

Council Meeting
Tuesday, January 15, 2013
City Council Chambers
7:30 p.m.
AGENDA



Call to Order
Pledge of Allegiance

1. Approval of Minutes
 - Council Minutes–January 2, 2013
2. Consent Agenda
 - Minutes
 - Tree Committee – January 2, 2013
 - Planning Commission – January 8, 2013
 - Library Board – January 8, 2013
 - Park & Recreation Commission – January 9, 2013
3. Department Heads
4. License Application
 - Exempt Permit
 - Des Moines Valley Chapter of MN. Deer Hunters Association
 - Windom Area Chamber of Commerce
 - Solicitation Permit
 - Insulation USA, LLC - Rhett Moon
5. Proclamation Years of Service – Loie Grandprey
6. Economic Development Authority Annual Report
7. Donation of Batting Cage
8. Confirmation of DNR & Cottonwood County Soil & Water Tree Grant
9. 2012 Pay Equity Implementation Report
10. Resolution Approving Amendments to the Fees and Charges Schedule
11. Discussion on Funding Long-Range CIP Projects
12. New Business
13. Old Business
 - Refuse Collection Quotes
14. Regular Bills
15. Council Concerns
16. Adjourn



**Regular Council Meeting
Windom City Hall, Council Chamber
January 2, 2013
7:30 p.m.**

1. Call to Order:

The meeting was called to order by Mayor Pro Tem Powers at 7:30 p.m.

2. Roll Call: Mayor: Corey Maricle

Council Members: Brian Cooley, Kelsey Fossing, Dominic Jones,
Bradley Powers and JoAnn Ray

Council Members Absent: None

City Staff Present: Steve Nasby, City Administrator; Bruce Caldwell,
Street Superintendent; Aaron Backman, EDA
Director; Al Baloun, Recreation Director and Terry
Glidden, Telecom

3. Pledge of Allegiance

4. Oath of Office:

Nasby administered the oath of office to Mayor-elect Maricle.

Maricle administered the oath of office to Ray and Cooley.

5. Appointment of City Administrator

**Motion by Ray second by Fossing to appoint Steve Nasby as the City Administrator.
Motion carried 5 – 0.**

6. Appointment of Street Superintendent:

**Motion by Powers second by Ray to appoint Bruce Caldwell as the Streets & Parks
Superintendent. Motion carried 5 – 0.**

7. Appointment of City Attorney and Assistant City Attorney:

**Motion by Ray second by Jones to appoint Ron Schramel as City Attorney and Kristi
Meyeraan as Assistant City Attorney. Motion carried 5 – 0.**

Preliminary

8. Designation of Financial Institutions:

Motion by Fossing second by Ray to designate Bank of the West, Bank Midwest, United Prairie Bank, Fulda Credit Union and the 4M Fund as the City's financial institutions. Motion carried 5 – 0.

9. Designation of Official Newspaper:

Motion by Powers second by Jones to designate the Cottonwood County Citizen as the City's official newspaper. Motion carried 5 – 0.

10. 2013 Mayor Appointments and Reappointments:

Maricle proposed the following City Council assignments:

Corey Maricle: Airport Commission, Civil Service, Comprehensive Plan Committee, EDA, Hospital Board and Personnel

Brian Cooley: Annexation, Community Center, Library, Park & Recreation and Telecom

JoAnn Ray: Building, Community Center, Tree, Solid Waste and Street

Kelsey Fossing: Annexation, Personnel, Liquor, EDA, Building and Park & Recreation

Dominic Jones: Comprehensive Plan, EDA, Solid Waste, Telecom, Personnel and Utility Commission

Brad Powers: Planning, Comprehensive Plan, Liquor, HRA and Street

Motion by Fossing second by Cooley to approve the 2013 City Council assignments as presented. Motion carried 5 – 0.

Maricle presented the following appointments and reappointments to Boards and Commissions. Maricle noted that two additional appointments would be upcoming for the Planning Commission as there are specific Ward/Precinct slots that need to be filled.

Civil Service: Kathy Kretsch

Library Board: Beth Fleming and Jan Johnson

Community Center Commission: Linda Stuckenbroker

Park and Recreation: Jason Kloss and Jeff LaCanne

Planning Commission: Greg Pfeiffer

Telecom Commission: Forrest Fosheim

Utility Commission: Tom Riordan

Motion by Jones second by Ray to approve the appointments and re-appointments to Boards and Commissions as presented. Motion carried 5 – 0.

Preliminary

Jones asked about the appointment of a City Engineer. Maricle said additional discussion on how to proceed would be upcoming so there is no action at this time.

11. Approval of Minutes:

Motion by Jones second by Fossing to approve the City Council minutes from December 18, 2012. Motion carried 5 – 0.

12. Consent Agenda:

Maricle noted the minutes from the following Boards and Commissions:

- Utility Commission – December 19, 2012
- Street Committee – December 21, 2012

Motion by Powers second by Cooley, to approve the Consent Calendar as presented. Motion carried 5 – 0.

13. Department Heads:

None.

14. License Application:

Maricle noted the application for a solicitation permit for an exempt gaming permit for the Des Moines Valley Ducks Unlimited Chapter for a raffle on April 6, 2013.

Motion by Ray seconded by Powers to approve the exempt gaming permit for the Des Moines Valley Ducks Unlimited Chapter for a raffle on April 6, 2013. Motion carried 5 – 0.

15. Proclamations for Years of Service:

Maricle said there were two recognition certificates for years of service to the community.

Council member Ray introduced the Resolution No. 2013-01, entitled “A RESOLUTION EXPRESSING SINCERE APPRECIATION TO KIRBY KRUSE FOR SIXTEEN YEARS OF FAITHFUL SERVICE TO THE CITY OF WINDOM” and moved its adoption. The resolution was seconded by Powers and on roll call vote: Aye: Powers, Ray, Fossing, Jones and Cooley. Nay: None. Absent: None. Resolution passed 5 – 0.

Maricle and the Council members thanked Kruse for his leadership and dedication to the City. Maricle presented Kruse with a certificate of recognition.

Ray thanked Kruse for his dedication and noted the “awesome” job he did for the City.

Council member Fossing introduced the Resolution No. 2013-02, entitled “A RESOLUTION EXPRESSING SINCERE APPRECIATION TO GENE LENNING FOR HONORABLE AND DEVOTED PUBLIC SERVICE TO THE CITY OF WINDOM, MINNESOTA” and moved its adoption. The resolution was seconded by Ray and on roll call vote: Aye: Jones, Cooley, Powers, Ray and Fossing. Nay: None. Absent: None. Resolution passed 5 – 0.

Maricle and the Council members thanked Lenning for his many years of service to the City. Maricle presented Lenning with a certificate of recognition.

16. New Business:

None.

17. Old Business:

None.

18. Regular Bills:

Motion by Powers seconded by Ray, to approve the regular bills. Motion carried 5 – 0.

19. Council Concerns:

Jones noted that there are several pending capital items that were discussed and a follow-up discussion on funding sources is needed soon as the legislature convenes shortly. He asked that an item be placed on the next City Council agenda.

Cooley said that he is looking forward to serving on the City Council.

20. Adjourn:

Maricle adjourned the meeting by unanimous consent. Meeting adjourned at 7:47 p.m.

Corey Maricle, Mayor

Attest: _____
Steve Nasby, City Administrator

**CITY OF WINDOM TREE COMMISSION MEETING
MINUTES January 2, 2013**

1. Call to Order: The meeting was called to order at 5:20 p.m. in the council chamber at city hall by Craig Zimmerman, vice-chairperson.

2. Roll Call:
Commission Present: Vicky Tucci, Deborah Polzin
Craig Zimmerman
Commission Absent: Joanne Kaiser, Eldon Moon
City Staff Present: Bruce Caldwell, City of Windom Tree Inspector
Council Liaisons: Kelsey Fossing (Absent)
Public Present: David Bucklin

3. Approve Minutes of August 1, 2012:
**Motion by Deborah Polzin, seconded by Vicky Tucci
Motion Carried.**

4. Treasurer Report: \$2,000.00 balance.

5. Old Business:
 - a. City of Windom approved the purchase of a stump chipper for the Street Dept.
 - b. David Bucklin ordered 3 Matador Maple trees and 30 tree tubes. The tree tubes are long enough to be cut in half and double the number of saplings that can be protected. The street department will install the tree tubes on all 2nd year saplings.

6. New Business:
 - a. As of 12/27/2012, 17 trees have been requested for the 2013 tree planting season.
 - b. DNR grant amounting to \$5,000 will be used on the Des Moines River Dam Restoration, Vegetation project during 2013. Island Park and Schmaltz Park will benefit with 40 trees to be planted along high erosion areas.
 - c. Election of officers was held. Eldon Moon - chairperson, Craig Zimmerman - vice-chair and Deborah Polzin - secretary.

7. Open Mic: It was decided that the Tree Commission will replace the tree damaged by a car at the American Lutheran Church. Shorter tree varieties might be made available to fit a particular location should a need become apparent. Bruce Caldwell will look into adding Emerald Ash Borer damage to the City Ordinance Code as well as removal of dangerous trees from private property. Sample language for addressing these situations might be found at the League of Minnesota Cities website. Also discussed was use of city utility bills to advertise the availability of trees for sale from the Tree Commission. The Conservation Corp of Minnesota was contacted to plant trees in the spring of 2013.

8. Meeting adjourned at 5:50 pm.

Next Tree Commission Meeting April 3, 2013 at 5:15 p.m. at Council Chambers.

ATTEST:

Tree Commission President _____

Tree Commission Secretary _____

**CITY OF WINDOM
PLANNING COMMISSION
MINUTES
JANUARY 8, 2013**

1. Call to Order: The meeting was called to order by Chairman Hunter at 7:00 p.m.
2. Roll Call & Guest Introductions:
Planning Commission: Lindsey Cartwright, Ben Derickson, Gary Hunter, Kevin Rose, and Marilyn Wahl. (Currently there are two vacancies on the Commission.)
Absent: Greg Pfeffer and Council Liaison Brad Powers.

Also Present: Planning/Zoning Staff-James Kartes (Zoning Administrator), Mary Hensen (Adm. Asst.).
3. Approval of Minutes:
Motion by Commissioner Cartwright, seconded by Commissioner Wahl, and carried to approve the Planning Commission Minutes for the meeting held on May 8, 2012. Motion carried 5-0.
4. Election of Officers:
 - A. Chairperson: **Motion by Commissioner Cartwright, seconded by Commissioner Rose, nominating Gary Hunter as Chairman for the 2013 calendar year and until his successor is elected and duly qualified. Motion carried 4-0 with one abstention: Commissioner Hunter.**
 - B. Vice Chairperson: **Motion by Commissioner Wahl, seconded by Commissioner Derickson, nominating Lindsey Cartwright as Vice Chairman for the 2013 calendar year and until his successor is elected and duly qualified. Motion carried 4-0 with one abstention: Commissioner Cartwright.**
5. Distribution of New Planning & Zoning Code Sections: During 2012, the City Code was codified and this version was adopted by the City Council on October 16, 2012. Copies of the codified zoning, floodplain management, and subdivision chapters were distributed to the Planning Commissioners for their use.
6. Letter of Appreciation: Loie Grandprey served on the Windom Planning Commission for 32 years. A proposed letter of appreciation was read and approved by consensus. The Planning Commissioners requested that a copy of this letter be included with the minutes of this meeting. The Planning Commissioners further requested that the Windom City Council recognize Mr. Grandprey for his many years of dedicated service on the Windom Planning Commission.
7. Other Business/Reports: Zoning Administrator Kartes advised that he may be attending a building official seminar the second week in February. If the need arises, a special meeting can be scheduled later in the month. However, at this time, it does not appear that there are any pending items that would require a meeting in February.
8. Adjourn: By consensus, the meeting was adjourned at 7:36 p.m.

Gary Hunter, Chairperson

Attest: _____
James Kartes, Zoning Administrator



January 8, 2013

Loie Grandprey
843 Highland Road
Windom, MN 56101

Dear Loie:

This letter is sent in recognition and appreciation for your 32 years of service as a Commissioner on the Windom Planning Commission beginning in January, 1981 and concluding with your retirement from the Commission in December, 2012.

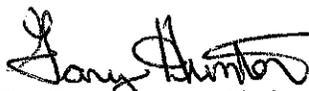
Fulfilling the duties of a Commissioner requires a significant commitment in both time and dedication. Some of the most important issues to come before any city board or commission are presented for review by the Planning Commission. Many complex questions have come before the Commission through the years. Your leadership and insight have been vital in helping the Planning Commission carry out its responsibilities. You have served the citizens of Windom admirably.

On behalf of the City of Windom, the Planning Commission, and the citizens of Windom, we wish to express appreciation for your dedication and 32 years of service as a Commissioner on the Windom Planning Commission.

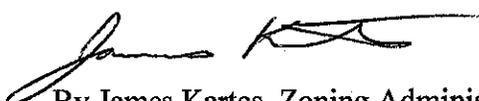
Best wishes for your future endeavors.

Sincerely,

WINDOM PLANNING COMMISSION


By Gary Hunter, Chairman

CITY OF WINDOM


By James Kartes, Zoning Administrator

JK:mah



ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM ♦ BUILDING AND ZONING OFFICE

444 Ninth Street • PO Box 38 • Windom, MN 56101

Phone: 507-831-6125

Fax: 507-831-6142

Windom Library Board Meeting
Windom Library
January 8, 2013
5:05 p.m.

1. Call to order: The meeting was called to order by Joan Hunter at 5:05 p.m.
2. Roll Call: Members Present: Anita Winkel, Kathy Hiley, Charles Reid, Beth Fleming, John Duscher, and Mary Erickson

Members Absent: None

Library Staff Present: Joan Hunter and Dawn Aamot

City Council Member Present: None

3. Election of Officers:

Charles Reid nominated John Duscher for chairperson. Anita Winkel moved that nominations cease. Beth Fleming moved that John Duscher be elected by unanimous ballot. Motion passed.

Anita Winkel nominated Beth Fleming for vice-chairperson. Charles Reid moved that nominations cease and Beth Fleming be elected by unanimous ballot. Motion passed.

Beth Fleming nominated Kathy Hiley for secretary. Charles Reid moved that nominations cease and Kathy Hiley be elected by unanimous ballot. Motion passed.

4. Agenda and Minutes:

Motion by Mary Erickson and seconded by Anita Winkel to approve the Agenda and the Minutes.

5. Financial Report:

Due to lack of reports from the city, Charles Reid moved that we table approving the Financial Report until February. Anita Winkel seconded the motion. Motion passed.

6. Librarians Report:

Joan reported that the adult winter reading program, "Hot Reads for Cold Nights", started on Monday. Participants are asked to sign-up, fill out a book log with the titles they have read. They are to turn in their logs by the end of March. Twelve books must be read to receive a candy bar but the log has room for 36 books! Titles may be in any form including audio books and e-books.

Dawn continues to host Bridges pre-school. They have started cleaning house and discarding magazines.

Motion by Beth Fleming and seconded by Charles Reid to accept the Librarian's Report.

7. Old Business:

The City Council approved Beth Fleming and Jan Johnson for another term on the Library Board before asking them if they were willing to serve. Jan Johnson will not be returning and Beth Fleming will agree to another term when she receives the call. Joan asked the board for suggestions to fill Jan's vacancy. The board discussed their desire that this new member be a man and that he be younger to keep the board diverse.

Joan and Dawn reported that they are seeing materials from the Marshall library starting to come in.

8. New Business:

None

9. New Book Suggestions:

The board presented their suggestions.

10. Adjourn:

Motion by Charles Reid, seconded by Beth Fleming to adjourn.

Meeting adjourned at 5:24 p.m.

Respectfully submitted,

Kathy Hiley, recording secretary

**MEMO FROM THE PARK AND RECREATION COMMISSION
JANUARY 9, 2013**

1. Due to the lack of a quorum we only held some discussion on a couple Park Department Rates Topics.
2. Commission Present: Kay Clark & Jeff LaCanne
Commission Absent: Terry Fredin, Angie Blanshan & Jason Kloss
City Staff Present: Recreation Director Al Baloun & Park Superintendent Bruce Caldwell
Council Liaisons: Kelsey Fossing attending & Brian Cooley absent
Public: None

3. Park Superintendent Bruce Caldwell

- a. Discussion on eliminating second day rental rates for picnic tables, currently we charge an additional \$5.00 per/table fee for addition day or days for rentals. Caldwell stated that it is extremely rare that anyone rents tables more than one day. Also the multiple day rentals create additional work for city staff and the web administrator who handles the cities internet site.

Caldwell's suggestion was to eliminate the lower multiple daily table rental then lower the current daily picnic table rate from \$15.00 per/table to \$10.00. A private group offers table rental for \$10.00 per/table so we would be more competitive by lowering our rate. The only difference is the private group delivers tables and the city doesn't due to the time commitment, equipment to move them plus the shortage of staff.

- b. Discussion on lowering shelter house daily rental rates for Tegel's & Island Park. The department has received several complaints about the \$80.00 per/day shelter rental fee. The fee gives the renter priority over the first come first served users so they don't have to worry about someone using the shelter during the same time period. These fees were set up around seven years ago when we were asked to create more revenue due to the cuts from the LGA state funding.

The group agreed perhaps the fee is excessive and perhaps we could lower the fee to \$60.00 or \$50.00 per/day. They believe we would get more reservations if we lowered the rate so we shouldn't lose a lot of revenue.

When the city receives a reservation, the staff cleans the shelter and restrooms making sure the areas are clean and ready for usage. The waste from the event is handled by the city via trash cans and dumpsters. During a weekend rental the staff would get the shelters ready on the Friday prior as we do not have any staff working on weekends. It is possible the shelters could be used prior to the reservation date on a weekend then the shelters could be dirty. This has created some complaints.

Below is the tally sheet from the last 7 years for revenue table and shelter rentals

| | | | | | | | | | | |
|------|--------|-----|---------|------------|----------|----|---------|------------|--------------|------------|
| 2012 | Tables | 120 | Rentals | \$1,105.00 | Shelters | 21 | Rentals | \$1,640.00 | All Totaling | \$2,745.00 |
| 2011 | Tables | 134 | Rentals | \$1,225.00 | Shelters | 24 | Rentals | \$1,920.00 | All Totaling | \$3,145.00 |
| 2010 | Tables | 166 | Rentals | \$1,540.00 | Shelters | 16 | Rentals | \$1,280.00 | All Totaling | \$2,820.00 |
| 2009 | Tables | 122 | Rentals | \$1,225.00 | Shelters | 13 | Rentals | \$1,040.00 | All Totaling | \$2,265.00 |
| 2008 | Tables | 173 | Rentals | \$2,110.00 | Shelters | 13 | Rentals | \$1,040.00 | All Totaling | \$3,150.00 |
| 2007 | Tables | 177 | Rentals | \$2,205.00 | Shelters | 16 | Rentals | \$1,360.00 | All Totaling | \$3,565.00 |
| 2006 | Tables | 152 | Rentals | \$1,520.00 | Shelters | 18 | Rentals | \$1,440.00 | All Totaling | \$2,960.00 |

4. Adjourned at 5:45 p.m.

**Next Park & Recreation Commission Meeting
Wednesday February 13, 2013 5:15 p.m. in the Council Chambers**

LG220 Application for Exempt Permit

An exempt permit may be issued to a nonprofit organization that:
 - conducts lawful gambling on five or fewer days, and
 - awards less than \$50,000 in prizes during a calendar year.
 If total prize value for the year will be \$1,500 or less, contact the licensing specialist assigned to your county.

Application fee (non refundable)
 If application posted or received:
 less than 30 days before the event | more than 30 days before the event
\$100 | **\$50**

ORGANIZATION INFORMATION

Organization name: Des Moines Valley Chapter Of Mn. Deer Hunters Association
 Previous gambling permit number: X-03906-12-001

Minnesota tax ID number, if any: 4326991
 Federal employer ID number (FEIN), if any: 41-1390958

Type of nonprofit organization. Check one.

Fraternal Religious Veterans Other nonprofit organization

Mailing address: 1685-17th Street
 City: Windom State: MN Zip code: 56101 County: Cottonwood

Name of chief executive officer [CEO]: Bruce Gross
 Daytime phone number: 507-831-3076 E-mail address:

NONPROFIT STATUS

Attach a copy of ONE of the following for proof of nonprofit status.

Nonprofit Articles of Incorporation OR a current Certificate of Good Standing.

Don't have a copy? This certificate must be obtained each year from:
 Secretary of State, Business Services Div., 60 Empire Drive, Suite 100, St. Paul, MN 55103
 Phone: 651-296-2803

IRS income tax exemption [501(c)] letter in your organization's name.

Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS at 877-829-5500.

IRS - Affiliate of national, statewide, or international parent nonprofit organization [charter]

If your organization falls under a parent organization, attach copies of both of the following:
 a. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling, and
 b. the charter or letter from your parent organization recognizing your organization as a subordinate.

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted. For raffles, list the site where the drawing will take place.
 Community Center of Windom

Address [do not use PO box]: 1750 Cottonwood Lake Drive
 City or township: Windom Zip code: 56101 County: Cottonwood

Date[s] of activity. For raffles, indicate the date of the drawing.
 March 2, 2013

Check each type of gambling activity that your organization will conduct.

Bingo* Raffle Paddlewheels* Pull-tabs* Tipboards*

*Gambling equipment for bingo paper, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo number selection devices may be borrowed from another organization authorized to conduct bingo.

To find a licensed distributor, go to www.gcb.state.mn.us and click on **Distributors** under the **WHO'S WHO? LIST OF LICENSEES**, or call 651-639-4000.

LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT

**CITY APPROVAL
for a gambling premises
located within city limits**

- The application is acknowledged with no waiting period.
- The application is acknowledged with a 30 day waiting period, and allows the Board to issue a permit after 30 days [60 days for a 1st class city].
- The application is denied.

Print city name _____

Signature of city personnel _____

Title _____ Date _____

Local unit of government must sign

**COUNTY APPROVAL
for a gambling premises
located in a township**

- The application is acknowledged with no waiting period.
- The application is acknowledged with a 30 day waiting period, and allows the Board to issue a permit after 30 days.
- The application is denied.

Print county name _____

Signature of county personnel _____

Title _____ Date _____

TOWNSHIP -If required by county. On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits.

[A township has no statutory authority to approve or deny an application, per Minnesota Statutes 349.166.]

Print township name _____

Signature of township officer _____

Title _____ Date _____

CHIEF EXECUTIVE OFFICER'S SIGNATURE

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief executive officer's signature Bruce Gross

Date 12-28-12

Print name Bruce Gross

Print form and have CEO sign

REQUIREMENTS

Reset form

Complete a separate application for:

- all gambling conducted on two or more consecutive days, or
 - all gambling conducted on one day.
- Only one application is required if one or more raffle drawings are conducted on the same day.

Financial report and recordkeeping required

A financial report form and instructions will be sent with your permit, or use the online fill-in form available at www.gcb.state.mn.us.

Send application with:

- a copy of your proof of nonprofit status, and
- application fee. Make check payable to "State of Minnesota."

Within 30 days of the event date, complete and return the financial report form to the Gambling Control Board.

Questions?

Call the Licensing Section of the Gambling Control Board at 651-639-4000.

To: Gambling Control Board
1711 West County Road B, Suite 300 South
Roseville, MN 55113

This form will be made available in alternative format (i.e. large print, Braille) upon request.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the application. Your organization's name and address will be public information when received by the Board.

All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to: Board members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney

General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

LG220 Application for Exempt Permit

| | | |
|--|--|---|
| An exempt permit may be issued to a nonprofit organization that: - conducts lawful gambling on five or fewer days, and - awards less than \$50,000 in prizes during a calendar year. If total prize value for the year will be \$1,500 or less, contact the licensing specialist assigned to your county. | Application fee (non refundable) | |
| | less than 30 days before the event \$100 | more than 30 days before the event \$50 |

ORGANIZATION INFORMATION

Organization name: WINDOM CHAMBER OF COMMERCE Previous gambling permit number: X-05127-11-001

Minnesota tax ID number, if any: 9332885 Federal employer ID number (FEIN), if any: _____

Type of nonprofit organization. Check one.
 Fraternal Religious Veterans Other nonprofit organization

Mailing address: 303 9TH ST City: WINDOM State: MN Zip code: 56101 County: COTTONWOOD

Name of chief executive officer [CEO]: _____ Daytime phone number: _____ E-mail address: _____

NONPROFIT STATUS

Attach a copy of ONE of the following for proof of nonprofit status.

- Nonprofit Articles of Incorporation OR a current Certificate of Good Standing.**
 Don't have a copy? This certificate must be obtained each year from:
 Secretary of State, Business Services Div., 60 Empire Drive, Suite 100, St. Paul, MN 55103
 Phone: 651-296-2803
- IRS income tax exemption [501(c)] letter in your organization's name.**
 Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS at 877-829-5500.
- IRS - Affiliate of national, statewide, or international parent nonprofit organization [charter]**
 If your organization falls under a parent organization, attach copies of both of the following:
 - a. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling, and
 - b. the charter or letter from your parent organization recognizing your organization as a subordinate.

GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted. For raffles, list the site where the drawing will take place.
THE EAGLES CLUB

Address [do not use PO box]: 821 4th Avenue City or township: WINDOM MN Zip code: 56101 County: COTTONWOOD

Date[s] of activity. For raffles, indicate the date of the drawing.
Feb. 28 Mar. 14 Mar. 28 Apr. 11 Apr. 25

Check each type of gambling activity that your organization will conduct.
 Bingo* Raffle Paddlewheels* Pull-tabs* Tipboards*

***Gambling equipment** for bingo paper, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo number selection devices may be borrowed from another organization authorized to conduct bingo.

To find a licensed distributor, go to www.gcb.state.mn.us and click on **Distributors** under the **WHO'S WHO? LIST OF LICENSEES**, or call 651-639-4000.

LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT

**CITY APPROVAL
for a gambling premises
located within city limits**

___ The application is acknowledged with no waiting period.
 ___ The application is acknowledged with a 30 day waiting period, and allows the Board to issue a permit after 30 days [60 days for a 1st class city].
 ___ The application is denied.

Print city name _____

Signature of city personnel _____

Title _____ Date _____

Local unit of government must sign

**COUNTY APPROVAL
for a gambling premises
located in a township**

___ The application is acknowledged with no waiting period.
 ___ The application is acknowledged with a 30 day waiting period, and allows the Board to issue a permit after 30 days.
 ___ The application is denied.

Print county name _____

Signature of county personnel _____

Title _____ Date _____

TOWNSHIP. If required by the county.

On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits.

[A township has no statutory authority to approve or deny an application, per Minnesota Statutes 349.166.]

Print township name _____

Signature of township officer _____

Title _____ Date _____

CHIEF EXECUTIVE OFFICER'S SIGNATURE

The information provided in this application is complete and accurate to the best of my knowledge. I acknowledge that the financial report will be completed and returned to the Board within 30 days of the event date.

Chief executive officer's signature Damon Weinandt Date 1-11-13

Print name Damon Weinandt

REQUIREMENTS

Complete a separate application for:

- all gambling conducted on two or more consecutive days, or
 - all gambling conducted on one day.
- Only one application is required if one or more raffle drawings are conducted on the same day

Send application with:

___ a copy of your proof of nonprofit status, and
 ___ application fee (non refundable). Make check payable to "State of Minnesota."

To: Gambling Control Board
 1711 West County Road B, Suite 300 South
 Roseville, MN 55113

Financial report and recordkeeping required

A financial report form and instructions will be sent with your permit, or use the online fill-in form available at www.gcb.state.mn.us.

Within 30 days of the event date, complete and return the financial report form to the Gambling Control Board.

Questions?

Call the Licensing Section of the Gambling Control Board at 651-639-4000.

This form will be made available in alternative format (i.e. large print, Braille) upon request.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the application. Your organization's name and address will be public information when received by the Board.

All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to: Board members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney

General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; Individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

Rhett

Middle name

Lee

Last Name

Moon

Date of Birth

08/16/1989

Driver's License Number

PA111758G

State of Issue

Idaho

Solicitor's Address

2201 Burr Oak Rd
Milford, Iowa 51351
United States
[Map It](#)

Phone

(712)330-8480

Email

rhett450@gmail.com

Name of Business/Organization

Insulation USA, LLC

Address of Business/Organization

2201 Burr Oak
Milford, Iowa 51351
United States
[Map It](#)

Business/Organization Phone

(888)669-7310

Purpose of Solicitation

Insulating homes, to make them more energy efficient.

If door to door solicitation, indicate area to be solicited

Residential District

Acknowledgement

Initial Investigation Fee - \$20.00
Annual License Fee - \$40.00

1/9/13

Date

applied on-line

Applicant's Signature

I have on 1/9, 19 13 collected from applicant \$ 60.00 as prescribed in Section 6.40 of the City Code.

City Clerk

Referred to the Police Chief on 1/9/13.

Recommendation: Approved Disapproved . If disapproved, give reason: _____

01/10/13

Date

Scott Hester

Police Chief

Approved by the City Council on _____, 19____.

RESOLUTION #2013-

INTRODUCED:

SECONDED:

VOTED: Aye:

Nay:

Absent:

A RESOLUTION EXPRESSING SINCERE APPRECIATION TO LOIE GRANDPREY FOR FAITHFUL SERVICE TO THE CITY OF WINDOM

WHEREAS, the City of Windom wishes to express grateful recognition to **LOIE GRANDPREY** for outstanding public service faithfully rendered to the City of Windom for thirty-two years as a Commissioner on the Planning Commission; and

WHEREAS, the City wishes to express recognition of Mr. Grandprey's excellent abilities; and

WHEREAS, the City also wishes to recognize the contribution of Mr. Grandprey's time and unselfish efforts in the consideration of Planning Commission issues towards the goal of making Windom a better place in which to live and work.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA, AS FOLLOWS:

1. That this City Council, on behalf of its members, City officials, employees of the City of Windom, and the citizens of this community extends to **LOIE GRANDPREY** its humble expressions of esteem for serving the City well, and its best wishes for good health, success and prosperity.

2. That a copy of this resolution be placed in the official records of the City Council of the City of Windom and a copy be presented to Loie Grandprey.

Adopted this 15th day of January, 2013.

Corey J. Maricle, Mayor

Attest:

Steven Nasby, City Administrator



City of Windom Staff Report

To: Mayor and Windom City Council
From: Aaron Backman, EDA Executive Director
Council Meeting Date: January 15, 2013
Item Title/Subject: 2012 EDA ANNUAL REPORT

Pursuant to Minnesota Statutes, the Economic Development Authority of Windom is required to provide a report of its activities for each calendar year.

The attached 2012 EDA Annual Report will be submitted to the EDA Board of Commissioners on Monday, January 14, 2013. If the report is modified by the EDA Board, a revised version will be distributed to you prior to the January 15th City Council Meeting.

Should you have any questions concerning the attached report, please do not hesitate to contact me. I plan to be in attendance on January 15, 2013, to present the EDA's 2012 Annual Report to the City Council.

Requested Action: Accept the EDA's 2012 Annual Report.

Respectfully submitted,

Aaron A. Backman

Aaron A. Backman, EDA Executive Director

Attachment

ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM

2012 ANNUAL REPORT

TO: MAYOR AND CITY COUNCIL

FROM: ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM

DATE: JANUARY 10, 2013

The year ending December 31, 2012, presented the Economic Development Authority of Windom with new opportunities. In 2012, the Windom EDA continued to actively promote economic growth and vitality in the Windom area.

The EDA officers were elected on January 12, 2012. The Members of the Authority during 2012 were:

| | | |
|---------------------------|----------------|-------------------------------|
| President - | Juhl Erickson | (At-Large Member) |
| Vice President - | Sally Larson | (At-Large Member) |
| Secretary/Treasurer - | Trevor Slette | (At-Large Member) |
| Commissioner - | Corey Maricle | (City Council Representative) |
| Commissioner - | Kelsey Fossing | (City Council Representative) |
| WADC Liaison - | Lisa Fredin | (Non-Voting Liaison) |
| Mayor (Council Liaison) - | Kirby Kruse | (Non-Voting Liaison) |

From January 3, 2012, through March 25, 2012, the EDA Executive Director position was vacant. On March 26, 2012, Aaron Backman returned as the EDA Executive Director for the City of Windom.

On May 14, 2012, the EDA Board approved the following Strategic Goals for 2012:

Strategic Goal 1: Collaborate with existing local manufacturing, distribution and other commercial businesses to expand/remain within the City of Windom.

1. Work with existing, local manufacturing, value-added, and distribution companies concerning their operational and facility needs.
2. Work with GDF/Ag Builders of Southern Minnesota to redevelop property along Highway 60 north and east of Pamida. This includes redevelopment of the former Bolin Lumberyard property and the establishment of a Tax Increment Financing District encompassing the Bolin property and adjacent properties.
3. Pursue discussions with Toro concerning a Phase II Expansion Project for the EDA's Spec Building in the Carl Schneider Business Park or a new facility in the North Windom Industrial Park. Continue discussions regarding the siting of a manufacturing facility for a Toro supplier to be located in Carl Schneider or the North Windom Industrial Park. The EDA would pursue various funding sources for necessary infrastructure for the projects.

Actions Taken in 2012: Throughout 2012 the EDA has been in contact with local companies concerning possible expansions of their operations. The EDA worked closely with GDF management concerning the establishment of a new Tax Increment Financing (TIF) district which encompasses the former Bolin Lumberyard property and adjacent properties to the north and east. Ehlers & Associates assisted with the preparation of financial projections and Attorney Robert Deike prepared the redevelopment agreement. The Windom City Council approved the establishment of TIF District 1-16 on June 5, 2012. GDF and Ag Builders have demolished and removed numerous structures on the former Bolin Lumberyard property. The former office building has been renovated

and is now leased to a growing new business, River Valley Fitness, Windom's first 24-hour fitness center.

The EDA also worked closely with officials of Global Investment Properties, LLC concerning the establishment of a tax abatement program for the redevelopment of the former "Lewis Drug" property at 1905 First Avenue. Ehlers & Associates assisted with the preparation of financial projections and Attorney Robert Deike prepared the tax abatement agreement and pledge agreement between the City and County. On September 18, 2012, the Windom City Council approved the tax abatement program and on October 9, 2012, the Cottonwood County Commissioners approved the tax abatement program. Global Investment Properties has leased the property to Big Game Treestands. In early December, 2012, Big Game Treestands moved into its new corporate headquarters at 1905 First Avenue. The renovation includes room for additional staff and the company is on track to add new positions at its headquarters within the next few years.

On May 18, 2012, the EDA/City received notification of the awarding of approximately \$1.1 Million in TED/BDPI grants for the development of the infrastructure for the North Windom Industrial Park. On July 17, 2012, the Windom City Council approved the Grant Agreement for the 2011 Greater Minnesota Business Development Public Infrastructure Grant Program. The EDA has been working closely with Wenck Associates concerning the infrastructure plans and MnDOT requirements for the TED grant. It is anticipated that the TED grant agreement will be approved in early 2013 with bid letting to follow shortly thereafter. The tentative schedule provides for completion of the infrastructure improvements in the Summer of 2013.

Discussions with Toro and its supplier concerning their plans for a possible expansion of the EDA Spec Building or construction of buildings in the new industrial park continues through the present time.

Strategic Goal 2: Recruit manufacturing, distribution and other commercial businesses to locate in Windom.

1. Engage in new marketing efforts (websites, social network, collaboration) to create awareness of Windom's land/commercial assets.
2. Respond to Minnesota Department of Employment & Economic Development (DEED) and Community Venture Network (CVN) regarding prospects they provide.
3. Research possible funding sources to support potential projects.
4. Create an inventory of available buildings and developable land.

Actions Taken in 2012: The EDA has been working with local organizations, including the Chamber of Commerce, Finding Windom and local realtors, concerning new prospects for available commercial properties. EDA and City Staff have attended CVN meetings and followed up with prospects that coordinate with Windom's land and workforce assets. The EDA Director has researched possible funding sources for potential projects and provided this information to several prospects during 2012. In 2011 an inventory of available buildings and developable land was created for use in marketing sites in 2012. The EDA has been working to facilitate potential redevelopment of several existing commercial facilities.

Strategic Goal 3: Research and contact retail prospects to locate or expand in Windom.

1. Research potential commercial or retail opportunities for Windom by visiting similar communities, approaching current business owners, utilizing research tools such as business directories, electronic searches and referrals, and networking.
2. Create an inventory of available properties.

Actions Taken in 2012: The EDA Executive Director participates in the monthly Windom Area Development Corporation (WADC) Board meetings where a Building Survey Report is presented. The EDA has utilized that survey and the EDA's inventory of available properties in conjunction with information from local realtors in working with business prospects. EDA Staff also obtains property information from the Beacon website and Cottonwood County offices. The EDA has researched numerous sources concerning potential business development opportunities and continues to work with other local and state organizations on these opportunities.

Strategic Goal 4: Align with government and local organizations to promote the community as a whole.

1. Update the city website to promote the community's assets.
2. Submit revised request for funding from the Remick Foundation for entrance signs for the City of Windom. Pursue funding from local businesses or entities for the local match necessary for the Remick Foundation grant.
3. Align with the City of Windom, ISD 177, HRA, Chamber of Commerce, WADC, Finding Windom, etc. to better market the community.
4. Research the missions/vision of local organizations to develop a working relationship to align efforts.

Actions Taken in 2012: The City's website was revamped in 2011 and continues to be updated to promote the community's assets. A revised funding request was submitted and approved by the Remick Foundation and a \$30,000 grant was received for the installation of three Windom entrance signs and a \$5,000 grant for directional signage. The EDA Executive Director secured the required matching funds for the Remick grant. Snick's Signs prepared sign design options which were voted on by the EDA Board and Windom residents (through the online Citizen poll). The construction, installation, and lighting of the three new "Welcome to Windom" entrance signs was largely completed in December 2012. These signs are situated north of LaCanne Funeral Home on Highway 71, south of the southerly intersection of Highways 60/71, and north and east of PM Windom on Highway 60. Research and planning for the directional signs is now beginning and it is anticipated that construction and installation of these signs will be completed in 2013.

EDA Staff has held numerous meetings with community organizations concerning the marketing of the community and collaboration on projects. The Minnesota Intelligent Rural Communities (MIRC) broadband grant program was completed in 2012. The "PCs for People" component of that program continues to provide a source of refurbished computers for eligible Cottonwood County residents. This program provides computers for residents who otherwise might not be able to access such equipment and technical assistance.

Strategic Goal 5: Collaborate with the new Chamber of Commerce Executive Director to promote business development and retention in Windom through Chamber and WADC programs.

1. Encourage local businesses to access and utilize the resources of the Windom Area Development Corporation (WADC), a for-profit development group.
2. Meet with Windom financial institutions to encourage them to utilize the WADC business loan programs.
3. Work with the Chamber of Commerce and WADC to partner with property owners to invest in their properties in order to preserve the business district.

Actions Taken in 2012: The EDA has worked directly with the new Chamber of Commerce Executive Director and the WADC Board in their efforts to support new business start-ups and businesses that have renovated existing facilities or moved into new facilities. Projects funded by the

WADC in 2012 include the Eagles Club (loan), River City Eatery (pledge security), River Valley Fitness (pledge security), and entrance signs (donation).

Other Actions Taken in 2012: In December, 2012, the EDA Board and City Council approved the decertification of TIF District 1-1 (Harvin – Court Homes – Hardees). This decertification will redirect the property taxes collected from these properties for distribution by the County Treasurer pursuant to the tax levies of the City, County, and School District.

Various SCDP residential rehab projects were approved by the EDA Board in 2012. The current SCDP grant round concludes effective December 31, 2013. Three previously-approved commercial SCDP loans were repaid in 2012 which allowed for infusion of these funds into the current SCDP grant round.

In 2011, the EDA focused its activities on redevelopment of the City's website, providing technical assistance to new small businesses, and marketing activities. In 2012, the EDA re-focused the majority of its attention on activities to develop the new industrial park, facilitate redevelopment of properties by local businesses, and research into potential new businesses for Windom. These efforts continue into 2013. The EDA is optimistic as the foundation for development established in 2012 continues to proceed in 2013.

RESOLUTION #2013-

INTRODUCED:

SECONDED:

VOTED: **Aye:**
 Nay:
 Absent:

**AUTHORIZATION TO ACCEPT A DONATION FROM
THE WINDOM GIRLS SOFTBALL ASSOCIATION
FOR THE WINDOM PARKS DEPARTMENT**

WHEREAS, Minnesota State Statute §465.03 requires that any city accepting a grant or gift of real or personal property shall accept such by resolution of the governing body expressing the terms prescribed by the donor; and

WHEREAS, the Windom Girls Softball Association is a supporter of the City of Windom; and

WHEREAS, the City of Windom has recently received a donation from the Girls Softball Association of a new batting cage for the Windom Recreation Area with an approximate value of \$2,400.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA, that the City Council hereby accepts the donation given by the Windom Girls Softball Association of a new batting cage for the Windom Recreation Area with an approximate value of \$2,400.

Adopted by the Council this 15th day of January, 2013.

Corey J. Maricle, Mayor

Attest: _____
Steven Nasby, City Administrator

2013 Tree Grant

Attachment 1: Grantees Responsibilities and Schedule of Payment (10/1/12 – 06/30/13):

Work to be conducted by the Cottonwood County SWCD (Grantee) or its authorized representative. The State's Authorized (DNR) Representative for this project is John Hiebert or his/her appointed successor.

Maximum amount of grant to be awarded: \$ 5,000

A total of up to 1 project will be completed with the grant dollars specified. Dispersal of funds will be based on the information contained in Payment Schedule of this grant document.

Projects on private properties require that at least 75% of the frontage restored with an adjacent native plant buffer zone that is at least 25 ft deep/wide. The focus of these restoration projects must be on reestablishing native vegetation. Funds cannot be used for rock riprap stabilization or permanent wave breaks.

Funds can be used for materials needed to reestablish native vegetation along shorelines. This may include: native trees, shrubs, plants and seeds; temporary biodegradable toe protection and erosion control fabric, mulch; herbicide to treat invasive species; controlled burns to prep or maintain the restoration site, labor to design, install and maintain the restoration project, temporary biodegradable wave breaks and fencing to keep out foot traffic or herbivores (geese/muskrats) from the site.

Projects should not destroy existing, desirable habitat or native vegetation. Only local, native species may be included within the project area. No exotic species or nursery-derived cultivars of natives may be used. Plants included in the project should be native to the county and grow in natural, reference sites along the lake or similar nearby ecosystems.

Preference will be given to projects that include restoring woody vegetation (native shrubs and trees) and aquatic plants in the project vision, but these plants should be known to have grown (or currently grow) within the project area or along undeveloped reference shorelines. There should also be a strong likelihood of aquatic plants surviving without major modifications to the shoreline, to have them included in the plan.

If projects are implemented in a manner different from the approved plan, without prior approval for the changes by the DNR Authorized Representative SH program Consultant or their appointed successors, the entire grant may be terminated and no future payments made.

Payment Schedule:

Deliverable One: The grantee or his/her authorized representative will provide on-site inspection and site specific technical expertise to restore native vegetation on public lands in Cottonwood County, Minnesota.

The site plan consists of a map, photographs, and a written description outlining the details for a specific site, which includes the following information:

- a) Project owners name, contact information and directions to site
- b) A map showing the project size in relation to the lot size and the location of the project on the lake.
- c) A list of the species and number of plants and/or amount of seed to be planted and the source for all plants and seed.
- d) Where mulch, cover crops, and erosion control materials will be placed and what will be used.
- e) If temporary biodegradable toe protection or wave breaks are needed, where and how much will be installed and when it will be removed.
- f) A list of the amount of labor and who will provide the labor to design, install and maintain the project.
- g) A timeline for the project.
- h) Photographs of the project area.

They will also supply a signed landowner maintenance agreement form with the grantee listed as project cooperator and all necessary permits required to complete the project. The project budget will include all expenses anticipated for the project. There is an example budget spreadsheet available for review on the SH website:

http://files.dnr.state.mn.us/assistance/grants/habitat/shoreland/block_grant_budget_spreadsheet.pdf

Once the site plan, landowner agreement and budget has been reviewed and approved by **Cory Netland**, the authorized DNR Representative, the project will be able to begin. Cory Netland or other authorized DNR Shoreland Program Representative must approve any changes to this approved plan otherwise future payments will not be allowed.

Deliverable Two: The grantee or their authorized representative will successfully install up to 1 shoreland project according to the site plan developed and approved for the site in deliverable one. Any variation from this approved plan without prior approval by **Cory Netland**, the Authorized DNR Representative, will void payment for deliverable two.

Once the request forms and necessary documentation has been received for each project and all the projects which are requesting reimbursement have been inspected and approved by the Authorized DNR Representative, approved expenditures up to a total of **\$5,000** for each project, for a total of no more than **\$5,000** will be authorized for payment. The authorized DNR Representative must approve any changes to this approved plan otherwise future payments will not be allowed.

Deliverable Three: At least one month prior to the end of the grant period (05/30/2014), the grantee will provide a project summary and completed Maintenance Review Plan (last 2 pages of attachment 1) to the DNR Authorized Representative. The project summary will include a list of all expenses incurred, including where grant dollars were spent and what expenditures were used for in-kind. All bookkeeping requirements for this grant program will be documented using the procedures and be based on the forms located in the *Shoreland Habitat Program Financial Manual*:

http://files.dnr.state.mn.us/assistance/grants/habitat/shoreland/block_financial_manual.pdf

After the necessary forms have been received, a visit to each project site will occur to assess if the project has been properly maintained. The authorized DNR Representative must approve any changes to this approved maintenance plan.

Shoreland Habitat Program Maintenance Plan

All Shoreline Habitat Projects require some maintenance after they are completed. Because every project is unique, they may require slightly different maintenance needs. This sheet will help determine what specific maintenance activities will be needed on a project. This sheet is also an agreement between the DNR and the grantee that those needs will be carried out. Project success cannot be expected without ongoing maintenance activities being completed. The Shoreland Habitat Program can offer support and technical guidance in these ongoing maintenance activities but it is the primary responsibility of the grantee and landowner to see that these activities are carried out.

Please check (✓) the activities that will be required on your project.

First Year Activities:

_____ **Watering** - New plantings need 1 inch of water per week so if there is a lack of rain, watering your project site will be necessary.

_____ **Weeding** - Check for weeds at least once every 2 weeks. Remove weeds by hand pulling or spot treat them with herbicide if necessary. Watch for weeds especially along the edge of projects or paths.

_____ **Mowing** - On sites where seeding was the primary planting method, the site will need mowing to control weeds. Mowing should occur when weed growth reaches 10 inches and most importantly before the weeds begin to set seed. The cutting height should be set at 4 to 5 inches.

_____ **Plant Identification** - Become familiar with all new native plants on your project site. Also become familiar with weeds by obtaining a good weed identification handbook.

_____ **Mulch** - Mulch your plants as necessary throughout the season to prevent soil erosion and weed growth and to hold moisture in the soil.

_____ **Wave Breaks** - If an aquatic planting has been done in conjunction with your project make sure you maintain your wave break and fence to keep out predators to help your new aquatic plants become established.

Second Year Activities:

_____ **Dead Vegetation** - In the spring if desired, the dead vegetation may be cut back or raked. This is only necessary if the appearance of the project is a concern. Leave dead vegetation standing in the fall to act as a buffer to keep leaves from blowing in the lake. The standing dried vegetation also provides winter interest, food and cover for birds and other wildlife.

_____ **Weeding** - Conduct a thorough weeding of the site after green-up and check for weed growth at least once every three weeks. Hand pull or spot treat any weeds with herbicide if necessary.

_____ **Mowing** - If mowing is your primary weed control option raise the cutting height to 6 to 12 inches during the second year and again mow prior to any weeds setting seed.

_____ **Water** - as needed during periods of drought, making sure to provide the plants 1 inch of water per week.

_____ **Supplemental planting** can be conducted in areas with low native plant survival.

Third Year & Beyond Activities:

_____ **Spring Weeding and Standing Vegetation** - Again and every spring following, conduct a thorough weeding and cut back or rake the vegetation as desired.

_____ **Weeding** - Once a month check for weed growth and hand pull or spot treat weeds.

_____ **Supplemental planting** as necessary, continuous vegetation cover is the goal.

_____ **Project Expansion** - Consider expanding the project into new areas of the shoreline.

_____ **Dead Vegetation** - Leave dead vegetation standing in the fall.

_____ **Prescribed Burn** - After approximately 3 years or when the vegetation becomes thick enough to carry a fire you may consider burning the project. Prescribed burning is a tool that can be used for weed control, it will also help to increase flowering, seed production and germination of native plants and can reduce invasion by potentially unwanted woody vegetation. Prescribed burns may be conducted on a 3 or 4-year rotation. Please obtain the necessary permits before conducting a prescribed burn.

Monitoring

_____ The project site should be monitored every year after planting. Monitoring is recommended one hour per month through the growing season. Site monitoring should include noting successful species, weed problems, animal and human disturbances or issues and management needs. Site monitoring would ideally include written notes and photos of the site.

I have read and understand that maintenance and monitoring activities need to occur on the Shoreland Habitat Project I am responsible for and I will ensure these activities are carried out to the best of my abilities.

(Designated Grantee, landowner or cooperator) Date

Shoreland Habitat Specialist

Date

Attachment 2 – Proposed Work Plan

A total of \$5,000 will be used to purchase and replant trees within Island Park.

Island Park is a City of Windom park that has experienced significant changes due to the removal of the dam downstream. The loss of pool was a significant concern for City officials and residents alike. The return of this area to a riverine system has exposed terrestrial areas that are in need of restoration. The historic seedbed has been submerged for years and sediment has also accumulated in the newly exposed areas. Due to the two aforementioned obstacles, allowing natural regeneration of plants is not a viable option in this case. The most likely result of that would be reed canary grass, annual weeds, and possibly early successional floodplain forest species (i.e. cottonwood and willow).

Island Park is located on the West Fork Des Moines River, which is quickly gaining a reputation as a quality fishing resource. This project seeks to restore native hardwoods and shrubs within the park, focusing on the riparian areas that were exposed upon removal of the dam.



Special emphasis will be placed on streambank areas that are at a high risk of experiencing erosion. Trees selected for those areas will include *salix sp.* and False Indigo. The large hardwood species will be located in upland areas. The trees will be planted with the assistance of Conservation Corps of Minnesota (CCM) Crews that are dedicated to work on tree projects in the City of Windom. Types of trees and shrubs planted will be selected in consultation with Aquatic Habitat Program Staff. Tree and shrub species will be selected from the attached list.

Grant funds may also be used to treat invasive species in the upland/grassland areas adjacent to this riparian area and re-plant or re-seed these areas with native prairie species. Grant funds for this portion of the project can be used for staff time to design the project, CCM time to complete the work, herbicide purchases, purchase of native seed and plants, vegetation disposal and equipment rental.

All project plans will be completed approved in association with aquatic habitat program staff from the MNDNR Section of Fisheries.

| | | | | | |
|---------------------------------------|-----------------------|---|--------|------------------|--------|
| <i>Acer negundo</i> | Box elder | T | UM | Full sunP 40-60 | |
| <i>Acer saccharinum</i> | Silver maple | T | W,UM | Full sunP 75-100 | |
| <i>Amorpha canescens</i> | Leadplant | T | UM,UD | Full sun | 4-Feb |
| <i>Amorpha fruticosa</i> | False indigo | T | W,UM | Full sunP | 12-Jun |
| <i>Celtis occidentalis</i> | Hackberry | T | UM | Full sunP 60-80 | |
| <i>Cornus sericea (Lincolniifera)</i> | Red-osier dogwood | T | W,UM | Full sunP | 12-May |
| <i>Crataegus drayocarpa</i> | Fireberry hawthorn | T | UM | Full sunP | 20-Oct |
| <i>Crataegus mollis</i> | Downy hawthorn | T | UM,UD | Full sun | 20-Oct |
| <i>Euonymus atropurpureus</i> | Wahoo | T | UM | Partial sh | 15-May |
| <i>Fraxinus pennsylvanica</i> | Green ash | T | UM,UD | Full sunP 50-75 | |
| <i>Juglans nigra</i> | Black walnut | T | UM | Full sun 40-70 | |
| <i>Populus deltoides</i> | Cottonwood | T | W,UM,I | Full sunP 80-90 | |
| <i>Populus tremuloides</i> | Quaking aspen | T | UM,UD | Full sunP 50-70 | |
| <i>Prunus americana</i> | Wild plum | T | UM,UD | Full sun | 15-Oct |
| <i>Prunus virginiana</i> | Chokecherry | T | UM,UD | Full sunP | 15-Aug |
| <i>Quercus macrocarpa</i> | Bur oak | T | UM,UD | Full sun 50-80 | |
| <i>Rhus glabra</i> | Smooth sumac | T | UM,UD | Full sunP | 20-Sep |
| <i>Ribes americanum</i> | Wild black currant | T | UM | Partial sh | 4-Mar |
| <i>Rosa blanda</i> | Smooth wild rose | T | UM,UD | Full sun | 6-Jan |
| <i>Rubus occidentalis</i> | Black raspberry | T | UM,UD | Full sunP | 6-Mar |
| <i>Salix amygdaloides</i> | Peach-leaved willow | T | W,UM | Full sunP 30-50 | |
| <i>Salix eriocephala</i> | Heart-leaved willow | T | W | Full sun | 15-May |
| <i>Salix exigua</i> | Sandbar willow | T | W | Full sun | 15-May |
| <i>Salix nigra</i> | Black willow | T | W | Full sunP 30-50 | |
| <i>Sambucus canadensis</i> | Common elderberry | T | W,UM | Full sunP | 12-Mar |
| <i>Spiraea alba</i> | Meadowweet | T | W | Full sunP | 5-Mar |
| <i>Symphoricarpos occidentalis</i> | Wolfberry (Western si | T | UM,UD | Full sun | 4-Feb |
| <i>Tilia americana</i> | Basawood | T | UM,UD | Full sunP 60-80 | |
| <i>Viburnum lentago</i> | Nannyberry | T | UM | Full sunP | 20-Oct |

Springsted Incorporated
380 Jackson Street, Suite 300
Saint Paul, MN 55101-2887



Tel: 651-223-3000
Fax: 651-223-3002
www.springsted.com

January 11, 2013

Ms. Denise Nichols
City of Windom
P. O. Box 38
Windom, MN 56101

Dear Ms. Nichols:

Springsted has reviewed the City's Pay Equity Implementation Report prepared by the City utilizing the State of Minnesota Management and Budget Department web based reporting program to analyze the City's 2012 wage information. There are four tests for compliance with the State of Minnesota Local Government Pay Equity Act. Following are the tests and the results:

1. **Completeness and Accuracy Test:** The City will pass this test if the report is submitted by January 31, 2013. Springsted will submit the report for the City upon approval of the report by the City Council.
2. **Statistical Analysis Test:** To pass this test the City must have at least 6 or more male classes and at least one class with an established salary range and an underpayment ratio of 80 or more. The City's underpayment ratio is 293.64, which is well above the established standard, therefore the City would be found in-compliance with this test.
3. **Salary Range Test:** For organizations with established salary ranges for positions, this measures whether male classes are reaching the top of their salary range faster than female classes. This result must either be 0 or above 80 to be found in compliance. The results of the salary range test for the City is 83.56, which indicates that the City would also pass this test.
4. **Exceptional Service Pay Test:** This test analyzes whether there is a larger percentage of male classes receiving longevity or performance pay than female classes. For this test the result must either be 0 if less than 25% of male classes receive exceptional service pay or be above 80. As only 6.67% of the City's male positions receive exceptional service pay, the result is 0 and indicates that the City would pass this test.

Please have the report reviewed and approved by the City Council and submit the report prior to January 31, 2013.

Please let me know if you have any questions or concerns.

Sincerely,

Ann Antonsen

Ann Antonsen, Vice President
Consultant

Compliance Report

Jurisdiction: Windom
P.O. Box 38
444 - 9th Street
Windom

MN 56101

Report Year: 2013
Case: 1 - 2012 DATA (Private (Jur Only))

Contact: Steve Nasby

Phone: (507) 831-6129

E-Mail: snasby@windom-mn.com

The statistical analysis, salary range and exceptional service pay test results are shown below. Part I is general information from your pay equity report data. Parts II, III and IV give you the test results.

For more detail on each test, refer to the Guide to Pay Equity Compliance and Computer Reports.

I. GENERAL JOB CLASS INFORMATION

| | Male Classes | Female Classes | Balanced Classes | All Job Classes |
|--------------------------------------|-----------------|-------------------|---------------------|--------------------|
| # Job Classes | 30 | 51 | 3 | 84 |
| # Employees | 39 | 107 | 13 | 159 |
| Avg. Max Monthly Pay per employee | 5,554.36 | 6,123.75 | | 6,032.28 |

II. STATISTICAL ANALYSIS TEST

A. Underpayment Ratio = 293.64 *

| | Male Classes | Female Classes |
|--|-----------------|-------------------|
| a. # At or above Predicted Pay | 11 | 40 |
| b. # Below Predicted Pay | 19 | 11 |
| c. TOTAL | 30 | 51 |
| d. % Below Predicted Pay (b divided by c = d) | 63.33 | 21.57 |

*(Result is % of male classes below predicted pay divided by % of female classes below predicted pay.)

B. T-test Results

Degrees of Freedom (DF) = 144

Value of T = -6.468

a. Avg. diff. in pay from predicted pay for male jobs = (\$47)

b. Avg. diff. in pay from predicted pay for female jobs = \$1,365

III. SALARY RANGE TEST = 83.56 (Result is A divided by B)

A. Avg. # of years to max salary for male jobs = 12.53

B. Avg. # of years to max salary for female jobs = 15.00

IV. EXCEPTIONAL SERVICE PAY TEST = 0.00 (Result is B divided by A)

A. % of male classes receiving ESP 6.67 *

B. % of female classes receiving ESP 0.00

*(If 20% or less, test result will be 0.00)

Job Class Data Entry Verification List

Windom
LGID 1415

Case: 2012 DATA

| Job Nbr | Class Title | Nbr Males | Nbr Females | Class Type | Jobs Points | Min Mo Salary | Max Mo Salary | Yrs to Max Salary | Yrs of Service | Exceptional Service Pay |
|---------|-----------------------------|-----------|-------------|------------|-------------|---------------|---------------|-------------------|----------------|-------------------------|
| 1 | Arena Main. Worker | 2 | 0 | M | 80 | \$1,932.00 | \$2,577.00 | 12.00 | 0.00 | |
| 2 | Asst. Liquor Store Clerk | 0 | 1 | F | 80 | \$1,932.00 | \$2,577.00 | 12.00 | 0.00 | |
| 84 | Library Clerk | 0 | 1 | F | 80 | \$1,560.00 | \$1,906.00 | 5.00 | 0.00 | |
| 3 | Admin/Assis/Receptionist | 0 | 1 | F | 102 | \$2,045.00 | \$2,657.00 | 12.00 | 0.00 | |
| 4 | Fitness Specialist | 1 | 0 | M | 113 | \$1,988.00 | \$4,166.00 | 16.00 | 0.00 | |
| 5 | Housekeeping | 1 | 3 | F | 116 | \$1,782.00 | \$4,047.00 | 16.00 | 0.00 | |
| 6 | Insurance Clerk/Data Proc | 1 | 5 | F | 117 | \$2,291.00 | \$4,767.00 | 16.00 | 0.00 | |
| 7 | Ward Secretary/Scheduling | 0 | 5 | F | 117 | \$2,152.00 | \$4,667.00 | 16.00 | 0.00 | |
| 8 | Outreach Coordinator | 0 | 1 | F | 117 | \$2,142.00 | \$4,558.00 | 16.00 | 0.00 | |
| 9 | Secretary/Clerk | 0 | 3 | F | 117 | \$2,158.00 | \$3,764.00 | 12.00 | 0.00 | |
| 10 | Medical Records Clerk | 0 | 1 | F | 117 | \$1,986.00 | \$4,336.00 | 16.00 | 0.00 | |
| 12 | Administrative Assistant | 0 | 1 | F | 117 | \$2,442.00 | \$4,981.00 | 16.00 | 0.00 | |
| 13 | Medical Assistant | 0 | 1 | F | 120 | \$2,253.00 | \$4,710.00 | 16.00 | 0.00 | |
| 14 | Physical Therapy Aide | 0 | 1 | F | 120 | \$2,152.00 | \$4,572.00 | 16.00 | 0.00 | |
| 15 | Nursing Aide | 0 | 1 | F | 120 | \$2,040.00 | \$4,412.00 | 16.00 | 0.00 | |
| 16 | Admin. Assistant | 0 | 2 | F | 123 | \$2,267.00 | \$3,910.00 | 12.00 | 0.00 | |
| 17 | Purchasing/Stocking Assis | 0 | 2 | F | 127 | \$2,149.00 | \$4,566.00 | 16.00 | 0.00 | |
| 18 | Dietary Cook | 2 | 5 | F | 129 | \$1,991.00 | \$4,341.00 | 16.00 | 0.00 | |
| 19 | Head Housekeeper | 0 | 1 | F | 134 | \$2,268.00 | \$4,733.00 | 16.00 | 0.00 | |
| 20 | Maint/Custodian | 1 | 0 | M | 137 | \$2,379.00 | \$4,052.00 | 12.00 | 0.00 | |
| 21 | Coder | 0 | 4 | F | 138 | \$2,620.00 | \$5,232.00 | 16.00 | 0.00 | |
| 22 | Transcriptionist | 0 | 2 | F | 138 | \$2,274.00 | \$4,755.00 | 16.00 | 0.00 | |
| 23 | Operating Room Technicia | 0 | 3 | F | 141 | \$2,877.00 | \$5,594.00 | 16.00 | 0.00 | |
| 24 | Credit & Collections Clerk | 0 | 1 | F | 141 | \$2,353.00 | \$4,553.00 | 16.00 | 0.00 | |
| 25 | Payroll Clerk | 0 | 1 | F | 141 | \$2,705.00 | \$5,353.00 | 16.00 | 0.00 | |
| 85 | Central Scheduler | 0 | 2 | F | 141 | \$2,248.00 | \$4,707.00 | 16.00 | 0.00 | |
| 81 | Telecom Installer | 1 | 0 | M | 143 | \$2,541.00 | \$4,192.00 | 12.00 | 0.00 | |
| 82 | Central Scheduler Supervi | 0 | 1 | F | 150 | \$2,475.00 | \$5,027.00 | 16.00 | 0.00 | |
| 26 | Equipment Operator | 3 | 0 | M | 156 | \$2,541.00 | \$4,192.00 | 12.00 | 0.00 | |
| 27 | Children's Library Dir. | 0 | 1 | F | 162 | \$2,541.00 | \$3,232.00 | 12.00 | 0.00 | |
| 28 | Sr Equip. Operator. | 1 | 0 | M | 165 | \$2,598.00 | \$4,371.00 | 12.00 | 0.00 | |
| 29 | Information Systems Coor | 0 | 1 | F | 166 | \$4,804.00 | \$8,320.00 | 16.00 | 0.00 | |
| 30 | Library Director | 0 | 1 | F | 166 | \$2,634.00 | \$3,454.00 | 12.00 | 0.00 | |
| 31 | Inventory Clerk | 0 | 1 | F | 169 | \$2,598.00 | \$4,371.00 | 12.00 | 0.00 | |
| 32 | Office & Admin Spec Sr | 0 | 1 | F | 169 | \$2,598.00 | \$4,371.00 | 12.00 | 0.00 | |
| 33 | Laboratory Tech-MT | 0 | 5 | F | 169 | \$3,693.00 | \$6,748.00 | 16.00 | 0.00 | |
| 34 | Water/Wastewater I | 3 | 0 | M | 171 | \$2,598.00 | \$4,371.00 | 12.00 | 0.00 | Performance |
| 35 | Physical Therapy Assistan | 0 | 1 | F | 177 | \$3,230.00 | \$5,982.00 | 16.00 | 0.00 | |
| 36 | Arena Coordinator | 1 | 0 | M | 177 | \$2,598.00 | \$4,371.00 | 12.00 | 0.00 | |
| 37 | Asst. Liquor Store Mgr | 1 | 0 | M | 180 | \$2,709.00 | \$4,483.00 | 12.00 | 0.00 | |
| 38 | Senior Water/Wastewater | 2 | 0 | M | 180 | \$2,709.00 | \$4,483.00 | 12.00 | 0.00 | Performance |
| 39 | Licensed Practical Nurse | 0 | 2 | F | 204 | \$2,877.00 | \$5,596.00 | 16.00 | 0.00 | |
| 40 | Maintenance | 1 | 0 | M | 206 | \$2,768.00 | \$5,461.00 | 16.00 | 0.00 | |
| 41 | Equipment Mechanic | 1 | 0 | M | 208 | \$2,709.00 | \$4,483.00 | 12.00 | 0.00 | |
| 42 | Registered Radiology Tech | 2 | 2 | B | 209 | \$4,003.00 | \$7,414.00 | 16.00 | 0.00 | |
| 43 | Radiology Manager | 0 | 1 | F | 214 | \$5,313.00 | \$9,038.00 | 16.00 | 0.00 | |
| 44 | Maintenance Manager | 1 | 0 | M | 218 | \$3,660.00 | \$6,700.00 | 16.00 | 0.00 | |
| 45 | Lineman | 3 | 0 | M | 225 | \$3,374.00 | \$5,345.00 | 12.00 | 0.00 | |
| 46 | Police Officer | 4 | 2 | B | 236 | \$3,138.00 | \$5,102.00 | 15.00 | 0.00 | |
| 47 | Registered Nurse | 0 | 23 | F | 238 | \$5,078.00 | \$8,391.00 | 16.00 | 0.00 | |
| 48 | Patient Accounts Manager | 0 | 1 | F | 238 | \$3,866.00 | \$6,994.00 | 16.00 | 0.00 | |
| 49 | Wellness Director | 0 | 1 | F | 238 | \$4,508.00 | \$7,769.00 | 16.00 | 0.00 | |
| 50 | Materials Manager | 0 | 1 | F | 238 | \$3,528.00 | \$6,232.00 | 16.00 | 0.00 | |
| 51 | Director of Social Services | 0 | 1 | F | 238 | \$3,667.00 | \$6,996.00 | 16.00 | 0.00 | |
| 83 | Materials Manager Assista | 0 | 1 | F | 238 | \$2,859.00 | \$5,570.00 | 16.00 | 0.00 | |
| 52 | Laboratory Director | 0 | 1 | F | 240 | \$4,487.00 | \$7,870.00 | 16.00 | 0.00 | |
| 53 | Outside Plant Tech | 2 | 0 | M | 250 | \$3,374.00 | \$5,345.00 | 12.00 | 0.00 | |
| 54 | Finance Assistant | 0 | 1 | F | 250 | \$3,374.00 | \$5,345.00 | 12.00 | 0.00 | |

Job Class Data Entry Verification List

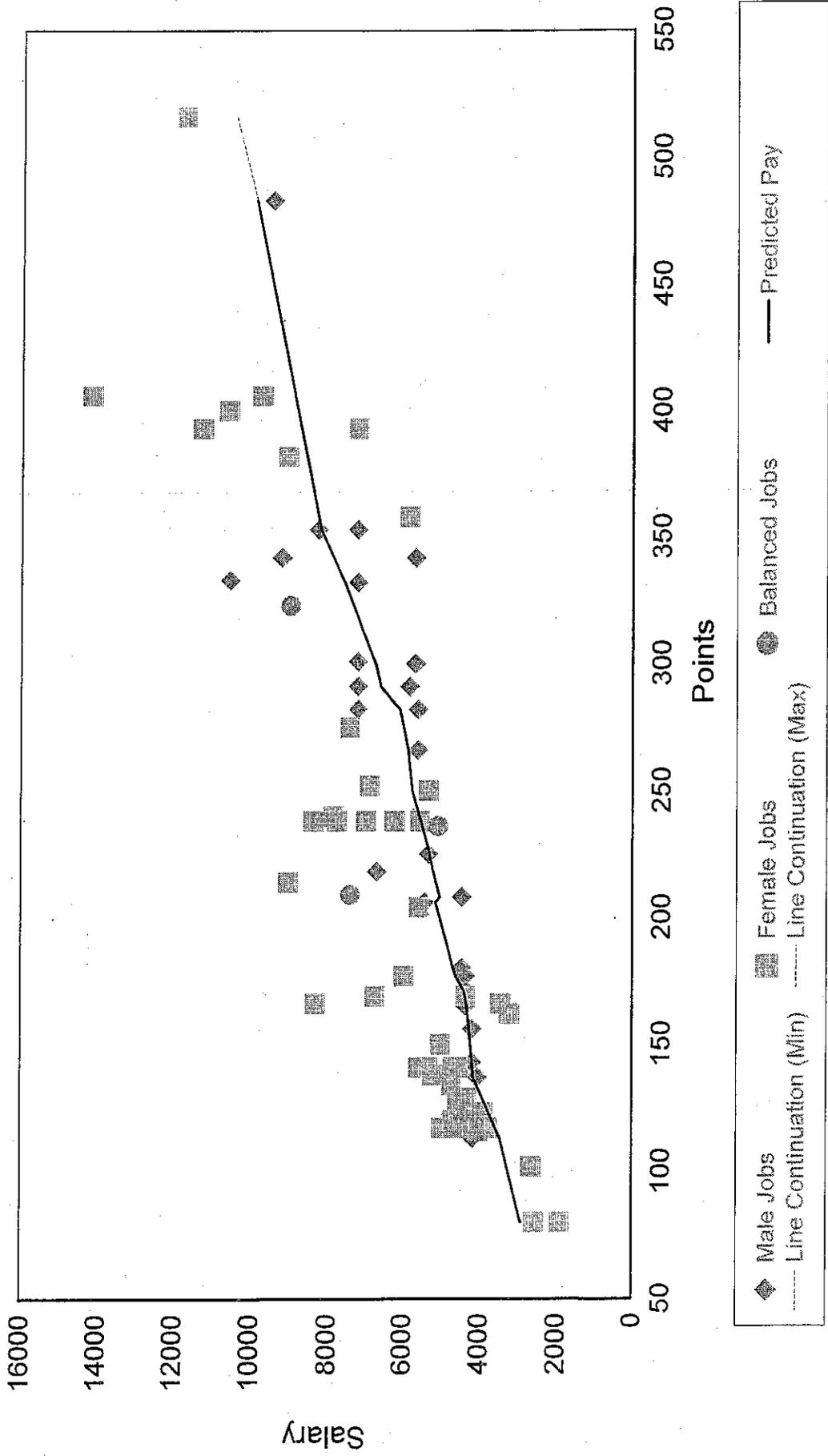
Windom
LGID 1415

Case: 2012 DATA

| Job Nbr | Class Title | Nbr Males | Nbr Females | Class Type | Jobs Points | Min Mo Salary | Max Mo Salary | Yrs to Max Salary | Yrs of Service | Exceptional Service Pay |
|---------|----------------------------|-----------|-------------|------------|-------------|---------------|---------------|-------------------|----------------|-------------------------|
| 55 | HIM Director | 0 | 1 | F | 252 | \$3,802.00 | \$6,903.00 | 16.00 | 0.00 | |
| 56 | Line Crew Foreman | 1 | 0 | M | 266 | \$3,594.00 | \$5,636.00 | 12.00 | 0.00 | |
| 57 | Human Resources/Marketi | 0 | 1 | F | 275 | \$4,263.00 | \$7,429.00 | 16.00 | 0.00 | |
| 58 | Network Operations Cente | 1 | 0 | M | 282 | \$3,594.00 | \$5,636.00 | 12.00 | 0.00 | |
| 59 | Building Official | 1 | 0 | M | 282 | \$4,811.00 | \$7,216.00 | 12.00 | 0.00 | |
| 60 | Liquor Store Manager | 1 | 0 | M | 291 | \$3,759.00 | \$5,847.00 | 12.00 | 0.00 | |
| 61 | Water/Wastewater Sup. | 1 | 0 | M | 291 | \$4,811.00 | \$7,216.00 | 12.00 | 0.00 | |
| 62 | Park & Rec Director | 1 | 0 | M | 300 | \$3,648.00 | \$5,700.00 | 12.00 | 0.00 | |
| 63 | Comm. Ctr. Director | 1 | 0 | M | 300 | \$3,648.00 | \$5,700.00 | 12.00 | 0.00 | |
| 64 | Street/Park Supervisor | 1 | 0 | M | 301 | \$4,811.00 | \$7,216.00 | 12.00 | 0.00 | |
| 65 | Physical Therapist | 1 | 2 | B | 323 | \$5,287.00 | \$9,001.00 | 16.00 | 0.00 | |
| 71 | Economic Development Di | 1 | 0 | M | 332 | \$4,811.00 | \$7,216.00 | 12.00 | 0.00 | |
| 66 | Physical Therapy Manager | 1 | 0 | M | 333 | \$6,695.00 | \$10,556.00 | 16.00 | 0.00 | |
| 67 | Police Sergeant | 1 | 0 | M | 342 | \$3,648.00 | \$5,700.00 | 12.00 | 0.00 | |
| 68 | Telecom Operations Mana | 1 | 0 | M | 342 | \$4,811.00 | \$9,216.00 | 12.00 | 0.00 | |
| 69 | Chief of Police | 1 | 0 | M | 353 | \$4,811.00 | \$7,216.00 | 12.00 | 0.00 | |
| 70 | Electrical Supervisor | 1 | 0 | M | 353 | \$5,605.00 | \$8,282.00 | 12.00 | 0.00 | |
| 72 | Dietary Manager | 0 | 1 | F | 358 | \$3,066.00 | \$5,861.00 | 16.00 | 0.00 | |
| 73 | Safety/Infection/Risk Mana | 0 | 1 | F | 382 | \$5,334.00 | \$9,065.00 | 16.00 | 0.00 | |
| 74 | Chief Financial Officer | 0 | 1 | F | 393 | \$6,705.00 | \$11,289.00 | 16.00 | 0.00 | |
| 75 | Finance Director | 0 | 1 | F | 393 | \$4,811.00 | \$7,216.00 | 12.00 | 0.00 | |
| 76 | Performance Improvement | 0 | 1 | F | 400 | \$6,428.00 | \$10,613.00 | 16.00 | 0.00 | |
| 77 | Pharmacist | 0 | 1 | F | 406 | \$8,941.00 | \$14,164.00 | 16.00 | 0.00 | |
| 78 | Operating Room Nursing S | 0 | 1 | F | 406 | \$5,816.00 | \$9,748.00 | 16.00 | 0.00 | |
| 79 | City Clerk/Administrator | 1 | 0 | M | 483 | \$6,502.00 | \$9,454.00 | 12.00 | 0.00 | |
| 80 | Director of Patient Care | 0 | 1 | F | 516 | \$7,214.00 | \$11,719.00 | 16.00 | 0.00 | |

Job Number Count: 84

Predicted Pay Report for Windom
Case: 2012 DATA



Predicted Pay Report for Windom
Case : 2012 DATA

| Job Nbr | Job Title | Nbr Males | Nbr Females | Total Nbr | Job Type | Job Points | Max Mo Salary | Predicted Pay | Pay Difference |
|---------|--------------------------------|-----------|-------------|-----------|----------|------------|---------------|---------------|----------------|
| 1 | Arena Main. Worker | 2 | 0 | 2 | Male | 80 | \$2,577.00 | \$2,918.56 | (\$341.56) |
| 2 | Asst. Liquor Store Clerk | 0 | 1 | 1 | Female | 80 | \$2,577.00 | \$2,918.56 | (\$341.56) |
| 84 | Library Clerk | 0 | 1 | 1 | Female | 80 | \$1,906.00 | \$2,918.56 | (\$1,012.56) |
| 3 | Admin/Assis/Receptionist | 0 | 1 | 1 | Female | 102 | \$2,657.00 | \$3,280.25 | (\$623.25) |
| 4 | Fitness Specialist | 1 | 0 | 1 | Male | 113 | \$4,166.00 | \$3,460.92 | \$705.08 |
| 5 | Housekeeping | 1 | 3 | 4 | Female | 116 | \$4,047.00 | \$3,510.39 | \$536.61 |
| 6 | Insurance Clerk/Data Processor | 1 | 5 | 6 | Female | 117 | \$4,767.00 | \$3,526.88 | \$1,240.12 |
| 7 | Ward Secretary/Scheduling Sec | 0 | 5 | 5 | Female | 117 | \$4,667.00 | \$3,526.88 | \$1,140.12 |
| 8 | Outreach Coordinator | 0 | 1 | 1 | Female | 117 | \$4,558.00 | \$3,526.88 | \$1,031.12 |
| 9 | Secretary/Clerk | 0 | 3 | 3 | Female | 117 | \$3,764.00 | \$3,526.88 | \$237.12 |
| 10 | Medical Records Clerk | 0 | 1 | 1 | Female | 117 | \$4,336.00 | \$3,526.88 | \$809.12 |
| 12 | Administrative Assistant | 0 | 1 | 1 | Female | 117 | \$4,981.00 | \$3,526.88 | \$1,454.12 |
| 13 | Medical Assistant | 0 | 1 | 1 | Female | 120 | \$4,710.00 | \$3,526.88 | \$1,183.12 |
| 14 | Physical Therapy Aide | 0 | 1 | 1 | Female | 120 | \$4,572.00 | \$3,575.99 | \$996.01 |
| 15 | Nursing Aide | 0 | 1 | 1 | Female | 120 | \$4,412.00 | \$3,575.99 | \$836.01 |
| 16 | Admin. Assistant | 0 | 2 | 2 | Female | 123 | \$3,910.00 | \$3,625.45 | \$284.55 |
| 17 | Purchasing/Stocking Assistant | 0 | 2 | 2 | Female | 127 | \$4,566.00 | \$3,691.05 | \$874.95 |
| 18 | Dietary Cook | 2 | 5 | 7 | Female | 129 | \$4,341.00 | \$3,724.03 | \$616.97 |
| 19 | Head Housekeeper | 0 | 1 | 1 | Female | 134 | \$4,733.00 | \$4,152.50 | \$580.50 |
| 20 | Maint/Custodian | 1 | 0 | 1 | Male | 137 | \$4,052.00 | \$4,160.02 | (\$108.02) |
| 21 | Coder | 0 | 4 | 4 | Female | 138 | \$5,232.00 | \$4,166.10 | \$1,065.90 |
| 22 | Transcriptionist | 0 | 2 | 2 | Female | 138 | \$4,755.00 | \$4,166.10 | \$588.90 |
| 23 | Operating Room Technician | 0 | 3 | 3 | Female | 141 | \$5,594.00 | \$4,184.34 | \$1,409.66 |
| 24 | Credit & Collections Clerk | 0 | 1 | 1 | Female | 141 | \$4,553.00 | \$4,184.34 | \$368.66 |
| 25 | Payroll Clerk | 0 | 1 | 1 | Female | 141 | \$5,353.00 | \$4,184.34 | \$1,168.66 |
| 85 | Central Scheduler | 0 | 2 | 2 | Female | 141 | \$4,707.00 | \$4,184.34 | \$522.66 |
| 81 | Telecom Installer | 1 | 0 | 1 | Male | 143 | \$4,192.00 | \$4,196.37 | (\$4.37) |
| 82 | Central Scheduler Supervisor | 0 | 1 | 1 | Female | 150 | \$5,027.00 | \$4,238.92 | \$788.08 |
| 26 | Equipment Operator | 3 | 0 | 3 | Male | 156 | \$4,192.00 | \$4,275.27 | (\$83.27) |
| 27 | Children's Library Dir. | 0 | 1 | 1 | Female | 162 | \$3,232.00 | \$4,290.78 | (\$1,058.78) |
| 28 | Sr Equip. Operator | 1 | 0 | 1 | Male | 165 | \$4,371.00 | \$4,335.79 | \$35.21 |
| 29 | Information Systems Coordinato | 0 | 1 | 1 | Female | 166 | \$8,320.00 | \$4,348.14 | \$3,971.86 |
| 30 | Library Director | 0 | 1 | 1 | Female | 166 | \$3,454.00 | \$4,348.14 | (\$894.14) |
| 31 | Inventory Clerk | 0 | 1 | 1 | Female | 169 | \$4,371.00 | \$4,386.02 | (\$15.02) |
| 32 | Office & Admin Spec Sr | 0 | 1 | 1 | Female | 169 | \$4,371.00 | \$4,386.02 | (\$15.02) |

Predicted Pay Report for Windom
Case : 2012 DATA

| Job Nbr | Job Title | Nbr Males | Nbr Females | Total Nbr | Job Type | Job Points | Max Mo Salary | Predicted Pay | Pay Difference |
|---------|--------------------------------|-----------|-------------|-----------|----------|------------|---------------|---------------|----------------|
| 33 | Laboratory Tech-MT | 0 | 5 | 5 | Female | 169 | \$6,748.00 | \$4,386.02 | \$2,361.98 |
| 34 | Water/Wastewater I | 3 | 0 | 3 | Male | 171 | \$4,371.00 | \$4,411.27 | (\$40.27) |
| 35 | Physical Therapy Assistant | 0 | 1 | 1 | Female | 177 | \$5,982.00 | \$4,628.04 | \$1,353.96 |
| 36 | Arena Coordinator | 1 | 0 | 1 | Male | 177 | \$4,371.00 | \$4,628.04 | (\$257.04) |
| 37 | Asst. Liquor Store Mgr | 1 | 0 | 1 | Male | 180 | \$4,483.00 | \$4,695.70 | (\$212.70) |
| 38 | Senior Water/Wastewater | 2 | 0 | 2 | Male | 180 | \$4,483.00 | \$4,695.70 | (\$212.70) |
| 39 | Licensed Practical Nurse | 0 | 2 | 2 | Female | 204 | \$5,596.00 | \$5,109.31 | \$486.69 |
| 40 | Maintenance | 1 | 0 | 1 | Male | 206 | \$5,461.00 | \$5,154.98 | \$306.02 |
| 41 | Equipment Mechanic | 1 | 0 | 1 | Male | 208 | \$4,483.00 | \$5,047.65 | (\$564.65) |
| 42 | Registered Radiology Technicia | 2 | 2 | 4 | Balanced | 209 | \$7,414.00 | \$5,062.63 | \$2,351.37 |
| 43 | Radiology Manager | 0 | 1 | 1 | Female | 214 | \$9,038.00 | \$5,146.06 | \$3,891.94 |
| 44 | Maintenance Manager | 1 | 0 | 1 | Male | 218 | \$6,700.00 | \$5,220.64 | \$1,479.36 |
| 45 | Lineman | 3 | 0 | 3 | Male | 225 | \$5,345.00 | \$5,326.31 | \$18.69 |
| 46 | Police Officer | 4 | 2 | 6 | Balanced | 236 | \$5,102.00 | \$5,463.99 | (\$361.99) |
| 47 | Registered Nurse | 0 | 23 | 23 | Female | 238 | \$8,391.00 | \$5,509.98 | \$2,881.02 |
| 48 | Patient Accounts Manager | 0 | 1 | 1 | Female | 238 | \$6,994.00 | \$5,509.98 | \$1,484.02 |
| 49 | Wellness Director | 0 | 1 | 1 | Female | 238 | \$7,769.00 | \$5,509.98 | \$2,259.02 |
| 50 | Materials Manager | 0 | 1 | 1 | Female | 238 | \$6,232.00 | \$5,509.98 | \$722.02 |
| 51 | Director of Social Services | 0 | 1 | 1 | Female | 238 | \$6,996.00 | \$5,509.98 | \$1,486.02 |
| 83 | Materials Manager Assistant | 0 | 1 | 1 | Female | 238 | \$5,570.00 | \$5,509.98 | \$60.02 |
| 52 | Laboratory Director | 0 | 1 | 1 | Female | 240 | \$7,870.00 | \$5,626.60 | \$2,243.40 |
| 53 | Outside Plant Tech | 2 | 0 | 2 | Male | 250 | \$5,345.00 | \$5,771.70 | (\$426.70) |
| 54 | Finance Assistant | 0 | 1 | 1 | Female | 250 | \$5,345.00 | \$5,771.70 | (\$426.70) |
| 55 | HIM Director | 0 | 1 | 1 | Female | 252 | \$6,903.00 | \$5,871.71 | \$1,031.29 |
| 56 | Line Crew Foreman | 1 | 0 | 1 | Male | 266 | \$5,636.00 | \$5,879.26 | (\$243.26) |
| 57 | Human Resources/Marketing Coor | 0 | 1 | 1 | Female | 275 | \$7,429.00 | \$5,957.95 | \$1,471.05 |
| 58 | Network Operations Center Dire | 1 | 0 | 1 | Male | 282 | \$5,636.00 | \$6,100.04 | (\$464.04) |
| 59 | Building Official | 1 | 0 | 1 | Male | 282 | \$7,216.00 | \$6,100.04 | \$1,115.96 |
| 60 | Liquor Store Manager | 1 | 0 | 1 | Male | 291 | \$5,847.00 | \$6,598.31 | (\$751.31) |
| 61 | Water/Wastewater Sup. | 1 | 0 | 1 | Male | 291 | \$7,216.00 | \$6,598.31 | \$617.69 |
| 62 | Park & Rec Director | 1 | 0 | 1 | Male | 300 | \$5,700.00 | \$6,731.16 | (\$1,031.16) |
| 63 | Comm. Ctr. Director | 1 | 0 | 1 | Male | 300 | \$5,700.00 | \$6,731.16 | (\$1,031.16) |
| 64 | Street/Park Supervisor | 1 | 0 | 1 | Male | 301 | \$7,216.00 | \$6,764.79 | \$451.21 |
| 65 | Physical Therapist | 1 | 2 | 3 | Balanced | 323 | \$9,001.00 | \$7,336.47 | \$1,664.53 |
| 71 | Economic Development Dir. | 1 | 0 | 1 | Male | 332 | \$7,216.00 | \$7,572.41 | (\$356.41) |

Predicted Pay Report for Windom
Case: 2012 DATA

| Job Nbr | Job Title | Nbr Males | Nbr Females | Total Nbr | Job Type | Job Points | Max Mo Salary | Predicted Pay | Pay Difference |
|---------|--------------------------------|-----------|-------------|-----------|----------|------------|---------------|---------------|----------------|
| 66 | Physical Therapy Manager | 1 | 0 | 1 | Male | 333 | \$10,556.00 | \$7,602.60 | \$2,953.40 |
| 67 | Police Sergeant | 1 | 0 | 1 | Male | 342 | \$5,700.00 | \$7,879.98 | (\$2,179.98) |
| 68 | Telecom Operations Manager | 1 | 0 | 1 | Male | 342 | \$9,216.00 | \$7,879.98 | \$1,336.02 |
| 69 | Chief of Police | 1 | 0 | 1 | Male | 353 | \$7,216.00 | \$8,204.26 | (\$988.26) |
| 70 | Electrical Supervisor | 1 | 0 | 1 | Male | 353 | \$8,282.00 | \$8,204.26 | \$77.74 |
| 72 | Dietary Manager | 0 | 1 | 1 | Female | 358 | \$5,861.00 | \$8,419.80 | (\$2,558.80) |
| 73 | Safety/Infection/Risk Manager | 0 | 1 | 1 | Female | 382 | \$9,065.00 | \$9,229.53 | (\$164.53) |
| 74 | Chief Financial Officer | 0 | 1 | 1 | Female | 393 | \$11,289.00 | \$8,429.38 | \$2,859.62 |
| 75 | Finance Director | 0 | 1 | 1 | Female | 393 | \$7,216.00 | \$8,429.38 | (\$1,213.38) |
| 76 | Performance Improvement | 0 | 1 | 1 | Female | 400 | \$10,613.00 | \$8,559.24 | \$2,053.76 |
| 77 | Pharmacist | 0 | 1 | 1 | Female | 406 | \$14,164.00 | \$8,611.49 | \$5,552.51 |
| 78 | Operating Room Nursing Supervi | 0 | 1 | 1 | Female | 406 | \$9,748.00 | \$8,611.49 | \$1,136.51 |
| 79 | City Clerk/Administrator | 1 | 0 | 1 | Male | 483 | \$9,454.00 | \$9,901.26 | (\$447.26) |
| 80 | Director of Patient Care | 0 | 1 | 1 | Female | 516 | \$11,719.00 | \$10,441.19 | \$1,277.81 |

Job Number Count: 84

RESOLUTION #2013-

INTRODUCED:

SECONDED:

VOTED: Aye:

Nay:

Absent:

CITY OF WINDOM

**RESOLUTION APPROVING AMENDMENTS
TO THE FEES AND CHARGES SCHEDULE**

WHEREAS, the City Council has the authority to establish fees and charges for municipal services, admissions and rentals; and

WHEREAS, the City Council periodically establishes fees and charges for municipal services; and

WHEREAS, a "Fees and Charges Schedule" has been created to consolidate the service fees and charges for all city departments into one document; and

WHEREAS, City Staff have reviewed current fees and charges for their departments and have, if applicable, included recommended adjustments of such fees and charges in the schedule; and

WHEREAS, it is in the best interests of the City of Windom and its citizens to operate the city in a cost-effective manner.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Windom, Minnesota, as follows:

The "Fees and Charges Schedule" dated January 1, 2013, is hereby adopted and all fees and charges are amended as set forth in said schedule.

Adopted this 15th day of January, 2013.

Corey J. Maricle, Mayor

ATTEST:

Steven Nasby, City Administrator

CITY OF WINDOM FEES & CHARGES SCHEDULE

January 1, 2013

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|---------------------------|--|---|---|
| GENERAL GOVERNMENT | | | |
| | Liquor License On Sale Sunday | 2,000.00 200.00 | |
| | Wine License On Sale | 150.00 | |
| | Beer License On-Sale (3.2 Only) Strong Beer Authorization Temporary On-Sale Liquor – Per Day | 100.00 100.00 25.00 | Resolution #2011-59 |
| | Set-Up License | 250.00 | |
| | Spring Cleanup | 1.00/per month/all residential utility customers | |
| | Other Business Licenses/Permits Dance Permit – Per Day Police fee for Dance – Per Hour/Per Officer Cigarette Game of Skill Peddler/Solicitor/Transient Merchant – Annual Initial Investigation fee Exempt Permit Premise Permit | 10.00 40.00 20.00 50.00 first game 15.00 each additional game 40.00 20.00 25.00 25.00 | |
| | NEW FEE NEW FEE | | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------|---|---|---|
| | <p>Sales of Maps, etc. 8 1/2"x11" Map - 24"x24" Photo Copies Letter size - each page Legal size - each page 11" x 17" size - each page Color copies - each page Fax Charges Sending: 1st page Each additional page Receiving Each page Paper punch/binding - per page Set of address labels from utility customer listing (water/sewer only) Utility customer detail (as allowed by law)</p> | <p>.00 2.00 .25 .25 .35 1.00 1.00 .50 .50 .05 50.00 100.00</p> | |
| | <p>Assessment Certificates</p> | <p>20.00</p> | |
| | <p>Filing Fees: City Council Seat Annexation Petition Fee</p> | <p>5.00 25.00</p> | <p>MN Statutes</p> |
| | <p>Miscellaneous City Code Updates Information retrieve/records search City Charter Overdue Book Fine Logo Caps & Cups</p> | <p>25.00 Hrly. pay rate of staff 5.00 10¢ per day 5.00 + tax</p> | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|------------------------------------|---|------------|---|
| BUILDING & ZONING: | | | |
| Building Permits: | | | |
| Total Valuation | Fee | | Resolution #2001-34 |
| \$1-\$500 | \$21.00 | | |
| \$501-\$2,000 | \$21.00 for the first \$500, plus \$2.75 for each additional \$100 or fraction thereof, to and including \$2,000. | | |
| \$2,001-\$25,000 | \$62.25 for the first \$2,000, plus \$12.50 for each additional \$1,000 or fraction thereof, to and including \$25,000. | | |
| \$25,001-\$50,000 | \$349.75 for the first \$25,000, plus \$9.00 for each additional \$1,000 or fraction thereof, to and including \$50,000. | | |
| \$50,001-\$100,000 | \$574.75 for the first \$50,000, plus \$6.25 for each additional \$1,000 or fraction thereof, to and including \$100,000. | | |
| \$100,001-\$500,000 | \$887.25 for the first \$100,000, plus \$5.00 for each additional \$1,000 or fraction thereof, to and including \$500,000. | | |
| \$500,001-\$1,000,000 | \$2,887.25 for the first \$500,000 plus \$4.25 for each additional \$1,000 or fraction thereof, to and including \$1,000,000. | | |
| \$1,000,001+ | \$5012.25 for the first \$1,000,000 plus \$2.75 for each additional \$1,000 or fraction thereof. | | |
| State Surcharge Fee | .0005 x total value of construction | | |
| Plan Review Fee | 65% of City's building permit fee for Commercial 35% of City's building permit fee for Residential | | |
| Connection Fees | Sewer Connection: \$75.00 Water Connection: \$75.00 + 5.16 sales tax = \$80.16 | | |
| Refunds | Written request; refunds at discretion of Building Official. If project not started: Within 5 days of application date - City's permit fee, state surcharge and 80% of plan review fee; within thirty (30) days of application date -80% of City's permit fee, no refund of state surcharge or plan review fee. | | |
| Manufactured Home Installation Fee | \$150.00 | | |
| Inspection Fee | Outside City (Minimum Charge = 2hrs) | 45.00/hour | |
| | Conditional Use Permits/Variances (Includes Recording Fee) | 150.00 | |
| | Appeals | 25.00 | |
| | Zoning & Subdivision Fees | | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|-----------------------|--|---|---|
| | Subdivision (Chapter 12) – Platting (Developer responsible for recording fees) P.U.D. (includes recording fees) Minor Subdivisions (Developer responsible for recording fees) Preliminary Staff Review Amendment to Zoning Ordinance (Rezoning) (includes recording fee) Zoning Amendment (Re: Text) (does not include recording fees) Vacation of Public Way (includes recording fee) | 120.00 120.00 50.00 0.00 150.00 70.00 70.00 | |
| | Other Permits Excavation in City black top or concrete street Wall Signs Ground and pedestal signs/billboard signs Portable signs/temporary signs/misc. Demolition Permit Moving Permit Fireworks (sales & storage) | 300.00 9.50 (each) 9.50 (each/per period) .00 25.00 50.00 50.00 | |
| | Reimbursements Weed Control | Labor cost + \$10 administration fee | |
| | Recording/Satisfaction Fees | Actual cost | |
| | Document Preparation & Attorney Review for Initial Loan, Assumptions, Subordinations and Refinancing | Actual cost | |
| PUBLIC SAFETY: | | | |
| | Animal License (Cat & Dog) Unspayed Female All others | 8.00 + tax 5.00 + tax | |
| | Accident & investigation Report First copy (if not directly involved party) | 5.00 + .25 per page (after 2 pages) | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------------------|---|---|--|
| | Each additional picture Mail | .25 Actual cost | |
| | Parking Tickets General Parking – No Parking (2:00 a.m.- 6:00 a.m.) No Parking in Alley Parking over 36 hours Time Limit on Parking Truck Parking Vehicle Repair on Street Parking for Advertising or Selling Parking Restrictions on Co. Rd. 13 Snow Emergency | 34.00 33.00 33.00 33.00 33.00 30.00 33.00 33.00 30.00 | Section 9.02 Section 9.20 Section 9.20(1) Section 9.20(2) Section 9.21 Section 9.25 Section 9.26 Section 9.27 Section 9.30 |
| | Animal (Cat & Dog) Impound, Boarding Impound No License With License Boarding No License With License | 40.00 + tax 20.00 + tax 15.00 (per day) + tax 10.00 (per day + tax) | |
| | Administrative Fees: Vehicle Impound storage | 15.00/day | |
| | Fire Department Fire Call | 500.00 | |
| | Ambulance Department Basic Life Support Rate Advance Life Support Rate Basic Life Support Mileage rate (1-17 miles) | 450.00 650.00 10.50 | |
| PUBLIC WORKS: | | | |
| | Street Use Permits (service cuts) - work performed by city staff Cold mix bituminous Hot mix bituminous Main Street and all state-aid streets | Actual cost Actual cost Actual cost | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------|---|---|---|
| | <p>Street Equipment Labor & Rental Rates (Equipment rentals are 1-hour min.) Labor rate Unit 50 - 2004 Bobcat Loader w/attach - 2004 Bobcat & Asphalt Milling Attachment - 2004 Bobcat & Sweeper Broom Attachment Unit 42 - 2004 International Dump Truck - Falls Snow Plow, Falls Sander & Dump Body Unit 43 - 2004 International Dump Truck - Falls Snow Plow, Falls Sander & Dump Body Unit 44 - 2007 International Dump Truck - Falls Reversible Snow Plow, Sander & Dump Body Unit 45 - 1987 Case W-30 Front end Loader Unit 81 - 2004 Sno-Go Snow Blower for Unit 45 Unit 46 - 1987 Fiat Grader Unit 47 - 544G Front End Loader w/2.25 Yard 4 in 1 Bucket - Snow Ranger plow for Unit 47 Unit 48 - Portable Air Compressor w/attachments Unit 49 - 2005 Elgin Street Sweeper 328D Toro Grounds Master 72" mower 4000D Toro Grounds Master 11' Mower 3520 John Deere Utility Tractor John Deere 3 Point Hitch 72" Mower w/Tractor Homemade Barricade Trailer 75 - 10-12' wood homemade barricades 200 - 12" to 3' tall traffic cones 300 lin feet orange construction plastic fencing Homemade 6x20 Trailer Road Boss 3-point grader Homemade portable welder/generator Jonsered 20" chainsaw Jonsered 14" chainsaw</p> | <p>50.00/hour 80.00/per hr 100.00/per hr 100.00/per hr 90.00/per hr 135.00/per hr 90.00/per hr 135.00/per hr 90.00/per hr 135.00/per hr 125.00/per hr 185.00/per hr 150.00/per hr 125.00/per hr 160.00/per hr 95.00/per hr 125.00/per hr 60.00/per hr 85.00/per hr 75.00/per hr 90.00/per hr 50.00/daily 10.00 each/daily 1.00 each/daily \$10.00 per 50' daily 35.00/per hr 280.00/dly 45.00/per hr 360.00/dy 35.00/per hr 250.00/dly 25.00/per hr 250.00/dly 25.00/per hr 150.00/dly</p> | |
| | <p>Street Materials Sold to Public Recycled bituminous Recycled crushed concrete Material Gravel Class 5</p> | <p>10.00/ton 12.00/ton 20.00/ton</p> | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|--|--|---|---|
| | Blacktop (cold mix/hot mix) Black Dirt Winter salt/sand mix | 110.00/ton 25.00/ton 30.00/ton | |
| COMPOST & LEAF BURNING PERMIT FEES: | | | |
| | Commercial Compost Permit-Annual | 55.00 + tax | Res #2007-15 |
| | Resident Compost Permit-Annual | 15.00 + tax | Res #2007-15 |
| | Leaf Burning Permit | 5.00 | |
| CULTURE & RECREATION: | | | |
| | Commercial Tent Usage in Park | 25.00/daily | |
| | Shelter House Rental Cottonwood Lake or Island Park | 80.00/daily | |
| | Island Park Campgrounds Nightly Non Registered | 10.00 10.00 | |
| | Picnic Table Rental – Within City Parks | 10.00/per/table per day | |
| | Picnic Table Rental - Permit holder hauls Non-Profit Group Rental – Permit holder hauls Non-Profit Additional day usage rate | 15.00/per/table per-day 5.00/per/table per-day 5.00/per/table per-day | |
| | Bleacher Rental – City hauls Bleacher Rental – Renter hauls | 50.00/each/per day 35.00/each/per day | |
| | Labor Cost Sweeper Dump Truck Sidewalk snow removal | 50.00/hour 100.00/hour 85.00/hour 100.00/hour | 1 hour minimum |
| COMMUNITY CENTER RATES | | | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------|---|---|---|
| | Room 105 – Small Multi Use Room | 20.00/hr weekday 30.00/hr/weekend | |
| | Room 117 – Senior Center/Kitchenette (1 to 4 hrs) 5 hrs After 5 hrs | 45.00/hr (1 to 4 hrs) 200.00 \$40/hr for each hr after 5 hrs | |
| | Room 120 – Senior Dining Room 5 hrs After 5 hrs | 35.00/hr (1 to 4 hrs) 150.00 \$30/hr for each hr after 5 hrs | |
| | Half Room Rates 5 hrs After 5 hrs | 20.00/hr (1 to 4 hrs) 75.00 \$15/hr for each hr after 5 hrs | |
| | Room 127/128 - Large Multi-Purpose Room 9-10 hrs After 10 hrs | 60.00/hr (1 to 8 hrs) 500.00 50.00/hr for each hr after 10 hrs | |
| | Half Room Rates 9-10 hrs After 10 hrs | 40.00/hr (1 to 8 hrs) 350.00 35.00/hr for each hr after 10 hrs | |
| | Caterer Kitchen – Partial Kitchen Use | \$100.00 | |
| | EQUIPMENT FEE PER EVENT/PER DAY | | |
| | Podium | N/C with room rental | |
| | Podium/Microphone (Room 127/128) | 5.00 | |
| | Portable Sound System (Room 120) | Sm 25.00 Large 125.00 | |
| | Grease Board/Flip Chart (Dry Erase markers & Eraser included) | 5.00 | |
| | Overhead Projector (Screen included Rooms 105 & 120) | 20.00 | |
| | Portable Projector Screen | 15.00 | |
| | TV/VCR | 25.00 | |
| | Power Point Projector 12x16 screen | St 100.00 or HD200.00 50.00 | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------|--|---------------|---|
| | Portable Bar -- 2 available | 25.00/bar | |
| | Dance Floor | 75.00 | |
| | Stage | 100.00 | |
| | Piano | 25.00 | |
| | Wedding Back Drop | 75.00 | |
| | Lattice Arches | 1-25.00 | |
| | Bar Set-up Fee -- | 3-50.00 | |
| | Small groups (up to 50) | 50.00 | |
| | Medium groups (51-200) | 150.00 | |
| | Large groups (200 +) | 250.00 | |
| | Dumpster Fee (rooms 127 & 128) | | |
| | Up to 300 people | 25.00 | |
| | 301-600 people | 50.00 | |
| | 601-1000 people | 75.00 | |
| | 45 cup Coffee Pot (includes coffee, cups, napkins, cream & sugar) | 15.00 | |
| | 100 cup Coffee Pot (includes coffee, cups, napkins, cream & sugar) | 25.00 | |
| | Set-up & Take Down Fees (Chairs & Tables) | | |
| | Multi-Use Room (Half room) | 75.00 | |
| | Multi-Use Room Large -- Less than 500 people | 125.00 | |
| | Multi-Use Room Large - More than 500 people | 150.00 | |
| | Fax fee | 2.00/per page | |
| | Photocopies | 25¢ per page | |
| | Lattice panels (4 available) | 10.00 each | |
| | Bar Tables (set of 5) | 40.00 | |
| | 8' pillar (set of 4) | 40.00 | |
| | 4' pillar (set of 4) | 20.00 | |
| | Wooden Post (set of 6) | 15.00 | |
| | Potted sticks | 10.00 | |
| | Sm. children table w/benches | 10.00 | |
| | Ceiling swag | | |
| | Full room | 300.00 | |
| | ½ room | 150.00 | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------|---|------------------------|---|
| | ARENA RATES | | |
| | Season Skating Pass | 70.00 | Resolution 2012-55 |
| | Family | 40.00 | Resolution 2012-55 |
| | Individual | 60.00 | |
| | Old-Timers Hockey (Sundays) | | |
| | Daily Admission | 3.00 | |
| | Individual | 6.00 | |
| | Old-Timers Hockey | | |
| | Skate Rental | 2.50 | |
| | Daily | 50.00 | |
| | Seasonal | | |
| | Hourly Ice Rate (over 100 hrs during ice season) | | |
| | Frequent User -Seasonal hrly rate | 105.00 per hr | |
| | Non Frequent/Out of Town User hrly rate | 110.00 per hr | |
| | Non-Prime Time Ice Rental Rate | 85.00 per hr | Resolution #2011-54 |
| | STORAGE | | |
| | Units under 20 ft | 125.00 | Resolution 2012-55 |
| | Units between 20-30 feet | 150.00 | Resolution 2012-55 |
| | Units over 30 feet | 200.00 | Resolution 2012-55 |
| | BUILDING RENT | | |
| | 1 st Day | 350.00 | |
| | 2 nd Day | 325.00 | |
| | 3 rd Day, Additional Days | 200.00 | |
| | STALL RENT | | |
| | 1 st Day | 16.00 | |
| | 2 nd Day | 12.50 | |
| | 3 rd Day, Additional Days | 10.00 | |
| | RACQUETBALL/WALLY BALL/BASKETBALL COURT FEES | | |
| | Non-Member Adult hrly racquetball | 3.00 per person/per hr | |
| | Non-Member Youth hrly racquetball | 1.50 per person/per hr | |
| | Wally ball | 20.00 per hour/court | |
| | Basketball | 12.50 per hour | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|---|---|---|--|
| PUBLIC UTILITIES - WATER/SEWER FUND: | | | |
| | Residential Charges Water – Monthly minimum 0-500 500-1000 Excess 1000 Sewer – Monthly minimum 1 st 1500 cu. ft 2 nd 1500 cu. ft Sewer Only – Apartments Homes | \$12.13 \$1.10/100 cu. ft \$2.48/100 cu. ft \$3.28/100 cu. ft \$23.64 .93¢/100 cu. ft .46¢/100 cu. ft 26.42 19.19 | Resolution 2012-62 Resolution 2012-62 Resolution 2012-62 Resolution 2012-62 Resolution 2012-62 |
| | Commercial Charges Water – Monthly minimum 0-500 500-1000 Excess 1000 Sewer – Monthly minimum (includes the first 800 cu. ft) Over 100 Cu. Ft | \$12.13 \$1.10/100 cu. ft \$2.48/100 cu. ft \$3.28/100 cu. ft \$25.20 \$3.16/100 cu. ft | Resolution 2012-62 Resolution 2012-62 |
| | Request for Utility Account Info Picked up – (1 month) 12 months Mailed Faxed | 5.00 30.00 5.50 6.00 | |
| | Service Charges Late Fee per unpaid water/sewer bill Meter Bottom Replacement 3/4" 1" Labor Cost Retrieval of Information/Records Search Reconnect Fee | 5% 75.00 100.00 50.00/hour Hourly rate of staff 40.00 each + tax | |

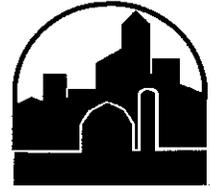
| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------------------|--|--|---|
| | Reconnect After Hrs Water at pump house Jetter & Operator Vac Unit | 75.00 each + tax 4.00/1,000 gallons 150.00/hour 150.00/hour | \$15.00 minimum |
| | Sales Tax (Commercial accounts only) | 6.875% | |
| ELECTRIC FUND | | | |
| | Meter Pre-Payment- Required of all renters and contract for deed properties before utilities can be transferred into renter's name | 300.00 | Utility Comm - Jan. 27, 2010 |
| | Residential: All Kwh's @.0699/kwh City Customer Charge Out of City Charge Security Light Charge - 100 watt HPS - 400 watt MH | 3.52/month 10.54/month 8.00/month 18.00/month | |
| | Commercial Charges: 2,000 KWH's @ .0807/kwh Next 6,000 KWH's @ .0753/kwh Excess KWH's @ .0699/kwh Customer charge | 11.74/month | |
| | Industrial: 30,000 KWH's @ .0591/kwh Excess KWH's @ .0559/kwh Demand charge @4.87/kw | | |
| | Municipal: All KWH's @.0655/kwh | | |
| | Green Power Rate: Per 100 kwh's (1 block) | 3.50/tag | |
| | Service Charges Late Fee Reconnect Fee | 5% 25.00 + tax | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|---------------------|---|--|---|
| | Reconnect Fee After Hrs Restocking Fee | 75.00 + tax 20% | |
| | Electric Dept Labor and Rental Equipment Rates Labor rate Overtime labor rate Unit 30 Pickup Truck Unit 31 Line Truck Unit 32 Bucket Truck Unit 33 Digger Truck Unit 34 Flatbed Truck Unit 35 Small Bucket Truck Unit 35A Case Trencher Unit 36 Ditch Witch Trencher Boring Tool Lifting Units to roof top or light bulb replacement | 47.23/per hr 70.85/per hr 25.00/per hr 35.00/per hr Minimum 125.00 per hr Minimum 100.00 per hr 25.00/per hr 75.00/per hr 50.00/per hr 50.00/per hr 8.00 a foot 50.00 plus 1/2 of labor rate charge \$23.62 | |
| AIRPORT FUND | | | |
| | Hangar Rental Fee | 35.00-90.00/month | |
| TELECOM FUND | | | |
| | TELEPHONE * Residential Basic Service Business Basic Service Non-published Non-listed SIMPLY BASIC DOUBLE – Telephone/Internet SIMPLY BASIC TRIPLE – Telephone/Cable/Internet BASIC – Telephone/Expanded Video EXPANDED BASIC – Telephone/Expand Video/Basic Internet ULTIMATE PKG – Telephone (with caller ID & voice mail)/Video(Expanded Basic+Digital Basic+30 Music+Sports pkg)/Mega 10/2 Internet * additional items are included in the telephone tariff | monthly rate 14.45 26.45 2.50 1.25 36.55 63.75 64.90 100.90 146.90 Resolution 2012-19 Resolution 2012-19 Resolution 2012-19 Resolution 2012-19 | |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------|--|--|---|
| | <p>VACATION RATE -- Absence exceeding 90 days</p> <p>Telephone</p> <p>Internet</p> <p>TV</p> <p>Non-Pay Reconnect fee (1 Or all 3)</p> | <p>10.00/month + taxes and US fee</p> <p>5.00 per month + tax - No reconnection fee</p> <p>.00/mo-20.00 recont+tax</p> <p>35.00 + tax</p> | |
| | <p>ENHANCED CALLING FEATURES</p> <p>Voice Mail</p> <p>Caller ID</p> <p>Call Waiting</p> <p>Call Forwarding</p> <p>Speed Dialing</p> <p>Selective Call Rejection</p> <p>Busy Call Transfer</p> <p>Sim Ring</p> <p>Line Hunting</p> <p>3-Way Calling/Call Transfer</p> <p>LONG DISTANCE CALLING</p> <p>Basic Long-Distance Calling Rate</p> <p>1-800</p> <p>Long Distance Pkg</p> <p>1-800</p> | <p>monthly rate</p> <p>3.50</p> <p>3.00</p> <p>2.00</p> <p>2.00</p> <p>2.00</p> <p>2.00</p> <p>2.00</p> <p>2.00</p> <p>4.00</p> <p>2.95</p> <p>2.95</p> <p>10¢/min</p> <p>12¢/min</p> <p>\$1.99/month + 6¢/min</p> <p>\$3.95/month 6¢/min</p> | |
| | <p>INTERNET SERVICES</p> <p>Internet Lite</p> <p>Internet Basic</p> <p>Internet Super</p> | <p>monthly rate</p> <p>31.95</p> <p>37.95</p> <p>67.95</p> | |
| | <p>CABLE TV SERVICES</p> <p>Basic</p> <p>Expanded</p> <p>Silver</p> <p>Gold</p> <p>Digital Basic</p> | <p>monthly rate</p> <p>28.50</p> <p>52.90</p> <p>55.65</p> <p>66.65</p> <p>75.60</p> | <p>Resolution 2012-15</p> <p>Resolution 2012-15</p> <p>Resolution 2012-19</p> |

| FUND NO. | DESCRIPTION | FEE | AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT |
|----------|--|-----|---|
| | <p>Featured Plans</p> <p>HD 12.95 Sports 6.95 HBO 14.99 Showtime/TMC/Flix 12.95 Starz/Encore 12.95 Additional Set-Top Box 2.99 HD Box 4.99 DVR 14.99 Remote 20.00</p> <p>Commercial Multi-Unit Facilities with 10 or more units and a common connection as established December 29, 2008</p> <p>Expanded Basic 8.00 per unit HBO 4.50 per unit First standard Set-top box free w/add-on package</p> | | |
| | <p>MISC. SERVICES</p> <p>Wire Maintenance Plan – Monthly rate 2.95 per service or 7.95 for all three services</p> <p>New customer installation fee 15.00 per service (Installation fee is waived for all competitor services that switch to WindomNet)</p> <p>Moving Telecom Service 15.00 per service Additional Outlet 55.00 Service Call 55.00</p> | | |

MEMORANDUM



CITY OF WINDOM
444 9th Street
Windom, MN 56101
Phone: 507-831-6129
Fax: 507-831-6127
www.windom-mn.com

TO: City Council
FROM: City Administrator
DATE: January 11, 2013
RE: Funding for Long-Range Capital Projects

Over the last six months there has been consideration by the City Council of many capital projects as part of the 2013 City Budget, 5-year Capital Improvement Plan and the Long-Range Plan. Prioritization and identifying funding for these projects is necessary to move forward. This memorandum outlines some of the possible funding options that have been raised and other possibilities that could be considered.

Debt Funded

A memorandum regarding the City's current debt levels and discussion on managing that debt was provided to the City Council in November 2012 prior to the public hearing on the proposed 2013 Street Project. This memorandum is attached for your information (Exhibit A).

Another option that exists is for a long-term loan from the U.S. Department of Agriculture for rural public facilities. These funds would need to be repaid, but the length of the loan term (up to 40 years) would make the payments more affordable than a GO bond. The interest rate on the USDA monies currently would be a minimum of 4.5% and would likely be higher as the rates charged are related to community income-eligibility. While the term is attractive for the USDA loan the interest rate charged may be nearly double that of a 15-20 year GO bond issue.

Grants and State Bonding

There are various opportunities that become available for the funding of capital projects. City staff works on these opportunities as they relate to the City's needs that have been identified related to City Council goals. Examples include the Blandin Foundation grants, Remick Foundation grants, State bonding, US Fish & Wildlife grant, FEMA, FAA and MN DNR funding as well as others.

To pursue these grants and other financial resources for large projects, such as the Fire Hall and Arena, the City Council will need to provide direction as the commitment of staff resources, planning monies, legislative efforts and ultimately an investment of substantial local funds will be necessary to leverage these resources.

State bonding funds is an option for the fire hall expansion. The City submitted a bonding proposal for this project previously (2008). The City was able to do this as nearly all of the preliminary planning work, site location and cost estimates have been completed. In 2008 we were informed that the legislative intent to fund fire halls was very low. This is because the State does not want to be the funding entity all the cities and fire districts go to asking for money for fire halls. Given the lack of State funding for fire halls over the last four years it appears this attitude has not changed. In 2013 the early signals show legislative intent for a small bonding bill, but the big bonding bills are done in even numbered years.

In the past the City has also pursued FEMA funding for the fire hall expansion, but the funding priority changes to the FEMA program also make this a very unlikely resource at this time. Staff will continue to monitor the FEMA program.

Both State bonding and/or other grant monies may be a resource that could be pursued for a renovated or new arena; however, prior to submitting any applications for these funds much work needs to be done relating to the planning for this facility. The public input meeting the City Council held with the user groups was a first step on this planning process. The planning and public input discussions could be completed prior to the 2014 bonding cycle, if this were a project the Council wanted to pursue.

Local Sales Tax

Local sales taxes are becoming more common in Minnesota and are used to fund a variety of projects, but public facilities such as arenas and community centers are the most common. Baxter and Brainerd did use local sales tax to fund shared wastewater facilities and a fire station in 2006.

An "Information Brief" on Local Sales Taxes in Minnesota (Exhibit B) is attached for your review. This document is very informative and outlines the procedure for cities wishing to implement a local sales tax. Under current law (see page 2 of the Information Brief) a City must have public approval of a local sales tax at a general election (which would be 2014 for Windom) prior to a legislative request. As the laws on local taxes have been amended over the last few years to make it more difficult for cities to enact local sales taxes there may be changes again this year to reverse these restrictions; also, specific enabling legislation could be requested that could allow for waving the statutory restrictions.

Exhibit C shows information from the State relating to taxable retail sales. The 2010 numbers show \$27,396,465 in taxable retail sales for Cottonwood County in retail trade; however, specific numbers are not available for the City of Windom. An estimate from the Department of Revenue suggests that 75% of the sales are in Windom. As such, a one-percent local sales tax would generate about \$205,000 annually. A summary of retail trades (NAICS codes 44 & 45) is also attached for your information. Should the State expand sales taxes to other goods and/or services that would also impact local option taxes, with the likelihood of increasing the amount of revenue generated.

Equipment Fee

One idea that was presented during the 2013 budget discussion was to begin an equipment fund to help off-set the costs of large capital items that are non-enterprise fund items such as fire trucks, dump trucks, graders, pay-loaders, etc. The concept would be to collect fees from utility users similar to the \$1\month Spring Clean-up fee. Currently the City of Luverne charges \$2\month for a street lighting fee and \$2\month for fire protection fee with proceeds going into the General Fund. Mt. Lake formerly charged an equipment fee, but suspended it in spring 2012. This fee could be approved by City Council resolution and implemented at any time.

We currently have 2,025 residential utility users and 320 commercial users for total of 2,345. A monthly fee would annually generate funds as follows:

| | | |
|----------------------------|----------------------------|----------------------------|
| \$1\month\user = \$28,140 | \$2\month\user = \$56,280 | \$3\month\user = \$84,420 |
| \$4\month\user = \$112,560 | \$5\month\user = \$140,700 | \$6\month\user = \$168,840 |

The non-enterprise fund equipment\vehicles proposed in the 2013-2017 Capital Improvement Plan totals \$1,217,107, of which \$1,023,357 is to be funded through the General Fund. Please see Exhibit D.

If you need additional information or have questions on the items presented please let me know. A paper on revenue from the League of Minnesota Cities (2008) is attached as Exhibit E for your information.

MEMORANDUM



CITY OF WINDOM
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TO: City Council

FROM: City Administrator

DATE: November 2, 2012

RE: Managing Long-Term Debt

As you know, the Council will be having discussion regarding the proposed 2013 Street Project at the November 6th meeting. In addition, the City Council will be having the 2013 Capital Improvement Project (CIP) budget meeting on November 13th, which is a sub-set of the larger 5-year CIP.

The City of Windom has both long-term and short-term debt funding prior capital projects as shown on the 2011 Statement of Bonded Indebtedness ending December 31, 2011 (please see attached). These debt service payments are made by revenues from the general fund, enterprise funds and special assessments.

Carrying Charges Measurement

One measurement used by bond rating agencies compares the “carrying charges” (debt service) to general governmental expenditures (non-enterprise) less capital outlay. The rationale statement from Standard & Poors on the most recent bond rating for the City and Telecom Refunding Bond issue acknowledged that Windom’s level of carrying charges was “elevated” for 2011. The ratio calculation used by rating agencies may vary but the basic premise on carrying charges holds.

The following is a table showing the City’s debt service obligations for the next five years, the current carrying charge percentages (General Fund Debt payments only) and if there were issuance of \$100,000 of new debt and \$250,000 of new debt. Since the amount of general government spending is flat, for 2012-2013, and not projected to increase significantly in the next five years (or more); the percent of carrying charges will increase if additional debt is issued prior to the retirement of existing debt.

| | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|-------------|-------------|-------------|-------------|-------------|
| Debt Service (GO Bonds & Loans) | \$306,292 | \$270,230 | \$258,059 | \$286,409 | \$207,309 |
| Est. General Fund Expenditures (non-Capital and assuming 1% inflation) | \$2,144,165 | \$2,166,607 | \$2,187,262 | \$2,209,135 | \$2,231,227 |
| Current Carrying Charge of General Fund Debt Service Only | 14.3% | 12.5% | 11.8% | 13.0% | 9.3% |
| Carrying Charge w\ \$100,000 of New Debt to the General Fund | 18.9% | 17.1% | 16.4% | 17.5% | 13.8% |
| Carrying Charge w\ \$250,000 of New Debt to the General Fund | 25.9% | 24.0% | 23.2% | 24.3% | 20.5% |

Debt Service Related to Property Tax Levy Measurement

A second measurement for a City's long-term financial health is the comparison of general obligation bond debt, and/or other debt service, paid from the General Fund as it relates to the property tax levy. Generally accepted principles are that a City would be considered financially healthy with a 15-20% debt service level relative to the tax levy, a moderate level between 20-25% and possible concerns with excesses over 25%. These are not absolute categories as numerous other factors are considered by the bond rating agencies and financial advisors. The table below shows the current debt service from the General Fund and assumes a modest 2% annual increase in the property tax levy, which has been about the average annual increase over the last three years.

| | 2013 | 2014 | 2015 | 2016 | 2017 |
|--|-------------|-------------|-------------|-------------|-----------|
| Debt Service (GO Bonds & Loans) | \$306,292 | \$270,230 | \$258,059 | \$286,409 | \$207,309 |
| Tax Levy (assuming 2% inflation) | \$1,638,596 | \$1,671,368 | \$1,704,796 | \$1,738,892 | 1,773,670 |
| Current Level of Debt Service Paid From the General Fund compared to the Property Tax Levy | 18.7% | 16.2% | 15.1% | 16.5% | 11.7% |
| Level of D\S to Tax Levy with additional \$100,000 of Debt | 24.8% | 22.2% | 21.0% | 22.2% | 17.3% |
| Level of D\S to Tax Levy with additional \$250,000 of Debt | 33.9% | 31.1% | 29.8% | 30.8% | 25.8% |

Debt Service as a Percentage of Market Value Measurement

This is a popular measurement tool and is used in State Statute. By law a City is limited to the amount of General Obligation Bonds it may issue to 3% of total Market Value. The measurement has its limitations due to many factors including:

- Positive and negative short-term economic factors related to property values
- GO debt issued with other enterprise revenues and/or special assessments do not count toward the 3% threshold (which is why Windom has no GO debt currently counting against the State's debt limit although we do have GO debt obligations)
- State law changes such as the recent Market Value Exclusion (this eliminated \$30 million from Windom's taxable market value).

Five Year Debt Review

Using the data shown above, the City is nearing a threshold on issuance of new debt paid from the General Fund through 2016. There is capacity to consider new debt to be paid from the General Fund of up to \$100,000 in the near term. Overall, the bond market interest rates are projected to remain stable over the next few years. In 2017 the City would have an increased capacity to pay debt service due to the retirements of the LMC Loan and the 2006A Refunding Bond. Even if the City is categorized by a bond agency as having an "elevated" level of debt, the City would still have the opportunity to issue additional debt; however, this new debt would likely carry some degree of higher interest rates due to the debt load.

Capital Improvement Plan

The 5-year Capital Plan includes a number of higher priced projects that include equipment purchases, (fire trucks, motor grader, sweeper and front-end loader) upgrades to facilities\infrastructure (Street projects) and the possibility of new buildings (e.g. Arena, Fire Hall and pool). These projects will need to be prioritized and considered within the parameters of the City's ability to carry and repay debt.

2013 Street Project Proposal

At the November 6, 2012 City Council meeting the proposed 2013 Street Project will be presented. This project includes a base project and two alternates. The cost of the project ranges between \$2.75 million

and \$4.1 million depending upon the work ultimately selected by the City Council. Costs of the proposed project would be split between the General Fund, Special Assessments, Water Fund and Sewer Fund.

Potential Debt Service for Proposed 2013 Street Project

Staff had the City’s financial advisors (Ehlers and Associates) do an estimated debt service run on the proposed 2013 Street Project. This preliminary estimate shows that the cost to the General Fund (assuming current assessment policies are followed) would probably fall between \$44,650 and \$70,500 depending on the authorized scope of work. Please note that a debt issuance for a project such as this would be a 20-year commitment; thus reducing options for issuing new debt in future years.

Paying for Debt Service on Additional Capital Projects

City Council discussions regarding several of the capital projects have included ideas for the generation of additional revenue from new fees, transfers from City-owned enterprises and consideration of a local option sales tax. Other possibilities to cover additional debt service could include the elimination of the annual capital improvement spending and/or cutting operational costs through the reduction or elimination of City programs and activities.

If the City Council chooses to maintain existing operations and budgeting practices, new or additional revenue will be necessary if the community wishes to pursue the capital projects that have been identified.

Local Government Aid Assumption

Please note that Local Government Aid (LGA) comprises about 56% of the City’s General Fund budget. In 2012 and 2013 the City is budgeting \$1.2 million in LGA receipts. In future years should there be significant reductions or elimination of LGA the City will be forced to drastically cut spending or raise taxes. This State/City partnership needs to be part of the considerations when making long-term decisions on debt as operational costs can be adjusted to account for changes in revenue, but not debt service.

**City of Windom
Current Debt Service Paid from General Funds**

| <u>Project Name</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> |
|---|------------------|------------------|------------------|------------------|------------------|
| 1994 Cottonwood Lake | \$22,370 | \$8,393 | 0 | 0 | 0 |
| 2005 Street Project | \$45,300 | \$43,300 | \$41,300 | \$34,000 | \$21,000 |
| 2006 June Court | \$3,782 | \$3,320 | \$2,858 | \$3,445 | \$2,936 |
| 2009 Street Project | \$53,587 | \$56,606 | \$53,771 | \$56,486 | \$58,194 |
| 2007 Street Project | \$46,347 | \$43,809 | \$46,683 | \$43,953 | \$46,473 |
| 2006 Dump Truck\Plow | \$15,841 | \$15,295 | \$14,749 | \$14,203 | 0 |
| Street Shop – LMC Loan | \$54,588 | \$54,588 | \$54,588 | \$54,588 | 0 |
| 2003 Street Project – Refunded 2011B | \$41,650 | \$44,919 | \$44,110 | \$80,034 | \$78,706 |
| 2008 JD Loader Lease | \$22,467 | 0 | 0 | 0 | 0 |
| TOTAL | \$306,292 | \$270,230 | \$258,059 | \$286,409 | \$207,309 |

INFORMATION BRIEF
Research Department
Minnesota House of Representatives
600 State Office Building
St. Paul, MN 55155

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Updated: January 2012

Local Sales Taxes in Minnesota

Local governments are generally prohibited by statute from imposing sales taxes. Nevertheless the legislature has authorized, through special legislation, a number of local sales taxes. These local taxes have differed significantly in their characteristics and administration. In 1997, the legislature adopted model statutory language regarding imposition and administration of new and existing local sales taxes. In 2008, counties were granted statutory authority to impose local sales taxes to fund transportation projects.

This information brief is divided into two sections—the first summarizes the codified rules for local sales taxes, and the second discusses the authorized local sales taxes and includes tables of local sales taxes authorized by special law. This brief only covers the issue of general local sales taxes; liquor, restaurant, lodging, and entertainment taxes are not included.

Codified Local Sales Tax Rules

History

In 1997, the sales tax advisory council—a group of legislators, administration staff, and representatives of the business community—recommended that the legislature adopt model statutory language for the imposition and administration of local sales taxes. The goal was to create consistency in the application of new and existing local taxes that would (1) ease the compliance costs for businesses located outside the taxing jurisdiction who were required to collect the local tax, and (2) simplify the Department of Revenue's administration of these taxes.

The legislature enacted the proposed local sales tax rules in the 1997 session. It added language in 1998 and 1999 to incorporate some standards that the House and Senate tax committees had started to use in evaluating proposals for new local sales tax authority and to clarify some additional administration issues. Further changes were made during the 2003 session to make

Copies of this publication may be obtained by calling 651-296-6753. This document can be made available in alternative formats for people with disabilities by calling 651-296-6753 or the Minnesota State Relay Service at 711 or 1-800-627-3529 (TTY). Many House Research Department publications are also available on the Internet at: www.house.mn/hrd/hrd.htm.

the law conform to the Streamlined Sales and Use Tax Agreement (SSUTA).¹ In 2008 and 2010 changes were made to make it more difficult for local governments to promote local sales taxes. The additions are explained in the summary below.

Local sales tax rules are codified in Minnesota Statutes, section 297A.99.

Summary of the Local Sales Tax Provisions

Local Taxes Subject to the Statutory Provisions

The statutory provisions apply to all local sales taxes authorized after June 2, 1997, unless the enabling legislation specifically exempts the local authority from these rules by reference. Starting January 1, 2000, the statutory provisions apply to and preempt any contrary provisions of all local sales taxes authorized before June 2, 1997. Minn. Stat. § 297A.99, subd. 1.

Steps That a Local Government Must Follow to Impose a Local Sales Tax

In order to impose a local sales tax, a political subdivision must obtain legislative enactment of a special law authorizing it to do so by taking the following steps (in the order listed):

1. The governing body of political subdivision must pass a resolution proposing the tax stating (at least) the:
 - a. Proposed tax rate,
 - b. Amount of revenue to be raised and its intended uses, and
 - c. Anticipated date that the tax will expire.
2. The proposed tax, then, must be submitted to and passed by of the voters at a general election held at least 90 days after the resolution was passed. The political subdivision may not expend money to advertise or promote the tax.
3. The political subdivision must request and the legislature must enact a special law authorizing imposition of the tax.
4. The political subdivision must pass an ordinance imposing the tax and notify the Commissioner of Revenue at least 90 days before the first day of the calendar quarter on which the tax is to be imposed.

A political subdivision must get special legislation authorizing the imposition of the sales tax. The statute requires that the governing body of the political subdivision pass a resolution indicating its desire to impose the tax prior to requesting the enabling legislation. The resolution must include information on the proposed tax rate, the amount of revenue to be raised and its

¹ The Streamlined Sales and Use Tax Agreement (SSUTA) is a voluntary agreement in which participating states simplify and standardize sales tax administration and definitions between states. Minnesota is a member. Remaining in compliance allows the state to collect sales tax revenues from certain out-of-state businesses that it would otherwise not collect due to nexus requirements.

intended use, and the anticipated date when the tax will expire. This resolution requirement was added during the 1998 session.

Since 1999, political subdivisions have been required to hold a local referendum at a general election² before imposing an authorized local sales tax. The revenue may only be used to fund specific capital improvements, which must be identified at least 90 days before the referendum. This codified existing practice, since most special legislation authorizing local taxes passed in recent years already imposed this requirement. However the 1999 law was ambiguous on the timing of the referendum—whether it should be held before or after the enabling legislation had passed. In 2011 the law was clarified to require the local government to hold the referendum prior to coming to the legislature for authority to impose the tax. Minn. Stat. § 297A.99, subs. 2 and 3.

In 2008, a temporary prohibition was added to the law forbidding a local government to “advertise, promote, expend funds, or hold a referendum to support imposing a local option sales tax” unless it was to extend or change an already authorized tax. The prohibition was until May 31, 2010, and the practical intent was to eliminate new local sales tax proposals coming before the legislature during the 2009 and 2010 legislative sessions. In 2011 the expired provision was replaced with a new limitation allowing local governments to hold referenda to impose a local sales tax but still prohibiting them from advertising or spending funds to promote imposing the tax. Minn. Stat. § 297A.99, subd. 1, para. (d).

Determination of the Local Tax Rate

The local tax rate is set in the legislation authorizing the tax. The statute clarifies that the full local tax rate applies to all taxable sales. SSUTA allows lower rates to apply to certain items but all current local sales taxes have only one rate.³ Minn. Stat. § 297A.99, subd. 5.

Definition of the Tax Base for the Local Tax

The statute provides that the local sales tax applies to the same tax base, with the same exemptions, as the state sales tax. A taxable service is subject to the local tax if more than one-half of the service, based on the cost, is performed within the local jurisdiction. Minn. Stat. § 297A.99, subs. 4 and 7. The following sales made within the local taxing jurisdiction are exempt from the local tax:

- Purchases shipped outside the taxing jurisdiction for use in a trade or business outside of the jurisdiction
- Purchases temporarily stored in the taxing jurisdiction before being shipped by common carrier for use outside of the jurisdiction

² A general election means either the state general election held on the first Tuesday after the first Monday in November of an even-numbered year, or a regularly scheduled election for local public officials for that political subdivision.

³ The one-rate-per-taxing-jurisdiction requirement in SSUTA does not apply to the sale of the following items: electricity, gas, or other heating fuels delivered by the seller, or the transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes.

- Purchases that are subject to the direct pay provisions for interstate motor carriers under Minnesota Statutes, section 297A.90

Although the statute does not apply to or preempt a local sales tax on motor vehicles, a law passed in 2000 prohibits a local tax on motor vehicles greater than \$20 per vehicle. Laws 2000, ch. 490, art. 8, § 21.

Requirements of a Complementary Use Tax

A complementary use tax⁴ is required in all jurisdictions with a local sales tax. Four local taxes enacted before 1997 did not include a use tax; a local use tax was imposed in these political subdivisions beginning January 1, 2000.⁵

The statute also allows a credit against the use tax owed for a local sales or use tax paid to another political subdivision. This is similar to the credit against state sales and use tax for the amount of taxes paid to another state.

In 2005, the law began requiring political subdivisions with a local sales and use tax to notify their citizens about the local use tax and provide information or electronic links to allow persons to get information and forms needed to pay the tax. The local government must post the information on the main page of its website and provide an annual notice with the billing statement for any public utilities provided by the jurisdiction. Minn. Stat. § 297A.99, subds. 6, 8, and 12a.

Collection, Administration, and Enforcement of Local Taxes

The statute requires the Commissioner of Revenue to administer and collect local sales and use taxes. This merely codified preexisting practice. All local sales taxes, except for the tax imposed in the city of Duluth, have been administered and collected by the state. The city of Duluth, at its own request, was specifically exempted from the collection and administration provisions of the statute. However, the commissioner began collecting the Duluth tax January 1, 2006, because the SSUTA requires collection of all local and state sales taxes by one agency.

The local taxes are subject to the same penalties, interest, and enforcement provisions as the state sales tax. Refunds of excess state sales taxes paid must also include a refund of any excess local sales tax paid. The state deducts its collection and administration costs from the tax revenue returned to the local taxing jurisdiction. The net local tax revenue is paid to the local taxing jurisdiction on a quarterly basis. Minn. Stat. § 297A.99, subds. 9 and 11.

⁴ The use tax is imposed on the consumption or "use" of taxable items for which no sales tax was paid. The tax is imposed mainly on purchases by resident buyers from sellers located outside of the local taxing jurisdiction. The use tax removes the disadvantage to local businesses from competition with businesses located outside of the taxing area that are not required to collect the local sales tax.

⁵ A complementary use tax was not originally authorized in Cook County and the cities of Hermantown, Mankato, and St. Paul.

Imposing and Repealing Local Sales Tax

To facilitate state administration of local taxes, the imposition of a tax may only begin on the first day of a calendar quarter. Repeal of a local tax is only effective at the end of a calendar quarter. A local taxing jurisdiction must give the Department of Revenue at least 90 days' notice before a tax is imposed or repealed. The notice provision was amended in 2003 to include SSUTA requirements. The tax will only be effective after the commissioner has given sellers located in the area at least 60 days' notice and will apply to catalog or remote sales only after the commissioner has given these sellers 120 days' notice. The practical effect is that local taxing jurisdictions will have to give the commissioner more than 90 days' notice.

The statute was amended in 1999 to require a break between the repeal of an existing sales tax and the reimposition of a sales tax for another purpose. A new local sales tax must now expire after completion of the specified project, and the local government must wait one year after the expiration before imposing a new tax for a different project. A number of local governments in the past have had their sales taxes extended and the allowed uses of the tax proceeds expanded before the tax expired. Despite this requirement, extensions were granted to three existing taxes in 2005 without the one-year wait. In 2008 and 2009 four existing taxes were extended to allow funding of additional projects, and Rochester was granted an additional extension in 2011.⁶ Minn. Stat. § 297A.99, subs. 3, para. (d), and 12.

Determining the Site of a Delivery Sales for Local Tax Purposes

The 1999 Legislature added a provision dealing with the use of zip codes to determine whether a delivery sale is subject to a local sales and use tax. This was amended in 2003 to follow SSUTA requirements. Under the change, the lowest combined tax rate applies if a zip code area includes more than one tax rate. For example, if a zip code includes both a portion of Edina (with no local sales tax) and a portion of Minneapolis (with a half-cent local sales tax), the Minneapolis tax may not be collected. Nine-digit zip codes should be used, if available, to determine the tax rate. Minn. Stat. § 297A.99, subd. 10.

Transportation Local Sales Taxes Authorized by Statute

In 2008, the legislature enacted two new statutes to allow counties to impose local sales taxes to help fund transportation. In the Twin Cities seven-county metropolitan area, a county may join the Metropolitan Transportation Area, which imposes a tax in the area to fund transit projects. The remaining 80 counties in the state, plus any metropolitan area county not joining the Metropolitan Transit Area, may impose a tax singly or as part of a joint powers agreement to fund a specified transportation project.

⁶ Mankato, Rochester, and the Central Minnesota cities were allowed to extend their taxes without a one-year wait; however, the extensions still required voter approval. In 2008, Mankato, Hermantown, and Proctor were allowed tax extensions to fund additional projects, and in 2009 Cook County was allowed to extend its tax to fund two additional projects.

Metropolitan Transportation Area Sales Tax

Anoka, Dakota, Hennepin, Ramsey, and Washington counties, by resolution of their county boards, joined the Metropolitan Transportation Area joint powers agreement. Carver and Scott counties, although eligible, did not join the agreement.

A 0.25 percent local sales tax is imposed in the counties that are part of the joint powers agreement. The tax does not expire unless the county withdraws from the joint powers agreement. The revenues raised must be used for studies, property acquisition, capital projects, and operating assistance for transit projects.⁷ Minn. Stat. § 297A.992.

Greater Minnesota Transportation Sales and Use Tax

Any county that is not part of the Metropolitan Transportation Area may singly or through a joint powers agreement, impose a local sales and use tax of up to one-half of 1 percent and a \$20 excise tax on commercial sales of motor vehicles to fund a transportation project. In order to impose the tax, the county or counties must specify a project to be funded by the proceeds and get voter approval in each of the included counties at a general election. The tax expires when the specific project is completed. Currently no county has imposed a local tax under this provision. Minn. Stat. § 297A.993.

Other Local Sales Taxes

The following four tables show the general local sales taxes that have been authorized by the legislature for individual jurisdictions. With the exception of Cook and Hennepin counties, only cities have been allowed to impose general sales taxes. Table 1 contains the local sales taxes that are currently imposed. Table 2 lists the local sales taxes that were imposed but have expired. Table 3 lists the general local sales taxes that were authorized but never imposed. Table 4 lists taxes currently not imposed but still authorized.

For more detail on the local sales tax in each jurisdiction, please look at the expanded version of this information brief on the sales tax area our website at www.house.mn/hrd/hrd.htm.

⁷ For more detailed information on the structure and operation of the board and use of the sales tax revenues, please consult the House Research Information Brief *2008 Transportation Finance Legislation: Laws 2008, Chapter 152*, pp. 22-24.

Table 1
Currently Imposed Local Sales Taxes
Use of Revenues/Other Comments

| Taxing Jurisdiction & Year Authorized | Rate | Approval required | Use of Revenues/Other Comments |
|---------------------------------------|------|---|---|
| Duluth – 1973 | 1.0% | City council approval | The tax may be used for any city purpose, as determined by the city council. No expiration date. |
| Rochester – 1983 | 0.5% | All but 1989 extension required voter approval at a general or special election | This tax has been renewed five times, in 1989, 1992, 1998, 2005, and 2011. Initially enacted at 1.0% to raise \$16 million for a civic center and \$16 million for flood control; the rate was lowered to 0.5% in 1992. The 1998 extension allows the city to raise another \$76 million for various higher education, transportation, and sewer capital projects. The tax extension in the 2005 special legislative session allowed another \$40 million to be raised for a joint road project with Olmsted County. In 2011 the tax was extended again to fund an additional \$139.5 million in projects if approved by the voters at the 2012 general election. However, \$5 million of the new \$139.5 million must be shared with small cities surrounding Rochester for economic development purposes in those communities. |
| Minneapolis – 1986 | 0.5% | Approval of the city's board of estimate and taxation, and after imposition of the local restaurant and lodging taxes | Fund construction and maintenance of the convention center. In 1992 the city was authorized to use excess proceeds for neighborhood early learning centers but the city has not done so. The tax expires when all bonds are paid off. In 2009, the use of the revenue was modified to allow the city to use revenues collected in excess of the convention center bond payments for other city purposes. For CY 2009 and 2010, the excess revenues could be used for any purpose. Beginning in CY 2011, the excess revenues could only be used to fund capital projects to further economic development. |
| Mankato – 1991 | 0.5% | Reverse referendum for initial approval invoked by petition of 10% of voters in the most recent general election | To fund capital and operations of the Riverfront project, including a sports arena. In 1996 this was expanded to allow \$4.5 million for an airport project. The tax was extended again in the 2005 special legislative session to allow up to \$1.5 million annually to fund operating costs of the Riverfront facility based on approval by the voters at a general or special election. The tax was to expire no later than 2018. In 2008 the allowed uses of the tax were modified to exclude operating costs and include capital costs of an attached performing arts theatre and a women's hockey exposition center used by Minnesota State University, Mankato. The expiration date was moved to December 31, 2022. A reverse referendum for these changes could be invoked by a petition of 10% of the voters in the most recent general election. In 2009, the requirement that the performing arts center and hockey center be attached to the Riverfront facility was removed. |
| St. Paul – 1993 | 0.5% | A city resolution passed before July 1, 1993, stating the intent to impose the tax | 40% must be used to fund capital costs of the civic center, which includes the hockey arena; the remainder may be used for other neighborhood projects. The allowed uses of the remaining 60% of the revenues have been modified over time, most recently in 2009. Expires December 31, 2030. |
| Hermantown – 1996 | 0.5% | Required voter approval at a general or special election | The projects included water and sewer projects and a police/fire station. The tax expires at the later of ten years or when sufficient funds have been raised for the three projects. A 2008 provision added water system improvements to the list of approved projects. In 2011 the city was given authority to increase the tax by an additional 0.5% if approved at the 2012 general election because the original authority had been to impose <u>up to</u> a 1.0% tax and the revenues from the 0.5% tax were insufficient to fund the authorized projects. |

Table 1, cont.
Currently Imposed Local Sales Taxes
Use of Revenues/Other Comments

| Taxing Jurisdiction & Year Authorized | Rate | Approval required | Use of Revenues/Other Comments |
|---|------|---|--|
| Two Harbors – 1998 | 0.5% | Required voter approval at the 1998 general election | The projects included sewer separation, wastewater treatment, and harbor development projects. The tax expires when sufficient funds have been raised for the three projects. |
| Proctor – 1999 | 0.5% | Required voter approval at a special election held November 2, 1999 | Funded community center and transportation projects. Tax expires when sufficient funds to pay for up to \$3.6 million in bonds for the center have been raised. A 2008 provision allowed up to another \$7.2 million in capital projects in the areas of public utilities, sidewalks, bikeways and trails, and parks and recreation. In 2010 legislation was introduced to replace the two separate bond authorities of \$3.6 million and \$7.2 million with one authority for \$20 million, but the final provision signed into law replaced it with a combined authority of \$10 million. |
| New Ulm – 1999 | 0.5% | Required voter approval at the 1999 general election | Funded a civic and community center project. Tax expires when sufficient funds to pay for up to \$9 million in bonds for the center have been raised. |
| Central Minnesota Cities – 2002 (includes St. Cloud, Sauk Rapids, Sartell, St. Augusta, St. Joseph, and Waite Park) | 0.5% | Required voter approval at a general election in each city | Funded improvements of the St. Cloud airport and other capital projects in each city. The authorizing referenda in St. Joseph and Waite Park originally failed so the tax was not imposed in those cities, but in 2005, Waite Park was allowed to impose the tax based on a successful 2004 referendum. In 2005, the group of cities was allowed to replace this tax with an identical tax to fund a new regional library in St. Cloud and other capital projects in each city. Imposition required voter approval at a general election, which passed in all cities, including St. Joseph. The tax expires in 2018. |
| Albert Lea – 2005 | 0.5% | Required voter approval at the 2006 general election, or a special election on November 8, 2005 | Fund a lake improvement project. Expires at the earlier of ten years or when \$15 million is raised. |
| Bemidji – 2005 | 0.5% | Based on voter approval at the 2002 general election | Fund park and trail improvements. Expires when revenues are raised to pay \$9.826 million in bonds. |
| Willmar – 2005 | 0.5% | Based on voter approval at the 2004 general election | Fund an airport, park and trails, and civic center improvement projects. Expires at the later of seven years or when revenues raised are sufficient to pay \$8 million in bonds. Any excess revenue is deposited in the city general fund. |
| Worthington – 2005 | 0.5% | Voter approval by a general election held before December 31, 2009 | Fund construction of a community center and renovations to the Memorial Auditorium. Expires at the earlier of ten years or when revenues raised are sufficient to pay \$6 million in bonds. The original law required that the authorizing referendum to impose the tax be held at the 2006 general election but this was changed during the 2006 session to allow the referendum to be held at a later date. |
| Austin – 2006 | 0.5% | Voter approval at a general or special election before January 1, 2007 | Fund flood mitigation projects. Expires at the earlier of 20 years or when revenues are sufficient to pay \$14 million in bonds. Any excess revenue is deposited in the city general fund. |
| Baxter – 2006 | 0.5% | Voter approval at the 2004 general election | Fund joint water and wastewater facilities for the cities of Baxter and Brainerd and a fire substation for Baxter. Expires at the earlier of 12 years or when revenues are sufficient to pay \$15 million in bonds. Any excess revenue is deposited in the city capital project fund. |

Table 1, cont.

**Currently Imposed Local Sales Taxes
Use of Revenues/Other Comments**

| Taxing Jurisdiction & Year Authorized | Rate | Approval required | Use of Revenues/Other Comments |
|---------------------------------------|-------|--|---|
| Brainerd - 2006 | 0.5% | | Fund joint water and wastewater facilities for the cities of Baxter and Brainerd and a fire substation for Baxter. Expires at the earlier of 12 years or when revenues are sufficient to pay \$1.5 million in bonds. Any excess revenue is deposited in the city capital project fund. |
| Hennepin County - 2006 | 0.15% | No voter approval required | Fund up to \$260 million in costs for a baseball stadium plus up to \$4 million annually (adjusted for inflation) to fund youth, youth sports, and county libraries. Expires when the stadium bonds are paid off or when reserves from the tax are sufficient to pay the bonds. In 2010 the law was modified to include a definition of "sufficient reserves." |
| Clearwater - 2008 | 0.5% | Based on voter approval at the 2006 general election | Fund the acquisition, construction, and improvement of a pedestrian bridge and land and buildings for a community recreation center. In 2011 the allowed uses were expanded to include park and recreation projects contained in the city's 2006 improvement plan. Expires at the later of 20 years after imposition or when revenues are sufficient to fund \$12 million in bonds. Any excess revenue is deposited in the city general fund. |
| Cook County - 2008 | 1.0% | Voter approval at a general or special election before December 31, 2009 | Fund the construction and improvements to a county community center and recreation area, including a skateboard park, hockey rink, ball fields, tennis courts, and associated improvements and the Grand Marais public library. Expires at the later of 20 years after imposition or when revenues are sufficient to fund \$14 million in bonds. Any excess revenue is deposited in the county general fund. In 2009 the authority to use revenues for a skateboard park, hockey rink, ball fields, and tennis courts was eliminated, and the use was expanded to include construction and improvement of a high-speed communication infrastructure network and a district energy plant for public facilities in Grand Marais. The bonding authority was increased from \$14 million to \$20 million. |
| North Mankato - 2008 | 0.5% | Based on voter approval at the 2006 general election | Fund up to \$6 million in capital costs for the local share of the Trunk Highway 14/County State-Aid Highway 41 interchange project, the Taylor library, regional parks and trails, riverfront development, and lake improvement projects. Expires when revenues are sufficient to fund the \$6 million in bonds plus associated bond costs. Any excess revenue is deposited in the city capital project fund. |
| Fergus Falls - 2011 | 0.5% | Approved by the voters at the 2010 general election | Fund up to \$6 million in costs related to a community ice arena facility. Expires when revenues raises are sufficient to finance the facility and pay associated bond costs. Any excess revenue is deposited in the city general fund. |
| Hutchinson - 2011 | 0.5% | Approved by the voters at the 2010 general election | Fund the costs of constructing the city's water treatment facility and renovating the city's wastewater treatment facility. Expires at the earlier of 18 years or when revenues are sufficient to pay for the projects and associated bond costs. Any excess revenue is deposited in the city general fund. |
| Lanesboro - 2011 | 0.5% | Approved by the voters at the 2010 general election | Fund up to \$800,000 in improvements to the local dam, city streets and utilities, and municipal buildings. Expires when revenues are sufficient to fund the projects plus associated bond costs. Any excess revenue is deposited in the city general fund. |

Table 2
Local Sales Taxes That Were Imposed But Have Expired
Use of Revenues/Other Comments

| Taxing Jurisdiction & Year Authorized | Rate | Approval required | Use of Revenues/Other Comments |
|---------------------------------------|------|--|--|
| Cook County – 1993 | 1.0% | Required voter approval at a general or special election | Originally set to expire when \$4 million was raised for the Cook County hospital. Extended in 1997 to allow an additional \$2.2 million to be raised for the North Shore care center. Expired April 1, 2008. |
| Willmar – 1997 | 0.5% | Required voter approval at the 1996 general election | Funded library improvements. Expired December 31, 2001, after \$4.5 million was raised. |
| Winona – 1998 | 0.5% | Required voter approval at the 1998 general election | Dredging Lake Winona. Expired December 31, 2001, after raising \$4.0 million. |
| Owatonna – 2006 | 0.5% | Required voter approval at the 2006 general election | Fund transportation projects, regional parks and trails, a fire hall, and library improvements. Expires at the earlier of ten years or when revenues are sufficient to pay \$12.7 million in bonds. Expired June 30, 2011. |

Table 3
Authorized Local Sales Taxes That Were Never Imposed
Use of Revenues/Other Comments

| Taxing Jurisdiction & Year Authorized | Rate | Approval required | Use of Revenues/Other Comments |
|---------------------------------------|------|--|--|
| Bloomington – 1986 | 1.0% | City council approval | Mall of America site improvements. This tax was only authorized for sales at the Mall of America site. The city did not impose the tax before legislative authority was repealed in 1987. |
| Thief River Falls – 1992 | 0.5% | Voter approval at the 1992 general election | Tourism and convention facilities. Referendum not held and authority expired. |
| Ely – 1992 | 1.0% | Voter approval at the 1992 general election | Wilderness Gateway project. The imposition of the tax was defeated at the required referendum. |
| Garrison – 1993 | 0.5% | Voter approval at a general or special election | City sewer system project. The referendum was never held; however, this authority has not expired. |
| Detroit Lakes – 1998 | 0.5% | Voter approval at the 1998 general election | Community center. The imposition of the tax was defeated at the required referendum. |
| Fergus Falls – 1998 | 0.5% | Voter approval at the 1998 general election | Convention and recreational center. The imposition of the tax was defeated at the required referendum. |
| Owatonna – 1998 | 0.5% | Voter approval at the 1998 general election | Owatonna Economic Development 2000 project. The imposition of the tax was defeated at the required referendum. New authority was enacted in 2006 to fund a number of capital projects (see Table 1). |
| Hutchinson – 1998 | 0.5% | Voter approval at a 1998 general or special election | Civic center and recreational facilities. The imposition of the tax was defeated at the required referendum. |
| Bemidji – 1998 | 1.0% | Voter approval at the 1998 general election | Convention center. Referendum not held and the authority expired. In 2005 new authority was enacted to fund park and trail improvements (see Table 1). |

Table 3, cont.
Authorized Local Sales Taxes That Were Never Imposed

| Use of Revenues/Other Comments | Approval required | Rate | Taxing Jurisdiction & Year Authorized |
|---|---|------|--|
| Central Minnesota Events Center and other regional infrastructure projects. The imposition of the tax was defeated at the required referendum in all cities except Sartell. New authority for a local sales tax in these cities was enacted in 2002 to fund airport and other improvements (see Table 1). | Each city had to get voter approval at the 1999 general election | 1.0% | Central Minnesota Cities - 1998 (includes St. Cloud, Sauk Rapids, Sartell, St. Joseph, and Waite Park) |
| Fund transportation projects. The imposition of the tax was defeated at the required referendum. | Voter approval at a general election | 0.5% | Winona - 2005 |
| Fund up to \$8 million in street improvements. The referendum was never held. | Voter approval at a general or special election held before December 31, 2009 | 0.5% | Winona - 2008 |

Table 4
Local Sales Taxes Authorized But Not Yet Imposed

| Use of Revenues/ Other Comments | Approval required | Rate | Taxing Jurisdiction & Year Authorized |
|---|---|-------------|---------------------------------------|
| The city of Bloomington is allowed to charter a special taxing district in the Mall of America area and impose a sales tax in the district to fund parking facilities and other public improvements related to the Mall of America Phase II. In 2010 the requirement that the rate be between 0.5% and 1.0% was modified to allow a rate below 0.5%. The tax has not yet been imposed and the authority has no expiration date. | City council must charter a special taxing district | 0.5% - 1.0% | Bloomington - 2008 |
| Fund up to \$16.5 million in park and specified infrastructure improvements. If approved, the tax expires at the earlier of 30 years after imposition, or when revenues are sufficient to fund the authorized projects and associated bond costs. | Voter approval at a general election | 0.5 % | Cloquet - 2011 |
| Fund up to \$17.29 million in costs of an emergency response and industry training center and regional amateur sports center. The voters must vote on the two projects separately. If approved, the tax expires at the earlier of 15 years after imposition, or when revenues are sufficient to fund the authorized projects and associated bond costs. | Voter approval at a general election within two years | 0.5% | Marshall - 2011 |
| To repay up to \$4.2 million in loans from the Minnesota Public Facilities Authority to improve the city's water and wastewater treatment facilities. If approved, the tax expires at the earlier of 20 years after imposition, or when revenues are sufficient to repay the loans. | Voter approval at the next general election | 0.5% | Medford - 2011 |

MINNESOTA SALES AND USE TAX STATISTICS
MN STATE BY COUNTY RETAIL ONLY (NAICS 44 AND 45) 2010.XLS

| YEAR | COUNTY RETAIL (NAICS 44 & 45) | GROSS SALES | TAXABLE SALES | SALES TAX | USE TAX | TOTAL TAX | NUMBER |
|------|-------------------------------|------------------|-----------------|---------------|--------------|---------------|--------|
| 2010 | AITKIN | \$128,824,029 | \$42,667,125 | \$3,015,045 | \$32,999 | \$3,048,044 | 203 |
| 2010 | ANOKA | \$3,575,523,560 | \$1,404,162,896 | \$98,492,394 | \$1,590,825 | \$100,083,219 | 2,146 |
| 2010 | BECKER | \$398,259,538 | \$150,140,950 | \$10,547,278 | \$200,466 | \$10,747,744 | 332 |
| 2010 | BELTRAMI | \$585,085,554 | \$213,363,141 | \$14,963,616 | \$413,257 | \$15,376,873 | 449 |
| 2010 | BENTON | \$388,385,367 | \$124,098,711 | \$8,812,922 | \$93,578 | \$8,906,500 | 268 |
| 2010 | BIG STONE | \$26,069,047 | \$9,192,328 | \$650,172 | \$2,310 | \$652,482 | 70 |
| 2010 | BLUE EARTH | \$1,100,420,016 | \$484,137,303 | \$33,759,949 | \$433,647 | \$34,193,596 | 580 |
| 2010 | BROWN | \$393,360,022 | \$109,027,715 | \$7,695,539 | \$98,146 | \$7,793,685 | 247 |
| 2010 | CARLTON | \$315,334,716 | \$96,983,494 | \$6,796,784 | \$56,947 | \$6,853,731 | 294 |
| 2010 | CARVER | \$860,136,314 | \$251,071,802 | \$17,804,191 | \$596,562 | \$18,400,753 | 608 |
| 2010 | CASS | \$221,353,973 | \$76,573,419 | \$5,507,325 | \$67,184 | \$5,574,509 | 364 |
| 2010 | CHIPPEWA | \$181,708,144 | \$52,088,352 | \$3,662,909 | \$39,128 | \$3,702,037 | 147 |
| 2010 | CHISAGO | \$406,510,545 | \$107,108,286 | \$7,686,708 | \$83,972 | \$7,770,680 | 441 |
| 2010 | CLAY | \$595,483,687 | \$192,602,465 | \$13,557,805 | \$95,139 | \$13,652,944 | 361 |
| 2010 | CLEARWATER | \$41,398,801 | \$13,300,428 | \$946,485 | \$3,138 | \$949,623 | 90 |
| 2010 | COOK | \$59,553,106 | \$22,826,458 | \$1,619,787 | \$65,782 | \$1,685,569 | 129 |
| 2010 | COTTONWOOD | \$91,525,965 | \$27,396,465 | \$1,923,603 | \$61,082 | \$1,984,685 | 145 |
| 2010 | GROW WING | \$1,063,553,838 | \$418,084,169 | \$29,298,069 | \$445,678 | \$29,743,747 | 789 |
| 2010 | DAKOTA | \$6,142,427,122 | \$1,978,368,623 | \$138,835,821 | \$3,426,676 | \$142,262,497 | 2,634 |
| 2010 | DODGE | \$101,291,423 | \$25,029,472 | \$1,767,269 | \$26,571 | \$1,793,840 | 132 |
| 2010 | DOUGLAS | \$584,926,582 | \$250,122,916 | \$17,507,843 | \$241,933 | \$17,749,776 | 442 |
| 2010 | FARIBAULT | \$113,186,385 | \$36,364,218 | \$2,559,868 | \$32,169 | \$2,592,037 | 170 |
| 2010 | FILLMORE | \$159,035,552 | \$42,081,255 | \$2,969,924 | \$10,348 | \$2,980,272 | 256 |
| 2010 | FREEBORN | \$522,658,313 | \$130,107,065 | \$9,119,233 | \$137,370 | \$9,256,603 | 299 |
| 2010 | GOODHUE | \$587,723,300 | \$158,635,848 | \$11,155,154 | \$227,561 | \$11,382,715 | 500 |
| 2010 | GRANT | \$151,804,060 | \$15,543,630 | \$1,076,310 | \$12,197 | \$1,088,507 | 88 |
| 2010 | HENNEPIN | \$16,543,514,851 | \$5,937,978,229 | \$418,050,808 | \$20,943,233 | \$438,994,041 | 9,045 |
| 2010 | HOUSTON | \$134,132,758 | \$26,217,908 | \$1,856,012 | \$9,549 | \$1,865,561 | 162 |
| 2010 | HUBBARD | \$182,615,993 | \$72,283,613 | \$5,136,885 | \$33,602 | \$5,170,487 | 255 |
| 2010 | ISANTI | \$355,062,907 | \$146,341,714 | \$10,179,715 | \$156,057 | \$10,335,772 | 290 |
| 2010 | ITASCA | \$534,046,727 | \$206,007,539 | \$14,462,230 | \$122,163 | \$14,584,393 | 534 |
| 2010 | JACKSON | \$77,431,658 | \$19,788,042 | \$1,394,903 | \$78,879 | \$1,473,782 | 102 |
| 2010 | KANABEC | \$92,570,500 | \$32,180,340 | \$2,280,582 | \$12,901 | \$2,293,483 | 136 |
| 2010 | KANDIYOHI | \$677,743,504 | \$249,086,538 | \$17,438,049 | \$205,896 | \$17,643,945 | 389 |
| 2010 | KITSON | \$45,482,210 | \$10,192,167 | \$715,639 | \$3,504 | \$719,143 | 44 |
| 2010 | KOOCHICHING | \$144,236,648 | \$57,932,768 | \$4,068,233 | \$17,635 | \$4,085,868 | 143 |
| 2010 | LAC QUI PARLE | \$95,134,847 | \$15,132,459 | \$1,070,481 | \$5,121 | \$1,075,602 | 80 |
| 2010 | LAKE | \$100,349,465 | \$22,787,103 | \$1,641,699 | \$7,179 | \$1,648,878 | 124 |
| 2010 | LAKE OF THE WOODS | \$55,116,791 | \$13,382,025 | \$959,913 | \$9,013 | \$968,926 | 66 |
| 2010 | LE SEUER | \$98,154,224 | \$31,535,945 | \$2,271,757 | \$21,994 | \$2,293,751 | 222 |
| 2010 | LINCOLN | \$43,645,169 | \$11,791,350 | \$819,537 | \$48,433 | \$867,970 | 69 |
| 2010 | LYON | \$361,127,373 | \$126,001,877 | \$8,825,090 | \$61,305 | \$8,886,395 | 239 |

NAICS Code Description

Sector 44-45 -- Retail Trade

The Sector as a Whole

The Retail Trade sector comprises establishments engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise.

The retailing process is the final step in the distribution of merchandise; retailers are, therefore, organized to sell merchandise in small quantities to the general public. This sector comprises two main types of retailers: store and nonstore retailers.

1. Store retailers operate fixed point-of-sale locations, located and designed to attract a high volume of walk-in customers. In general, retail stores have extensive displays of merchandise and use mass-media advertising to attract customers. They typically sell merchandise to the general public for personal or household consumption, but some also serve business and institutional clients. These include establishments, such as office supply stores, computer and software stores, building materials dealers, plumbing supply stores, and electrical supply stores. Catalog showrooms, gasoline stations, automotive dealers, and mobile home dealers are treated as store retailers.

In addition to retailing merchandise, some types of store retailers are also engaged in the provision of after-sales services, such as repair and installation. For example, new automobile dealers, electronics and appliance stores, and musical instrument and supplies stores often provide repair services. As a general rule, establishments engaged in retailing merchandise and providing after-sales services are classified in this sector.

The first eleven subsectors of retail trade are store retailers. The establishments are grouped into industries and industry groups typically based on one or more of the following criteria:

- (a) The merchandise line or lines carried by the store; for example, specialty stores are distinguished from general-line stores.
- (b) The usual trade designation of the establishments. This criterion applies in cases where a store type is well recognized by the industry and the public, but difficult to define strictly in terms of merchandise lines carried; for example, pharmacies, hardware stores, and department stores.
- (c) Capital requirements in terms of display equipment; for example, food stores have equipment requirements not found in other retail industries.
- (d) Human resource requirements in terms of expertise; for example, the staff of an automobile dealer requires knowledge in financing, registering, and licensing issues that are not necessary in other retail industries.

2. Nonstore retailers, like store retailers, are organized to serve the general public, but their retailing methods differ. The establishments of this subsector reach customers and market merchandise with methods, such as the broadcasting of "infomercials," the broadcasting and publishing of direct-response advertising, the publishing of paper and electronic catalogs, door-to-door solicitation, in-home demonstration, selling from portable stalls (street vendors, except food), and distribution through vending machines. Establishments engaged in the direct sale (nonstore) of products, such as home heating oil dealers and home delivery newspaper routes are included here.

The buying of goods for resale is a characteristic of retail trade establishments that particularly distinguishes them from establishments in the agriculture, manufacturing, and construction industries. For example, farms that sell their products at or from the point of production are not classified in retail, but rather in agriculture. Similarly, establishments that both manufacture and sell their products to the general public are not classified in retail, but rather in manufacturing. However, establishments that engage in processing activities incidental to retailing are classified in retail. This includes establishments, such as optical goods stores that do in-store grinding of lenses, and meat and seafood markets.

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Wholesalers also engage in the buying of goods for resale, but they are not usually organized to serve the general public. They typically operate from a warehouse or office and neither the design nor the location of these premises is intended to solicit a high volume of walk-in traffic. Wholesalers supply institutional, industrial, wholesale, and retail clients; their operations are, therefore, generally organized to purchase, sell, and deliver merchandise in larger quantities. However, dealers of durable nonconsumer goods, such as farm machinery and heavy duty trucks, are included in wholesale trade even if they often sell these products in single units.

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| Codes | Titles | Number of US Businesses |
|------------------------|--|-------------------------|
| 44-45 | Retail Trade | 2,206,681 |
| 441110 | New Car Dealers | 57,734 |
| 441120 | Used Car Dealers | 53,489 |
| 441210 | Recreational Vehicle Dealers | 4,091 |
| 441222 | Boat Dealers | 9,217 |
| 441228 | Motorcycle, ATV, and All Other Motor Vehicle Dealers | 30,522 |
| 441310 | Automotive Parts and Accessories Stores | 45,496 |
| 441320 | Tire Dealers | 29,771 |
| 442110 | Furniture Stores | 53,481 |
| 442210 | Floor Covering Stores | 45,922 |
| 442291 | Window Treatment Stores | 6,297 |
| 442299 | All Other Home Furnishings Stores | 23,265 |
| 443141 | Household Appliance Stores | 16,976 |
| 443142 | Electronics Stores | 103,295 |
| 444110 | Home Centers | 39,737 |
| 444120 | Paint and Wallpaper Stores | 11,676 |
| 444130 | Hardware Stores | 27,331 |
| 444190 | Other Building Material Dealers | 36,740 |
| 444210 | Outdoor Power Equipment Stores | 4,751 |
| 444220 | Nursery, Garden Center, and Farm Supply Stores | 18,216 |
| 445110 | Supermarkets and Other Grocery (except Convenience) Stores | 126,526 |
| 445120 | Convenience Stores | 62,767 |
| 445210 | Meat Markets | 9,108 |
| 445220 | Fish and Seafood Markets | 3,334 |
| 445230 | Fruit and Vegetable Markets | 8,747 |
| 445291 | Baked Goods Stores | 27,630 |
| 445292 | Confectionery and Nut Stores | 11,160 |
| 445299 | All Other Specialty Food Stores | 25,467 |
| 445310 | Beer, Wine, and Liquor Stores | 36,214 |
| 446110 | Pharmacies and Drug Stores | 59,997 |
| 446120 | Cosmetics, Beauty Supplies, and Perfume Stores | 27,881 |

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| | | |
|---------------|---|---------|
| <u>446130</u> | Optical Goods Stores | 23,342 |
| <u>446191</u> | Food (Health) Supplement Stores | 20,893 |
| <u>446199</u> | All Other Health and Personal Care Stores | 14,726 |
| <u>447110</u> | Gasoline Stations with Convenience Stores | 247 |
| <u>447190</u> | Other Gasoline Stations | 71,843 |
| <u>448110</u> | Men's Clothing Stores | 16,911 |
| <u>448120</u> | Women's Clothing Stores | 89,559 |
| <u>448130</u> | Children's and Infants' Clothing Stores | 9,683 |
| <u>448140</u> | Family Clothing Stores | 20,829 |
| <u>448150</u> | Clothing Accessories Stores | 23,182 |
| <u>448190</u> | Other Clothing Stores | 27,654 |
| <u>448210</u> | Shoe Stores | 30,795 |
| <u>448310</u> | Jewelry Stores | 53,575 |
| <u>448320</u> | Luggage and Leather Goods Stores | 2,023 |
| <u>451110</u> | Sporting Goods Stores | 61,332 |
| <u>451120</u> | Hobby, Toy, and Game Stores | 36,895 |
| <u>451130</u> | Sewing, Needlework, and Piece Goods Stores | 18,880 |
| <u>451140</u> | Musical Instrument and Supplies Stores | 11,690 |
| <u>451211</u> | Book Stores | 21,861 |
| <u>451212</u> | News Dealers and Newsstands | 2,161 |
| <u>452111</u> | Department Stores (except Discount Department Stores) | 11,698 |
| <u>452112</u> | Discount Department Stores | 13,102 |
| <u>452910</u> | Warehouse Clubs and Supercenters | 1,960 |
| <u>452990</u> | All Other General Merchandise Stores | 37,487 |
| <u>453110</u> | Florists | 37,684 |
| <u>453210</u> | Office Supplies and Stationery Stores | 11,021 |
| <u>453220</u> | Gift, Novelty, and Souvenir Stores | 103,225 |
| <u>453310</u> | Used Merchandise Stores | 60,652 |
| <u>453910</u> | Pet and Pet Supplies Stores | 25,758 |
| <u>453920</u> | Art Dealers | 6,214 |
| <u>453930</u> | Manufactured (Mobile) Home Dealers | 6,199 |
| <u>453991</u> | Tobacco Stores | 7,497 |
| <u>453998</u> | All Other Miscellaneous Store Retailers (except Tobacco Stores) | 199,290 |
| <u>454111</u> | Electronic Shopping | 521 |
| <u>454112</u> | Electronic Auctions | 47 |
| <u>454113</u> | Mail-Order Houses | 18,559 |
| <u>454210</u> | Vending Machine Operators | 24,264 |
| <u>454310</u> | Fuel Dealers | 13,832 |
| <u>454390</u> | Other Direct Selling Establishments | 52,752 |

City of Windom, Minnesota
Capital Improvement Plan
 2013 thru 2017

PROJECTS BY DEPARTMENT

| Department | Project# | Priority | 2013 | 2014 | 2015 | 2016 | 2017 | Total |
|--|-------------|----------|----------------|---------------|---------------|---------------|----------------|----------------|
| Administration | | | | | | | | |
| Computer Replacement | ADMIN 002 | 1 | | | | | 17,500 | 17,500 |
| Copier Replacement | ADMIN 003 | 1 | | | 8,000 | | | 8,000 |
| Administration Total | | | | | 8,000 | | 17,500 | 25,500 |
| Airport | | | | | | | | |
| Jet A Fuel System | AIRPORT 001 | 2 | 150,000 | | | | | 150,000 |
| Instrument Landing Equipment | AIRPORT 005 | 1 | | | | | 250,000 | 250,000 |
| Airport Total | | | 150,000 | | | | 250,000 | 400,000 |
| Arena | | | | | | | | |
| Zamboni | ARENA 005 | 2 | | 5,000 | | | | 5,000 |
| Rink Panel Replacement | ARENA 007 | 2 | | 70,000 | | | | 70,000 |
| Arena Total | | | | 75,000 | | | | 75,000 |
| City Hall | | | | | | | | |
| Council Chamber - Presentation Equipment | CH 006 | 3 | | 3,500 | | | | 3,500 |
| City Hall Total | | | | 3,500 | | | | 3,500 |
| Community Center | | | | | | | | |
| Dance Floor Replacement | COMM 002 | 3 | | | | | 14,800 | 14,800 |
| Sound System | COMM 003 | 3 | | | | 14,000 | 14,000 | 28,000 |
| Tables\Chair Replacement | COMM 004 | 1 | | 5,000 | | | | 5,000 |
| Floor\Carpet Cleaning Machine | COMM 005 | 1 | 6,500 | | | | | 6,500 |
| Stage | COMM 006 | 3 | | 8,500 | | | | 8,500 |
| Equipment Replacement\Upgrades | COMM 007 | 1 | 10,000 | 20,000 | 20,000 | 20,000 | 7,252 | 77,252 |
| Drinking Fountain Replacement | COMM 008 | 3 | | 4,800 | | | | 4,800 |
| Rental Item Replacement | COMM 013 | 2 | 9,300 | | | | | 9,300 |
| Outdoor - Grounds and Equipment | COMM 014 | 2 | | 21,600 | | | | 21,600 |
| Office Computer Replacement | COMM 015 | 1 | | | 2,000 | | | 2,000 |
| Community Center Total | | | 25,800 | 59,900 | 22,000 | 34,000 | 36,052 | 177,752 |
| Fire | | | | | | | | |
| Turn Out Gear | FIRE 008 | 1 | 28,500 | 28,500 | | | 0 | 57,000 |
| Fire Total | | | 28,500 | 28,500 | | | 0 | 57,000 |
| Library | | | | | | | | |
| Computer Replacement | LIB 007 | 1 | 2,000 | 2,000 | 2,000 | 2,000 | | 8,000 |

| Department | Project# | Priority | 2013 | 2014 | 2015 | 2016 | 2017 | Total |
|----------------------------------|------------|----------|----------------|----------------|---------------|----------------|----------------|------------------|
| Library Total | | | 2,000 | 2,000 | 2,000 | 2,000 | | 8,000 |
| Parks | | | | | | | | |
| Toro Workman | PARK 008 | 1 | | | 20,000 | | | 20,000 |
| Toro Groundsmaster Mower (4000D) | PARK 009 | 1 | | 55,000 | | | | 55,000 |
| Toro Groundsmaster Mower (328D) | PARK 010 | 1 | | | | 25,000 | | 25,000 |
| Ballfield Groomer | PARK 012 | 1 | 28,000 | | | | | 28,000 |
| Parks Total | | | 28,000 | 55,000 | 20,000 | 25,000 | | 128,000 |
| Police | | | | | | | | |
| Sidearms - Pistol Replacement | POLICE 001 | 2 | 1,500 | | | | | 1,500 |
| Light Bar - Squad Car | POLICE 002 | 3 | | | 1,800 | | | 1,800 |
| Taser Replacement | POLICE 003 | 1 | | | | 3,800 | | 3,800 |
| Taser Replacement | POLICE 004 | 1 | | | | | 3,800 | 3,800 |
| Computer Replacement - Office | POLICE 007 | 1 | 2,000 | | | | | 2,000 |
| E-Ticket Printers | POLICE 008 | 2 | | 1,700 | | | | 1,700 |
| Police Total | | | 3,500 | 1,700 | 1,800 | 3,800 | 3,800 | 14,600 |
| Streets | | | | | | | | |
| Shop Tools | STR 008 | 2 | 5,600 | | | | | 5,600 |
| Street Sweeper Replacement | STR 011 | 1 | | | | 185,000 | | 185,000 |
| Stump Grinder | STR 014 | 2 | 6,155 | | | | | 6,155 |
| Loader Unit | STR 015 | 2 | | 185,000 | | | | 185,000 |
| Streets Total | | | 11,755 | 185,000 | | 185,000 | | 381,755 |
| GRAND TOTAL | | | 249,555 | 410,600 | 53,800 | 249,800 | 307,352 | 1,271,107 |

ALTERNATIVE REVENUES

BEYOND BREAD AND BUTTER



By:
Tom Grundhoefer

Alternative Revenues—Beyond Bread and Butter

Introduction

With intergovernmental aid flat or declining and levy limits a resurrected blight on the municipal soul, what's a cash-strapped city to do? While reducing expenses and having efficient city operations are always important, this memorandum will focus on alternative ways for cities to increase the revenue side of the budget equation.

City revenues generally fall into one of three main categories:

- Taxes
- Assessments
- Fees and charges

This paper will look at ways that cities can enhance the revenue producing potential in each of these broad categories.

Taxes

General property tax levies

Political and legal considerations often place limits on the ability of cities to raise revenue through general property tax levies. Beginning with taxes payable in 2009, cities with populations of over 2500 are subject to three years of imposed levy limits. The levy limit allows for up to a 3.9% increase in local property tax levy. Each city's previous year levy plus local government aid, form the base for computing the 3.9% allowable increase. The limit also permits a .5% increase if a city experiences an increase in households and an additional .5% increase if a city experiences an increase in commercial/industrial property. A city may also exceed its levy limit by an amount approved by the majority of those voting on the question at a general or special election.

Special levies

State law allows a variety of special levies to meet specified city needs. Permitted special levies include:

- A levy to cover the costs incurred for securing, maintaining, or demolishing foreclosed or abandoned residential properties as allowed by the Department of Revenue. A city must have either a foreclosure rate of at least 1.4% of households in 2007 or a foreclosure rate in 2007 in the city or in a zip code area of the city that is at least 50% higher than the average foreclosure rate in the metropolitan area to use this special levy.
- A levy to pay costs attributable to wages and benefits for sheriff, police, and fire personnel. (If a city did not include this special levy in the previous year's levy limit

base, reduce that base number by the amount equal to the previous year's levy for these costs, thus allowing a slightly higher levy.) These payments include contributions to police and fire pensions that are not made through the Public Employees Retirement Association (PERA).

- Other special levies as identified in Minn. Stat. § 275.70.

Other levy authority

Local lodging tax

A city may pass an ordinance to impose up to a 3% tax on the gross receipts of lodging at a hotel, motel, rooming house, tourist court, resort, or city campground. The law requires that 95% of the gross proceeds from the tax be used to fund a local convention or tourism bureau for marketing and promoting the city. (Minn. Stat. § 469.190).

Gambling tax

Cities may impose up to a 3% local gambling tax on licensed gambling organizations in order to cover the cost of regulating lawful gambling. A city may not use these tax revenues for any other purpose. This tax may not be imposed if the city charges a local investigation fee.

In addition, a city may require organizations conducting lawful gambling to contribute 10% of their net profits derived from lawful gambling to a city-administered fund to be disbursed for lawful purposes. Such funds cannot be used for the benefit of a pension or retirement fund. (Minn. Stat. § 349.213)

Special district taxing authority

The legislature has authorized the establishment of several different special taxing districts, including:

- Storm sewer improvement districts – Minn. Stat. § 444.16
- Sidewalk improvement districts – Minn. Stat. § 435.44
- Urban and rural service districts – Minn. Stat. § 272.67
- Special service districts – Minn. Stat. § 428.02
- Housing improvement districts – Minn. Stat. § 428A.13
- Fire service districts – Minn. Stat. § 368.85 via Minn. Stat. § 415.01

Payments in lieu of taxes

Some of the heaviest users of city services are churches, colleges, Indian casinos and other tax-exempt entities. These entities will often have a strong interest in seeing that city services, facilities and finances remain strong and are willing to voluntarily pay something for the services they use. Many cities have successfully negotiated payments in lieu of taxes from these entities.

Assessments

In addition to authority to impose property taxes, state statute also permits cities to assess individual property owners for improvements or services that uniquely benefit them. Most of that authority is found in Minnesota Statute Chapter 429. The main advantage of using Chapter 429 is that it allows for the imposition of "tax like" charges only on benefited properties; and allows a charge on properties that might otherwise be exempt from general property taxes. The most challenging aspect of Chapter 429 charges is that a city will need to be able to show that the value to the property meets or exceeds the amount of the assessment. Chapter 429 provides two unique tools for cities to recoup the amount of services or improvement provided to property owners.

Local Improvements

First, Minn. Stat. § 429.021 provides a list of 20 or more "local improvements" for which cities may assess property. They include costs incurred:

- (1) To acquire, open, and widen any street, and to improve the same by constructing, reconstructing, and maintaining sidewalks, pavement, gutters, curbs, and vehicle parking strips of any material, or by grading, graveling, oiling, or otherwise improving the same, including the beautification thereof and including storm sewers or other street drainage and connections from sewer, water, or similar mains to curb lines.
- (2) To acquire, develop, construct, reconstruct, extend, and maintain storm and sanitary sewers and systems, including outlets, holding areas and ponds, treatment plants, pumps, lift stations, service connections, and other appurtenances of a sewer system, within and without the corporate limits.
- (3) To construct, reconstruct, extend, and maintain steam heating mains.
- (4) To install, replace, extend, and maintain street lights and street lighting systems and special lighting systems.
- (5) To acquire, improve, construct, reconstruct, extend, and maintain water works systems, including mains, valves, hydrants, service connections, wells, pumps, reservoirs, tanks, treatment plants, and other appurtenances of a water works system, within and without the corporate limits.
- (6) To acquire, improve and equip parks, open space areas, playgrounds, and recreational facilities within or without the corporate limits.
- (7) To plant trees on streets and provide for their trimming, care, and removal.
- (8) To abate nuisances and to drain swamps, marshes, and ponds on public or private property and to fill the same.
- (9) To construct, reconstruct, extend, and maintain dikes and other flood control works.
- (10) To construct, reconstruct, extend, and maintain retaining walls and area walls.
- (11) To acquire, construct, reconstruct, improve, alter, extend, operate, maintain, and promote a pedestrian skyway system.
- (12) To acquire, construct, reconstruct, extend, operate, maintain, and promote underground pedestrian concourses.
- (13) To acquire, construct, improve, alter, extend, operate, maintain, and promote public malls, plazas or courtyards.
- (14) To construct, reconstruct, extend, and maintain district heating systems.

- (15) To construct, reconstruct, alter, extend, operate, maintain, and promote fire protection systems in existing buildings.
- (16) To acquire, construct, reconstruct, improve, alter, extend, and maintain highway sound barriers.
- (17) To improve, construct, reconstruct, extend, and maintain gas and electric distribution facilities owned by a municipal gas or electric utility.
- (18) To purchase, install, and maintain signs, posts, and other markers for addressing, related to the operation of enhanced 911 telephone service.
- (19) To improve, construct, extend, and maintain facilities for Internet access and other communications purposes, if the council finds that:
 - (i) the facilities are necessary to make available Internet access or other communications services that are not and will not be available through other providers or the private market in the reasonably foreseeable future; and
 - (ii) the service to be provided by the facilities will not compete with service provided by private entities.
- (20) To assess affected property owners for all or a portion of the costs agreed to with an electric utility, telecommunications carrier, or cable system operator to bury or alter a new or existing distribution system within the public right-of-way that exceeds the utility's design and construction standards, or those set by law, tariff, or franchise.

The list of permissible improvements for which cities may levy special assessment goes well beyond the traditional items such as sewer, water, curb, gutter and street repaving. Take a close list and consider whether your city might be able to levy special assessments for some of these services and improvements.

Current Services

The second category of services for which cities may levy assessments includes:

- (1) Snow, ice, or rubbish removal from sidewalks;
- (2) Weed elimination from streets or private property;
- (3) Removal or elimination of public health or safety hazards from private property;
- (4) Installation or repair of water service lines, street sprinkling or other dust treatment of streets;
- (5) The trimming and care of trees and the removal of unsound trees from any street;
- (6) The treatment and removal of insect infested or diseased trees on private property, the repair of sidewalks and alleys;
- (7) The operation of a street lighting system;
- (8) The operation and maintenance of a fire protection or a pedestrian skyway system;
- (9) Reinspections which find noncompliance after the due date for compliance with an order to correct a municipal housing maintenance code violation;
- (10) The recovery of any disbursements under Minn. Stat. § 504B.445, subd. 4.

If a city incurs expenses with respect to any of the above, it is certainly appropriate for the city to assess those charges to the property benefited rather than have all tax-payers subsidize the services

provided to the single property owner. In these times when vacant properties and foreclosures are prevalent, consider charging and assessing for city costs associated with property inspection and maintenance.

Charges and fees

Charges

One of the easiest things a city can do to generate new revenue is to take full advantage of its assets and impose a reasonable charge for their use. Consider the assets that many cities have and think about whether your city is generating enough revenue from their use.

| <u>Asset</u> | <u>Charge</u> |
|----------------------------------|--|
| Money | Interest on checking account/maximizing return |
| Investments | Policy that responsibly balances returns and risk |
| Community room | Appropriate rental charges |
| Water tower | Renting to cellular operations |
| Golf course, swimming pool, etc. | Is charge sufficient to cover all operational costs? |
| Sewer and water | Do rates cover all costs? |
| Park shelters | Charging for use |
| Streets | Utility franchise fees |
| City signs and scoreboards | Selling advertising |

Fees

Another underutilized opportunity to generate revenue requires a city to evaluate and study the true cost of city services and charge a fee that covers those costs. Often cities don't include all of their costs in arriving at fees. For example, many cities do not adequately calculate overhead charges in arriving at fees. For instance, are costs such as insurance, utility, the fair value of space, technology, employee benefits, supplies, fuel and other costs adequately captured when deciding how much to charge for city services? Similarly, often cities don't calculate police costs in calculating fees. In short, don't undervalue the true costs of city services when deciding how much direct users of those services should pay.

Some examples:

| <u>Service</u> | <u>Fee</u> |
|----------------------|---------------------------------|
| Building inspections | Should cover all overhead costs |
| Liquor licenses | Include police oversight |
| Gambling licenses | Include costs to process |
| Zoning fees | Include city council costs |
| Business licenses | Inspection costs |

A word about the expense side of the equation

Obviously tight budget times call for a close evaluation of both the revenue and expense side of the budget equation. This document focuses mostly on the revenue side, but it is absolutely true that governmental units everywhere need to study ways of reducing cost and improving efficiency. Examples of city efforts aimed at reducing expenses include:

- More shared services and facilities with other governmental units
- Reduced hours or days of operation – city hall hours, library hours, etc.
- Reduced energy consumption
- Car pooling
- Refinancing bonds
- Adopt a park or street programs
- Other ideas

Conclusion

Tough budget times call for strong, courageous and creative leadership.

CITY OF WINDOM
 FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|----------------------|--------------------------|--------------------------|------------|
| ELECTIONS | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 30.89 |
| | Total for Department 102 | | 30.89* |
| CITY OFFICE | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 920.92 |
| CITY OFFICE | LEAGUE OF MN CITIES | REGISTRATION - MCMA WORK | 175.00 |
| CITY OFFICE | NCPERS MINNESOTA | INSURANCE | 80.00 |
| CITY OFFICE | DENISE NICHOLS | 1099 SUPPLIES | 106.26 |
| | Total for Department 103 | | 1,282.18* |
| P & Z / BUILDING OFF | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 3.60 |
| P & Z / BUILDING OFF | INDOFF, INC | SUPPLIES | 7.20 |
| P & Z / BUILDING OFF | WINDOM AUTO VALU | MAINTENANCE | 154.94 |
| P & Z / BUILDING OFF | NCPERS MINNESOTA | INSURANCE | 24.00 |
| P & Z / BUILDING OFF | WINDOM FIRE SAFETY | ANNUAL INSPECTION | 2.00 |
| P & Z / BUILDING OFF | CENTURY BUSINESS PRO | MAINTENANCE - COPIER | 28.18 |
| | Total for Department 106 | | 219.92* |
| CITY HALL | SANDRA HERDER | CLEANING | 334.25 |
| CITY HALL | JOE'S LAWN CARE | BOILER | 80.15 |
| CITY HALL | JAY KUEHL | SNOW REMOVAL | 195.00 |
| CITY HALL | MELISSA PENAS | CLEANING | 334.25 |
| CITY HALL | WINDOM FIRE SAFETY | ANNUAL INSPECTION | 16.00 |
| | Total for Department 115 | | 959.65* |
| POLICE | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 3.50 |
| POLICE | INDOFF, INC | SUPPLIES | 74.82 |
| POLICE | WINDOM AUTO VALU | MAINTENANCE | 4.52 |
| POLICE | MANKATO MOBIL - ALPH | EQUIPMENT | 32.66 |
| POLICE | NCPERS MINNESOTA | INSURANCE | 144.00 |
| POLICE | SCHWALBACH HARDWARE | MAINTENANCE | 167.56 |
| POLICE | STREICHER'S | EQUIPMENT | 3,164.00 |
| POLICE | FLEET SERVICES DIVIS | LEASE RENT | 1,915.50 |
| POLICE | WINDOM FIRE SAFETY | ANNUAL INSPECTION | 32.00 |
| | Total for Department 120 | | 5,538.56* |
| FIRE DEPARTMENT | AMOCO OIL COMPANY | GAS | 71.10 |
| FIRE DEPARTMENT | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 34.80 |
| FIRE DEPARTMENT | WINDOM AUTO VALU | MAINTENANCE | 215.96 |
| FIRE DEPARTMENT | SCHWALBACH HARDWARE | MAINTENANCE | 6.19 |
| | Total for Department 125 | | 328.05* |
| STREET | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 2.70 |
| STREET | GRAHAM TIRE | TIRE MAINTENANCE | 12,047.00 |
| STREET | WINDOM AUTO VALU | MAINTENANCE | 346.76 |
| STREET | MILLER SELLNER EQUIP | MAINTENANCE | 127.48 |
| STREET | NCPERS MINNESOTA | INSURANCE | 80.00 |
| STREET | SCHWALBACH HARDWARE | MAINTENANCE | 20.26 |
| STREET | JOHN DEERE -TRI COUN | MAINTENANCE | 172.09 |
| | Total for Department 140 | | 12,796.29* |
| PARKS | WINDOM AUTO VALU | MAINTENANCE | 7.47 |

CITY OF WINDOM
 FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|----------------------|--------------------------|--------------------------|------------|
| PARKS | LAMPERTS YARDS, INC. | MAINTENANCE | 170.17 |
| PARKS | NCPERS MINNESOTA | INSURANCE | 16.00 |
| | Total for Department 165 | | 193.64* |
| | Total for Fund 01 | | 21,349.18* |
| LIBRARY | AFTON HISTORICAL SOC | BOOKS | 41.00 |
| LIBRARY | SANDRA HERDER | CLEANING | 315.15 |
| LIBRARY | JOE'S LAWN CARE | BOILER | 80.16 |
| LIBRARY | JAY KUEHL | SNOW REMOVAL | 195.00 |
| LIBRARY | MELISSA PENAS | CLEANING | 315.15 |
| LIBRARY | READERS SERVICE | SUBSCRIPTION | 20.46 |
| LIBRARY | GLAMOUR | SUBSCRIPTION | 15.00 |
| | Total for Department 171 | | 981.92* |
| | Total for Fund 03 | | 981.92* |
| | LEAGUE OF MN CITIES | STREET SHOP LOAN PAYMENT | 48,501.30 |
| | Total for Department | | 48,501.30* |
| EQUIPMENT/F.A. | LEAGUE OF MN CITIES | STREET SHOP LOAN PAYMENT | 6,087.34 |
| | Total for Department 170 | | 6,087.34* |
| | Total for Fund 04 | | 54,588.64* |
| AIRPORT | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 15.25 |
| AIRPORT | RED ROCK RURAL WATER | WATER | 30.36 |
| AIRPORT | SCHWALBACH HARDWARE | MAINTENANCE | 34.17 |
| AIRPORT | SO. CENTRAL ELECTRIC | POWER COST | 646.44 |
| | Total for Department 174 | | 726.22* |
| | Total for Fund 11 | | 726.22* |
| POOL | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 5.40 |
| | Total for Department 175 | | 5.40* |
| | Total for Fund 12 | | 5.40* |
| AMBULANCE | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 47.15 |
| AMBULANCE | CREATIVE DESIGN | EXPENSE - CLOTHING | 372.37 |
| AMBULANCE | WINDOM AUTO VALU | MAINTENANCE | 80.33 |
| AMBULANCE | MANKATO MOBIL - ALPH | EQUIPMENT | 319.34 |
| AMBULANCE | THE STAG CLOTHIERS | EXPENSE-CLOTHING | 84.50 |
| | Total for Department 176 | | 903.69* |
| | Total for Fund 13 | | 903.69* |
| MULTI-PURPOSE BUILDI | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 28.45 |
| MULTI-PURPOSE BUILDI | HEARTLAND PAPER COMP | SUPPLIES | 64.11 |
| MULTI-PURPOSE BUILDI | NCPERS MINNESOTA | INSURANCE | 48.00 |

CITY OF WINDOM
FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|----------------------|--------------------------|--------------------------|------------|
| MULTI-PURPOSE BUILDI | RIVER BEND LIQUOR | MERCHANDISE | 58.80 |
| MULTI-PURPOSE BUILDI | SCHWALBACH HARDWARE | MAINTENANCE | 145.27 |
| | Total for Department 177 | | 344.63* |
| | Total for Fund 14 | | 344.63* |
| N IND PARK | SO. CENTRAL ELECTRIC | POWER COST | 50.56 |
| | Total for Department 147 | | 50.56* |
| | Total for Fund 18 | | 50.56* |
| LIQUOR | BEVERAGE WHOLESALERS | MERCHANDISE | 6,720.50 |
| LIQUOR | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 4.95 |
| LIQUOR | EXTREME BEVERAGE, LL | MERCHANDISE | 315.00 |
| LIQUOR | HAGEN DISTRIBUTING | MERCHANDISE | 8,398.50 |
| LIQUOR | JOHNSON BROS. | MERCHANDISE | 3,727.25 |
| LIQUOR | NCPERS MINNESOTA | INSURANCE | 32.00 |
| LIQUOR | SCHWALBACH HARDWARE | MAINTENANCE | 21.35 |
| LIQUOR | SOUTHERN WINE & SPIR | MERCHANDISE | 1,816.17 |
| LIQUOR | AMERICAN BOTTLING CO | MERCHANDISE | 113.68 |
| | Total for Department 180 | | 21,149.40* |
| | Total for Fund 60 | | 21,149.40* |
| | BORDER STATES ELECTR | SCANTRONS | 5,785.65 |
| | Total for Department | | 5,785.65* |
| WATER | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 269.95 |
| WATER | HP SUDS CLUB, LLC. | BILLING CONTRACT SERVICE | 129.17 |
| WATER | WINDOM AUTO VALU | MAINTENANCE | 41.86 |
| WATER | NCPERS MINNESOTA | INSURANCE | 40.00 |
| WATER | SCHWALBACH HARDWARE | MAINTENANCE | 72.65 |
| WATER | SVOBODA EXCAVATING, | REPAIR | 1,025.00 |
| WATER | WINDOM FIRE SAFETY | ANNUAL INSPECTION | 111.00 |
| | Total for Department 181 | | 1,689.63* |
| | Total for Fund 61 | | 7,475.28* |
| | BORDER STATES ELECTR | SCANTRONS | 5,785.65 |
| | ELECTRIC FUND | UTIL PREPAY TOWARD BILLI | 664.77 |
| | ELECTRIC FUND | UTIL PREPAY TOWARDS BILL | 196.44 |
| | SCHWALBACH HARDWARE | MAINTENANCE | 8.03 |
| | ELEAZAR MARES JR | REF BAL OF UT PREPAY-RES | 235.23 |
| | LINDSEY WOLLE | REF-BAL OF UTIL PREPAY | 103.56 |
| | Total for Department | | 6,993.68* |
| ELECTRIC | AMOCO OIL COMPANY | GAS | 496.58 |
| ELECTRIC | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 281.44 |
| ELECTRIC | HP SUDS CLUB, LLC. | BILLING CONTRACT SERVICE | 129.17 |
| ELECTRIC | WINDOM AUTO VALU | MAINTENANCE | 83.10 |

CITY OF WINDOM
FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|------------|--------------------------------|--------------------------|------------|
| ELECTRIC | LOCATORS & SUPPLIES, | SUPPLIES | 42.75 |
| ELECTRIC | NCPERS MINNESOTA | INSURANCE | 96.00 |
| ELECTRIC | SCHWALBACH HARDWARE | MAINTENANCE | 187.33 |
| ELECTRIC | BRAD BUSSA | CLEANING | 184.60 |
| ELECTRIC | SKARSHAUG TESTING LA | SUPPLIES | 331.71 |
| ELECTRIC | DAVID LIDTKE | ENERGY REBATE | 50.00 |
| ELECTRIC | DUANE KAISER | ENERGY REBATE | 150.00 |
| ELECTRIC | JERI SCHESSLER | ENERGY REBATE | 150.00 |
| ELECTRIC | KELLY WOIZESCHKE | ENERGY REBATE | 150.00 |
| ELECTRIC | MARK LILLEGAARD | ENERGY REBATE | 35.00 |
| ELECTRIC | MARY LOU PETERSON | ENERGY REBATE | 50.00 |
| ELECTRIC | MERLE WALL | ENERGY REBATE | 150.00 |
| ELECTRIC | NICK & JANA BUSSEY | ENERGY REBATE | 25.00 |
| ELECTRIC | TAYLOR KREMMIN | ENERGY REBATE | 300.00 |
| ELECTRIC | WAYLON & LEEESA ARNDT | ENERGY REBATE | 50.00 |
| ELECTRIC | LEON STEEN | ENERGY REBATE | 50.00 |
| | Total for Department 182 | | 2,992.68* |
| | Total for Fund 62 | | 9,986.36* |
| | BORDER STATES ELECTR SCANTRONS | | 5,785.65 |
| | Total for Department | | 5,785.65* |
| SEWER | A & B BUSINESS EQUIP | MAINTENANCE CONTRACT | 91.10 |
| SEWER | AMOCO OIL COMPANY | GAS | 299.85 |
| SEWER | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 291.90 |
| SEWER | INDOFF, INC | SUPPLIES | 53.42 |
| SEWER | EMPIRE PIPE SERVICES | MAINTENANCE | 4,456.72 |
| SEWER | HP SUDS CLUB, LLC. | BILLING CONTRACT SERVICE | 129.15 |
| SEWER | WINDOM AUTO VALU | MAINTENANCE | 152.86 |
| SEWER | MN VALLEY TESTING | TESTING | 838.20 |
| SEWER | NCPERS MINNESOTA | INSURANCE | 56.00 |
| SEWER | SCHWALBACH HARDWARE | MAINTENANCE | 274.57 |
| SEWER | WINDOM FIRE SAFETY | ANNUAL INSPECTION | 111.00 |
| SEWER | WINDOM TOWING CO | MAINTENANCE | 16.53 |
| SEWER | WINDOM TOWING CO | SERVICE | 27.20 |
| | Total for Department 183 | | 6,798.50* |
| | Total for Fund 63 | | 12,584.15* |
| ARENA | AMERIPRIDE SERVICES, | SUPPLIES | 93.56 |
| ARENA | AMOCO OIL COMPANY | GAS | 85.92 |
| ARENA | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 24.85 |
| ARENA | FRANKS SHOE REPAIR | BOOT HOOKS | 5.40 |
| ARENA | FRANKS SHOE REPAIR | NEW RIVET-HOOK ON SKATE | 5.00 |
| ARENA | LAMPERTS YARDS, INC. | MAINTENANCE | 21.15 |
| ARENA | NCPERS MINNESOTA | INSURANCE | 32.00 |
| ARENA | MN ENERGY RESOURCES | HEATING | 782.69 |
| ARENA | SCHWALBACH HARDWARE | MAINTENANCE | 49.64 |
| | Total for Department 184 | | 1,100.21* |

CITY OF WINDOM
FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|--------------------------|----------------------|--------------------------|-------------|
| Total for Fund 64 | | | 1,100.21* |
| ECONOMIC DEVELOPMENT | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 13.00 |
| ECONOMIC DEVELOPMENT | INDOFF, INC | SUPPLIES | 32.84 |
| ECONOMIC DEVELOPMENT | NCPERS MINNESOTA | INSURANCE | 24.00 |
| ECONOMIC DEVELOPMENT | WINDOM FIRE SAFETY | ANNUAL INSPECTION | 2.00 |
| ECONOMIC DEVELOPMENT | CENTURY BUSINESS PRO | MAINTENANCE - COPIER | 56.35 |
| Total for Department 187 | | | 128.19* |
| Total for Fund 67 | | | 128.19* |
| | MN 9-1-1 PROGRAM | 911 SERVICE | 1,087.69 |
| Total for Department | | | 1,087.69* |
| TELECOMMUNICATIONS | CMRS - TMS #256704 | POSTAGE 256704 MACHINE | 497.25 |
| TELECOMMUNICATIONS | HP SUDS CLUB, LLC. | BILLING CONTRACT SERVICE | 387.51 |
| TELECOMMUNICATIONS | WINDOM AUTO VALU | MAINTENANCE | -.01 |
| TELECOMMUNICATIONS | LIVEWIRE PRINTING | ADVERTISING | 228.95 |
| TELECOMMUNICATIONS | NCPERS MINNESOTA | INSURANCE | 96.00 |
| TELECOMMUNICATIONS | SCHWALBACH HARDWARE | MAINTENANCE | 57.97 |
| TELECOMMUNICATIONS | WINDOM FIRE SAFETY | ANNUAL INSPECTION | 76.00 |
| TELECOMMUNICATIONS | POWER & TEL | MAINTENANCE | 211.73 |
| TELECOMMUNICATIONS | POWER & TEL | SUPPLIES | 3,624.00 |
| Total for Department 199 | | | 5,179.40* |
| Total for Fund 69 | | | 6,267.09* |
| | NCPERS MINNESOTA | INSURANCE | 32.00 |
| Total for Department | | | 32.00* |
| Total for Fund 70 | | | 32.00* |
| Grand Total | | | 137,672.92* |

CITY OF WINDOM
FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|----------------------|--------------------------|--------------------------|-----------|
| MAYOR & COUNCIL | INDOFF, INC | SUPPLIES | 33.45 |
| MAYOR & COUNCIL | SCHRAMEL LAW OFFICE | LEGAL FEES | 420.00 |
| | Total for Department 101 | | 453.45* |
| CITY OFFICE | INDOFF, INC | CHAIRMAT | 115.43 |
| CITY OFFICE | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 21.21 |
| CITY OFFICE | VOYAGER FLEET SERVIC | GAS | 93.96 |
| | Total for Department 103 | | 230.60* |
| P & Z / BUILDING OFF | Verizon Wireless | TELEPHONE | 17.69 |
| P & Z / BUILDING OFF | SA FLEET - FLEET ONE | GAS | 56.48 |
| | Total for Department 106 | | 74.17* |
| CITY HALL | JAY KUEHL | SNOW REMOVAL | 60.00 |
| CITY HALL | DENISE NICHOLS | HUMIDIFIER | 159.99 |
| | Total for Department 115 | | 219.99* |
| POLICE | COTTONWOOD CO TREASU | DISPATCHING | 275.00 |
| POLICE | COTTONWOOD CO TREASU | RENT | 1,500.00 |
| POLICE | HIGLEY FORD SALES | REPAIR | 1,046.77 |
| POLICE | SCHRAMEL LAW OFFICE | LEGAL FEES | 2,948.00 |
| POLICE | Verizon Wireless | TELEPHONE | 202.21 |
| POLICE | RUNNING'S SUPPLY | MAINTENANCE | 38.43 |
| POLICE | SA FLEET - FLEET ONE | GAS | 326.14 |
| POLICE | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 10.60 |
| POLICE | VOYAGER FLEET SERVIC | GAS | 714.45 |
| POLICE | NAT'L EVERY 15 MIN O | REGISTRATION -DANA WALLA | 275.00 |
| | Total for Department 120 | | 7,336.60* |
| FIRE DEPARTMENT | COTTONWOOD CO TREASU | DISPATCHING | 212.50 |
| FIRE DEPARTMENT | KDOM RADIO | ADVERTISING | 40.00 |
| FIRE DEPARTMENT | MUNICIPAL EMERGENCY | SUPPLIES | 762.60 |
| FIRE DEPARTMENT | SA FLEET - FLEET ONE | GAS | 119.13 |
| FIRE DEPARTMENT | COUNTRY PRIDE SERVIC | MAINTENANCE | 80.00 |
| FIRE DEPARTMENT | WINDOM FARM SERVICE | MAINTENANCE | 826.98 |
| | Total for Department 125 | | 2,041.21* |
| EMERGENCY MANAGEMENT | COTTONWOOD CO TREASU | DISPATCHING | 12.50 |
| EMERGENCY MANAGEMENT | MANKATO MOBIL - ALPH | MAINTENANCE | 150.00 |
| | Total for Department 130 | | 162.50* |
| ANIMALS | COTTONWOOD VET CLINI | CITY POUND | 203.74 |
| | Total for Department 135 | | 203.74* |
| STREET | COTTONWOOD CO TREASU | DISPATCHING | 125.00 |
| STREET | Verizon Wireless | TELEPHONE | 54.75 |
| STREET | RUNNING'S SUPPLY | MAINTENANCE | 240.84 |
| STREET | SA FLEET - FLEET ONE | GAS | 159.92 |
| STREET | SANFORD LABORATORIES | TESTING | 76.86 |
| STREET | VOYAGER FLEET SERVIC | GAS | 267.75 |
| STREET | COUNTRY PRIDE SERVIC | MAINTENANCE | 1,291.81 |

CITY OF WINDOM
FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|------------|---|------------------|------------|
| STREET | WINDOM FARM SERVICE | MAINTENANCE | 15.39 |
| STREET | WILLIAMSON'S WELDING | MAINTENANCE | 53.43 |
| | Total for Department 140 | | 2,285.75* |
| RECREATION | MN RECREATION & PARK MEMBERSHIP DUES | | 88.00 |
| RECREATION | TOSHIBA FINANCIAL SE LEASE/MAINTENANCE CONTRA | | 10.60 |
| | Total for Department 150 | | 98.60* |
| PARKS | COTTONWOOD CO TREASU DISPATCHING | | 37.50 |
| | Total for Department 165 | | 37.50* |
| | Total for Fund 01 | | 13,144.11* |
| LIBRARY | GALE | BOOKS | 115.65 |
| LIBRARY | KDOM RADIO | ADVERTISING | 99.00 |
| LIBRARY | JAY KUEHL | SNOW REMOVAL | 60.00 |
| LIBRARY | MICROMARKETING | BOOKS & AUDIO | 354.05 |
| LIBRARY | PLUNKETT'S PEST CONT | ANNUAL BILL | 435.18 |
| LIBRARY | READERS SERVICE | SUBSCRIPTION | 20.76 |
| LIBRARY | TOSHIBA FINANCIAL SE LEASE/MAINTENANCE CONTRA | | 5.30 |
| LIBRARY | GARDEN GATE | SUBSCRIPTION | 24.00 |
| LIBRARY | SCOTT THOMA | BOOKS | 14.95 |
| | Total for Department 171 | | 1,128.89* |
| | Total for Fund 03 | | 1,128.89* |
| POOL | MN RECREATION & PARK MEMBERSHIP DUES | | 88.00 |
| POOL | HD SUPPLY WATERWORKD | MAINTENANCE | 395.84 |
| POOL | TOSHIBA FINANCIAL SE LEASE/MAINTENANCE CONTRA | | 5.30 |
| | Total for Department 175 | | 489.14* |
| | Total for Fund 12 | | 489.14* |
| AMBULANCE | ARROW MANUFACTURING | EQUIPMENT | 92.94 |
| AMBULANCE | BOUND TREE MEDICAL, | MEDICAL SUPPLIES | 341.44 |
| AMBULANCE | COTTONWOOD CO TREASU | DISPATCHING | 200.00 |
| AMBULANCE | LEWIS FAMILY DRUG #5 | SUPPLIES | 3.12 |
| AMBULANCE | APRIL HARRINGTON | EXPENSE | 8.27 |
| AMBULANCE | HIGLEY FORD SALES | MAINTENANCE | 100.00 |
| AMBULANCE | BUCKWHEAT JOHNSON | EXPENSE | 85.65 |
| AMBULANCE | KDOM RADIO | ADVERTISING | 192.00 |
| AMBULANCE | Verizon Wireless | TELEPHONE | 69.04 |
| AMBULANCE | KIM POWERS | EXPENSE | 19.34 |
| AMBULANCE | PRAXAIR DISTRIBUTION | RENT | 308.88 |
| AMBULANCE | ALLAN REMPEL | EXPENSE | 89.48 |
| AMBULANCE | SA FLEET - FLEET ONE | GAS | 2,101.82 |
| AMBULANCE | WINDOM AREA HOSPITAL | SERVICE | 2,124.68 |
| AMBULANCE | WINDOM FARM SERVICE | MAINTENANCE | 114.78 |
| AMBULANCE | CARQUEST AUTO PARTS | MAINTENANCE | 8.00 |
| | Total for Department 176 | | 5,859.44* |

CITY OF WINDOM
FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|----------------------|----------------------|---|------------|
| AMBULANCE | MEDICA | REFUND-LYNDELL SCHMID 84 | 90.96 |
| AMBULANCE | MEDICARE PART B | REF-BOUTHONG INTHAXAY | 904.84 |
| | | Total for Department 276 | 995.80* |
| | | Total for Fund 13 | 6,855.24* |
| MULTI-PURPOSE BUILDI | KDOM RADIO | ADVERTISING | 164.50 |
| MULTI-PURPOSE BUILDI | Verizon Wireless | TELEPHONE | 30.19 |
| MULTI-PURPOSE BUILDI | STONER INDUSTRIAL, I | SERVICE | 126.33 |
| MULTI-PURPOSE BUILDI | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 5.30 |
| MULTI-PURPOSE BUILDI | VOYAGER FLEET | SERVIC GAS | 5.85 |
| | | Total for Department 177 | 332.17* |
| | | Total for Fund 14 | 332.17* |
| SCDP | SW MN HOUSING PARTNE | CDAP-10-0058-0-FY11 | 7,698.00 |
| | | Total for Department 163 | 7,698.00* |
| | | Total for Fund 17 | 7,698.00* |
| N IND PARK | SCHRAMEL LAW OFFICE | LEGAL FEES | 24.00 |
| N IND PARK | WENCK ASSOCIATES, IN | NORTH INDUSTRIAL PARK | 2,961.50 |
| | | Total for Department 147 | 2,985.50* |
| | | Total for Fund 18 | 2,985.50* |
| '13 STREET PROJECT | WENCK ASSOCIATES, IN | 2013 STREET IMPROVEMENTS | 14,117.29 |
| | | Total for Department 121 | 14,117.29* |
| | | Total for Fund 21 | 14,117.29* |
| LIQUOR | BEVERAGE WHOLESALERS | MERCHANDISE | 1,470.70 |
| LIQUOR | HAGEN DISTRIBUTING | MERCHANDISE | 1,842.50 |
| LIQUOR | AH HERMEL COMPANY | MERCHANDISE | 234.02 |
| LIQUOR | JOHNSON BROS. | MERCHANDISE | 5,900.89 |
| LIQUOR | KDOM RADIO | ADVERTISING | 96.40 |
| LIQUOR | PBC - PEPSI BEVERAGE | MERCHANDISE | 205.80 |
| LIQUOR | PHILLIPS WINE & SPIR | MERCHANDISE | 4,828.42 |
| LIQUOR | SOUTHERN WINE & SPIR | MERCHANDISE | 213.63 |
| LIQUOR | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 23.01 |
| LIQUOR | CAMPUS CLEANERS | MERCHANDISE | 20.05 |
| LIQUOR | CAMPUS CLEANERS | SERVICE | 20.05 |
| | | Total for Department 180 | 14,855.47* |
| | | Total for Fund 60 | 14,855.47* |
| | | AMERICAN ENGINEERING TESTING | 900.00 |
| | | HENRY'S WATERWORKS, METER | 785.92 |
| | | HD SUPPLY WATERWORKD INVENTORY | 307.04 |
| | | WENCK ASSOCIATES, IN 2013 STREET IMPROVEMENTS | 6,545.29 |

CITY OF WINDOM
 FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|------------|--------------------------|--------------------------|------------|
| ----- | | | |
| | Total for Department | | 8,538.25* |
| WATER | AMUNDSON DIG | SERVICE | 170.00 |
| WATER | COTTONWOOD CO TREASU | DISPATCHING | 100.00 |
| WATER | HAWKINS, INC | CHEMICALS | 3,465.76 |
| WATER | GCC READY MIX | MATERIALS | 84.86 |
| WATER | HP SUDS CLUB, LLC. | BILLING CONTRACT SERVICE | 134.38 |
| WATER | SOURCE ONE SOLUTIONS | POSTAGE | 226.47 |
| WATER | SOURCE ONE SOLUTIONS | UTILITY BILL SERVICES | 832.47 |
| WATER | Verizon Wireless | TELEPHONE | 61.57 |
| WATER | RED ROCK RURAL WATER | JOHNSON AUTO | 44.00 |
| WATER | RUNNING'S SUPPLY | MAINTENANCE | 187.57 |
| WATER | SANFORD LABORATORIES | TESTING | 38.43 |
| WATER | HD SUPPLY WATERWORKD | PARTS | 184.94 |
| WATER | SVOBODA EXCAVATING, | REPAIR | 1,240.00 |
| WATER | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 23.01 |
| WATER | VOYAGER FLEET SERVIC | GAS | 276.92 |
| | Total for Department 181 | | 7,070.38* |
| | Total for Fund 61 | | 15,608.63* |
| | IRBY ELECTRICAL DIST | PARTS & SUPPLIES | 865.69 |
| | ELECTRIC FUND | UTIL PP TO UTIL-GERBER/M | 112.46 |
| | WERNER ELECTRIC | PARTS & SUPPLIES | 63.65 |
| | AMBER MANSFIELD | REF-BAL OF UTIL PREPAYME | 93.77 |
| | JUHL JENSEN | REFUND - UTILITY PREPAYM | 300.00 |
| | RACHEL GERBER | REF-BAL OF UTIL PREPAYME | 93.77 |
| | Total for Department | | 1,529.34* |
| ELECTRIC | COTTONWOOD CO TREASU | DISPATCHING | 187.50 |
| ELECTRIC | HP SUDS CLUB, LLC. | BILLING CONTRACT SERVICE | 134.38 |
| ELECTRIC | SCHRAMMEL LAW OFFICE | LEGAL FEES | 48.00 |
| ELECTRIC | MESSER MACHINE & MFG | MAINTENANCE | 52.00 |
| ELECTRIC | SOURCE ONE SOLUTIONS | POSTAGE | 226.47 |
| ELECTRIC | SOURCE ONE SOLUTIONS | UTILITY BILL SERVICES | 1,716.98 |
| ELECTRIC | Verizon Wireless | TELEPHONE | 38.22 |
| ELECTRIC | NEW STAR SALES & SER | MAINTENANCE CONTRACT | 225.00 |
| ELECTRIC | RUNNING'S SUPPLY | MAINTENANCE | 84.82 |
| ELECTRIC | STONER INDUSTRIAL, I | SERVICE | 102.30 |
| ELECTRIC | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 23.01 |
| ELECTRIC | VOYAGER FLEET SERVIC | GAS | 213.14 |
| ELECTRIC | WINDOM AREA DEVELOPM | INDUSTRIAL DEVELOPMENT | 1,200.00 |
| ELECTRIC | WINDOM FARM SERVICE | MAINTENANCE | 30.57 |
| ELECTRIC | CARQUEST AUTO PARTS | MAINTENANCE | 80.41 |
| | Total for Department 182 | | 4,362.80* |
| | Total for Fund 62 | | 5,892.14* |
| | WENCK ASSOCIATES, IN | 2013 STREET IMPROVEMENTS | 5,005.22 |
| | Total for Department | | 5,005.22* |

CITY OF WINDOM
FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|----------------------|--------------------------|--------------------------|-----------|
| SEWER | COTTONWOOD CO TREASU | DISPATCHING | 100.00 |
| SEWER | HP SUDS CLUB, LLC. | BILLING CONTRACT SERVICE | 134.35 |
| SEWER | SOURCE ONE SOLUTIONS | POSTAGE | 226.47 |
| SEWER | SOURCE ONE SOLUTIONS | UTILITY BILL SERVICES | 832.47 |
| SEWER | Verizon Wireless | TELEPHONE | 61.57 |
| SEWER | MN VALLEY TESTING | TESTING | 776.20 |
| SEWER | RUNNING'S SUPPLY | MAINTENANCE | 244.43 |
| SEWER | SANFORD LABORATORIES | TESTING | 38.43 |
| SEWER | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 33.94 |
| SEWER | VOYAGER FLEET SERVIC | GAS | 214.99 |
| | Total for Department 183 | | 2,662.85* |
| | Total for Fund 63 | | 7,668.07* |
| ARENA | AH HERMEL COMPANY | MERCHANDISE | 159.06 |
| ARENA | KDOM RADIO | ADVERTISING | 78.00 |
| ARENA | Verizon Wireless | TELEPHONE | 50.87 |
| ARENA | MN RECREATION & PARK | MEMBERSHIP DUES | 88.00 |
| ARENA | RUNNING'S SUPPLY | MAINTENANCE | 19.62 |
| ARENA | SA FLEET - FLEET ONE | GAS | 63.92 |
| ARENA | STONER INDUSTRIAL, I | SERVICE | 9.55 |
| ARENA | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 19.09 |
| | Total for Department 184 | | 488.11* |
| | Total for Fund 64 | | 488.11* |
| | ELECTRIC FUND | LOAN -2008 SPEC BLDG | 777.70 |
| | Total for Department | | 777.70* |
| ECONOMIC DEVELOPMENT | COTTONWOOD CTY REC | RECORDING | 46.00 |
| ECONOMIC DEVELOPMENT | EDAM | MEMBERSHIP | 250.00 |
| ECONOMIC DEVELOPMENT | EDAM | REGISTRATION-EDAM WINTER | 225.00 |
| ECONOMIC DEVELOPMENT | ELECTRIC FUND | LOAN -2008 SPEC BLDG | 171.79 |
| ECONOMIC DEVELOPMENT | SCHRAMEL LAW OFFICE | LEGAL FEES | 264.00 |
| ECONOMIC DEVELOPMENT | Verizon Wireless | TELEPHONE | 52.77 |
| | Total for Department 187 | | 1,009.56* |
| | Total for Fund 67 | | 1,787.26* |
| TELECOMMUNICATIONS | COMCAST MEDIA CENTER | SUBSCRIBER | 24.80 |
| TELECOMMUNICATIONS | HP SUDS CLUB, LLC. | BILLING CONTRACT SERVICE | 403.14 |
| TELECOMMUNICATIONS | SOURCE ONE SOLUTIONS | POSTAGE | 226.45 |
| TELECOMMUNICATIONS | SOURCE ONE SOLUTIONS | UTILITY BILL SERVICES | 1,821.04 |
| TELECOMMUNICATIONS | Verizon Wireless | TELEPHONE | 217.10 |
| TELECOMMUNICATIONS | MLB NETWORK | SUBSCRIBER | 693.97 |
| TELECOMMUNICATIONS | NATIONAL CABLE TV CO | EQUIPMENT | 265.76 |
| TELECOMMUNICATIONS | CENTURY LINK | LEXIS BILLING SERVICE | 628.55 |
| TELECOMMUNICATIONS | OVERHEAD DOOR COMPAN | MAINTENANCE | 121.00 |
| TELECOMMUNICATIONS | RFD TV | SUBSCRIBER | 385.27 |
| TELECOMMUNICATIONS | RUNNING'S SUPPLY | MAINTENANCE | 223.02 |

CITY OF WINDOM
 FM Entry - Invoice Payment - Department Report

| Department | Vendor Name | Description | Amount |
|--------------------|--------------------------|--------------------------|-------------|
| TELECOMMUNICATIONS | SHOWTIME NETWORKS IN | SUBSCRIBER | 413.23 |
| TELECOMMUNICATIONS | SOUTHWEST/WEST CENTR | SUPPORT SERVICE | 833.33 |
| TELECOMMUNICATIONS | STONER INDUSTRIAL, I | SERVICE | 57.39 |
| TELECOMMUNICATIONS | TOSHIBA FINANCIAL SE | LEASE/MAINTENANCE CONTRA | 31.80 |
| TELECOMMUNICATIONS | UNIVERSAL SERVICE AD | FEEES | 1,125.93 |
| TELECOMMUNICATIONS | VOYAGER FLEET SERVIC | GAS | 305.75 |
| TELECOMMUNICATIONS | WOODSTOCK TELEPHONE | SPECIAL ACCESS CIRCUITS | 205.10 |
| TELECOMMUNICATIONS | POWER & TEL | SUPPLIES | 104.73 |
| | Total for Department 199 | | 8,087.36* |
| | Total for Fund 69 | | 8,087.36* |
| | COLONIAL LIFE INSURA | BCN E8182644 INSURANCE | 8.82 |
| | Total for Department | | 8.82* |
| | Total for Fund 70 | | 8.82* |
| | Grand Total | | 101,146.20* |

ELECTRONIC DISBURSEMENTS

| Date | Vendor | Amount | Description |
|-------------|-------------------------|-------------------|-----------------------|
| 12/15/2012 | Liquor Credit Card Fees | \$ (140.90) | Credit Card Fees |
| 12/17/2012 | MN Dept of Revenue | \$ (4,490.85) | State Tax Withholding |
| 12/17/2012 | MN PERA | \$ (16,420.73) | PERA Payment |
| 12/17/2012 | USA Tax Payment | \$ (23,965.88) | Federal Payroll Tax |
| 12/18/2012 | Citistreet MN | \$ (5,125.00) | Deferred Compensation |
| 12/20/2012 | BCBS SWWC | \$ (43,211.00) | BCBS Premium |
| 12/20/2012 | MII FSA | (2,419.29) | Flex Spending |
| 12/26/2012 | ACH to 4M Investment | \$ (250,000.00) | Flex Spending |
| 12/27/2012 | ACH to 4M Investment | \$ (600,000.00) | Sales Tax |
| 12/28/2012 | Citistreet MN | \$ (5,125.00) | Deferred Compensation |
| 12/28/2012 | MII FSA | \$ (435.67) | Flex Spending |
| 12/28/2012 | Payroll | \$ (71,792.55) | Net Pay |
| 12/28/2012 | MN PERA | \$ (16,462.88) | PERA Payment |
| 12/28/2012 | USA Tax Payment | \$ (21,637.33) | Federal Payroll Tax |
| 12/31/2012 | MN Dept of Revenue | \$ (4,134.17) | State Tax Withholding |
| | | \$ (1,065,361.25) | |