,

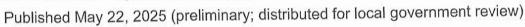
Matt Schroeder Principal Researcher

Matter B. Schoole



Lexington city, Anoka County

2024 Annual Population Estimate





	Housing units	Occupancy rate	Households	Persons per household	Population in households	Population in group quarters	Total population
2024 Estimate	1,341	91.35%	1,225	2.2890	2,804	1	2,805
2020 Census	1,038	88.25%	916	2.4531	2,247	1	2,248

The Metropolitan Council estimates population using the housing unit method, which answers three main questions for each jurisdiction as of April 1, 2024.

First, how many housing units did the community have?

- We start with housing units measured by the 2020 Census. We broke down the total number of housing units in the 2020
 Census into different housing types using county parcel data and other data sources.
- We then add units built between April 1, 2020 and April 1, 2024, based on permits reported to us by communities. Permit
 data is available on our website.
 - We assume that 90% of single-family detached units and 85% of townhome/duplex/triplex/quadplex units permitted in 2023 were completed and occupiable by April 1, 2024.
 - Multifamily units permitted in and after 2020 are assumed to be completed if they received a certificate of occupancy by April 1, 2024. Multifamily units permitted before 2020 that were not open at the time of the 2020 Census are also included.
 - Building permits from 2024 are not included; they are unlikely to have been completed by the estimate date of April 1.
 - Manufactured home data comes from our annual surveys of manufactured home park operators and local governments.
 - Data on other housing (boats, RVs, etc. used as housing) comes from the most recent American Community Survey
 data; this housing is included in the estimates only if occupied.
- We also examine other housing stock changes reported by jurisdictions. These include demolitions, building conversions (units added or lost), boundary changes (units annexed in or out), and other changes.

	Housing stock April 1, 2020	Permitted and built since 2020	Other changes since 2020	Housing stock April 1, 2024
Single-family detached	487	2	-1	488
Townhome (Single-family attached)	0	0	0	0
Duplex/triplex/quadplex	102	0	0	102
Multifamily (5 or more units)	337	261	44	642
Accessory dwelling units (ADUs)	0	0	0	0
Manufactured homes	112			109
Other units	0		80	0
Total	1,038			1,341

Second, how many of these housing units were occupied by households?

- Each housing type has an estimated occupancy rate. These data come from the most recent American Community Survey
 estimates for housing units and households, decennial census data from the U.S. Census Bureau, and CoStar (a proprietary
 data source covering the apartment market).
- Multiplying the number of housing units of each type by the occupancy rate yields the number of households (occupied housing units).

Third, how many people lived in these occupied housing units?

- Each housing type has an estimated average household size. These data come from the most recent American Community
 Survey estimates of households and population in households as well as decennial census data from the U.S. Census
 Bureau.
- Multiplying the number of households in each housing type by the average household size yields the population in households.

	Housing stock April 1, 2024	Occupancy rate	Households (Occupied housing units)	Persons per household	Population in households
Single-family detached	488	95.94%	468	2.6261	1,229
Townhome (Single-family attached)	0	94.01%	0	2.8384	0
Duplex/triplex/quadplex	102	89.58%	91	3.3626	306
Multifamily (5 or more units)	642	86.94%	558	1.8011	1,005
Accessory dwelling units (ADUs)	0	88.29%	0	1.0000	0
Manufactured homes	109	98.74%	108	2.4444	264
Other units	0	100.00%	0	1:0000	0
Total	1,341	91.35%	1,225	2.2890	2,804

To obtain the total population, we also add the number of residents in group quarters facilities.

These are residences that are not part of the standard housing market, such as college dormitories, nursing homes, prisons and jails, and group homes. Data come from the Metropolitan Council's annual survey. A list of facilities in each community can be found at https://www.metrocouncil.org/populationestimates.

Population in households	17.	Total population April 1, 2024
2,804	1	2,805

Due to rounding, not all estimates can be reproduced exactly from the above inputs.

For more information, see our methodology document, available from https://www.metrocouncil.org/populationestimates.

MINUTES CITY OF LEXINGTON PUBLIC HEARING &

REGULAR COUNCIL MEETING MAY 15, 2025–7:00 P.M. 9180 LEXINGTON AVENUE

- 1. PLEDGE OF ALLEGIANCE
- CALL TO ORDER: Mayor Murphy
 A. Roll Call Council Members: DeVries, Benson, Mahr and Hunt

Mayor Murphy called to order the Public Hearing for May 15, 2025 at 7:00 p.m. Councilmember's present: Benson, Devries, and Mahr. Absent: Hunt. Also Present: Bill Petracek, City Administrator; Kurt Glaser, City Attorney; Chris Galiov, Finance Director; Quad Press. Centennial High School students.

PUBLIC HEARING

PUBLIC HEARING:

PUBLIC HEARING: The City Council will take comments on a proposed vacation of a portion of Gerald Avenue and an easement over the rear 5 feet of lots 14 and 15, block 3, Lexington center legally described as:

That portion of Gerald Avenue as dedicated on the plat of LEXINGTON CENTER and described as being South and East of Outlot C, LEXINGTON CENTER 2ND ADDITION, lying between the Westerly extension of the Northerly line of Lot 15, Block 3, LEXINGTON CENTER, and the Westerly extension of the Southerly line of Lot 13, Block 3, LEXINGTON CENTER, Anoka County, Minnesota AND

All easements, or purported easements, situated over, under and across the rear 5 feet of Lots 14 and 15, Block 3, LEXINGTON CENTER, according to the plat thereof, Anoka County, Minnesota, as contained in Anoka County Recorder Document Nos. 300431, 347722 and 1978344.001, or in any prior instruments.

Attorney Glaser explained the need to hold a public hearing and go through the process of vacating Gerald Street, again, for the Lexington Lofts Development. He stated that the original street vacation was incomplete and Anoka County did not

accept the process and paperwork during the registration of the plat. Discussion ensued.

No citizens were present to provide comments at the public hearing.

3. ADJOURN PUBLIC HEARING

Councilmember Devries made motion to adjourn the public hearing at 7:04 p.m. Councilmember Mahr seconded the motion. Motion carried 4-0.

REGULAR COUNCIL MEETING MAY 15, 2025–7:00 P.M. LEXINGTON AVENUE

- **4. CALL TO ORDER:** Mayor Murphy
- A. Roll Call Council Members: DeVries, Benson, Mahr and Hunt

Mayor Murphy called to order the Regular City Council meeting for May 15, 2025 at 7:04 p.m. Councilmember's present: Benson, Devries, and Mahr. Absent: Hunt. Also Present: Bill Petracek, City Administrator; Kurt Glaser, City Attorney; Chris Galiov, Finance Director; Quad Press. Centennial High School students

5. CITIZENS FORUM

Randall Hogswirth East Bethel, MN.

Mr. Hogswirth asked if these are the only people that attend City Council meetings. Discussion ensued.

6. APPROVAL OF AGENDA WITH CHANGES AND CORRECTIONS

Councilmember Benson made a motion to approve the consent agenda items. Councilmember Devries seconded the motion. Motion carried 4-0.

7. LETTERS AND COMMUNICATIONS:

- A. Centennial Lakes Police Department Media Reports 4-23 through 5-6, 2025
- B. Public Notice Council Meeting Cancellation 7-3-2025
- C. Mediation & Restorative Services

No discussion on Letters and Communications.

2. CONSENT ITEMS:

- A. Recommendation to Approve Council Minutes: Council Meeting May 1, 2025
- B. Recommendation to Approve Claims and Bills:

Check #'s 52851 through 52906 Check #'s 15707 through 15725 VOID #15673

- C. Financial Reports
 - Cash Balances
 - Fund Summary Budget to Actual

Councilmember Devries made a motion to approve the consent agenda items. Councilmember Benson seconded the motion. Motion carried 4-0.

3. ACTION ITEMS:

A. Recommendation to approve Resolution NO. 25-10 A Resolution Extending the Deadline to Complete Land Registration Proceedings for Lexington Lofts

Councilmember Devries made a motion to approve Resolution NO. 25-10 A Resolution Extending the Deadline to Complete Land Registration Proceedings for Lexington Lofts. Mayor Murphy seconded the motion. Motion carried 4-0.

B. Recommendation to approve Resolution NO. 25-11 A Resolution Vacating A Portion Of Gerald Avenue

Councilmember Mahr made a motion to approve Resolution NO. 25-11 A Resolution Vacating A Portion Of Gerald Avenue. Councilmember Devries seconded the motion. Motion carried 4-0.

C. Recommendation to approve New Business License – Vetcor - DBA Kelley
 Animal Hospital

Councilmember Benson made a motion to approve New Business License – Vetcor - DBA Kelley Animal Hospital. Councilmember Devries seconded the motion. Motion carried 4-0.

4. MAYOR AND COUNCIL INPUT

Councilmember Mahr updated the Council on the Executive Committee meeting for the Cable Commission. she stated the decision was to continue with the co-executive director positions. Discussion ensued.

5. ADMINISTRATOR INPUT

Petracek stated that the 4-hour parking on Lovell Road in front of Landings of Lexington was approved by the Anoka county board, and the new signs should be installed in the next week or so.

6. ADJOURNMENT

Councilmember Benson made motion to adjourn the meeting at 7:11 p.m. Councilmember Devries seconded the motion. Motion carried 4-0.

No Council Workshop

CITY OF LEXINGTON

RECOMMEND FOR APPROVAL OF CLAIMS AND BILLS

The following claims and bills have been presented to the Council for approval at the Council Meeting June 5, 2025.

(1) Payroll					
Vouchers	507276 through	507297		\$ \$	25,999.21 -
Payroll Taxes	Federal Tax Social Security Medicare	\$2,927.88 \$4,416.64 \$1,032.96		_	
	State Tax	\$1,547.35	\$8,377.48 \$1,547.35	- .	
	Total			\$	9,924.83
(2) General and Liquor Pay	ment Recommendations:				
Payments	52907 through	52966		\$	266,936.08
(3) ACH and Credit card Pa	·				
CC Payments:	3793E through	3798E		\$	1,562.00
Total Payments and Withdra	wals Approval			\$	304,422.12
Centennial Lakes Police Pa	ayment Recommendations:				
Checks	15729 through	15742		\$	26,845.03
ACH	VOID 2025037 through	0 2025038		\$ \$	- 16,035.40
Total Payments				\$	42,880.43

u Amuseit intel hand hall de-	The state of the s	ndor Name A	mount Invoice	e Comn	COLUMN CO
) 4M FU				arana mada mad hiddan a baada ah magaan an an an	
52907	06/05/25	56 BREWING LLC			
E 609-00		Beer Purchase	\$90.00	5629192	
E 609-00	0000-260	THC For Resale	\$165.00	5629192	
		Total	\$255.00		
52908	06/05/25	ALEXANDRA HOUSE INC			
E 101-41	1500-490	Subcontracted Services	\$3,000.00		2025 CONTRIBUTION
		Total	\$3,000.00		
52909	06/05/25	AMAZON CAPITAL SERVICES	Commence on the control of the state of the second of the state of the	The state of the s	
E 101-41	1500-200	Office Supplies	\$61.52	13WF-37YT-	OFFICE SUPPLIES
E 101-41	1500-400	General Maintenance	\$25.51	13WF-37YT-	SUPPLIES - CITY HALL
E 101-42	2260-210	Operating Supplies	\$56.93	13WF-37YT-	OPERATING SUPPLIES - FD
E 101-42	2260-218	Medical/First Aid Supplies	\$63.34	13WF-37YT-	MEDICAL SUPPLIES - FD
		Total	\$207.30		
52910	06/05/25	AMERICAN BOTTLING COMPA	ANY		
E 609-00	0000-254	Miscellaneous Purchase	\$259.50	4850204780	
		Total	\$259.50		
52911	06/05/25	ANOKA COUNTY	JOS T. M. 1811		
E 101-4	1500-302	Assessor Fees	\$10,170.00		2025 ASSESSMENT COSTS
E 101-4	1500-302	Assessor Fees	\$1,000.00		2025 AERIAL IMAGERY FEE
		Total	\$11,170.00	•	
52912	06/05/25	ANOKA COUNTY TREASURY	and grand principles of the first of the first principles of the first princip		
E 101-4	1900-329	Cable/Internet	\$75.00	B250512X	MAY 2025 FIBER OPTIC
E 101-4	2260-329	Cable/Internet	\$75.00	B250512X	MAY 2025 FIBER OPTIC
E 101-4	3100-329	Cable/Internet	\$45.00	B250512X	MAY 2025 FIBER OPTIC
E 101-4	5200-329	Cable/Internet	\$30.00	B250512X	MAY 2025 FIBER OPTIC
		Total	\$225.00	-	
52913	06/05/25	ARTISAN BEER COMPANY	a a region of a region group of the site of the district on a district of		
	0000-252	Beer Purchase	\$503.05	3766675	
	0000-252	Beer Purchase	\$72.25	3768440	
	0000-260	THC For Resale	\$138.00	3768441	
	0000-252	Beer Purchase	(\$188.86)	421605	
		Total	\$524.44	-	
52914	06/05/25	ASPEN MILLS			
	-2260-229	Turn Out Gear	\$99.00	346825	BOOTS - TURN-OUT GEAR
		Total	\$99.00	-	
		annum yn y gellydydd llafol hafa hafa ar dae i'r dae ar y am ar	T		
52915	06/05/25	BEAUDET, BRENDA	***		MILL A OF DEIMBLIDGEMENT
E 101-4	1500-205	Mileage Reimbursement	\$86.10	-	MILEAGE REIMBURSEMENT
		Total	\$86.10		
52916	06/05/25	BELLBOY CORPORATION			
F 609-0	0000-254	Miscellaneous Purchase	\$307.50	0109791900	

E 609-000	000-251	Liquor Purchase	\$243.45	0207677700	
		Total	\$550.95		
52917	06/05/25	BERNICK'S	man and graph and any or the state of the particle of the same		
E 609-000	000-252	Beer Purchase	\$821.50	10353758	
E 609-000		Beer Purchase		10353759	
E 609-000		Beer Purchase	\$1,477.25	10356416	
E 609-000		Beer Purchase		10356417	
E 609-000		Beer Purchase	\$1,657.80	10359134	
_ ***		Total	\$3,911.13		
52918	06/05/25	BIFFS	de anti-upi-upi-upi de distributi di Constanti del Particologia del Particologia del Constanti del Constanti d		
E 101-45		Other Rentals	\$166.00	INV248997	MAY 2025 RENTALS - LEXINGTON CITY PA
		Total	\$166.00		
52919	06/05/25	BREAKTHRU BEVERAGE MN	andre of the second second		
E 609-00		Liquor Purchase	\$2,664.84	121343710	
E 609-00		Miscellaneous Purchase	\$119.68	121343711	
E 609-00		Wine Purchase	\$957.80	121343712	
E 609-00		Wine Purchase	\$181.80	121456021	
E 609-00		Wine Purchase	\$429.80	121456022	
E 609-00	-	Miscellaneous Purchase	\$25.25	121456023	
E 609-00		Liquor Purchase	\$1,108.15	121456024	
E 609-00		Liquor Purchase	\$6,526.09	121562240	
E 609-00		Miscellaneous Purchase	\$73.45	121562241	
E 609-00		Wine Purchase	\$222.90	121562242	
		Total	\$12,309.76	-	
52920	06/05/25	BUSINESS ESSENTIALS	angga piya ngapiya darinin da damaran na mana na mahamil nahiri. I safabida	And Williams and Control of the State of the State of Sta	
E 101-41	500-200	Office Supplies	\$43.78	WO-1346771	OFFICE SUPPLIES
		Total	\$43.78	•	
52921	06/05/25	CAPITOL BEVERAGE SALES	and the state of t		
E 609-00	0000-251	Liquor Purchase	\$654.50	3134787	
E 609-00	0000-260	THC For Resale	\$142.00	3134788	
E 609-00	0000-252	Beer Purchase	\$36.80	3134789	
E 609-00	0000-252	Beer Purchase	\$2,433.10	3134790	
E 609-00	0000-252	Beer Purchase	(\$41.25)	3134857	
E 609-00	0000-260	THC For Resale	\$147.00	3134858	
E 609-00	0000-251	Liquor Purchase	\$665.40	3137838	
E 609-00	0000-252	Beer Purchase	\$73.20	3137839	
E 609-00	0000-252	Beer Purchase	\$4,729.30	3137840	
	0000-254	Miscellaneous Purchase	\$128.25	3137840	
	0000-252	Beer Purchase	(\$26.35)	3138150	
	0000-260	THC For Resale	\$498.80		
		Total	\$9,440.75	_	
E0000	06/05/25	CARGILL	terror master to the second of		
52922	00,00,20	O/ 11 TO . E E			

Total S82_266.08 S82_266.08 S82_266.08 S82_266.08 S82_266.08 S82_266.08 S82_266.08 S82_266.09 S82_266	k#	Check Da	ate Ve	endor Name	Amount Invoice	e Comin	nent
E 101-42110-230				Total	\$5,593.24		
Total S82_266.08 S82_266.08 S82_266.08 S82_266.08 S82_266.08 S82_266.08 S82_266.08 S82_266.09 S82_266	52923	06/	05/25	CENTENNIAL LAKES PD	eksperijasting dek Vjarobek i nom i toda gi i nom obkraditura	ne decembra (ne este este este este este este este es	
Sep24	E 10	01-42110-2	30	Contracted Services	\$82,266.08		JUNE 2025 MONTHLY POLICE SERVICES
E 609-00000-252 E 609-00000-260 E 609-00000-252 E 609-00000-252 E 609-00000-254 Beer Purchase Total \$477.36 \$930.52 806534 806540 52925				Total	\$82,266.08		
E 609-00000-260	52924	06/	/05/25	CLEAR RIVER BEVERAGE	COMPANY		
E 609-00000-252 Beer Purchase \$575.00 \$930.52 E 609-00000-254 Miscellaneous Purchase \$477.36 \$7046816010 E 609-00000-250 Total \$477.36 \$477.36 \$7046816010 E 609-00000-250 THC For Resale \$380.00 2465603 2465603 2465604 2471395 2471236 2	E 60	09-00000-2	52	Beer Purchase	\$42.00	806534	
Sepace	E 6	09-00000-2	60	THC For Resale	\$313.52	806535	
S2925	E 6	09-00000-2	52	Beer Purchase	\$575.00	806540	
E 609-00000-254				Total	\$930.52		
Total \$477.36 \$477.36 \$477.36	52925	5 06.	/05/25	GREAT LAKES COCA-COL	Α	and the second s	
DAHLHEIMER BEVERAGE LLC	E 6	09-00000-2	54	Miscellaneous Purchase	\$477.36	47046816010	
E 609-00000-260				Total	\$477.36		
Beer Purchase	52926	6 06.	/05/25	DAHLHEIMER BEVERAGE	LLC		
E 609-00000-250 Beer Purchase \$20,132.15 2471395	E 6	09-00000-2	60	THC For Resale	\$360.00	2465603	
E 609-00000-252	E 6	09-00000-2	52	Beer Purchase	\$6,223.00	2465604	
E 609-00000-251	E 6	09-00000 - 2	:60	THC For Resale	\$644.50	2471394	
Beer Purchase	E 6	09-00000-2	:52	Beer Purchase	\$20,132.15	2471395	1
E 609-00000-251 E 609-00000-260 Liquor Purchase THC For Resale S298.00 Total \$57,43.80 \$2477293 2477293 52927	E 6	09-00000-2	:51	Liquor Purchase	\$597.00	2471395	
The For Resale	E 6	09-00000-2	.52	Beer Purchase	\$16,967.65	2477236	
Total \$50,966.10	E 6	09-00000-2	:51	Liquor Purchase	\$5,743.80	2477236	
52927 06/05/25 E 101-45200-400 DIERS IRRIGATION LLC General Maintenance Total \$257.40 \$257.40 2502921 2025 PARK IRRIGATION START-UP 52928 06/05/25 E 609-00000-252 DUAL CITIZEN BREWING CO. Beer Purchase Total \$93.03 \$93.03 4393 52929 06/05/25 E 609-00000-404 ENERGY MECHANICAL SERVICES INC Repair Machinery/Equipm Total \$165.00 \$165.00 6962 HVAC REPAIRS - MLS 52930 06/05/25 E 101-43100-210 FRATTALLONES Operating Supplies Total \$23.96 \$23.96 77003/G OPERATING SUPPLIES 52931 06/05/25 Total GLOBAL RESERVE DISTRIBUTION Total \$2,850.00 ORD-17063 52932 06/05/25 E 609-00000-250 HAMMERHEART BREWING CO. Beer Purchase \$580.00 1407	E 6	09-00000-2	:60	THC For Resale	\$298.00	2477293	
E 101-45200-400 General Maintenance Total \$257.40 2502921 2025 PARK IRRIGATION START-UP 52928 06/05/25 B 609-00000-252 DUAL CITIZEN BREWING CO. Beer Purchase Total \$93.03 \$ 4393 4393 52929 06/05/25 B 609-00000-404 ENERGY MECHANICAL SERVICES INC Repair Machinery/Equipm Total \$165.00 \$ 6962 HVAC REPAIRS - MLS 52930 06/05/25 B 101-43100-210 FRATTALLONES Operating Supplies Total \$23.96 \$ 77003/G OPERATING SUPPLIES 52931 06/05/25 B 609-00000-260 GLOBAL RESERVE DISTRIBUTION Total \$2,850.00 \$ 2,850.00 ORD-17063 52932 06/05/25 B 609-00000-252 HAMMERHEART BREWING CO. Beer Purchase \$580.00 \$ 1407				Total	\$50,966.10		
Total \$257.40 52928 06/05/25 E 609-0000-252 DUAL CITIZEN BREWING CO. Beer Purchase Total \$93.03 Potal 4393 52929 06/05/25 E 609-0000-404 ENERGY MECHANICAL SERVICES INC Repair Machinery/Equipm Total \$165.00 Potal 6962 Potal Purchase HVAC REPAIRS - MLS 52930 06/05/25 PRATTALLONES Operating Supplies Total \$23.96 Protal Purchase 77003/G PERATING SUPPLIES 52931 06/05/25 Protal Purchase GLOBAL RESERVE DISTRIBUTION Total \$2,850.00 Protal Purchase ORD-17063 52932 06/05/25 Protal Purchase HAMMERHEART BREWING CO. Beer Purchase \$580.00 Protal Purchase 1407	52 92	7 06	/05/25	DIERS IRRIGATION LLC	a diampiagan and manifesta and manifesta (see 1971) and see 1971 and see 1971 and see 1971 and see 1971 and see		
52928	E 1	01 - 45200-4	100	General Maintenance	\$257.40	2502921	2025 PARK IRRIGATION START-UP
Beer Purchase				Total	\$257.40	•	
Total \$93.03	5292	8 06	/05/25	DUAL CITIZEN BREWING	co.	unia punia la tra ha na ha amantan aem te escella mendelakena tra Mil	
52929 06/05/25 ENERGY MECHANICAL SERVICES INC E 609-00000-404 Repair Machinery/Equipm Total \$165.00 6962 HVAC REPAIRS - MLS 52930 06/05/25 E 101-43100-210 FRATTALLONES Operating Supplies	E 6	09-00000-2	252	Beer Purchase	\$93.03	4393	
E 609-00000-404 Repair Machinery/Equipm Total \$165.00 6962 HVAC REPAIRS - MLS 52930 06/05/25 FRATTALLONES 77003/G OPERATING SUPPLIES E 101-43100-210 Operating Supplies Total \$23.96 77003/G OPERATING SUPPLIES 52931 06/05/25 GLOBAL RESERVE DISTRIBUTION TOTAL ORD-17063 ORD-17063 E 609-00000-260 THC For Resale Total \$2,850.00 ORD-17063 52932 06/05/25 HAMMERHEART BREWING CO. Beer Purchase \$580.00 1407				Total	\$93.03	•	
E 609-00000-404 Repair Machinery/Equipm Total \$165.00 6962 HVAC REPAIRS - MLS 52930 06/05/25 FRATTALLONES \$23.96 77003/G OPERATING SUPPLIES E 101-43100-210 Operating Supplies Total \$23.96 77003/G OPERATING SUPPLIES 52931 06/05/25 GLOBAL RESERVE DISTRIBUTION TOTAL ORD-17063 ORD-17063 E 609-00000-260 THC For Resale Total \$2,850.00 ORD-17063 52932 06/05/25 HAMMERHEART BREWING CO. Beer Purchase \$580.00 1407	5292	9 06	/05/25	ENERGY MECHANICAL SE	ERVICES INC	angerija sagar jagarak da galak arabiyak damaka	
52930 06/05/25 EATTALLONES E 101-43100-210 Operating Supplies Total \$23.96 77003/G OPERATING SUPPLIES 52931 06/05/25 E 609-00000-260 Total GLOBAL RESERVE DISTRIBUTION THC For Resale \$2,850.00 Total 0RD-17063 52932 06/05/25 E 609-00000-252 HAMIMERHEART BREWING CO. Beer Purchase \$580.00 1407	E 6	09-00000-4	104	Repair Machinery/Equipm	\$165.00	6962	HVAC REPAIRS - MLS
E 101-43100-210 Operating Supplies \$23.96 77003/G OPERATING SUPPLIES Total \$23.96 52931 06/05/25 GLOBAL RESERVE DISTRIBUTION E 609-00000-260 THC For Resale \$2,850.00 Total \$2,850.00 52932 06/05/25 HAMMERHEART BREWING CO. E 609-00000-252 Beer Purchase \$580.00 1407				Total	\$165.00	-	
E 101-43100-210 Operating Supplies \$23.96 77003/G OPERATING SUPPLIES Total \$23.96 52931 06/05/25 GLOBAL RESERVE DISTRIBUTION E 609-00000-260 THC For Resale \$2,850.00 Total \$2,850.00 52932 06/05/25 HAMMERHEART BREWING CO. E 609-00000-252 Beer Purchase \$580.00 1407	5293	0 06	5/05/25	FRATTALLONES	PROPERTY LANGE COLUMN BY STREET STREET, STREET STREET, STREET STREET, STREET, STREET, STREET, STREET, STREET,		
Total \$23.96 52931 06/05/25 GLOBAL RESERVE DISTRIBUTION E 609-00000-260 THC For Resale \$2,850.00 ORD-17063 Total \$2,850.00 52932 06/05/25 HAMMERHEART BREWING CO. E 609-00000-252 Beer Purchase \$580.00 1407					\$23.96	77003/G	OPERATING SUPPLIES
E 609-00000-260 THC For Resale \$2,850.00 ORD-17063 Total \$2,850.00 52932 06/05/25 HAMMERHEART BREWING CO. E 609-00000-252 Beer Purchase \$580.00 1407						•	
E 609-00000-260 THC For Resale \$2,850.00 ORD-17063 Total \$2,850.00 52932 06/05/25 HAMMERHEART BREWING CO. E 609-00000-252 Beer Purchase \$580.00 1407	5293	1 06	5/05/25	GLOBAL RESERVE DISTR	RIBUTION	and glassification the state of early representation of the control of the contro	
Total \$2,850.00 52932 06/05/25 HAMMERHEART BREWING CO. E 609-00000-252 Beer Purchase \$580.00 1407						ORD-17063	
E 609-00000-252 Beer Purchase \$580.00 1407						-	
E 609-00000-252 Beer Purchase \$580.00 1407	E000	9 00	NOE IOE	LAMMEDUEADT DDCMM	G CO	en der stammer bland de error in der erholdfleiderfolklichen (och finnsk o	
						1407	
	E C	,UJUUUU~2	د ع د	Total	\$580.00		

52933	06/05/25	HAWKINS INC			
E 730-000	000-216	Chemicals	\$40.00	7066380	CYLINDER RENT
E 730-000	000-216	Chemicals	\$7,011.43	7070646	CHEMICALS
		Total	\$7,051.43		
52934	06/05/25	HOHENSTEINS INC	uus vanadala vanatiete stadi oon kii ilii ilii ilii ilii ilii ilii ilii	Man () - 10 to () - 10 to () - 10 (
E 609-000	000-260	THC For Resale	\$72.00	820117	
E 609-000	000-252	Beer Purchase	\$644.10	820118	
E 609-00	000-252	Beer Purchase	\$1,385.10	822267	
E 609-00	000-252	Beer Purchase	\$1,245.30	824426	
E 609-00	000-254	Miscellaneous Purchase	\$13.50	824427	
E 609-00	000-260	THC For Resale	\$595.50	824427	
		Total	\$3,955.50		
52935	06/05/25	HUNT ELECTRIC CORPORA	TION		
E 310-45	200-530	Improvements Other Than	\$7,150.00	385717	LIGHT POLES RELOCATION - MEMORIAL PA
G 310-11	700	Accounts Receivable	\$7,150.00	385717	LIGHT POLES RELOCATION - CLLL SHARE
		Total	\$14,300.00		
52936	06/05/25	INBOUND BREWCO	And with Bullet School School and American School and an extension and are extension and an		
E 609-00	000-252	Beer Purchase	\$212.00	IN-242502	
		Total	\$212.00		
52937	06/05/25	INSIGHT BREWING COMPA	NY		
E 609-00	000-260	THC For Resale	\$910.00	23975	
		Total	\$910.00		
52938	06/05/25	INSTRUMENTAL RESEARCH	H, INC.	a ramanama a maraway banas iko bilah PPA ika Pibil	
E 730-00	0000-306	Water Testing	\$98.00	6288	APRIL 2025 SAMPLES
		Total	\$98.00		
52939	06/05/25	JOHNSON BROTHERS LIQU	JOR		
E 609-00	0000-253	Wine Purchase	(\$89.40)	133740	
E 609-00	0000-251	Liquor Purchase	\$495.33	2787796	
E 609-00	0000-253	Wine Purchase	\$607.04	2787797	
E 609-00	0000-254	Miscellaneous Purchase	\$89.26	2787798	
E 609-00	0000-251	Liquor Purchase	\$958.60	2787799	
E 609-00	0000-251	Liquor Purchase	\$5,237.76	2792596	
E 609-00	0000-253	Wine Purchase	\$710.19	2792597	
E 609-00	0000-260	THC For Resale	\$322.75	2792598	
		Total	\$8,331.53		
52940	06/05/25	KLOCKOW BREWING COM	PANY	and the second s	
E 609-00	0000-252	Beer Purchase	\$198.00	7114	
		Total	\$198.00		
52941	06/05/25	M. AMUNDSON LLP	in annuality, upon principalis handson (AB Paul V) V *FF (A) P* *APP		
E 609-00	0000-256	Tobacco Products For Re	\$1,930.17	403012	
	0000-254	Miscellaneous Purchase	\$88.59	403012	

	9-00000-256	Tobacco Products For Re		403431	
E 60	9-00000-254	Miscellaneous Purchase	·	403431	
E 60	9-00000-210	Operating Supplies	\$16.59	403431	
		Total	\$3,002.11		
52942	06/05/25	MARTIN-MCALLISTER			
E 10	1-42260-207	Physical & Fit Training	\$650.00	16814	ASSESSMENT - FIRE DEPT
		Total	\$650.00		
52943	06/05/25	MEGA BEER	and the second s	general grade to the control of the	
E 60	9-00000-252	Beer Purchase	\$237.33	IN-24749	
E 60	9-00000-252	Beer Purchase	\$258.00	IN-24956	
		Total	\$495.33		
52944	06/05/25	METRO SALES, INC.	eminem a man after manifestate er	militari da per 19 di Santina malitari da Pari de Promiso de Pari de Pari	
E 10	1-41500-350	Print/Binding	\$78.00	INV2796336	MAY 2025 COPIER CONTRACT
		Total	\$78.00		
52945	06/05/25	MKL, LLC			
E 10	1-41500-400	General Maintenance	\$100.00	06052025	WEEK ENDING 05/17/2025
E 10	1-41500-400	General Maintenance	\$100.00	06052025	WEEK ENDING 05/24/2025
E 10	1-41500-400	General Maintenance	\$100.00	06052025	WEEK ENDING 05/31/2025
		Total	\$300.00		
52946	06/05/25	MN DEPT OF HEALTH	the manufacture and the state of the state o		
G 73	80-23000	Water Testing	\$2.00		WATER SUPPLY CONN. FEE
G 73	30-23000	Water Testing	\$1,574.00	_	WATER SUPPLY CONN. FEE - Q2 2025
		Total	\$1,576.00		
52947	06/05/25	MN FIRE SERVICE CERTIFIC	ATION BOARD	entral and the second community of the second and t	
E 10	1-42260-208	Training and Instruction	\$131.00	13404	EXAMS - FIRE DEPT
		Total	\$131.00		
529 48	06/05/25	MOOSE LAKE BREWING CO	. LLC		
E 60	9-00000-252	Beer Purchase	\$172.00	SB21-002	
		Total	\$172.00		
52949	06/05/25	MSA PROFESSIONAL SERVI			
G 10)1-22057	Menlo Capital Partners	\$3,241.95		MENLO CHIPOTLE PROJECT
E 42	24-00000-303	Engineering Fees	\$502.50	016499	2024 STREET IMPROVEMENTS
E 65	51-00000-30 3	Engineering Fees	\$2,730.00	016500	NPDES PHASE II MS4
G 10)1-22047	Norhart Development	\$962.50		NORHART DEVELOPMENT
E 10	1-41500-303	Engineering Fees	\$3,430.00	016502	GENERAL SERVICES
		Total	\$10,866.95		
52950	06/05/25	NCPERS GROUP LIFE INS.	The second secon		
G 1	01-21724	Life Insurance	\$80.00	58680006202	2 JUNE 2025 EMPLOYEE CONTRIBUTIONS
		Total	\$80.00		

E 609-00000-253	Wine Purchase	\$319.50	244482	
	Total	\$319.50		
52952 06/05/25	OLIPHANT BREWING	orazinia wa idao amiati a samati iba Silifero di Nijiatia Min	nek Velend se zelo, esco a estica est en com andemento este anciento.	
E 609-00000-260	THC For Resale	\$258.00	IN-3282	
	Total	\$258.00		
52953 06/05/25	PAUSTIS & SONS	and any participants of the second	THE COME OF THE PERSON OF THE PERSON	
E 609-00000-253	Wine Purchase	\$751.00	265160	
E 609-00000-253	Wine Purchase	(\$534.00)		
E 609-00000-253	Wine Purchase		266310	
2 000 00000 200	Total	\$476.50	2000.0	
5295 4 06/05/25	BILL PETRACEK	mandarathar - Fays - Constitution	adere State (de sej del austri spritt Sign Spain Primate Scand	
E 101-41500-205	Mileage Reimbursement	\$200.00		JULY 2025
E 101-41500-321	Telephone	\$100.00		JULY 2025
m 101 11000 02.	Total	\$300.00		
52955 06/05/25	PHILLIPS WINE AND SPIRITS II	NC:	14 vell 1	
E 609-00000-251	Liquor Purchase	\$1,139.70	6975602	
E 609-00000-253	Wine Purchase	\$669.13	6975603	
E 609-00000-251	Liquor Purchase	\$1,625.10	6979457	
E 609-00000-253	Wine Purchase	\$81.42	6979458	
E 609-00000-254	Miscellaneous Purchase		6979459	`
2 000 00000 20 1	Total	\$3,662.45	-	
5295 6 06/05/25	POPP COMMUNICATIONS	Andrew Management (P. 1991) - T. 1991		
E 101-43100-321	Telephone	\$9.32	992877476	MAY 2025 ANALOG LINES
E 101-45200-321	Telephone	\$9.32	992877476	MAY 2025 ANALOG LINES
E 651-00000-321	Telephone	\$1.66	992877476	MAY 2025 ANALOG LINES
E 730-00000-321	Telephone	\$11.98	992877476	MAY 2025 ANALOG LINES
E 770-00000-321	Telephone	\$11.98	992877476	MAY 2025 ANALOG LINES
E 101-41500-321	Telephone	\$91.42	992877476	MAY 2025 ANALOG LINES
E 609-00000-321	Telephone	\$47.36	992877476	MAY 2025 ANALOG LINES
	Total	\$183.04	-	
5295 7 06/05/25	PRESS PUBLICATIONS			
E 101-41500-351	Legal Notices Publishing	\$76.02	833213	PUBLIC HEARING PUBLICATION
E 730-00000-351	Legal Notices Publishing	\$1,292.34	833215	2024 DRINKING WATER REPORT
	Total	\$1,368.36	-	
5295 8 06/05/25	RECYCLE TECHNOLOGIES		agreement agreement afficient for makes to the Artificial States (Artificial States (Arti	
E 101-43500-230	Contracted Services	\$829.50	255644	MAY 2025 RECYCLING EVENT
	Total	\$829.50	=	
52959 06/05/25	RITEWAY BUSINESS FORMS	arangana singana perong pada perong		
E 101-41500-200	Office Supplies	\$361.43	25-31196	CHECKS PRINTING
	Total	\$361.43	-	

eck# C	heck Date Ve	ndor Name	Amount Invoice	e Com	ment
E 101-4	15200-400	General Maintenance	\$3,000.00	36	BERM LANDSCAPING
		Total	\$3,000.00		
52961	06/05/25	SHAMROCK GROUP, INC.	ya e ya gana a mana a mana a mana a sa a a a a a a a a a a a a a a a a	gga man manusur musik sa musus sasaman bis sasarbidan	arten naturalisakkin kuntuk (kantaku) kalandaran dengan kenangan kantangan kenangan kenangan kenangan dengan d
•	00000-257	Ice For Resale	\$180.90	135-00227	
	00000-257	Ice For Resale	\$77.36	495000	
	00000-257	Ice For Resale	\$517.68	91-00377	
		Total	\$775.94	-	
52962	06/05/25	SOUTHERN GLAZER'S OF N	in	Name bilar i Nichts and and monthly health in the contraction	
	00000-253	Wine Purchase	(\$80.00)	0109161	
E 609-0	00000-251	Liquor Purchase	\$5.76	2621066	
E 609-0	00000-251	Liquor Purchase	\$1,622.31	2621067	
	00000-254	Miscellaneous Purchase	\$111.90	2621068	
	00000-253	Wine Purchase	\$786.68	2621069	
	00000-251	Liquor Purchase	\$0.64	2624038	
	00000-251	Liquor Purchase	\$1,951.34	2624039	
	00000-253	Wine Purchase	\$1,120.06	2624040	
	00000-253	Wine Purchase	\$3.84	2626735	
	00000-251	Liquor Purchase	\$7,897.38	2626736	
	00000-254	Miscellaneous Purchase	\$147.56	2626737	
	00000-253	Wine Purchase	\$1,103.02		
1,000	200	Total	\$14,670.49		
52 963	06/05/25	VENN BREWING COMPANY			
	00000-260	THC For Resale	\$234.00	8995	
	00000-252	Beer Purchase	\$229.50		
_ 000	30000 1101	Total	\$463.50		
52 964	06/05/25	VINOCOPIA	ngangganat ng diping pala dheadan tina a - g din danah tina a	a bacterio de la 1945 carabaterio cameniajo de al entendo sulo interi	and the second s
	00000-251	Liquor Purchase	\$429.84	0372971-IN	
		Total	\$429.84	***	
5296 5	06/05/25	WALTERS RECYCLING & R	EFUSE	the street like in a street of analysis was insulations	
	41500-384	Refuse/Garbage Disposal	\$87.34	8777530	MAY 2025 SERVICES
	43100-384	Refuse/Garbage Disposal	\$60.04	8777530	MAY 2025 SERVICES
	45200-384	Refuse/Garbage Disposal	\$60.04		MAY 2025 SERVICES
	00000-384	Refuse/Garbage Disposal	\$11.44	8777530	MAY 2025 SERVICES
	00000-384	Refuse/Garbage Disposal	\$77.20	8777530	MAY 2025 SERVICES
	00000-384	Refuse/Garbage Disposal	\$77.20	8777530	MAY 2025 SERVICES
	-00000-384	Refuse/Garbage Disposal	\$146.92	8777530	MAY 2025 SERVICES
2 000		Total	\$520.18	_	
52966	06/05/25	WINE COMPANY		The state of the s	
	-00000-251	Liquor Purchase	\$458.10	301189	
2 009-	00000 E01	Total	\$458.10	_	
		40400	\$266.036.09		
		10100	\$266,9 36.08		

Check#	Check Date	Vendor Name	Amount	Invoice	Comment
Fund Sun	nmary				
10100 4i	VI FUND				
101 GEN	ERAL FUND		\$116,895.74		
310 CAP	ITAL PROJECT	S	\$14,300.00		
424 2024	STREET IMPR	OVEMENTS	\$502.50		
609 MUN	ICIPAL LIQUOF	RFUND	\$122,298.61		•
651 STO	RM WATER FU	ND	\$2,743.10		
730 WAT	ER FUND		\$10,106.95		
770 SEW	ER FUND		\$89.18		
			\$266,936.08		

City of Lexington Payments

Current Period: May 2025

A DESCRIPTION OF THE PROPERTY	ng menang ang menghan ang manganagan ang menghan ang menghan ang menghan ang menghan ang menghan ang menghan a San San Paris ang menghan			
Payments Batch MAY 2025 CC PMT \$1,5	562.00			
Refer 1 AMAZON	Ck# 003793E 5/15	5/202 <u>5</u>		
Cash Payment E 609-00000-210 Operating Supplies	OFFICE SUPPL	IES - MLS		\$77.94
Invoice 3791426				
Transaction Date 5/20/2025	4M FUND	10100	Total	\$77.94
Refer 2 ZOOM VIDEO COMMUNICATION	S Ck# 003794E 5/1	<u>5/2025</u>		and a laborated party
Cash Payment E 101-41500-300 Professional Srvs	APR 2025 SER\	/ICE		\$15.99
Invoice INV298357199 3/24/2025				
Transaction Date 5/20/2025	4M FUND	10100	Total	\$15.99
Refer 3 SLING	Ck# 003795E 5/1	5/202 <u>5</u>		Carlotte (Carlotte April 1997)
Cash Payment E 609-00000-327 Annual Technology	Main SCHEDULING A	APP - MLS		\$285.60
Invoice E594C47C-0003 3/26/2025				
Transaction Date 5/20/2025	4M FUND	10100	Total	\$285.60
Refer 4 INDEED	Ck# 003796E 5/1	5/202 <u>5</u>		
Cash Payment E 609-00000-340 Advertising	ONLINE JOB AI	os		\$70.05
Invoice USI25-01625390 3/31/2025				
Transaction Date 5/20/2025	4M FUND	10100	Total	\$70.05
Refer 5 MNSCU	Ck# 003797E 5/1	<u>5/2025</u>		
Cash Payment E 101-41500-208 Training and Instruc	ction MN MUNICIPAL	. CLERKS CONFE	RENCE REG.	\$440.00
Invoice 550468 3/27/2025				
Transaction Date 5/20/2025	4M FUND	10100	Total	\$440.00
Refer 6 GLOBAL INDUSTRIAL	Ck# 003798E 5/1	<u>5/2025</u>		
Cash Payment E 101-41500-401 Repair Buildings	SHELVING - C	ITY HALL		\$672.42
Invoice 123088783 4/14/2025				
Transaction Date 5/20/2025	4M FUND	10100	Total	\$672.42
Fund Summary				
·	10100 4M FUND			
101 GENERAL FUND	\$1,128.41			
609 MUNICIPAL LIQUOR FUND	\$433.59			
	\$1,562.00			
Pre-Written Checks	\$1,562.00			
Checks to be Generated by the Computer	\$0.00			
Total	\$1,562.00			

CENTENNIAL LAKES POLICE DEPT

Check Register - POLICE Check Issue Dates: 5/9/2025 - 5/22/2025

Page: 1 May 22, 2025 03:38PM

Report Criteria:

Report type: Summary

Check Number	Check Issue Date	Payee	Amount
15729	05/22/2025	Allegra Design Print Mail	402.87
15730	05/22/2025	ANOKA CO TREASURY OFFICE	75.00
15731	05/22/2025	ANOKA COUNTY SHERIFF'S OFFICE	1,750.00
15732	05/22/2025	AXON ENTERPRISE, INC	10,927.20
15733	05/22/2025	Barna, Guzy & Steffen Ltd.	1,270.50
15734	05/22/2025	CONNEXUS ENERGY	1,288.87
15735	05/22/2025	ECSI, LLC	260.00
15736	05/22/2025	GEORGE'S INC	274.00
15737	05/22/2025	Language Line Services	3.09
15738	05/22/2025	LB Carlson LLP	1,765.00
15739	05/22/2025	Metro-INET	8,174.00
15740	05/22/2025	MHSRC/RANGE	525.00
15741	05/22/2025	Office of MNIT Services	44.60
15742	05/22/2025	TASC	84.90
2025037	05/22/2025	HealthPartners, Inc.	15,820.41
2025038	05/22/2025	PURCHASE POWER INC	214.99
Grand To	tals:		42,880.43

THE CITY OF LEXINGTON ANOKA COUNTY, MINNESOTA

ORDINANCE NO. 25-03

AN ORDINANCE TO REVISE CHAPTER 5 – REGULATION OF ADULT USE CANNABIS BUSINESS OPERATIONS

The City Council of the City of Lexington hereby ordains:

Section 1. That Chapter 5 shall be amended, as follows:

SECTION 5.500 - REGULATION OF ADULT USE CANNABIS BUSINESS OPERATIONS **Sec. 5.501. Purpose.**

The purpose of this ordinance is to establish State licensing, City registration, and business operational requirements related to Adult Use Cannabis Products in the City of Lexington.

Sec. 5.502. Findings of City Council.

The City Council makes the following findings regarding the need to regulate, register, and inspect business establishments that sell certain cannabis products:

- (1) The purpose of this ordinance is to implement the provisions of Minnesota Statutes, chapter 342, which authorizes the City of Lexington to protect the public health, safety, and welfare of its residents by regulating Cannabis Retail Businesses within its legal boundaries
- (2) Due to the passage of this new law by the Minnesota Legislature, the City Council believes the following rules, regulations, and standards for registering the sale of cannabinoid products are necessary to promote and protect the public health, safety, and general welfare of the residents of Lexington.

Sec. 5.503 Definitions.

Unless otherwise noted in this section, words and phrases contained in Minn. Stat. 342.01 and the rules promulgated pursuant to any of these acts, shall have the same meanings in this ordinance.

Adult-Use Cannabis Product means a cannabis product that is approved for sale by the OCM or is substantially similar to a product approved by the OCM. Adult-Use Cannabis Product includes edible cannabis products but does not include Medical Cannabinoid Products or lower-potency hemp edibles.

Cannabis Retail Business means a business licensed by the OCM and registered with the City to sell Adult-use cannabis products directly to customers including Medical Cannabinoid Products. Cannabis Retail Business does not include any other cannabis State license types including those who may have a combination license, which includes a retail component.

Daycare means a location licensed with the Minnesota Department of Human Services to provide the care of a child in a residence outside the child's own home for gain or otherwise, on a regular basis, for any part of a 24-hour day.

Medical Cannabinoid Product is as defined under Minn. Stat. 342.01 subd. 52. Medical Cannabinoid Product does not include Adult-Use Cannabis Products or hemp-derived consumer products.

Office of Cannabis Management means the Minnesota Office of Cannabis Management, referred to as "OCM" in this ordinance.

Preliminary License Approval means an OCM pre-approval for a Cannabis Retail Business license for applicants who qualify under Minn. Stat. 342.17.

Residential Treatment Facility is as defined under Minn. Stat. 245.462 subd. 23.

Retail Registration means an approved registration issued by the City of Lexington to a state-licensed Cannabis Retail Business.

School means a public school as defined under Minn. Stat. 120A.05 or a nonpublic school that must meet the reporting requirements under Minn. Stat. 120A.24.

State License means an approved license issued by the OCM to a Cannabis Retail Business.

Sec. 5.504. Personal Adult Use of Cannabis.

Personal adult use, possession, and transportation of cannabis flower and cannabinoid products shall be allowed as authorized under M.S.A §342.09 and as regulated by City Code.

Sec. 5.505. Limit of Privately Held Cannabis Retail Businesses Licensed in the City of Lexington.

- (a) The number of licensed cannabis retailer businesses in the City that may receive a retail registration is limited to one (1) private business for every 12,500 residents.
- (b) If Anoka County has the equivalent of one (1) active Cannabis Retail Business registration for every 12,500 residents in the County, then the City shall not be required to register additional state-licensed private Cannabis Retail Businesses.

Sec 5.506. City of Lexington Operated Cannabis Retail Businesses.

The City of Lexington may operate Cannabis Retail Businesses at the discretion of the Lexington City Council. A City operated Cannabis Retail Business shall not be counted against the license limits under Section 5.505(a).

2

Sec. 5.507. State of Minnesota Issued Cannabis License Required.

All licensees under this Article must obtain a license from the OCM prior to selling any adult-use cannabis products and must comply with the provisions of this Article and all state and federal laws and regulations.

Sec. 5.508. City Cannabis Retail Business Registration Required.

Before making retail sales to customers or patients, a Cannabis Retail Business must register with the City and pay the City Registration fee. A violation of this Section shall subject the violator to a civil penalty, as set forth in the City's Fee Schedule, in an amount not to exceed \$2,000 for each violation.

Sec. 5.509. City Registration and Renewal Fees.

The City registration and renewal fees are established as part of the City's official Fee Schedule adopted annually and amended from time to time, are nonrefundable, and shall be charged as part of the registration process or renewal process as the case may be. A Cannabis Retail Business licensed to sell both adult-use cannabis and Medical Cannabinoid Products at the same location may only be charged a single City registration or renewal fee, as the case may be. The initial registration fee shall include the initial retail registration fee and the first annual renewal fee. Subsequent renewal fees shall be charged at the time of the second renewal and each subsequent annual renewal thereafter.

Sec 5.510. City Registration Application Submittal.

The City shall issue a retail registration to a state-licensed Cannabis Retail Business that adheres to the requirements of Minn. Stat. 342.22. and all requirements of this ordinance.

- (a) An applicant for a retail registration shall fill out an application form, as provided by the City of Lexington. The form shall include, but is not limited to:
 - (1) Full name of the property owner and applicant;
 - (2) Address, email address, and telephone number of the applicant;
 - (3) The address and parcel ID of the property for which the retail registration is sought;
 - (4) Certification that the applicant complies with the requirements of all local ordinances;
 - (5) Required Registration Fee; and
 - (6) A copy of a valid state license or written notice of OCM license preapproval.
- (b) Once an application is considered complete, the City of Lexington shall inform the applicant as such, process the registration fees, and forward the application to the City Council for approval or denial.
- (c) The registration fee shall be non-refundable once processed.
- (d) A state-licensed Cannabis Retail Business application shall not be approved if the Cannabis Retail Business would exceed the maximum number of registered

- Cannabis Retail Businesses permitted under Section 5.505.
- (e) A state-licensed Cannabis Retail Business application shall not be approved or renewed if the applicant is unable to meet the requirements of this ordinance.

Sec. 5.511. Issuance of City Registration.

- (a) The City will issue a City Registration to a Cannabis Retail Business that:
 - (1) has a valid license issued by the OCM;
 - (2) has paid the registration fee or renewal fee pursuant to Sec. 5.509;
 - (3) is found to be in compliance with the requirements of Minnesota Statutes Chapter 342 at any preliminary compliance check that the City performs; and
 - (4) is current on all property taxes and assessments at the location where the retail establishment is located.
- (b) Before issuing a retail registration, the City may conduct a preliminary compliance check to ensure that the Cannabis Retail Business is in compliance with the applicable operation requirements and the limits on the types of Adult-use cannabis products that may be sold.
- (c) The City issued registration may not be transferred.

Sec 5.512 Location Change Within City Limits.

A state-licensed Cannabis Retail Business shall be required to submit a new application for City registration under Section 5.510 if it seeks to move to a new location still within the legal boundaries of the City of Lexington.

Sec. 5.513 Renewal of Registration.

- (a) The City registration shall be required to be renewed when a license is renewed with the OCM.
- (b) A Cannabis Retail Business shall apply to renew registration on a form established by the City.
- (c) The City may charge a renewal fee for the registration starting at the second renewal, as established in the City's Fee Schedule.
- (d) The application for renewal of a retail registration shall include, but not be limited to, Items required under Section 5.510.

Sec. 5.514. Certain Locations or Areas ineligible for City Cannabis Registration.

- (a) No registration shall be granted to:
 - (1) Any Cannabis Retail Business that is not in full compliance with this Code, the City's zoning regulations, the building code, the fire code, and all provisions of state and federal law;
 - (2) A Cannabis Retail Business seeking to operate within 500 feet of: (i) a school; (ii) a day care; (iii) a residential treatment facility; or (iv) an attraction within a municipal park that is regularly used by minors, including a playground, athletic

field, tennis/pickleball courts, ice arena, or related, as officially mapped by the City and approved by the City Council. Distance shall be computed by direct measurement in a straight line from the nearest legal parcel line of the land used for one of the above described uses to the nearest external portion of the building in which the Cannabis Retail Business is proposed to be located.

(b) Nothing in this Section shall prohibit an active Cannabis Retail Business seeking registration from continuing operation at the same site if a school, daycare, residential treatment facility, or an attraction within a municipal park that is regularly used by minors moves within the minimum buffer zone.

Sec. 5.515. Cannabis Retail Business Hours of Operation.

Cannabis Retail Businesses are limited to the retail sale of Adult-Use Cannabis Products between the hours of 10:00 A.M. to 10:00 P.M. Monday through Saturday, and 10:00 A.M. to 6:00 P.M. Sunday.

Sec. 5.516. Cannabis Retail Business Building Conditions.

A licensed and registered Cannabis Retail Business shall maintain compliance with state and local building, fire, property maintenance, nuisance, and zoning requirements and/or regulations.

Sec. 5.517. Compliance Checks and Inspections.

- (a) The City, its police department, or its designee, shall conduct compliance checks of every Cannabis Retail Business with a retail registration issued by the City at least once each calendar year. The checks shall assess compliance with age verification requirements, the applicable operation requirements, and the applicable limits on the types of Adult-Use Cannabis Products being sold. Said compliance checks may be performed by a law enforcement officer or a City employee.
- (b) The City must conduct unannounced age verification compliance checks at least once each calendar year. Age verification compliance checks must involve persons at least 17 years of age but under the age of 21 who, with the prior written consent of a parent or guardian if the person is under the age of 18, attempt to purchase Adult-Use Cannabis Products under the direct supervision of a law enforcement officer or a City employee.

Sec. 5.518 Registration Suspension and Cancellation; Notice to Office; Penalties.

- (a) If the City determines that a Cannabis Retail Business is not operating in compliance with the requirements of this Article or M.S.A. Chapter 342, or that the operation of the business poses an immediate threat to the health or safety of the public, the City may suspend the retail registration of the Cannabis Retail Business. The City shall immediately notify the OCM of the suspension in writing and shall include a description of the grounds for the suspension.
- (b) The OCM shall review the retail registration suspension and may order reinstatement of the retail registration or take any action described in M.S.A §§ 342.19 or 342.21.

- (c) The retail registration suspension may be for up to 30 days unless the OCM suspends the license and operating privilege of the Cannabis Retail Business for a longer period or revokes the license. The business may not make sales to customers if their registration is suspended or revoked.
- (d) The City may reinstate the retail registration if the City determines that the violations have been resolved. The City must reinstate the retail registration if the OCM orders reinstatement.
- (e) No Cannabis Retail Business may make any sale to a customer or patient without a valid retail registration. The City may impose a civil penalty of up to \$2,000 for each violation of this paragraph.
- (f) Cannabis Retail Businesses are prohibited from allowing onsite consumption or onsite use of Adult-Use Cannabis Products by customers.
- (g) Cannabis Retail Businesses are required to prevent the visibility of Adult-Use Cannabis Products and devices used for smoking/using cannabis to individuals outside of the Cannabis Retail Business retail location.

Sec. 5.519 Civil Penalties. Subject to Minn. Stat. 342.22, subd. 5(e) the City may impose a civil penalty, as specified in the City's Master Fee Schedule, for registration violations, not to exceed \$2,000.

Section 2. That the Schedule of Uses shall be amended, as follows:

LAND USE DISTRICT INTENT	USES PERMITTED PRINCIPAL	ACCESSORY	CONDITIONAL
B-4	As permitted in B-1 except Day Care Facility		Minor Auto Repair
	Convenience Food Stores		Automotive Sales Lot
	Farmers Market		Gasoline Pumps
	Restaurants Fast Food & Family		Veterinary Clinic
	Restaurant. Establishments holding a liquor license pursuant to Section 5.212, except licenses pursuant to 5.212, subd. 4A.		7
	Cannabis Retail Business		

Section 3. That the contents of this ordinance shall be published in a summary fashion:

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lexington, due to the lengthy nature of this Ordinance, directs that this title and summary be prepared for publication pursuant to Minn. Stat. 412.191, Subd. 4

The Council finds that the following text clearly informs the public of the intent and effect of this Ordinance, and hereby approves the following summary text for publication:

"SUMMARY PUBLICATION OF ORDINANCE 25-03.

AN ORDINANCE REVISING CHAPTER 5 REGULATION OF ADULT USE CANNABIS BUSINESS OPERATIONS, was approved by the Lexington City Council on August 7, 2025. This Ordinance governing the standards for conduction business operations related to cannabis.

NOTICE: the full text of this Ordinance and its attachments are available for public inspection at Lexington City Hall located at 9180 Lexington Avenue, Lexington, MN 55014, during regular office hours."

WHEREAS, the Council has by at least 4/5 vote approved this public notice on the 7th day of August 2025.

	Michael Murphy, Mayor	
Attest:		
Bill Petracek, City Administrator		



Police/Sheriff Signature

Report violations on back, then sign here.

Minnesota Department of Public Safety Alcohol & Gambling Enforcement Division 445 Minnesota Street, 1600 St Paul , Minnesota 55101 651-201-7507

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

No license will be approve or released until the \$20 Retailer ID Card fee is received by Alcohol and Gambling Enforcement

Licensee: Please verify your license information contained below. Make corrections if necessary and sign. City Clerk/County Auditor should submit this signed renewal with completed license and licensee liquor liability for the new license period. City Clerk/County Auditor are also required by M.S. 340A.404 S.3 to report any license cancellation.

required by M.S. 340.					y for the	new license	period. C	ліу Сіег	K/County A	uditor ar	e aiso
License Code:	ONSS		License Perio	d Ending:	6/30/20	25		lden:	68050		
Issuing Authority:	Lexington										
Licensee Name:	Northwoods	s Pizza 2 Co							•		
Trade Name:	Carbone's										
Address:	9200 Lexin	gton Ave									•
•	Lexington,	MN 55014									1
Business Phone:	651-398-89	21									
License Fees:	Off Sale:	\$0.00	On Sale:	\$6,000.00)	Sunday:	\$200.00)			
3. Licensee confirevocation has 4. Licensee confiviolations have 5. Licensee confirevocations have 340A.802. If you 6. Licensee confirevocations	plication. rms that it ha tails on the t rms that for t s occurred, p rms that duri e occurred, p rms that duri es, attach a c rms that Wor	as never had a back of this re the past five y lease give det ng the past five lease give de ing the past lice copy of the surkers Comper	a liquor license re newal, then sign rears it has not ha tails on the back ve years it or its e stails on back of th cense year, a sur ummons, then sig	ejected by a below. ad a liquor loof this rene employees his renewal mmons has in below.	icense re wal, ther have not , then sig not been	wnship/cou woked for a sign below been cited n below. issued und	nty in the s ny liquor la for any civ der the Liq license pe	state of aw viola il or crir uor Lial	Minnesota Minnesota tion (state ninal liquor bility Law (E censee has	. If ever r or local). law viola Oram Sho	rejected, If a ations. If pp) MS
Licensee has attach issued. \$100,000 in if sales are less that	cash or sec	urities or \$1	00,000 surety bo	ond may be	sponds submit	with the lic ted in lieu o	of liquor li	od in ci iability.	ty/county (3.2 liquor	where licenses	cense is sere exempt
Licensee Signature (Signature certifies al	l above infor	mation to be o	correct and licens	e has beer	DOB approve		SSN			Date	
City Clerk/Auditor Sig (Signature certifies th	gnature nat renewal o	f a liquor, win	ne or club license	has been a	pproved	by the city/o	county as s	stated a	bove.)	Date	
County Attorney Sigr County Board issued	nature I licenses onl	y(Signature c	certifies licensee i	s eligible fo	r license			JA4.		Date	

Signature certifies licensee or associates have been checked for any state/local liquor law violations (criminal/civil) during the past five years.

Date



Report violations on back, then sign here.

Minnesota Department of Public Safety Alcohol & Gambling Enforcement Division 445 Minnesota Street, 1600 St Paul, Minnesota 55101 651-201-7507

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

No license will be approve or released until the \$20 Retailer ID Card fee is received by Alcohol and Gambling Enforcement

Licensee: Please verify your license information contained below. Make corrections if necessary and sign. City Clerk/County Auditor should

submit this signed ren required by M.S. 340A	ewal with co 4.404 S.3 to i	mpleted licens report any lice	se and licensee li ense cancellation.	quor liabilit .'	y for the nev	w license pe	eriod. City	/ Clerk	:/County A	uditor are	e also
License Code:	ONSS		License Perio	d Ending:	6/30/2025		lo	den:	80139		
Issuing Authority:	Lexington										
Licensee Name:	The Curiou	s Crow Comp	any Inc								
Trade Name:	The Curiou	s Crow									
Address:	9155 S Hig	hway Dr									
	Lexington,	MN 55014									
Business Phone:	612-217-24	64									
License Fees:	Off Sale:	\$0.00	On Sale:	\$600.00	5	Sunday:	\$200.00				
3. Licensee confi revocation has 4. Licensee confi violations have 5. Licensee confi 340A.802. If y 6. Licensee confi	re on this re rms it has no plication. rms that it ha stalls on the te rms that for te s occurred, p rms that duri e occurred, p rms that duri es, attach a c irms that Wo irms that Wo	newal confirm interest what as never had a back of this re the past five y lease give define the past lic copy of the su rkers Comper	renewal. ms the following tsoever, directly of a liquor license renewal, then sign ears it has not he tails on the back of ve years it or its e tails on back of the cense year, a sur	p: Failure 1 pr indirectly ejected by a below. ad a liquor I of this rene employees his renewal mmons has n below. e will be ker	to report and in any other any city/towr license revouwal, then sign have not bear is not been is out in effect do	y of the form of t	Ilowing mablishmen or the state of the state	ts in Mate of Notes to the transfer of Notes to the transfer tran	sult in civ linnesota. Minnesota ion (state inal liquor ility Law (l	If so, given a life so, given a. If ever record or local). If aw viola or many contract of the	e details on ejected, If a ations. If
Licensee has attach issued. \$100,000 in if sales are less that the licensee Signature (Signature certifies at City Clerk/Auditor Signature certifies the licensee Signature certifies the license Signature certifies the license Signature certifies the license Signature certifies the license Signature City Clerk/Auditor Signature certifies the license Signature City Clerk/Auditor Signature certifies the license Signature City Clerk/Auditor City Clerk/Audito	cash or sec r \$25,000 at	curities or \$10 on sale, or \$	00,000 surety bo 50,000 at off sal	end may be	O2-12 DOB n approved b	3 –1980 by city/coun	SSN hty.)	oility.(3.2 liquor	where licenses S Date	ense is are exempt
County Attorney Sign County Board issued	nature Hicenses on	ly(Signature c	ertifies licensee i	s eligible fc	or license).					Date	<u></u>

P150

Police/Sheriff Signature

Date
Signature certifies licensee or associates have been checked for any state/local liquor law violations (criminal/civil) during the past five years.



License Code:

Issuing Authority:

Licensee Name:

Business Phone:

License Fees:

Trade Name:

Address:

3.20NSS

Lexington

Skinny Cat Eats LLC

4115 Woodland Rd Lexington, MN 55014

763-208-1977

Off Sale:

further information needed to complete this renewal.

back of this application.

Poncho's Taqueria & Cafe

\$0.00

please give details on the back of this renewal, then sign below.

Minnesota Department of Public Safety Alcohol & Gambling Enforcement Division 445 Minnesota Street, 1600 St Paul , Minnesota 55101 651-201-7507

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

No license will be approve or released until the \$20 Retailer ID Card fee is received by Alcohol and Gambling Enforcement

Iden: 76066

Licensee: Please verify your license information contained below. Make corrections if necessary and sign. City Clerk/County Auditor should submit this signed renewal with completed license and licensee liquor liability for the new license period. City Clerk/County Auditor are also required by M.S. 340A.404 S.3 to report any license cancellation.

License Period Ending: 6/30/2025

\$0.00

Applicant's signature on this renewal confirms the following: Failure to report any of the following may result in civil penalties.

By signing this renewal application, applicant certifies that there has been no change in ownership on the above named licensee. For changes in ownership, the licensee named above, or for new licensees, full applications should be used. See back of this application for

1. Licensee confirms it has no interest whatsoever, directly or indirectly in any other liquor establishments in Minnesota. If so, give details on

2. Licensee confirms that it has never had a liquor license rejected by any city/township/county in the state of Minnesota. If ever rejected,

4. Licensee confirms that during the past five years it or its employees have not been cited for any civil or criminal liquor law violations. If

3. Licensee confirms that for the past five years it has not had a liquor license revoked for any liquor law violation (state or local). If a

Sunday:

On Sale:

revocation has occurred, please give details on the back of this renewal, then sign below.

violations have occurred, please give details on back of this renewal, then sign below.

 Licensee confirms that during the past license year, 340A.802. If yes, attach a copy of the summons, the Licensee confirms that Workers Compensation insurable liability insurance certificate that corresponds with the 	en sign below.	
Licensee has attached a liquor liability insurance certif issued. \$100,000 in cash or securities or \$100,000 sure if sales are less than \$25,000 at on sale, or \$50,000 at o	ety bond may be submitted in lieu of liquor liability.(3.2 liquor licenses are exempt
Miliare	4-19-1960	5-16-2025
Licensee Signature (Signature certifies all above information to be correct and l	DOB SSN license has been approved by city/county.)	Date
City Clerk/Auditor Signature (Signature certifies that renewal of a liquor, wine or club lice	ense has been approved by the city/county as stated al	Date pove.)
County Attorney Signature County Board issued licenses only(Signature certifies licen	isee is eligible for license).	Date
Police/Sheriff Signature Signature certifies licensee or associates have been check Report violations on back, then sign here.	xed for any state/local liquor law violations (criminal/civil	Date) during the past five years.



Minnesota Department of Public Safety Alcohol & Gambling Enforcement Division 445 Minnesota Street, 1600 St Paul , Minnesota 55101 651-201-7507

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

No license will be approve or released until the \$20 Retailer ID Card fee is received by Alcohol and Gambling Enforcement

Licensee: Please veri submit this signed ren required by M.S. 340A	fy your licens ewal with co	se information o	contained below and licensee li	v. Make co quor liabili	rrections i	f necessary	and sign	n. City C	lerk/Cοι	ınty Audit	or shoule	d
License Code:	MWNONSE	3	License Perio	d Ending:	6/30/202	5		lden:	76065			
Issuing Authority:	Lexington										•	
Licensee Name:	Skinny Cat	Eats LLC										
Trade Name:	Poncho's T	aqueria & Cafe	!									
Address:	4115 Wood	lland Rd										
	Lexington,	MN 55014										
Business Phone:	763-208-19	177										
License Fees:	Off Sale:	\$0.00	On Sale:	\$0.00		Sunday:	\$0.00			í		
3. Licensee confi revocation has 4. Licensee confi violations have 5. Licensee confi 340A.802. If yo 6. Licensee confi	re on this re- re on this re- re on this re- re on this re- res it has no plication. rms that it ha re- rms that for the rms that duri-	newal confirm interest whats as never had a back of this ren the past five ye lease give deta ing the past five lease give deta ing the past lice copy of the sun rkers Compens	sthe following soever, directly of the following soever, or for its of the following soever, directly of the following soever, or for new soever, directly of the following soev	r licensee Failure or indirectly ejected by a below. ad a liquor of this rene employees nis renewa nmons has n below. will be ke	to report: r in any other any city/too license rev wal, then have not be the not been ot in effect	any of the fame liquor es which cour voked for ar sign below. The liquor es the liquor	collowing stablishments in the any liquor any circle are the License p	may rements in I state of law violation cririquor Liabertood. Lice	esult in Minneso Minneso ation (stational liquidity Lavensee h	civil penata. If so, quata. If ever ate or local uor law vi	applicate alties, give deta er rejecte al). If a folations. Shop) MS	ails on ed, If
Licensee has attach issued. \$100,000 in if sales are less that	cash or sec	curities or \$100	0,000 surety bo	ond may b	e submitt	ed in lieu o	nse peri f liquor l	od in ci liability.	ty/coun (3.2 liqu	ior licens	ses are e	exempt
Licensee Signature	rus				<u>ч -(ч</u> ров	-1960	SSN			 Date	-16.	<u> </u>
(Signature certifies al	nature				approved		inty.)	stated a	bove.)	Date		
County Attorney Sign County Board issued	nature I licenses onl	ly(Signature ce	rtifies licensee i	s eligible fo	or license).					Date		

Police/Sheriff Signature
Signature certifies licensee or associates have been checked for any state/local liquor law violations (criminal/civil) during the past five years. Report violations on back, then sign here.

Date



License Code:

Police/Sheriff Signature

Report violations on back, then sign here.

ONSS

Minnesota Department of Public Safety Alcohol & Gambling Enforcement Division 445 Minnesota Street, 1600 St Paul, Minnesota 55101 651-201-7507

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

No license will be approve or released until the \$20 Retailer ID Card fee is received by Alcohol and Gambling Enforcement

Iden: 59582

Date

Licensee: Please verify your license information contained below. Make corrections if necessary and sign. City Clerk/County Auditor should submit this signed renewal with completed license and licensee liquor liability for the new license period. City Clerk/County Auditor are also required by M.S. 340A.404 S.3 to report any license cancellation.

License Period Ending: 6/30/2025

Issuing Authority:	Lexington						
Licensee Name:	Mr. Arthurs	Inc.					
Trade Name:	Cowboys S	aloon					
Address:	9005 S Hwy	y Drive					
	Lexingţon, i	MN 55014					
Business Phone:	763-784-65	60					
License Fees:	Off Sale:	\$0.00	On Sale:	\$9,000.00	Sunday:	\$200.00	
	ip, the licen	see named abov	e, or for new				e named licensee. For ack of this application for
Applicant's signature	e on this re	newal confirms t	<u>ne following</u>	: Failure to repor	t any of the f	ollowing may result in	n civil penalties.
back of this app 2. Licensee confir please give det 3. Licensee confir revocation has 4. Licensee confir violations have 5. Licensee confir 340A.802. If ye 6. Licensee confir	olication. The that it has that for the cocurred, plans that during that during that during, attach a come that Worms tha	as never had a liqued as never had a liqued ack of this renewant five years lease give details and the past five years lease give details and the past licens copy of the summer the Compensation	uor license re al, then sign t it has not ha on the back c ears it or its e on back of th e year, a sum ons, then sigr on insurance	pjected by any city/tobelow. Id a liquor license roof this renewal, the employees have no lis renewal, then sintons has not been below.	evoked for an n sign below. t been cited fo gn below. n issued unde	ty in the state of Minne by liquor law violation (so or any civil or criminal lice or the Liquor Liability La icense period.Licensee	tate or local). If a quor law violations. If aw (Dram Shop) MS
Licensee has attache issued. \$100,000 in if sales are less than licensee Signature (Signature certifies all	cash or se \$25,600	prities of \$100,00 on sale, or 50,0	00 surety bo 00 at off sale	end may be submi e). \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	tted in lieu o	, SSN	nty where license is quor licenses are exempt Date
City Clerk/Auditor Sig (Signature certifies the	nature at renewal o	f a liquor, wine or	club license l	has been approved	by the city/co	ounty as stated above.)	Date
County Attorney Sign County Board issued	ature licenses onl	y(Signature certifi	es licensee is	s eligible for license			Date

Signature certifies licensee or associates have been checked for any state/local liquor law violations (criminal/civil) during the past five years.



Minnesota Department of Public Safety Alcohol & Gambling Enforcement Division 445 Minnesota Street, 1600 St Paul , Minnesota 55101 651-201-7507

RENEWAL OF LIQUOR, WINE, CLUB OR 3.2% LICENSES

Who licenses will be approve or released until the \$20 Retailer ID Card fee is received by Alcohol and Gambling Enforcement

		eleased until the \$20 I	7 -		•			41 14 14	• • • • • • • • • • • • • • • • • • • •	
submit this signed ren	newal with completed	nation contained belov license and licensee I ny license cancellation	iquor liability	rections if r	necessary w license	and sign period. C	. City C City Cler	lerk/Coun k/County	ty Auditor sho Auditor are al	ould Iso
License Code:	ONSS	License Perio	d Ending:	6/30/2025			lden:	71705		
Issuing Authority:	Lexington									
Licensee Name:	Barble Hospitality In	nc.								
Trade Name:	Boulevard Bar and	Grille		•						
Address:	3800 Restwood Rd					7				
	Lexington, MN 550	14								
Business Phone:	763-204-8091 \									
License Fees:	Off Sale: \$0.00	On Sale:	\$6,000.00	:	Sunday:	\$200.00)			
changes in ownersh further information Applicant's signatu 1. Licensee conf back of this as 2. Licensee conf please give do 3. Licensee conf revocation has 4. Licensee conf violations hav 5. Licensee conf 340A.802. If y 6. Licensee conf	nip, the licensee nar needed to complete re on this renewal c irms it has no interest oplication. irms that it has never etails on the back of the irms that for the paging irms that during the page of the cocurred, please ging irms that during the page and irms that during the page ging irms that during the page and	plicant certifies that to med above, or for new this renewal. confirms the following the whatsoever, directly that a liquor license refise the series it has not have details on the back wast five years it or its even details on back of the summons, then significantly income the summons, then significantly income the series of the	y licensees g: Failure to or indirectly ejected by a below. ad a liquor li of this renew employees behis renewal, mmons has in below. e will be kep	o report ar in any other in any other ny city/town cense revo val, then signate then sign to then sign to the sign to the then is	er liquor es nship/cour sked for ar gn below. sen cited fo below. sued und	following stablishmenty in the sony liquor! for any civer the Liquicense per second control of the second cont	Lmay re ents in I state of aw viola vil or crir uor Lial eriod.Lic	esult in ci Minnesota Minnesota tion (state minal lique bility Law	of this application of this application. a. If so, give dotata. If ever reject or local). If a cor law violation (Dram Shop)	etails on acted, and as If
issued. \$100,000 in if sales are less that	cash or securities n \$25,000 at on sale	insurance certificate or \$100,000 surety be or \$50,000 at off sa - o be correct and licens	ond may be	Submitted O9-25- DOB	d in lieu o	of liquor l	od in ci iability.	ty/county (3.2 liquo	where licen or licenses are better the best properties of the best p	re exempt
City Clark/Auditor Si	anature	r, wine or club license					stated a	bove.)	Date	
County Attorney Sig	nature	turo cortifies licensee		- Canno)	·				Date	

Police/Sheriff Signature
Signature certifies licensee or associates have been checked for any state/local liquor law violations (criminal/civil) during the past five years. Report violations on back, then sign here.

BUSINESS LICENSE - COUNCIL APPROVAL -June 5, 2025

	BUSINESS LICENSE APPLICATIONS	PLICATIONS		
NAME OF BUSINESS	BUSINESS ADDRESS	CITY	ST. ZIP	DESCRIPTION OF BUSINESS
Affordable Plumbing Solutions LLC	9050 North Highway Drive	Lexington	MN 55014	Plumbing Contractor



Lexington, MN 55014 Phone: (763) 784-2792 Fax: (763) 785-8951 www.ci.lexington.mn.us

BUSINESS LICENSE APPLICATION

9180 Lexington Avenue · Lexington, MN · 55014 Phone (763) 784-2792 Fax (763) 785-8951

License Application for (plea	se check all that apply):
Amusement Devices	\$15.00
Commercial Business	\$ \$100.00
Fireworks-Commerci	al \$350.00
Fireworks-Retail	\$100.00
New/Used Car Sales	\$500.00
Tobacco Sales	\$100.00
Vending Machines	\$150.00 (Each)
Temporary Business	\$75.00/mo. (Five Month Max.)
∠ Background Check	\$100.00 (New Licensees Only)
IN JUNE (FOR APPROVAL AT THE 2N RECEIVED ON OR AFTER JULY 1 WILL IN	ESS RENEWAL RENEWAL RENEWAL RENEWAL MUST BE RECEIVED ON OR BEFORE 12:00 NOON ON THE 2nd THURSDAY DIJUNE COUNCIL MEETING). AN INCOMPLETE APPLICATION OR ANY PART THEREOF ICURR A \$50.00 LATE FEE FOR EXPEDITED PROCESSING. Applications received on the ill incur a \$100.00 fee for expedited processing. *See cover letter.
TOTAL FEE ENCLOSED \$	Non-Profit Organization (exempt from fee)
BUSINESS NAME:	Affordable Plumbing Solutions LLC
BUSINESS ADDRESS:	9050 N highway drive
BUSINESS PHONE:	763-280-2627
TYPE OF BUSINESS:	Plumbing Contractor
APPLICANT NAME:	Craig Wisner
APPLICANT ADDRESS:	3207 90th ave, Princeton, MN 55371
APPLICANT PHONE:	651-955-3341
APPLICANT EMAIL:	craig@affordableplumbingmn.com
EMAIL/WEBSITE:	www.affordableplumbingmn.com
LAWS OF THE CITY OF LEX SUCH RULES AND REGULA MAY FROM TIME TO TIME	
Applicant's Signature	Date 05/12/25
NOTE: License Expires Ju	ne 30th of Each Year
**************************************	**************************************

MINNESOTA BUSINESS TAX IDENTIFICATION NUMBER AND SOCIAL SECURITY NUMBER

Pursuant to Laws of Minnesota, 1984, Chapter 502, Article 8, Section 2 (270.72) (Tax Clearance; Issuance of Licenses), the licensing authority is required to provide to the Minnesota Commissioner of Revenue your Minnesota business tax identification number and the Social Security number of each license applicant.

Under the Minnesota Government Data Practices Act and the Federal Privacy Act of 1974, we are required to advise you of the following regarding the use of this information:

- 1. This information may be used to deny the issuance of renewal of your license in the event you owe Minnesota sales, employers withholding or motor vehicle excise taxes:
- 2. Upon receiving this information, the licensing authority will supply it only to the Minnesota Department of Revenue. However, under the Federal exchange of Information Agreement the Department of Revenue may supply this information to the Internal Revenue Service.
- 3. FAILURE TO SUPPLY THIS INFORMATION MAY JEOPARDIZE OR DELAY THE PROCESSING OF YOUR LICENSE ISSUANCE OR RENEWAL APPLICATION.

Please supply the following information and return along with your application to the licensing authority.

Wisner	Craig		В
Applicant's Last Name	First Name		Middle Initial
3207 90th ave, Prir	nceton, M	N 55371	
Applicant's Address		***************************************	
477-96-1889		Owner	
Applicant's Social Security N	lumber	Position (O	fficer, Partner, etc.)
Affordable Plumbin	g Solution	ns LLC	
Business Name			
9050 N Highway dry Business Address	ne Lexington	MN	55014
Business Address	City	State	Zip Code
9731090		MN Tax ID	Number NOT Required
*Minnesota Tax Identification	Number		
_ GMM		05/12/2	25
Signature		Date	

*If a Minnesota Tax ID Number is not required for the business being operated, indicate that by placing an X in the box.

BUSINESS LICENSE - COUNCIL APPROVAL -June 5, 2025

			_	
NAME OF BUSINESS	BUSINESS ADDRESS	CITY	ST. ZIP	DESCRIPTION OF BUSINESS
Tires Plus	9280 North Highway Drive	Lexington	MN 55014	Retail Tire and Automotive Repair
Ace Solid Waste	6601 McKinley Street NW	Ramsey	MN 55303	Waste Hauler
				,