

**Council Meeting**  
**Tuesday, June 17, 2014**  
**City Council Chambers**  
**7:30 p.m.**  
**AGENDA**



Call to Order

Pledge of Allegiance

1. Approval of Minutes
  - Council Minutes--June 3, 2014
2. Consent Agenda
  - Minutes
    - Utility Commission – June 4, 2014
    - Library Board – June 10, 2014
3. Department Heads
  - Introduction of Brent Brown – Electric Superintendent
4. Public Hearing - TIF District 1-18
5. 2013 City Audit – Presentation Only
6. Electric Utility - 5x16 Blend and Extend Contract Update
7. Street Closure Request June 26th– 16<sup>th</sup> Street from 6<sup>th</sup> Ave to Fairgrounds
8. Fire Hall Building
  - Committee Appointment
  - Local Sales Tax Option Discussion
9. First Reading Ordinance No. 146, 2<sup>nd</sup> Series Amending Chapter 72 Recreational Vehicles
10. Second Reading Ordinance No. 147, 2<sup>nd</sup> Series Amending Chapter 96 Abandoned, Unclaimed, Excess Property
11. Second Reading Ordinance No. 148, 2<sup>nd</sup> Series Amending Chapter 71 Bicycles
12. Liquor Store – Part-Time Position Recommendation
13. New Business
14. Old Business
15. Regular Bills
16. Council Concerns
17. Adjourn



**Regular Council Meeting**  
**Windom City Hall, Council Chamber**  
**June 3, 2014**  
**7:30 p.m.**

1. Call to Order:

The meeting was called to order by Mayor Corey Maricle at 7:30 p.m.

2. Roll Call:

Mayor:

Corey Maricle

Council Present:

Brian Cooley, Kelsey Fossing, Dominic Jones and  
Bradley Powers

Council Absent:

JoAnn Ray

City Staff Present:

Steve Nasby, City Administrator; Marv Grunig,  
Electric Utility Manager; Mike Haugen,  
Water\Wastewater Superintendent; Aaron Backman,  
EDA Executive Director and Terry Glidden, Telecom

3. Pledge of Allegiance

4. Approval of Minutes:

**Motion by Fossing second by Cooley to approve the City Council minutes from May 20, 2014. Motion carried 3 – 0 (Jones and Ray absent).**

5. Consent Agenda:

Maricle noted the minutes from the following Boards and Commissions.

- Telecommunications Commission – April 9, 2014 and May 13, 2014
- Community Center Commission – May 27, 2014
- Street Committee – May 29, 2014

**Motion by Powers second by Fossing to approve the receipt of minutes from the Boards and Commissions. Motion carried 3 – 0 (Jones and Ray absent).**

6. Department Heads:

Mike Haugen, Water\Wastewater Superintendent, said that his department has been working with Wenck Associates and the State of Minnesota to update the City's wellhead protection plan as required by the State. The 2004 plan expired and needed to be revised. Part I has been completed and submitted to the State for review. Part II is underway and will include working with a local technical advisory committee, a public comment period and adoption by the City. He said the Utility Commission would review Part I on June 4.

## Preliminary

Aaron Backman, EDA Executive Director, said that there is a special EDA meeting scheduled for June 4 at 2:00 pm so the consultant for the “shovel ready” certification application for the North Windom Industrial Park (NWIP) could discuss the project with the EDA. He invited the City Council to attend the meeting. Backman also noted that the Minnesota Director for USDA, Colleen Landkamer, would be visiting Windom on June 27 to see the Fast Distributing project and visit Margarita’s Ville as they were the recipient of a revolving loan that the USDA funded through the City of Windom.

### 7. Seal Coat Bids:

Nasby said that the 2014 seal coat project had solicited bids and the apparent low bidder is Pearson Brothers with a cost of \$44,875, which is slightly under the engineer’s estimate of \$46,225. There were four bids ranging from \$44,875 to \$56,050. Work would be allowed to start in early July. The Street Committee is recommending awarding the project to the lowest bidder.

**Motion by Powers second by Fossing to award the 2014 Seal Coating Project to Pearson Brothers at a cost of \$44,875. Motion carried 3 – 0 (Jones and Ray absent).**

### 8. North Windom Industrial Park Phase II:

Backman said that this Federal US EDA grant application is a re-submission for additional work at the North Windom Industrial Park (NWIP) and is estimated to be \$720,000. The grant was not funded in the first attempt. Revisions were made such as listing the EDA as a co-applicant with the City. It is a 50/50 matching funding resource with the City’s portion to be funded through TIF proceeds, other EDA funds or City reserves. Work would include infrastructure such as streets, water, sewer, gas and telecom.

Dominic Jones arrives 7:40 pm

**Council member Fossing introduced the Resolution No. 2014-24, entitled “RESOLUTION AUTHORIZING SUBMISSION OF GRANT APPLICATION TO FEDERAL EDA” and moved its adoption. The resolution was seconded by Cooley and on roll call vote: Aye: Powers, Fossing, Jones and Cooley. Nay: None. Absent: Ray. Abstain: None. Resolution passed 4 – 0.**

### 9. First Reading Ordinance No. 146, 2<sup>nd</sup> Series Amending Chapter 72 Recreational Vehicles:

Nasby said that this proposed ordinance is amending the City’s Code to allow the use of golf carts and other motorized assistive devices on Windom streets. These special vehicles are allowed by State Statute, but municipalities must adopt a specific ordinance allowing them according to the State Statute requirements. These requirements include insurance, slow moving vehicle sign, rear view mirrors and a driver’s license or someone with a medical disability that has documentation from a physician that the person can safely operate the vehicle.

Jones said that it is a lot of information and he would like to have it as streamlined as possible and asked if the golf cart allowance could be added to the ATV and snowmobile ordinance the City already has in code. Nasby replied that the existing code is obsolete and the state requirements for the golf carts and other assistive technology needed to be included.

Jones said he would like more time to review the proposed ordinance.

**Motion by Jones second by Powers to table the first reading of Ordinance No. 146, Second Series as presented to June 17, 2014. Motion carried 4 – 0 (Ray absent).**

10. First Reading Ordinance No. 147, 2<sup>nd</sup> Series Amending Chapter 96 Abandoned, Unclaimed, Excess Property:

Nasby said that staff is requesting a modification of the City Code for disposition of surplus or excess City equipment. The current code sets standards for negotiated sales, auctions and sales to the highest bidder depending on the estimated market value of the surplus items. To make the process more efficient and less costly the proposed ordinance would allow for negotiated sales of items to interested parties valued up to \$1,000 and items valued over \$1,000 would be advertised in the newspaper and then sold to the highest bidder via sealed bids.

Cooley asked if the City's website could be used for the official notification. Nasby said that State law requires a newspaper to be designated for official notices, but the City can use it's website for the negotiated sales and advertising.

**Motion by Jones second by Fossing to approve the first reading of Ordinance No. 147, Second Series as presented. Motion carried 4 – 0 (Ray absent).**

11. First Reading Ordinance No. 148, 2<sup>nd</sup> Series Amending Chapter 71 Bicycles:

Nasby said that Windom's current City Code requires that bicycles be registered with the State of Minnesota. The registration requirement was eliminated by the State so the language is no longer required in the City Code so staff is recommending the elimination of the registration section of this Chapter, but keeps the definition of bicycle as it may relate to other language in the City Code.

**Motion by Powers second by Jones to approve the first reading of Ordinance No. 148, Second Series as presented. Motion carried 4 – 0 (Ray absent).**

12. HRA Board Appointment:

Maricle noted the letter from the Windom HRA and is recommending the appointment of Ronda Koch to the HRA board. Koch is a resident and having a resident on the board is a HUD requirement.

**Motion by Powers second by Cooley to appoint Ronda Koch to the Windom HRA Board. Motion carried 4 – 0 (Ray absent).**

13. Personnel – New Hire Recommendations:

Nasby said that the Pool and Recreation programs are requesting to hire pool and recreation program staff for part-time, seasonal work. A list of the positions and hiring recommendations was presented.

**Motion by Fossing second by Cooley to approve the hiring of staff for part-time, seasonal positions at the pool and for recreation programs as presented. Motion carried 4 – 0 (Ray absent).**

14. New Business:

Nasby said that the City has been served a notice for arbitration from Sherbrooke Turf in relation to the 2013 Street Project in the amount of \$208,056.59. Staff has met to review the information and arbitration claim with the City Attorney, outside counsel assigned by the League of Minnesota Cities Insurance Trust and Wenck Associates. A response to the arbitration filing is being handled by the City Attorney. This is a “pass through” claim.

Jones asked about a pass through claim. Nasby said that the City has a contract with the general contractor, not the sub-contractors such as Sherbrooke Turf. As such, Sherbrook Turf is passing the claim through the general contractor and directly on to the City. This is allowed under state law and is a right the sub-contractor has in their agreement with the general contractor. Nasby added that the City will be adding the general contractor to the arbitration claim as they are the party that is responsible for paying the sub-contractor and directing the work, etc.

15. Old Business:

Jones asked if there was an update on the concrete samples that had been taken. Nasby said that the Street Committee had met last week and Dennis Johnson, Wenck Associates, noted that the samples and report had not been completed yet, but he is expecting it soon.

Maricle said that he mentioned the need to reconvene a Fire Hall building committee at the last meeting. He asked the Council to think about possible representation and to bring their ideas to the next meeting as he would like to get this started. The existing plans can be reviewed and new sites for a facility can also be discussed.

Jones asked about the deadline for a referendum question on the election ballot. Nasby said that the ballot question would need to be defined by August, but the question can be as vague or specific as the Council determines. Jones thought it would be a good idea to have as much information as they can so the question can be defined.

Preliminary

Jones asked about the updated information on costs. Nasby said that the prior plans for an expansion have the updated costs from last fall of about \$2 to \$2.1 million.

16. Regular Bills:

**Motion by Powers seconded by Fossing, to approve the regular bills. Motion carried 4 – 0 (Ray absent).**

17. Council Concerns:

None.

18. Adjourn:

**Maricle adjourned the meeting by unanimous consent at 8:07 p.m.**

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Corey Maricle, Mayor

Attest: \_\_\_\_\_  
Steve Nasby, City Administrator

**UTILITY COMMISSION MINUTES**  
**City Hall, Council Chamber**  
**June 4, 2014**

**Call Meeting to Order:** The Utility Commission meeting was called to order at 10:00 a.m. on June 4, 2013 in the City Hall Council Chamber.

**Members Present:** Utility Commission Chairperson: Mike Schwalbach  
Members Present: Glen Francis and Tom Riordan  
Member Absent: None  
City Council Liaison: Dominic Jones, Present  
Staff Present: Steve Nasby, City Administrator, Chelsie Carlson, Finance Director, Marv Grunig, Electric Utility Manager; Mike Haugen, Water / Wastewater Superintendent

**APPROVE MINUTES**

**Motion by Riordan, seconded by Schwalbach, to approve the April 23, 2014 and April 30, 2014 Utility Commission minutes as presented. Motion carried 2 - 0.**

**WATER/WASTEWATER ITEMS**

Landfill Sampling Report – Haugen presented the winter and spring 2014 testing results for the former Windom Municipal Dump. Haugen noted Cis-1,2-dichloroethene was detected at MW-5A at 0.33ug/L and MW-9B at 1.1 ug/L. Concentrations at RW-A were below detection limits. Vinyl chloride was detected in MW-5A at concentrations of 1.1 ug/L during January and 0.86 ug/L during April. Vinyl chloride was below the detection limit at RW-A during the spring sampling event. The City has resumed pumping of the recovery wells and plans to continue until vinyl chloride concentrations are consistently below 1 ug/L.

The Commission suggested having the action levels either included in future reports or as a supplement to future reports as a point of reference.

Peterson Feed Mill – The Commission continued discussion from the last meeting regarding the water service line for Peterson Feed Mill. After the previous meeting, Haugen presented the owner with the option of having the City installing a new main and hydrant to get water to the Right of Way so a service line could added for Peterson Feed Mill. The cost of the service line from the main to the curb box would be assessed to the property owner as it is for other property owners. Haugen reported the property owner is contesting the assessment costs since they previously had a service line. After a lengthy discussion, the Commission decided to have Jones present the assessment process and corresponding assessment costs for this project to the property owner.

Automatic Meter Reading – Haugen reported to the Commission that he and additional staff were able to visit a system in Vermillion using radio towers to collect meter data. The system that was demonstrated would not be a good fit for Windom as it does not utilize fiber to the home that is in place.

Water Tower – Pictures of the two City water towers were viewed by the Commission. Haugen reminded the Commission the inside of the water tower was redone last year so any maintenance needed would be on the outside and would be aesthetic. Haugen will have a contractor look at the towers in June and provide a recommendation to the Commission at a future meeting.

Well-Head Protection Plan – Part I of the plan has been completed and submitted for review at the state level. The Committee is now starting Part II of the plan. The goal is to have both parts completed and finalized in August.

## **ELECTRIC ITEMS**

Electric Superintendent – After a City Council interview on May 7, 2014, Brent Brown from Volga, SD was extended an employment offer for the Electric Superintendent position. The offer was accepted and ratified by the City Council on May 14, 2014. Brown is scheduled to start employment June 16, 2014.

NSP 5X16 Blend & Extend Power Contract Offer – Grunig informed the Commission that due to various factors, the previously discussed NSP 5X16 Blend & Extend Power Contract Offer was no longer an option. CMMPA has decided to let the original contract expire in 2015. There will be an RFP process started later this year.

Western Area Power Rate Adjustment for 2015 – Grunig informed the Commission of a planned shift between the Base costs and the Drought Adder resulting in the overall rate being unchanged for 2015.

Discussion on Electric Wholesale Power Costs – Grunig presented fund reserve information for CMMPA and member utilities. He explained to the Commission the power cost adjustment calculation and how it funds the reserve for Windom's Electric Utility. He presented to the Commission an option for reducing the growth rate of the reserve funds. The rationale for slowing the reserve growth is that the original goal of having one year of operating expenses reserved has been obtained by the Utility. Also, additional funds will start flowing from a completed transmission project investment later this year. More information will be provided to the Commission at a future meeting.

CMMPA Annual Report – Grunig distributed the first Annual Report for CMMPA to Commission members.

Automatic Meter Reading – Grunig is still looking at options for Automatic Meter Reading and Load Management systems. He is working on vendor presentations for future meetings.

Hillside Manor - The Housing & Redevelopment Director was pleased with the Commission's decision to allow the units at Hillside Manor to be placed in the name of the HRA and not require a rental prepayment from tenants. The Director will be presenting this option to the HRA Board and will provide documentation indicating the HRA would be responsible for any unpaid utility bills for their Hillside Manor tenants. Once this documentation is received, any previously collected prepayments from Hillside Manor tenants will be returned.

**NEW BUSINESS**

None

**OLD BUSINESS**

**ADJOURN**

Schwalbach adjourned the meeting at 12:10 p.m. Next meeting June 25, 2014.

\_\_\_\_\_  
Mike Schwalbach, Chairperson

Attest: \_\_\_\_\_  
Steve Nasby, City Administrator

Windom Library Board Meeting  
Windom Library  
06/10/2014  
5:05 p.m.

1. Call to order: The meeting was called to order by John Duscher at 5:05 p.m.

2. Roll Call: Members Present: Beth Fleming, Kathy Hiley, Charles Reid, John Duscher and Anita Winkel.

Members Absent: Terri Jones and Barb Henning

Library Staff Present: Dawn Aamot

City Council Member Present: none

3. Agenda and Minutes:

Motion by Anita Winkel and seconded by Beth Fleming to approve the Agenda and the Minutes.

4. Financial Report:

Dawn reviewed the Financial Report with the Board. The payment to Plum Creek of \$670 is a payment for our share for the e-magazine subscriptions. Dawn reported that usage of e-subscriptions has surged since they have become available through the Plum Creek System, 550 checkouts of Zinio magazines across the system in the first month of operation.

Motion by Charles Reid and seconded by Beth Fleming to approve the Financial Report.

5. Librarians Report:

Dawn reported that the summer reading program started Monday, June 2. There has been a great response. 74 kids have registered so far. Nancy is using the same reading program for pre-school on up. Lunch bunch starts Wednesday June 11 and the first preschool story time is on Thursday June 12. As a result of Dawn's meeting with the Animal Rescue group, a lady will be bringing her dog, Bandit, to the library, For a Paws to Read program

23 people attended the Straw Bale Gardner presentation (Funded by the Legacy Grant) at the Windom Community Center. Dawn reported that he was a good speaker and gave a very good presentation.

On May 31<sup>st</sup>, the scupper and downspout were installed and various holes around the scupper were patched by Kato Roofing. No water leaked in after the heavy rainfall on June 1.

Dawn has submitted the proposal from Worthington Glass to install an accessible door on the south side of the library.

With the encouragement of a member of the Remick Foundation, Dawn will be applying for a grant to purchase e-readers for the library. The grant deadline is July 7. Dawn will be doing research on how to implement the use of e-readers at our library.

Motion by Kathy Hiley and seconded by Anita Winkel to accept the Librarian's Report.

6. Old Business:

Dawn has targeted the week of July 21<sup>st</sup> to hold the Book Sale at BARC. She will be contacting BARC and Sentence to Serve to confirm this date. The hours for the Book Sale will coincide with BARC's hours.

Plum Creek's mediation with The Marshall Library is coming to a conclusion. After 3 years of problems, an agreement has been reached that will keep the Marshall Library in the Plum Creek System. A vote will be taken at the June 28 meeting.

7. New Business:

None

8. New Book Suggestions:

The board presented their suggestions.

9. Adjourn:

Motion by Charles Reid seconded by Kathy Hiley to adjourn.

Meeting adjourned at 5:34 p.m.

Respectfully submitted,

Kathy Hiley, recording secretary

## RESOLUTION # 2014-

**INTRODUCED:**

**SECONDED:**

**VOTED:           AYE:**

**NAY:**

**ABSENT:**

**ABSTAINED:**

### CITY OF WINDOM STATE OF MINNESOTA

#### **RESOLUTION ADOPTING A MODIFICATION TO THE DEVELOPMENT PROGRAM FOR DEVELOPMENT DISTRICT NO. 1; AND ESTABLISHING TAX INCREMENT FINANCING DISTRICT NO. 1-18 THEREIN, AND ADOPTING A TAX INCREMENT FINANCING PLAN THEREFOR.**

BE IT RESOLVED by the City Council (the "Council") of the City of Windom, Minnesota (the "City"), as follows:

#### Section 1.       Recitals

1.01.   The Board of Commissioners of the Windom Economic Development Authority (the "EDA") has heretofore established Development District No. 1 and adopted the Development Program therefor. It has been proposed by the EDA and the City that the City adopt a Modification to the Development Program for Development District No. 1 (the "Development Program Modification") and establish Tax Increment Financing District No. 1-18 (the "District") therein and adopt a Tax Increment Financing Plan (the "TIF Plan") therefor (the Development Program Modification and the TIF Plan are referred to collectively herein as the "Program and Plan"); all pursuant to and in conformity with applicable law, including Minnesota Statutes, Sections 469.090 to 469.1082 and Sections 469.174 to 469.1794, all inclusive, as amended, (the "Act") all as reflected in the Program and Plan, and presented for the Council's consideration.

1.02.   The EDA and City have investigated the facts relating to the Program and Plan and have caused the Program and Plan to be prepared.

1.03.   The EDA and City have performed all actions required by law to be performed prior to the establishment of the District and the adoption and approval of the proposed Program and Plan, including, but not limited to, notification of Cottonwood County and Independent School District No. 177 having taxing jurisdiction over the property to be included in the District, a review of and written comment on the Program and Plan by the City Planning Commission, approval of the Program and Plan by the EDA on June 4, 2014, and the holding of a public hearing upon published notice as required by law.

1.04.   Certain written reports (the "Reports") relating to the Program and Plan and to the activities contemplated therein have heretofore been prepared by staff and consultants and submitted to the Council and/or made a part of the City files and proceedings on the Program and Plan. The Reports, including the redevelopment qualifications reports and planning documents, include data, information and/or substantiation constituting or relating to the basis for the other findings and determinations made in this resolution. The Council hereby confirms, ratifies and adopts the Reports, which are hereby incorporated into and made as fully a part of this resolution to the same extent as if set forth in full herein.

1.05   The City is not modifying the boundaries of Development District No. 1, but is however, modifying the Development Program therefor.

Section 2. Findings for the Adoption and Approval of the Development Program Modification.

2.01. The Council approves the Development Program Modification, and specifically finds that: (a) the land within the Project area would not be available for redevelopment without the financial aid to be sought under this Development Program; (b) the Development Program, as modified, will afford maximum opportunity, consistent with the needs of the City as a whole, for the development of the Project by private enterprise; and (c) that the Development Program, as modified, conforms to the general plan for the development of the City as a whole.

Section 3. Findings for the Establishment of Tax Increment Financing District No. 1-18

3.01. The Council hereby finds that the District is in the public interest and is a "redevelopment district" under Minnesota Statutes, Section 469.174, Subd. 10 of the Act.

3.02. The Council further finds that the proposed redevelopment would not occur solely through private investment within the reasonably foreseeable future and that the increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in the market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the District permitted by the Tax Increment Financing Plan, that the Program and Plan conform to the general plan for the development or redevelopment of the City as a whole; and that the Program and Plan will afford maximum opportunity consistent with the sound needs of the City as a whole, for the development or redevelopment of the District by private enterprise.

3.03. The Council further finds, declares and determines that the City made the above findings stated in this Section and has set forth the reasons and supporting facts for each determination in writing, attached hereto as Exhibit A.

3.04. The Windom Economic Development Authority elects to calculate fiscal disparities for the District in accordance with Minnesota Statutes, Section 469.177, Subd. 3, clause b, which means the fiscal disparities contribution would be taken from inside the District.

Section 4. Public Purpose

4.01. The adoption of the Program and Plan conforms in all respects to the requirements of the Act and will help fulfill a need to develop an area of the City which is already built up, to provide employment opportunities, to improve the tax base and to improve the general economy of the State and thereby serves a public purpose. For the reasons described in Exhibit A, the City believes these benefits directly derive from the tax increment assistance provided under the TIF Plan. A private developer will receive only the assistance needed to make this development financially feasible. As such, any private benefits received by a developer are incidental and do not outweigh the primary public benefits.

Section 5. Approval and Adoption of the Program and Plan

5.01. The Program and Plan, as presented to the Council on this date, including without limitation the findings and statements of objectives contained therein, are hereby approved, ratified, established, and adopted and shall be placed on file in the office of the City Administrator.

5.02. The staff of the City, the City's advisors and legal counsel are authorized and directed to proceed with the implementation of the Program and Plan and to negotiate, draft, prepare and present to this Council for its consideration all further plans, resolutions, documents and contracts necessary for this purpose.

5.03 The Auditor of Cottonwood County is requested to certify the original net tax capacity of the District, as described in the Program and Plan, and to certify in each year thereafter the amount by which the original net tax capacity has increased or decreased; and the Windom Economic Development Authority is authorized and directed to forthwith transmit this request to the County Auditor in such form and content as the Auditor may specify, together with a list of all properties within the District, for which building permits have been issued during the 18 months immediately preceding the adoption of this resolution.

5.04. The City Administrator is further authorized and directed to file a copy of the Program and Plan with the Commissioner of the Minnesota Department of Revenue and the Office of the State Auditor pursuant to Minnesota Statutes 469.175, Subd. 4a.

ADOPTED this 17th day of June, 2014.

\_\_\_\_\_  
Corey J. Maricle, Mayor

ATTEST: \_\_\_\_\_  
Steven Nasby, City Administrator

## EXHIBIT A

### RESOLUTION NO. \_\_\_\_\_

The reasons and facts supporting the findings for the adoption of the Tax Increment Financing Plan (TIF Plan) for Tax Increment Financing District No. 1-18 (District), as required pursuant to Minnesota Statutes, Section 469.175, Subdivision 3 are as follows:

1. *Finding that Tax Increment Financing District No. 1-18 is a redevelopment district as defined in M.S., Section 469.174, Subd. 10.*

The District consists of two parcel(s), with plans to redevelop the area for commercial/industrial purposes. At least 70 percent of the area of the parcels in the District are occupied by buildings, streets, utilities, paved or gravel parking lots or other similar structures and more than 50 percent of the buildings in the District, not including outbuildings, are structurally substandard to a degree requiring substantial renovation or clearance. (See Appendix F of the TIF Plan.)

2. *Finding that the proposed development, in the opinion of the City Council, would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future and that the increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in the market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the District permitted by the TIF Plan.*

*The proposed development, in the opinion of the City, would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future:* This finding is supported by the fact that the redevelopment proposed in the TIF Plan meets the City's objectives for redevelopment. Due to the high cost of redevelopment on the parcels currently occupied by substandard buildings, the limited amount of commercial/industrial property for expansion adjacent to the existing project, the incompatible land uses at close proximity, and the cost of financing the proposed improvements, this project is feasible only through assistance, in part, from tax increment financing. The developer provided a letter as justification that the developer would not have gone forward without tax increment assistance.

*The increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the District permitted by the TIF Plan:* This finding is justified on the grounds that the cost of site improvements and utilities add to the total redevelopment cost. Historically, site and public improvements costs in this area have made redevelopment infeasible without tax increment assistance. This site has been vacant for many years needing significant remodeling or complete demolition to make this site useful. The City reasonably determines that no other redevelopment of similar scope is anticipated on this site without substantially similar assistance being provided to the development.

Therefore, the City concludes as follows:

- a. The City's estimate of the amount by which the market value of the entire District will increase without the use of tax increment financing is \$0.
- b. If the proposed development occurs, the total increase in market value will be \$529,320.
- c. The present value of tax increments from the District for the maximum duration of the district permitted by the TIF Plan is estimated to be \$180,009.

d. Even if some development other than the proposed development were to occur, the Council finds that no alternative would occur that would produce a market value increase greater than \$349,311 (the amount in clause b less the amount in clause c) without tax increment assistance.

3. *Finding that the TIF Plan for the District conforms to the general plan for the development or redevelopment of the municipality as a whole.*

The Planning Commission reviewed the TIF Plan and found that the TIF Plan conforms to the general development plan of the City.

4. *Finding that the TIF Plan for the District will afford maximum opportunity, consistent with the sound needs of the City as a whole, for the development or redevelopment of Development District No. 1 by private enterprise.*

The project to be assisted by the District will result in increased employment in the City and the State of Minnesota, the renovation of substandard properties, increased tax base of the State and add a high quality development to the City.

# RESOLUTION # 2014-

**INTRODUCED:**

**SECONDED:**

**VOTED:     AYE:**

**NAY:**

**ABSENT:**

## CITY OF WINDOM STATE OF MINNESOTA

### RESOLUTION FINDING PARCEL TO BE OCCUPIED BY STRUCTURALLY SUBSTANDARD BUILDINGS

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WHEREAS, it has been proposed that the City Council for the City of Windom, Minnesota, (the "City"), create a tax increment financing district in an area within the City to be designated a redevelopment district as defined in Minnesota Statutes, Section 469.174, Subd. 10; and

WHEREAS, in order to create this type of tax increment financing district, the City must make a determination that before the demolition or removal or renovation of the substandard buildings certain conditions existed; and

WHEREAS, the conditions found by the City to exist throughout the proposed tax increment financing district are that the parcel consisting of 96 percent of the area of the district is occupied by buildings, utilities, paved or gravel parking lots, or other similar structures and more than 50 percent of the buildings, not including outbuildings, are structurally substandard to a degree requiring substantial renovation or clearance; and

WHEREAS, in order to deem a parcel as being occupied by a structurally substandard building, the City must first pass a resolution, before the demolition or removal or renovation, that the parcel was occupied by one or more structurally substandard buildings; and that after demolition, clearance or renovation, the City intended to include the parcel within the proposed tax increment financing district; and

WHEREAS, there exists in the City on the parcel described in "Exhibit A" attached hereto (the "Parcel") one or more structurally substandard buildings to be demolished, removed or renovated (the "Substandard Building Condition"); and

WHEREAS, a parcel is deemed to be occupied by a structurally substandard building if the Substandard Building Condition is met within three years of the filing of the request for certification of the parcel as part of the tax increment financing district with the County Auditor; and if certain other conditions are met.

NOW, THEREFORE, BE IT RESOLVED by the City Council for the City of Windom that more than 15% of the area of the Parcel, identified on "Exhibit A" attached hereto, contains improvements and is occupied by one or more structurally substandard buildings; and that after demolition, clearance or renovation, the City intends to include this Parcel within the proposed tax increment financing district.

Dated this 17th day of June, 2014.

\_\_\_\_\_  
Corey Maricle, Mayor

ATTEST: \_\_\_\_\_  
Steven Nasby, City Administrator

## EXHIBIT "A"

All that part of Lot 1 in County Auditor's Subdivision No. 4 in the City of Windom, Cottonwood County, Minnesota bounded by the following described four lines:

**Line 1:** On the Northerly side by a line which runs parallel with and distant 353.4 feet South of the North line of said Lot 1.

**Line 2:** On the Westerly side by the Easterly right-of-way line of Trunk Highway No. 60.

**Line 3:** On the Easterly side by a line which runs parallel with and distant 100 feet Northwesterly measured at right angles and radially from the centerline of the main track of the Sioux City and St. Paul Rail Road Company (now the Union Pacific Railroad) as said main track centerline was originally located and established across the North Half of Section 25, Township 105 North, Range 36 West of the Fifth Principal Meridian in Cottonwood County, Minnesota;

**Line 4:** On the Southerly side by the Southerly line of the former rail road spur track which was located on and across said Lot 1, said Southerly line being described as follows:

Beginning at the intersection of the Westerly right-of-way line of the Sioux City and St. Paul Rail Road Company as said right-of-way was originally located and established across the North Half of Section 25, Township 105 North, Range 36 West of the Fifth Principal Meridian in Cottonwood County, Minnesota and the Southerly line of the former Rail Road spur track, said point being 630.5 feet, more or less, Northeasterly from the intersection of said Westerly Rail Road right-of-way line and the centerline of 16<sup>th</sup> Street; thence South 60 degrees 10 minutes West a distance of 131.5 feet; thence South 60 degrees 30 minutes West a distance of 100 feet; thence South 70 degrees 0 minutes West a distance of 100 feet; thence South 75 degrees 0 minutes West to the East right-of-way line of Trunk Highway No. 60, and there said line terminates.

The above-described Southerly line of the former rail road spur track is also the Northerly line of 2 parcels of real estate, the first being conveyed to Robert S. Messer and described in that certain Warranty Deed which was recorded at the Cottonwood County, Minnesota Recorder's Office as Document No. 158276, and the second being conveyed to Donald D. Schonenberger and Donna J. Schonenberger and described in that certain Warranty Deed which was recorded at the Cottonwood County, Minnesota Recorder's Office as Document No. 164105.

**EXCEPTING THEREFROM** all that part of the above-described real estate described as follows:

A tract of land in Lot 1 of County Auditor's Subdivision No. 4 in the City of Windom, Cottonwood County, Minnesota, described as follows:

Commencing at a point on the East line of the service road which is 253.00 feet North of the North line of 16<sup>th</sup> Street and 25 feet South 84°38'15" East from the East right-of-way line of

Minnesota Trunk Highway No. 60 measured at right angles to said right-of-way line; thence North 05°21'45" East, along the East line of said service road, a distance of 16.15 feet; thence South 84°38'15" East, along said service road, a distance of 10.00 feet; thence North 05°21'45" East, along said service road, a distance of 109.79 feet, to a point on the South line of said above 25 foot strip as per Document Number 213075; thence Northeasterly, along a non-tangential curve concave to the North, having a central angle of 05°24'11", a radius of 955.00 feet, an arc distance of 90.06 feet, to the point of beginning of the tract to be described; thence continuing Northeasterly along said curve concave to the North, having a central angle of 05°58'53", a radius of 955.00 feet, an arc distance of 99.71 feet; thence South 86°43'34" West, a distance of 33.79 feet; thence South 75°21'37" West, a distance of 66.31 feet to the point of beginning.

Tax Parcel ID Nos: 25-164-0060 and 25-164-0080



## City of Windom Staff Report

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**To:** Mayor and Windom City Council  
**From:** Aaron Backman, EDA Executive Director  
**Council Meeting Date:** June 17, 2014  
**Item Title/Subject:** PUBLIC HEARING & ADOPTION OF THE MODIFICATION TO DEVELOPMENT DISTRICT NO. 1 AND ESTABLISHMENT OF TAX INCREMENT FINANCING (TIF) DISTRICT 1-18 (FORMER TOWLERTON MOTORS SITE)

### Background:

The Windom EDA has been in discussions with the owners of Ag Builders of Southern Minnesota regarding the potential redevelopment of the former Towlerton Motors auto dealership site. On March 31, 2014, Glen Francis acquired the 6.3 acre property at the junction of Highways 60 and 71 from R & L Investments. His intention is to eventually relocate the Ag Builders and GDF Enterprises offices and showroom from their current facility east of the railroad tracks to 1815 First Avenue (the former Towlerton property).

Mr. Francis plans to renovate the property. Excluding the separate storage building in the back east side of the property, the 31,000 sq. ft. complex would be renovated in stages. Phase I entails the renovation of the front half of the complex (approximately 15,560 sq. ft.) facing the Highway 60/71 frontage road. Four areas will be repurposed: the former showroom (7,680 sq. ft.) will now have 10 sales and administrative offices and space to highlight various products, a former garage (1,280 sq. ft.) will become the employee breakroom, the front office (600 sq. ft.) will become the boardroom, and the parts/body shop (6,000 sq. ft.) will have parts inventory, offices, and a service area. Phase II of the project would entail the renovation of most of the back half of the main complex (roughly 13,560 sq. ft.). This would include the quonset structure and the former service shop.

The owners of Ag Builders / GDF Enterprises are interested in pursuing the establishment of a Tax Increment Financing (TIF) district pursuant to Minnesota Statutes Sections 469.174 through 469.179. Mr. Francis has requested TIF assistance for reimbursement of a portion of the developer costs associated with this project. Eligible expenses would likely include: Site prep., parking area/loading dock improvements, utilities, and demolition/site cleanup. These activities would likely be completed at the end of 2014 or early 2015. A separate development agreement will need to be developed between the City of Windom and GDF (Ag Builders), the developer.

During the Spring of 2014 the EDA compiled project information (including property identification, maps, site inspection and substandard building report, sources and uses of funds, etc.) for Ehlers & Associates to assist in the drafting of the necessary documentation.

On May 5<sup>th</sup> a letter was sent to the respective County Commissioner discussing the potential project. Fiscal and economic implications were sent to the School Board Clerk and the County Auditor. At its regular meeting on May 12, 2014, the EDA Board discussed and recommended that the City Council set a public hearing for June 17, 2014, to consider the establishment of a TIF district in the proposed area.

On June 10, 2014, the Windom Planning Commission reviewed the Modification of the Development District No. 1 (the whole city) and the Tax Increment Financing District and Financing Plan for TIF District 1-18 to determine if they were in conformity with the general plans for the development and redevelopment of the City as described in the comprehensive plan. The Planning Commission unanimously adopted a resolution finding that they were in compliance with the City's Comprehensive Plan.

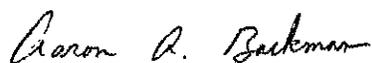
Attached is a copy of the Modification to the Development Program for Development District No. 1 and the Tax Increment Financing Plan for the establishment of Tax Increment Financing District No. 1-18 (a redevelopment district) within the Development District for your review. This document was considered by the Windom EDA at its special June 4, 2014, meeting and no changes were suggested by the EDA Commissioners.

Also attached for your review is the Building Official's May 13<sup>th</sup> Report regarding the condition of the structures in the proposed Redevelopment TIF District, the resolution finding the parcels to be occupied by structures that are substandard, and a copy of the "But For" Test indicating that but for this assistance, redevelopment of these parcels would not likely occur.

During the public hearing, the EDA Executive Director can respond to questions regarding the proposed redevelopment, the proposed Ag Builders TIF District 1-18, and next steps.

Requested Action: Following the public hearing, adopt the Resolution finding parcels to be occupied by structurally substandard buildings and the Resolution approving the Modification to Development District No. 1 and the Tax Increment Financing (TIF) Financing Plan for establishing Redevelopment TIF District 1-18 encompassing the former Towlerton Motors site.

Respectfully submitted,



Aaron A. Backman  
EDA Executive Director

Attachments

INSPECTION OF BUILDINGS - FORMER "TOWLERTON MOTORS" PROPERTY

1815 FIRST AVENUE, WINDOM, MN

OWNER: GDF ENTERPRISES, INC.

(Ag Builders - TIF District 1-18)

DEFICIENCIES IN:

Inspection Date: 5/13/2014

PARCEL NO.	ADDRESS (If Applicable)	DESCRIPTION OF BLDG. (Dimensions, etc., Type, Location)	DEFECTS IN STRUCTURAL ELEMENTS (Detail)	ESSENTIAL UTILITIES & FACILITIES	LIGHTING & VENTILATION	FIRE PROTECTION (Including Adequate Egress)	LAYOUT & CONDITION OF INTERIOR PARTITIONS	Does building meet today's Building Code requirements?	Existing Building Square Footage	Replacement Cost Per Square Foot *	Cost to Bring Existing Building up to Current Code	NOTES
25-164-0060	1815 First Avenue	Auto Showroom (Concrete) Front Entry = 30' X 20' Showroom = 120' X 64'	Roof leaks, defective windows throughout, window replacement required, single-pane windows - require replacement.	Water & Sewer System plugged & inadequate heating system.	Needs Updating	Non-functioning sprinkler system	Interior needs to be gutted; replacement required.	No	8,280	\$ 104.00	\$ 861,120.00	
		Former Body Shop (Concrete) Main Area = 100' X 62' Back Area = 23' X 16'	Major roof leaks, structural beam needs repair or to be replaced.	Electrical inadequate, water & sewer need repair	Needs Updating, replace lighting.	Non-functioning sprinkler system	Interior needs to be gutted; replacement required.	No	6,568	\$ 104.00	\$ 683,072.00	
		Garage (Concrete) Area = 40' X 34'	Roof is shot/leaks, rotting walls & studs.	Electrical inadequate, insufficient heating system.	Replace lighting.	Non-functioning sprinkler system	Replacement required.	No	1,360	\$ 40.00	\$ 54,400.00	
		Connection From Warehouse Addition (From Quonset) - (Wood Frame) Area = 102' X 10'	Roof Shot, required removal to stop leaks into Quonset & Showroom	Slope drainage away from building.	Removal Required.	None	Removal Required.	No	1,020	\$ 37.00	\$ 37,740.00	
		Quonset (Wood Frame) Area = 120' X 36'	Cold storage. Windows, services doors & roof leak. Holes in roof.	N/A	Replace lighting.	None	Future Phase (Phase II).	No	4,320	\$ 40.00	\$ 172,800.00	
		Former Shop (Concrete) Area = 77' X 120'	Skylight windows need to be removed. Leaking, poor insulation (walls peeling).	Insufficient heating system.		None	Future Phase (Phase II).	No	9,240	\$ 37.00	\$ 341,880.00	

PARCEL NO.	ADDRESS (if Applicable)	DESCRIPTION OF BLDG. (Dimensions, etc., Type, Location)	DEFECTS IN STRUCTURAL ELEMENTS (Detail)	ESSENTIAL UTILITIES & FACILITIES	LIGHTING & VENTILATION	FIRE PROTECTION (Including Adequate Egress)	LAYOUT & CONDITION OF INTERIOR PARTITIONS	Does building meet today's Building Code requirements?	Existing Building Square Footage	Replacement Cost Per Square Foot	Cost to Bring Existing Building up to Current Code	NOTES
		Car Wash (Block) Area = 62' X 32'	Trench drains are inadequate; east exterior block wall has moisture leak.	N/A	Mercury vapor lights inside car wash.	None	Non-load bearing wall could be removed.	No	1,984	\$ 37.00	\$ 73,408.00	
		Warehouse (Steel Frame) Area = 52' X 100'	None identified.	Inadequate electrical system, not enough plug-ins, minimal heating system.				Yes	5,200	\$ 37.00	\$ 192,400.00	
		Garage (Wood) Area = 20' X 20'	Unable to inspect inside the building. (Unable to open overhead door.)					Unknown	400	\$ 37.00	\$ 14,800.00	

Additional Notes: Metal roof broken and leaking throughout complex (except car wash). Exterior tuck pointing required throughout the complex. Inadequate insulation in ceiling and no insulation in walls. Electrical wiring is not up to code. Inadequate ventilation and HVAC throughout the building. Mold and mildew throughout; paint peeling on all walls due to moisture in building. Plumbing had frozen lines in building. Wall caps missing or leaking; parapet walls defective; flashing missing or defective. Volunteer trees have damaged exterior walls and overhead doors.

ADDITIONAL NOTES (List Specific Parcel No. or Building):

\* Replacement Costs taken from Minnesota Department of Labor & Industry's Building Valuation Data.

Inspection By: James Kartes, Windom Building & Zoning Official

ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM  
CITY OF WINDOM  
STATE OF MINNESOTA

RESOLUTION NO. 2014-03

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Commissioner     Jones     introduced the following Resolution and moved its adoption:

RESOLUTION ADOPTING A MODIFICATION TO THE DEVELOPMENT PROGRAM FOR DEVELOPMENT DISTRICT NO. 1, ESTABLISHING TAX INCREMENT FINANCING DISTRICT NO. 1-18 THEREIN, AND ADOPTING A TAX INCREMENT FINANCING PLAN THEREFOR

WHEREAS, it has been proposed by the Board of Commissioners (the "Board") of the Economic Development Authority of Windom (the "EDA") and the City of Windom (the "City") that the EDA adopt a Modification to the Development Program (the "Development Program Modification") for Development District No. 1 (the "Project Area") and establish Tax Increment Financing District No. 1-18 (the "District") and adopt a Tax Increment Financing Plan (the "TIF Plan") therefor (the Development Program Modification and the TIF Plan are referred to collectively herein as the "Program and Plan"), all pursuant to and in conformity with applicable law, including Minnesota Statutes, Sections 469.090 to 469.1082, and Sections 469.174 to 469.1794, inclusive, as amended (the "Act"), all as reflected in the Program and Plan and presented for the Board's consideration; and

WHEREAS, the EDA has investigated the facts relating to the Program and Plan and has caused the Program and Plan to be prepared; and

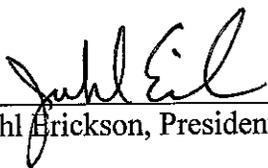
WHEREAS, the EDA has performed all actions required by law to be performed prior to the adoption of the Program and Plan. The EDA has also requested the Windom Planning Commission to provide for review of and written comment on the Program and Plan and that the Council schedule a public hearing on the Program and Plan upon published notice as required by law.

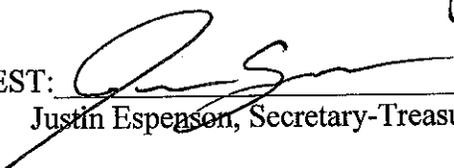
NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

1. The EDA hereby finds that the establishment of the District is in the public interest; the District is a "redevelopment district" under Minnesota Statutes, Section 469.174, Subd. 10; that the adoption of the proposed Program and Plan conform in all respects to the requirements of the Act and will help fulfill a need to develop an area of the State of Minnesota which is already built up; that the adoption of the proposed Program and Plan will help provide employment opportunities in the State and will assist in the preservation and enhancement of the tax base of the City and the State because it will discourage commerce and industry from moving their operations to another state or municipality and thereby serves a public purpose.
2. The EDA further finds that the Program and Plan will afford maximum opportunity, consistent with the sound needs for the City as a whole, for the development or redevelopment of the Project Area by private enterprise in that the intent is to provide only that public assistance necessary to make the private developments financially feasible.

3. The boundaries of the Project Area are not being expanded.
4. The reasons and facts supporting the findings in this resolution are described in the Program and Plan.
5. Conditioned upon the approval thereof by the City Council following its public hearing thereon, the Program and Plan, as presented to the EDA on this date, are hereby approved, established and adopted and shall be placed on file in the Office of the Executive Director of the EDA.
6. Upon approval of the Program and Plan by the City Council, the EDA's staff, the EDA's advisors and legal counsel are authorized and directed to proceed with the implementation of the Program and Plan and for this purpose to negotiate, draft, prepare and present to this Board for its consideration all further plans, resolutions, documents and contracts necessary for this purpose. Approval of the Program and Plan does not constitute approval of any project or a Development Agreement with any developer.
7. Upon approval of the Program and Plan by the City Council, the Executive Director of the EDA is authorized and directed to forward a copy of the Program and Plan to the Minnesota Department of Revenue and the Office of the State Auditor pursuant to Minnesota Statutes 469.175, Subd. 4a.
8. Upon approval of the Program and Plan by the City Council, the Executive Director of the EDA is authorized and directed to forward a copy of the Program and Plan to the Cottonwood County Auditor and request that the Auditor certify the original tax capacity of the District as described in the Program and Plan, all in accordance with Minnesota Statutes 469.177.

ADOPTED by the Board of Commissioners of the Economic Development Authority of Windom this 4th day of June, 2014.

  
 \_\_\_\_\_  
 Juhl Erickson, President

ATTEST:   
 \_\_\_\_\_  
 Justin Espenson, Secretary-Treasurer

\*\*\*\*\*

The motion for the adoption of the foregoing Resolution was duly seconded by Commissioner Espenson ; and upon vote being taken, the following voted in favor thereof:

Commissioners Larson, Jones & Espenson;

And the following voted against the same: None;

And the following were absent: Commissioners Erickson & Fossing.

Whereupon, said Resolution was declared duly passed and adopted and signed by the President and attested by the Secretary-Treasurer.

\* \* \* \* \*

PLANNING COMMISSION  
CITY OF WINDOM, MINNESOTA

RESOLUTION NO. 2014-01

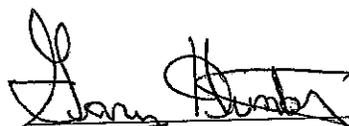
**RESOLUTION OF THE CITY OF WINDOM PLANNING COMMISSION  
FINDING THAT A MODIFICATION TO THE DEVELOPMENT  
PROGRAM FOR DEVELOPMENT DISTRICT NO. 1 AND A TAX  
INCREMENT FINANCING PLAN FOR TAX INCREMENT FINANCING  
DISTRICT NO. 1-18 CONFORM TO THE GENERAL PLANS FOR THE  
DEVELOPMENT AND REDEVELOPMENT OF THE CITY.**

WHEREAS, the Economic Development Authority of Windom (the "EDA") and the City of Windom (the "City") have proposed to adopt a Modification to the Development Program for Development District No. 1 (the "Development Program Modification") and a Tax Increment Financing Plan for Tax Increment Financing District No. 1-18 (the "TIF Plan") therefor (the Development Program Modification and the TIF Plan are referred to collectively herein as the "Program and Plan") and have submitted the Program and Plan to the Windom Planning Commission (the "Commission") pursuant to Minnesota Statutes, Section 469.175, Subd. 3; and

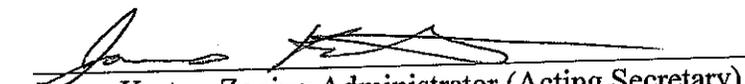
WHEREAS, the Commission has reviewed the Program and Plan to determine their conformity with the general plans for the development and redevelopment of the City as described in the comprehensive plan for the City.

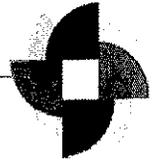
NOW, THEREFORE, BE IT RESOLVED by the Commission that the Program and Plan conform to the general plans for the development and redevelopment of the City as a whole.

Adopted this 10<sup>th</sup> day of June, 2014.

  
\_\_\_\_\_  
Gary Hunter, Chairman

ATTEST:

  
\_\_\_\_\_  
James Kartes, Zoning Administrator (Acting Secretary)



*As of June 11, 2014  
Draft for Public Hearing*

**Modification to the Development Program  
for Development District No. 1**

**and the**

**Tax Increment Financing Plan**

**for the establishment of**

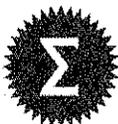
**Tax Increment Financing District No. 1-18  
(a redevelopment district)**

**within**

**Development District No. 1**

Windom Economic Development Authority  
City of Windom  
Cottonwood County  
State of Minnesota

Public Hearing: June 17, 2014  
Adopted:



**EHLERS**

Prepared by: EHLERS & ASSOCIATES, INC.  
3060 Centre Pointe Drive, Roseville, Minnesota 55113-1105  
651-697-8500 fax: 651-697-8555 [www.ehlers-inc.com](http://www.ehlers-inc.com)

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**Section 1 - Modification to the Development Program  
for Development District No. 1**

**Foreword**

The following text represents a Modification to the Development Program for Development District No. 1. This modification represents a continuation of the goals and objectives set forth in the Development Program for Development District No. 1. Generally, the substantive changes include the establishment of Tax Increment Financing District No. 1-18.

For further information, a review of the Development Program for Development District No. 1, adopted July 31, 1984, is recommended. It is available from the City Administrator at the City of Windom. Other relevant information is contained in the Tax Increment Financing Plans for the Tax Increment Financing Districts located within Development District No. 1.

## **Section 2 - Tax Increment Financing Plan for Tax Increment Financing District No. 1-18**

### **Subsection 2-1. Foreword**

The Windom Economic Development Authority (the "EDA"), the City of Windom (the "City"), staff and consultants have prepared the following information to expedite the establishment of Tax Increment Financing District No. 1-18 (the "District"), a redevelopment tax increment financing district, located in Development District No. 1.

### **Subsection 2-2. Statutory Authority**

Within the City, there exist areas where public involvement is necessary to cause development or redevelopment to occur. To this end, the EDA and City have certain statutory powers pursuant to *Minnesota Statutes ("M.S."), Sections 469.090 to 469.1082*, inclusive, as amended, and *M.S., Sections 469.174 to 469.1794*, inclusive, as amended (the "Tax Increment Financing Act" or "TIF Act"), to assist in financing public costs related to this project.

This section contains the Tax Increment Financing Plan (the "TIF Plan") for the District. Other relevant information is contained in the Modification to the Development Program for Development District No. 1.

### **Subsection 2-3. Statement of Objectives**

The District currently consists of two parcels of land and adjacent and internal rights-of-way. The District is being created to facilitate development of an approximately 31,000 square foot multi-phase renovation of the former Towleron Auto dealership for the future home of Ag Builders of Southern Minnesota, Inc. and GDF Enterprises, Inc. within the City. Please see Appendix A for further District information. The EDA has not entered into an agreement at this time but has designated Ag Builders of Southern Minnesota as the developer at the time of preparation of this TIF Plan. Development is likely to occur by the end of 2014. This TIF Plan is expected to achieve many of the objectives outlined in the Development Program for Development District No. 1.

The activities contemplated in the Modification to the Development Program and the TIF Plan do not preclude the undertaking of other qualified development or redevelopment activities. These activities are anticipated to occur over the life of Development District No. 1 and the District.

### **Subsection 2-4. Development Program Overview**

1. Property to be Acquired - Selected property located within the District may be acquired by the EDA or City and is further described in this TIF Plan.
2. Relocation - Relocation services, to the extent required by law, are available pursuant to *M.S., Chapter 117* and other relevant state and federal laws.
3. Upon approval of a developer's plan relating to the project and completion of the necessary legal requirements, the EDA or City may sell to a developer selected properties that it may acquire within the District or may lease land or facilities to a developer.
4. The EDA or City may perform or provide for some or all necessary acquisition, construction, relocation, demolition, and required utilities and public street work within the District.

## **Subsection 2-5. Description of Property in the District and Property To Be Acquired**

The District encompasses all property and adjacent rights-of-way and abutting roadways identified by the parcels listed in Appendix C of this TIF Plan. Please also see the map in Appendix B for further information on the location of the District.

The EDA or City may acquire any parcel within the District including interior and adjacent street rights of way. Any properties identified for acquisition will be acquired by the EDA or City only in order to accomplish one or more of the following: storm sewer improvements; provide land for needed public streets, utilities and facilities; carry out land acquisition, site improvements, clearance and/or development to accomplish the uses and objectives set forth in this plan. The EDA or City may acquire property by gift, dedication, condemnation or direct purchase from willing sellers in order to achieve the objectives of this TIF Plan. Such acquisitions will be undertaken only when there is assurance of funding to finance the acquisition and related costs.

## **Subsection 2-6. Classification of the District**

The EDA and City, in determining the need to create a tax increment financing district in accordance with *M.S., Sections 469.174 to 469.1794*, as amended, inclusive, find that the District, to be established, is a redevelopment district pursuant to *M.S., Section 469.174, Subd. 10(a)(1)* as defined below:

- (a) *"Redevelopment district" means a type of tax increment financing district consisting of a project, or portions of a project, within which the authority finds by resolution that one or more of the following conditions, reasonably distributed throughout the district, exists:*
- (1) *parcels consisting of 70 percent of the area in the district are occupied by buildings, streets, utilities, paved or gravel parking lots or other similar structures and more than 50 percent of the buildings, not including outbuildings, are structurally substandard to a degree requiring substantial renovation or clearance;*
  - (2) *The property consists of vacant, unused, underused, inappropriately used, or infrequently used rail yards, rail storage facilities or excessive or vacated railroad rights-of-way;*
  - (3) *tank facilities, or property whose immediately previous use was for tank facilities, as defined in Section 115C, Subd. 15, if the tank facility:*
    - (i) *have or had a capacity of more than one million gallons;*
    - (ii) *are located adjacent to rail facilities; or*
    - (iii) *have been removed, or are unused, underused, inappropriately used or infrequently used; or*
  - (4) *a qualifying disaster area, as defined in Subd. 10b.*
- (b) *For purposes of this subdivision, "structurally substandard" shall mean containing defects in structural elements or a combination of deficiencies in essential utilities and facilities, light and ventilation, fire protection including adequate egress, layout and condition of interior partitions, or similar factors, which defects or deficiencies are of sufficient total significance to justify substantial renovation or clearance.*

- (c) *A building is not structurally substandard if it is in compliance with the building code applicable to new buildings or could be modified to satisfy the building code at a cost of less than 15 percent of the cost of constructing a new structure of the same square footage and type on the site. The municipality may find that a building is not disqualified as structurally substandard under the preceding sentence on the basis of reasonably available evidence, such as the size, type, and age of the building, the average cost of plumbing, electrical, or structural repairs or other similar reliable evidence. The municipality may not make such a determination without an interior inspection of the property, but need not have an independent, expert appraisal prepared of the cost of repair and rehabilitation of the building. An interior inspection of the property is not required, if the municipality finds that (1) the municipality or authority is unable to gain access to the property after using its best efforts to obtain permission from the party that owns or controls the property; and (2) the evidence otherwise supports a reasonable conclusion that the building is structurally substandard.*
- (d) *A parcel is deemed to be occupied by a structurally substandard building for purposes of the finding under paragraph (a) or by the improvement described in paragraph (e) if all of the following conditions are met:*
- (1) *the parcel was occupied by a substandard building or met the requirements of paragraph (e), as the case may be, within three years of the filing of the request for certification of the parcel as part of the district with the county auditor;*
  - (2) *the substandard building or the improvements described in paragraph (e) were demolished or removed by the authority or the demolition or removal was financed by the authority or was done by a developer under a development agreement with the authority;*
  - (3) *the authority found by resolution before the demolition or removal that the parcel was occupied by a structurally substandard building or met the requirement of paragraph (e) and that after demolition and clearance the authority intended to include the parcel within a district; and*
  - (4) *upon filing the request for certification of the tax capacity of the parcel as part of a district, the authority notifies the county auditor that the original tax capacity of the parcel must be adjusted as provided by § 469.177, subdivision 1, paragraph (f).*
- (e) *For purposes of this subdivision, a parcel is not occupied by buildings, streets, utilities, paved or gravel parking lots or other similar structures unless 15 percent of the area of the parcel contains buildings, streets, utilities, paved or gravel parking lots or other similar structures.*
- (f) *For districts consisting of two or more noncontiguous areas, each area must qualify as a redevelopment district under paragraph (a) to be included in the district, and the entire area of the district must satisfy paragraph (a).*

In meeting the statutory criteria the EDA and City rely on the following facts and findings:

- The District is a redevelopment district consisting of two parcel(s).
- An inventory shows that parcels consisting of more than 70 percent of the area in the District are occupied by buildings, utilities, paved or gravel parking lots or other similar structures.
- An inspection of the buildings located within the District finds that more than 50 percent of the buildings are structurally substandard as defined in the TIF Act. (See Appendix F).

Pursuant to *M.S., Section 469.176, Subd. 7*, the District does not contain any parcel or part of a parcel that qualified under the provisions of *M.S., Sections 273.111 or 273.112 or Chapter 473H* for taxes payable in any of the five calendar years before the filing of the request for certification of the District.

**Subsection 2-7. Duration and First Year of Tax Increment of the District**

Pursuant to *M.S., Section 469.175, Subd. 1, and Section 469.176, Subd. 1*, the duration and first year of tax increment of the District must be indicated within the TIF Plan. Pursuant to *M.S., Section 469.176, Subd. 1b.*, the duration of the District will be 25 years after receipt of the first increment by the EDA or City (a total of 26 years of tax increment). The EDA or City elects to receive the first tax increment in 2016, which is no later than four years following the year of approval of the District. Thus, it is estimated that the District, including any modifications of the TIF Plan for subsequent phases or other changes, would terminate after 2041, or when the TIF Plan is satisfied. The EDA or City reserves the right to decertify the District prior to the legally required date.

**Subsection 2-8. Original Tax Capacity, Tax Rate and Estimated Captured Net Tax Capacity Value/Increment and Notification of Prior Planned Improvements**

Pursuant to *M.S., Section 469.174, Subd. 7 and M.S., Section 469.177, Subd. 1*, the Original Net Tax Capacity (ONTC) as certified for the District will be based on the market values placed on the property by the assessor in 2013 for taxes payable 2014.

Pursuant to *M.S., Section 469.177, Subds. 1 and 2*, the County Auditor shall certify in each year (beginning in the payment year 2016) the amount by which the original value has increased or decreased as a result of:

1. Change in tax exempt status of property;
2. Reduction or enlargement of the geographic boundaries of the district;
3. Change due to adjustments, negotiated or court-ordered abatements;
4. Change in the use of the property and classification;
5. Change in state law governing class rates; or
6. Change in previously issued building permits.

In any year in which the current Net Tax Capacity (NTC) value of the District declines below the ONTC, no value will be captured and no tax increment will be payable to the EDA or City.

The original local tax rate for the District will be the local tax rate for taxes payable 2014, assuming the request for certification is made before June 30, 2014. The ONTC and the Original Local Tax Rate for the District appear in the table below.

Pursuant to *M.S., Section 469.174 Subd. 4 and M.S., Section 469.177, Subd. 1, 2, and 4*, the estimated Captured Net Tax Capacity (CTC) of the District, within Development District No. 1, upon completion of the projects within the District, will annually approximate tax increment revenues as shown in the table below. The EDA and City request 100 percent of the available increase in tax capacity for repayment of its obligations and current expenditures, beginning in the tax year payable 2016. The Project Tax Capacity (PTC) listed is an estimate of values when the projects within the District are completed.

<b>Project Estimated Tax Capacity upon Completion (PTC)</b>	<b>\$21,512</b>	
<b>Original Estimated Net Tax Capacity (ONTC)</b>	<b>\$7,321</b>	
<b>Estimated Captured Tax Capacity (CTC)</b>	<b>\$14,191</b>	
<b>Original Local Tax Rate</b>	<b>1.31154</b>	Pay 2014
<b>Estimated Annual Tax Increment (CTC x Local Tax Rate)</b>	<b>\$18,612</b>	
<b>Percent Retained by the EDA</b>	<b>100%</b>	

Tax capacity includes a 1% inflation factor for the duration of the District. The tax capacity included in this chart is the estimated tax capacity of the District in year 25. The tax capacity of the District in year one is estimated to be \$8,586.

Pursuant to *M.S., Section 469.177, Subd. 4*, the EDA shall, after a due and diligent search, accompany its request for certification to the County Auditor or its notice of the District enlargement pursuant to *M.S., Section 469.175, Subd. 4*, with a listing of all properties within the District or area of enlargement for which building permits have been issued during the eighteen (18) months immediately preceding approval of the TIF Plan by the municipality pursuant to *M.S., Section 469.175, Subd. 3*. The County Auditor shall increase the original net tax capacity of the District by the net tax capacity of improvements for which a building permit was issued.

**The City has reviewed the area to be included in the District and found no parcels for which building permits have been issued during the 18 months immediately preceding approval of the TIF Plan by the City.**

**Subsection 2-9. Sources of Revenue/Bonds to be Issued**

The costs outlined in the Uses of Funds will be financed primarily through the annual collection of tax increments. The EDA or City reserves the right to incur bonds or other indebtedness as a result of the TIF Plan. As presently proposed, the projects within the District will be financed by a pay-as-you-go note and interfund loan. Any refunding amounts will be deemed a budgeted cost without a formal TIF Plan Modification. This provision does not obligate the EDA or City to incur debt. The EDA or City will issue bonds or incur other debt only upon the determination that such action is in the best interest of the City.

The total estimated tax increment revenues for the District are shown in the table below:

<u>SOURCES OF FUNDS</u>	<u>TOTAL</u>
Tax Increment	\$386,636
<u>Interest</u>	<u>\$38,664</u>
<b>TOTAL</b>	<b>\$425,300</b>

The EDA or City may issue bonds (as defined in the TIF Act) secured in whole or in part with tax increments from the District in a maximum principal amount of \$238,754. Such bonds may be in the form of pay-as-you-go notes, revenue bonds or notes, general obligation bonds, or interfund loans. This estimate of total bonded indebtedness is a cumulative statement of authority under this TIF Plan as of the date of approval.

## Subsection 2-10. Uses of Funds

Currently under consideration for the District is a proposal to facilitate development of an approximately 31,000 square foot multi-phase renovation of the former Towleron Auto dealership for the future home of Ag Builders of Southern Minnesota, Inc. and GDF Enterprises, Inc. within the City. The EDA and City have determined that it will be necessary to provide assistance to the project(s) for certain District costs, as described. The EDA has studied the feasibility of the development or redevelopment of property in and around the District. To facilitate the establishment and development or redevelopment of the District, this TIF Plan authorizes the use of tax increment financing to pay for the cost of certain eligible expenses. The estimate of public costs and uses of funds associated with the District is outlined in the following table.

<u>USES OF TAX INCREMENT FUNDS</u>	<u>TOTAL</u>
Land/Building Acquisition	\$80,000
Site Improvements/Preparation	\$75,000
Utilities	\$40,000
Other Qualifying Improvements	\$5,090
<u>Administrative Costs (up to 10%)</u>	<u>\$38,664</u>
PROJECT COST TOTAL	\$238,754
<u>Interest</u>	\$186,546
<b>PROJECT AND INTEREST COSTS TOTAL</b>	<b>\$425,300</b>

The total project cost, including financing costs (interest) listed in the table above does not exceed the total projected tax increments for the District as shown in Subsection 2-9.

Estimated costs associated with the District are subject to change among categories without a modification to this TIF Plan. The cost of all activities to be considered for tax increment financing will not exceed, without formal modification, the budget above pursuant to the applicable statutory requirements. Pursuant to *M.S., Section 469.1763, Subd. 2*, no more than 25 percent of the tax increment paid by property within the District will be spent on activities related to development or redevelopment outside of the District but within the boundaries of Development District No. 1, (including administrative costs, which are considered to be spent outside of the District) subject to the limitations as described in this TIF Plan.

## Subsection 2-11. Business Subsidies

Pursuant to *M.S., Section 116J.993, Subd. 3*, the following forms of financial assistance are not considered a business subsidy:

- (1) A business subsidy of less than \$150,000;
- (2) Assistance that is generally available to all businesses or to a general class of similar businesses, such as a line of business, size, location, or similar general criteria;
- (3) Public improvements to buildings or lands owned by the state or local government that serve a public purpose and do not principally benefit a single business or defined group of businesses at the time the improvements are made;
- (4) Redevelopment property polluted by contaminants as defined in *M.S., Section 116J.552, Subd. 3*;

- (5) Assistance provided for the sole purpose of renovating old or decaying building stock or bringing it up to code and assistance provided for designated historic preservation districts, provided that the assistance is equal to or less than 50% of the total cost;
- (6) Assistance to provide job readiness and training services if the sole purpose of the assistance is to provide those services;
- (7) Assistance for housing;
- (8) Assistance for pollution control or abatement, including assistance for a tax increment financing hazardous substance subdistrict as defined under *M.S., Section 469.174, Subd. 23*;
- (9) Assistance for energy conservation;
- (10) Tax reductions resulting from conformity with federal tax law;
- (11) Workers' compensation and unemployment compensation;
- (12) Benefits derived from regulation;
- (13) Indirect benefits derived from assistance to educational institutions;
- (14) Funds from bonds allocated under chapter 474A, bonds issued to refund outstanding bonds, and bonds issued for the benefit of an organization described in section 501 (c) (3) of the Internal Revenue Code of 1986, as amended through December 31, 1999;
- (15) Assistance for a collaboration between a Minnesota higher education institution and a business;
- (16) Assistance for a tax increment financing soils condition district as defined under *M.S., Section 469.174, Subd. 19*;
- (17) Redevelopment when the recipient's investment in the purchase of the site and in site preparation is 70 percent or more of the assessor's current year's estimated market value;
- (18) General changes in tax increment financing law and other general tax law changes of a principally technical nature;
- (19) Federal assistance until the assistance has been repaid to, and reinvested by, the state or local government agency;
- (20) Funds from dock and wharf bonds issued by a seaway port authority;
- (21) Business loans and loan guarantees of \$150,000 or less;
- (22) Federal loan funds provided through the United States Department of Commerce, Economic Development Administration; and
- (23) Property tax abatements granted under *M.S., Section 469.1813* to property that is subject to valuation under Minnesota Rules, chapter 8100.

The EDA will comply with *M.S., Sections 116J.993 to 116J.995* to the extent the tax increment assistance under this TIF Plan does not fall under any of the above exemptions.

### **Subsection 2-12. County Road Costs**

Pursuant to *M.S., Section 469.175, Subd. 1a*, the county board may require the EDA or City to pay for all or part of the cost of county road improvements if the proposed development to be assisted by tax increment will, in the judgment of the county, substantially increase the use of county roads requiring construction of road improvements or other road costs and if the road improvements are not scheduled within the next five years under a capital improvement plan or within five years under another county plan.

If the county elects to use increments to improve county roads, it must notify the EDA or City within forty-five days of receipt of this TIF Plan. In the opinion of the EDA and City and consultants, the proposed development outlined in this TIF Plan will have little or no impact upon county roads, therefore the TIF Plan was not forwarded to the county 45 days prior to the public hearing. The EDA and City are aware that the county could claim that tax increment should be used for county roads, even after the public hearing.

**Subsection 2-13. Estimated Impact on Other Taxing Jurisdictions**

The estimated impact on other taxing jurisdictions assumes that the redevelopment contemplated by the TIF Plan would occur without the creation of the District. However, the EDA or City has determined that such development or redevelopment would not occur "but for" tax increment financing and that, therefore, the fiscal impact on other taxing jurisdictions is \$0. The estimated fiscal impact of the District would be as follows if the "but for" test was not met:

<b>IMPACT ON TAX BASE</b>			
	<b>Pay 2014 Total Net Tax Capacity</b>	<b>Estimated Captured Tax Capacity (CTC) Upon Completion</b>	<b>Percent of CTC to Entity Total</b>
Cottonwood County	29,974,872	14,191	0.0473%
City of Windom	1,832,641	14,191	0.7743%
Windom Schools ISD No. 177	10,197,618	14,191	0.1392%

<b>IMPACT ON TAX RATES</b>				
	<b>Pay 2014 Extension Rates</b>	<b>Percent of Total</b>	<b>CTC</b>	<b>Potential Taxes</b>
Cottonwood County	0.260200	19.84%	14,191	3,692
City of Windom	0.901940	68.77%	14,191	12,799
Windom Schools ISD No. 177	0.149400	11.39%	14,191	2,120
Other	0.000000	0.00%	14,191	0
<b>Total</b>	1.311540	100.00%		18,612

The estimates listed above display the captured tax capacity when all construction is completed. The tax rate used for calculations is the actual Pay 2014 rate. The total net capacity for the entities listed above are based on actual Pay 2014 figures. The District will be certified under the actual Pay 2014 rates.

Pursuant to *M.S. Section 469.175 Subd. 2(b)*:

- (1) Estimate of total tax increment. It is estimated that the total amount of tax increment that will be generated over the life of the District is \$386,636;
- (2) Probable impact of the District on city provided services and ability to issue debt. An impact of the District on police protection is expected. With any addition of new residents or businesses, police calls for service will be increased. New developments add an increase in traffic, and additional overall demands to the call load. However, the City does not expect that the proposed development, in and of itself, will necessitate new capital investment in vehicles or require that the City hire additional officers.

The probable impact of the District on fire protection is not expected to be significant. Typically new buildings generate few calls, if any, and are of superior construction. The existing buildings, which will be eliminated or remodeled, have public safety concerns that include several unprotected old

buildings with issues such as access, hydrant locations, and converted structures.

The impact of the District on public infrastructure is expected to be minimal. The development is not expected to significantly impact any traffic movements in the area. The current infrastructure for sanitary sewer, storm sewer and water will be able to handle the additional volume generated from the proposed development. Based on the development plans, there are no additional costs associated with street maintenance, sweeping, plowing, lighting and sidewalks. However, lighting operating costs are yet to be determined.

The probable impact of any District general obligation tax increment bonds on the ability to issue debt for general fund purposes is expected to be minimal. It is not anticipated that there will be any general obligation debt issued in relation to this project, therefore there will be no impact on the City's ability to issue future debt or on the City's debt limit.

- (3) Estimated amount of tax increment attributable to school district levies. It is estimated that the amount of tax increments over the life of the District that would be attributable to school district levies, assuming the school district's share of the total local tax rate for all taxing jurisdictions remained the same, is \$44,038;
- (4) Estimated amount of tax increment attributable to county levies. It is estimated that the amount of tax increments over the life of the District that would be attributable to county levies, assuming the county's share of the total local tax rate for all taxing jurisdictions remained the same, is \$76,709;
- (5) Additional information requested by the county or school district. The City is not aware of any standard questions in a county or school district written policy regarding tax increment districts and impact on county or school district services. The county or school district must request additional information pursuant to *M.S. Section 469.175 Subd. 2(b)* within 15 days after receipt of the tax increment financing plan.

No requests for additional information from the county or school district regarding the proposed development for the District have been received.

#### **Subsection 2-14. Supporting Documentation**

Pursuant to *M.S. Section 469.175, Subd. 1 (a), clause 7* the TIF Plan must contain identification and description of studies and analyses used to make the determination set forth in *M.S. Section 469.175, Subd. 3, clause (b)(2)* and the findings are required in the resolution approving the District. Following is a list of reports and studies on file at the City that support the EDA and City's findings:

- TIF Application
- Substandard Building Report
- Letter from developer requesting TIF Assistance

#### **Subsection 2-15. Definition of Tax Increment Revenues**

Pursuant to *M.S., Section 469.174, Subd. 25*, tax increment revenues derived from a tax increment financing district include all of the following potential revenue sources:

1. Taxes paid by the captured net tax capacity, but excluding any excess taxes, as computed under *M.S., Section 469.177*;

2. The proceeds from the sale or lease of property, tangible or intangible, to the extent the property was purchased by the Authority with tax increments;
3. Principal and interest received on loans or other advances made by the Authority with tax increments;
4. Interest or other investment earnings on or from tax increments;
5. Repayments or return of tax increments made to the Authority under agreements for districts for which the request for certification was made after August 1, 1993; and
6. The market value homestead credit paid to the Authority under *M.S., Section 273.1384*.

**Subsection 2-16. Modifications to the District**

In accordance with *M.S., Section 469.175, Subd. 4*, any:

1. Reduction or enlargement of the geographic area of the District, if the reduction does not meet the requirements of *M.S., Section 469.175, Subd. 4(e)*;
2. Increase in amount of bonded indebtedness to be incurred;
3. A determination to capitalize interest on debt if that determination was not a part of the original TIF Plan;
4. Increase in the portion of the captured net tax capacity to be retained by the EDA or City;
5. Increase in the estimate of the cost of the District, including administrative expenses, that will be paid or financed with tax increment from the District; or
6. Designation of additional property to be acquired by the EDA or City,

shall be approved upon the notice and after the discussion, public hearing and findings required for approval of the original TIF Plan.

Pursuant to *M.S. Section 469.175 Subd. 4(f)*, the geographic area of the District may be reduced, but shall not be enlarged after five years following the date of certification of the original net tax capacity by the county auditor. If a redevelopment district is enlarged, the reasons and supporting facts for the determination that the addition to the district meets the criteria of *M.S., Section 469.174, Subd. 10*, must be documented in writing and retained. The requirements of this paragraph do not apply if (1) the only modification is elimination of parcel(s) from the District and (2)(A) the current net tax capacity of the parcel(s) eliminated from the District equals or exceeds the net tax capacity of those parcel(s) in the District's original net tax capacity or (B) the EDA agrees that, notwithstanding *M.S., Section 469.177, Subd. 1*, the original net tax capacity will be reduced by no more than the current net tax capacity of the parcel(s) eliminated from the District.

The EDA or City must notify the County Auditor of any modification to the District. Modifications to the District in the form of a budget modification or an expansion of the boundaries will be recorded in the TIF Plan.

**Subsection 2-17. Administrative Expenses**

In accordance with *M.S., Section 469.174, Subd. 14*, administrative expenses means all expenditures of the EDA or City, *other than*:

1. Amounts paid for the purchase of land;
2. Amounts paid to contractors or others providing materials and services, including architectural and engineering services, directly connected with the physical development of the real property in the District;
3. Relocation benefits paid to or services provided for persons residing or businesses located in the

District; or

4. Amounts used to pay principal or interest on, fund a reserve for, or sell at a discount bonds issued pursuant to *M.S., Section 469.178*; or
5. Amounts used to pay other financial obligations to the extent those obligations were used to finance costs described in clauses (1) to (3).

For districts for which the request for certification were made before August 1, 1979, or after June 30, 1982, and before August 1, 2001, administrative expenses also include amounts paid for services provided by bond counsel, fiscal consultants, and planning or economic development consultants. Pursuant to *M.S., Section 469.176, Subd. 3*, tax increment may be used to pay any **authorized and documented** administrative expenses for the District up to but not to exceed 10 percent of the total estimated tax increment expenditures authorized by the TIF Plan or the total tax increments, as defined by *M.S., Section 469.174, Subd. 25, clause (1)*, from the District, whichever is less.

For districts for which certification was requested after July 31, 2001, no tax increment may be used to pay any administrative expenses for District costs which exceed ten percent of total estimated tax increment expenditures authorized by the TIF Plan or the total tax increments, as defined in *M.S., Section 469.174, Subd. 25, clause (1)*, from the District, whichever is less.

Pursuant to *M.S., Section 469.176, Subd. 4h*, tax increments may be used to pay for the County's actual administrative expenses incurred in connection with the District and are not subject to the percentage limits of *M.S., Section 469.176, Subd. 3*. The county may require payment of those expenses by February 15 of the year following the year the expenses were incurred.

Pursuant to *M.S., Section 469.177, Subd. 11*, the County Treasurer shall deduct an amount (currently .36 percent) of any increment distributed to the EDA or City and the County Treasurer shall pay the amount deducted to the State Commissioner of Management and Budget for deposit in the state general fund to be appropriated to the State Auditor for the cost of financial reporting of tax increment financing information and the cost of examining and auditing authorities' use of tax increment financing. This amount may be adjusted annually by the Commissioner of Revenue.

### **Subsection 2-18.      Limitation of Increment**

The tax increment pledged to the payment of bonds and interest thereon may be discharged and the District may be terminated if sufficient funds have been irrevocably deposited in the debt service fund or other escrow account held in trust for all outstanding bonds to provide for the payment of the bonds at maturity or redemption date.

Pursuant to *M.S., Section 469.176, Subd. 6*:

*if, after four years from the date of certification of the original net tax capacity of the tax increment financing district pursuant to M.S., Section 469.177, no demolition, rehabilitation or renovation of property or other site preparation, including qualified improvement of a street adjacent to a parcel but not installation of utility service including sewer or water systems, has been commenced on a parcel located within a tax increment financing district by the authority or by the owner of the parcel in accordance with the tax increment financing plan, no additional tax increment may be taken from that parcel and the original net tax capacity of that parcel shall be excluded from the original net tax capacity of the tax increment financing district. If the authority or the owner of the parcel subsequently commences demolition, rehabilitation or renovation or other site preparation on that parcel*

*including qualified improvement of a street adjacent to that parcel, in accordance with the tax increment financing plan, the authority shall certify to the county auditor that the activity has commenced and the county auditor shall certify the net tax capacity thereof as most recently certified by the commissioner of revenue and add it to the original net tax capacity of the tax increment financing district. The county auditor must enforce the provisions of this subdivision. The authority must submit to the county auditor evidence that the required activity has taken place for each parcel in the district. The evidence for a parcel must be submitted by February 1 of the fifth year following the year in which the parcel was certified as included in the district. For purposes of this subdivision, qualified improvements of a street are limited to (1) construction or opening of a new street, (2) relocation of a street, and (3) substantial reconstruction or rebuilding of an existing street.*

The EDA or City or a property owner must improve parcels within the District by approximately June 2018 and report such actions to the County Auditor.

### **Subsection 2-19. Use of Tax Increment**

The EDA or City hereby determines that it will use 100 percent of the captured net tax capacity of taxable property located in the District for the following purposes:

1. To pay the principal of and interest on bonds issued to finance a project;
2. to finance, or otherwise pay the cost of redevelopment of the Development District No. 1 pursuant to *M.S., Sections 469.090 to 469.1082*;
3. To pay for project costs as identified in the budget set forth in the TIF Plan;
4. To finance, or otherwise pay for other purposes as provided in *M.S., Section 469.176, Subd. 4*;
5. To pay principal and interest on any loans, advances or other payments made to or on behalf of the EDA or City or for the benefit of Development District No. 1 by a developer;
6. To finance or otherwise pay premiums and other costs for insurance or other security guaranteeing the payment when due of principal of and interest on bonds pursuant to the TIF Plan or pursuant to *M.S., Chapter 462C, M.S., Sections 469.152 through 469.165*, and/or *M.S., Sections 469.178*; and
7. To accumulate or maintain a reserve securing the payment when due of the principal and interest on the tax increment bonds or bonds issued pursuant to *M.S., Chapter 462C, M.S., Sections 469.152 through 469.165*, and/or *M.S., Sections 469.178*.

These revenues shall not be used to circumvent any levy limitations applicable to the City nor for other purposes prohibited by *M.S., Section 469.176, Subd. 4*.

Tax increments generated in the District will be paid by Cottonwood County to the EDA for the Tax Increment Fund of said District. The EDA or City will pay to the developer(s) annually an amount not to exceed an amount as specified in a developer's agreement to reimburse the costs of land acquisition, public improvements, demolition and relocation, site preparation, and administration. Remaining increment funds will be used for EDA or City administration (up to 10 percent) and for the costs of public improvement activities outside the District.

### **Subsection 2-20. Excess Increments**

Excess increments, as defined in *M.S., Section 469.176, Subd. 2*, shall be used only to do one or more of the following:

1. Prepay any outstanding bonds;

2. Discharge the pledge of tax increment for any outstanding bonds;
3. Pay into an escrow account dedicated to the payment of any outstanding bonds; or
4. Return the excess to the County Auditor for redistribution to the respective taxing jurisdictions in proportion to their local tax rates.

The EDA or City must spend or return the excess increments under paragraph (c) within nine months after the end of the year. In addition, the EDA or City may, subject to the limitations set forth herein, choose to modify the TIF Plan in order to finance additional public costs in Development District No. 1 or the District.

#### **Subsection 2-21. Requirements for Agreements with the Developer**

The EDA or City will review any proposal for private development to determine its conformance with the Development Program and with applicable municipal ordinances and codes. To facilitate this effort, the following documents may be requested for review and approval: site plan, construction, mechanical, and electrical system drawings, landscaping plan, grading and storm drainage plan, signage system plan, and any other drawings or narrative deemed necessary by the EDA or City to demonstrate the conformance of the development with City plans and ordinances. The EDA or City may also use the Agreements to address other issues related to the development.

Pursuant to *M.S., Section 469.176, Subd. 5*, no more than 25 percent, by acreage, of the property to be acquired in the District as set forth in the TIF Plan shall at any time be owned by the EDA or City as a result of acquisition with the proceeds of bonds issued pursuant to *M.S., Section 469.178* to which tax increments from property acquired is pledged, unless prior to acquisition in excess of 25 percent of the acreage, the EDA or City concluded an agreement for the development or redevelopment of the property acquired and which provides recourse for the EDA or City should the development or redevelopment not be completed.

#### **Subsection 2-22. Assessment Agreements**

Pursuant to *M.S., Section 469.177, Subd. 8*, the EDA or City may enter into a written assessment agreement in recordable form with the developer of property within the District which establishes a minimum market value of the land and completed improvements for the duration of the District. The assessment agreement shall be presented to the County Assessor who shall review the plans and specifications for the improvements to be constructed, review the market value previously assigned to the land upon which the improvements are to be constructed and, so long as the minimum market value contained in the assessment agreement appears, in the judgment of the assessor, to be a reasonable estimate, the County Assessor shall also certify the minimum market value agreement.

#### **Subsection 2-23. Administration of the District**

Administration of the District will be handled by the City Administrator.

#### **Subsection 2-24. Annual Disclosure Requirements**

Pursuant to *M.S., Section 469.175, Subds. 5, 6, and 6b* the EDA or City must undertake financial reporting for all tax increment financing districts to the Office of the State Auditor, County Board and County Auditor on or before August 1 of each year. *M.S., Section 469.175, Subd. 5* also provides that an annual statement shall be published in a newspaper of general circulation in the City on or before August 15.

If the City fails to make a disclosure or submit a report containing the information required by *M.S., Section 469.175 Subd. 5 and Subd. 6*, the OSA will direct the County Auditor to withhold the distribution of tax

increment from the District.

### **Subsection 2-25. Reasonable Expectations**

As required by the TIF Act, in establishing the District, the determination has been made that the anticipated development would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future and that the increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in the market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the District permitted by the TIF Plan. In making said determination, reliance has been placed upon written representation made by the developer to such effects and upon EDA and City staff awareness of the feasibility of developing the project site(s) within the District. A comparative analysis of estimated market values both with and without establishment of the District and the use of tax increments has been performed as described above. Such analysis is included with the cashflow in Appendix D, and indicates that the increase in estimated market value of the proposed development (less the indicated subtractions) exceeds the estimated market value of the site absent the establishment of the District and the use of tax increments.

### **Subsection 2-26. Other Limitations on the Use of Tax Increment**

1. General Limitations. All revenue derived from tax increment shall be used in accordance with the TIF Plan. The revenues shall be used to finance, or otherwise pay the cost of redevelopment of the Development District No. 1 pursuant to *M.S., Sections 469.090 to 469.1082*. Tax increments may not be used to circumvent existing levy limit law. No tax increment may be used for the acquisition, construction, renovation, operation, or maintenance of a building to be used primarily and regularly for conducting the business of a municipality, county, school district, or any other local unit of government or the state or federal government. This provision does not prohibit the use of revenues derived from tax increments for the construction or renovation of a parking structure.
2. Pooling Limitations. At least 75 percent of tax increments from the District must be expended on activities in the District or to pay bonds, to the extent that the proceeds of the bonds were used to finance activities within said district or to pay, or secure payment of, debt service on credit enhanced bonds. Not more than 25 percent of said tax increments may be expended, through a development fund or otherwise, on activities outside of the District except to pay, or secure payment of, debt service on credit enhanced bonds. For purposes of applying this restriction, all administrative expenses must be treated as if they were solely for activities outside of the District.
3. Five Year Limitation on Commitment of Tax Increments. Tax increments derived from the District shall be deemed to have satisfied the 75 percent test set forth in paragraph (2) above only if the five year rule set forth in *M.S., Section 469.1763, Subd. 3*, has been satisfied; and beginning with the sixth year following certification of the District, 75 percent of said tax increments that remain after expenditures permitted under said five year rule must be used only to pay previously committed expenditures or credit enhanced bonds as more fully set forth in *M.S., Section 469.1763, Subd. 5*.
4. Redevelopment District. At least 90 percent of the revenues derived from tax increment from a redevelopment district must be used to finance the cost of correcting conditions that allow designation of redevelopment and renewal and renovation districts under *M.S., Section 469.176 Subd. 4j*. These costs include, but are not limited to, acquiring properties containing structurally substandard buildings or improvements or hazardous substances, pollution, or contaminants, acquiring adjacent parcels necessary to provide a site of sufficient size to permit development, demolition and rehabilitation of structures,

clearing of the land, the removal of hazardous substances or remediation necessary for development of the land, and installation of utilities, roads, sidewalks, and parking facilities for the site. The allocated administrative expenses of the EDA or City, including the cost of preparation of the development action response plan, may be included in the qualifying costs.

**Subsection 2-27. Summary**

The Windom Economic Development Authority is establishing the District to preserve and enhance the tax base, redevelop substandard areas, and provide employment opportunities in the City. The TIF Plan for the District was prepared by Ehlers & Associates, Inc., 3060 Centre Pointe Drive, Roseville, Minnesota 55113, telephone (651) 697-8500.

## Appendix A

### Project Description

Tax increments collected from the District will enable the City to facilitate development of an approximately 31,000 square foot multi-phase renovation of the former Towleron Auto dealership to the future home of Ag Builders of southern Minnesota, Inc. and GDF Enterprises within the City. Ag Builders offers grain handling systems and GDF handles sales and service for Bobcat, Toro, and Aluma Trailers. The proposed location of the District is on Highway 60 in Development District No. 1.

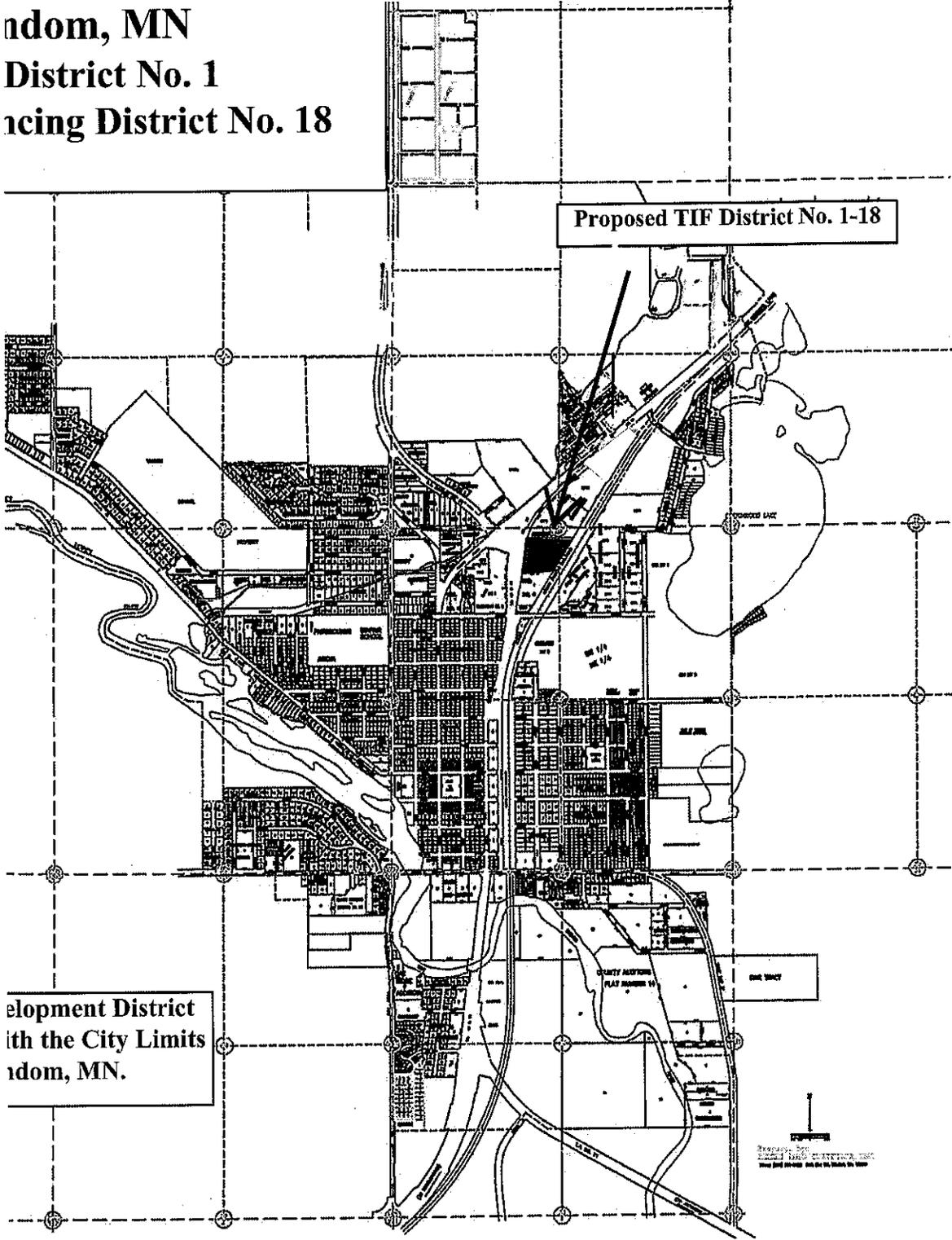
The TIF assistance will likely include site preparation, parking area/loading dock improvements, utilities, and demolition/site clean-up for completion at the end of 2014. The project will be financed by a pay-as-you-go note and an interfund loan.

Appendix B

Map of Development District No. 1 and the District

**ndom, MN**  
**District No. 1**  
**ncing District No. 18**

**Proposed TIF District No. 1-18**



**Development District**  
**with the City Limits**  
**ndom, MN.**

**CITY OF**  
**PLAT NUMBER 11**  
**ONE TRACT**

## Appendix C

### Description of Property to be Included in the District

The District encompasses all property and adjacent rights-of-way and abutting roadways identified by the parcels listed below.

<u>Parcel Numbers</u>	<u>Address</u>	<u>Owner</u>
251640060	1815 1 <sup>st</sup> Ave	Gdf Enterprises, Inc
251640080		Gdf Enterprises, Inc

Appendix D

Estimated Cash Flow for the District



**AG Builders - Hwy 60 TIF District**  
**City of Windom, Minnesota**

31,000 Sq/Ft Multi-Phase Redevelopment of former Towlerton Auto dealership site

**ASSUMPTIONS AND RATES**

Redevelopment		Tax Rates	
Value Remaining	TBD	Exempt Class Rate (Exempt)	0.00%
	TBD	Commercial Industrial Preferred Class Rate (C/I Pref.)	
	2014	First \$150,000	1.50%
	N/A	Over \$150,000	2.00%
	1.00%	Commercial Industrial Class Rate (C/I)	2.00%
	5.50%	Rental Housing Class Rate (Rental)	1.25%
	1-Feb-15	Affordable Rental Housing Class Rate (Aff. Rental)	
	1-Aug-15	First \$100,000	0.75%
For Development:	Pay 2014	Over \$100,000	0.25%
	2016	Non-Homestead Residential (Non-H Res. 1 Unit)	
	26	First \$500,000	1.00%
Inside (B), or NA]	2041	Over \$500,000	1.25%
	Incremental	Homestead Residential Class Rate (Hmstd. Res.)	
	0.0000% Pay 2014	First \$500,000	1.00%
	0.0000% Pay 2014	Over \$500,000	1.25%
Current or Max.)	131.154% Pay 2014	Agricultural Non-Homestead	1.00%
Used for total taxes)	131.154% Pay 2014		
Res)	52.1600% Pay 2014		
	0.35265% Pay 2014		

**BASE VALUE INFORMATION (Original Tax Capacity)**

Land Market Value	Building Market Value	Total Market Value	Percentage Of Value Used for District	Original Market Value	Tax Year Original Market Value	Property Tax Class	Current Original Tax Capacity	Class After Conversion	After Conversion Orig. Tax Cap.	Area/ Phase
134,100	268,600	402,700	100%	402,700	Pay 2014	C/I Pref.	7,304	C/I Pref.	7,304	1
1,100	0	1,100	100%	1,100	Pay 2014	C/I	22	C/I Pref.	17	1
				<b>403,800</b>			<b>7,326</b>		<b>7,321</b>	

ty website on October 25, 2013.



**AG Builders - Hwy 60 TIF District**  
 City of Windom, Minnesota

31,000 Sq/Ft Multi-Phase Redevelopment of former Towleron Auto dealership site

**PROJECT INFORMATION (Project Tax Capacity)**

Market Value	Total Sq. Ft./Units	Total Taxable Market Value	Property Tax Class	Project Tax Capacity	Project Tax Capacity/Unit	Percentage Completed 2014	Percentage Completed 2015	Percentage Completed 2016	Percentage Completed 2017	First Year Full Taxes Payable
15,560	30	466,800	C/I Pref.	8,586	286	100%	100%	100%	100%	2016
13,560	30	406,800	C/I Pref.	7,386	246		100%	100%	100%	2017
1,984	30	59,520	C/I Pref.	893	30			100%	100%	2018
		<b>933,120</b>		<b>16,865</b>						
0	0	0		0						
	<b>90</b>	<b>933,120</b>		<b>16,865</b>						

n Company.

**TAX CALCULATIONS**

Local Tax Capacity	Local Property Taxes	Fiscal Disparities Taxes	State-wide Property Taxes	Market Value Taxes	Total Taxes	Taxes Per Sq. Ft./Unit
8,586	11,261	0	4,478	1,646	17,386	579.52
7,386	9,687	0	3,853	1,435	14,974	499.14
893	1,171	0	466	210	1,847	61.65
<b>16,865</b>	<b>22,119</b>	<b>0</b>	<b>8,797</b>	<b>3,291</b>	<b>34,206</b>	

ly from year to year depending upon values, rates, state law and other factors

TIF?
34,206
(8,797)
0
(3,291)
(9,601)
<b>12,518</b>

MARKET VALUE BUT / FOR ANALYSIS	
Current Market Value - Est.	403,800
New Market Value - Est.	933,120
Difference	529,320
Present Value of Tax Increment	180,009
Difference	349,311
Value likely to occur without Tax Increment is less than:	349,311



**AG Builders - Hwy 60 TIF District**  
 City of Windom, Minnesota

31,000 Sq/Ft Multi-Phase Redevelopment of former Towlerton Auto dealership site

**TAX INCREMENT CASH FLOW**

Fiscal Disparities Incremental	Captured Tax Capacity	Local Tax Rate	Annual Gross Tax Increment	Semi-Annual Gross Tax Increment	State Auditor 0.36%	Admin. at 10%	Semi-Annual Net Tax Increment	Semi-Annual Present Value	PERIOD ENDING Yrs.	Tax Year	Payment Date	
											08/01/15	
											02/01/16	
1)	-	1,266	131.154%	1,660	830	(3)	(83)	744	686	0.5	2016	08/01/16
					830	(3)	(83)	744	1,354	1	2016	02/01/17
1)	-	8,737	131.154%	11,459	5,730	(21)	(571)	5,138	5,840	1.5	2017	08/01/17
					5,730	(21)	(571)	5,138	10,206	2	2017	02/01/18
1)	-	9,791	131.154%	12,841	6,420	(23)	(640)	5,758	14,968	2.5	2018	08/01/18
					6,420	(23)	(640)	5,758	19,603	3	2018	02/01/19
1)	-	9,962	131.154%	13,065	6,533	(24)	(651)	5,858	24,192	3.5	2019	08/01/19
					6,533	(24)	(651)	5,858	28,658	4	2019	02/01/20
1)	-	10,135	131.154%	13,292	6,646	(24)	(662)	5,960	33,080	4.5	2020	08/01/20
					6,646	(24)	(662)	5,960	37,384	5	2020	02/01/21
1)	-	10,309	131.154%	13,521	6,760	(24)	(674)	6,063	41,645	5.5	2021	08/01/21
					6,760	(24)	(674)	6,063	45,792	6	2021	02/01/22
1)	-	10,486	131.154%	13,752	6,876	(25)	(685)	6,166	49,898	6.5	2022	08/01/22
					6,876	(25)	(685)	6,166	53,891	7	2022	02/01/23
1)	-	10,664	131.154%	13,986	6,993	(25)	(697)	6,271	57,845	7.5	2023	08/01/23
					6,993	(25)	(697)	6,271	61,694	8	2023	02/01/24
1)	-	10,843	131.154%	14,222	7,111	(26)	(709)	6,377	65,502	8.5	2024	08/01/24
					7,111	(26)	(709)	6,377	69,208	9	2024	02/01/25
1)	-	11,025	131.154%	14,460	7,230	(26)	(720)	6,483	72,876	9.5	2025	08/01/25
					7,230	(26)	(720)	6,483	76,446	10	2025	02/01/26
1)	-	11,209	131.154%	14,700	7,350	(26)	(732)	6,591	79,977	10.5	2026	08/01/26
					7,350	(26)	(732)	6,591	83,415	11	2026	02/01/27
1)	-	11,394	131.154%	14,943	7,472	(27)	(744)	6,700	86,815	11.5	2027	08/01/27
					7,472	(27)	(744)	6,700	90,125	12	2027	02/01/28
1)	-	11,581	131.154%	15,189	7,594	(27)	(757)	6,810	93,399	12.5	2028	08/01/28
					7,594	(27)	(757)	6,810	96,585	13	2028	02/01/29
1)	-	11,770	131.154%	15,437	7,718	(28)	(769)	6,922	99,736	13.5	2029	08/01/29
					7,718	(28)	(769)	6,922	102,804	14	2029	02/01/30
1)	-	11,961	131.154%	15,687	7,844	(28)	(782)	7,034	105,837	14.5	2030	08/01/30
					7,844	(28)	(782)	7,034	108,790	15	2030	02/01/31
1)	-	12,154	131.154%	15,940	7,970	(29)	(794)	7,147	111,709	15.5	2031	08/01/31
					7,970	(29)	(794)	7,147	114,551	16	2031	02/01/32
1)	-	12,348	131.154%	16,195	8,098	(29)	(807)	7,262	117,361	16.5	2032	08/01/32
					8,098	(29)	(807)	7,262	120,095	17	2032	02/01/33
1)	-	12,545	131.154%	16,453	8,227	(30)	(820)	7,377	122,799	17.5	2033	08/01/33
					8,227	(30)	(820)	7,377	125,430	18	2033	02/01/34
1)	-	12,744	131.154%	16,714	8,357	(30)	(833)	7,494	128,032	18.5	2034	08/01/34
					8,357	(30)	(833)	7,494	130,564	19	2034	02/01/35
1)	-	12,944	131.154%	16,977	8,489	(31)	(846)	7,612	133,067	19.5	2035	08/01/35
					8,489	(31)	(846)	7,612	135,503	20	2035	02/01/36
1)	-	13,147	131.154%	17,243	8,621	(31)	(859)	7,731	137,911	20.5	2036	08/01/36
					8,621	(31)	(859)	7,731	140,254	21	2036	02/01/37
1)	-	13,352	131.154%	17,511	8,756	(32)	(872)	7,852	142,571	21.5	2037	08/01/37
					8,756	(32)	(872)	7,852	144,825	22	2037	02/01/38
1)	-	13,558	131.154%	17,782	8,891	(32)	(886)	7,973	147,053	22.5	2038	08/01/38
					8,891	(32)	(886)	7,973	149,221	23	2038	02/01/39
1)	-	13,767	131.154%	18,056	9,028	(33)	(900)	8,096	151,364	23.5	2039	08/01/39
					9,028	(33)	(900)	8,096	153,449	24	2039	02/01/40
1)	-	13,978	131.154%	18,333	9,166	(33)	(913)	8,220	155,510	24.5	2040	08/01/40
					9,166	(33)	(913)	8,220	157,515	25	2040	02/01/41
1)	-	14,191	131.154%	18,612	9,306	(34)	(927)	8,345	159,497	25.5	2041	08/01/41
					9,306	(34)	(927)	8,345	161,425	26	2041	02/01/42
				388,033	(1,397)	(38,664)	347,972					
From 02/01/2015	Present Value Rate	5.50%		180,009	(648)	(17,936)	161,425					

## Appendix E

### Minnesota Business Assistance Form (Minnesota Department of Employment and Economic Development)

A Minnesota Business Assistance Form (MBAF) should be used to report and/or update each calendar year's activity by April 1 of the following year.

Please see the Minnesota Department of Employment and Economic Development (DEED) website at <http://www.deed.state.mn.us/Community/subsidies/MBAFForm.htm> for information and forms.

Appendix F

Redevelopment Qualifications for the District

*To be included prior to certification of the District.*

## Appendix G

### Findings Including But/For Qualifications

The reasons and facts supporting the findings for the adoption of the Tax Increment Financing Plan (TIF Plan) for Tax Increment Financing District No. 1-18 (District), as required pursuant to Minnesota Statutes, Section 469.175, Subdivision 3 are as follows:

1. *Finding that Tax Increment Financing District No. 1-18 is a redevelopment district as defined in M.S., Section 469.174, Subd. 10.*

The District consists of two parcel(s), with plans to redevelop the area for commercial/industrial purposes. At least 70 percent of the area of the parcels in the District are occupied by buildings, streets, utilities, paved or gravel parking lots or other similar structures and more than 50 percent of the buildings in the District, not including outbuildings, are structurally substandard to a degree requiring substantial renovation or clearance. (See Appendix F of the TIF Plan.)

2. *Finding that the proposed development, in the opinion of the City Council, would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future and that the increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in the market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the District permitted by the TIF Plan.*

*The proposed development, in the opinion of the City, would not reasonably be expected to occur solely through private investment within the reasonably foreseeable future:* This finding is supported by the fact that the redevelopment proposed in the TIF Plan meets the City's objectives for redevelopment. Due to the high cost of redevelopment on the parcels currently occupied by substandard buildings, the limited amount of commercial/industrial property for expansion adjacent to the existing project, the incompatible land uses at close proximity, and the cost of financing the proposed improvements, this project is feasible only through assistance, in part, from tax increment financing. The developer provided a letter as justification that the developer would not have gone forward without tax increment assistance.

*The increased market value of the site that could reasonably be expected to occur without the use of tax increment financing would be less than the increase in market value estimated to result from the proposed development after subtracting the present value of the projected tax increments for the maximum duration of the District permitted by the TIF Plan:* This finding is justified on the grounds that the cost of site improvements and utilities add to the total redevelopment cost. Historically, site and public improvements costs in this area have made redevelopment infeasible without tax increment assistance. This site has been vacant for many years needing significant remodeling or complete demolition to make this site useful. The City reasonably determines that no other redevelopment of similar scope is anticipated on this site without substantially similar assistance being provided to the development.

Therefore, the City concludes as follows:

- a. The City's estimate of the amount by which the market value of the entire District will increase without the use of tax increment financing is \$0.
- b. If the proposed development occurs, the total increase in market value will be \$529,320.
- c. The present value of tax increments from the District for the maximum duration of the district permitted by the TIF Plan is estimated to be \$180,009.

d. Even if some development other than the proposed development were to occur, the Council finds that no alternative would occur that would produce a market value increase greater than \$349,311 (the amount in clause b less the amount in clause c) without tax increment assistance.

3. *Finding that the TIF Plan for the District conforms to the general plan for the development or redevelopment of the municipality as a whole.*

The Planning Commission reviewed the TIF Plan and found that the TIF Plan conforms to the general development plan of the City.

4. *Finding that the TIF Plan for the District will afford maximum opportunity, consistent with the sound needs of the City as a whole, for the development or redevelopment of Development District No. 1 by private enterprise.*

The project to be assisted by the District will result in increased employment in the City and the State of Minnesota, the renovation of substandard properties, increased tax base of the State and add a high quality development to the City.

<b>But-For Analysis</b>	
Current Market Value	403,800
New Market Value - Estimate	933,120
Difference	529,320
Present Value of Tax Increment	180,009
Difference	349,311
<b>Value Likely to Occur Without TIF is Less Than:</b>	<b>349,311</b>

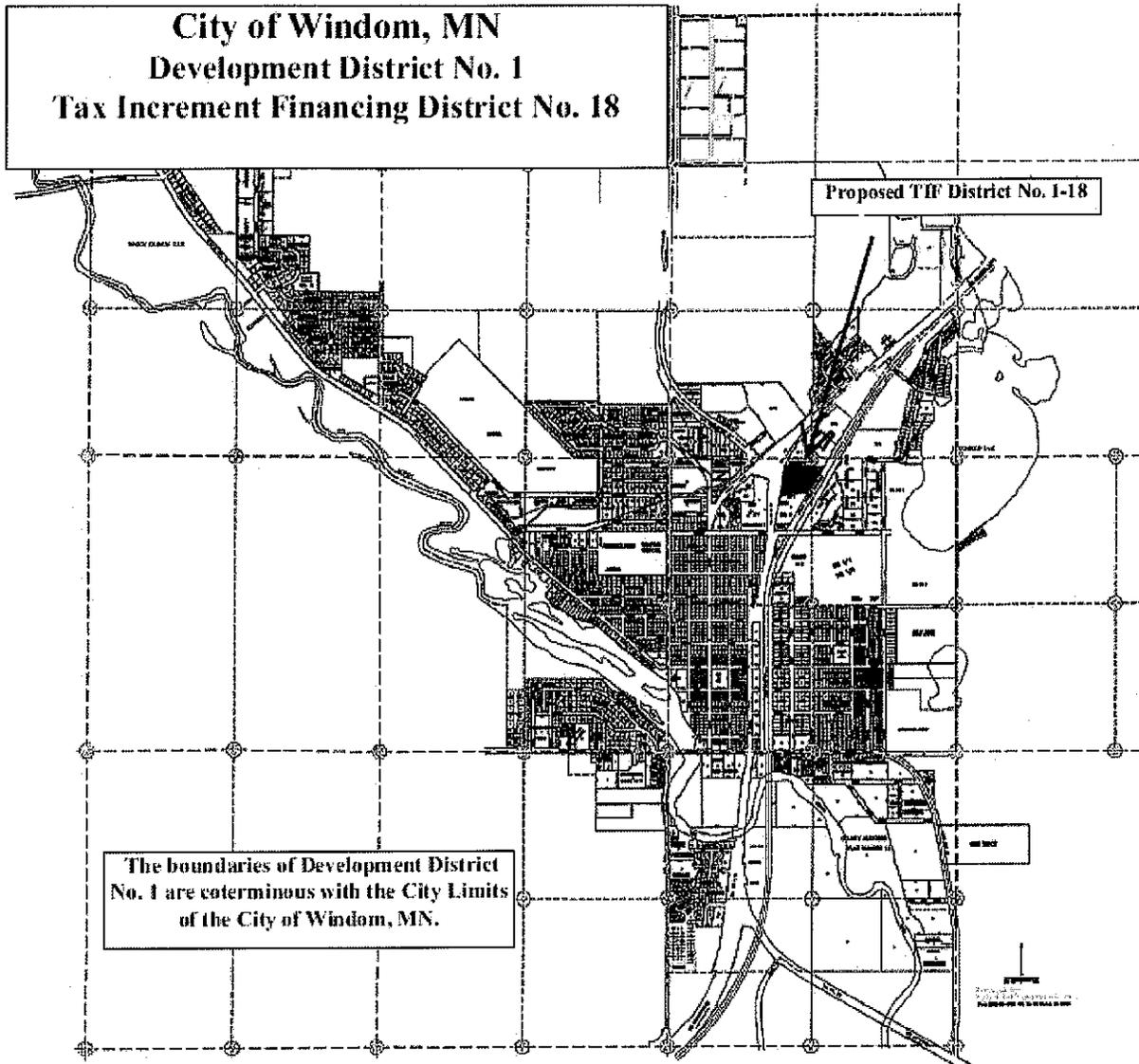


Authorized uses:	The TIF Plan contains a budget that authorizes the maximum amount that may be expended:  Land/Building Acquisition..... \$80,000 Site Improvements/Preparation..... \$75,000 Utilities..... \$40,000 Other Qualifying Improvements..... \$5,090 Administrative Costs (up to 10%)..... \$38,664 PROJECT COSTS TOTAL..... \$238,754 Interest..... \$186,546 <b>PROJECT COSTS TOTAL..... \$425,300</b>
	See Subsection 2-10, on page 2-6 of the TIF Plan for the full budget authorization.
Form of financing:	The project is proposed to be financed by a pay-as-you-go note and interfund loan.
Administrative fee:	Up to 10% of annual increment, if costs are justified.
Interfund Loan Requirement:	If the City wants to pay for administrative expenditures from a tax increment fund, it is recommended that a resolution authorizing a loan from another fund be passed <i>PRIOR</i> to the issuance of the check.
4 Year Activity Rule (§ 469.176 Subd. 6)	After four years from the date of certification of the District one of the following activities must have been commenced on each parcel in the District: <ul style="list-style-type: none"> <li>• Demolition</li> <li>• Rehabilitation</li> <li>• Renovation</li> <li>• Other site preparation (not including utility services such as sewer and water)</li> </ul> If the activity has not been started by approximately June 2018, no additional tax increment may be taken from that parcel until the commencement of a qualifying activity.
5 Year Rule (§ 469.1763 Subd. 3)	Within 5 years of certification revenues derived from tax increments must be expended or obligated to be expended.  Any obligations in the District made after approximately June 2019, will not be eligible for repayment from tax increments.

The reasons and facts supporting the findings for the adoption of the TIF Plan for the District, as required pursuant to *M.S., Section 469.175, Subd. 3*, are included in Exhibit A of the City resolution.



MAP OF DEVELOPMENT DISTRICT NO. 1 AND  
TAX INCREMENT FINANCING DISTRICT NO. 1-18



**RESOLUTION #2014-09**

**INTRODUCED:** Powers  
**SECONDED:** Fossing  
**VOTED:** Aye: Powers, Fossing and Cooley  
Nay: None  
Absent: Jones & Ray

**RESOLUTION AUTHORIZING CMMPA TO PURCHASE  
ELECTRICAL ENERGY ON BEHALF OF THE CITY OF WINDOM**

**WHEREAS**, the Central Minnesota Municipal Power Agency (hereinafter "CMMPA") has received power supply proposals for 5-day by 16-hour fixed price blend and extend energy; and

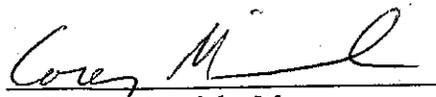
**WHEREAS**, the Public Utilities Commission of the City of Windom recommends approval of the proposed purchase of electrical energy from CMMPA for the years 2014 thru 2020, inclusive as set forth in the Transaction Specification and Term Sheets; and

**WHEREAS**, the Windom City Council finds it is in the best interest of the City of Windom to purchase such energy and allow CMMPA to utilize its discretion in making optimal purchases for the City of Windom so long as the price of such energy does not exceed \$52.00 per megawatt hour.

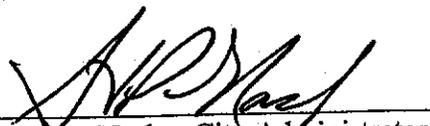
**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF WINDOM, MINNESOTA, AS FOLLOWS:**

1. The Windom City Council hereby approves, authorizes and ratifies the proposed purchase of electrical energy from CMMPA for the years 2014 thru 2020, inclusive as set forth in the Transaction Specification and Term Sheets.
2. Corey Maricle, as Mayor of the City of Windom, is authorized by the Windom City Council to execute all documents necessary to effectuate the transaction with CMMPA, including the Transaction Specification and Term Sheets evidencing the transaction.

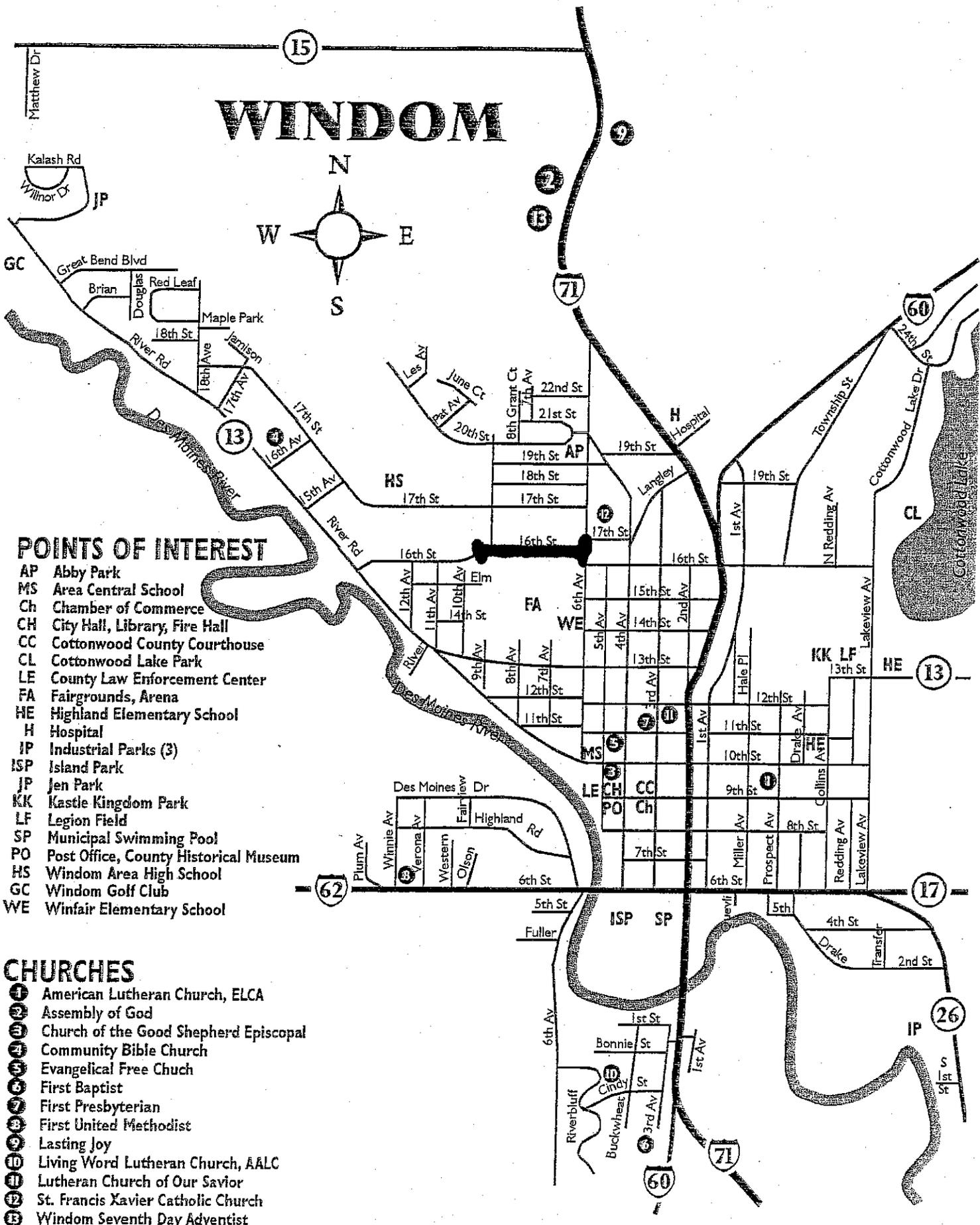
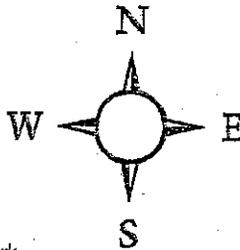
Adopted this 4<sup>th</sup> day of March, 2014.

  
Corey J. Maricle, Mayor

Attest:

  
Steven Nasby, City Administrator

# WINDOM



## POINTS OF INTEREST

- AP Abby Park
- MS Area Central School
- Ch Chamber of Commerce
- CH City Hall, Library, Fire Hall
- CC Cottonwood County Courthouse
- CL Cottonwood Lake Park
- LE County Law Enforcement Center
- FA Fairgrounds, Arena
- HE Highland Elementary School
- H Hospital
- JP Industrial Parks (3)
- ISP Island Park
- JP Jen Park
- KK Kastle Kingdom Park
- LF Legion Field
- SP Municipal Swimming Pool
- PO Post Office, County Historical Museum
- HS Windom Area High School
- GC Windom Golf Club
- WE Winfair Elementary School

## CHURCHES

- ① American Lutheran Church, ELCA
- ② Assembly of God
- ③ Church of the Good Shepherd Episcopal
- ④ Community Bible Church
- ⑤ Evangelical Free Church
- ⑥ First Baptist
- ⑦ First Presbyterian
- ⑧ First United Methodist
- ⑨ Lasting Joy
- ⑩ Living Word Lutheran Church, AALC
- ⑪ Lutheran Church of Our Savior
- ⑫ St. Francis Xavier Catholic Church
- ⑬ Windom Seventh Day Adventist

# 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 *[Signature]*  
**DATE:** June 11, 2014  
**RE:** Local Option Sales Tax Discussion

## Background

On February 5, 2013 the City Council passed a resolution approving a local option sales tax of up to \$4 million to be used for “public facilities and the option for the capitalization of a Revolving Loan Fund for the Windom Economic Development Authority”.

## Referendum

This resolution remains valid if the City Council chooses to place a referendum on the ballot for the November 2014 election. To meet the deadlines for the election a ballot question will need to be submitted to the Cottonwood County Auditor’s Office by August 2014. The ballot question can be worded or crafted by the City Council in any manner that fits within the resolution’s parameters of “public facilities and the option for the capitalization of a Revolving Loan Fund for the Windom Economic Development Authority”. Several issues arise as to what is the intended use of the funding. For public facilities in general or specifics (e.g. fire hall\ambulance garage, upgrades at other City buildings, streets or infrastructure). The option to include funding for economic development should be specifically stated in the ballot question as to whether or not they are included and to what extent. Finally, the terms of the local option sales tax must be stated as an amount to be collected (i.e. half-cent or full cent); total amount to be collected and a sunset date.

## Legislative Authorization

If a local option sales tax were approved by the Windom voters in November 2014, the State legislature would have to authorize the implementation of the tax. This requires specific legislation authorizing the tax. In 2013 the City was successful in having legislation introduced, but it did not pass through either the House or Senate committees nor was it included in any omnibus bills. Our legislation was not re-considered by either legislative body in 2014 so it is effectively “dead” until the start of the next legislative biennium in January 2015. During the discussions in 2013 it was made evident by the Senate Tax Chair that he is not in favor of communities under 10,000 population obtaining authorization for local option taxes. This is an impediment, but not a dead-end, in the pursuit of legislative authorization should Windom seek this path.

# MEMORANDUM



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**TO:** City Council  
**FROM:** City Administrator *[Signature]*  
**DATE:** May 30, 2014  
**RE:** Summary of Proposed Ordinance Revisions

Ordinance #146, Second Series – Chapter 72 City Code

This ordinance change incorporates the authorization for golf carts and other special vehicles to operate on City streets as allowed under state statute. There are requirements for these vehicles defined in the code that include registration, safety equipment and proof of insurance. The vehicles will require a City of Windom permit to be renewed annually at a proposed cost of \$25.

At present, golf carts and other special vehicles used to assist persons with disabilities are not allowed under state statute unless specifically permitted by municipalities. Any allowance of these vehicles in Windom pertains to City streets, but not to Federal\State Highways or County Highways. There are limited allowances for these roadways permitted by state statute generally for crossings.

Ordinance #147, Second Series – Chapter 96 City Code

Staff is requesting a modification of the City Code for disposition of surplus or excess City equipment. The current code sets standards for negotiated sales, auctions and sales to the highest bidder depending on the estimated market value of the surplus items. To make the process more efficient and less costly the proposed ordinance would allow for negotiated sales of items to interested parties valued up to \$1,000 and items valued over \$1,000 would be advertised in the newspaper and then sold to the highest bidder via sealed bids.

Ordinance #148, Second Series – Chapter 71 City Code

Windom's current City Code requires that bicycles be registered with the State of Minnesota. The registration requirement was eliminated by the State so the language is no longer required in the City Code so staff is recommending the elimination of the registration section of this Chapter, but keeps the definition of bicycle as it may relate to other language in the City Code.

The City Attorney has reviewed these revisions and has approved them for action by the City Council. If you have any questions please call me at 831-6129.

**ORDINANCE NO. 146, 2<sup>ND</sup> SERIES**

**AN ORDINANCE OF THE CITY OF WINDOM, MINNESOTA, AMENDING CITY CODE  
TITLE VII: TRAFFIC CODE, CHAPTER 72: RECREATIONAL VEHICLES**

**THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, DOES ORDAIN:  
TO REVISE CHAPTER 72 RECREATIONAL VEHICLES BY REMOVING THE  
EXISTING CHAPTER 72 AND REPLACING IT WITH THE FOLLOWING:**

**72.01 PURPOSE AND INTENT.**

- (A) (1) The purpose of this chapter is to provide reasonable regulations for the use of special and recreational motor vehicles on public roadways and, in conformance with private property, in the city.
- (2) This chapter is not intended to allow what the Minnesota Statutes prohibit or to prohibit what the Minnesota Statutes expressly allow.
- (B) It is intended to ensure the public safety and prevent a public nuisance.

**SNOWMOBILES & MOTORIZED TWO-WHEEL VEHICLES**

**72.02 DEFINITIONS.**

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**MOTORIZED TWO-WHEEL VEHICLE.** Refers to trail bikes, mini bikes, and similar devices other than snowmobiles used at least partially for travel on natural terrain, but not "special mobile equipment", defined in M.S. § 168.002, Subd. 31, as amended from time to time, which is hereby incorporated herein by reference.

**DEADMAN THROTTLE OR SAFETY THROTTLE.** A device which, when pressure is removed from the engine accelerator or throttle, causes the motor to be disengaged from the driving mechanism.

**NATURAL TERRAIN.** Areas other than roadways or driveways (private or public), parking lots and other areas the surface of which has been intentionally modified for motor vehicle operation thereon.

**OPERATE.** To ride in or on and control the operation of a snowmobile or motorized two-wheel vehicle.

**OPERATOR.** Every person who operates or is in actual physical control of a snowmobile or motorized two-wheel vehicle.

**OWNER.** A person, other than a lien holder having the property in or title to snowmobile or motorized two-wheel vehicle, entitled to the use or possession thereof.

**SNOWMOBILE.** A self-propelled vehicle designed for travel on snow or ice steered by skis or runners.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991)

### **72.03 SCOPE OF APPLICATION.**

Notwithstanding provisions of this subchapter to the contrary, this section shall apply to control of traffic and regulation of that certain class of vehicles falling within the definition of snowmobiles and motorized two-wheel vehicles as to matters set forth herein. All provisions of this subchapter, not relating to matters herein stated, apply as equally to snowmobiles as other vehicles.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991)

### **72.04 OPERATION.**

Except as otherwise herein permitted, it is unlawful for any person to operate a snowmobile or motorized two-wheel vehicle, not licensed as a motor vehicle, as follows:

- (A) On the portion of any right-of-way of any public highway, street, road, trail or alley used for motor vehicle travel, except upon the most right-hand lane of a street or alley and may in passing or making a left-hand turn, operate on other lanes which are used for vehicle traffic in the same direction;
- (B) On a public sidewalk provided for pedestrian travel;
- (C) On boulevards within any public right-of-way;
- (D) On private property of another without specific permission of the owner or person in control of the property;
- (E) At a rate of speed greater than reasonable or proper under all surrounding circumstances;
- (F) At any place in a careless, reckless or negligent manner or heedlessly in disregard of the rights or safety of others, or in a manner so as to endanger or be likely to endanger or cause injury or damage to any person or property;

- (G) Except as otherwise herein permitted, it is unlawful to operate a snowmobile during the hours from 11:00 p.m. to 6:00 a.m. of any day, closer than 100 feet to any dwelling which is usually occupied by one or more persons; provided, however, that, snowmobile operation shall be permitted during the hours when traveling directly to or from the residence of the operator and the nearest city limits line at a rate of speed not in excess of ten mph;
- (H) So as to tow any person or thing, except through use of a rigid towbar attached to the rear of the snowmobile;
- (I) In a manner so as to create a loud, unnecessary or unusual noise which disturbs, annoys or interferes with the peace and quiet of other persons;
- (J) At any place while under the influence of alcohol or drugs, as defined in M.S. § 169.A, as amended from time to time, which is hereby incorporated herein by reference; and
- (K) Within 100 feet of any pedestrian, fisher, skating rink or sliding area where the operation would conflict with the use or endanger other persons or property.  
(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.05 DIRECT CROSSINGS.**

(A) A snowmobile may make a direct crossing of a street or highway, except at an interstate highway or freeway; provided:

- (1) The crossing is made at an angle of approximately 90 degrees to the direction of the street or highway and at a place where no obstruction prevents a quick and safe crossing;
- (2) The vehicle is brought to a complete stop before crossing the shoulder or main traveled way;
- (3) The driver yields the right-of-way to all on-coming traffic which constitutes an immediate hazard;
- (4) In crossing a divided street or highway, the crossing is made only at an intersection of the street or highway with another public street or highway; and
- (5) If the crossing is made between the hours of one-half hour after sunset to one-half hour before sunrise or in conditions of reduced visibility, only if both front and rear lights are on.

(B) Motorized two-wheel vehicles not licensed as a motor vehicle are forbidden to cross highways or streets, except when they are pushed across by human power. Motorized two-wheel vehicles, when pushed across highways or streets, shall be subject to all the regulations of this section.  
(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.06 YIELDING THE RIGHT-OF-WAY.**

It is unlawful for any person operating a snowmobile or motorized two-wheel vehicle to enter any intersection without yielding the right-of-way to any vehicles or pedestrians at the intersection, or so close to the intersection as to constitute an immediate hazard.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.07 PERSONS UNDER 18.**

(A) It is unlawful for any person under the age of 14 years to operate a snowmobile or motorized two-wheel vehicle on streets, in city parks or other public land, or the roadway surface of highways, or make a direct crossing of a trunk, county state-aid or county highway as the operator of the vehicle. A person 14 years of age or older, but less than 18 years of age, may operate a snowmobile or motorized two-wheel vehicle as permitted under this section, only if he or she has in his or her possession, a safety certificate issued by the Commissioner, as provided by M.S. § 84.872, as amended from time to time.

(B) It is unlawful for the owner of a snowmobile or motorized two-wheel vehicle to permit the snowmobile or motorized two-wheel vehicle to be operated contrary to the provisions of this section.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.08 CERTAIN STATUTES ADOPTED.**

M.S. §§ 84.81 through 84.928, inclusive, as amended from time to time, together with rules and regulations promulgated thereunder, are hereby adopted by reference, incorporated herein and made a part hereof, except as otherwise provided herein.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991)

### **MOTORIZED GOLF CARTS, ALL-TERRAIN VEHICLES, AND MINI-TRUCKS.**

#### **72.09 DEFINITIONS.**

(A) For the purpose of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**ALL TERRAIN VEHICLE.** A motorized flotation-tired vehicle of not less than three low pressure tires, but not more than six tires, that is limited in engine displacement of less than 1,000 cubic centimeters and included a class 1 all-terrain vehicle and class 2 all-terrain vehicle.

**DRIVER.** The person driving and having physical control over the motorized golf cart, all-terrain vehicle, or mini-truck and being the licensee.

**MOTORIZED GOLF CART.** Any passenger conveyance being driven with three or four wheels with three or four low-pressure tires that is limited in engine displacement of less than 800 cubic centimeters and total dry weight less than 800 pounds.

**MINI-TRUCK.** As defined in Minn. Stat. § 169.011, subd. 40(a), a motor vehicle that has four wheels; is propelled by an electric motor with a rated power of 7,500 watts or less or an internal combustion engine with a piston displacement capacity of 660 cubic centimeters or less; has a total dry weight of 900 to 2,200 pounds; contains an enclosed cabin and a seat for the vehicle operator; commonly resembles a pickup truck or van, including a cargo area or bed located at the rear of the vehicle; and was not originally manufactured to meet federal motor vehicle safety standards required of motor vehicles in the Code of Federal Regulations, title 49, sections 571.101 to 571.404, and successor requirements. A mini-truck does not include: a neighborhood electric vehicle or a medium-speed electric vehicle as defined by § 169.011; or a motor vehicle that meets or exceeds the regulations in the Code of Federal Regulations, title 49, section 571.500, as it may be amended from time to time.

(B) Authorized city staff may operate city owned motorized golf carts and mini-trucks without obtaining a permit within the city on city streets, sidewalks, trails, rights-of-way, and public property when conducting city business.

(C) Mini-truck equipment requirements:

(1) A mini-truck may be operated under permit on designated roadways if it is equipped with all of the following:

(a) At least two headlamps.

(b) At least two tail lamps.

(c) Front and rear turn-signal lamps.

(d) An exterior mirror mounted on the driver's side of the vehicle and either an exterior mirror mounted on the passenger's side of the vehicle or an interior mirror.

(e) A windshield.

(f) A seat belt for the driver and front passenger.

(g) A parking brake.

#### **72.10. OPERATION.**

Except as otherwise herein permitted, it is unlawful for any person to operate a motorized golf cart, all-terrain vehicle, or mini-truck, not licensed as a motor vehicle, as follows:

- (A) On the portion of any right-of-way of any public highway, street, road, trail or alley used for motor vehicle travel, except upon the most right-hand lane of a street or alley and may in passing or making a left-hand turn, operate on other lanes which are used for vehicle traffic in the same direction;
  - (B) On a public sidewalk provided for pedestrian travel;
  - (C) On boulevards within any public right-of-way;
  - (D) On private property of another without specific permission of the owner or person in control of the property;
  - (E) At a rate of speed greater than reasonable or proper under all surrounding circumstances;
  - (F) At any place in a careless, reckless or negligent manner or heedlessly in disregard of the rights or safety of others, or in a manner so as to endanger or be likely to endanger or cause injury or damage to any person or property;
  - (G) In a manner so as to create a loud, unnecessary or unusual noise which disturbs, annoys or interferes with the peace and quiet of other persons;
  - (H) At any place while under the influence of alcohol or drugs, as defined in M.S. § 169.A, as amended from time to time, which is hereby incorporated herein by reference; and
  - (I) Within 100 feet of any pedestrian, fisher, skating rink or sliding area where the operation would conflict with the use or endanger other persons or property.
- (Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.11. SPECIAL VEHICLES: MOTORIZED GOLF CARTS, ALL-TERRAIN VEHICLES, AND MINI-TRUCKS PERMITS.**

- (A) No person shall operate a motorized golf cart, all-terrain vehicle, or mini-truck on streets, alleys, sidewalks or other public property without obtaining a permit as provided herein.
- (B) Every application for a permit shall be made on a form supplied by the city and shall contain all of the following information:
  - (1) The name and address of the applicant.
  - (2) The nature of the applicant's physical disability, if any.
  - (3) Model name, make, and year and number of the motorized golf cart, all-terrain vehicle, or mini-truck.
  - (4) Current driver's license or reason for not having a current license.
  - (5) Other information as the city may require.
- (C) The annual permit fee shall be as set forth by the City Council and adopted by resolution as that fee schedule may be amended from time to time.
- (D) Following the year of adoption of this ordinance, permits shall be granted for a period of one year and may be renewed annually Jan. 1 to Dec. 31.
- (E) No permit shall be granted or renewed unless the following conditions are met:
  - (1) The applicant must demonstrate that he or she currently holds or has held a valid Minnesota driver's license to operate a mini-truck.
  - (2) The applicant may be required to submit a certificate signed by a physician that the applicant is able to safely operate a motorized golf cart or all-terrain vehicle on the roadways designated.
  - (3) The applicant must provide evidence of insurance in compliance with the provisions of Minnesota Statutes concerning insurance coverage for the golf cart, all-terrain vehicle, or mini-truck.
  - (4) The applicant has not had his or her driver's license revoked as the result of criminal proceedings.

- (F) Motorized golf carts, all-terrain vehicles, and mini-trucks are permitted to operate only on city streets, not state or federal highways, except to cross at designated intersections.
- (G) Motorized golf carts and four-wheel, all-terrain vehicles, and mini-trucks may only be operated on designated roadways from sunrise to sunset. They shall not be operated in inclement weather, except during emergency conditions as provided in the ordinance, or when visibility is impaired by weather, smoke, fog, or other conditions, or at any time when there is insufficient light visibility to clearly see persons and vehicles on the roadway at a distance of 500 feet.
- (H) Motorized golf carts shall display the slow-moving vehicle emblem provided for in Minn. Stat. § 169.045, as it may be amended from time to time, when operated on designated roadways.
- (I) Motorized golf carts, all-terrain vehicles, and mini-trucks shall be equipped with a rear-view mirror to provide the driver with adequate vision from behind as required by Minn. Stat. § 169.70.
- (J) The operator of a motorized golf cart, all-terrain vehicle, or mini-truck may cross any street or highway intersecting a designated roadway.
- (K) Every person operating a motorized golf cart, an all-terrain vehicle, or a mini-truck under permit on designated roadways has all the rights and duties applicable to the driver of any other vehicle under the provisions of Minn. Stat., ch. 169, as it may be amended from time to time, except when these provisions cannot reasonably be applied to motorized golf carts or mini-trucks and except as otherwise specifically provided in Minn. Stat. § 169.045(7), as it may be amended from time to time.
- (L) The City Council may suspend or revoke a permit granted hereunder upon a finding that the holder thereof has violated any of the provisions of this section or Minn. Stat., ch. 169, as it may be amended from time to time, or if there is evidence that the permit holder cannot safely operate the motorized golf cart, all-terrain vehicle, or mini-truck on the designated roadways.
- (M) The number of occupants on the golf cart, all-terrain vehicle, or mini-truck may not exceed the design occupant load.

Penalty, see § 72.99

## **MEDIUM-SPEED ELECTRIC VEHICLES AND NEIGHBORHOOD ELECTRIC VEHICLES**

### **72.12. MEDIUM-SPEED ELECTRIC VEHICLES AND NEIGHBORHOOD ELECTRIC VEHICLES**

(A) Definitions

- (1) **MEDIUM SPEED ELECTRIC VEHICLE** means an electrically powered four-wheeled motor vehicle, equipped with a roll cage or crushproof body design, that can attain a maximum speed of 35 miles per hour on a paved level surface, is fully enclosed and has at least one door for entry, has a wheelbase of 40 inches or greater and a wheel diameter of 10 inches or greater, and except with respect to maximum speed, otherwise meets or exceeds regulations in the Code of Federal Regulations, title 49, section 571.500, and successor requirements.
- (2) **NEIGHBORHOOD ELECTRIC VEHICLE** means an electrically powered motor vehicle that has four wheels, and has a speed attainable in one mile of at least 20 miles per hour, but not more than 25 miles per hour on a paved level surface.
- (B) Operation of neighborhood electric vehicles on city streets is prohibited except as provided in (C) below.
- (C) *Use on designated exclusive city streets.* The City Council may, by resolution, designate exclusive city streets within its jurisdiction where the operation of neighborhood electric vehicles or medium-speed electric vehicles is permissible, provided that no street so designated has a speed limit of more than 35 miles per hour.
- (D) A neighborhood electric vehicle or a medium-speed electric vehicle may be operated on public streets and highways only if it meets all equipment and vehicle safety requirements in Code of Federal Regulations, title 49, section 571.500, as it may be amended from time to time.
- (E) Authorized city staff may operate city owned neighborhood electric vehicles and medium-speed electric vehicles within the city on city streets, sidewalks, trails, rights-of-way, and public property when conducting city business.

## MOTORIZED FOOT SCOOTERS

### 72.13. MOTORIZED FOOT SCOOTERS

- (A) **MOTORIZED FOOT SCOOTER** means a device with handlebars designed to be stood or sat upon by the operator, and powered by an internal combustion engine or electric motor that is capable of propelling the device with or without human propulsion, and that has no more than two 12-inch or smaller diameter wheels and has an engine or motor that is capable of a maximum speed of 15 miles per hour on a flat surface with not more than 1 percent grade in any direction when the motor is engaged. An electric personal assistive mobility device, a motorized bicycle, an electric-assisted bicycle, or a motorcycle is not a motorized foot scooter.

- (B) Every person operating a motorized foot scooter shall have all rights and duties applicable to the operator of a bicycle, except in respect to those provisions relating expressly to motorized foot scooters and in respect to those provisions of law that by their nature cannot reasonably be applied to motorized foot scooters.
- (C) No person may operate a motorized foot scooter upon a sidewalk, except when necessary to enter or leave adjacent property. No person may operate a motorized foot scooter that is carrying any person other than the operator.
- (D) No person under the age of 12 years may operate a motorized foot scooter.
- (E) No person under the age of 18 years may operate a motorized foot scooter without wearing properly fitted and fastened protective headgear that complies with standards established by the Commissioner of Public Safety.
- (F) A motorized foot scooter must be equipped with a headlight and a taillight that comply with standards established by the Commissioner of Public Safety if the vehicle is operated under conditions when vehicle lights are required by law.
- (G) A person operating a motorized foot scooter on a roadway shall ride as close as practicable to the right-hand curb or edge of the roadway, except in the following situations:
  - (1) When overtaking and passing another vehicle proceeding in the same direction.
  - (2) When preparing for a left turn, in which case the operator shall stop and dismount at the right-hand curb or right edge of the roadway, and shall complete the turn by crossing the roadway on foot, subject to restrictions placed by law on pedestrians.
  - (3) When reasonably necessary to avoid impediments or conditions that make it unsafe to continue along the right-hand curb or edge, including, but not limited to, fixed or moving objects, vehicles, bicycles, pedestrians, animals, surface hazards, or narrow lanes.

## **ELECTRIC PERSONAL ASSISTIVE MOBILITY DEVICES**

### **72.14. OPERATION OF ELECTRIC PERSONAL ASSISTIVE MOBILITY DEVICES.**

- (A) ***ELECTRIC PERSONAL ASSISTIVE MOBILITY DEVICE*** means a self-balancing device with two non-tandem wheels, designed to transport not more than one person, and operated by an electric propulsion system that limits the maximum speed of the device to 15 miles per hour.

(B) Except as otherwise provided by law, a person operating an electric personal assistive mobility device has the rights and responsibilities of a pedestrian.

(C) *Operation.*

- (1) An electric personal assistive mobility device may be operated on a bicycle path.
- (2) No person may operate an electric personal assistive mobility device on a roadway, sidewalk, or bicycle path at a rate of speed that is not reasonable and prudent under the conditions. Every person operating an electric personal assistive mobility device on a roadway, sidewalk, or bicycle path is responsible for becoming and remaining aware of the actual and potential hazards then existing on the roadway or sidewalk and must use due care in operating the device.
- (3) An electric personal assistive mobility device may be operated on a roadway only under the following circumstances:
  - (a) While making a direct crossing of a roadway in a marked or unmarked crosswalk.
  - (b) Where no sidewalk is available.
  - (c) Where a sidewalk is so obstructed as to prevent safe use.
  - (d) When so directed by a traffic control device or by a peace officer.
  - (e) Temporarily in order to gain access to a motor vehicle.
  - (f) As provided in division (6) below by Council resolution.
- (4) An electric personal assistive mobility device may not be operated at any time on a roadway with a speed limit of more than 35 miles per hour except to make a direct crossing of the roadway in a marked crosswalk.
- (5) An electric personal assistive mobility device may not be operated at any time while carrying more than one person.
- (6) *Designated exclusive city streets.* The City Council may, by resolution, designate exclusive city streets within its jurisdiction where the operation of electric personal assistive mobility devices is not permitted, provided that any street so designated has a speed limit of more than 35 miles per hour.

- (7) A person operating an electric personal assistive mobility device on a sidewalk must yield the right-of-way to pedestrians at all times. A person operating an electric personal assistive mobility device on a bicycle path must yield the right-of-way to bicycles at all times.
- (8) An electric personal assistive mobility device may not be operated unless the device bears reflectorized material on the front, back, and wheels, visible at night from 600 feet when illuminated by the lower beams of headlamps of a motor vehicle.

## **ROLLER SKATES/BLADES, SKATEBOARDS AND OTHER NON-MOTORIZED TOY VEHICLES**

### **72.25 DEFINITIONS.**

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**CENTRAL BUSINESS DISTRICT.** The area of the city bound by the following lines:

- (1) 10th Street from 5th Avenue to 2nd Avenue;
- (2) 9th Street from 5th Avenue to 2nd Avenue;
- (3) 3rd Avenue from 8th Street to 11th Street; and
- (4) 4th Avenue from 8th Street to 11th Street.

**OPERATE.** To ride on or control the operation of a skateboard, roller skates/blades or scooter.

**OPERATOR.** Every person who operates or is in actual physical control of a skateboard, roller skates/blades or scooter.

**ROLLER SKATES/BLADES.** A shoe with wheels attached or a device with wheels which is designated to be attached to a shoe.

**SCOOTER.** A foot-operated vehicle consisting of a narrow board mounted between two wheels, tandem, with an upright steering handle attached to the front wheel.

**SKATEBOARDS.** A wheeled device designed to transport a rider in a standing position, which device is not otherwise secured to the rider's feet or shoes.

(Prior Code, § 8.40) (Ord. 58, 2nd Series, eff. 8-16-1991)

### **72.26 UNLAWFUL OPERATION.**

It is unlawful for any person to ride or use a skateboard, roller skates/blades or scooter:

- (A) On any public sidewalk, street or other public parking lot situated in the central business district;
- (B) On private property of another without the express permission to do so by the owner or occupant of the property; or
- (C) In any careless, reckless or negligent manner so as to endanger or be likely to endanger the safety of any person or property of any other person.

(Prior Code, § 8.40) (Ord. 58, 2nd Series, eff. 8-16-1991) Penalty, see § 72.99

#### **72.27 YIELDING THE RIGHT-OF-WAY.**

The operator of a skateboard, roller skates/blades or scooter emerging from any alley, driveway or building upon approaching a sidewalk or the sidewalk area extending across any alleyway shall yield the right-of-way to all pedestrians approaching the sidewalk or sidewalk area upon entering the roadway shall yield the right-of-way to all vehicles approaching on the roadway.

(Prior Code, § 8.40) (Ord. 58, 2nd Series, eff. 8-16-1991) Penalty, see § 72.99

#### **72.28 ATTACHING TO MOVING VEHICLE.**

It is unlawful for any person operating a skateboard, roller skates/blades or scooter to attach the same or the person of the operator to any vehicle upon a roadway.

(Prior Code, § 8.40) (Ord. 58, 2nd Series, eff. 8-16-1991) Penalty, see § 72.99

#### **72.29 RIDING AS CLOSE AS POSSIBLE TO RIGHT-HAND CURB.**

Every person operating a skateboard, roller skates/blades or scooter upon a roadway shall ride as close as possible to the right-hand curb or edge of the roadway.

(Prior Code, § 8.40) (Ord. 58, 2nd Series, eff. 8-16-1991) Penalty, see § 72.99

#### **72.30 HOURS OF OPERATION.**

It is unlawful for any person to use a skateboard, roller skates/blades or scooter upon a public street, sidewalk or other roadway after sunset and before sunrise.

(Prior Code, § 8.40) (Ord. 58, 2nd Series, eff. 8-16-1991) Penalty, see § 72.99

#### **72.31 OPERATION ON STATE HIGHWAYS.**

It is unlawful for any person to use a skateboard, roller skates/blades or scooter upon a state highway in the city.

(Prior Code, § 8.40) (Ord. 58, 2nd Series, eff. 8-16-1991) Penalty, see § 72.99

### **72.32 VIOLATION.**

It is unlawful for any person to violate any provision of this subchapter. In addition, any peace officer who observes any person violating any provisions of this subchapter is authorized to seize the offender's roller skates, skateboard or scooter and to hold same at the Police Department. In the event of the seizure, the offender, if an adult, may secure the return of this article seized after 24 hours have elapsed since the seizure. In the case of a minor, the article seized shall be returned only to the parent or guardian of the minor offender after 24 hours have elapsed since the seizure.

(Prior Code, § 8.40) (Ord. 58, 2nd Series, eff. 8-16-1991) Penalty, see § 72.99

### **72.33 EQUIPMENT.**

It is unlawful for any person to operate any vehicle or device referenced in this chapter any place within the city unless it is equipped with the following (if said equipment is available for that vehicle):

- (A) Standard mufflers which are properly attached and which reduce the noise of operation of the motor to the minimum necessary for operation. No person shall use a muffler cutout, by-pass, straight pipe or similar device;
- (B) Brakes adequate to control the movement of and to stop and hold the vehicle under any condition of operation;
- (C) A safety or so-called "deadman" throttle in operating condition;
- (D)
  - (1) When operated between the hours of one-half hour after sunset to one-half hour before sunrise or at a time of reduced visibility, at least one clear lamp attached to the front, with sufficient intensity to reveal persons and vehicles at a distance of at least 100 feet ahead during the hours of darkness and under normal atmospheric conditions;
  - (2) The head lamp shall be so aimed that glaring rays are not projected into the eyes of an oncoming vehicle operator; and
  - (3) It shall also be equipped with at least one red tail lamp having a minimum candlepower of sufficient intensity to exhibit a red light plainly visible from a distance of 500 feet to the rear during the hours of darkness under normal atmospheric conditions.
- (E) Reflective material at least 16 square inches on each side, forward of the handlebars, or steering device of a vehicle and at the highest practical point on any towed object, as to reflect light at a 90-degree angle.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.34 LOCKING VEHICLES.**

It is unlawful for any person to leave any vehicle or device referenced in this chapter on a public place unless he or she shall lock the ignition, remove the key and take the same with him or her.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.35 EMERGENCIES.**

Notwithstanding the prohibition of operating any vehicle referenced in this chapter upon a roadway to the contrary, the vehicle or device may be operated on a public thoroughfare in an emergency during the period of time when, at locations where, snow upon the roadway renders travel by automobile impractical.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991)

#### **72.36 ANIMALS.**

It is unlawful to intentionally drive, chase, run over or kill any animal with any vehicle or device referenced in this chapter.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.37 SIGNAL FROM OFFICER TO STOP.**

It is unlawful for any vehicle or device operator, after having received a visual or audible signal from any law enforcement officer to come to a stop, to:

- (A) Operate the vehicle or device in willful or wanton disregard of the signal;
- (B) Interfere with or endanger the law enforcement officer or any other person or vehicle; or
- (C) Increase his or her speed or attempt to flee or elude the officer.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

#### **72.38 SPECIAL ORDERS.**

In addition to the regulations provided herein, it is unlawful to operate any vehicle or device referenced in this chapter on any public place where prohibited by order of the city. The City Administrator shall have the power, by written order, to prohibit the operation whenever, in his or her discretion, the same would be likely to produce damage to property or endanger the safety or repose of other persons. The areas shall be appropriately signposted before the order shall become effective.

(Prior Code, § 8.30) (Ord. 69, 2nd Series, eff. 7-25-1991) Penalty, see § 72.99

**72.99 PENALTY.**

Every person violates a section, division, paragraph or provision of this chapter when he or she performs an act thereby prohibited or declared unlawful, or fails to act when the failure is thereby prohibited or declared unlawful and, upon conviction thereof, shall be punished as follows.

- (A) Where the specific section, division, paragraph or provision specifically makes violation a misdemeanor, he or she shall be punished as for a misdemeanor; where a violation is committed in a manner or under circumstances so as to endanger or be likely to endanger any person or property, he or she shall be punished as for a misdemeanor; where he or she stands convicted of violation of any provision of this chapter, exclusive of violations relating to the standing or parking of an unattended vehicle, within the immediate preceding 12-month period for the third or subsequent time, he or she shall be punished as for a misdemeanor.
- (B) As to any violations not constituting a misdemeanor under the provisions of division (A) above, he or she shall be punished as for a petty misdemeanor.
- (C) As to any violation of a provision adopted by reference, he or she shall be punished as specified in the provision, so adopted.

(Prior Code, § 8.99)

**SEVERABILITY.**

If any provision of this ordinance is found to be invalid for any reason by a court of competent jurisdiction, the validity of the remaining provisions shall not be affected.

**EFFECTIVE DATE.**

This ordinance becomes effective on the date of its publication, or upon the publication of a summary of the ordinance as provided by Minn. Stat., § 412.191, subd. 4, as it may be amended from time to time, which meets the requirements of Minn. Stat. § 331A.01, subd. 10, as it may be amended from time to time.

Adopted by the City Council of the City of Windom, Minnesota, this 1st day of July, 2014.

\_\_\_\_\_  
Corey J. Maricle, Mayor

Attest: \_\_\_\_\_  
Steve Nasby, City Administrator

1<sup>st</sup> Reading: June 17, 2014  
2<sup>nd</sup> Reading: July 1, 2014  
Adoption: July 1, 2014  
Published: July 9, 2014

**ORDINANCE NO. 147, 2<sup>ND</sup> SERIES**

**AN ORDINANCE OF THE CITY OF WINDOM, MINNESOTA, AMENDING CITY CODE  
TITLE IX: GENERAL REGULATIONS, CHAPTER 96: ABANDONED, UNCLAIMED, EXCESS  
PROPERTY**

**THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, DOES ORDAIN: TO  
REVISE CHAPTER 96: ABANDONED, UNCLAIMED, EXCESS PROPERTY,  
SECTIONS 96.71-96.73 BY REMOVING THESE EXISTING SECTIONS AND REPLACING  
THEM WITH THE FOLLOWING:**

**96.71 SURPLUS PROPERTY WITH A TOTAL ESTIMATED VALUE OF LESS THAN \$1,000.**

The City Administrator may sell surplus property with a total value of less than \$1,000 through negotiated sale.

(Prior Code, § 2.70)

**96.72 RESERVED**

**96.73 SURPLUS PROPERTY WITH A TOTAL ESTIMATED VALUE OVER \$1,000.**

The City Administrator shall offer for public sale, to the highest bidder, surplus property with a total estimated value over \$1,000. Notice of the public sale shall be given stating time and place of sale and generally describing property to be sold at least ten days prior to the date of sale by publication once in the official newspaper. The sale shall be to the person submitting the highest bid.

(Prior Code, § 2.70)

All other existing sections under "Excess Property" shall remain as stated in the existing City Code.

**EFFECTIVE DATE.**

This ordinance becomes effective on the date of its publication, or upon the publication of a summary of the ordinance as provided by Minn. Stat., § 412.191, subd. 4, as it may be amended from time to time, which meets the requirements of Minn. Stat. § 331A.01, subd. 10, as it may be amended from time to time.

Adopted by the City Council of the City of Windom, Minnesota, this 17th day of June, 2014.

\_\_\_\_\_  
Corey J. Maricle, Mayor

Attest: \_\_\_\_\_  
Steve Nasby, City Administrator

1<sup>st</sup> Reading: June 3, 2014  
2<sup>nd</sup> Reading: June 17, 2014  
Adoption: June 17, 2014  
Published: June 25, 2014

**ORDINANCE NO. 148, 2<sup>ND</sup> SERIES**

**AN ORDINANCE OF THE CITY OF WINDOM, MINNESOTA, AMENDING CITY CODE**

**TITLE VII: TRAFFIC CODE, CHAPTER 71: BICYCLES**

**THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, DOES ORDAIN:  
TO REVISE CHAPTER 71 BICYCLES, SECTION 71.01 BY REMOVING THE  
EXISTING SECTION AND REPLACING IT WITH THE FOLLOWING:**

**71.01 DEFINITION.** The term BICYCLE, as used in this section, means every device propelled by human power upon which a person may ride, having two tandem wheels, either of which is over 14 inches in diameter, and including any device generally recognized as a BICYCLE, though equipped with two front or rear wheels.

(Prior Code, § 7.41) Penalty, see § 71.99

**EFFECTIVE DATE.**

This ordinance becomes effective on the date of its publication, or upon the publication of a summary of the ordinance as provided by Minn. Stat., § 412.191, subd. 4, as it may be amended from time to time, which meets the requirements of Minn. Stat. § 331A.01, subd. 10, as it may be amended from time to time.

Adopted by the City Council of the City of Windom, Minnesota, this 17th day of June, 2014.

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Corey J. Maricle, Mayor

Attest: \_\_\_\_\_

Steve Nasby, City Administrator

1<sup>st</sup> Reading: June 3, 2014  
2<sup>nd</sup> Reading: June 17, 2014  
Adoption: June 17, 2014  
Published: June 25, 2014



# Memo

**To:** Mayor and City Council Members

**From:** Gary Kulseth

**Date:** 6/12/2014

**Re:** Agenda Item – Liquor Store New Hire Recommendation

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I have received a notice of resignation from a part-time Liquor Store employee in May 2014.

To fill the position I reviewed applications that were received when the part-time Liquor Store Clerk position was recently advertised. After completing the interviews for the position, my recommendation is to hire Doreen Goeman for the part-time Clerk position.





Windom, MN

# Expense Approval Report By Fund

Payment Dates 6/4/2014 - 6/13/2014

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 100 - GENERAL</b>					
US BANK	20140602	06/02/2014	SERVICE	100-11500	5.49
SANDIE DELAROSA	20140602	06/02/2014	REFUND	100-34780	60.00
					65.49
<b>Activity: 41110 - Mayor &amp; Council</b>					
SCHRAMEL LAW OFFICE	20140611	06/11/2014	LEGAL FEES - MAYOR & COUN	100-41110-304	1,050.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-41110-365	848.00
WINDOM COMMUNITY CENT	20140530	05/30/2014	MEMORIAL DAY PROGRAM	100-41110-490	250.00
					2,148.00
<b>Activity 41110 - Mayor &amp; Council Total:</b>					
<b>2,148.00</b>					
<b>Activity: 41310 - Administration</b>					
CULLIGAN	115-245	06/03/2014	WATER SUPPLY	100-41310-200	22.25
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	100-41310-200	22.67
WEX BANK	20140605	06/05/2014	MAY	100-41310-212	184.18
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	100-41310-301	300.00
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	100-41310-322	604.89
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-41310-361	511.17
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-41310-365	333.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-41310-365	108.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-41310-365	365.00
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	100-41310-401	21.70
					2,473.79
<b>Activity 41310 - Administration Total:</b>					
<b>2,473.79</b>					
<b>Activity: 41910 - Building &amp; Zoning</b>					
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	100-41910-200	22.67
WEX BANK	20140605	06/05/2014	MAY	100-41910-212	102.91
SCHRAMEL LAW OFFICE	20140611	06/11/2014	LEGAL FEES - PZ	100-41910-304	390.00
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	100-41910-321	16.64
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	100-41910-322	32.81
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-41910-365	80.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-41910-365	333.93
					978.96
<b>Activity 41910 - Building &amp; Zoning Total:</b>					
<b>978.96</b>					
<b>Activity: 41940 - City Hall</b>					
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-41940-362	384.00
ELECTRIC FUND	20140603	06/03/2014	CITY HALL JEEP SERVICE	100-41940-405	18.00
MELISSA PENAS	20140602	06/02/2014	CLEANING SERVICE	100-41940-406	370.00
SANDRA HERDER	20140602	06/02/2014	CLEANING	100-41940-406	370.00
ELECTRIC FUND	3257	06/02/2014	MAINTENANCE	100-41940-406	17.63
JOE HARVEY	JB1077	06/02/2014	LAWN CARE	100-41940-406	25.00
JOE HARVEY	JB1097	06/02/2014	LAWN CARE	100-41940-406	15.00
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE-CITY HALL	100-41940-409	47.37
					1,247.00
<b>Activity 41940 - City Hall Total:</b>					
<b>1,247.00</b>					
<b>Activity: 42120 - Crime Control</b>					
INDOFF, INC	2455551	05/27/2014	SUPPLIES	100-42120-200	47.99
INDOFF, INC	2459015	06/02/2014	OFFICE SUPPLIES	100-42120-200	74.15
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	100-42120-200	22.67
WEX BANK	20140605	06/05/2014	MAY	100-42120-212	1,489.72
SCHRAMEL LAW OFFICE	20140611	06/11/2014	LEGAL FEES - POLICE	100-42120-304	1,777.50
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	100-42120-321	206.56
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	100-42120-322	4.60
ALPHA WIRELESS - MANKATO	670647	06/10/2014	SERVICE	100-42120-323	153.00
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	100-42120-325	275.00
IMAGES UNLIMITED	514594	06/10/2014	CLOTHING	100-42120-340	197.00
WINDOM QUICK PRINT	20140603	06/03/2014	REPORT PRINTINGS	100-42120-350	191.30
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42120-361	3,344.66

## Expense Approval Report

Payment Dates: 6/4/2014 - 6/13/2014

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42120-363	1,220.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42120-363	432.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42120-365	333.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42120-365	51.00
UNIFORMS UNLIMITED, INC	206760	06/02/2014	MAINTENANCE	100-42120-404	110.70
UNIFORMS UNLIMITED, INC	206761	06/02/2014	MAINTENANCE	100-42120-404	164.45
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	100-42120-404	10.85
STREICHER'S	11092762	06/02/2014	MAINTENANCE	100-42120-404	133.00
STREICHER'S	11094713	06/11/2014	SUPPLIES-MAINTENANCE	100-42120-404	82.60
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	100-42120-412	1,650.00
FLEET SERVICES DIVISION	201400003	06/02/2014	LEASE	100-42120-419	1,700.10
<b>Activity 42120 - Crime Control Total:</b>					<b>13,672.78</b>

**Activity: 42220 - Fire Fighting**

WEX BANK	20140605	06/05/2014	MAY	100-42220-212	281.80
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	100-42220-322	9.36
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	100-42220-325	212.50
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42220-361	488.41
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42220-363	308.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42220-363	1,835.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42220-365	168.13
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42220-365	333.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-42220-365	920.00
JOHNSON HARDWARE	20140610	06/10/2014	MAINTENANCE	100-42220-404	168.00
DICKS WELDING INC	59022	06/06/2014	MAINTENANCE	100-42220-404	249.97
HIGLEY FORD	63964	06/05/2014	VEHICLE MAINTENANCE	100-42220-405	806.77
SVE LLC	22954	06/11/2014	SERVICE - HELP WITH FIRE CA	100-42220-480	475.00
<b>Activity 42220 - Fire Fighting Total:</b>					<b>6,256.87</b>

**Activity: 42500 - Civil Defense**

COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	100-42500-325	12.50
<b>Activity 42500 - Civil Defense Total:</b>					<b>12.50</b>

**Activity: 42700 - Animal Control**

COTTONWOOD VET CLINIC	129503	06/06/2014	BOARDING FEE	100-42700-300	11.00
COTTONWOOD VET CLINIC	129662	06/06/2014	BOARDING FEES	100-42700-300	77.00
COTTONWOOD VET CLINIC	129911	06/06/2014	BOARDING FEE	100-42700-300	66.00
COTTONWOOD VET CLINIC	130168	06/06/2014	BOARDING FEES	100-42700-300	88.00
COTTONWOOD VET CLINIC	130643	06/06/2014	BOARDING FEES	100-42700-300	22.00
COTTONWOOD VET CLINIC	130645	06/06/2014	BOARDING FEES	100-42700-300	55.00
<b>Activity 42700 - Animal Control Total:</b>					<b>319.00</b>

**Activity: 43100 - Streets**

SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - STREET	100-43100-200	9.98
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	100-43100-200	22.67
COUNTRY PRIDE SERVICE	06052014	06/05/2014	MAINTENANCE	100-43100-212	28.86
WEX BANK	20140605	06/05/2014	MAY	100-43100-212	910.95
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE STREET	100-43100-217	5.97
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	100-43100-321	51.68
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	100-43100-322	16.32
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	100-43100-325	125.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-43100-361	1,945.90
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-43100-362	2,703.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-43100-363	923.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-43100-363	834.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-43100-365	168.13
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-43100-365	2,351.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-43100-365	333.93
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - STREET	100-43100-402	62.48
MESSER MACHINE & MFG. CO	0007636	06/05/2014	MAINTENANCE	100-43100-404	114.00
US BANK	20140602	06/02/2014	SERVICE	100-43100-404	74.49
O'REILLY AUTOMOTIVE, INC	20140603	06/03/2014	MAINTENANCE	100-43100-404	4.20
CARQUEST AUTO PARTS STOR	2789-269992	06/03/2014	MAINTENANCE	100-43100-404	92.16

## Expense Approval Report

Payment Dates: 6/4/2014 - 6/13/2014

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
WENCK ASSOCIATES, INC.	11402444	06/11/2014	2014 SEALCOAT	100-43100-407	878.80
<b>Activity 43100 - Streets Total:</b>					<b>11,656.52</b>
<b>Activity: 43210 - Sanitation</b>					
WAYNE ERICKSON	20140602	06/02/2014	COMPOST SITE MANAGER	100-43210-307	180.00
COTTONWOOD CO LANDFILL	141163	06/05/2014	SPRING CLEANUP	100-43210-384	200.33
COTTONWOOD CO LANDFILL	141167	06/05/2014	SPRING CLEANUP	100-43210-384	184.40
COTTONWOOD CO LANDFILL	141182	06/05/2014	SPRING CLEANUP	100-43210-384	208.28
COTTONWOOD CO LANDFILL	141195	06/05/2014	SPRING CLEANUP	100-43210-384	168.13
COTTONWOOD CO LANDFILL	141199	06/05/2014	SPRING CLEANUP	100-43210-384	188.90
COTTONWOOD CO LANDFILL	141202	06/05/2014	SPRING CLEANUP	100-43210-384	207.14
COTTONWOOD CO LANDFILL	141203	06/05/2014	SPRING CLEANUP	100-43210-384	121.15
COTTONWOOD CO LANDFILL	141322	06/05/2014	SPRING CLEANUP	100-43210-384	174.95
COTTONWOOD CO LANDFILL	141323	06/05/2014	SPRING CLEANUP	100-43210-384	229.48
COTTONWOOD CO LANDFILL	141324	06/05/2014	SPRING CLEANUP	100-43210-384	251.44
COTTONWOOD CO LANDFILL	141325	06/05/2014	SPRING CLEANUP	100-43210-384	215.46
COTTONWOOD CO LANDFILL	141326	06/05/2014	SPRING CLEANUP	100-43210-384	199.18
COTTONWOOD CO LANDFILL	141327	06/05/2014	SPRING CLEANUP	100-43210-384	62.09
COTTONWOOD CO LANDFILL	141328	06/05/2014	SPRING CLEANUP	100-43210-384	145.78
COTTONWOOD CO LANDFILL	141329	06/05/2014	SPRING CLEANUP	100-43210-384	149.21
COTTONWOOD CO LANDFILL	141331	06/05/2014	SPRING CLEANUP	100-43210-384	150.34
COTTONWOOD CO LANDFILL	141332	06/05/2014	SPRING CLEANUP	100-43210-384	196.52
COTTONWOOD CO LANDFILL	141390	06/05/2014	SPRING CLEANUP	100-43210-384	33.75
<b>Activity 43210 - Sanitation Total:</b>					<b>3,266.53</b>
<b>Activity: 45120 - Recreation</b>					
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	100-45120-200	22.67
WINDOM GIRLS FASTPITCH A	20140605	06/05/2014	RECREATION EQUIPMENT	100-45120-215	212.71
COCA-COLA BOTTLING COMP	0466546422	06/10/2014	MERCHANDISE	100-45120-217	205.36
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	100-45120-217	10.85
WINDOM COMMUNITY EDUC	20140605	06/05/2014	EDUCATION OPPORTUNITIES	100-45120-340	332.50
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-45120-361	128.18
<b>Activity 45120 - Recreation Total:</b>					<b>912.27</b>
<b>Activity: 45202 - Park Areas</b>					
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	100-45202-200	22.67
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - PARKS	100-45202-211	17.99
WEX BANK	20140605	06/05/2014	MAY	100-45202-212	399.33
COUNTRY PRIDE SERVICE	06052014	06/05/2014	MAINTENANCE	100-45202-216	449.67
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - PARKS	100-45202-216	32.96
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	100-45202-325	37.50
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-45202-361	669.12
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-45202-362	12,661.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-45202-363	130.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-45202-363	78.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-45202-365	333.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-45202-365	168.13
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	100-45202-365	497.00
LAMPERTS YARDS, INC.	20140604	06/04/2014	MAINTENANCE	100-45202-402	11.75
ELECTRIC FUND	3263	06/02/2014	MAINTENANCE	100-45202-402	88.68
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE PARKS	100-45202-404	24.08
GDF ENTERPRISES, INC	A6527	06/03/2014	MAINTENANCE SUPPLIES	100-45202-404	9.53
O'REILLY AUTOMOTIVE, INC	20140603	06/03/2014	MAINTENANCE	100-45202-405	23.66
MTI DISTRIBUTING, INC	955676-00	05/20/2014	MAINTENANCE	100-45202-405	93.81
LAMPERTS YARDS, INC.	20140604	06/04/2014	MAINTENANCE	100-45202-406	74.70
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - PARKS	100-45202-406	13.48
MARTIN'S FLAG COMPANY	72358A	06/10/2014	SUPPLIES	100-45202-406	64.60
GDF ENTERPRISES, INC	A6487	05/30/2014	MAINTENANCE	100-45202-406	119.50
<b>Activity 45202 - Park Areas Total:</b>					<b>16,021.09</b>
<b>Fund 100 - GENERAL Total:</b>					<b>59,030.80</b>

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<b>Fund: 211 - LIBRARY</b>					
<b>Activity: 45501 - Library</b>					
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - LIBRARY	211-45501-211	12.99
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	211-45501-217	5.42
DAWN AAMOT	20140530	05/30/2014	TRAVEL EXPENSE	211-45501-331	44.80
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	211-45501-361	631.79
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	211-45501-362	2,079.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	211-45501-365	333.93
MN ENERGY RESOURCES	20140530	05/30/2014	UTILITY	211-45501-383	553.85
J & K WINDOWS	20140602	06/02/2014	MAINTENANCE	211-45501-402	20.00
MELISSA PENAS	20140602	06/02/2014	CLEANING SERVICE	211-45501-402	390.00
SANDRA HERDER	20140602	06/02/2014	CLEANING	211-45501-406	390.00
JOE HARVEY	JB1076	06/02/2014	BOILER	211-45501-406	160.00
JOE HARVEY	JB1077	06/02/2014	LAWN CARE	211-45501-406	25.00
JOE HARVEY	JB1097	06/02/2014	LAWN CARE	211-45501-406	15.00
ELECTRIC FUND	20140610	06/10/2014	SUPPLIES	211-45501-409	8.26
VICTORIA	20140602	06/02/2014	SUBSCRIPTION	211-45501-433	36.00
SPORTS ILLUSTRATED	20140602	06/02/2014	SUBSCRIPTION	211-45501-433	20.00
AMERICAN GIRL	20140602	06/02/2014	SUBSCRIPTION	211-45501-433	39.95
FARM COLLECTOR MAGAZINE	20140602	06/02/2014	SUBSCRIPTION	211-45501-433	29.95
REAL SIMPLE	20140602	06/02/2014	SUBSCRIPTION	211-45501-433	52.00
POPULAR SCIENCE	20140602	06/02/2014	SUBSCRIPTION	211-45501-433	16.97
RANGER RICK	20140602	06/02/2014	SUBSCRIPTION	211-45501-433	28.90
THE LAND MAGAZINE	20140610	06/10/2014	SUBSCRIPTION -	211-45501-433	24.00
QUILTER MAGAZINE	20140611	06/11/2014	SUBSCRIPTION	211-45501-433	39.97
MONEY	20140611	06/11/2014	SUBSCRIPTION #0463640292	211-45501-433	30.00
MPLS-ST PAUL MAGAZINE	20140602	06/02/2014	SUBSCRIPTION	211-45501-435	33.95
HARLEQUIN READER SERVICE	20140602	06/02/2014	BOOKS	211-45501-435	21.46
MICROMARKETING	374976	06/10/2014	BOOKS	211-45501-435	29.99
MICROMARKETING	376213	06/10/2014	MAINTENANCE	211-45501-435	114.98
MICROMARKETING	525713	06/02/2014	BOOKS	211-45501-435	112.94
MICROMARKETING	526460	06/02/2014	BOOKS	211-45501-435	79.98
MICROMARKETING	527401	06/02/2014	BOOKS	211-45501-435	98.95
<b>Activity 45501 - Library Total:</b>					<b>5,480.03</b>
<b>Fund 211 - LIBRARY Total:</b>					<b>5,480.03</b>
<b>Fund: 225 - AIRPORT</b>					
<b>Activity: 45127 - Airport</b>					
RED ROCK RURAL WATER	20140602	06/02/2014	SERVICE	225-45127-200	28.90
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	225-45127-217	29.81
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - AIRPORT	225-45127-217	16.98
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	225-45127-361	298.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	225-45127-362	10,278.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	225-45127-365	503.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	225-45127-365	453.00
SOUTH CENTRAL ELECTRIC	20140602-3	06/02/2014	ELECTRIC UTILITY	225-45127-381	233.15
SOUTH CENTRAL ELECTRIC	20140602-4	06/02/2014	ELECTRIC UTILITY	225-45127-381	306.68
<b>Activity 45127 - Airport Total:</b>					<b>12,148.45</b>
<b>Fund 225 - AIRPORT Total:</b>					<b>12,148.45</b>
<b>Fund: 230 - POOL</b>					
<b>Activity: 45124 - Pool</b>					
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	230-45124-217	5.42
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	230-45124-322	7.20
WINDOM COMMUNITY EDUC	20140605	06/05/2014	EDUCATION OPPORTUNITIES	230-45124-340	332.50
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	230-45124-361	292.08
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	230-45124-365	1,007.00
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - POOL	230-45124-401	80.19
WINDOM FIRE SAFETY	5605	06/03/2014	POOL INSPECTION	230-45124-401	8.00
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - POOL	230-45124-404	159.99

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	230-45124-480	750.00
				<b>Activity 45124 - Pool Total:</b>	<b>2,642.38</b>
				<b>Fund 230 - POOL Total:</b>	<b>2,642.38</b>

Fund: 235 - AMBULANCE

Activity: 42153 - Ambulance

MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	235-42153-200	22.66
WEX BANK	20140605	06/05/2014	MAY	235-42153-212	2,318.59
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - AMBULANCE	235-42153-217	39.99
RITA HACKER - CREATIVE DESI	401	06/11/2014	SERVICE-#401 LEESA-LANDON	235-42153-218	54.00
RITA HACKER - CREATIVE DESI	405	06/11/2014	EMT CLOTHING-R.SHAW	235-42153-218	62.00
RITA HACKER - CREATIVE DESI	406	06/11/2014	CLOTHING - LARNDT	235-42153-218	35.00
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	235-42153-321	65.31
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	235-42153-322	46.77
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	235-42153-325	200.00
REAL TIME TRANSLATION, INC	RTT104871	06/06/2014	ACCESS FEE	235-42153-327	34.00
KIM POWERS	20140610	06/10/2014	EXPENSE	235-42153-334	103.56
MARK MARCY	20140610	06/10/2014	EXPENSE	235-42153-334	16.78
VAUGHN CORWIN	20140611	06/11/2014	EXPENSE	235-42153-334	49.03
KDOM RADIO	KDOM0281140532677	06/05/2014	ADVERTISING	235-42153-340	249.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	235-42153-361	1,127.27
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	235-42153-363	655.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	235-42153-363	378.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	235-42153-365	333.93
O'REILLY AUTOMOTIVE, INC	20140603	06/03/2014	MAINTENANCE	235-42153-405	29.98
ARROW MANUFACTURING IN	2274	06/10/2014	MAINTENANCE	235-42153-405	310.69
GRAHAM TIRE	8428791	06/05/2014	SERVICE	235-42153-405	183.95
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	235-42153-480	750.00
				<b>Activity 42153 - Ambulance Total:</b>	<b>7,065.51</b>
				<b>Fund 235 - AMBULANCE Total:</b>	<b>7,065.51</b>

Fund: 250 - EDA GENERAL

FULDA CREDIT UNION	20140602	06/02/2014	LOAN	250-23903	1,962.10
					<b>1,962.10</b>

Activity: 46520 - EDA

MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	250-46520-200	22.66
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	250-46520-301	1,200.00
SCHRAMEL LAW OFFICE	20140611	06/11/2014	LEGAL FEES - EDA	250-46520-304	480.00
BRADLEY & DEIKE, P.A.	33641	06/10/2014	SERVICE	250-46520-304	68.00
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	250-46520-321	50.44
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	250-46520-322	7.43
WINDOM QUICK PRINT	20140602	06/02/2014	ADVERTISING	250-46520-340	199.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	250-46520-362	3,079.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	250-46520-365	39.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	250-46520-365	333.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	250-46520-365	782.31
FAIRMONT GLASS & SIGN PR	358463	06/02/2014	REPAIR	250-46520-402	62.58
ELECTRIC FUND	3267	06/02/2014	MAINTENANCE - LIGHT BULBS	250-46520-404	22.68
				<b>Activity 46520 - EDA Total:</b>	<b>6,347.03</b>

Activity: 49980 - Debt Service

FULDA CREDIT UNION	20140602	06/02/2014	LOAN	250-49980-612	1,397.90
				<b>Activity 49980 - Debt Service Total:</b>	<b>1,397.90</b>
				<b>Fund 250 - EDA GENERAL Total:</b>	<b>9,707.03</b>

Fund: 254 - NORTH IND PARK

Activity: 46520 - EDA

SOUTH CENTRAL ELECTRIC	20140602	06/02/2014	ELECTRIC UTILITY	254-46520-381	100.43
				<b>Activity 46520 - EDA Total:</b>	<b>100.43</b>
				<b>Fund 254 - NORTH IND PARK Total:</b>	<b>100.43</b>

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 306 - 2013 STREET IMPROVEMENT</b>					
Activity: 49950 - Capital Outlay					
SCHRAMMEL LAW OFFICE	20140611	06/11/2014	LEGAL FEES - 2013 STREET PR	306-49950-304	2,415.00
Activity 49950 - Capital Outlay Total:					2,415.00
Fund 306 - 2013 STREET IMPROVEMENT Total:					2,415.00
<b>Fund: 401 - GENERAL CAPITAL PROJECTS</b>					
Activity: 41000 - General Government					
LAMPERTS YARDS, INC.	20140604	06/04/2014	MAINTENANCE	401-41000-480	370.89
Activity 41000 - General Government Total:					370.89
Fund 401 - GENERAL CAPITAL PROJECTS Total:					370.89
<b>Fund: 601 - WATER</b>					
Activity: 49400 - Water					
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - WATER	601-49400-200	29.99
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	601-49400-200	22.66
WEX BANK	20140605	06/05/2014	MAY	601-49400-212	183.42
HAWKINS, INC	3594468	05/20/2014	CHEMICALS	601-49400-216	3,324.82
HP SUDS CLUB, LLC	1397	06/02/2014	BILLING CONTRACT SERVICE	601-49400-217	1,170.00
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	601-49400-301	200.00
MN VALLEY TESTING	702780	05/28/2014	TESTING	601-49400-310	56.25
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	601-49400-321	57.24
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	601-49400-322	209.48
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	601-49400-322	3.36
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	601-49400-325	100.00
KDOM RADIO	KDOM0791140532689	06/06/2014	ADVERTISING	601-49400-340	426.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	601-49400-361	3,009.32
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	601-49400-362	3,912.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	601-49400-363	260.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	601-49400-363	204.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	601-49400-365	333.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	601-49400-365	168.13
FEDERATED RURAL ELECTRIC	20140602	06/02/2014	ELECTRIC UTILITY	601-49400-381	42.23
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - WATER	601-49400-386	50.30
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - WATER	601-49400-404	50.45
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	601-49400-404	21.70
HACH COMPANY	8843096	05/27/2014	MAINTENANCE	601-49400-404	73.76
AMUNDSON DIG	05091401	06/02/2014	MAINTENANCE	601-49400-408	450.00
RED ROCK RURAL WATER	20140606	06/06/2014	PARTS	601-49400-408	234.00
Activity 49400 - Water Total:					14,593.04
Fund 601 - WATER Total:					14,593.04
<b>Fund: 602 - SEWER</b>					
Activity: 49450 - Sewer					
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	602-49450-200	22.66
WEX BANK	20140605	06/05/2014	MAY	602-49450-212	620.48
HP SUDS CLUB, LLC	1397	06/02/2014	BILLING CONTRACT SERVICE	602-49450-217	1,170.00
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	602-49450-301	200.00
MN VALLEY TESTING	701747	06/06/2014	TESTING	602-49450-310	158.00
MN VALLEY TESTING	702135	05/20/2014	TESTING	602-49450-310	118.60
MN VALLEY TESTING	702324	05/20/2014	TESTING	602-49450-310	238.00
MN VALLEY TESTING	702969	05/28/2014	TESTING	602-49450-310	158.00
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	602-49450-321	57.24
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	602-49450-322	3.32
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	602-49450-322	209.49
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	602-49450-325	100.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	602-49450-361	3,836.42
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	602-49450-362	4,677.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	602-49450-363	491.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	602-49450-363	408.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	602-49450-365	168.13

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	602-49450-365	285.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	602-49450-365	333.93
SOUTH CENTRAL ELECTRIC	20140602-1	06/02/2014	ELECTRIC UTILITY	602-49450-381	75.19
HOLT'S CLEANING SERVICE IN	1835	05/23/2014	SERVICE	602-49450-404	420.00
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - SEWER	602-49450-404	7.89
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	602-49450-404	17.37
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	602-49450-404	17.36
HACH COMPANY	8831780	05/20/2014	MAINTENANCE	602-49450-404	1,038.27
GDF ENTERPRISES, INC	A6561	06/02/2014	MAINTENANCE	602-49450-404	64.00
ATCO INTERNATIONAL	10405258	05/30/2014	MAINTENANCE	602-49450-404	135.00
				<b>Activity 49450 - Sewer Total:</b>	<b>15,030.35</b>
				<b>Fund 602 - SEWER Total:</b>	<b>15,030.35</b>
<b>Fund: 604 - ELECTRIC</b>					
RESCO	574943-00	06/03/2014	ELECTRIC INVENTORY	604-14200	222.99
ODDSON UNDERGROUND INC	2014-038	05/30/2014	SERVICE	604-16300	1,170.00
JEFFREY HUNTER	20140603	06/03/2014	UTILITY REFUND	604-22000	300.00
					<b>1,692.99</b>
<b>Activity: 49550 - Electric</b>					
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	604-49550-200	22.66
WEX BANK	20140605	06/05/2014	MAY	604-49550-212	813.93
HP SUDS CLUB, LLC	1397	06/02/2014	BILLING CONTRACT SERVICE	604-49550-217	1,170.00
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - ELECTRIC	604-49550-241	7.49
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	604-49550-301	200.00
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	604-49550-321	28.34
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	604-49550-322	209.49
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	604-49550-322	12.13
COTTONWOOD CO AUD/TRE	20140602	06/02/2014	DISPATCHING/RENT	604-49550-325	187.50
MARV GRUNIG	20140602	06/02/2014	TRAVEL EXPENSE	604-49550-331	129.92
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	604-49550-361	18,671.60
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	604-49550-362	14,629.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	604-49550-363	1,094.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	604-49550-363	1,132.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	604-49550-365	168.13
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	604-49550-365	391.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	604-49550-365	333.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	604-49550-365	21.70
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	604-49550-404	22.89
GDF ENTERPRISES, INC	A6541	05/30/2014	MAINTENANCE	604-49550-404	69.26
STONER INDUSTRIAL, INC.	20140604	06/04/2014	SERVICE	604-49550-406	63.96
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - ELECTRIC	604-49550-406	11.70
INTERSTATE ALL BATTERY CE	1907201009284	06/05/2014	SERVICE	604-49550-408	48.09
INTERSTATE ALL BATTERY CE	1907201009284	06/05/2014	SERVICE	604-49550-408	26.85
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - ELECTRIC	604-49550-408	97.79
RESCO	574151-00	06/05/2014	MAINTENANCE	604-49550-408	10,390.00
ZIEGLER, INC.	PC050131689	05/28/2014	CATERPILLAR 3516 S #07RNO	604-49550-408	10,390.00
ZIEGLER, INC.	PC050131738	05/28/2014	CATERPILLAR #3516 S #07RNO	604-49550-408	10,390.00
ZIEGLER, INC.	PC050131739	05/28/2014	CATERPILLAR #3516 S #07RNO	604-49550-408	13.99
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - ELECTRIC	604-49550-409	10.00
KEN WINKER	20140602	06/02/2014	REBATE	604-49550-450	187.50
RANDY SYKORA	20140602	06/02/2014	REBATE	604-49550-450	10.00
CARL HORDQUIST	20140602	06/02/2014	REBATE	604-49550-450	150.00
MARY PIEPER	20140602	06/02/2014	REBATE	604-49550-450	10.00
ROBIN SHAW	20140602	06/02/2014	REBATE	604-49550-450	77.43
RAGEN BACKELMARR	20140602	06/02/2014	REBATE	604-49550-450	25.00
HAROLD W BAUER	20140602	06/02/2014	REBATE	604-49550-450	181.17
BANK MIDWEST	20140605NSF	06/05/2014	NSF BUCKWHEAT JOHNSON U	604-49550-480	439.27
BANK MIDWEST	20140612A	06/12/2014	NSF-JOHN OSHER - UTIL & TEL	604-49550-480	
				<b>Activity 49550 - Electric Total:</b>	<b>71,837.72</b>
				<b>Fund 604 - ELECTRIC Total:</b>	<b>73,530.71</b>

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 609 - LIQUOR STORE</b>					
<b>Activity: 49751 - Liquor Store</b>					
MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	609-49751-200	22.66
CAMPUS CLEANERS	20140602	06/02/2014	SERVICE	609-49751-217	42.34
ELECTRIC FUND	3266	06/05/2014	LIGHT BULBS	609-49751-217	67.18
AH HERMEL COMPANY	432976	05/13/2014	MERCHANDISE	609-49751-217	185.17
AH HERMEL COMPANY	435846	05/30/2014	MERCHANDISE	609-49751-217	26.47
ENVIROMASTER, INC	513079	05/27/2014	SERVICE	609-49751-217	40.88
SOUTHERN WINE & SPIRITS O	1161849	05/20/2014	MERCHANDISE	609-49751-251	4,025.35
SOUTHERN WINE & SPIRITS O	1164162	05/30/2014	MERCHANDISE	609-49751-251	1,615.00
JOHNSON BROS.	1849446	05/20/2014	MERCHANDISE	609-49751-251	3,799.74
JOHNSON BROS.	1854819	05/27/2014	MERCHANDISE	609-49751-251	3,407.99
PHILLIPS WINE & SPIRITS	2607362	05/30/2014	MERCHANDISE	609-49751-251	4,629.18
PAUSTIS & SONS	8448308-IN	05/28/2014	MERCHANDISE	609-49751-251	105.00
BEVERAGE WHOLESALERS	0503123	05/30/2014	MERCHANDISE	609-49751-252	8,805.00
SOUTHERN WINE & SPIRITS O	1165586	06/02/2014	MERCHANDISE	609-49751-252	1,777.51
HAGEN BEVERAGE DIST. INC.	263799	05/30/2014	MERCHANDISE	609-49751-252	6,828.65
HAGEN BEVERAGE DIST. INC.	263928	06/05/2014	MERCHANDISE	609-49751-252	1,039.50
HAGEN BEVERAGE DIST. INC.	264051	06/05/2014	MERCHANDISE	609-49751-252	11,090.20
BEVERAGE WHOLESALERS	504165	06/05/2014	MERCHANDISE	609-49751-252	4,367.53
SOUTHERN WINE & SPIRITS O	1165587	06/02/2014	MERCHANDISE	609-49751-253	247.00
JOHNSON BROS.	1849447	05/20/2014	MERCHANDISE	609-49751-253	2,527.69
JOHNSON BROS.	1849448	05/20/2014	MERCHANDISE	609-49751-253	20.99
JOHNSON BROS.	1854820	05/27/2014	MERCHANDISE	609-49751-253	1,369.10
JOHNSON BROS.	1854821	05/27/2014	MERCHANDISE	609-49751-253	26.00
PHILLIPS WINE & SPIRITS	2607363	05/30/2014	MERCHANDISE	609-49751-253	1,498.20
PAUSTIS & SONS	8448307-IN	05/28/2014	MERCHANDISE	609-49751-253	654.00
PAUSTIS & SONS	8450108-IN	05/30/2014	MERCHANDISE	609-49751-253	723.01
COCA-COLA BOTTLING COMP	0466549022	05/27/2014	MERCHANDISE	609-49751-254	367.92
AMERICAN BOTTLING CO	2459321916	05/27/2014	MERCHANDISE	609-49751-254	94.84
HAGEN BEVERAGE DIST. INC.	263799	05/30/2014	MERCHANDISE	609-49751-254	128.00
AH HERMEL COMPANY	432976	05/13/2014	MERCHANDISE	609-49751-254	118.98
AH HERMEL COMPANY	435846	05/30/2014	MERCHANDISE	609-49751-254	34.53
BEVERAGE WHOLESALERS	504165	06/05/2014	MERCHANDISE	609-49751-254	77.00
AH HERMEL COMPANY	432976	05/13/2014	MERCHANDISE	609-49751-256	152.14
AH HERMEL COMPANY	435846	05/30/2014	MERCHANDISE	609-49751-256	187.91
BEVERAGE WHOLESALERS	0503123	05/30/2014	MERCHANDISE	609-49751-259	19.00
HAGEN BEVERAGE DIST. INC.	263799	05/30/2014	MERCHANDISE	609-49751-259	98.75
HAGEN BEVERAGE DIST. INC.	264051	06/05/2014	MERCHANDISE	609-49751-259	72.50
BEVERAGE WHOLESALERS	504165	06/05/2014	MERCHANDISE	609-49751-259	16.00
AH HERMEL COMPANY	432976	05/13/2014	MERCHANDISE	609-49751-261	10.11
AH HERMEL COMPANY	435846	05/30/2014	MERCHANDISE	609-49751-261	56.39
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	609-49751-301	200.00
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	609-49751-322	3.72
SOUTHERN WINE & SPIRITS O	1161849	05/20/2014	MERCHANDISE	609-49751-333	79.30
SOUTHERN WINE & SPIRITS O	1164162	05/30/2014	MERCHANDISE	609-49751-333	48.10
SOUTHERN WINE & SPIRITS O	1165586	06/02/2014	MERCHANDISE	609-49751-333	32.32
SOUTHERN WINE & SPIRITS O	1165587	06/02/2014	MERCHANDISE	609-49751-333	7.40
JOHNSON BROS.	1849446	05/20/2014	MERCHANDISE	609-49751-333	56.80
JOHNSON BROS.	1849447	05/20/2014	MERCHANDISE	609-49751-333	106.40
JOHNSON BROS.	1854819	05/27/2014	MERCHANDISE	609-49751-333	49.60
JOHNSON BROS.	1854820	05/27/2014	MERCHANDISE	609-49751-333	57.60
PHILLIPS WINE & SPIRITS	2607362	05/30/2014	MERCHANDISE	609-49751-333	53.33
PHILLIPS WINE & SPIRITS	2607363	05/30/2014	MERCHANDISE	609-49751-333	52.80
AH HERMEL COMPANY	432976	05/13/2014	MERCHANDISE	609-49751-333	3.95
AH HERMEL COMPANY	435846	05/30/2014	MERCHANDISE	609-49751-333	3.95
PAUSTIS & SONS	8448307-IN	05/28/2014	MERCHANDISE	609-49751-333	10.50
PAUSTIS & SONS	8448308-IN	05/28/2014	MERCHANDISE	609-49751-333	2.25
PAUSTIS & SONS	8450108-IN	05/30/2014	MERCHANDISE	609-49751-333	10.00
WINDOM QUICK PRINT	20140611	06/11/2014	SUPPLIES	609-49751-340	194.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	609-49751-361	4,941.13
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	609-49751-361	3,411.51
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	609-49751-362	1,539.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	609-49751-365	333.93
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	609-49751-404	21.70
BANK MIDWEST	20140612	06/12/2014	NSF - LORI DAVIS-LIQUOR	609-49751-480	24.04
<b>Activity 49751 - Liquor Store Total:</b>					<b>71,618.74</b>
<b>Fund 609 - LIQUOR STORE Total:</b>					<b>71,618.74</b>

**Fund: 614 - TELECOM**

INTERNAL REVENUE SERVICE	20140530	05/30/2014	EXCISE TAX	614-20201	748.53
MN 9-1-1 PROGRAM	20140602	06/02/2014	911 SERVICE	614-20206	1,006.11
					<b>1,754.64</b>

**Activity: 49870 - Telecom**

MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	614-49870-200	22.66
STONER INDUSTRIAL, INC.	20140604	06/04/2014	SERVICE	614-49870-211	38.26
WEX BANK	20140605	06/05/2014	MAY	614-49870-212	565.10
HP SUDS CLUB, LLC	1397	06/02/2014	BILLING CONTRACT SERVICE	614-49870-217	1,170.00
PLUNKETT'S PEST CONTROL	3633635	06/04/2014	BUILDING SERVICE	614-49870-223	453.09
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - TELECOM	614-49870-227	327.31
CLIFTON-LARSON-ALLEN, LLP	862387	06/10/2014	AUDIT SERVICE	614-49870-301	200.00
SCHRAMMEL LAW OFFICE	20140611	06/11/2014	LEGAL FEES - TELECOM	614-49870-304	270.00
UNIVERSAL SERVICE ADMIN C	UBDI0000695422	05/28/2014	SERVICE #825807	614-49870-304	1,343.44
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	614-49870-321	297.28
RUSHMORE INDUSTRIES, INC	20140604	06/04/2014	POSTAGE	614-49870-322	37.80
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	614-49870-322	423.23
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	614-49870-361	8,262.48
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	614-49870-362	5,430.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	614-49870-363	601.00
CNA SURETY	20140610	06/10/2014	BOND POLICY #70902631 CO:	614-49870-365	250.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	614-49870-365	168.13
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	614-49870-365	333.93
CHRIS ZIMMERMAN	20140609	06/09/2014	MOWING	614-49870-402	100.00
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	614-49870-404	32.55
MLB NETWORK	039459	05/13/2014	SUBSCRIBER	614-49870-442	1,037.02
NATIONAL CABLE TV COOP	14051005	06/02/2014	SUBSCRIBER FEES	614-49870-442	78,366.16
RFD TV	2010-1653	05/13/2014	SUBSCRIBER	614-49870-442	450.29
HUBBARD BROADCASTING IN	20140602	06/02/2014	SUBSCRIBER FEES	614-49870-442	1,359.76
YOUNG BROADCASTING LLC	20140602	06/02/2014	SUBSCRIBER FEES	614-49870-442	2,964.38
FOX TELEVISION STATIONS, IN	20140602	06/02/2014	SUBSCRIBER FEES	614-49870-442	5,054.76
SHOWTIME NETWORKS INC	9002731-0414	05/05/2014	SUBSCRIBER	614-49870-442	608.42
FOX SPORTS	H07511	06/02/2014	SUBSCRIBER FEES	614-49870-442	17,486.48
BTN - BIG TEN NETWORK	H08961	06/02/2014	SUBSCRIBER FEES	614-49870-442	3,982.88
HURRICANE ELECTRIC LLC	9771849-IN	06/04/2014	INTERNET SERVICE FEE	614-49870-447	1,000.00
SOUTHWEST/WEST CENTRAL	43349	06/04/2014	ON-CALL SUPPORT	614-49870-448	915.00
WOODSTOCK TELEPHONE CO	10031408	06/04/2014	SPECIAL ACCESS CIRCUITS	614-49870-451	205.10
NATIONAL EMERGENCY NUM	4008	06/04/2014	SUBSCRIPTION FEES	614-49870-451	250.00
OOKLA	141542	06/04/2014	SPEED TESTING	614-49870-480	495.00
BANK MIDWEST	20140605NSF	06/05/2014	NSF BUCKWHEAT JOHNSON U	614-49870-480	58.67
SOUTHWEST MN BROADBAN	20140611	06/11/2014	QVC - APRIL COMMISSIONS	614-49870-480	106.05
BANK MIDWEST	20140612A	06/12/2014	NSF-JOHN OSHER - UTIL & TEL	614-49870-480	67.62
CENTURY LINK - LIS ACCTS	400835	05/30/2014	LISTINGS	614-49870-480	190.20
<b>Activity 49870 - Telecom Total:</b>					<b>134,924.05</b>
<b>Fund 614 - TELECOM Total:</b>					<b>136,678.69</b>

**Fund: 615 - ARENA****Activity: 49850 - Arena**

MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	615-49850-200	22.66
STONER INDUSTRIAL, INC.	20140604	06/04/2014	SERVICE	615-49850-211	9.55
WEX BANK	20140605	06/05/2014	MAY	615-49850-212	367.23
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - ARENA	615-49850-217	14.97

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	615-49850-217	19.53
WINDOM SADDLE CLUB	20140605	06/05/2014	CONCESSIONS	615-49850-260	138.61
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	615-49850-321	48.99
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	615-49850-322	6.24
KDOM RADIO	KDOM0113140532680	06/05/2014	ADVERTISING	615-49850-340	82.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	615-49850-361	1,137.75
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	615-49850-362	2,722.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	615-49850-363	520.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	615-49850-365	654.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	615-49850-365	333.93
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	615-49850-365	168.13
LAMPERTS YARDS, INC.	20140604	06/04/2014	MAINTENANCE	615-49850-406	15.75
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - ARENA	615-49850-409	19.48
ELECTRIC FUND	3264	06/03/2014	UTILITY MAINTENANCE	615-49850-409	47.97
				<b>Activity 49850 - Arena Total:</b>	<b>6,328.79</b>
				<b>Fund 615 - ARENA Total:</b>	<b>6,328.79</b>

## Fund: 617 - M/P CENTER

## Activity: 49860 - M/P Center

MAIL FINANCE	H4694373	05/27/2014	LEASE PAYMENT	617-49860-200	22.66
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - MP	617-49860-211	21.98
WEX BANK	20140605	06/05/2014	MAY	617-49860-212	108.45
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - MP	617-49860-217	61.75
RIVER BEND LIQUOR	2227	06/05/2014	ALCOHOL	617-49860-217	1.50
RIVER BEND LIQUOR	2227	06/05/2014	ALCOHOL	617-49860-251	76.72
RIVER BEND LIQUOR	2227	06/05/2014	ALCOHOL	617-49860-252	76.52
COCA-COLA BOTTLING COMP	0466546422	06/10/2014	MERCHANDISE	617-49860-254	43.04
VERIZON WIRELESS	9725537138	06/02/2014	TELEPHONE	617-49860-321	28.34
CMRS - TMS #256704	20140610	06/10/2014	POSTAGE #256704	617-49860-322	40.35
KDOM RADIO	KDOM0563140532681	06/05/2014	ADVERTISING	617-49860-340	155.40
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	617-49860-361	1,185.47
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	617-49860-362	2,781.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	617-49860-363	316.00
LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	617-49860-365	45.51
LAMPERTS YARDS, INC.	20140604	06/04/2014	MAINTENANCE	617-49860-402	31.66
TOSHIBA FINANCIAL SERVICES	253821706	05/28/2014	LEASE/MAINTENANCE CONTR	617-49860-404	10.85
A & B BUSINESS	IN84350	05/30/2014	SERVICE	617-49860-404	174.84
STONER INDUSTRIAL, INC.	20140604	06/04/2014	SERVICE	617-49860-406	119.50
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - MP	617-49860-406	136.96
SCHWALBACH HARDWARE	20140611	06/11/2014	MAINTENANCE - MP	617-49860-409	580.78
				<b>Activity 49860 - M/P Center Total:</b>	<b>6,019.28</b>
				<b>Fund 617 - M/P CENTER Total:</b>	<b>6,019.28</b>

## Fund: 651 - RIVERLBUFF TOWNHOMES

## Activity: 46520 - EDA

LEAGUE OF MN CITIES INS TR	46869	05/23/2014	INSURANCE-PROPERTY/CASU	651-46520-480	7,083.00
				<b>Activity 46520 - EDA Total:</b>	<b>7,083.00</b>
				<b>Fund 651 - RIVERLBUFF TOWNHOMES Total:</b>	<b>7,083.00</b>

## Fund: 700 - PAYROLL

Internal Revenue Service-Payr	INV0000291	06/13/2014	Federal Tax Withholding	700-21701	10,812.33
Minnesota Department of Re	INV0000290	06/13/2014	State Withholding	700-21702	4,675.83
Internal Revenue Service-Payr	INV0000292	06/13/2014	Social Security	700-21703	12,367.72
MN Pera	INV0000284	06/13/2014	PERA	700-21704	11,981.94
MN Pera	INV0000285	06/13/2014	PERA	700-21704	5,208.63
MN Pera	INV0000286	06/13/2014	PERA	700-21704	483.52
Minnesota State Deferred	INV0000287	06/13/2014	Deferred Compensation	700-21705	4,250.00
Minnesota State Deferred	INV0000288	06/13/2014	Deferred Roth	700-21705	750.00
Internal Revenue Service-Payr	INV0000289	06/13/2014	Medicare Withholding	700-21711	3,463.16
SELECTACCOUNT	20140603	06/03/2014	FLEX SPENDING	700-21712	214.78
SELECTACCOUNT	20140611	06/11/2014	FLEX SPENDING	700-21712	379.88

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
COLONIAL LIFE INSURANCE	8182644-0612045	06/05/2014	BCN E8182644 INSURANCE	700-21714	8.82
MII LIFE	20140606	06/06/2014	VEBA	700-21720	10,581.36
					<u>65,177.97</u>
				<b>Fund 700 - PAYROLL Total:</b>	<b>65,177.97</b>
				<b>Grand Total:</b>	<b>495,021.09</b>

## Report Summary

## Fund Summary

Fund	Payment Amount
100 - GENERAL	59,030.80
211 - LIBRARY	5,480.03
225 - AIRPORT	12,148.45
230 - POOL	2,642.38
235 - AMBULANCE	7,065.51
250 - EDA GENERAL	9,707.03
254 - NORTH IND PARK	100.43
306 - 2013 STREET IMPROVEMENT	2,415.00
401 - GENERAL CAPITAL PROJECTS	370.89
601 - WATER	14,593.04
602 - SEWER	15,030.35
604 - ELECTRIC	73,530.71
609 - LIQUOR STORE	71,618.74
614 - TELECOM	136,678.69
615 - ARENA	6,328.79
617 - M/P CENTER	6,019.28
651 - RIVERLBUFF TOWNHOMES	7,083.00
700 - PAYROLL	65,177.97
<b>Grand Total:</b>	<b>495,021.09</b>

## Account Summary

Account Number	Account Name	Payment Amount
100-11500	Accounts Receivable	5.49
100-34780	Park Fees	60.00
100-41110-304	Legal Fees	1,050.00
100-41110-365	Insurance - Misc	848.00
100-41110-490	Donations & Contributio	250.00
100-41310-200	Office Supplies	44.92
100-41310-212	Motor Fuels	184.18
100-41310-301	Auditing & Consulting Se	300.00
100-41310-322	Postage	604.89
100-41310-361	Insurance - General Liabi	511.17
100-41310-365	Insurance - Misc	806.93
100-41310-401	Repairs & Maint - Buildi	21.70
100-41910-200	Office Supplies	22.67
100-41910-212	Motor Fuels	102.91
100-41910-304	Legal Fees	390.00
100-41910-321	Telephone	16.64
100-41910-322	Postage	32.81
100-41910-365	Insurance - Misc	413.93
100-41940-362	Insurance - Property	384.00
100-41940-405	Repairs & Maint - Vehicl	18.00
100-41940-406	Repairs & Maint - Groun	797.63
100-41940-409	Repairs & Maint - Utilitie	47.37
100-42120-200	Office Supplies	144.81
100-42120-212	Motor Fuels	1,489.72
100-42120-304	Legal Fees	1,777.50
100-42120-321	Telephone	206.56
100-42120-322	Postage	4.60
100-42120-323	Radio Units	153.00
100-42120-325	Dispatching	275.00
100-42120-340	Advertising	197.00
100-42120-350	Printing & Binding	191.30
100-42120-361	Insurance - General Liabi	3,344.66
100-42120-363	Insurance - Automotive	1,652.00
100-42120-365	Insurance - Misc	384.93
100-42120-404	Repairs & Maint - M&E	501.60

## Account Summary

Account Number	Account Name	Payment Amount
100-42120-412	Rentals - Building	1,650.00
100-42120-419	Vehicle Lease	1,700.10
100-42220-212	Motor Fuels	281.80
100-42220-322	Postage	9.36
100-42220-325	Dispatching	212.50
100-42220-361	Insurance - General Liabi	488.41
100-42220-363	Insurance - Automotive	2,143.00
100-42220-365	Insurance - Misc	1,422.06
100-42220-404	Repairs & Maint - M&E	417.97
100-42220-405	Repairs & Maint - Vehicl	806.77
100-42220-480	Other Miscellaneous	475.00
100-42500-325	Dispatching	12.50
100-42700-300	Charges for Services	319.00
100-43100-200	Office Supplies	32.65
100-43100-212	Motor Fuels	939.81
100-43100-217	Other Operating Supplie	5.97
100-43100-321	Telephone	51.68
100-43100-322	Postage	16.32
100-43100-325	Dispatching	125.00
100-43100-361	Insurance - General Liabi	1,945.90
100-43100-362	Insurance - Property	2,703.00
100-43100-363	Insurance - Automotive	1,757.00
100-43100-365	Insurance - Misc	2,853.06
100-43100-402	Repairs & Maint - Struct	62.48
100-43100-404	Repairs & Maint - M&E	284.85
100-43100-407	Repairs & Maint - Seal C	878.80
100-43210-307	Management Fees	180.00
100-43210-384	Refuse Disposal	3,086.53
100-45120-200	Office Supplies	22.67
100-45120-215	Materials & Equipment	212.71
100-45120-217	Other Operating Supplie	216.21
100-45120-340	Advertising	332.50
100-45120-361	Insurance - General Liabi	128.18
100-45202-200	Office Supplies	22.67
100-45202-211	Cleaning Supplies	17.99
100-45202-212	Motor Fuels	399.33
100-45202-216	Chemicals and Chemical	482.63
100-45202-325	Dispatching	37.50
100-45202-361	Insurance - General Liabi	669.12
100-45202-362	Insurance - Property	12,661.00
100-45202-363	Insurance - Automotive	208.00
100-45202-365	Insurance - Misc	999.06
100-45202-402	Repairs & Maint - Struct	100.43
100-45202-404	Repairs & Maint - M&E	33.61
100-45202-405	Repairs & Maint - Vehicl	117.47
100-45202-406	Repairs & Maint - Groun	272.28
211-45501-211	Cleaning Supplies	12.99
211-45501-217	Other Operating Supplie	5.42
211-45501-331	Travel Expense	44.80
211-45501-361	Insurance - General Liabi	631.79
211-45501-362	Insurance - Property	2,079.00
211-45501-365	Insurance - Misc	333.93
211-45501-383	Gas Utility	553.85
211-45501-402	Repairs & Maint - Struct	410.00
211-45501-406	Repairs & Maint - Groun	590.00
211-45501-409	Repairs & Maint - Utilitie	8.26
211-45501-433	Dues & Subscriptions	317.74
211-45501-435	Books and Pamphlets	492.25

## Account Summary

Account Number	Account Name	Payment Amount
225-45127-200	Office Supplies	28.90
225-45127-217	Other Operating Supplie	46.79
225-45127-361	Insurance - General Liabi	298.93
225-45127-362	Insurance - Property	10,278.00
225-45127-365	Insurance - Misc	956.00
225-45127-381	Electric Utility	539.83
230-45124-217	Other Operating Supplie	5.42
230-45124-322	Postage	7.20
230-45124-340	Advertising	332.50
230-45124-361	Insurance - General Liabi	292.08
230-45124-365	Insurance - Misc	1,007.00
230-45124-401	Repairs & Maint - Buildi	88.19
230-45124-404	Repairs & Maint - M&E	159.99
230-45124-480	Other Miscellaneous	750.00
235-42153-200	Office Supplies	22.66
235-42153-212	Motor Fuels	2,318.59
235-42153-217	Other Operating Supplie	39.99
235-42153-218	Uniforms	151.00
235-42153-321	Telephone	65.31
235-42153-322	Postage	46.77
235-42153-325	Dispatching	200.00
235-42153-327	Interpretation Fees	34.00
235-42153-334	Meals/Lodging	169.37
235-42153-340	Advertising	249.00
235-42153-361	Insurance - General Liabi	1,127.27
235-42153-363	Insurance - Automotive	1,033.00
235-42153-365	Insurance - Misc	333.93
235-42153-405	Repairs & Maint - Vehicl	524.62
235-42153-480	Other Miscellaneous	750.00
250-23903	Note Payable - Fulda Are	1,962.10
250-46520-200	Office Supplies	22.66
250-46520-301	Auditing & Consulting Se	1,200.00
250-46520-304	Legal Fees	548.00
250-46520-321	Telephone	50.44
250-46520-322	Postage	7.43
250-46520-340	Advertising	199.00
250-46520-362	Insurance - Property	3,079.00
250-46520-365	Insurance - Misc	1,155.24
250-46520-402	Repairs & Maint - Struct	62.58
250-46520-404	Repairs & Maint - M&E	22.68
250-49980-612	Other Interest	1,397.90
254-46520-381	Electric Utility	100.43
306-49950-304	Legal Fees	2,415.00
401-41000-480	Other Miscellaneous	370.89
601-49400-200	Office Supplies	52.65
601-49400-212	Motor Fuels	183.42
601-49400-216	Chemicals and Chemical	3,324.82
601-49400-217	Other Operating Supplie	1,170.00
601-49400-301	Auditing & Consulting Se	200.00
601-49400-310	Lab Testing	56.25
601-49400-321	Telephone	57.24
601-49400-322	Postage	212.84
601-49400-325	Dispatching	100.00
601-49400-340	Advertising	426.00
601-49400-361	Insurance - General Liabi	3,009.32
601-49400-362	Insurance - Property	3,912.00
601-49400-363	Insurance - Automotive	464.00
601-49400-365	Insurance - Misc	502.06

## Account Summary

Account Number	Account Name	Payment Amount
601-49400-381	Electric Utility	42.23
601-49400-386	Landfill	50.30
601-49400-404	Repairs & Maint - M&E	145.91
601-49400-408	Repairs & Maint - Distrib	684.00
602-49450-200	Office Supplies	22.66
602-49450-212	Motor Fuels	620.48
602-49450-217	Other Operating Supplie	1,170.00
602-49450-301	Auditing & Consulting Se	200.00
602-49450-310	Lab Testing	672.60
602-49450-321	Telephone	57.24
602-49450-322	Postage	212.81
602-49450-325	Dispatching	100.00
602-49450-361	Insurance - General Liabi	3,836.42
602-49450-362	Insurance - Property	4,677.00
602-49450-363	Insurance - Automotive	899.00
602-49450-365	Insurance - Misc	787.06
602-49450-381	Electric Utility	75.19
602-49450-404	Repairs & Maint - M&E	1,699.89
604-14200	Inventory	222.99
604-16300	Improvements Other Th	1,170.00
604-22000	Prepayments	300.00
604-49550-200	Office Supplies	22.66
604-49550-212	Motor Fuels	813.93
604-49550-217	Other Operating Supplie	1,170.00
604-49550-241	Small Tools	7.49
604-49550-301	Auditing & Consulting Se	200.00
604-49550-321	Telephone	28.34
604-49550-322	Postage	221.62
604-49550-325	Dispatching	187.50
604-49550-331	Travel Expense	129.92
604-49550-361	Insurance - General Liabi	18,671.60
604-49550-362	Insurance - Property	14,629.00
604-49550-363	Insurance - Automotive	2,226.00
604-49550-365	Insurance - Misc	893.06
604-49550-404	Repairs & Maint - M&E	44.59
604-49550-406	Repairs & Maint - Groun	133.22
604-49550-408	Repairs & Maint - Distrib	31,354.43
604-49550-409	Repairs & Maint - Utilitie	13.99
604-49550-450	Conservation	469.93
604-49550-480	Other Miscellaneous	620.44
609-49751-200	Office Supplies	22.66
609-49751-217	Other Operating Supplie	362.04
609-49751-251	Liquor	17,582.26
609-49751-252	Beer	33,908.39
609-49751-253	Wine	7,065.99
609-49751-254	Soft Drinks & Mix	821.27
609-49751-256	Tobacco Products	340.05
609-49751-259	Non- Alcoholic	206.25
609-49751-261	Other Merchandise	66.50
609-49751-301	Auditing & Consulting Se	200.00
609-49751-322	Postage	3.72
609-49751-333	Freight and Express	574.30
609-49751-340	Advertising	194.00
609-49751-361	Insurance - General Liabi	8,352.64
609-49751-362	Insurance - Property	1,539.00
609-49751-365	Insurance - Misc	333.93
609-49751-404	Repairs & Maint - M&E	21.70
609-49751-480	Other Miscellaneous	24.04

## Account Summary

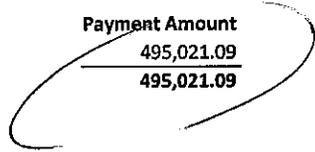
Account Number	Account Name	Payment Amount
614-20201	Excise Tax Payable	748.53
614-20206	911 TAP & TACIP Fees Cl	1,006.11
614-49870-200	Office Supplies	22.66
614-49870-211	Cleaning Supplies	38.26
614-49870-212	Motor Fuels	565.10
614-49870-217	Other Operating Supplie	1,170.00
614-49870-223	Buidling Repair Supplies	453.09
614-49870-227	Utility System Maint Sup	327.31
614-49870-301	Auditing & Consulting Se	200.00
614-49870-304	Legal Fees	1,613.44
614-49870-321	Telephone	297.28
614-49870-322	Postage	461.03
614-49870-361	Insurance - General Liabi	8,262.48
614-49870-362	Insurance - Property	5,430.00
614-49870-363	Insurance - Automotive	601.00
614-49870-365	Insurance - Misc	752.06
614-49870-402	Repairs & Maint - Struct	100.00
614-49870-404	Repairs & Maint - M&E	32.55
614-49870-442	Subscriber Fees	111,310.15
614-49870-447	Internet Expense	1,000.00
614-49870-448	On-Call Support	915.00
614-49870-451	Call Completion	455.10
614-49870-480	Other Miscellaneous	917.54
615-49850-200	Office Supplies	22.66
615-49850-211	Cleaning Supplies	9.55
615-49850-212	Motor Fuels	367.23
615-49850-217	Other Operating Supplie	34.50
615-49850-260	Concessions	138.61
615-49850-321	Telephone	48.99
615-49850-322	Postage	6.24
615-49850-340	Advertising	82.00
615-49850-361	Insurance - General Liabi	1,137.75
615-49850-362	Insurance - Property	2,722.00
615-49850-363	Insurance - Automotive	520.00
615-49850-365	Insurance - Misc	1,156.06
615-49850-406	Repairs & Maint - Groun	15.75
615-49850-409	Repairs & Maint - Utilitie	67.45
617-49860-200	Office Supplies	22.66
617-49860-211	Cleaning Supplies	21.98
617-49860-212	Motor Fuels	108.45
617-49860-217	Other Operating Supplie	63.25
617-49860-251	Liquor	76.72
617-49860-252	Beer	76.52
617-49860-254	Soft Drinks & Mix	43.04
617-49860-321	Telephone	28.34
617-49860-322	Postage	40.35
617-49860-340	Advertising	155.40
617-49860-361	Insurance - General Liabi	1,185.47
617-49860-362	Insurance - Property	2,781.00
617-49860-363	Insurance - Automotive	316.00
617-49860-365	Insurance - Misc	45.51
617-49860-402	Repairs & Maint - Struct	31.66
617-49860-404	Repairs & Maint - M&E	185.69
617-49860-406	Repairs & Maint - Groun	256.46
617-49860-409	Repairs & Maint - Utilitie	580.78
651-46520-480	Other Miscellaneous	7,083.00
700-21701	Federal Withholding	10,812.33
700-21702	State Withholding	4,675.83

**Account Summary**

Account Number	Account Name	Payment Amount
700-21703	FICA Tax Withholding	12,367.72
700-21704	PERA Contributions	17,674.09
700-21705	Retirement	5,000.00
700-21711	Medicare Tax Withholdi	3,463.16
700-21712	Flex Account	594.66
700-21714	Individual Insurance-Col	8.82
700-21720	VEBA Contributions	<u>10,581.36</u>
	<b>Grand Total:</b>	<b>495,021.09</b>

**Project Account Summary**

Project Account Key	Payment Amount
**None**	<u>495,021.09</u>
<b>Grand Total:</b>	<b>495,021.09</b>



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