

Council Meeting
Tuesday, January 20, 2015
City Council Chambers
7:30 p.m.
AGENDA



Call to Order
Pledge of Allegiance

1. Approval of Minutes
 - Council Minutes–January 6, 2015
2. Consent Agenda
 - Minutes
 - Tree Commission – January 7, 2015
 - Economic Development Authority – January 12, 2015
 - Library Board – January 13, 2015
 - Telecom Commission – January 13, 2015
 - Planning Commission – January 13, 2015
 - Park & Recreation Commission – January 14, 2015
3. Department Heads
4. Law Enforcement Center Lease Agreement
5. Letters of Engagement –
 - Kiesling Associates LLP – Telecom
 - Ehlers – Dissemination Agent – Continuing Disclosure Service
6. National League of Cities
7. Telecom– Point of Contact Appointment
8. Resolution Approving Amendments to the Fees and Charges Schedule
9. River Bend Liquor – Hiring Recommendation
10. Additional Mayor Appointments & Reappointments
11. New Business
 - Legislative Issues
12. Old Business
13. Regular Bills
14. Council Concerns
15. Adjourn



**Regular Council Meeting
Windom City Hall, Council Chamber
January 6, 2015
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, Paul Johnson, Dominic Jones, Bryan Joyce and JoAnn Ray

Council Absent:

None

City Staff Present:

Steve Nasby, City Administrator; Aaron Backman, EDA Executive Director; Scott Peterson, Police Chief; Mike Haugen, Water & Wastewater Superintendent; Brent Brown, Electric Superintendent; and Jeff Dahna, Telecom

3. Pledge of Allegiance

4. Oath of Office:

Maricle administered the oath of office to Dominic Jones as Council member at-large and to Bryan Joyce, Council member.

5. Appointment of City Administrator\Assistant City Administrator:

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

6. Appointment of Streets & Parks Superintendent:

Motion by Ray second by Johnson to appoint Bruce Caldwell, Streets & Parks Superintendent. Motion carried 5 – 0.

7. Appointment of City Attorney and Assistant City Attorney:

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

8. Designation of Financial Institutions:

Motion by Joyce second by Cooley to designate Bank of the West, Bank Midwest, United Prairie Bank, Fulda Credit Union, 4M Fund and Multi-Bank Securities as financial institutions for the City of Windom. Motion carried 5 – 0.

Preliminary

9. Designation of Official Newspaper:

Motion by Ray second by Jones to designate the Cottonwood County Citizen as the Official newspaper for the City of Windom. Motion carried 5 – 0.

10. Mayor Appointments, Re-appointments and City Council Assignments:

Maricle read the proposed appointments as follows:

Corey Maricle – Airport, Comprehensive Plan, EDA, Hospital and Personnel
Brian Cooley – Annexation, Community Center, Tree, Library and Street
JoAnn Ray – Building, Tree, Solid Waste, Street and Personnel
Paul Johnson – Annexation, Liquor, EDA, Building, Park & Rec and Community Center
Dominic Jones – Comprehensive Plan, EDA, Solid Waste, Telecom, Personnel and Utility
Bryan Joyce – Planning, Comprehensive Plan, Liquor, HRA, Park & Rec and Telecom

Maricle said that he has completed most of the appointments for boards, commissions and committees but is still seeking citizens for Park and Recreation, Planning and possibly Telecom.

EDA – Betsy Herding
HRA – Frank Dorpinghaus (re-appointment)
Library Board – Anita Winkel (re-appointment) and Steve Fresk
Community Center – Wayne Maras (re-appointment) and Lenny Thiner (re-appointment)
Park & Rec – Shawn Licht
Planning & Zoning – Ryan McNamara and Kevin Rose (re-appointment)
Utility Commission – Mike Schwalbach (re-appointment)

Motion by Jones second by Joyce to approve the Mayor’s appointments, re-appointments and City Council assignments as presented. Motion carried 5 – 0.

11. Approval of Minutes:

Motion by Johnson second by Ray to approve the City Council minutes from December 16, 2014. Motion carried 5 – 0.

12. Consent Agenda:

Maricle noted the minutes from the following Boards and Commissions.

- Housing & Redevelopment Authority – December 3, 2014
- Telecom Commission – December 16, 2014
- Utility Commission – December 17, 2014

Motion by Ray second by Cooley to approve the Consent agenda board and commission minutes. Motion carried 5 – 0.

Preliminary

Maricle said there is a request for an Exempt Permit from the Des Moines Valley Chapter of the MN Deer Hunters Association.

Motion by Joyce second by Ray to approve an Exempt Permit for the Des Moines Valley Chapter of the MN Deer Hunters Association. Motion carried 5 – 0.

13. Department Heads:

None.

14. Utility Commission Recommendation – Water Meter Replacement Project:

Mike Haugen, Water and Wastewater Superintendent, said that the utility has been working on a meter replacement project and quotes have been obtained as shown in the packet. He also had two representatives from Dakota Supply Group (DSG) available to answer questions. Johnathan Bradley and Jason Kendrick introduced themselves.

Kendrick said that DSG is an authorized vendor with ITRON products which is the type of equipment used by the City. The project includes new water meters at all properties in the community and these are automated reading. The City has already started with the electric meter replacement project of which DGR is the vendor. Kendrick said that the meters specified for Windom are Hersey meters and have a long history of production and are American made and there is a production facility in Waseca, Minnesota. His company has 25 years of automated meter reading experience and has served many communities.

Maricle asked about the process for the meter replacements and contacting citizens. Kendrick said the City had a stated process of contacting residents and setting up appointments. This will be done by a sub-contractor that has experienced in this work.

Haugen said the existing meters in town are averaging 25 years old and it is time to make these replacements. Also, the automated reading system will reduce staff time.

Cooley asked if the old meters are inaccurate. Haugen responded that meters slow down with age and do not measure all of the use. As such, he expects a small increase in revenue.

Jones asked about the timing of the project. Kendrick said the plan is to start between April and June and work according to meter routes.

Jones said that he had questions on the bid meeting the specifications. He acknowledged the letter from DSG stating the bid specifications are being met and asked DSG to confirm that the specs are met. Bradley replied, yes sir.

Council member Johnson introduced the Resolution No. 2015-01, entitled “A RESOLUTION AWARDING THE CONTRACT FOR THE PROJECT ENTITLED WATER UTILITY METER REPLACEMENT PROJECT” and moved its adoption. The resolution was seconded by Cooley and on roll call vote: Aye:

Cooley, Johnson, Jones, Joyce and Ray. Nay: None. Absent: None. Abstain: None. Resolution passed 5 – 0.

15. Letters of Engagement:

Maricle said the first one is from CliftonLarsonAllen. Nasby noted this is the City's auditing firm for the overall audit.

Cooley said that he was pleased with their work and thought that several improvements had been achieved.

Motion by Joyce second by Ray to approve the letter of engagement between the City of Windom and CliftonLarsenAllen as presented. Motion carried 5 – 0.

Maricle said the second engagement is from Kiesling Associates and this is for a Telecom specific audit. He noted that the Telecom Manager had requested that the time be discussed at the Telecom Commission prior to Council action, but it is up to the Council.

Jones said that he is supportive of doing the audit as the information is needed and it was a Council request. He would be open to tabling this engagement until the January 20, 2015 City Council meeting to allow time for the Telecom Commission to meet.

Cooley noted that this discussion came up during the budgeting session as there were a number of questions and this is following through with that discussion.

Jones asked Nasby if a delay of two weeks is problematic. Nasby said that the timeline was to get this going as soon as possible as there are new costs with programming and the fund is budgeted in deficit. However, delaying the item two weeks should not be a problem with the firm.

Motion by Jones second by Cooley to table the action on the engagement letter between the City of Windom and Kiesling Associates until January 20, 2015. Motion carried 5 – 0.

16. Donations:

Maricle noted there was a donation to the Library from Dorothy Van Norman. He thanked her for her generosity.

Council member Joyce introduced the Resolution No. 2015-02, entitled "AUTHORIZATION TO ACCEPT A DONATION FROM DOROTHY VAN NORMAN FOR THE LIBRARY" and moved its adoption. The resolution was seconded by Ray and on roll call vote: Aye: Johnson, Jones, Joyce, Ray and Cooley. Nay: None. Absent: None. Abstain: None. Resolution passed 5 – 0.

17. Personnel Committee Recommendations:

Maricle noted there are several items for Council action. One of these was the International Brotherhood of Electrical Workers (IBEW) labor agreement, but due to the bad weather yesterday the union was not able to meet and vote on the proposal. He noted the Council could defer or approve it pending union ratification. Council consensus was to proceed.

Jones said that the Personnel Committee had met with the IBEW union to negotiate a new labor agreement. He felt that both sides worked together well to get this agreement.

Jones asked Nasby to review the highlights. Nasby said the terms of the new agreement are for three years and included a general wage increase of 2% per year and wage adjustment of 25 cents in 2016. There were additional wage adjustments for electric linemen and telecom technicians as well. License premiums of fourteen cents an hour were included for a Bio-solids license and low power tech license. The maximum accrual for vacation was increased to 230 hours and the compensatory time policy was amended to allow up to 60 hour accruals and an option to cash that out once a year. He noted that the compensatory time cash out provision was fiscally neutral as the hours would be paid as overtime anyway.

Motion by Jones second by Joyce to approve the labor agreement between the City of Windom and IBEW as presented and contingent upon the union ratification of the same labor agreement. Motion carried 5 – 0.

Maricle said the second item was Supervisory Pay.

Jones said that the Personnel Committee is recommending a 2% increase for 2015 and the committee would be looking at this annually.

Motion by Jones second by Johnson to approve a 2% general wage increase to the Supervisory Pay Plan as presented. Motion carried 5 – 0.

Maricle noted the next item as a non-union, part-time, temporary and seasonal employee pay schedule. Nasby said an adjustment to the 2012 schedule had been requested by staff as the completion for employees is higher with the increase in the State minimum wage. Nasby said that he moved the schedule from five years to four and expanded the hiring range to between nine dollars and ten dollars an hour with the overall maximum as \$11.25 per hour.

Jones asked if the proposed schedule is high enough to attract quality applicants. Nasby said this pay schedule is designed to be just under the union pay schedule, but feels there is enough flexibility if a higher rate on the scale were needed.

Johnson asked if the schedule can be adjusted if the applicant pool is poor. Nasby said the Council can certainly revise it if needed.

Preliminary

Jones noted that advertising sooner in the year could help attract more college students that are making plans to come back to town for the summer.

Motion by Johnson second by Cooley to approve the non-union, part-time, temporary and seasonal employee pay schedule as proposed. Motion carried 5 – 0.

Scott Peterson, Police Chief said that he is recommending the hiring of Brian Flynn as a Police Officer. Mr. Flynn is a Hopkins native, has a bachelor's degree from Winona State and attended Alexandria Tech for his skills training. He is currently employed as a security guard. Peterson said that he feels Flynn will be a good addition to the Windom Police Department and asked that the hiring date be effective on January 26, 2015 pending final hiring processes.

Joyce noted that he has seen the Windom Police Department had some recruitment challenges with the recent departure of officers and asked if there are still vacancies. Peterson replied that the hiring of Brian Flynn will compete the current hiring.

Motion by Ray second by Joyce to hire Brian Flynn as a Windom Police Officer effective January 26, 2015 as presented. Motion carried 5 – 0.

Johnson asked if the January 26 start date was to allow for adequate notice to Mr. Flynn's current employer. Peterson said that is correct.

18. 2014 Long Range Goal Review:

Nasby said that the City Council had approved a long range plan in 2011 and in the Council packet were reporting sheets from the departments showing what activities they had done in 2014 to address the goals and objectives of the plan. He said that the staff is also working on a list of three to five year goals for future Council review.

Joyce asked what the standard or expectation is for these reports as he noted that some of the departments did an excellent job of providing the information and others were lacking. He said the 2011 plan has a lot of good ideas and items left to accomplish.

Jones said that he too would like to see some more information from some departments and would like to see the Boards and Commissions involved with all the departments to be part of the process before it comes to the City Council.

Maricle noted that the City Council will need to do follow up with the long range plan, capital plan and have a planning session.

Jones said that he wants to make sure the big capital items are included too.

Joyce said we can work on these 2011 items, especially the ones not costing a lot of money.

Preliminary

Cooley noted the importance of the Council setting the direction and making good decisions, and good information will be needed to accomplish it.

Jones said that he feels more discussion is needed than including an item on the Council agenda so maybe a workshop.

19. New Business:

Closed Session – 2013 Street Project Pending Litigation

Maricle closed the session and noted this is an update and there would not be any City Council action following the closed session.

Maricle re-opened the City Council meeting.

20. Old Business:

None.

21. Regular Bills:

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

22. Contractor Payment:

Maricle said there is one contractor bill from BKC Construction for \$1,444.50.

Nasby noted this is the final payment for the sidewalk on 6th Avenue.

Motion by Joyce second by Cooley to approve the contractor payment to BKC Construction of \$1,444.50 as presented. Motion carried 5 – 0.

23. Council Concerns:

Joyce thanked the voters and said he is looking forward to serving.

Johnson welcomed Joyce to the Council.

Jones presented Joyce a Telecom Dictionary as he is the new member to that Commission.

Cooley said he looks forward to serving the next two years with the new Council.

Ray asked citizens not to put recycling and garbage bins in the street as the snow plows need to have curb to curb work.

Maricle said there is a two hour late start to school tomorrow, January 8.

Preliminary

24. Adjournment:

Mayor Maricle adjourned the meeting by unanimous consent at 8:40 p.m.

Corey Maricle, Mayor

Attest: _____
Steve Nasby, City Administrator

CITY OF WINDOM TREE COMMISSION MEETING MINUTES
January 7, 2015

1. Call to Order: The meeting was called to order at 5:00 p.m. at the office of Polzin Tax Services by Craig Zimmerman, Chair

2. Roll Call:

Commission Present:	Joanne Kaiser, Deborah Polzin, Craig Zimmerman
Commission Absent:	Vicki Tucci, Eldon Moon
City Staff Present:	Bruce Caldwell, City of Windom Tree Inspector (Absent)
Council Liaisons:	JoAnn Ray (Absent)
Public Present:	none

3. Approve Minutes of September 3, 2014
Motion by Joanne Kaiser, seconded by Deborah Polzin
Motion Carried.

4. Treasurer Report: \$2,000

5. Old Business:
 - a. Street department has been busy trimming and removing trees. It has been noted that the street department has done a good job with cleanup of the branches.
 - b. 30 large potted trees of 6 different varieties have been ordered for Spring of 2015
 - c. 6 trees (4 at the Rec Center and 2 at Tegel's Park) need to be replaced. Bailey's will credit the cost of 2 oak trees which were in poor shape upon arrival.

6. New Business:
 - a. Vicki Tucci and Eldon Moon both finished their 3 year terms on December 31, 2014. Vicki Tucci has resigned her place on the board. Eldon Moon has agreed to another 3 year term. The board is in need of another member to fill the position vacated by Tucci.
 - b. Officers for 2015 were elected. Craig Zimmerman - Chair, Joanne Kaiser - Vice-Chair, Deborah Polzin - Secretary.
 - c. Brian Cooley has been added to the Tree Commission board as City Liaison.

7. Open Mic: Discussion was held concerning the on-going river bank erosion of the Des Moines River near the back fence/scoreboard area of the ball diamond. If erosion is allowed to continue, it is probable 2 or 3 mature trees will lose their place on the banks and fall into the river, partially blocking the flow and allowing sediment to accumulate below the falls.

8. Meeting adjourned at 5:20 pm.

Next Tree Commission Meeting April 1, 2015 at 5:15 p.m. at Council Chambers.

ATTEST:

Tree Commission Chair _____

Tree Commission Secretary _____

ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM
MINUTES
JANUARY 12, 2015

1. Call to Order: The meeting was called to order by Vice President Larson at 12:05 p.m.
2. Roll Call & Guest Introductions:
EDAWN Commissioners: Sally Larson, Justin Espenson, and Paul Johnson.
Absent: Dominic Jones and Betsy Herding.

Also Present: EDA Staff – Aaron Backman, EDA Executive Director, and Mary Hensen, Admin. Asst.; City Administrator Steve Nasby, Mayor Corey Maricle, and WADC Liaison Tara Christensen.
3. Welcome New EDA Commissioner – Paul Johnson: Director Backman welcomed Paul Johnson as a new Commissioner on the EDA Board.
4. Oath of Office: Director Backman administered the Oath of Office to Paul Johnson.
5. Election of Officers:
 - A. President – 1-Year Term:
Motion by Commissioner Espenson, seconded by Commissioner Johnson, to elect Sally Larson as EDA President. Motion carried 2-0. (Abstention: Commissioner Larson).
 - B. Vice President – 1-Year Term:
Motion by Commissioner Larson, seconded by Commissioner Johnson, to elect Justin Espenson as Vice President. Motion carried 2-0. (Abstention: Commissioner Espenson).
 - C. Secretary-Treasurer – 1-Year Term:
Motion by Commissioner Larson, seconded by Commissioner Johnson, to elect Betsy Herding as Secretary-Treasurer. Motion carried 3-0.

The gavel was passed to the new EDA President Sally Larson.
6. Approval of Minutes:
Motion by Commissioner Espenson, seconded by Commissioner Johnson, to approve the Minutes of the EDA Meeting held on December 8, 2014. Motion carried 3-0.
7. North Windom Industrial Park
 - A. Data Center Site Assessment Process -- Update: Director Backman reported that during 2014 Great River Energy (GRE) and Deloitte Consulting have been working on a Data Center Site Assessment process. The goal is to identify the best potential or premier site(s) for data centers in Minnesota. Collaborating with South Central Electric Association (SCEA), the EDA submitted an application for the North Windom Industrial Park (NWIP) as the preferred site. During the Review Committee's visit on November 4th, the Deloitte representatives recommended that the EDA secure additional specialized documentation concerning the NWIP site. The Phase I Environmental Report was completed by Wenck Associates and submitted during the Review Committee's on-site visit. Additional soil borings, particularly of the NE quadrant of the park, were undertaken in late November by Geo-Tek of Sioux Falls, SD. The Geotechnical report was completed December 4th and forwarded on to GRE. The quote for the 14 borings was \$4,860 (the actual cost was \$4,410). The ALTA Survey is being worked on by

Zieske Land Surveying and Wenck. A draft ALTA Survey is currently being revised and should be completed by mid-January. The remaining items authorized by the EDA Board on November 10th: A new Wetlands Delineation, State SHPO letter/Archeological Report, and Endangered Species Report should be completed by the Spring of 2015. It appears there are five communities that GRE/Deloitte are considering for this designation. The EDA Executive Director continues to stay in contact with GRE and provides them updates. It appears that the full report will be released sometime in January. This process has also been reported on the front page of the Star Tribune (December 14th).

8. EDA SEB RLF – Kodada Loan - Update: Director Backman advised that during the past three months the EDA has been working with Jessica Kodada, owner of Kodada's Photography & Design. Ms. Kodada is currently operating on the Courthouse Square at 956 Fourth Avenue. She requested financial assistance to facilitate the relocation of her studio to 914 Fourth Avenue (the former A&B Business location). The new location allows Ms. Kodada to have a larger studio to better accommodate her customers and props. Mike Schwalbach, owner of the building, has agreed to make leasehold improvements to the building to accommodate the studio. At the December 8th meeting, the EDA approved an \$8,382 loan through the SEB RLF program (funded in part by the USDA). The terms were a five-year loan at 5.0% interest per year. This loan will be used for inventory, working capital, signage, and lighting. The proposed security interest would be a first position for the EDA on camera, lens and related equipment, printer, projector, props and inventory. The EDA received an advance on the USDA funds of \$6,586.25 on December 17, 2014, for its share. Closing on the Kodada loan occurred on December 30, 2014. The Employees Credit Union of Estherville, IA, also approved a \$10,000 loan for a printer, copier/scanner, and props. Kodada Photography is expecting to be operational in the new location during February of 2015.

9. City Strategies & Goals

A. EDA's Annual Report – Strategies I and II: In December 2012 the Windom City Council adopted Strategies and Goals. The City Departments have been asked to complete a report on achievements and efforts that were supporting this long-range plan. The EDA's report focused on two primary strategies: Community Pride (with the goal of having a progressive reputation and community pride) and Community Vitality (with the goal of attracting and prioritizing a diversified jobs base). The EDA Board received a copy of the report, submitted by the EDA to the City Council on January 6th, which reflects the EDA's activities concerning Strategies I and II.

10. EDA 2014 Annual Report: The Board had received a copy of the proposed 2014 Annual Report. Director Backman advised that pursuant to state statutes, the EDA is required to submit an annual report of its activities for the preceding year. He briefly reviewed the annual report with the Board.

Motion by Commissioner Espenson, seconded by Commissioner Johnson, to approve the EDA's 2014 Annual Report and authorize the EDA Executive Director to present this report to the Windom City Council. Motion carried 3-0.

11. Closed Session – Land Negotiations – Tract – SE1/4 of Section 24: Director Backman announced that the purpose of this closed session is to discuss a potential land sale related to a tract in the Southeast Quarter of Section 24.

Motion by Commissioner Johnson, seconded by Commissioner Espenson, authorizing the Board to go into closed session. Motion carried 3-0.

President Larson closed the meeting to the public at 12:43 p.m.

Motion by Commissioner Johnson, seconded by Commissioner Espenson, authorizing the EDA President to re-open the meeting to the public. Motion carried 3-0.

President Larson re-opened the meeting to the public at 1:01 p.m.

Motion by Commissioner Johnson, seconded by Commissioner Espenson, to accept the letter of intent concerning the purchase of Lot 3, Block 2 of the North Windom Industrial Park for the sum of \$26,500, plus special assessments, submitted by Cheley Smith, and calling for a public hearing on said sale for Monday, February 9, 2015, at 12:10 p.m. Motion carried 3-0.

12. New Business

A. Business Meetings, Conferences & Events Report: Director Backman gave a brief report on recent contacts he had received and the status of the Spec Building parking lot.

13. Miscellaneous Information

A. River Bluff Townhomes – Monthly Financial Report: The Board received copies of the financial reports provided by Van Binsbergen & Associates for the period ending November 30, 2014.

B. 2015 Schedule of Regular EDA Meetings: The Board received a schedule of the regular EDA Meetings for 2015.

14. Adjourn: By consensus, President Larson adjourned the meeting at 1:08 p.m.

Sally Larson, EDA President

Attest:

Aaron A. Backman, EDA Executive Director

Windom Library Board Meeting
Windom Library
01/13/2015
5:05 p.m.

1. Call to order: The meeting was called to order by Dawn Aamot at 5:05 p.m.
2. Roll Call: Members Present: John Duscher, Anita Winkel, Kathy Hiley, Steve Fresk, Beth Fleming, Terri Jones and Barb Henning .

Members Absent: None

Library Staff Present: Dawn Aamot and Nancy Sajban

City Council Member Present: None

Welcomed Steve Fresk to the Library Board.

3. Election of Officers:
Anita Winkel moved that the present officers, John Duscher as Chairperson, Beth Fleming as Co-Chair and Kathy Hiley as recording secretary be re-elected for 2015. Seconded by Barb Henning. Motion passed.
4. Agenda and Minutes:
Agenda was amended to include Election of Officers. Motion by Terri Jones and seconded by Barb Henning to approve the amended Agenda and the Minutes.
5. Financial Report:
None
6. Librarians Report:
Dawn reported that Joe Harvey is no longer inspecting the library's boiler. Joel Hesse who is an employee of the hospital has been contracted to inspect the boiler at a cost of \$20/day. These inspections are done during the winter months while the boiler is operating.
The winter adult reading has begun with 83 adults signed up to read until the end of March. Motion by Beth Fleming and seconded by Kathy Hiley to accept the Librarian's Report.
7. Old Business:
The new hours for the library will begin February 1. The hours for Saturday have been amended to 9am – 1pm. The number of hours open on Saturday will remain the same as in the past.
Dawn asked the board members to turn in any completed SMART Goal worksheets to her by February 9. Dawn shared the goals that she had listed. The Board commended her work on these goals and agreed with all of the goals that she proposed.
8. New Business:
February is "I Love to Read" month. The month will begin with the new library hours.

February will be "Fine Free" month. On Saturday, February 7, the library will celebrate "Take Your Child to the Library". Refreshments will be provided by the Friends of the Windom Library and a craft will be offered. A coloring contest for different ages will be offered for the month of February

Nancy will be hosting an organizational meeting for a Teen Advisory Board on February 9 at 6pm. This meeting will be announced at the Windom schools during their daily announcements.

Anita Winkel moved that the Board support the activities planned for "I Love to Read" month at the library. Terri Jones seconded. Motion passed.

9. New Book Suggestions:

The board presented their suggestions.

10. Adjourn:

Motion by Terri Jones seconded by Anita Winkel to adjourn.

Meeting adjourned at 5:42 p.m.

Respectfully submitted,
Kathy Hiley, recording secretary

Telecommunications Commission Meeting

Jan. 13th, 2015

11:30 A.M.

I. Call to Order :

Forrest called the meeting to Order @ 11:40 a.m.

II. Roll Call:

Commissioners Present: Forrest Fosheim, Dominic Jones, Bryan Joyce

Commissioners Absent: Jeremy Lund

City Staff: Dan Olsen, Londa Fosheim, Steve Nasby, Chelsie Carlson

Newspaper Staff: Rahn Larson

III. Election of Officers:

It was stated that since Telecom has an open seat that this will be tabled until next meeting.

Meeting will move forward as it.

Forrest swore in Bryan Joyce to the Telecom Commission.

IV. Motion to Amend Agenda:

Dominic made the motion to amend the agenda to add the Request for an Audit from City Council

2nd by Joyce All in Favor

The commissioners decided to let Chelsie discuss the Rate increase Study/Audit that the City Council wants done at this time.

Dan stated he would like to postpone this to a later date, Dominic states City Council needs it done by the 20th.

V. Rate increase Study Discussion:

City Council needs an audit to understand Telecom budget. Audit would cost approximately \$4000.00 to have done. Dominic supports this audit being done. Chelsie handed out some paperwork to commissioners on the numbers of the history of the Telecom, she also handed out a memo.

Dan states that the Telecom still has not received all the contracts for programming yet. Dan states that most contracts run on a 3 year cycle. Dan states Telecom staff is already working out of what they have been hired to do and now this audit would put them farther behind on projects that they are working on now.

Dan states that in Telecom world, things change every day. Dan states that he doesn't understand why Telecom needs to teach an audit group who in turn will turn around and explain to City council. Dan asked the question as to why we need to spend money on this. Dominic stated that it wasn't Telecom money paying for it but City Council money. Dan stated he would rather hire a marketing person instead as he thinks it is a waste of money. Joyce stated that there should be a predictable path to show where money is and this audit may do that.

Dominic states again that he wants the audit done.

Dominic made a motion to approve City Council request to do the Audit.

2nd by Joyce All in Favor

Dan respectfully disagrees, Joyce says we need to work with the audit team.

VI. Rate Increase Recommendation:

Dan has some numbers on projection screen and graphs. Dan stated that the Basic Cable has gone up from 2011 (.72) per household to 2015 (11.00) per household.

Dan explained some of the rates through the years. Dan also stated that Windomnet may in the future have competition and we need to keep that in mind when raising rates. Dan asks for Commissioners input on when and how to raise the rates. More discussion was held on rates, nothing was decided on.

Joyce asked if the Telecom Commissioners could meet at a different time as days do not work for him. Dan was asked to email Commissioners to get input on dates and times from all Commissioners.

VII. Goals/Objectives:

Dan asks for Commissioners to give input as to what they want to do for goals/objectives.

Discussion was tabled for next meeting as 2 Commissioners had to leave.

VIII. Adjourn:

Meeting was adjourned @ 12:47

**CITY OF WINDOM
PLANNING COMMISSION
MINUTES
JANUARY 13, 2015**

1. Call to Order: The meeting was called to order by Vice Chairperson Wahl at 7:00 p.m.
2. Roll Call & Guest Introductions:

Planning Commission: Marilyn Wahl, Greg Pfeffer, Lorri Cole, Ben Derickson, Kevin Rose, and Council Liaison Bryan Joyce.
Absent: Andy Harries, Ryan McNamara, and Zoning Administrator Jim Kartes.

Also Present: Mary Hensen (Admin. Asst.) and Brett Mattson.
3. Welcome Returning Commissioner and New Council Liaison: Vice Chairman Wahl welcomed returning Commissioner Kevin Rose and new City Council Liaison Bryan Joyce.
4. Oath of Office: Building & Zoning Admin. Asst. Hensen administered the Oath of Office to Kevin Rose.
5. Election of Officers:
 - A. Chairperson: **Motion by Commissioner Derickson, seconded by Commissioner Pfeffer, nominating Marilyn Wahl as Chairperson for the 2015 calendar year and until her successor is elected and duly qualified. Motion carried 4-0 with one abstention: Commissioner Wahl.**
 - B. Vice Chairperson: **Motion 1: By Commissioner Derickson, seconded by Commissioner Rose, nominating Greg Pfeffer as Vice Chairman for the 2015 calendar year and until his successor is elected and duly qualified. Motion 2: By Commissioner Pfeffer nominating Ben Derickson as Vice Chairman for the 2015 calendar year; motion died for lack of a second. Motion 1 carried 4-0 with one abstention: Commissioner Pfeffer.**
6. Approval of Minutes:

Motion by Commissioner Pfeffer, seconded by Commissioner Derickson, and carried to approve the Planning Commission Minutes for the meeting held on December 9, 2014. Motion carried 5-0.
7. Letter of Appreciation: Gary Hunter served on the Windom Planning Commission for ten years. By consensus, the Commissioners requested that a letter of appreciation be sent to Mr. Hunter.
8. Review of Nuisance Ordinance: Pursuant to a request from the Windom City Council, the Planning Commission continued its review of the City's Nuisance Ordinance (Chapter 90 of the City Code). Several questions have been forwarded to the City Attorney for clarification. Updates had been made to replace outdated references regarding the animal control officer. Requested changes from the December 9th Meeting have been incorporated into the draft. The Commissioners discussed Section 90.02(B)(6) and further research will be done by Zoning Staff regarding this section. There was also a discussion concerning whether the placement of the section on animals should be in Chapter 90 or Chapter 93. There was a discussion concerning the inclusion of additional items in Section 90.04(J).
9. New Business: The next Planning Commission Meeting is scheduled for Tuesday, February 10th; and at this time, two Commissioners indicated they have other commitments that night.
10. Adjourn: By consensus, the meeting was adjourned at 7:37 p.m.

Marilyn Wahl, Chairperson

Attest: _____
James Kartes, Zoning Administrator

**PARK AND RECREATION COMMISSION MEETING
MINUTES JANUARY 14, 2015**

1. Call to Order: The meeting was called to order by Chair Kay Gross at 5:25 p.m. in the Council Chambers.
2. Roll Call:
Commission Present: Kay Gross, Jason Kloss, Jeff LaCanne, Shawn Licht & Jess Smith
Commission Absent:
City Staff Present: Recreation Director Al Baloun & Park Superintendent Bruce Caldwell
Council Liaisons: Bryan Joyce Attending & Paul Johnson Absent
Public: Aaron Axford & Darren Tietz
4. Approve Agenda with additions
Motion by LaCanne, seconded by Licht to approve agenda
Motion Carried Unanimous
5. Approve Minutes from November 2014 Park & Recreation Commission Meeting
Motion by LaCanne, seconded by Licht to approve minutes
Motion Carried Unanimous
6. Swearing in new Commission member; Shawn Licht (tabled until February 11, 2015 meeting as we didn't have the procedure for this action for the meeting).
There has been some miscommunication regarding resigning commission members and possible new candidates. Kay Gross stated her term has ended but she wants to continue which would place the membership at five including Mr. Licht. The City Council approved Shawn Licht as a new commission member during their January 6, 2015 meeting due to the resignation of Angie Blanshan. A couple other residence were contacted by the Mayor and Councilmen concerning if they would be interested in becoming members of the commission. Darren Tietz was attended this meeting & Josh Schunk was unable to attend but stated he wanted to join. The commission approved changing the membership number. The current Commission Bi-Laws will need to change accordingly.
7. Aaron Axford Eagle Achievement Project; he stated that he is planning on doing a project concerning water safety. He is concerned about the current condition of the pool and the city having a place for people to learn how to swim. He will work with Baloun on several areas concerning water safety and rehabilitation of our swimming pool
8. Commission Elections of Officers & Sub-Committees (tabled until the February 11, 2015 meeting)
9. Park Superintendents Report; Bruce Caldwell
 - a. Witt Park Basketball Court Relocation Costs – Lighting ?, Ground Prep \$1,500, Asphalt Pad \$8,250, Heavy Duty Basketball standards \$2,100, Paint Lines on Court \$500 Est Total \$12,400.00.
 - b. Short/Long Goals issued for review; – a list was issued to the commission. Note attachment
10. Recreation Director's Report- Al Baloun
Short/Long Term Goals Review; - a list of items were issued to the commission Note attachments.
11. Meeting Dates and Time Discussion; the members attending stated to keep the monthly meetings on the second Wednesday of a given month at 5:15 p.m. Location City Hall unless Stated.
12. Open Mike: None
13. Meeting adjourned at 6:43 p.m.

1/14/15 Parks

Future Capital & Park Improvements: (Not necessarily in order for preference)

Windom Recreational Park;

1. complete installation outfield lighting on Qwest & Wacker Fields council is in the process of putting funds into an account each year to pay for this project
2. finish installation of new asphalt on large gravel parking lot east of ball field complex and connect walking trails

Kastle Kingdom & Skate Park Complex;

1. complete installation of new asphalt on south gravel parking lot
2. continue removing Ash Trees and plant different species (on going)

Island Park;

Future Campground Upgrades-2016-18?

1. Widen camp sites due to larger camping trailers and RV's
In order to create more green space between campsites with new tree plantings
2. Add water hookups for all sites
3. River Bank Repair along the washout areas where there has been erosion on park side from the boat ramp by the campground then east to the Highway 60/71 Bridge.

Witt Park; Nothing at this time due to possible construction of new Emergency Services Building in existing park.

Tegel's Park;

1. 2015 New Steel Roof Beach Shelter
2. 2015 Swimming beach restoration and erosion control structure
3. Shore restoration due to erosion.
4. Possible construction of new campground in the south ½ of the park

Mayflower Park

1. 2015 Disk Golf Course; expand and relocate some of the fairways in the low areas of the park due to damage when the river floods.
2. 2015 Upgrade shelter house with new lighting and electricity
3. 2015 Add security lights in the parking lot and by the shelter house areas due to vandalism

Abby, Maple, Horkey, Jen's, Loman, Schmaltz, Power Plant Lion's Park

No improvements at this time

1/14/15 Parks

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Abby, Maple, Horkey, Jen's, Loman, Schmaltz, Power Plant Lion's Park

No improvements at this time

Goals

- I. Arena
 - A. Payments for Arena being able to do online same as recreation and pool.
 - B. Update Promotional Brochure for the Arena
 - 1. Horse Shows
 - 2. Racquetball and Wallyball
 - 3. Ice Skating
 - C. Work with Parks and Recreation Commission and City Council to continue to make maintenance improvements to the Arena and Remain within the Budget Guidelines.
 - D. During 2015 gather information on the current Refrigeration System and R22 replacement..
- II. Pool
 - A. Revisit the Pool Feasibility Study In 2007
 - B. Work with the Parks and Recreation Commission and City Council to Find out whether the City should Renovate our Existing Pool or Construct a New Aquatic Facility.
 - C. Put together a survey as to evaluate public interest as to priorities of renovation or reconstruction of existing pool.
- III. Recreation
 - A. Rejuvenate the Soccer Program in the Spring
 - B. Add new programming Such as Kick Ball
 - C. Have information on recreational programs translated to Spanish,

**Memorandum of Understanding
Between
Cottonwood County and
City of Windom**

**2015 & 2016 Lease of Law Enforcement Center
for usage by the Windom Police Department**

IT IS HEREBY AGREED by and between Cottonwood County (Lessor) and the City of Windom (Lessee) that the following shall constitute the understanding reached between the parties with respect to revision of the lease agreement commencing May 1, 2012 with a termination date of the last day of December , 2022.

WHEREAS, the parties agree to renegotiate a new rental amount every two (2) years, beginning January 1, 2015.

NOW, THEREFORE, the Lessor and Lessee have agreed to a monthly rental rate of \$1,850 for 2015 and \$1,875 for 2016

IN WITNESS WHEREOF, the parties hereto have set their hands the day and year below.

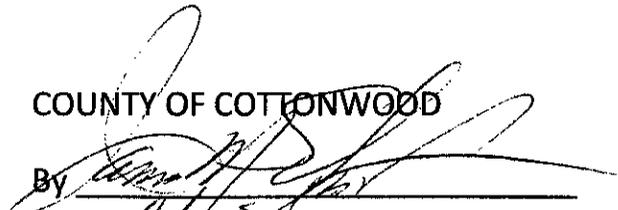
CITY OF WINDOM

By _____

Its _____

Dated _____

COUNTY OF COTTONWOOD

By  _____

Its Chairman _____

Dated 1-2-15 _____

By _____

Its _____

Dated _____

By Kelly Thonawiwong _____

Its County Coordinator _____

Dated 1-2-15 _____

MEMORANDUM

TO: Council Members
FROM: Chelsie Carlson, Finance Director/Controller
SUBJECT: Telecom Agreed Upon Procedure Engagement

During 2015 Budget Workshops, Council had questions regarding the profitability of each individual service included under the Telecom Fund. These questions were not able to be adequately answered with the information currently available in our reporting systems. This prompted Council to request further research into the Telecom Fund in order to answer these profitability questions so informed decisions can be made regarding customer pricing, expense approval, and capital spending. City staff was asked to consult with our financial statement auditor, CliftonLarsonAllen (CLA), for direction regarding this engagement.

Staff discussed the Council request with CLA and also had a conference call with a CLA team based in Florida. The CLA team did provide a quote on services they could provide for a Telecom specific engagement but after our review, their experience with similar engagements was limited. Also, the Telecom specialized staff is located in Florida and it would not be cost effective for this team to perform the work. As another option, we contacted Olsen Thielen & Co., Ltd (OT) regarding this engagement since they currently provide regulatory consulting for Telecom and also have performed the Telecom Financial Audit in the past. OT declined the engagement due to conflicts of interest since they also perform work for Southwest Minnesota Broadband Services (SMBS). However, OT did recommend contacting Kiesling Associates LLP whom OT has partnered with in the past.

After discussions with Kiesling Associates LLP the approach recommended is to engage Kiesling Associates LLP to perform a limited scope Contribution Margin and Bundle Pricing Analysis for the Telecom Fund. This would involve looking at all revenues and expenses running through the Telecom Fund as well as statistics such as customer counts and penetration rates for each service. This will also include pricing reviews and recommendations for retail customers and other parties such as SMBS. Using this information, Kiesling will be able to determine the profitability of each Telecom service and benchmark Windomnet against industry data to make recommendations to management regarding cost saving opportunities and customer pricing.

Attached to this memo is an engagement letter from Kiesling to perform this work. References provided by Kiesling have been contacted and verified. Staff feels this engagement is a good first phase to reviewing the Telecom Fund. The knowledge gained from completing this phase will help determine further procedures that would be beneficial to management. Staff is requesting approval for this engagement for the fees listed in the engagement letter.



8517 Excelsior Drive
Suite 301
Madison, WI 53717-1994

Phone: 608.664.9110
Fax: 608.664.9112
www.kiesling.com

December 18, 2014

Chelsie Carlson, Finance Director/Controller
City of Windom
444 9th Street, P.O. Box 38
Windom, MN 56101

We are pleased to confirm our understanding of the services we are to provide for the City of Windom.

We will assemble, from information provided by management, a contribution margin and bundle pricing analysis for the City of Windom's Municipal CLEC, internet and video operations as of December 31, 2014. We will not express any form of assurance on the analysis or reasonableness of the underlying assumptions.

Contribution margin and bundle pricing analysis involves the computer (or manual) processing of, and the mathematical and other clerical functions related to, the presentation of the analysis, which is based on management's underlying assumptions.

If for any reason we are unable to complete our analysis, we will not submit or issue a schedule on it as a result of this engagement.

The objective is to show profitability by service line and to evaluate how pricing can affect profitability. However, contribution margin and bundle pricing analysis information is not necessarily indicative of the results that may be attained if recommendations are projected forward.

Management is responsible for the contribution margin and bundle pricing analysis and for the assumptions used in the presentation.

In order for us to complete the engagement, management must provide assumptions and past financial information that are appropriate for the presentation of the analysis.

The analysis and distributed schedules are for the use of management only and are not to be distributed to outside users without our consent.

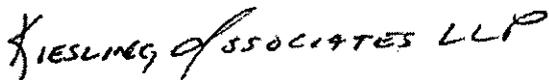
You are responsible for assuming all management responsibilities. You are also responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

We expect to begin our assembly on approximately January 7, 2015, and, unless unforeseeable problems are encountered, the engagement should be completed by January 31, 2015.

We estimate that our fees for these services will be as detailed in Attachment A. We hope that the services and schedules provided will develop into additional consulting that management can use to improve operations. If so desired, additional work can be performed at our standard hourly rates or bid at mutually agreed upon fees. You will also be billed for travel, if requested, and other out-of-pocket costs such as schedule production, word processing, postage, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the assembly. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not completed our assembly schedule. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Handwritten signature in black ink that reads "KIESLING ASSOCIATES LLP". The signature is written in a cursive, slightly slanted style.

Anthony Balistreri, Partner
Kiesling Associates LLP

RESPONSE:

This letter correctly sets forth the understanding of the City of Windom.

By: _____

Title: _____

Date: _____

Attachment A

City of Windom
Contribution Margin and Pricing Analysis
January 2015

Trial Balance Mapping and File Set-Up	\$ 900.00
Bundle Design / Pricing Recommendations	\$ 900.00
Correspondence and Internal Conferencing	\$ 500.00
Presentation and Fact Checking	\$ 500.00
Final Presentation to Management	<u>\$ 650.00</u>
Total	<u>\$ 3,450.00</u>



January 5, 2015

Steven Nasby
City Administrator-Clerk-Treasurer
City of Windom
444 9th St
PO Box 38
Windom, MN 56101-0038

Re: Letter of Engagement to Retain Ehlers as Dissemination Agent for Issuer Continuing Disclosure Required Under Securities and Exchange Commission (SEC) Rule 15c2-12 (the "Rule")

As an issuer of municipal securities, the City ("Issuer") is required to comply with all continuing disclosure obligations enumerated in the Continuing Disclosure Agreement/Certificate/Undertaking (CDU) associated with each issue of securities subject to the Rule. Many Issuers have CDUs that vary significantly from one CDU to another. Ehlers & Associates, Inc. ("Ehlers") has been helping you comply with all CDU obligations as Issuer's Dissemination Agent. Fulfilling this obligation requires research, preparation and filing of disclosure reports within specific time frames.

This Letter of Engagement ("Letter") is being presented to memorialize and clarify the terms of the Issuer's engagement of Ehlers as the Issuer's Dissemination Agent. In this regard, Ehlers agrees to provide Issuer with those services described in Appendix A ("Services"). Ehlers shall be entitled to compensation by the Issuer also as described in Appendix A.

This Letter shall be effective as of the date of its execution by the Issuer and shall remain in effect for a period of one (1) year (the "Initial Term"). This Letter shall renew automatically on each anniversary of the effective date of this Letter (each an "Additional Term"). Notwithstanding the foregoing, this Letter may be terminated by either party upon sixty (60) days prior written notice. The Initial Term and each Additional Term shall collectively be referred to herein as the "Term".

In order to perform the engagement, Issuer agrees to provide Ehlers all documents and information as are deemed necessary to fulfill the Issuer's reporting requirements under each respective CDU, and within the applicable timeframe(s) ("Disclosure Information"). With respect to Issuer's obligation to report the occurrence of any event for which a material event notice ("Event Notice") is to be filed, Issuer shall provide Disclosure Information related to the event to Ehlers within five (5) days of its occurrence. All other Disclosure Information must be provided to Ehlers within fourteen (14) days of Issuer's receipt of any such request from Ehlers. If Issuer fails to provide any Disclosure Information to Ehlers in accordance with the foregoing, Ehlers shall not be held liable for any reason in the event that any necessary disclosure filing is



not disseminated to the appropriate party within the applicable timeframe(s). Further, if for any reason Issuer fails to provide required Disclosure Information to Ehlers in accordance with the foregoing and Issuer's delay results in any disclosure filing being after a stated deadline, Ehlers shall, without further direction or instruction from Issuer, file a notice(s) with the applicable recipient submitting information provided by Issuer, if any, and/or describing the failure and providing any other information as Ehlers deems appropriate.

Ehlers shall deem all Disclosure Information provided to it by the Issuer to be accurate and free of defect, as well as not containing any material misstatements, falsehoods, or omissions of fact. Issuer acknowledges that Ehlers shall be entitled to rely on all Disclosure Information provided by the Issuer without further investigation as to its completeness or accuracy.

Issuer shall indemnify, hold harmless and defend Ehlers from and against any damages, costs or other liabilities (including reasonable attorneys' fees) arising from or relating to any breach of this Letter by Issuer, including, but not limited to, damages, costs and other liabilities arising out of any Disclosure Information received and disseminated by Ehlers. Further, in no event shall Ehlers' total aggregate liability under this Letter be in excess of the amount of fees paid by Issuer to Ehlers during the Term then in effect notwithstanding anything contained herein. In addition, Issuer acknowledges that Ehlers shall not be responsible and/or liable for any errors, misstatements or omissions associated with any continuing disclosure report or filing, or for the correction thereof, that was prepared or disseminated by any party other than Ehlers.

This Letter and the Continuing Disclosure Agreement dated as of December 1, 2014 executed and delivered by the Issuer, U.S. Bank National Association and Ehlers in connection with the Issuer's \$5,600,000 Gross Revenue Hospital Bonds, Series 2014, constitute the entire agreement between the parties and are intended to supersede any and all agreements, whether oral or written, between the parties that were entered into relative to the subject matter hereof prior to the effective date of this Letter. No amendment or modification of this Letter shall be deemed valid unless made in writing and signed by both parties.

Our records show that Issuer is subject to Full CDU's. Ehlers will continue to act as Issuer's Dissemination Agent for the CDU's we have been handling.

This Letter covers these securities and any subsequent securities for which Ehlers has acted as the Municipal Advisor. The Issuer may request in writing that Ehlers act as the Dissemination Agent on any future securities subject to the Rule not involving Ehlers.

If our engagement under the terms of this Letter is acceptable, please sign this Letter in the appropriate signature block below and return a signed copy to us for our records. If, however, you do not wish to engage our services, please note that election and return a copy of this Letter to us.

Please contact me if you have any questions or would like to discuss our engagement further.

Sincerely,

Ehlers

Todd Hagen, CIPFA
Senior Financial Advisor/Vice President

SO ACCEPTED BY ISSUER

Issuer hereby accepts this Letter and engages Ehlers to provide the services noted herein and executes this Letter as of the date noted below:

By: _____

Title: _____

Name: _____

Date: _____

SO DECLINED BY ISSUER

Issuer hereby acknowledges that it will be responsible for updating and submitting all necessary continuing disclosure reports and filings as may be required of Issuer without the assistance of Ehlers. Issuer further acknowledges and agrees that Ehlers assumes no responsibility for the compilation and/or submission of any such continuing disclosure reports or filings.

By: _____

Title: _____

Name: _____

Date: _____

APPENDIX A

EHLERS DISSEMINATION AGENT SERVICES AND FEES

Ehlers' continuing disclosure services are designed to assist the Issuer in meeting its continuing disclosure obligations. Depending on the size of a transaction and the total amount of debt outstanding at the time of issuance, different debt issues may be subject to different reporting requirements. Ehlers will provide the services identified below, which are reflective of the Issuer's requirements under its respective Continuing Disclosure Undertaking (CDU). In no event will Ehlers assist Issuer with assessing whether information provided or omitted as part of an annual filing is "material" or whether an event is "material" under the federal securities laws requiring the filing of an event notice pursuant to a CDU. If the Issuer accepts this letter and engages Ehlers as the Dissemination Agent, Ehlers shall provide the following services and charge the following fees:

Full Disclosure Services.

Background

Since 1995, Securities and Exchange Commission (SEC) rule 15c2-12 (the "Rule") has required underwriters of municipal securities to ensure that issuers are obligated to provide periodic reporting of specific information with respect to certain issues of municipal securities. An issuer is classified as a "full disclosure" reporting entity when it issues securities subject to the Rule in an amount of \$1 million or more, and further provided that total securities subject to the Rule and currently outstanding exceed \$10 million. Full disclosure reporting entities must:

- File reports consisting of specific information at least annually with the Municipal Securities Rulemaking Board's (MSRB) Electronic Municipal Market Access (EMMA) system (<http://emma.msrb.org>).
- File "Event Notices" regarding enumerated events specified in SEC rules and CDUs within 10 business days of occurrence. Event Notices are filed through the same EMMA system.

Description of Services

Issuer engages Ehlers to provide the following services in connection with the preparation and dissemination of Issuer's continuing disclosure reports and Event Notice filings in connection with all outstanding debt issues of Issuer subject to the Rule and for which continuing disclosure reports or filings are required. During the Term of the engagement, Ehlers shall provide the services hereinafter described with respect to all existing and future securities of the Issuer subject to the Rule and having continuing disclosure requirements. Ehlers shall provide these services for any other securities of the Issuer when requested in writing by the Issuer.

Annual Filings, or More Frequently, if Required

- a. Review and catalog of all Continuing Disclosure Agreement/Certificate/Undertaking (CDU)'s of Issuer relative to current and future issues of securities subject to the Rule.
- b. Creation of a timetable for the anticipated schedule of events relating to the preparation of Issuer's annual (or more frequently, if required) continuing disclosure report.
- c. Collection of information from third parties and Issuer, as applicable, to the extent necessary to prepare the annual (or more frequently, if required) continuing disclosure report.
- d. Preparing the annual (or more frequently, if required) continuing disclosure report in a standardized format acceptable for submission to the EMMA system, or any future industry standard.
- e. Submission of the annual (or more frequently, if required) continuing disclosure report and any Event Notices to the designated recipient based on the applicable CDU's of Issuer and all laws, rules and regulations relative thereto.

- f. Delivering a copy of any report or notice submitted in accordance with (e. above) to Issuer for its records, as well as confirmations of receipt of filing(s).
- g. Respond to Underwriter/Investor inquiries and requests.
- h. Providing recommendations to Issuer relating to future continuing disclosure related matters.

Event Notices

- a. Informing Issuer of the types of events that may require the filing of an “Event Notice” and the required reporting period for such notices.
- b. Notifying Issuer of any information Ehlers discovers that may require the filing of an Event Notice, and preparation and filing of the required Event Notice.
- c. Upon notification by Issuer of any circumstances that may require the filing of an Event Notice, preparing, filing, and providing confirmation of filing the required Event Notice.

Description of Fees

Full Disclosure Services fees shall be assessed as follows:

Number of Issuer Continuing Disclosure Undertakings	Annual Fee
One (1) to three (3) CDU’s	\$2,800
Four (4) to six (6) CDU’s	\$3,300
Seven (7) or more CDU’s	\$3,800

Plus any out of pocket expenses.

Special Circumstances

If an Issuer’s CDU requires periodic filings (quarterly or semiannually) in addition to the annual filings, a fee of \$500 per required CDU filing shall be assessed.

Limited Disclosure Services.

Background

In 2009, the Securities and Exchange Commission put into place revised rules regarding a limited scope of continuing disclosure requirements for certain municipal securities issuers. These rules apply to any securities issued on or after July 1, 2009 in amounts of \$1 million or more and where the Issuer’s total amount of principal outstanding and subject to the Rule is less than \$10 million upon issuance. Any issuer meeting the aforementioned parameters must comply with a limited disclosure undertaking and file annual reports. Issuers subject to limited disclosure requirements must file audited financial statements (or unaudited financial statements if allowed under a CDU) on an annual basis, rather than both financial statements and operating and statistical data.

Description of Services

Ehlers shall provide the following services in connection with the preparation and dissemination of Issuer’s continuing disclosure reports and Event Notice filings for all current and future outstanding securities of Issuer subject to the Rule and for which continuing disclosure reports or filings are required. During the Term of the engagement, Ehlers shall provide the services hereinafter described with respect to all future issuances for which Ehlers provides municipal advisory services and that have continuing disclosure requirements. Ehlers will also provide these services for any other issues when requested in writing by the Issuer.

Services to be provided are as follows:

Annual Filings

- a. Review of all Continuing Disclosure Agreement/Certificate/Undertaking (CDU)'s of Issuer relative to currently outstanding issuances.
- b. Creation of a timetable for the anticipated schedule of events relating to the dissemination of Issuer's annual updated financial information and operating data.
- c. Submitting the Issuer's annual financial statements to the designated recipient thereof based on the applicable CDU's of Issuer and all laws, rules and regulations relative thereto.
- d. Delivering a copy of any report or notice submitted in accordance with (c above) to Issuer for its records.
- e. Respond to Underwriter/Investor inquires and requests.
- f. Providing recommendations to Issuer relating to future continuing disclosure related matters.

Event Notices

- a. Informing Issuer of the types of events that may require the filing of an "Event Notice".
- b. Notifying Issuer of any information Ehlers discovers that may require the filing of an Event Notice, and preparation and filing of the required Event Notice.
- c. Upon notification by Issuer of any circumstances that may require the filing of an Event Notice, prepare and file the required Event Notice.

Description of Fees

Limited Disclosure Services shall be provided annually for a fee of \$750.

Future Fee Changes

Ehlers reserves the right to adjust fees during the Term of the engagement without prior consent of the Issuer, but not more than annually. Prior to any fee adjustments, the Issuer will be notified in writing of the revised fees and their effective date.

APPENDIX B

EVENT NOTICES

If any one of the listed events occurs in relation to the Issuer and/or any of the Issuer's securities subject to this agreement, you must notify Ehlers at the earliest possible time to discuss the applicability and the need for any filing of an Event Notice. The Issuer may also wish to discuss the matter with its legal counsel to gauge materiality of any occurrence.

Mandatory Event Notices

- Principal and interest payment delinquencies
- Non-payment related defaults, if material
- Unscheduled draws on debt service reserves reflecting financial difficulties
- Unscheduled draws on credit enhancements reflecting financial difficulties
- Substitution of credit or liquidity providers or their failure to perform
- Adverse tax opinions, IRS notices or material events affecting the tax status of the security
- Modifications to rights of security holders, if material
- Bond calls, if material
- Defeasances
- Release, substitution or sale of property securing repayment of the securities, if material
- Rating changes
- Tender offers
- Bankruptcy, insolvency, receivership or similar event of the obligated person
- Merger, consolidation, or acquisition of the obligated person, if material
- Appointment of a successor or additional trustee, or the change of name of a trustee, if material

Additional / Voluntary Event-Based Disclosures

- Amendment to continuing disclosure undertaking
- Change in obligated person
- Notice to investors pursuant to bond documents
- Certain communications from the Internal Revenue Service
- Secondary market purchases
- Bid for auction rate or other securities
- Capital or other financing plan
- Litigation / enforcement action
- Change of tender agent, remarketing agent, or other on-going party
- Derivative or other similar transaction
- Other event-based disclosures

MEMORANDUM



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

TO: City Council
FROM: City Administrator
DATE: January 8, 2015
RE: National League of Cities

The National League of Cities (NLC) organization promotes and advocates for the interests of cities on the federal level, provides research, forms policy and is a resource of information. Opportunity to serve on an NLC committee is available to member cities.

Through the City's membership in the League of Minnesota Cities (LMC), and my participation on the LMC Board of Directors, I have been encouraged to participate in the NLC. The League of Minnesota Cities is responsible for appointing city officials (elected or appointed) to the NLC policy committees. As a policy committee member, this position would help shape NLC's policy positions on federal issues affecting cities and become issue experts on the frontline of NLC's advocacy efforts.

What's involved in serving on a policy committee?

Policy committees meet twice a year, once at the Congressional City Conference (March 7-11, 2015 in Washington, DC) and again at the Congress of Cities (November 4-7, 2015 in Nashville, TN) to identify issues and set the agendas for their steering committees. At the end of the year at the Congress of Cities, the policy and advocacy committees approve final recommendations for consideration at the Resolutions Committee Meeting and the Annual Business Meeting. Approved policy and resolutions become the National Municipal Policy for the next year. Throughout the year, committee members participate in NLC's grassroots advocacy efforts when important issues arise.

About the committees

NLC has seven policy committees and LMC is allowed five appointments to each committee. These committees meet twice a year as stated above. Members of the policy committees are appointed to one-year terms by the NLC president. The NLC is soliciting to fill openings on the following committees:

- Community and Economic Development
- Energy, Environment, and Natural Resources
- Finance, Administration, & Intergovernmental Relations
- Human Development
- Information Technology and Communications
- Public Safety and Crime Prevention
- Transportation Infrastructure and Services

In conjunction with my impending Presidency at the LMC I have submitted my name to the LMC for a possible appointment to the 2015 NLC Finance, Administration, and Intergovernmental Relations Policy and Advocacy Committee. At this time, I am requesting that the City Council approve my participation on this NLC committee pending selection by the LMC. This participation would include time and travel expenses. The estimated out-of-state travel expenses, registration, etc. are estimated to be approximately \$4,000 for the two meetings in Washington DC and Nashville, TN and would need to be budgeted from General Fund reserves.

On a related note, Minnesota is represented on the NLC Board of Directors by Apple Valley Mayor Mary Hamann-Roland and St. Paul Mayor Chris Coleman who is the immediate past president of the NLC.



Preliminary Conference Schedule

Main Conference Events: Monday, March 9– Tuesday, March 10
 (note times are subject to change)

Monday, March 9

7:30 a.m. – 9:00 a.m. Celebrate Diversity Breakfast
 9:00 a.m. – 10:30 a.m. Opening General Session
 10:45 a.m. – 12:15 p.m. Concurrent Workshops
 1:45 p.m. – 3:15 p.m. Concurrent Workshops
 3:30 p.m. – 5:00 p.m. General Session
 5:15 p.m. – 6:30 p.m. State League Caucuses and Receptions

Tuesday, March 10

8:45 a.m. – 10:15 a.m. Concurrent Workshops
 10:30 a.m. – Noon Concurrent Workshops
 12:30 p.m. – 2:00 p.m. General Session and Lunch
 2:00 p.m. – 5:00 p.m. Delegates' Pre-scheduled Capitol Hill Visits
 5:15 p.m. – 6:30 p.m. State League Caucuses and Receptions
 6:30 p.m. – 7:30 p.m. The Capitol Steps

Wednesday, March 11

All-Day-Delegates' Pre-scheduled Capitol Hill Visits

Pre-conference Activities:

Saturday, March 7

9:00 p.m. – 5:00 p.m. NLC University Seminars*
 5:30 p.m. – 7:00 p.m. Constituency and Special Group Meetings/Events

Sunday, March 8

8:30 a.m. – Noon NLC Board of Directors Meeting
 NLC Advisory Council Meeting
 9:00 p.m. – 5:00 p.m. NLC University Seminars*
 1:30 p.m. – 4:00 p.m. Policy and Advocacy Committee Meetings/Events
 6:15 p.m. – 7:00 p.m. Constituency and Special Group Meetings
 5:30 p.m. – 6:45 p.m. Orientation to NLC for First Time Attendees

* Additional fees may apply



Registration Fees:	Early Bird	Advance
Registration Type	Valid Until 1/30/14	Valid Until 3/6/15
NLC Member City	\$560	\$685
SML Member City	\$690	\$785
Non-Member/Other	\$660	\$690
First Time Attendee	\$425	\$425
Youth Delegate/Chaperone	\$120	\$120
Student	\$125	\$125
Spouse/Guest	\$75	\$75

Register now!



Finance, Administration & Intergovernmental Relations

The Finance, Administration & Intergovernmental Relations Committee is responsible for developing policy positions on issues involving national economic policy, general financial assistance programs, liability insurance, intergovernmental relations, Census, municipal bonds and capital finance, municipal management, antitrust issues, citizen participation and civil rights, labor relations, Native American sovereignty and municipal authority.

Committee Rosters	Meetings & Events	Resources	Policy & Resoluti
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Chair	Vice Chair	Vice Chair
		
Sarah Levison Council Member Longmont, Colorado	Cynthia Mangini Council Member Enfield, Connecticut	Andy Hafen Mayor Henderson, Nevada

Rosters
Policy & Advocacy Committee

Steering Committee

STAFF CONTACTS

Priya Ghosh Ahola
Principal Associate, Finance, Administration and Intergovernmental Affairs
Federal Advocacy



Finance, Administration & Intergovernmental Relations Policy & Advocacy Committee

Alabama

Jean Burk, Council Member, City of Lincoln, Alabama
Jenifer Champ Wallis, Councilmember, City of Homewood, Alabama
Gary Fuller, Mayor, City of Opelika, Alabama
Charles Murphy, Mayor, City of Robertsedale, Alabama
Leon Smith, Mayor, City of Oxford, Alabama

Arkansas

Doug Sprouse, Mayor, City of Springdale, Arkansas
Sheila Walters, Mayor, City of Trumann, Arkansas
Carolyn Willett, Recorder/Treasurer, City of Smackover, Arkansas

California

David Whittum, Council Member, City of Sunnyvale, California

Colorado

Sherri Dugdale, Assistant to the City Manager, City of Durango, Colorado

Connecticut

Matthew Galligan, Town Manager, Town of South Windsor, Connecticut
Sydney Schulman, Mayor, Town of Bloomfield, Connecticut
Thomas Sherwood, Director, Office of Policy & Management, City of Bridgeport, Connecticut

Delaware

David Bonar, Councilman, City of Dover, Delaware
Victor Letonoff, Council, City of Lewes, Delaware

Florida

PC Wu, First Vice President FLC, City of Pensacola, Florida

Iowa

Ann Campbell, Mayor, City of Ames, Iowa
Bill Edmond, Alderman, City of Davenport, Iowa

Idaho

Tom Dale, Mayor, City of Nampa, Idaho

Indiana

Jeannine Myers, City Clerk, City of Greenwood, Indiana

Maryland

Cari Anderton, Mayor, Town of Delmar, Maryland

Sidney Katz, Mayor, City of Gaithersburg, Maryland

Michigan

Darnell Earley, City Manager, City of Saginaw, Michigan

Minnesota

Tim Busse, Council Member, City of Bloomington, Minnesota

Missouri

Matthew Robinson, Mayor, City of Hazelwood, Missouri

Mississippi

Chip Johnson, Mayor, City of Hernando, Mississippi

North Carolina

Latimer Alexander, North Carolina

Miles Atkins, Mayor, Town of Mooresville, North Carolina

New Mexico

Phillip Burch, Mayor, City of Artesia, New Mexico

Linda Calhoun, Mayor, Town of Red River, New Mexico

Dave Venable, Mayor, Village of Cloudcroft, New Mexico

Nevada

Shari Buck, Mayor, City of North Las Vegas, Nevada

Ohio

E. Davisson, Mayor, Village of Obetz, Ohio

TJ Dow, Council Member, City of Cleveland, Ohio

Annie Gillam, Council Member, City of Youngstown, Ohio

Garry Hunter, Law Director, City of Nelsonville, Ohio

Carolyn Smith, Council Member, Village of Lincoln Heights, Ohio

Oklahoma

Mike Burdge, Vice Mayor, City of Sand Springs, Oklahoma

Pennsylvania

William Peduto, Council Member, City of Pittsburgh, Pennsylvania
Michael Nutter, Mayor, City of Philadelphia, Pennsylvania
Joe Sinnott, Mayor, City of Erie, Pennsylvania

Texas

Leroy Vaughn, Council Member, City of Lewisville, Texas

Washington

Nancy Backus, Vice Mayor, City of Auburn, Washington
Virgil Clarkson, Council Member, City of Lacey, Washington

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FINANCE, ADMINISTRATION AND INTERGOVERNMENTAL RELATIONS (2015)

1.00 Introduction

Local government is the level of government which has the principal responsibility for providing services, solving day-to-day public problems and responding directly to the needs of citizens. The following chapter highlights important prerogatives of local governments and concerns about how federal policies impede and constrain the ability of local elected officials to fulfill their duties in our system of intergovernmental partnership.

A. Unfunded Mandates

The federal government should avoid policies that impose disproportionate responsibilities on local governments or increased financial liability without recognizing the fiscal impact of those policies. In particular, federal policies should not mandate new costs for local governments without providing adequate funds to reimburse local governments for new mandates.

B. Preemption

Activities such as franchising, zoning, issuing permits and licenses, and local code development are fundamental responsibilities of local governments. Federal policies should not undermine these activities or preempt local authority to protect the health, safety and welfare of local residents. Furthermore, preemptive policies constrain the ability of local elected officials to tailor policies to local needs and demands.

C. Fiscal Conditions

The economic fortunes of local governments nationwide are closely linked to the fiscal health of the federal government. Federal fiscal policies should not diminish the ability of local elected officials to respond to economic needs at the local level, especially during times of economic downturn.

D. Protect and Strengthen the Intergovernmental Partnership

The intergovernmental partnership must be strengthened to provide a framework of economic growth that balances the critical role of each level of government in the economic health of the nation, while also preserving important principles of federalism.

1.01 Intergovernmental Relations

A. Unfunded Mandates

The federal government must not initiate laws, rules and regulations, or take other actions and activities that will mandate new costs for local governments without

providing reimbursement funds to compensate local governments for such mandates. Any reimbursement program should deliver funding directly to the unit of government incurring the costs.

Cost-benefit and risk assessments of current federal programs, regulations, and policies (e.g., tax policy) must be conducted to determine their adverse cost, structural, and intergovernmental impacts on local governments.

Cost-benefit and risk assessment statements must be added to all proposed legislation, rules, and regulations. In the case of legislation, these statements and assessments must be available at the time of initial subcommittee consideration. In the case of rules and regulations, the statements and assessments must be included as part of the initial *Federal Register* publication. Assessment of proposed rules and regulations must be completed by Congress prior to enactment and/or enforcement. NLC encourages cities to separately display the costs of state and federally mandated programs in their budgeting and reporting.

Legislation and resulting regulations should be formulated on well-founded peer-reviewed science or fact, not speculation, exaggeration or scare tactics.

Local governments should be able to prioritize their resources to achieve the greatest risk reduction for the funds available.

The federal government should incorporate flexibility into federal and state regulatory processes because of variable local conditions. The federal government should avoid "one-size-fits-all" regulatory approaches to municipalities. While enforcement should be objective it should also take into account local conditions through the use of such mechanisms as variance/waiver procedures and locally-developed alternate compliance plans.

Local government should be afforded the opportunity for greater participation in the legislative and regulatory process. In developing and revising regulations, the federal government shall consider the impact of these regulations on municipal governments and shall reimburse municipal governments whenever these federal mandates impose significant new cost. Federal legislation requiring agencies to perform cost benefit analysis of "major rules" should define regulations having a significant impact on local government as "major rules."

Municipal elected officials and governments should participate as partners in the development of federal regulations that have a significant impact on state and local government. Federal laws should provide that organizations representing elected state and local officials and governments are not subject to laws restricting entities subject to regulation from participating in consultative processes with federal agencies to make regulations workable. Such exemptions will help ensure that elected state and local officials participate at an early stage in the development of federal regulations.

B. Taxation of Interstate Sales

Federal legislation must be enacted permitting states and localities to require remote sellers, whether the sales are made electronically, by mail order or other means, to collect state and local sales and use taxes on orders made within their boundaries.

These state and local sales and use taxes are currently existing lawful sources of government revenue. Every year that such authority is not granted the federal government should reimburse state and local governments the lost (uncollected) revenue.

C. Collection of Business Taxes

NLC opposes any federal legislative efforts that have negative consequences for local taxing and regulatory authority and disproportionately affect local businesses.

D. Takings

NLC opposes federal regulations or statutes that place restrictions on state and local government actions regulating private property or requiring additional compensation beyond the continually evolving judicial interpretations of the Fifth Amendment of the U.S. Constitution.

The federal government shall indemnify a municipality for costs, including attorney fees, damages and awards, of litigation asserting inverse condemnation or regulatory takings claims, which arise from municipal actions necessitated by federal requirements.

The federal government should not enter into any international agreement that enables a foreign entity to seek damages predicated on the actions of a U.S. municipality, regarding alleged takings practices, which are legal under U.S. law.

E. International Trade and Local Authority

The federal government should include elected state and local government officials in international trade and all other treaty negotiations, because of their potential impacts on these governments.

F. Davis-Bacon Policy

The Davis-Bacon Act should be repealed.

G. Preemption of Municipal Regulatory Authority

The federal government shall not preempt municipal regulatory powers based on the police power of the state; however, when a clear and compelling need arises, the Congress must explicitly express its intent to preempt, and accompany any such proposals with a timely intergovernmental impact analysis, including estimated costs. Local elected officials cannot manage or guide the financial condition, character and personality, public health and safety, environmental protection or encourage the local self-determination of cities and towns without basic regulatory controls.

NLC opposes federal regulations or statutes that require retroactive compliance by municipal government. NLC also opposes federal regulations or statutes that preempt the power of a city to regulate conditions it may place on a shipping company docking at facilities located within that city.

H. Scope of Federal Regulation of Cities

The scope of federal intergovernmental regulations should be reduced and new regulations should be issued only when a clear and convincing case has demonstrated the necessity of federal regulations. In any event, federal regulation of cities should be confined to insuring individual political and civil rights, to providing for national defense, to regulating interstate commerce in resolving interstate disagreements, and to assuring the fiscal and programmatic integrity of federal grants and contracts. In all cases, maximum municipal flexibility and authority should be preserved.

In reviewing existing regulation of cities, the federal government should not use cross-over sanctions as a compliance technique, should consult with states and cities on regulations involving preemption of local authority or joint standard setting, and should simplify and standardize cross-cutting requirements.

I. Grant Reform and Administration

Federal grants to local governments should be used to provide fiscal support, initiate new programs or approaches to solving urban problems, increase socio-economic equity, and achieve national objectives. The following administrative and legislative measures would increase the effectiveness of this indispensable form of assistance to local governments.

1. Simplification of Procedures

The conflicting administrative and eligibility requirements accompanying federal assistance must be simplified and standardized. Such reforms would be intended for easing the administration of programs while not reducing the accountability of local government for its expenditures of federal funds. Essential to simplifying the process of applying for federal assistance

would be an enactment of a procedure for municipal governments to certify their compliance with cross-cutting requirements for achieving national objectives common to most grant programs. Organization-wide audits should replace grant-by-grant audits to rationalize the auditing procedure.

2. Consolidation and Integration

Municipal governments could utilize federal assistance more flexibly and efficiently if some of the narrow categorical programs were consolidated into broader categorical or block grants.

Legislation in three areas would greatly increase consolidation and integration. First, the President should have the power to consolidate related grant programs by Executive Order subject to Congressional veto. Second, the federal government should encourage joint funding by strengthening integrated grant procedures so related programs can be comprehensively financed through several agencies. Third, the federal government should authorize the consolidation of federal planning requirements and technical assistance programs.

3. Administration

The municipal role in the federal system should be strengthened by mandating the right of city governments to review and comment on all federal assistance programs which affect their jurisdictions, by further decentralizing the federal decision-making process, and by guaranteeing the right of city governments to participate in the agency rule-making process. The basis for grant recipient selection and the requirements for grant program administration and evaluation should be specified clearly and consistently by federal agencies. City governments should receive reimbursement for indirect costs associated with grant administration. Formulas for allocating funds should be periodically reviewed by the federal government to assure that programs serve actual needs.

4. Information and Statistics

The federal government should continually seek to improve its systems of providing information about grant programs and the availability of funding. Efforts to make materials and information known to small cities are particularly needed.

In order to increase the fairness and effectiveness of the distribution of federal funds, uniform use of population, employment, and other data should be made and ways of improving the accuracy and timeliness of all data should be found. In addition, methods of improving indicators of urban needs should be continually explored.

5. Audit Appeals

Federal legislation should be enacted to provide for the recovery from the federal government of legal, technical

and operating costs associated with reviewing and commenting on any proposed and/or final federal audit report and/or the costs of appealing adverse grant eligibility determinations arising from such an audit report, which were incurred by a municipality, provided that the municipality substantially prevails against the recommendations of the audit report.

J. Municipal Postal Zone Names and Zip Code Assignment Process

In order to eliminate confusion among citizens and businesses and to reinforce community identities, the United States Postal Service should consult with municipal officials on postal changes affecting their communities and avoid, where practical, assigning territory of a municipality the mailing address of another municipality.

Recognizing the national interest in clarifying the ZIP Code designation process, NLC supports a directive to the USPS to reform and standardize the appeal process for municipalities in all ZIP Code related matters. These will include, but not be limited to, ZIP Code boundaries and default ZIP Code city designation. NLC also urges the federal government to work with municipalities via a transparent process that provides for due process and allows local governments to present concerns related to ZIP Code designation. The federal government should direct the USPS to improve efforts to educate municipalities of the reasoning behind the ZIP Code designation, boundary, and default city designation processes.

K. Municipal Annexation

Annexation procedures established by state law provide for orderly growth and development of cities and annexation of unincorporated areas. While states have and should continue to have the preeminent role in annexation regulation, actions of the federal government, through operation of many of its programs, can unintentionally or by design interfere with planned urban growth and annexation proceedings.

Recognition of the authority and ability of cities to deliver utility services is directly related to issues of growth and annexation. Federal policies must take account of this essential role of city government in determining the impact of legislation affecting the provision of such services in rural areas. Increased interest by rural electric cooperatives in competing with cities to deliver utility services in rural areas experiencing residential growth and commercial/industrial development has raised serious concerns for cities. Federal policy should require that proposals to deliver such services in rural areas not duplicate the capacity of cities to serve those locations. Federal laws should not prohibit the option for cities to exercise extraterritorial jurisdiction over development,

planning, and delivery of utility services in urban fringe areas adjacent to their corporate boundaries.

1. Rural Utility Services

Provision of utility services in rural areas must include the following:

- Recognition of the primary role and the existing or planned capacity of cities to deliver water and sewer services;
- Eligibility of cities for financing to extend or improve current municipal utility services to serve urbanizing rural areas;
- Direct participation of cities in the review and approval of rural electric cooperative project proposals to serve locations near cities; and
- Demonstration that such rural water and sewer facilities do not duplicate planned or existing city services.

2. Rural Electric Cooperatives

Any financing offered to any Rural Electric Cooperatives by a federal agency shall be offered to cities and towns on the same basis and at the same interest rate offered to the Rural Electric Cooperatives. That action should also contain a declaration that such financing is not intended to provide rural electric cooperatives with compensable water, sewer, or electric service territory rights in any state court or state agency proceedings.

If any rural electric cooperative is eligible to borrow funds for the establishment of water, wastewater, and electric systems, such proposals shall meet the following criteria:

- a. Demonstration that the proposal to serve the rural area with water, sewer, and electrical services will not encourage or result in the loss of valuable wetlands, agricultural land or resources;
- b. Completion of an environmental impact statement or other evaluation of the effect of such facilities on water resources, population settlement patterns, adopted local government land use development plans, and the availability of alternative financing, such as EPA or state-administered loans and grants; and
- c. Demonstration that the extension of such rural utility systems will not create obstacles to annexation and orderly growth of cities and towns. NLC opposes any and all efforts that would grant exclusive and perpetual federal franchises or territory rights to Rural Electric Cooperatives.

3. Rural Water Law

NLC urges Congress to amend Title 7 U.S.C. Section 1926 to eliminate any restrictions on the ability of a municipality to provide a full range of services within any portion of a rural service district which is incorporated within a municipality. A mechanism should be provided allowing a municipality to make a negotiated cash payment to a rural district that will

extinguish section 1926 territorial protection for specified portions of the district's territory.

L. Tax-Exempt Property

The federal government should pay to municipalities an annual sum in lieu of payment of real property taxes on federally owned, occupied, or controlled property otherwise exempt from such property taxes. Municipalities should in no way be constrained from collecting taxes of any type that are normal and fair from any individual, business, or corporation conducting activities on or within any federally owned, occupied, or controlled property or installation.

Federal pension law should not preclude the levy of non-discriminatory local taxes on entities that are otherwise taxable.

The federal government in its development of federal facilities should: comply with city zoning and land use practices; consult with local jurisdictions when preparing architectural and construction plans; adhere to nationally recognized building and fire and life safety code standards; maintain its facilities to the standards normally provided for similar public and private facilities; and should participate in paying the infrastructure and environmental impact mitigation costs and service fees related to the federal facility.

The federal government should not assert or cause its contractors to assert partial or full immunity from state or local taxes on a retroactive basis.

M. Federally Foreclosed Property

When in the course of its regulatory and other functions the federal government comes into possession of property which it does not intend to retain for its own use it should follow the following practices:

- Property tax obligations (both current and delinquent) on such properties should be paid pursuant to all state and local laws, as if the property was held in private ownership; and
- Federal agencies should operate in full compliance with all applicable federal, state, and local laws in its disposition of property, particularly in regard to environmentally sensitive property.

N. Census

The U.S. Census is of highest importance to America's cities and towns. The vital information provided is critical to many city activities such as community planning and redistricting. Statistics produced by the Census drive the allocation of federal and state funds. Census numbers are also frequently used to help make decisions about the allocation of resources.

Cities are therefore vitally concerned that the Census produce the most accurate and timely information

possible. Furthermore, the Census Bureau shall make every effort to reduce the gap in time between the reference date of statistics and their use in formulas.

In order to enhance the usefulness of the Census, Congress, working with the Administration, should create a Commission on the Census. This Commission should be composed of members of the executive and legislative branches and state and city officials. The Commission shall make recommendations for the most accurate census feasible. Whether or not such a Commission is convened, the federal government should create an advisory committee, including state and local government representation, to advise and comment on a continuing basis regarding the development and administration of census programs.

To improve accuracy the Census must include more effective ways to reduce the undercount and especially the differential undercount of ethnic groups. Methodologies implemented should provide for a more collaborative process between the Census Bureau and city governments, both to ensure more accurate initial counts and to provide for a process of validation. The full utilization of community partnerships is critical to a more accurate census count. Congress and the Census Bureau should be more open to innovations, including, but not limited to, contracting with communities to assist in obtaining an accurate count.

Selection of the method of Census administration to be employed in each decennial Census shall be made at least four years prior to the date of the census. Organizations of city governments shall be provided a formal opportunity to review and comment. The method shall be clearly defined and city government participation shall be incorporated. There shall be a release of preliminary Census counts to all jurisdictions. The appeals process for preliminary Census counts will be established in advance and should not involve costs to the appealing jurisdictions which effectively remove the appeal right. Adequate funding must be provided to achieve these objectives.

The final information from the U.S. Census should be made available to municipalities concurrent with its reporting to Congress. Information shall be released in multiple formats including an electronic format compatible with existing commercial and public domain redistricting and geographic information system software.

NLC supports the American Community Survey to improve the utility of census data and permit more frequent releases of data to demonstrate emerging local and regional trends.

To overcome the problem of non-response, NLC encourages the use of proven sampling methods and other processes which will instill confidence by the local population. If numbers are produced both: (1) employing sampling methods; and (2) not employing sampling methods, both sets of numbers should be made publicly available on the same time schedule and at the smallest possible geographic level.

O. Tribes and Trust Land

NLC recognizes and appreciates that Native-American tribes are independent governments and should be partners in developing policy.

In order that all lands can be uniformly regulated and taxed under municipal laws, lands acquired by Native-American tribes and individuals shall be given corporate, not federal trust, property status through negotiation or statutory change.

Nothing in this policy should be construed as affecting lands currently in trust.

P. Freedom of Information

The Federal Government must respond to requests by cities for non-classified federal information, directly relevant to the requesting city, under provisions of the Freedom of Information Act. The federal response must occur in ways that foster open intergovernmental communication and must not use fees charged for the cost of information production as a practical deterrent to such communication.

Q. Election Administration

Voting is fundamental to democracy in the United States' form of government. Citizen trust in the integrity of this process is essential. Procedures and administration of this process must be completely honest, transparent and impartial. State and local officials are primarily responsible for administering the voting process but all levels of government – federal, state and local should exercise oversight in a balanced and even-handed manner. NLC is opposed to any federal laws that disenfranchise individuals from exercising their most fundamental constitutional right to vote.

NLC does support federal establishment and enforcement of standards for voting for Americans overseas, particularly members of the U.S. military and federal government employees and their dependents. The federal government should annually review state laws for any procedural or statutory inconsistencies with applicable federal laws and promptly inform state governments, the state municipal league and the state association of counties in each state of any problems and ways to cure them.

R. District of Columbia

NLC recognizes and fully supports the right of the District of Columbia's elected representative to have full voting rights in the U.S. House of Representatives. The District of Columbia should be granted legislative and budget autonomy from the federal government.

1.02 Finance

A. The Intergovernmental Partnership

The health and vitality of local economies are critical to a robust and dynamic national economy. However, NLC believes the intergovernmental partnership, which has served as the foundation of economic growth and revitalization, is slowly deteriorating. In particular, federal budgetary conditions are prompting federal policymakers to assume a smaller federal role in assisting municipal governments with domestic priorities.

Instead, federal policymakers have increasingly shifted the burden of infrastructure investment and service provision to local officials without commensurate fiscal assistance. In addition to unfunded mandates, federal officials have further aggravated local economic conditions by preempting the authority of local officials to collect the necessary revenues to ensure that necessary infrastructure and services are adequately funded.

NLC believes current fiscal conditions reinforce the importance of a strong and effective intergovernmental system. NLC further believes the intergovernmental partnership must be strengthened to provide a framework of economic growth that balances the critical role of each level of government in the economic health of the nation, while also preserving important principles of federalism. To that end, the federal government should engage more directly with local elected officials to learn the impact of national policies and programs on America's hometowns by establishing a permanent venue of local, state and federal officials, as well as private citizens, to share information, develop consensus and report publically on policy ideas affecting local governments.

B. Federal Budgetary Practice

Representing elected officials and leaders of hometowns throughout the United States, NLC calls on Congress and the President to develop a non-partisan plan to reduce the deficit and bring the federal budget into balance over a defined period of years. While recognizing we cannot afford delay, Washington should recognize the health and vitality of local communities are critical to a robust and dynamic national economy. NLC certainly understands the potential for federal budgetary conditions may dictate a smaller federal role in assisting communities with domestic priorities just when the needs of citizens in our communities are greatest. Reductions in spending should not be based solely on domestic

discretionary programs essential to vibrant communities and the families who live in them. Any deficit reduction plan should not rely on accounting tricks by transferring responsibilities or imposing unfunded mandates on our cities and towns. It should not preempt local taxing authority or eliminate the Federal tax exemption on municipal debt so hometowns can continue to collect the revenue necessary to ensure that infrastructure and local services are funded adequately. Furthermore, any structural changes in federal programs implemented for deficit reduction should allow for an adequate transition period for our hometowns to be prepared for our shared sacrifice. As such, NLC asks for transparent decision making and for a seat at the table as options for cutting the federal deficit are considered.

1. Federal Budget Deficits

Large federal budget deficits have many destabilizing effects on the economy and continuing deficits jeopardize prosperity and cities' ability to finance governmental activities at reasonable interest rates. Therefore, the federal government should not incur them on a consistent basis but only in times of national emergency. When such a deficit exists, the President and the Congress should work together and develop a balanced plan of revenue increases and spending restraints that bring the budget into balance over a period of years.

Federal actions to reduce federal deficits that ultimately transfer responsibilities to or impose unfunded mandates on municipal governments must be avoided. Implementation of any federal deficit reduction plan must provide cities with sufficient regulatory flexibility to be able to operate efficiently under new fiscal realities. Any structural changes in federal programs implemented for deficit reduction, or for any other purpose, must allow for an adequate transition period. Cities should be a full partner with states and the federal government in this process.

2. Federal Budget Process

NLC urges the federal government to adhere to a budget process that presents the public with a candid and understandable assessment of the financial condition of the federal government and the long-term ability of the federal government to fund essential domestic programs. An analysis should be done of the intergovernmental fiscal and program impacts on cities or urban areas of new programs and any substantial modification in ongoing programs. Summaries of these analyses should be included in the budget document. An evaluation of the tax expenditures budget should be an important part of the federal budgetary process.

Specific plans should be prepared, based on current Congressional Budget Office projections, to guarantee the ability of the federal government to meet its long term future financial obligations, especially with respect

to all entitlement programs, trust funds, and federal loan guarantee programs. Alteration of accounting rules or the changing of other procedural or budget rules should not be used as a substitute for honest deficit reduction.

An annual summary budget report, designed for the general public, should be prepared and widely distributed. This summary should concisely illustrate the balance condition of the current budget, and also highlight the future projections for entitlement, trust fund, federal loan guarantee and other programs which involve major financial obligations for the federal government. Appropriations for federal assistance programs should, to the maximum extent practicable, be provided on a multi-year basis. The President's authority to defer expenditure of previously appropriated funds should not be utilized for policy purposes, but should instead be limited to its original purpose, as a cash management tool exercised under congressionally established procedures.

3. *Federal Revenue Policy*

Revenue policy influences the level and allocation of consumption, savings, and investment. These impacts are pervasive and critical to the health of city economies and, in turn, to the national economy of which these city economies are the major component.

Modifications of the federal revenue system should make equitable changes in existing tax burdens and not reduce the level of progressivity in the present system. The interrelationship of all revenue should be considered and their aggregate effect on progressivity evaluated. Modifications to the federal revenue system must also acknowledge the direct and indirect linkages between federal, state and local tax systems. Changes to the federal revenue system that reduce the ability of cities to raise revenues and capital must be accompanied by specific federal actions to address any adverse impacts.

Tax expenditures comprise such a large amount of the federal tax base that sound fiscal policy requires they be fully integrated into the Congressional budget process. All federal tax expenditures should be subjected to review and change so that these programs contribute, along with entitlement programs, to deficit reduction in a manner consistent with all other expenditure programs.

Tax cuts should not be made until concrete legislation to achieve a balanced federal budget has been implemented.

The current income tax system is too complex, and perceived to encourage noncompliance. Noncompliance is of special concern to cities, as most of their tax system relies upon public acceptance and voluntary compliance.

The provision of the federal income tax code that allows taxpayers to deduct their state and local tax obligations

from their federal taxable income is a fundamental statement of the historical right of state and local governments to raise revenues and of individuals not to be double taxed. It enhances the ability of state and local governments to raise revenues, promotes equity in the federal taxing system, discourages the migration of businesses and individuals for tax purposes, increases national productivity by avoiding excessive cumulative federal, state or local income tax rates, and enhances the autonomy of state and local governments.

For these reasons, NLC opposes the elimination or reduction in value of the deductibility provision for state and local taxes in the federal income tax code. NLC believes the federal government erred when the deductibility of state and local sales taxes was disallowed. In future revisions of the income tax, Congress should consider restoration of sales tax deductibility.

NLC also opposes the imposition of federal sales and excise taxes on municipalities and their essential functions, just as the federal government prohibits municipalities from levying sales and excise taxes on the federal government and their activities.

C. **Municipal Finance Mechanisms**

The constitutional principle making municipal government, in exercising its legitimate functions, immune from federal government taxation must be uniform and should not be challenged, altered, or circumvented by any law, rule, or regulation. Municipal revenue authority must remain intact. Finance mechanisms like municipal bonds are of critical importance to municipalities and directly support the building of local infrastructure, housing and hospital development projects, redevelopment of rural and urban areas, municipal utilities, among many other uses.

NLC supports current federal income tax exemptions for the interest on municipal bonds and the exclusion of the alternative minimum tax levies on some classes of municipal bonds.

NLC supports efforts to find alternative administrative remedies in situations when an outstanding municipal bond is found in violation of federal law and would otherwise be declared taxable.

The federal government should modify its laws imposing tests for tax exemption that are dependent on factors subject to change over time. The goal should be to create a one-time pre-issuance test of conformance to the requirements of federal law.

1. *Regulation of Municipal Bonds*

The authority of municipal governments or their agencies to issue tax exempt municipal bonds as legal obligations

of those governments or agencies should not in any way be reduced or constrained by the federal government. Specifically, the federal government should not restrict municipal bond issuance or tax the interest on municipal bonds when:

- No private entity owns the bond-financed project; and
- The issuing government retains substantial operational, functional, or regulatory control of the bond-financed project.

NLC supports efforts to make consistent the definition of a small issuer under federal law for purposes of the arbitrage exemption and eligibility for the bank interest deduction, as well as efforts to raise and equalize the eligibility threshold for both the bank interest deduction limit and the arbitrage rebate exemption.

For purposes of computing small issuer eligibility for the arbitrage rebate exemption the following types of bond issuances should not be counted:

- Private activity bonds; and
- The amount of a refunding bond that does not exceed the outstanding amount of the bond to be refunded.

In order to ensure an orderly market for municipal bonds, Congressional proposals to alter laws regulating municipal bonds should have effective dates no earlier than the final passage date of the legislation. Changes in federal municipal bond law should not apply to any municipal bond with an issuance date prior to final passage of the law making the change.

2. Advanced Refunding

Tax-exempt bonds are an important source of capital investment at the local level. NLC supports federal legislation that increases the number of times local governments can apply for advanced refunding in order to take advantage of lower interest rates for refinancing public debt. Additional opportunities for advanced refunding would allow local governments to access capital at lower costs, thereby mitigating the strain on already finite resources at the local level and ensuring that necessary services are not shortchanged, neglected or eliminated.

3. Municipal Bond Market Transparency

In order to increase competition, NLC supports a more transparent municipal bond market including instantaneous reporting of stock exchanges, private equity transactions, and underwriter discounts to reduce the cost of bond issuance.

4. Bond Market Liability

NLC supports federal efforts to increase confidence in municipal capital markets by exposing professionals serving the municipal bond market as advisors, counsels,

bankers, accountants etc. to full accountability in federal courts for actions relating to fraud with regard to the purchase or sale of securities.

Municipal elected officials should be absolved from liability for any change in the tax status of municipal bonds if they exercise due diligence in the issuance of municipal bonds.

5. Arbitrage and Refunding Bonds

NLC supports current restrictions against issuing new municipal bonds or refunding prior issues of municipal bonds solely for the purpose of gaining arbitrage profit. However, in those instances where a reasonable amount of arbitrage profit may occur as a result of a bond issuance, a bond refunding, or in the prudent financial management of an issue, NLC would urge that such obligations not be subject to federal taxation. Primary control of arbitrage and refunding bonds should be done through statutory provisions rather than through administrative rules and regulations. Federal restrictions in these matters should not interfere with normal financing methods.

NLC also supports current federal law which limits application of federal arbitrage restrictions only to bond issue proceeds, not to reserved, sinking, or dedicated funds collected by the issuing entity. Arbitrage penalties should not include the potential of retroactive determination. Calculations of cash flow deficits for purposes of arbitrage regulations should not consider restricted or segregated municipal funds.

Municipalities should be allowed to enter into supply contracts or use other financial mechanisms to secure supplies of commodities such as natural gas or electricity, without restriction, so long as the size and terms of contracts are reasonably related to the future needs of the municipality.

6. Municipal Credit Enhancements

It is in the interest of cities to have as many institutions as possible eligible to provide credit enhancements for tax exempt bonds. Therefore, NLC believes nationally chartered commercial banks should be permitted to underwrite all types of investment quality municipal revenue and general obligation bonds.

Congress should amend the Internal Revenue Code to add the Federal Home Loan Banks to the list of organizations that can provide standby purchase agreements, letters of credit and other credit enhancements to cities.

7. Increasing the Supply of Municipal Capital

The demands for capital improvements at the municipal government level should not be inhibited but supported by the federal government in the dual partnership

required to maintain and rebuild access to a better urban life quality. Criteria against which such proposals must be judged include the following:

- Any new financing mechanism must preserve the ability of cities to act independently on matters of purely local concern;
- Any financing mechanism should offer cities at least as much financial advantage as cities presently enjoy by virtue of the tax-exempt feature of their securities; and
- The choice of use of any available financing mechanism must be solely at the option of the user. The administration of such financing mechanism must not subject the user to administrative or other delay that could jeopardize the ability of the user to gain maximum financial advantages.

8. *Financial Reporting*

Financial records should be kept in accordance with generally accepted accounting and reporting standards; financial reports should be made available in a form that is clear and understandable.

Compliance with financial reporting standards and auditing and accounting guidelines should remain voluntary in nature and not subject to mandates by the federal government.

9. *Antitrust Issues*

The federal antitrust laws should be amended to exempt from antitrust challenge any municipal action which is based on an affirmative municipal policy of replacing competition or monopoly service to protect the general public interest.

In addition, the federal antitrust laws should be amended to permit local governments, to bring antitrust actions against their suppliers.

10. *Financial Emergencies and Municipal Tax Liens*

In financial emergencies the federal government should assist a municipality to obtain needed funding if the municipality has exhausted all reasonable and prudent steps to secure financing under its own authority. Federal assistance should be designed to return a municipality to its former state of financial independence.

NLC supports changes to federal bankruptcy law to protect to the maximum extent the tax claims of municipalities against private entities that file for bankruptcy protection. NLC believes that federal law should clearly state that the automatic stay provision of the federal code (section 362) does not apply to municipal tax liens; that payment of tax liens in full should be placed before junior lienholders; and other necessary changes to protect city revenues during private bankruptcy proceedings.

11. *Full Insurance of Public Deposits*

As long as state governments retain laws requiring substantial pledging of public securities for deposits of public funds in financial institutions, the federal government should not provide full insurance for those deposits because of the adverse consequences such action could have on the municipal bond market.

12. *Municipal Sale Leaseback Financing*

Current tax provisions for leasing equipment or using service contracts should be the same for cities and private companies.

NLC supports change in current law to provide for sale leaseback arrangements for buildings or facilities if they are for new construction or to finance substantial rehabilitation of an existing structure or facility.

However, if industrial development bonds are used to finance construction or rehabilitation costs, other than for resource recovery and municipal wastewater treatment plants, then the depreciation period should be extended.

D. Federal Communications Tax Reform

NLC recognizes that taxes imposed by the federal government on communications are based largely on an antiquated and static model of the industry that does not acknowledge its rapid evolution. Consequently, NLC supports efforts to modernize federal communications taxes so long as doing so acknowledges the dynamic nature of the industry and the need to treat its components fairly and equitably, and maintains local government autonomy and discretion to impose and collect taxes on the communications industry. Such efforts should embody the following principles:

- a. The authority to raise revenues to provide for the public interest is vital to local governments and must be preserved.
- b. A time of transition should be incorporated for all parties to adjust to any agreed upon communications reform.
- c. Local tax policy and fees should not influence consumers' selection or use of one specific communications technology or service over another.
- d. Local taxation and fees should not advantage one communications service provider over another provider of a functionally equivalent service.
- e. Reform should help simplify the collection, reporting and auditing of local taxes on communications services, and reform should not negatively impact the amount of revenue raised.
- f. Reform should allow for solutions that are revenue neutral at the local government level.
- g. Tax obligations should not be based on the provider's presence in a taxing jurisdiction.
- h. Destination-based sourcing should be used to determine the applicable tax owed

- i. Special purpose obligations, such as universal service and 911, should be applied on a nondiscriminatory basis between providers of functionally equivalent services.

1.03 Municipal Administration

A. Employee Relations and Benefits

1. *Municipal Pension Plans and Social Security*

a. **Municipal Pension Plans:** The primary responsibility for regulating municipal pension plans rests with either state or local government. The federal government should not attempt to regulate such plans, either by legislation or by regulation. Taxation of municipal pension plans and other employee benefit programs shall be opposed. Congress shall exempt municipal governments from the Internal Revenue Code, Section 415 limits, or allow municipalities to pay excess benefits to their employees.

b. **Social Security System:** Because of the unique, historical evolution of Social Security options and requirements for state and local governments and their employees, the Federal Government should not expand mandatory Social security requirements for state and local governments and their employees. Imposition of expanded requirements would create large costs for municipal taxpayers, threaten the solvency of state and local retirement systems and create irreconcilable conflicts among labor agreements, pension plans, contracts, state laws and constitutions.

The Social Security program should be taken “off budget” and should be operated under federal government supervision by an independent board put in place to determine policy and govern the program.

c. **Deferred Compensation Plans:** The federal government should recognize by law and regulation the unique status of section 457 deferred compensation funds. This recognition should provide that employee contributed funds should neither be converted to use for municipal purposes or be considered assets of municipalities in bankruptcy proceedings. Limits on individual employee deferrals should be indexed so that these limits increase over time. Roll-overs to other deferred plans should be allowed.

2. *Employee-Employer Relations*

The federal government should not undermine municipal autonomy with respect to making fundamental employment decisions by mandating specific working conditions. The federal government should not mandate collective bargaining rights, legalize strikes, or require compulsory binding arbitration.

In view of the labor protections provided by state laws, labor agreements, city government civil service systems and municipal personnel procedures, NLC opposes federal legislation which singles out a class of municipal employees to be provided special investigative and disciplinary procedures.

3. *Municipal Employee Fringe Benefits*

The primary responsibility for determining, providing and financing benefits for municipal employees is and should remain the responsibility of local governments. The federal government should not enact laws imposing fringe benefit requirements, such as health insurance requirements and leave provisions, on municipal employers. Cities, as employers, are better suited to develop fringe benefit packages which are sensitive to local labor markets, city labor requirements and employer-employee negotiations.

NLC is opposed to federal government taxation of “bona-fide” fringe benefits. “Bona-fide” benefits are those provided by a municipality to its employees pursuant to state law or regulation, local laws and regulations, contracts or collective bargaining agreements.

4. *Drugs and Alcohol*

Drug and alcohol abuse can heavily impact the municipal work force. To combat this problem NLC would support federal actions such as legislation or technical assistance which would strengthen the ability of cities to initiate and carry out drug testing and treatment of city employees for drug and alcohol abuse.

5. *Fair Labor Standards Act (FLSA)*

NLC supports Federal government efforts to reform the following areas of the Fair Labor Standards Act (FLSA):

- a. The salary exemption test should be amended to provide an appropriately indexed exemption for executive, administrative, and professional employees and to provide that the “duties test” would not be considered for such employees.
- b. The FLSA should be amended to allow state and local governments to deduct for absences of less than one day without losing exempt status for certain employees. Such an amendment will allow cities to discipline and control employees in the manner best suited to their individual situation.
- c. The FLSA should be amended to allow state and local governments to apply disciplinary sanctions for less than one week without losing the exempt status for such employees.

6. *Occupational Safety and Health (OSHA)*

NLC opposes any impairment of the ability of state and local governments to indemnify their agents, officers and employees against financial loss arising from the

operation of locally adopted safety and insurance statutes.

7. *Americans with Disabilities Act*

NLC opposes any efforts by the federal government to dismantle the Americans with Disabilities Act.

B. Municipal Decision Making

1. *Civil Rights/Equal Opportunity*

Municipal governments support equal employment opportunities and have a vital and continuing interest in the development, maintenance, and extension of vigorous and effective civil rights policies. To achieve this goal, cities are committed to:

- a. Supporting fully the 1964 Civil Rights Act as amended;
- b. Removing artificial barriers in the recruitment, selection, hiring, promotion, transfer or discharge of employees which have no relationship to standards of performance;
- c. Developing and carrying out a written affirmative action program in the recruitment of minority groups, women, and the handicapped to upgrade these employees to permit greater career development potential;
- d. Making maximum use of opportunities to employ the disadvantaged-unemployed or under-employed persons with educational, training, economic, physical, or other handicaps in suitably structured jobs where they have the opportunity to acquire, through work experience and training, the additional knowledge and skills necessary for career advancement; and
- e. Assuring an equitable distribution of municipal services or benefits to all city residents.

Current duplication in federal civil rights provisions and inconsistency in federal agency interpretation of existing laws create confusion, impose unnecessary administrative burdens on municipalities, and do little to further the cause of justice for employers, employees, or the general public. The federal government should strengthen its commitment to an effective and coordinated anti-discrimination effort by consolidating and vesting rulemaking and enforcement authority over existing and future civil rights provisions in a single agency.

Federal, state and local governments should all be held equally responsible for achieving diversity in their own personnel practices. Furthermore, local governments should call upon federal government to pursue vigorously affirmative action programs in its own personnel practices or grant to local governments any exemptions to federal discrimination laws, which the federal government now claims for itself.

2. *Municipal Service Provision, Right of Way and Franchising Rights*

The federal government should take no action, which abridges the right of a city to franchise, regulate, or control any person or enterprise that provides services within that city. Further, the federal government should take no action, which would intrude upon the authority of a city to directly operate, contract out or sell the operation of any service.

Public rights-of-way are properties held in common and controlled by municipalities for the benefit of the public. Municipal governments engage in a variety of activities to minimize service disruptions to the public, to protect public investments in the right-of-way, to assure the appropriate placement of service lines, to regulate the placement of service facilities, and to realize the value of this public asset. These activities include the granting of franchises and licenses, the promulgation of construction standards, the levy of taxes, the charging of fees, the levying of rental charges, and the issuance of permits.

The federal government should take no action that restricts the authority of municipalities in this area. The federal government should not enter into any international agreement that would enable any foreign entity to seek damages predicated on the actions of a municipality, regarding rights-of-way, which are legal under U.S. law.

3. *Regional Planning and Cooperation*

Urban problems frequently cross jurisdictional boundaries and require area-wide action to achieve measurable relief. If federal programs are to facilitate the efforts of local governments to deal with these problems, they should conform to several basic principles:

- a. Any federal legislation or regulation which mandates area-wide planning should provide necessary resources towards the development of such an organization and establish flexible performance standards for the planning process. State and local elected officials must be included in the decisions regarding the purpose and responsibilities of area-wide planning organizations;
- b. Any area-wide planning organization will include proportional representation based on the population of participating jurisdictions;
- c. Regional planning bodies should be created to increase cost effective delivery of service. These sub-state districts or regional planning bodies should allow for flexible interpretation of federal guidelines as a result of local political, economic, and social conditions and should include controlling mechanisms for local participants.

4. *Municipal Liability*

In recent years, cities have experienced unprecedented increases in costs in protecting themselves from public liability. While municipalities must take steps to improve their own internal management programs and policies to identify, reduce, eliminate, and protect against the risks of carrying out public services, the federal government, in conjunction with state governments, can assist in these efforts by doing the following:

- Clearly defining and limiting the scope of public liability and exposure through legislation, including legislation reducing liability exposure under Section 1983 and related statutes by preventing the filing of traditional state tort claims in federal courts under the umbrella of civil rights actions or by other appropriate changes;
- Lessening the personal risks facing individual officers and employees while performing public duties;
- Encouraging and assisting municipalities in developing flexible, cooperative solutions and alternatives for insurance, reinsurance, pooling, and risk-management; and
- Providing training, technical assistance, and education, which will improve the state of the art and practice of municipal liability, insurance and risk management.

Some specific methods for reducing municipal liability that should be implemented are:

- Providing in federal law that in those states where municipal liability caps exist, such caps should also be applicable to liability arising from federal statutes;
- Providing in federal law that expose municipalities to liability that attorney fee awards should go to the prevailing party;
- Providing for a six-month notice of claim requirement when a municipality is the potential defendant; and
- Providing in federal law that the statute of limitations period should be the limitations period for personal injury actions in the state of occurrence.

The federal government should consider creating alternative dispute resolution procedures, which must be exhausted before recourse to the courts is allowed for claims against municipal governments.

The federal government should implement "settlement before trial guidelines" that would allow municipalities to avoid the payment of a plaintiff's attorney fees, if an offer of settlement by the municipality made a specified period of time in advance of trial is greater than relief finally granted by the court.

In the drafting or revision of federal statutes that expose municipalities or their officials to liability, the following general principles should be respected:

- a. If monetary fines are imposed by the court on a municipal government there should be provisions allowing the municipality to apply these fine amounts to cure conditions giving rise to the imposition of the fine;
- b. Limitations should be placed on the extent to which a city or its municipal officials may be held vicariously liable for the acts of their employees;
- c. Federal law should not limit the ability of a municipality to insure or otherwise protect city officials and employees from personal financial loss connected to claims arising from their municipal government affiliation; and
- d. That to be eligible for the awarding of attorney fees the plaintiff must substantially obtain the relief sought and any such attorney fees should be reasonable in relation to the judgment.

Municipal government workers, including workers that perform a share of their duties on vessels operating in navigable waters, are protected by workers compensation laws, without regard to fault. The federal government should, therefore, amend the Jones Act to exempt municipal government employees from the provisions governing the death or injuries to an employee working on a vessel.

In those cases where there is a trade-off of municipal authority and rights in federal legislation, which also provides a legal remedy against cities, NLC believes that there should be specific statutory language declaring that the legal remedy specified is the exclusive remedy.

5. *Municipal Disaster and Terrorism Insurance*

In the wake of recent high-cost natural disasters and terrorist attacks, a number of insurance companies have been unable to properly cover the losses of their policy holders because the industry was overexposed to loss. Since the September 11, 2001 terrorist attacks, the industry has virtually eliminated its coverage of terrorism, and if available, it is prohibitively expensive.

This limited ability to obtain natural disaster insurance also has restricted or stopped property transfers in some real estate markets. The federal government has stepped in to provide assistance to the states whose residents have lost coverage from their insurance companies, but often this assistance comes at the expense of other federal programs.

The costs to the federal government continue to increase as people cannot or do not seek private insurance to help cover losses from natural disasters. Similarly, the federal government must address reinsurance for acts of terrorism. Although a concentrated effort to prevent reliance on a long-term, federally-subsidized disaster relief is necessary, an initial reinsurance system must be made available to bring stability to both industry and government as a safeguard against future acts of

terrorism.

NLC urges the federal government to work with state and local governments, the insurance industry, and other stakeholders to:

- Develop insurance and reinsurance programs that will make it possible for private insurers and reinsurers to make affordable disaster insurance available to cover damage and loss caused by catastrophic natural disasters and terrorism;
- Encourage the insurance and reinsurance industries to provide incentives through rate adjustments that reward policy holders who take mitigation actions;
- Work to ensure that insurance companies do not overexpose or underexpose themselves to risk;
- Develop an incentive-based disaster insurance and mitigation system that would encourage property owners to build new homes outside high risk areas, retrofit existing structures to reduce future losses, and enable government and business to obtain the proper coverage necessary for public safety, the delivery of public services, flow of commerce, and economic development.

6. *Municipal Purchasing*

The federal government should not disqualify cities from the receipt of Federal Grant Funds where such procedures are based on objective and otherwise legal criteria. Cities may decide to adopt special provisions, for example: (a) grant preferred status to some classes of potential suppliers; (b) disqualify other classes of potential suppliers; or (c) grant less preferred status to other classes of potential suppliers.

7. *Right of Municipalities to Sue*

NLC opposes any federal preemption that would undermine the authority of municipalities to bring suits against other parties.

8. *Reducing Barriers to Municipal Contracting with Federal Facilities*

The federal government should eliminate legal and procedural barriers and solicit proposals from municipal governments to provide services to federal installations such as public safety services, ground maintenance, and public works.

9. *Equal Access to Justice Act*

The eligibility limits for units of local government on assets and the number of employees for awards under the federal Equal Access to Justice Act should be eliminated. NLC has no position on the modification of eligibility thresholds for non-local government entities.

10. *Federal Consent Decree Fairness Act*

Congress should ensure that consent decrees imposed by Federal courts are drafted as narrowly as possible, limited in duration, provide for review of continuing

need, and should respect state and local interests and policy judgment.

MEMORANDUM



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

TO: City Council
FROM: City Administrator
DATE: January 14, 2015
RE: FCC – Appointment for Windom Telecom

The Federal Communications Commission (FCC) is updating their contact information for telecommunications operations (please see attached email from Dan Olsen, Telecom Manager). I am recommending that Dan Olsen, Telecom Manager, be appointed the FCC point of contact for the City of Windom (a.k.a. Windomnet) as Network Security Manager.

Steve Nasby

From: Dan Olsen
Sent: Monday, December 29, 2014 9:25 AM
To: Steve Nasby
Subject: FW: Request for contact information

Steve: The Council will need to appoint someone to this duty.

Dan Olsen

General Manager

Windomnet

443 10th Street, PO box 38 Windom MN 56101

Southwest MN Broadband Services

110 South Hwy 86, PO Box 1006, Lakefield MN 56150

Voice 507-832-8007

RESOLUTION #2015-

INTRODUCED:

SECONDED:

VOTED: Aye:

 Nay:

 Absent:

CITY OF WINDOM

RESOLUTION APPROVING AMENDMENTS TO THE FEES AND CHARGES SCHEDULE

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

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

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

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

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

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

The “Fees and Charges Schedule” dated January 1, 2015, is hereby adopted and all fees and charges are amended as set forth in said schedule.

Adopted this 20th day of January, 2015.

Corey J. Maricle, Mayor

ATTEST:

Steven Nasby, City Administrator

CITY OF WINDOM FEES & CHARGES SCHEDULE

January 1, 2015

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

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Sales of Maps, etc. 8 1/2"x11" .00 Map - 24"x24" 2.00 Photo Copies Letter size – each page .25 Legal size – each page .25 11" x 17" size – each page .35 Color copies – each page 1.00 Fax Charges Sending: 1 st page 1.00 Each additional page .50 Receiving Each page .50 Paper punch/binding - per page .05 Set of address labels from utility customer listing (water/sewer only) 50.00 Utility customer detail (as allowed by law) 100.00		
	Assessment Certificates	20.00	
	Filing Fees: City Council Seat 5.00 Annexation Petition Fee 25.00		MN Statutes
	Miscellaneous City Code Updates 25.00 Information retrieve/records search Hrly. pay rate of staff City Charter 5.00 Overdue Book Fine 10¢ per day Logo Caps & Cups 5.00 + tax NSF Fee – City \$25.00 NSF Fee – River Bend Liquor \$30.00		

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

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Subdivision (Chapter 12) – Platting (Developer responsible for recording fees) P.U.D. (includes recording fees) Minor Subdivisions (Developer responsible for recording fees) Preliminary Staff Review Amendment to Zoning Ordinance (Rezoning) (includes recording fee) Zoning Amendment (Re: Text) (does not include recording fees) Vacation of Public Way (includes recording fee)	120.00 120.00 50.00 0.00 150.00 70.00 70.00	
	Other Permits Excavation in City black top or concrete street Wall Signs Ground and pedestal signs/billboard signs Portable signs/temporary signs/misc. Demolition Permit Moving Permit Fireworks (sales & storage)	300.00 9.50 (each) 9.50 (each/per period) .00 25.00 50.00 50.00	deposit
	Reimbursements – Public Nuisance Administrative Fee (Abatement by City) Abatement (including labor, equipment & landfill costs) Nuisance Board Hearing-Administrative fee City Abatement (following Nuisance Board Ruling): Administrative Fee Abatement (including labor, equipment & landfill costs) Mowing of grass & weeds (by Street Dept)	\$150.00 Actual Cost (minimum \$100.00) \$150.00 \$150.00 Actual cost (minimum \$100.00) Minimum \$200.00	Ordinance No. 143, 2 nd Series Resolution 2013-62 Resolution 2013-62 Resolution 2013-62 Resolution 2013-62
	Recording/Satisfaction Fees	Actual cost	
	Document Preparation & Attorney Review for Initial Loan, Assumptions, Subordinations and Refinancing	Actual cost	

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
PUBLIC SAFETY:			
	Animal License (Cat & Dog) Unspayed Female All others	8.00 + tax 5.00 + tax	
	Accident & investigation Report First copy (if not directly involved party) Each additional picture Mail	.25 per page .25 Actual cost	
	Parking Tickets General Parking – No Parking (2:00 a.m- 6:00 a.m.) No Parking in Alley Parking over 36 hours Time Limit on Parking Truck Parking Vehicle Repair on Street Parking for Advertising or Selling Parking Restrictions on Co. Rd. 13 Snow Emergency Parking- Block Snow Removal	34.00 34.00 34.00 34.00 34.00 34.00 34.00 34.00 34.00 34.00	Section 73 Section 73 Section 73 Section 73 Section 73 Section 73 Section 73 Section 73 Section 73
	Animal (Cat & Dog) Impound, Boarding Impound No License With License Boarding No License With License	40.00 + tax 20.00 + tax 15.00 (per day) + tax 10.00 (per day + tax)	
	Administrative Fees: Vehicle Impound storage	15.00/day	
	Fire Department Fire Call Ambulance Department Basic Life Support Rate Advance Life Support Rate Basic Life Support Mileage rate (1-17 miles)	500.00 450.00 650.00 10.50	Res# 2009-07

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
PUBLIC WORKS:			
	Street Use Permits (service cuts) - work performed by city staff Cold mix bituminous Hot mix bituminous Main Street and all state-aid streets	Actual cost + 10% Actual cost + 10% Actual cost	
	Street Equipment Labor & Rental Rates (Equipment rentals are 1-hour min.) Labor rate Unit 50 - 2004 Bobcat Loader w/attach - 2004 Bobcat & Asphalt Milling Attachment - 2004 Bobcat & Sweeper Broom Attachment Unit 42 - 2004 International Dump Truck - Falls Snow Plow, Falls Sander & Dump Body Unit 43 - 2004 International Dump Truck - Falls Snow Plow, Falls Sander & Dump Body Unit 44 - 2007 International Dump Truck - Falls Reversible Snow Plow, Sander & Dump Body Unit 45 - 1987 Case W-30 Front end Loader Unit 81 - 2004 Sno-Go Snow Blower for Unit 45 Unit 46 - 1987 Fiat Grader Unit 47 - 544G Front End Loader w/2.25 Yard 4 in 1 Bucket - Snow Ranger plow for Unit 47 Unit 48 - Portable Air Compressor w/attachments Unit 49 - 2005 Elgin Street Sweeper 328D Toro Grounds Master 72" mower 4000D Toro Grounds Master 11' Mower 3520 John Deere Utility Tractor John Deere 3 Point Hitch 72" Mower w/Tractor Homemade Barricade Trailer 75 - 10-12' wood homemade barricades 200 - 12" to 3' tall traffic cones 300 lin feet orange construction plastic fencing Homemade 6x20 Trailer Road Boss 3-point grader chainsaw	50.00/hour 80.00/per hr 100.00/per hr 100.00/per hr 90.00/per hr 135.00/per hr 90.00/per hr 135.00/per hr 90.00/per hr 135.00/per hr 125.00/per hr 185.00/per hr 150.00/per hr 125.00/per hr 160.00/per hr 95.00/per hr 125.00/per hr 60.00/per hr 85.00/per hr 75.00/per hr 90.00/per hr 50.00/daily 10.00 each/daily 1.00 each/daily \$10.00 per 50'/daily 35.00/per hr 280.00/dly 45.00/per hr 360.00/dy 25.00/per hr 250.00/dly	

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Street Materials Sold to Public Recycled bituminous Recycled crushed concrete Material Gravel Class 5 Blacktop (cold mix/hot mix) Black Dirt Labor Cost Sweeper Dump Truck Sidewalk snow removal	8.00/ton 14.00/ton Actual cost + 10% Actual cost + 10% Actual cost + 10% 50.00/hour 125.00/hour 85.00/hour 100.00/hour	1 hour minimum
COMPOST & LEAF BURNING PERMIT FEES:			
	Commercial Compost Permit-Annual	55.00 + tax	Res #2007-15
	Resident Compost Permit-Annual	15.00 + tax	Res #2007-15
	Leaf Burning Permit	5.00	
CULTURE & RECREATION:			
	Commercial Tent Usage in Park	25.00/daily	
	Shelter House Rental Cottonwood Lake or Island Park	60.00/daily	
	Island Park Campgrounds Nightly	10.00	
	Non Registered	10.00	
	City Council Chambers	\$40.00/hr weekday \$60.00/hr weekend	
	Bleacher Rental – Renter hauls	35.00/each/per day	

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

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Overhead Projector (Screen included Rooms 105 & 120)	20.00	
	Portable Projector Screen	15.00	
	TV/VCR	25.00	
	Power Point Projector	St 100.00 or HD200.00	
	12x16 screen	50.00	
	Portable Bar – 2 available	25.00/bar	
	Dance Floor	75.00	
	Stage	100.00	
	Piano	25.00	
	Wedding Back Drop	75.00	
	Lattice Arches	1-25.00	
		3-50.00	
	Bar Set-up Fee –		
	Small groups (up to 50)	50.00	
	Medium groups (51-200)	150.00	
	Large groups (200 +)	250.00	
	Dumpster Fee (rooms 127 & 128)		
	Up to 300 people	25.00	
	301-600 people	50.00	
	601-1000 people	75.00	
	45 cup Coffee Pot (includes coffee, cups, napkins, cream & sugar)	15.00	
	100 cup Coffee Pot (includes coffee, cups, napkins, cream & sugar)	25.00	
	Set-up & Take Down Fees (Chairs & Tables)		
	Multi-Use Room (Half room)	75.00	
	Multi-Use Room Large – Less than 500 people	125.00	
	Multi-Use Room Large - More than 500 people	150.00	
	Fax fee	2.00/per page	
	Photocopies	25¢ per page	
	Lattice panels (4 available)	10.00 each	
	Bar Tables (set of 5)	40.00	
	8' pillar (set of 4)	40.00	
	4' pillar (set of 4)	20.00	
	Wooden Post (set of 6)	15.00	
	Potted sticks	10.00	
	Sm. children table w/benches	10.00	

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Ceiling swag Full room ½ room	300.00 150.00	
	ARENA RATES Season Skating Pass Family Individual Old-Timers Hockey (Sundays) Old-Timers + Family Pass Daily Admission Individual Old-Timers Hockey Skate Rental Daily Seasonal Hourly Ice Rate (over 100 hrs during ice season) Frequent User –Seasonal hrly rate Non Frequent/Out of Town User hrly rate Non-Prime Time Ice Rental Rate STORAGE Units under 20 ft Units between 20-30 feet Units over 30 feet BUILDING RENT 1 st Day 2 nd Day 3 rd Day, Additional Days STALL RENT 1 st Day 2 nd Day 3 rd Day, Additional Days RACQUETBALL/WALLY BALL/BASKETBALL COURT FEES	80.00 45.00 65.00 115.00 3.00 7.00 2.50 50.00 109.00 per hr 115.00 per hr 90.00 per hr 125.00 150.00 200.00 350.00 325.00 200.00 18.00 14.50 12.00	Resolution 2014-47 Resolution 2014-47 Resolution 2014-47 Resolution 2014-47 Resolution 2014-47 Resolution 2014-47 Resolution #2011-54 Resolution 2014-47 Resolution 2014-47 Resolution 2014-47 Contract Rate Contract Rate Contract Rate

FUND NO.	DESCRIPTION	FEE		AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Non-Member Adult hrly racquetball	3.00 per person/per hr		
	Non-Member Youth hrly racquetball	1.50 per person/per hr		
	Wally ball	20.00 per hour/court		
	Basketball	12.50 per hour		
	Archery			
	Individual Membership	30.00		Resolution 2014-62
	w/additional family members -	10.00 per person		Resolution 2014-62
	Youth Membership	15.00		Resolution 2014-62
	Daily Adult Fee	5.00		Resolution 2014-62
	Daily Youth Fee	3.00		Resolution 2014-62
	POOL FEES			
	Pool Passes			
	Season Pass			
	Family	100.00		Resolution 2014-12
	after May 31	120.00		Resolution 2014-12
	Individual	60.00		Resolution 2014-12
	after May 31	70.00		Resolution 2014-12
	Wading Pool/Non-Swimmer Individual pass	25.00		Resolution 2014-12
	Individual (child/adult) Daily Admission	4.00		Resolution 2014-12
	Wading Pool Admission	1.00		Resolution 2014-12
	Punch Card All Users(10 Punch Card 1-punch per/day)	33.00		Resolution 2014-12
	Family Hour	8.00		Resolution 2014-12
	Swimming Lessons	33.00		Resolution 2014-12
	Private Pool Rental	\$90.00 minimum (up to party of 40, additional fee based on number in party/hour		Resolution 2014-12
	RECREATION FEES			
	Tykes, Kindergarten T-Ball, Coach Pitch/T-Ball	48.00		Resolution 2014-12
	Softball K-1 st Grade	45.00		Resolution 2014-12
	Pony League	63.00		Resolution 2014-12
	Flag Football & Soccer	53.00		Resolution 2014-12
	Hershey's Track & Field Games	45.00		Resolution 2014-12
	Sand Volleyball Team Entry Fee	15+ teams	150.00	Resolution 2014-12
		14- teams	\$165.00	Resolution 2014-12

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Ball Field Usage Rates Men's Softball League Annual Rate per/team Co-Ed Softball League Annual Rate per/team Sunday Church League Annual Rate per/team Sand Volleyball Court – Non-League Special Events Rate for entire complex regardless of how many courts used. City will Prepare courts during week days only prior to event unless pre-arranged	 150.00 150.00 50.00 150.00	
PUBLIC UTILITIES - WATER/SEWER FUND:			
	Residential Charges Water – Monthly minimum 0-500 501-1000 Excess 1000 Sewer – Monthly minimum 1 st 1500 cu. ft 2 nd 1500 cu. ft Sewer Only – Apartments Homes	 \$14.41 \$1.15/100 cu. ft \$2.60/100 cu. ft \$3.35/100 cu. ft , \$25.08 .99¢/100 cu. ft .48¢/100 cu. ft 28.03 30.97	 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01
	Commercial Charges Water – Monthly minimum 0-500 501-1000 Excess 1000 Sewer – Monthly minimum (includes the first 800 cu. ft) Excess of 800 Cu. Ft Sewer Only	 \$14.41 \$1.15/100 cu. ft \$2.60/100 cu. ft \$3.35/100 cu. ft \$26.74 \$3.35/100 cu. Ft \$26.74	 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01 Resolution 2014-12-01
	Request for Utility Account Info Picked up – (1 month) 12 months Mailed	 5.00 30.00 5.50	

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Demand charge @4.87/kw		
	Municipal: All KWH's @.0655/kwh		
	Green Power Rate: Per 100 kwh's (1 block)	3.50/tag	
	Service Charges Late Fee Reconnect Fee Reconnect Fee After Hrs Restocking Fee	5% 25.00 + tax 75.00 + tax 20%	
	Electric Dept Labor and Rental Equipment Rates Labor rate Overtime labor rate Unit 30 Pickup Truck Unit 31 Line Truck Unit 32 Bucket Truck Unit 33 Digger Truck Unit 34 Flatbed Truck Unit 35 Small Bucket Truck Unit 35A Case Trencher Unit 36 Ditch Witch Trencher Boring Tool Light bulb replacement	53.71/per hr 80.57/per hr 25.00/per hr 35.00/per hr Minimum 125.00 per hr Minimum 100.00 per hr 25.00/per hr 75.00/per hr 50.00/per hr 50.00/per hr 8.00 a foot 50.00 plus 1/2 of labor rate charge \$26.86	
AIRPORT FUND			
	Hangar Rental Fee	Small Hangars Large Hangars	35.00-90.00/month \$475.00/month
TELECOM FUND			

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	TELEPHONE * Residential Basic Service Business Basic Service Non-published Non-listed SIMPLY BASIC DOUBLE – Telephone/Internet SIMPLY BASIC TRIPLE – Telephone/Cable/Internet BASIC – Telephone/Expanded Video EXPANDED BASIC – Telephone/Expand Video/Basic Internet ULTIMATE PKG – Telephone (with caller ID & voice mail)/ Video(Expanded Basic+Digital Basic+30 Music+Sports pkg)/Mega 10/2 Internet * additional items are included in the telephone tariff	monthly rate 14.45 26.45 2.50 1.25 36.55 65.75 66.90 102.90 148.90	 Resolution 2013-26 Resolution 2013-26 Resolution 2013-26 Resolution 2013-26
	VACATION RATE – Absence exceeding 90 days Telephone Internet TV Non-Pay Reconnect fee (1 Or all 3)	10.00/month + taxes and US fee 5.00 per month + tax – No reconnection fee .00/mo–20.00 recon+tax 35.00 + tax	
	ENHANCED CALLING FEATURES Voice Mail Caller ID Call Waiting Call Forwarding Speed Dialing Selective Call Rejection Busy Call Transfer Sim Ring Line Hunting 3-Way Calling/Call Transfer LONG DISTANCE CALLING Basic Long-Distance Calling Rate 1-800 Long Distance Pkg 1-800	monthly rate 3.50 3.00 2.00 2.00 2.00 2.00 2.00 4.00 2.95 2.95 10¢/min 12¢/min \$1.99/month + 6¢/min \$3.95/month 6¢/min	

FUND NO.	DESCRIPTION	FEE	AUTHORITY FOR FEE/CITY CODE REFERENCE/COMMENT
	Service Call	55.00	

Memo

To: Mayor and City Council Members

From: Gary Kulseth

Date: 1/16/2015

Re: Agenda Item – Liquor Store New Hire Recommendation

I have received a notice of resignation from a current part-time Liquor Store employee. To fill the position I have placed an advertisement seeking applicants.

The applications that were received were reviewed and after completing interviews for the positions, my recommendation is to hire Craig Stevens for the part-time Liquor Store Clerk position.

Additional Mayor Appointments

Planning Commission – Brett Mattson

Park & Recreation Commission – Kay Gross

Telecom Commission – Travis Eichstedt

Tree Commission - Jim Knigge

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

A handwritten signature in black ink, appearing to read "S. Brown", is written over the printed name "City Administrator".

DATE: January 13, 2015

RE: Legislative Policy Position Resolution – Opposition to Levy Limits

There has been some discussion the last couple of months about the possibility of State legislative action to impose levy limits on municipalities. The impetus for the discussion was the release of the preliminary property tax levy information from the State Department of Revenue which showed an average property tax increase of 4.6% for 2015. The final property tax numbers are not yet available, but all indications are that this preliminary number will decrease significantly.

Some legislators are greatly concerned about the property tax increase because Local Government Aid (LGA) was increased in the last biennium. A number of issues are not accounted for in these raw numbers such as voter approved referendums, inflation and growth in the tax base which demands more services. Another property tax related item is property tax abatements which are economic development tools that add to the property tax levy numbers but not to the actual tax rate as this mechanism is essentially a tax payment into the system and then a rebate to the business. So only comparing the amount of the property tax levy is misleading. Last, there is not recognition or acknowledgement that LGA is still not up to the level it was in 2003 so the recent increases in LGA are primarily restoring decade past funding levels.

A resolution stating a legislative policy position opposing levy limits has been prepared for your consideration. The Coalition of Greater Minnesota Cities (CGMC) authored the resolution and will be providing it to its 80+ city membership group. The League of Minnesota Cities also has established a policy position opposing levy limits (please see attached).

RESOLUTION #2015-

INTRODUCED:

SECONDED:

VOTED: Aye:

Nay:

Absent:

CITY OF WINDOM

RESOLUTION OPPOSING LEVY LIMITS

WHEREAS, the citizens of the City of Windom have elected the City Council and Mayor to make budget and levy decisions related to the City of Windom; and

WHEREAS, the City Council, Mayor, and city staff spend significant time understanding the unique needs of the residents and businesses; and

WHEREAS, local residents and businesses have input into budget and levy decisions of the City Council; and

WHEREAS, cities across Minnesota have less revenues per capita, counting inflation, to provide services to city residents and businesses than were available in 2002; and

WHEREAS, levy limits undercut local control of city budgets and hamper a city's ability to meet the unique needs of their residents and businesses; and

WHEREAS, levy limits are an ineffective means of providing property tax relief; and

WHEREAS, the imposition of levy limits often results in cities levying more than they may need to any given year in order to protect their revenue base for future years.

NOW, THEREFORE, BE IT RESOLVED THAT the City Council of the City of Windom opposes the imposition of levy limits in any form on Minnesota cities.

BE IT FURTHER RESOLVED THAT upon passage, this resolution be forwarded to the Governor, the Commissioner of the Department of Revenue, the Chairs of the House Committee on Taxes, the House Property Tax and Local Government Finance Division, the Senate Tax Committee, and the Senate Tax Reform Division, and to the members of the State Legislature representing the City of Windom.

Adopted this 20th day of January, 2015.

Corey J. Maricle, Mayor

ATTEST:

Steven Nasby, City Administrator

FF-15. State Restrictions on Local Budgets

Issue: During the 2013 legislative session, levy limits were imposed on cities over 2,500 population for one year. Levy limits replace local accountability with a state judgment about the appropriate level of local taxation and local services. Additionally, state restrictions on local budgets can have a negative effect on a city's bond rating due to the restriction on revenue flexibility.

Levy limits also fail to account for the decertification of tax increment financing districts. Upon decertification, the property taxes that were formerly collected and used to support the public improvements in the TIF district can no longer be collected at the same rate and used to support ongoing general city operations.

Response: **City councils are elected to make decisions about local budgets and meeting community needs and despite four years of deep cuts in state aid and credit reimbursements, recent city levy increases have been well below the previous ten-year average. It is inappropriate for the Legislature to undermine local decision-making and accountability through the continued imposition of levy limits or proposals such as the "taxpayers' bill of rights." The League of Minnesota Cities supports the principle of representative democracy that allows city councils to formulate local budgets without state restrictions.**

RESOLUTION #2015-

INTRODUCED:

SECONDED:

VOTED: Aye:

Nay:

Absent:

CITY OF WINDOM

RESOLUTION APPROVING OF A PROPOSAL TO IMPOSE A LOCAL SALES TAX AND AN EXCISE TAX IN THE CITY OF WINDOM

WHEREAS, the City of Windom has several proposed projects and improvements which cannot be adequately funded with existing resources; and

WHEREAS, the City of Windom desires to submit a proposal to the Minnesota Legislature to allow the City of Windom to propose a local option sales tax of up to one percent and an excise tax of \$20.00 per motor vehicle purchased at retail. The proceeds of the sales and excise taxes would be used to pay for the projects and improvements; and

WHEREAS, Minnesota Statutes Section 297A.99 provides, in part, that a political subdivision may impose a local sales tax if permitted by special law and if approved by the voters of said political subdivision, and that before a governing body requests legislative approval of a special law for local sales tax, it shall adopt a resolution indicating approval of the tax and indicating, at a minimum, the proposed tax rate, how the revenues will be used, the total revenue that will be raised before the tax expires, and the estimated length of time the tax will be in effect.

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

1. The City Council hereby approves a local sales tax up to one percent and an excise tax in the amount of \$20.00 per vehicle purchased at retail if approved by the voters of said political subdivision.
2. The tax revenues will be used to pay the costs of public facilities and the option for the capitalization of a Revolving Loan Fund for the Windom Economic Development Authority.
3. The total revenue that will be raised before the sales and excise taxes expire is estimated to be \$3.5 Million. The sales tax and excise tax will be in effect until the costs of the projects referenced above are paid or fifteen years after imposition of the taxes, whichever is earlier.

Adopted this 20th day of January, 2015.

Corey J. Maricle, Mayor

ATTEST:

Steven Nasby, City Administrator

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 *Steven*
DATE: January 13, 2015
RE: Local Option Sales Tax Discussion - Legislative Request

Background

In 2013 the City Council passed a resolution seeking 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”. Attached is background information developed for this topic.

Legislative Authorization

Under current State law, the legislature has to authorize the implementation of a local option sales tax. In 2013 the City was successful in having legislation introduced to permit the Windom voters to consider a local option sales tax, 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”.

The 2015-2016 legislative biennium convened on January 6, 2015. If the City Council is interested in keeping open the option of a local option sales tax new legislative authority will need to be pursued. I have spoken to Senator Weber and Representative Hamilton and they are willing to re-introduce the necessary legislation should the City Council approve a supporting resolution.

Resolution

Attached is a resolution for a local option sales tax with the same terms and parameters as the 2013 Resolution except the overall total to be collected that was revised down to \$3.5 million. These terms may be amended by this Council with regard to proposed uses, tax rate and amount to be collected. One of the legislative concerns for the proposed use was the general terminology of “public facilities”. This language can be kept in the resolution which provides the Council some flexibility and an opportunity for a more specific definition should the issue be placed on the ballot, but the proposed use could also be narrowed to something specific like “Emergency Services Facility” to off-set this legislative concern.

Sales Tax Process

If the City obtains legislative approval for a local option sales tax the City Council will then have the opportunity to place a referendum on the ballot for voters and the tax would only take effect after voter approval. Legislative approval will not be known until May 2015. Depending on the approval from the legislature, the City may be able to hold a special election in the fall of 2015 or it may have to wait until the November 2016 general election. Should a local option sales tax be approved by the voters, the mechanics of setting up the collection process with the State’s Department of Revenue will take an additional 90-120 days before any new local option taxes are collected. Estimates of the local option sales tax revenue for Windom is attached for your information and based on the most current data available.

2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
\$ 27,396,465	\$ 26,687,308	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	\$ 27,294,500	Assumes No Sales Growth
78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	Total Tax Collected
1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	\$ 3,189,515.73
\$ 213,692.43	\$ 208,161.00	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	\$ 212,897.10	
2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
\$ 27,396,465	\$ 26,687,308	\$ 27,294,500	\$ 27,430,973	\$ 27,568,127	\$ 27,705,968	\$ 27,844,498	\$ 27,983,720	\$ 28,123,639	\$ 28,264,257	\$ 28,405,578	\$ 28,547,606	\$ 28,690,344	\$ 28,833,796	\$ 28,977,965	\$ 28,977,965	Assumes 0.5% Sales Growth
78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	Total Tax Collected
1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	\$ 3,274,087.01
\$ 213,692.43	\$ 208,161.00	\$ 212,897.10	\$ 213,961.59	\$ 215,031.39	\$ 216,106.55	\$ 217,187.08	\$ 218,273.02	\$ 219,364.38	\$ 220,461.21	\$ 221,563.51	\$ 222,671.33	\$ 223,784.69	\$ 224,903.61	\$ 226,028.13	\$ 226,028.13	
2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		
\$ 27,396,465	\$ 26,687,308	\$ 27,294,500	\$ 27,567,445	\$ 27,843,119	\$ 28,121,551	\$ 28,402,766	\$ 28,686,794	\$ 28,973,662	\$ 29,263,398	\$ 29,556,032	\$ 29,851,593	\$ 30,150,109	\$ 30,451,610	\$ 30,756,126	\$ 30,756,126	Assumes 1% Sales Growth
78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	78%	Total Tax Collected
1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	\$ 3,361,819.32
\$ 213,692.43	\$ 208,161.00	\$ 212,897.10	\$ 215,026.07	\$ 217,176.33	\$ 219,348.10	\$ 221,541.58	\$ 223,756.99	\$ 225,994.56	\$ 228,254.51	\$ 230,537.05	\$ 232,842.42	\$ 235,170.85	\$ 237,522.56	\$ 239,897.78	\$ 239,897.78	

Minnesota Sales and Use Tax Statistics - Minnesota Department of Revenue 2010 - 2012
Cottonwood County Sales Statistics with 78% Estimated to Occur in Window
1% Local Option Sales Tax

2012

MINNESOTA SALES AND USE TAX STATISTICS
MN STATE BY COUNTY RETAIL ONLY (NAICS 44 AND 45) 2012.XLS

YEAR	COUNTY RETAIL (NAICS 44 & 45)	GROSS SALES	TAXABLE SALES	SALES TAX	USE TAX	TOTAL TAX	NUMBER
2012	AITKIN	\$141,282,622	\$44,288,280	\$3,135,338	\$34,274	\$3,169,612	175
2012	ANOKA	\$3,957,577,142	\$1,486,792,087	\$104,350,711	\$1,967,744	\$106,318,455	1,990
2012	BECKER	\$455,537,300	\$169,244,951	\$11,894,822	\$114,892	\$12,009,714	306
2012	BELTRAMI	\$653,628,012	\$242,894,203	\$17,020,195	\$236,790	\$17,256,985	424
2012	BENTON	\$455,711,022	\$136,571,142	\$9,702,683	\$173,842	\$9,876,525	250
2012	BIG STONE	\$48,401,284	\$10,384,304	\$733,018	\$13,076	\$746,094	75
2012	BLUE EARTH	\$1,250,376,828	\$516,411,926	\$36,023,705	\$685,565	\$36,709,270	573
2012	BROWN	\$455,628,837	\$111,703,538	\$7,887,232	\$146,392	\$8,033,624	231
2012	CARLTON	\$348,866,658	\$102,314,940	\$7,188,706	\$61,609	\$7,250,315	268
2012	CARVER	\$892,067,637	\$273,550,341	\$19,517,099	\$658,414	\$20,175,513	533
2012	CASS	\$262,833,286	\$83,874,861	\$6,022,581	\$75,755	\$6,098,336	332
2012	CHIPPEWA	\$161,973,763	\$53,322,080	\$3,756,231	\$48,666	\$3,804,897	133
2012	CHISAGO	\$437,960,556	\$114,917,897	\$8,240,740	\$70,994	\$8,311,734	407
2012	CLAY	\$805,290,238	\$203,068,316	\$14,280,853	\$162,076	\$14,442,929	344
2012	CLEARWATER	\$43,716,748	\$13,576,118	\$968,530	\$9,797	\$978,327	81
2012	COOK	\$66,385,983	\$24,041,779	\$1,717,264	\$60,066	\$1,777,330	120
2012	COTTONWOOD	\$97,600,967	\$27,294,500	\$1,914,536	\$74,796	\$1,989,332	128
2012	CROW WING	\$1,158,368,314	\$453,379,759	\$31,725,609	\$542,051	\$32,267,660	759
2012	DAKOTA	\$7,028,541,230	\$2,099,158,641	\$147,397,728	\$3,934,927	\$151,332,655	2,401
2012	DODGE	\$132,498,801	\$27,958,277	\$1,971,758	\$17,712	\$1,989,470	130
2012	DOUGLAS	\$732,206,741	\$280,796,711	\$19,662,102	\$394,036	\$20,056,138	434
2012	FARIBAULT	\$112,474,251	\$34,306,677	\$2,422,436	\$43,704	\$2,466,140	146
2012	FILLMORE	\$173,485,920	\$44,554,224	\$3,128,744	\$32,701	\$3,161,445	238
2012	FREEBORN	\$664,477,202	\$136,147,801	\$9,543,688	\$144,721	\$9,688,409	272
2012	GOODHUE	\$631,418,278	\$170,795,771	\$11,998,575	\$361,074	\$12,359,649	451
2012	GRANT	\$208,065,280	\$19,910,606	\$1,376,648	\$8,923	\$1,385,571	81
2012	HENNEPIN	\$18,657,122,468	\$6,512,901,397	\$458,514,896	\$25,965,124	\$484,480,020	8,414
2012	HOUSTON	\$167,963,162	\$28,669,878	\$2,025,688	\$12,713	\$2,038,401	152
2012	HUBBARD	\$199,482,742	\$76,990,061	\$5,508,618	\$37,359	\$5,545,977	249
2012	ISANTI	\$393,686,988	\$147,594,731	\$10,235,884	\$81,175	\$10,317,059	249
2012	ITASCA	\$579,834,137	\$213,857,935	\$15,035,286	\$149,904	\$15,185,190	471
2012	JACKSON	\$91,045,297	\$20,744,719	\$1,463,418	\$103,145	\$1,566,563	95
2012	KANABEC	\$94,064,504	\$31,981,487	\$2,266,942	\$34,466	\$2,301,408	128
2012	KANDIYOH	\$735,531,708	\$255,681,891	\$17,909,322	\$310,474	\$18,219,796	376
2012	KITTSO	\$60,400,566	\$13,040,793	\$913,349	\$2,075	\$915,424	45
2012	KOOCHICHING	\$160,502,098	\$59,579,102	\$4,190,535	\$20,923	\$4,211,458	138
2012	LAC QUI PARLE	\$116,836,969	\$14,818,423	\$1,049,747	\$12,605	\$1,062,352	75
2012	LAKE	\$137,332,422	\$25,306,924	\$1,814,486	\$7,168	\$1,821,654	131
2012	LAKE OF THE WOODS	\$61,648,017	\$14,991,717	\$1,075,384	\$13,526	\$1,088,910	64
2012	LE SUEUR	\$123,120,079	\$33,390,361	\$2,405,072	\$36,943	\$2,442,015	225
2012	LINCOLN	\$46,075,800	\$15,632,742	\$1,084,802	\$27,912	\$1,112,714	66

2011
1

MINNESOTA SALES AND USE TAX STATISTICS
MN STATE BY COUNTY RETAIL ONLY (NAICS 44 AND 45) 2011.XLS

YEAR	COUNTY RETAIL (NAICS 44 & 45)	GROSS SALES	TAXABLE SALES	SALES TAX	USE TAX	TOTAL TAX	NUMBER
2011	AITKIN	\$145,958,174	\$42,434,381	\$3,007,339	\$31,278	\$3,038,617	177
2011	ANOKA	\$3,895,434,059	\$1,464,004,765	\$102,644,731	\$1,715,823	\$104,360,554	1,998
2011	BECKER	\$421,446,799	\$154,550,200	\$10,855,944	\$123,018	\$10,978,962	301
2011	BELTRAMI	\$631,762,844	\$229,089,417	\$16,040,946	\$380,150	\$16,421,096	441
2011	BENTON	\$429,624,430	\$126,729,740	\$9,015,864	\$129,588	\$9,145,452	258
2011	BIG STONE	\$33,552,973	\$9,484,715	\$665,199	\$5,610	\$670,809	81
2011	BLUE EARTH	\$1,212,661,778	\$505,512,711	\$35,251,750	\$618,681	\$35,870,431	569
2011	BROWN	\$452,322,769	\$111,210,720	\$7,845,992	\$108,163	\$7,954,155	236
2011	CARLTON	\$340,415,106	\$99,305,652	\$6,964,112	\$65,117	\$7,029,229	267
2011	CARVER	\$874,979,497	\$257,814,601	\$18,378,627	\$563,598	\$18,942,225	536
2011	CASS	\$241,778,469	\$75,908,711	\$5,469,564	\$82,769	\$5,552,333	321
2011	CHIPPEWA	\$175,997,500	\$53,593,572	\$3,770,695	\$53,033	\$3,823,728	137
2011	CHISAGO	\$436,978,623	\$106,937,679	\$7,696,958	\$98,862	\$7,795,820	409
2011	CLAY	\$626,201,883	\$194,667,228	\$13,699,654	\$137,417	\$13,837,071	349
2011	CLEARWATER	\$43,311,600	\$13,204,991	\$941,498	\$1,040	\$942,538	78
2011	COOK	\$66,004,114	\$23,428,879	\$1,671,037	\$53,846	\$1,724,883	121
2011	COTTONWOOD	\$96,363,622	\$26,687,308	\$1,870,745	\$83,904	\$1,954,649	132
2011	CROW WING	\$1,094,193,098	\$423,268,139	\$29,639,314	\$375,095	\$30,014,409	747
2011	DAKOTA	\$6,700,846,599	\$2,007,228,813	\$140,833,605	\$3,621,671	\$144,455,276	2,442
2011	DODGE	\$132,394,411	\$27,195,618	\$1,916,037	\$21,692	\$1,937,729	132
2011	DOUGLAS	\$655,907,822	\$262,476,359	\$18,369,587	\$410,105	\$18,779,692	436
2011	FARIBAULT	\$122,263,248	\$34,908,563	\$2,459,834	\$34,156	\$2,493,990	154
2011	FILLMORE	\$166,982,699	\$42,884,198	\$3,018,319	\$13,179	\$3,031,498	248
2011	FREEBORN	\$608,001,257	\$133,672,281	\$9,366,664	\$129,959	\$9,496,623	275
2011	GOODHUE	\$600,674,495	\$162,430,311	\$11,414,531	\$409,119	\$11,823,650	453
2011	GRANT	\$184,060,163	\$18,025,945	\$1,247,350	\$14,060	\$1,261,410	82
2011	HENNEPIN	\$17,733,025,181	\$6,258,827,786	\$440,461,595	\$19,308,789	\$459,770,384	8,442
2011	HOUSTON	\$152,613,891	\$27,189,224	\$1,921,556	\$13,537	\$1,935,093	155
2011	HUBBARD	\$191,428,902	\$71,886,679	\$5,113,729	\$43,167	\$5,156,896	244
2011	ISANTI	\$387,647,071	\$147,330,534	\$10,210,615	\$85,671	\$10,296,286	270
2011	ITASCA	\$577,126,477	\$203,812,834	\$14,327,067	\$110,546	\$14,437,613	495
2011	JACKSON	\$84,309,862	\$20,825,752	\$1,467,493	\$94,337	\$1,561,830	94
2011	KANABEC	\$96,126,353	\$32,639,448	\$2,310,273	\$16,222	\$2,326,495	133
2011	KANDIYOH	\$726,922,469	\$252,118,949	\$17,640,546	\$291,639	\$17,932,185	386
2011	KITSON	\$52,847,414	\$12,355,717	\$865,442	\$2,971	\$868,413	50
2011	KOOCHICHING	\$159,780,558	\$57,830,888	\$4,068,744	\$19,993	\$4,088,737	143
2011	LAC QUI PARLE	\$94,625,048	\$15,100,156	\$1,065,065	\$10,589	\$1,075,654	82
2011	LAKE	\$125,511,482	\$23,484,609	\$1,687,388	\$4,873	\$1,692,261	120
2011	LAKE OF THE WOODS	\$58,772,205	\$13,690,528	\$981,705	\$11,245	\$992,950	71
2011	LE SUEUR	\$112,666,320	\$30,642,432	\$2,210,411	\$28,861	\$2,239,272	218
2011	LINCOLN	\$49,931,983	\$14,001,198	\$972,183	\$45,297	\$1,017,480	69

2010

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

YEAR	COUNTY RETAIL (NAICS 44 & 45)	GROSS SALES	TAXABLE SALES	SALES TAX	USE TAX	TOTAL TAX	NUMBER
2010	AITKIN	\$128,824,029	\$42,667,125	\$3,015,045	\$32,899	\$3,048,044	203
2010	ANOKA	\$3,575,523,560	\$1,404,162,896	\$98,492,394	\$1,590,825	\$100,083,219	2,146
2010	BECKER	\$398,259,538	\$150,140,950	\$10,547,278	\$200,466	\$10,747,744	332
2010	BELTRAMI	\$585,085,554	\$213,363,141	\$14,963,616	\$413,257	\$15,376,873	449
2010	BENTON	\$388,385,367	\$124,098,711	\$8,812,922	\$93,578	\$8,906,500	268
2010	BIG STONE	\$26,069,047	\$9,192,328	\$650,172	\$2,310	\$652,482	70
2010	BLUE EARTH	\$1,100,420,016	\$484,137,303	\$33,759,949	\$433,647	\$34,193,596	580
2010	BROWN	\$393,360,022	\$109,027,715	\$7,695,539	\$98,146	\$7,793,685	247
2010	CARLTON	\$315,334,716	\$96,983,494	\$6,796,784	\$56,947	\$6,853,731	294
2010	CARVER	\$860,136,314	\$251,071,802	\$17,804,191	\$596,562	\$18,400,753	608
2010	CASS	\$221,353,973	\$76,573,419	\$5,507,325	\$67,184	\$5,574,509	364
2010	CHIPPEWA	\$181,708,144	\$52,088,352	\$3,662,909	\$39,128	\$3,702,037	147
2010	CHISAGO	\$406,510,545	\$107,108,286	\$7,686,708	\$83,972	\$7,770,680	441
2010	CLAY	\$595,483,687	\$192,602,465	\$13,557,805	\$95,139	\$13,652,944	361
2010	CLEARWATER	\$41,398,801	\$13,300,428	\$946,485	\$3,138	\$949,623	90
2010	COOK	\$59,553,106	\$22,826,458	\$1,619,787	\$65,782	\$1,685,569	129
2010	COTTONWOOD	\$91,525,965	\$27,396,465	\$1,923,603	\$61,082	\$1,984,685	145
2010	CROW WING	\$1,063,553,838	\$418,084,169	\$29,298,069	\$445,678	\$29,743,747	789
2010	DAKOTA	\$6,142,427,122	\$1,978,368,623	\$138,835,821	\$3,426,676	\$142,262,497	2,634
2010	DODGE	\$101,291,423	\$25,029,472	\$1,767,269	\$26,571	\$1,793,840	132
2010	DOUGLAS	\$584,926,582	\$250,122,916	\$17,507,843	\$241,933	\$17,749,776	442
2010	FARIBAUT	\$113,186,385	\$36,364,218	\$2,559,868	\$32,169	\$2,592,037	170
2010	FILLMORE	\$159,035,552	\$42,081,255	\$2,969,924	\$10,348	\$2,980,272	256
2010	FREEBORN	\$522,658,313	\$130,107,065	\$9,119,233	\$137,370	\$9,256,603	299
2010	GOODHUE	\$587,723,300	\$158,635,848	\$11,155,154	\$227,561	\$11,382,715	500
2010	GRANT	\$151,804,060	\$15,543,630	\$1,076,310	\$12,197	\$1,088,507	88
2010	HENNEPIN	\$16,543,514,851	\$5,937,978,229	\$418,050,808	\$20,943,233	\$438,994,041	9,045
2010	HOUSTON	\$134,132,758	\$26,217,908	\$1,856,012	\$9,549	\$1,865,561	162
2010	HUBBARD	\$182,615,993	\$72,283,613	\$5,136,885	\$33,602	\$5,170,487	255
2010	ISANTI	\$355,062,907	\$146,341,714	\$10,179,715	\$156,057	\$10,335,772	290
2010	ITASCA	\$534,046,727	\$206,007,539	\$14,462,230	\$122,163	\$14,584,393	534
2010	JACKSON	\$77,431,658	\$19,788,042	\$1,394,903	\$78,879	\$1,473,782	102
2010	KANABEC	\$92,570,500	\$32,180,340	\$2,280,582	\$12,901	\$2,293,483	136
2010	KANDIYOH	\$677,743,504	\$249,086,538	\$17,438,049	\$205,896	\$17,643,945	389
2010	KITTSO	\$45,482,210	\$10,192,167	\$715,639	\$3,504	\$719,143	44
2010	KOOCHICHING	\$144,236,648	\$57,932,768	\$4,068,233	\$17,635	\$4,085,868	143
2010	LAC QUI PARLE	\$95,134,847	\$15,132,459	\$1,070,481	\$5,121	\$1,075,602	80
2010	LAKE	\$100,349,465	\$22,787,103	\$1,641,699	\$7,179	\$1,648,878	124
2010	LAKE OF THE WOODS	\$55,116,791	\$13,382,025	\$959,913	\$9,013	\$968,926	66
2010	LE SEUER	\$98,154,224	\$31,535,945	\$2,271,757	\$21,994	\$2,293,751	222
2010	LINCOLN	\$43,645,169	\$11,791,350	\$819,537	\$48,433	\$867,970	69
2010	LYON	\$361,127,373	\$126,001,877	\$8,825,090	\$61,305	\$8,886,395	239

Local Sales Taxes in Minnesota

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

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

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Codified Local Sales Tax Rules

History

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

The proposed local sales tax statute laying out these rules was enacted in the 1997 session.¹ Language was added in 1998 and 1999 to incorporate some standards that the House and Senate tax committees had started to use in evaluating proposals for new local sales tax authority and to clarify some additional administration issues. Further changes were made during the 2003 session to make the law conform to the Streamlined Sales and Use Tax Agreement (SSUTA).² Several additional minor modifications have been made since then and are explained in the summary below.

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

Summary of the Local Sales Tax Provisions

Local Taxes Subject to the Statutory Provisions

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

¹ The original provisions were codified in Minnesota Statutes, section 297A.48, and were amended in 1998 and 1999. The amended provisions were moved to Minnesota Statutes, section 297A.99, in 2000, as part of a recodification of the sales tax chapter.

² The Streamlined Sales and Use Tax Agreement (SSUTA) is a voluntary agreement in which participating states simplify and standardize sales tax administration and definitions between states. Minnesota is a member—see Minnesota Statutes, section 297A.995. Remaining in compliance allows the state to collect sales tax revenues from certain out-of-state businesses that it would otherwise not collect due to nexus requirements.

Steps That a Political Subdivision Must Follow to Impose a Local Sales Tax

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

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

A political subdivision must get special legislation authorizing the imposition of the sales tax. The statute requires that the governing body of the political subdivision pass a resolution indicating its desire to impose the tax prior to requesting the enabling legislation. The resolution must include information on the proposed tax rate, the amount of revenue to be raised and its intended use, and the anticipated date when the tax will expire. This resolution requirement was added during the 1998 session. Minn. Stat. § 297A.99, subd. 9a.

Since 1999, political subdivisions have been required to hold a local referendum at a general election³ before imposing an authorized local sales tax. The revenue may only be used to fund specific capital improvements, which must be identified at least 90 days before the referendum. This codified existing practice, since most special legislation authorizing local taxes passed in recent years already imposed this requirement. However the 1999 law was ambiguous on the timing of the referendum—whether it should be held before or after the enabling legislation had passed. In 2011 the law was clarified to require the political subdivision to hold the referendum prior to coming to the legislature for authority to impose the tax. Minn. Stat. § 297A.99, subs. 2 and 3.

In 2008, a temporary prohibition was added to the law forbidding a political subdivision to “advertise, promote, expend funds, or hold a referendum to support imposing a local option sales tax” unless it was to extend or change an already authorized tax. The prohibition was until May

³ A general election means either the state general election held on the first Tuesday after the first Monday in November of an even-numbered year, or a regularly scheduled election for local public officials for that political subdivision.

31, 2010, and the practical intent was to eliminate new local sales tax proposals coming before the legislature during the 2009 and 2010 legislative sessions. In 2011 the expired provision was replaced with a new limitation allowing political subdivisions to hold referenda to impose a local sales tax but still prohibiting them from advertising or spending funds to promote imposing the tax. In 2013, the provision was loosened to allow a political subdivision to also spend money to provide the public with certain facts about the proposed tax and to host public forums on the issue, provided proponents and opponents were given equal time to speak. Minn. Stat. § 297A.99, subd. 1, para. (d).

Determination of the Local Tax Rate

The local tax rate is set in the legislation authorizing the tax. The statute clarifies that the full local tax rate applies to all taxable sales. SSUTA allows lower rates to apply to certain items but all current local sales taxes have only one rate.⁴ Minn. Stat. § 297A.99, subd. 5.

Definition of the Tax Base for the Local Tax

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

- Purchases shipped outside the taxing jurisdiction for use in a trade or business outside of the jurisdiction
- Purchases temporarily stored in the taxing jurisdiction before being shipped by common carrier for use outside of the jurisdiction
- Purchases that are subject to the direct pay provisions for interstate motor carriers under Minnesota Statutes, section 297A.90

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

Requirements of a Complementary Use Tax

A complementary use tax⁵ is required in all jurisdictions with a local sales tax. Four local taxes enacted before 1997 did not include a use tax; a local use tax was imposed in these political subdivisions beginning January 1, 2000.⁶

⁴ The one-rate-per-taxing-jurisdiction requirement in SSUTA does not apply to the sale of the following items: electricity, gas, or other heating fuels delivered by the seller, or the transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes.

⁵ The use tax is imposed on the consumption or “use” of taxable items for which no sales tax was paid. The tax is imposed mainly on purchases by resident buyers from sellers located outside of the local taxing jurisdiction.

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

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

Collection, Administration, and Enforcement of Local Taxes

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

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

Imposing and Repealing Local Sales Tax

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

The statute was amended in 1999 to require a break between the repeal of an existing sales tax and the reimposition of a sales tax for another purpose. A new local sales tax must now expire after completion of the specified project, and the political subdivision must wait one year after the expiration before imposing a new tax for a different project. A number of political subdivisions in the past have had their sales taxes extended and the allowed uses of the tax

The use tax removes the disadvantage to local businesses from competition with businesses located outside of the taxing area that are not required to collect the local sales tax.

⁶ A complementary use tax was not originally authorized in Cook County and the cities of Hermantown, Mankato, and St. Paul.

proceeds expanded before the tax expired. Despite this requirement, extensions were granted to three existing taxes in 2005 without the one-year wait. In 2008 and 2009, four existing taxes were extended to allow funding of additional projects; Rochester was granted an additional extension in 2011, and three cities were granted extensions in 2014 before their taxes expired.⁷ Minn. Stat. § 297A.99, subs. 3, para. (d), and 12.

Determining the Site of a Delivery for Local Tax Purposes

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

Special Authority for First-class Cities

Notwithstanding the requirement that sales tax revenues only fund the projects explicitly specified in the enabling legislation, the 2012 Legislature granted authority to cities of the first class (Minneapolis, St. Paul, Duluth, and Rochester) to also use the revenues to fund certain large capital projects of regional significance without additional voter approval. These cities may use revenues that exceed the amount needed to pay for the financing of the specified capital projects to help fund a sports facility, convention center, or civic center that has a construction cost of at least \$40 million. Minn. Stat. § 297A.9905.⁸

Transportation Local Sales Taxes Authorized by Statute

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

⁷ In 2005 Mankato, Rochester, and the Central Minnesota cities were allowed to extend their taxes without a one-year wait; however, the extensions still required voter approval. In 2008, Mankato, Hermantown, and Proctor were allowed tax extensions to fund additional projects, and in 2009 Cook County was allowed to extend its tax to fund two additional projects. In 2014 Albert Lea was allowed to extend its existing tax for an additional five years without voter approval and Baxter and Brainerd were authorized to extend their taxes without a break provided they were approved by the voters at the 2014 general election.

⁸ This authority was granted in the bill authorizing the use of the Minneapolis sales tax to fund a portion of the Vikings football stadium. The city of St. Paul is helping to finance a minor league baseball stadium from its existing tax.

Metropolitan Transportation Area Sales Tax

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

A 0.25 percent local sales tax is imposed in the counties that are part of the joint powers agreement. The tax does not expire unless the county withdraws from the joint powers agreement. The revenues raised must be used for studies, property acquisition, capital projects, and operating assistance for transit projects.⁹ Minn. Stat. § 297A.992.

Greater Minnesota Transportation Sales and Use Tax

Any county that is not part of the Metropolitan Transportation Area may singly or through a joint powers agreement, impose a local sales and use tax of up to one-half of 1 percent and a \$20 excise tax on commercial sales of motor vehicles to fund a transportation or transit project. In order to impose the tax, the county or counties must specify a project to be funded by the proceeds. Originally the tax had to be approved by the voters at a general election, but in 2013 this was changed to only require a county resolution to impose the tax. In 2013 the use of the tax was also expanded to allow it to pay for transit capital and operating costs and capital costs for a safe routes to school program, as well as specified transportation capital projects. Except in the cases where the tax is funding transit operating costs, the tax expires when the specific project is completed. As of July 1, 2014, four counties—Becker, Beltrami, Rice and Wadena—will be imposing a tax under this authority.¹⁰ Minn. Stat. § 297A.993.

Other Local Sales Taxes

The following four tables show the general local sales taxes that have been authorized by the legislature for individual jurisdictions. *These tables do not include the transportation taxes imposed under general law.* Table 1 contains the local sales taxes that are currently imposed. Table 2 lists the local sales taxes that were imposed but have expired. Table 3 lists the general local sales taxes that were authorized but never imposed. Table 4 lists taxes currently not imposed but still authorized.

More detailed information on the individual local sales taxes, listed in this information brief, including citations to the enabling and amending laws, is available on the sales tax area of our website at www.house.mn/hrd/hrd.aspx.

⁹ For more detailed information on the structure and operation of the board and use of the sales tax revenues, please consult the House Research Information Brief *2008 Transportation Finance Legislation: Laws 2008, Chapter 152*, pp. 22-24.

¹⁰ Beltrami County is the only one of the four counties imposing the \$20 excise tax on commercial sales of motor vehicles. Olmsted County also imposes a 0.25 percent transit tax, however, it is imposed under another statute to fund improvements related to the Destination Medical Center in Rochester.

Table 1
Currently Imposed Local Sales Taxes

Taxing Jurisdiction & Year Authorized	Rate	Approval required	Use of Revenues/Other Comments
Duluth – 1973	1.0%	City council approval	The tax may be used for any city purpose, as determined by the city council. No expiration date.
Rochester – 1983	0.5%	All but 1989 and 2013 extensions required voter approval at a general or special election	This tax has been renewed or extended six times, in 1989, 1992, 1998, 2005, 2011, and 2013. Initially enacted at 1.0% to raise \$16 million for a civic center and \$16 million for flood control; the rate was lowered to 0.5% in 1992. The 1998 extension allows the city to raise another \$76 million for various higher education, transportation, and sewer capital projects. The tax extension in the 2005 special legislative session allowed another \$40 million to be raised for a joint road project with Olmsted County. In 2011 the tax was extended again to fund an additional \$139.5 million in projects if approved by the voters at the 2012 general election. However, \$5 million of the new \$139.5 million must be shared with small cities surrounding Rochester for economic development purposes in those communities. In 2013 the city was granted authority to extend the tax to 2049 without a referendum to generate additional revenue to pay the city's required match to get state aid to fund the Destination Medical Center (DMC) project.
Minneapolis – 1986	0.5%	Approval of the city's board of estimate and taxation, and after imposition of the local restaurant and lodging taxes	Fund construction and maintenance of the convention center. In 1992 the city was authorized to use excess proceeds for neighborhood early learning centers but the city has not done so. The tax expires when all bonds are paid off. In 2009, the use of the revenue was modified to allow the city to use revenues collected in excess of the convention center bond payments for other city purposes. For CY 2009 and 2010, the excess revenues could be used for any purpose. Beginning in CY 2011, the excess revenues could only be used to fund capital projects to further economic development. In 2012, the tax was extended to 2046 without a referendum to help fund the city's share of a new football stadium. Beginning in 2021, when the current convention center bonds are paid off, the state will annually retain a portion of the city's sales tax revenues to reimburse it for the city's share of the stadium costs. Excess revenue not needed to pay off the convention center bonds or the football stadium may be used to support a basketball arena as well as fund other economic development capital projects in the city.
Mankato – 1991	0.5%	Reverse referendum for initial approval invoked by petition of 10% of voters in the 1992 general election	To fund capital and operations of the Riverfront project, including a sports arena. In 1996 this was expanded to allow \$4.5 million for an airport project. The tax was extended again in the 2005 special legislative session to allow up to \$1.5 million annually to fund operating costs of the Riverfront facility based on approval by the voters at a general or special election. The tax was to expire no later than 2018. In 2008 the allowed uses of the tax were modified to exclude operating costs and include capital costs of an attached performing arts theatre and a women's hockey exposition center used by Minnesota State University, Mankato. The expiration date was moved to December 31, 2022. A reverse referendum for these changes could have been invoked by a petition of 10% of the voters at the 2008 general election. In 2009, the requirement that the performing arts center and hockey center be attached to the Riverfront facility was removed.

Table 1, cont.
Currently Imposed Local Sales Taxes

Taxing Jurisdiction & Year Authorized	Rate	Approval required	Use of Revenues/Other Comments
St. Paul – 1993	0.5%	A city resolution passed before July 1, 1993, stating the intent to impose the tax	40% must be used to fund capital costs of the civic center, which includes the hockey arena; the remainder may be used for other neighborhood projects. The allowed uses of the remaining 60% of the revenues have been modified over time, most recently in 2009. In 2013 the law was amended to allow any excess of the 40% amount not needed for the civic center and hockey arena to go into an economic development fund rather than neighborhood projects. This allows excess revenues to be used to fund a minor league ballpark. The tax was set to expire December 31, 2030, but the 2013 law extended it to December 31, 2042.
Hermantown – 1996	0.5%, changed to 1.0% on April 1, 2013	Required voter approval at a general or special election for original; increase approved at 2012 general election	The projects included water and sewer projects and a police/fire station. The tax expires at the later of ten years or when sufficient funds have been raised for the three projects. A 2008 provision added water system improvements to the list of approved projects. In 2011 the city was given authority to increase the tax by an additional 0.5% if approved at the 2012 general election because the original authority had been to impose <i>up to</i> a 1.0% tax and the revenues from the 0.5% tax were insufficient to fund the authorized projects.
Two Harbors – 1998	0.5%	Required voter approval at the 1998 general election	The projects included sewer separation, wastewater treatment, and harbor development projects. The tax expires when sufficient funds have been raised for the three projects.
Proctor – 1999	0.5%	Required voter approval at a special election held November 2, 1999	Funded community center and transportation projects. Tax expires when sufficient funds to pay for up to \$3.6 million in bonds for the center have been raised. A 2008 provision allowed up to another \$7.2 million in capital projects in the areas of public utilities, sidewalks, bikeways and trails, and parks and recreation. In 2010 legislation was introduced to replace the two separate bond authorities of \$3.6 million and \$7.2 million with one authority for \$20 million, but the final provision signed into law replaced it with a combined authority of \$10 million.
New Ulm – 1999	0.5%	Required voter approval at the 1999 general election	Funded a civic and community center project. Tax expires when sufficient funds to pay for up to \$9 million in bonds for the center have been raised.
Central Minnesota Cities – 2002 (includes St. Cloud, Sauk Rapids, Sartell, St. Augusta, St. Joseph, and Waite Park)	0.5%	Required voter approval at a general election in each city	Funded improvements of the St. Cloud airport and other capital projects in each city. The authorizing referenda in St. Joseph and Waite Park originally failed so the tax was not imposed in those cities, but in 2005, Waite Park was allowed to impose the tax based on a successful 2004 referendum. In 2005, the group of cities was allowed to replace this tax with an identical tax to fund a new regional library in St. Cloud and other capital projects in each city. Imposition required voter approval at a general election, which passed in all cities, including St. Joseph. The tax was to expire in 2018, however, during the 2013 legislative session, each city was granted authority to extend the tax until 2038, provided it was approved at a local referendum by November 7, 2017. The referendum authorizing the extension must list the additional projects to be funded.

Table 1, cont.
Currently Imposed Local Sales Taxes

Taxing Jurisdiction & Year Authorized	Rate	Approval required	Use of Revenues/Other Comments
Albert Lea – 2005	0.5%	Required voter approval at the 2006 general election, or a special election on November 8, 2005	Fund a lake improvement project. Expires at the earlier of ten years or when \$15 million is raised. In 2014, the ten-year expiration date was extended to 15 years after the date imposed, because the annual revenues generated have been less than expected.
Bemidji – 2005	0.5%	Based on voter approval at the 2002 general election	Fund park and trail improvements. Expires when revenues are raised to pay \$9.826 million in bonds.
Worthington – 2005	0.5%	Voter approval by a general election held before December 31, 2009	Fund construction of a community center and renovations to the Memorial Auditorium. Expires at the earlier of ten years or when revenues raised are sufficient to pay \$6 million in bonds. The original law required that the authorizing referendum to impose the tax be held at the 2006 general election but this was changed during the 2006 session to allow the referendum to be held at a later date. In 2014 the city was granted authority to extend the tax through 2039 without voter approval, provided that it uses additional revenue to pay for the city's share of the local match needed to get state aid to fund the Lewis and Clark water project.
Austin – 2006	0.5 %	Voter approval at a general or special election before January 1, 2007	Fund flood mitigation projects. Expires at the earlier of 20 years or when revenues are sufficient to pay \$14 million in bonds. Any excess revenue is deposited in the city general fund.
Baxter – 2006	0.5 %	Based on voter approval at the 2004 general election	Fund joint water and wastewater facilities for the cities of Baxter and Brainerd and a fire substation for Baxter. Expires at the earlier of 12 years or when revenues are sufficient to pay \$15 million in bonds. Any excess revenue is deposited in the city capital project fund. The tax was set to expire in early 2015, however in 2014 the law was modified to allow the city to extend the tax to December 31, 2037, to fund payment of up to an additional \$40 million in bonds if approved by voters at the 2014 general election. \$8 million of the additional spending must be used on improvements to the Brainerd Lakes Area Airport with the remainder available for sanitary and storm sewer projects and transportation safety improvements.
Brainerd – 2006	0.5%	Based on voter approval at the 2004 general election	Fund joint water and wastewater facilities for the cities of Baxter and Brainerd and trail improvements. Expires at the earlier of 12 years or when revenues are sufficient to pay \$15 million in bonds. Any excess revenue is deposited in the city capital project fund. In 2014 the law was modified to allow the city to extend the tax for an additional 18 years and spend another \$15 million for water and wastewater infrastructure and trails if approved by voters at the 2014 general election. The extension was set to coincide with the extension authorized in the neighboring city of Baxter.

Table 1, cont.
Currently Imposed Local Sales Taxes

Taxing Jurisdiction & Year Authorized	Rate	Approval required	Use of Revenues/Other Comments
Hennepin County – 2006	0.15%	No voter approval required	Fund up to \$260 million in costs for a baseball stadium plus up to \$4 million annually (adjusted for inflation) to fund youth, youth sports, and county libraries. Expires when the stadium bonds are paid off or when reserves from the tax are sufficient to pay the bonds. In 2011 the law was modified to include a definition of “sufficient reserves.”
Clearwater – 2008	0.5%	Based on voter approval at the 2006 general election	Fund the acquisition, construction, and improvement of a pedestrian bridge and land and buildings for a community recreation center. In 2011 the allowed uses were expanded to include park and recreation projects contained in the city’s adopted 2006 improvement plan. In 2013 the projects included in the 2006 improvement plan were explicitly listed in the law since the city had never formally adopted the 2006 plan. Expires at the later of 20 years after imposition or when revenues are sufficient to fund \$12 million in bonds. Any excess revenue is deposited in the city general fund.
Cook County – 2008	1.0%	Voter approval at a general or special election before December 31, 2009	Fund the construction and improvements to a county community center and recreation area, including a skateboard park, hockey rink, ball fields, tennis courts, and associated improvements and the Grand Marais public library. Expires at the later of 20 years after imposition or when revenues are sufficient to fund \$14 million in bonds. Any excess revenue is deposited in the county general fund. In 2009 the authority to use revenues for a skateboard park, hockey rink, ball fields, and tennis courts was eliminated, and the use was expanded to include construction and improvement of a high-speed communication infrastructure network and a district energy plant for public facilities in Grand Marais. The bonding authority was increased from \$14 million to \$20 million.
North Mankato – 2008	0.5%	Based on voter approval at the 2006 general election	Fund up to \$6 million in capital costs for the local share of the Trunk Highway 14/County State-Aid Highway 41 interchange project, the Taylor library, regional parks and trails, riverfront development, and lake improvement projects. Expires when revenues are sufficient to fund the \$6 million in bonds plus associated bond costs. Any excess revenue is deposited in the city capital project fund.
Fergus Falls – 2011	0.5%	Based on voter approval at the 2010 general election	Fund up to \$6 million in costs related to a community ice arena facility. Expires when revenues raises are sufficient to finance the facility and pay associated bond costs. Any excess revenue is deposited in the city general fund.
Hutchinson – 2011	0.5%	Based on voter approval at the 2010 general election	Fund the costs of constructing the city’s water treatment facility and renovating the city’s wastewater treatment facility. Expires at the earlier of 18 years or when revenues are sufficient to pay for the projects and associated bond costs. Any excess revenue is deposited in the city general fund.
Lanesboro – 2011	0.5%	Based on voter approval at the 2010 general election	Fund up to \$800,000 in improvements to the local dam, city streets and utilities, and municipal buildings. Expires when revenues are sufficient to fund the projects plus associated bond costs. Any excess revenue is deposited in the city general fund.

Table 1, cont.
Currently Imposed Local Sales Taxes

Taxing Jurisdiction & Year Authorized	Rate	Approval required	Use of Revenues/Other Comments
Cloquet – 2011	0.5 %	Voter approval at a general election	Fund up to \$16.5 million in park and specified infrastructure improvements. The tax expires at the earlier of 30 years after imposition, or when revenues are sufficient to fund the authorized projects and associated bond costs.
Marshall – 2011	0.5%	Voter approval at a general election within two years	Fund up to \$17.29 million in costs of an emergency response and industry training center and regional amateur sports center. The tax expires at the earlier of 15 years after imposition, or when revenues are sufficient to fund the authorized projects and associated bond costs.
Medford – 2011	0.5%	Voter approval at the 2012 general election	To repay up to \$4.2 million in loans from the Minnesota Public Facilities Authority to improve the city's water and wastewater treatment facilities. The tax expires at the earlier of 20 years after imposition, or when revenues are sufficient to repay the loans.
Olmstead County – 2013	0.25%	Approval by the county board	To fund the county's match required to fund public transit for the Destination Medical Center (DMC) project. A wheelage tax of \$10 per vehicle was also imposed. The taxes expire December 31, 2049, or earlier if sufficient revenues are collected to meet the county match. The county may use excess funds collected in any year, beyond what is needed to meet the DMC match, for other county transportation and transit projects.

Table 2
Local Sales Taxes That Were Imposed But Have Expired

Taxing Jurisdiction & Year Authorized	Rate	Approval required	Use of Revenues/Other Comments
Cook County – 1993	1.0%	Required voter approval at a general or special election	Originally set to expire when \$4 million was raised for the Cook County hospital. Extended in 1997 to allow an additional \$2.2 million to be raised for the North Shore care center. Expired April 1, 2008.
Willmar – 1997	0.5%	Required voter approval at the 1996 general election	Funded library improvements. Expired December 31, 2001, after \$4.5 million was raised.
Winona – 1998	0.5%	Required voter approval at the 1998 general election	Dredged Lake Winona. Expired December 31, 2001, after raising \$4.0 million.
Willmar – 2005	0.5%	Based on voter approval at the 2004 general election	Funded an airport, park and trails, and civic center improvement projects. Expired at the later of seven years or when revenues raised are sufficient to pay \$8 million in bonds. Any excess revenue is deposited in the city general fund. Expired December 31, 2012.
Owatonna – 2006	0.5 %	Required voter approval at the 2006 general election	Funded transportation projects, regional parks and trails, a fire hall, and library improvements. Expired at the earlier of ten years or when revenues are sufficient to pay \$12.7 million in bonds. Expired June 30, 2011.

Table 3
Authorized Local Sales Taxes That Were Never Imposed

Taxing Jurisdiction & Year Authorized	Rate	Approval required	Use of Revenues/Other Comments
Bloomington – 1986	1.0%	City council approval	Mall of America site improvements. This tax was only authorized for sales at the Mall of America site. The city did not impose the tax before legislative authority was repealed in 1987.
Thief River Falls – 1992	0.5%	Voter approval at the 1992 general election	Tourism and convention facilities. Referendum not held and authority expired.
Ely – 1992	1.0%	Voter approval at the 1992 general election	Wilderness Gateway project. The imposition of the tax was defeated at the required referendum.
Garrison – 1993	0.5%	Voter approval at a general or special election	City sewer system project. The referendum was never held. This authority was finally repealed in 2014.
Detroit Lakes – 1998	0.5%	Voter approval at the 1998 general election	Community center. The imposition of the tax was defeated at the required referendum.
Fergus Falls – 1998	0.5%	Voter approval at the 1998 general election	Convention and recreational center. The imposition of the tax was defeated at the required referendum.
Owatonna – 1998	0.5%	Voter approval at the 1998 general election	Owatonna Economic Development 2000 project. The imposition of the tax was defeated at the required referendum. New authority was enacted in 2006 to fund a number of capital projects (see Table 1).
Hutchinson – 1998	0.5%	Voter approval at a 1998 general or special election	Civic center and recreational facilities. The imposition of the tax was defeated at the required referendum.
Bemidji – 1998	1.0%	Voter approval at the 1998 general election	Convention center. Referendum not held and the authority expired. In 2005 new authority was enacted to fund park and trail improvements (see Table 1).
Central Minnesota Cities – 1998 (includes St. Cloud, Sauk Rapids, Sartell, St. Joseph, and Waite Park)	1.0%	Each city had to get voter approval at the 1999 general election	Central Minnesota Events Center and other regional infrastructure projects. The imposition of the tax was defeated at the required referendum in all cities except Sartell. New authority for a local sales tax in these cities was enacted in 2002 to fund airport and other improvements (see Table 1).
Winona – 2005	0.5%	Voter approval at a general election	Fund transportation projects. The imposition of the tax was defeated at the required referendum.
Winona – 2008	0.5%	Voter approval at a general or special election held before December 31, 2009	Fund up to \$8 million in street improvements. The referendum was never held.

Table 4
Local Sales Taxes Authorized But Not Yet Imposed

Taxing Jurisdiction & Year Authorized	Rate	Approval required	Use of Revenues/ Other Comments
Bloomington – 2008	0.5% – 1.0%	City council must charter a special taxing district	The city of Bloomington is allowed to charter a special taxing district in the Mall of America area and impose a sales tax in the district to fund parking facilities and other public improvements related to the Mall of America Phase II. In 2010 the requirement that the rate be between 0.5% and 1.0% was modified to allow a rate below 0.5%. The tax has not yet been imposed and the authority has no expiration date.
Rochester – 2013	0.25% (additional)	City council approval	The city of Rochester may approve a 0.25% general sales tax increase in addition to its current 0.5% rate. Funds would be used for public infrastructure costs for the development of the Destination Medical Center (DMC). The city may impose this additional tax instead of or in addition to extending its existing tax.
Luverne – 2014	0.5%	City council approval	Fund the local government match to qualify for state aid to finance the Lewis and Clark water project. Revenues generated in any year in excess of the amount needed to fund the city's share of the local match may be used to fund other capital projects in the city.
Nobles County – 2014	0.5%	County board approval	Fund the local government match to qualify for state aid to finance the Lewis and Clark water project. Revenues generated in any year in excess of the amount needed to fund the county's share of the local match may be used to fund other capital projects in the county. The county also has the option to impose the tax only in the portion of the county outside of the city of Worthington while the city's current 0.5% sales tax is in effect.
Rock County – 2014	0.5%	County board approval	Fund the local government match to qualify for state aid to finance the Lewis and Clark water project. Revenues generated in any year in excess of the amount needed to fund the county's share of the local match may be used to fund other capital projects in the county. The county also has the option to impose the tax only in the portion of the county outside of the city of Luverne, if that city chooses to impose a 0.5% sales tax to fund this project as well.



Windom, MN

Expense Approval Report By Fund

Payment Dates 1/1/2015 - 1/14/2015

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 100 - GENERAL					
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-11500	5.97
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-11500	6.24
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-11500	1.86
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-11500	3.32
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-11500	1.37
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	100-11500	-163.37
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-11500	25.40
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	100-20202	15.54
					-103.67
Activity: 41110 - Mayor & Council					
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41110-200	21.68
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41110-308	263.01
LEAGUE OF MN CITIES	211469	01/07/2015	REGISTRATION-PAUL JOHN SO	100-41110-308	315.00
CITIZEN PUBLISHING CO	123114	12/31/2014	ADVERTISING	100-41110-350	299.25
KDOM RADIO	DKDOM0951141234515	12/31/2014	ADVERTISING	100-41110-350	150.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41110-434	370.00
			Activity 41110 - Mayor & Council Total:		1,418.94
Activity: 41310 - Administration					
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	100-41310-133	80.00
CULLIGAN	20141231	12/31/2014	SERVICE	100-41310-200	30.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41310-200	42.70
INDOFF, INC	2560240	12/22/2014	SUPPLIES	100-41310-200	145.31
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-41310-321	177.81
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41310-326	9.99
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-41310-326	37.95
BLUE CROSS/BLUE SHIELD	20150105	01/05/2015	PREMIUM-FEB. 2014	100-41310-480	351.50
			Activity 41310 - Administration Total:		875.26
Activity: 41910 - Building & Zoning					
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	100-41910-133	24.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41910-200	12.26
INDOFF, INC	2561383	12/31/2014	SUPPLIES	100-41910-200	490.80
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	100-41910-212	124.42
SCHRAMMEL LAW OFFICE	20141231	12/31/2014	LEGAL FEES - PZ	100-41910-304	315.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41910-308	399.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-41910-321	49.21
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	100-41910-321	16.65
SW MN CHAPTER OF I.C.C.	20150112	01/12/2015	2015 MEMBERSHIP DUES	100-41910-433	75.00
MN DEPT OF LABOR & INDUS	21600033125	12/31/2014	QUARTERLY BLDG PERMIT SU	100-41910-443	629.59
			Activity 41910 - Building & Zoning Total:		2,135.93
Activity: 41940 - City Hall					
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41940-211	148.99
COLE PAPERS INC.	9045349	12/30/2014	SUPPLIES	100-41940-211	284.81
COLE PAPERS INC.	9047244	12/30/2014	SUPPLIES	100-41940-211	72.38
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-41940-381	465.17
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-41940-382	52.21
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-41940-385	77.88
MELISSA PENAS	12312014	12/31/2014	CLEANING	100-41940-406	370.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41940-406	1,080.63
SANDRA HERDER	20141231	12/31/2014	CLEANING	100-41940-406	370.00
JOE HARVEY	JB7084	12/31/2014	CITY-SNOW REMOVAL 11-27-	100-41940-406	60.00
JOE HARVEY	JB7085	12/31/2014	CITY - SNOW REMOVAL 11-26	100-41940-406	120.00
JOE HARVEY	JB7098	12/31/2014	CITY-SNOW REMOVAL 12-16-	100-41940-406	60.00

Expense Approval Report

Payment Dates: 1/1/2015 - 1/14/2015

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
JOE HARVEY	JB7101	01/07/2015	CITY-SNOW REMOVAL 1-6-15	100-41940-406	60.00
JOE HARVEY	JB7206	01/13/2015	CITY - SNOW - 1-5-15	100-41940-406	60.00
JOE HARVEY	JB7207	01/13/2015	CITY-SNOW 1-9-15	100-41940-406	60.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-41940-409	22.34
Activity 41940 - City Hall Total:					3,364.41
Activity: 42120 - Crime Control					
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	100-42120-133	144.00
INDOFF, INC	2558712	12/30/2014	SUPPLIES	100-42120-200	38.50
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	100-42120-212	-31.48
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	100-42120-212	1,422.55
STREICHER'S	1128540	12/31/2014	UNIFORMS	100-42120-218	925.00
SCHRAMMEL LAW OFFICE	20141231	12/31/2014	LEGAL FEES - POLICE	100-42120-304	4,132.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-42120-321	66.29
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	100-42120-321	216.43
ALPHA WIRELESS - MANKATO	674426	01/07/2015	SERVICE	100-42120-323	165.00
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	100-42120-325	275.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-42120-404	105.71
UNIFORMS UNLIMITED, INC	230798	12/30/2014	MAINTENANCE	100-42120-404	110.55
WINDOM TOWING CO	82400	01/08/2015	MAINTENANCE	100-42120-405	716.00
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	100-42120-412	1,850.00
CITY OF ESTHERVILLE	20150112	01/12/2015	2015-16 MEMBERSHIP DUES	100-42120-433	2,195.00
MN CHIEF OF POLICE ASSN	2015	01/12/2015	2015 VOTING MEMBERSHIP	100-42120-433	230.00
BLUE CROSS/BLUE SHIELD	20150105	01/05/2015	PREMIUM-FEB. 2014	100-42120-480	938.50
BLUE CROSS/BLUE SHIELD	20150105	01/05/2015	PREMIUM-FEB. 2014	100-42120-480	351.50
Activity 42120 - Crime Control Total:					13,850.55
Activity: 42220 - Fire Fighting					
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	100-42220-212	129.80
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-42220-217	44.98
KDOM RADIO	KDOM0781141234768	12/31/2014	ADVERTISING - VOL FIRE DEPT	100-42220-217	40.00
MN WEST COLLEGE - CANBY	00185667	12/31/2014	TRAINING-CPR REFRESHER	100-42220-308	850.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-42220-308	380.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-42220-321	27.66
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	100-42220-325	212.50
JON JURGENS	20141231	12/31/2014	EXPENSE-FIRE CLASS	100-42220-331	80.64
GEOTEK ENGINEERING & TES	14E1710-IN	12/22/2014	SERVICE	100-42220-439	1,725.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-42220-480	94.05
Activity 42220 - Fire Fighting Total:					3,584.63
Activity: 42500 - Civil Defense					
ALPHA WIRELESS - MANKATO	674425	01/05/2015	2015 MAINTENANCE	100-42500-323	1,800.00
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	100-42500-325	12.50
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-42500-381	12.00
Activity 42500 - Civil Defense Total:					1,824.50
Activity: 42700 - Animal Control					
COTTONWOOD VET CLINIC	137581	12/31/2014	CITY POUND	100-42700-300	80.00
COTTONWOOD VET CLINIC	137809	12/31/2014	CITY POUND	100-42700-300	40.00
COTTONWOOD VET CLINIC	137818	12/31/2014	CITY POUND	100-42700-300	77.00
Activity 42700 - Animal Control Total:					197.00
Activity: 43100 - Streets					
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	100-43100-133	80.00
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	100-43100-200	19.98
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	100-43100-211	15.90
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-43100-211	19.97
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	100-43100-211	6.99
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	100-43100-212	-31.48
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	100-43100-212	1,877.24
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	100-43100-217	23.88
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-43100-217	123.20
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-43100-217	37.95
WINDOM FIRE & SAFETY	5489	12/31/2014	SERVICE	100-43100-217	76.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
COTTONWOOD CO LANDFILL	145597A	12/31/2014	REFUSE DISPOSAL	100-43100-224	5.00
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - STREET	100-43100-224	10.00
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - STREET	100-43100-241	36.98
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	100-43100-241	275.96
O'REILLY AUTOMOTIVE, INC	4425134208	12/31/2014	SMALL TOOLS	100-43100-241	156.94
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-43100-321	55.66
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	100-43100-321	72.23
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	100-43100-325	125.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-43100-381	2,780.69
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-43100-381	261.37
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-43100-382	19.18
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-43100-385	25.96
SPLIT ROCK LANDSCAPE SUPP	0002618	01/05/2015	MAINTENANCE	100-43100-401	1,614.04
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	100-43100-404	33.50
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	100-43100-404	32.95
O'REILLY AUTOMOTIVE, INC	4425133189	12/31/2014	MAINTENANCE	100-43100-404	151.28
DICKS WELDING INC	59858	12/31/2014	MAINTENANCE	100-43100-404	48.69
BLUE CROSS/BLUE SHIELD	20150105	01/05/2015	PREMIUM-FEB. 2014	100-43100-480	938.50
Activity 43100 - Streets Total:					8,893.56

Activity: 45202 - Park Areas

NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	100-45202-133	16.00
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	100-45202-325	37.50
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-45202-381	29.30
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-45202-382	73.30
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	100-45202-385	103.84
Activity 45202 - Park Areas Total:					259.94
Fund 100 - GENERAL Total:					36,301.05

Fund: 211 - LIBRARY**Activity: 45501 - Library**

NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	211-45501-133	16.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-200	396.99
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-200	370.80
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-211	86.95
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - LIBRARY	211-45501-217	11.48
PLUNKETT'S PEST CONTROL	3894630	01/08/2015	SERVICE 41734	211-45501-217	423.47
DEMCO	5483381	12/30/2014	SUPPLIES	211-45501-217	181.83
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	211-45501-321	28.08
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	211-45501-326	42.95
KDOM RADIO	KDOM0788141234766	12/31/2014	ADVERTISING - LIBRARY	211-45501-350	99.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	211-45501-381	179.85
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	211-45501-382	17.15
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	211-45501-385	25.96
MELISSA PENAS	12312014	12/31/2014	CLEANING	211-45501-402	390.00
SANDRA HERDER	20141231	12/31/2014	CLEANING	211-45501-402	390.00
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - LIBRARY	211-45501-409	290.76
WINDOM FIRE & SAFETY	5496	12/31/2014	SERVICE	211-45501-409	8.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-433	26.00
BON APPETIT	20150105	01/05/2015	SUBSCRIPTION	211-45501-433	28.00
SMITHSONIAN	20150105	01/05/2015	SUBSCRIPTION-WINDOM PUB	211-45501-433	34.00
KIPLINGER'S	20150105	01/05/2015	SUBSCRIPTION - WINDOM PU	211-45501-433	39.95
WOODWORKER'S JOURNAL	20150108	01/08/2015	SUBSCRIPTION	211-45501-433	19.95
COTTAGE JOURNAL	20150108	01/08/2015	SUBSCRIPTION	211-45501-433	19.98
CROCHET WORLD	20150108	01/08/2015	SUBSCRIPTION	211-45501-433	39.97
COOK'S COUNTRY	20150108	01/08/2015	SUBSCRIPTION	211-45501-433	14.95
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	19.96
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	15.99
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	9.74
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	144.67
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	14.96

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	37.88
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	26.97
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	35.96
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	19.96
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	154.77
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	-9.29
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	211-45501-435	14.99
GALE	52701051	12/31/2014	BOOKS	211-45501-435	44.98
GALE	53666519	12/31/2014	BOOKS	211-45501-435	255.99
GALE	53791545	12/31/2014	BOOKS	211-45501-435	71.47
GALE	53910765	12/31/2014	BOOKS	211-45501-435	46.78
GALE	54011334	01/13/2015	CREDIT- BOOKS	211-45501-435	-140.34
MICROMARKETING	554837	12/31/2014	BOOKS	211-45501-435	39.99
MICROMARKETING	555906	12/31/2014	BOOKS	211-45501-435	161.95
Activity 45501 - Library Total:					4,149.45

Fund 211 - LIBRARY Total: 4,149.45

Fund: 225 - AIRPORT

Activity: 45127 - Airport

RED ROCK RURAL WATER	20141231	12/31/2014	SERVICE	225-45127-200	35.41
SOUTH CENTRAL ELECTRIC	20141231	12/31/2014	SERVICE #26-12-116-04	225-45127-381	324.08
SOUTH CENTRAL ELECTRIC	20141231A	12/31/2014	SERVICE #26-12-112-04	225-45127-381	451.99
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - AIRPORT	225-45127-402	48.47
Activity 45127 - Airport Total:					859.95
Fund 225 - AIRPORT Total:					859.95

Fund: 230 - POOL

Activity: 45124 - Pool

ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	230-45124-381	5.32
LAMPERTS YARDS, INC.	39147956	12/31/2014	MAINTENANCE	230-45124-401	1,046.44
Activity 45124 - Pool Total:					1,051.76
Fund 230 - POOL Total:					1,051.76

Fund: 235 - AMBULANCE

Activity: 42153 - Ambulance

WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	235-42153-212	-31.49
WEX BANK	39359602	12/31/2014	CR CARD #AMBULANCE	235-42153-212	1,898.83
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	235-42153-217	27.09
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - AMBULANCE	235-42153-217	26.17
ZOLL MEDICAL CORPORATION	2195047	12/30/2014	SUPPLIES	235-42153-217	143.98
PRAXAIR DISTRIBUTION INC	51427843	12/31/2014	SUPPLIES	235-42153-217	251.36
BOUND TREE MEDICAL, LLC	81636092	12/22/2014	SUPPLIES	235-42153-217	12.86
BOUND TREE MEDICAL, LLC	81636093	12/22/2014	SUPPLIES	235-42153-217	30.89
BOUND TREE MEDICAL, LLC	81644374	12/31/2014	SUPPLIES	235-42153-217	26.92
SCHRAMMEL LAW OFFICE	20141231	12/31/2014	LEGAL FEES - AMBULANCE	235-42153-304	390.00
WINDOM AREA HOSPITAL	20141231	12/31/2014	NURSING SERVICE	235-42153-312	1,680.98
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	235-42153-321	24.63
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	235-42153-321	65.27
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	235-42153-325	200.00
REAL TIME TRANSLATION, INC	106393	01/07/2015	SERVICE	235-42153-327	34.00
MARK MARCY	20150114	01/14/2015	EXPENSE-EMT REFRESHER-MI	235-42153-331	29.90
KIM POWERS	20141231	12/31/2014	EXPENSE	235-42153-334	12.83
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	235-42153-334	105.81
JOHN MEYER	20141231	12/31/2014	EXPENSE	235-42153-334	28.11
ROBIN SHAW	20141231	12/31/2014	EXPENSE	235-42153-334	28.84
BRAD POWERS	20141231	12/31/2014	EXPENSE	235-42153-334	16.12
HEATHER PAULSON	20141231	12/31/2014	EXPENSE	235-42153-334	27.02
HEATHER PAULSON	20141231A	12/31/2014	EXPENSE	235-42153-334	17.63
KDOM RADIO	KDOM0281141234755	12/31/2014	ADVERTISING-AMBULANCE S	235-42153-340	99.00
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - AMBULANCE	235-42153-405	79.92
GRAHAM TIRE	8444517	12/31/2014	MAINTENANCE-REAR TIRES O	235-42153-405	506.40

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MN WEST COMMUNITY	00185037	12/22/2014	EMT REFRESHER-M.HOLMEN	235-42153-435	377.36
			Activity 42153 - Ambulance Total:		6,110.43
			Fund 235 - AMBULANCE Total:		6,110.43
Fund: 250 - EDA GENERAL					
ELECTRIC FUND	20150105	01/05/2015	EDA TO ELEC FUND-LOAN PRI	250-23900	855.75
					855.75
Activity: 46520 - EDA					
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	250-46520-133	24.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	250-46520-200	12.25
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	250-46520-321	49.21
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	250-46520-321	50.42
CITIZEN PUBLISHING CO	123114	12/31/2014	ADVERTISING	250-46520-340	60.00
KDOM RADIO	KDOM0361141234761	12/31/2014	ADVERTISING-ECONOMIC DE	250-46520-340	40.00
CITIZEN PUBLISHING CO	123114	12/31/2014	ADVERTISING	250-46520-350	79.50
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	250-46520-381	46.76
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	250-46520-438	81.10
COTTONWOOD CO RECORDER	52936	12/31/2014	RECORDING FEE #52936 #274	250-46520-480	46.00
			Activity 46520 - EDA Total:		489.24
Activity: 49980 - Debt Service					
FULDA CREDIT UNION	20150105	01/05/2015	SPEC BLDG LOAN - PRINCIPAL	250-49980-602	2,014.51
FULDA CREDIT UNION	20150105	01/05/2015	SPEC BLDG LOAN - INTEREST	250-49980-612	1,345.49
ELECTRIC FUND	20150105	01/05/2015	EDA TO ELEC FUND-LOAN INT	250-49980-612	93.74
			Activity 49980 - Debt Service Total:		3,453.74
			Fund 250 - EDA GENERAL Total:		4,798.73
Fund: 251 - EDA REVOLVING					
Activity: 46520 - EDA					
SCHRAMMEL LAW OFFICE	20141231	12/31/2014	LEGAL FEES - SEBRFL	251-46520-304	195.00
			Activity 46520 - EDA Total:		195.00
			Fund 251 - EDA REVOLVING Total:		195.00
Fund: 254 - NORTH IND PARK					
Activity: 46520 - EDA					
GEOTEK ENGINEERING & TES	14E1810-IN	12/30/2014	SERVICE	254-46520-480	4,410.00
			Activity 46520 - EDA Total:		4,410.00
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013B - NWIP PRINCIPAL	254-49980-601	20,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013B - NWIP INTEREST	254-49980-611	1,205.00
			Activity 49980 - Debt Service Total:		21,205.00
			Fund 254 - NORTH IND PARK Total:		25,615.00
Fund: 260 - TIF 1-13 RIVER BLUFF					
Activity: 49980 - Debt Service					
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-PROJ	260-49980-720	2,242.50
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-PROJ	260-49980-720	26,000.00
			Activity 49980 - Debt Service Total:		28,242.50
			Fund 260 - TIF 1-13 RIVER BLUFF Total:		28,242.50
Fund: 262 - TIF 1-2 PAMIDA					
Activity: 46530 - TIF Districts					
WENCK ASSOCIATES, INC.	20141231	12/31/2014	N REDDING AVE EXTENSION-E	262-46530-303	152.00
WENCK ASSOCIATES, INC.	20141231A	12/31/2014	RIVER BEND CENTER PHASE II	262-46530-303	1,346.20
			Activity 46530 - TIF Districts Total:		1,498.20
			Fund 262 - TIF 1-2 PAMIDA Total:		1,498.20
Fund: 301 - 2003 IMPROVEMENT BOND					
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2011B PRINCIPAL	301-49980-601	110,000.00

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BOND TRUST SERVICE CORP	20150113	01/13/2015	2011B INTEREST	301-49980-611	3,976.25
			Activity 49980 - Debt Service Total:		113,976.25
			Fund 301 - 2003 IMPROVEMENT BOND Total:		113,976.25
Fund: 302 - 4TH AVENUE IMPROVEMENT					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A -PAID BY ESCROW	302-10250	-882.23
					-882.23
			Activity: 47000 - Debt Service		
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A ADMIN FEE	302-47000-480	450.00
			Activity 47000 - Debt Service Total:		450.00
			Activity: 49980 - Debt Service		
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A - FUND 302 PRINCIPAL	302-49980-601	42,350.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A FUND 302 INTEREST	302-49980-611	1,364.83
			Activity 49980 - Debt Service Total:		43,714.83
			Fund 302 - 4TH AVENUE IMPROVEMENT Total:		43,282.60
Fund: 303 - 2007 STREET IMPROVEMENT					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007B - PAID BY ESCROW	303-10250	-585,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A - PAID BY ESCROW	303-10250	-3,050.23
					-588,050.23
			Activity: 49980 - Debt Service		
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007B PRIN FUND 303	303-49980-601	645,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A FUND 303 INTEREST	303-49980-611	4,718.75
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007B INT FUND 303	303-49980-611	13,307.50
			Activity 49980 - Debt Service Total:		663,026.25
			Fund 303 - 2007 STREET IMPROVEMENT Total:		74,976.02
Fund: 304 - 2006A REFUNDING BOND					
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-PROJ	304-39202	-2,242.50
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-PROJ	304-39202	-26,000.00
					-28,242.50
			Activity: 47000 - Debt Service		
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-ADM	304-47000-480	495.00
			Activity 47000 - Debt Service Total:		495.00
			Activity: 49980 - Debt Service		
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-601	26,000.00
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-601	26,000.00
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-601	11,000.00
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-601	13,000.00
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-601	10,000.00
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-611	709.00
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-611	523.25
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT- 200	304-49980-611	2,242.50
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-611	1,087.00
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	304-49980-611	835.75
			Activity 49980 - Debt Service Total:		91,397.50
			Fund 304 - 2006A REFUNDING BOND Total:		63,650.00
Fund: 305 - 2009 STREET IMPROVEMENT					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - SEWER INTEREST	305-39202	-3,429.05
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - WATER PRINCIPAL	305-39202	-12,267.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - WATER INTEREST	305-39202	-3,040.85
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A SEWER PRINCIPAL	305-39202	-13,833.00
					-32,569.90
			Activity: 47000 - Debt Service		
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A ADMIN FEE	305-47000-480	450.00
			Activity 47000 - Debt Service Total:		450.00
			Activity: 49980 - Debt Service		
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - WATER PRINCIPAL	305-49980-601	12,267.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A PRINCIPAL	305-49980-601	63,900.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - SEWER PRINCIPAL	305-49980-601	13,833.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - INTEREST	305-49980-611	15,840.10
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - WATER INT	305-49980-611	3,040.85
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A SEWER INTEREST	305-49980-611	3,429.05
Activity 49980 - Debt Service Total:					112,310.00
Fund 305 - 2009 STREET IMPROVEMENT Total:					80,190.10
Fund: 306 - 2013 STREET IMPROVEMENT					
Activity: 41000 - General Government					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A ADMIN FEE	306-41000-480	450.00
Activity 41000 - General Government Total:					450.00
Activity: 49950 - Capital Outlay					
SCHRAMMEL LAW OFFICE	20141231	12/31/2014	LEGAL FEES - 2013 ST PROJEC	306-49950-304	1,440.00
BKC CONSTRUCTION INC	20141231	12/31/2014	SIDEWALK - WINDOM, MN	306-49950-500	1,444.50
Activity 49950 - Capital Outlay Total:					2,884.50
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A -ASSESS PRINCIPAL	306-49980-601	70,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A STREET PRINCIPAL	306-49980-601	55,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A STREET INTEREST	306-49980-611	17,396.88
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A - ASSESS INTEREST	306-49980-611	13,059.38
Activity 49980 - Debt Service Total:					155,456.26
Fund 306 - 2013 STREET IMPROVEMENT Total:					158,790.76
Fund: 401 - GENERAL CAPITAL PROJECTS					
Activity: 49980 - Debt Service					
LEAGUE OF MN CITIES INS TR	20150105	01/05/2015	2015 PAYMENT- WINDOM ST	401-49980-602	51,455.03
LEAGUE OF MN CITIES INS TR	20150105	01/05/2015	2015 PAYMENT- WINDOM ST	401-49980-612	3,133.61
Activity 49980 - Debt Service Total:					54,588.64
Fund 401 - GENERAL CAPITAL PROJECTS Total:					54,588.64
Fund: 406 - PIR					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A -PAID BY ESCROW	406-10250	-263.53
Activity: 41000 - General Government					-263.53
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013B ADMIN FEE	406-41000-480	550.00
Activity 41000 - General Government Total:					550.00
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A - FUND 406 PRINCIPAL	406-49980-601	12,650.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013B EQUIPMENT PRINCIPA	406-49980-601	45,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013B EQUIPMENT INTEREST	406-49980-611	2,667.50
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A - FUND 406 INTEREST	406-49980-611	407.68
Activity 49980 - Debt Service Total:					60,725.18
Fund 406 - PIR Total:					61,011.65
Fund: 601 - WATER					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A - PAID BY ESCROW	601-10250	-1,461.21
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007B - PAID BY ESCROW	601-10250	-130,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A WATER PRINCIPAL	601-23100	40,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2011A WATER PRINCIPAL	601-29107	35,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A -WATER PRINCIPAL	601-29108	34,100.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007B PRINCIPAL WATER	601-29110	143,000.00
NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	601-29111	34,000.00
Activity 49400 - Water					154,638.79
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	601-49400-133	40.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	601-49400-200	85.49
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	601-49400-212	177.07
HP SUDS CLUB, LLC	20141231	12/31/2014	BILLING CONTRACT SERVICE	601-49400-217	1,170.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	601-49400-217	7.50

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US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	601-49400-241	103.96
GOPHER STATE ONE CALL	129315	12/31/2014	LOCATES	601-49400-321	4.35
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	601-49400-321	49.33
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	601-49400-321	48.83
SOURCE ONE SOLUTIONS, LLC	4646	12/31/2014	UTILITY BILL - SERVICES- POST	601-49400-322	242.57
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	601-49400-325	100.00
SOURCE ONE SOLUTIONS, LLC	4646	12/31/2014	UTILITY BILL - SERVICES	601-49400-326	862.10
KDOM RADIO	KDOM0791141234769	12/31/2014	ADVERTISING-WATER & WAS	601-49400-340	20.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	601-49400-381	3,638.06
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	601-49400-382	15.34
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	601-49400-385	25.96
WENCK ASSOCIATES, INC.	123114B	12/31/2014	WINDOM LANDFILL	601-49400-386	1,415.80
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	601-49400-386	102.37
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	601-49400-402	39.98
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	601-49400-404	135.49
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	601-49400-433	225.00
Activity 49400 - Water Total:					8,509.20

Activity: 49980 - Debt Service

NORTHLAND TRUST SERVICE	20150105	01/05/2015	2006 A BOND PAYMENT-2006	601-49980-611	1,388.75
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007B INTEREST WATER	601-49980-611	2,951.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A WATER INTEREST	601-49980-611	1,195.82
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A WATER INTEREST	601-49980-611	1,064.70
BOND TRUST SERVICE CORP	20150113	01/13/2015	2011A WATER INTEREST	601-49980-611	5,341.25
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A WATER INTEREST	601-49980-611	12,062.50
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A WATER INTEREST	601-49980-720	3,040.85
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - WATER PRINCIPAL	601-49980-720	12,267.00
Activity 49980 - Debt Service Total:					39,311.87

Fund 601 - WATER Total: 202,459.86**Fund: 602 - SEWER**

BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A - PAID BY ESCROW	602-10250	-1,109.06
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007 B - PAID BY ESCROW	602-10250	-120,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A SEWER PRINCIPAL	602-23100	35,000.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A SEWER PRINCIPAL	602-29106	20,900.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007B PRINCIPAL SEWER	602-29113	132,000.00
Fund 602 - SEWER Total:					66,790.94

Activity: 49450 - Sewer

NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	602-49450-133	72.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	602-49450-200	85.49
INDOFF, INC	2561376	12/31/2014	SUPPLIES	602-49450-200	293.00
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	602-49450-212	270.55
STAPLES OIL CO	83856	12/31/2014	FUEL	602-49450-212	871.07
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	602-49450-217	7.50
HP SUDS CLUB, LLC	20141231	12/31/2014	BILLING CONTRACT SERVICE	602-49450-217	1,170.00
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	602-49450-241	28.78
MN VALLEY TESTING	734575	12/17/2014	TESTING	602-49450-310	143.60
MN VALLEY TESTING	734739	12/22/2014	TESTING	602-49450-310	118.60
MN VALLEY TESTING	734760	12/22/2014	TESTING	602-49450-310	347.80
MN VALLEY TESTING	735103	12/22/2014	TESTING	602-49450-310	223.60
MN VALLEY TESTING	735551	12/30/2014	TESTING	602-49450-310	133.00
MN VALLEY TESTING	735555	12/30/2014	TESTING	602-49450-310	143.60
MN VALLEY TESTING	736958	12/31/2014	TESTING	602-49450-310	123.60
GOPHER STATE ONE CALL	129315	12/31/2014	LOCATES	602-49450-321	4.35
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	602-49450-321	154.75
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	602-49450-321	48.83
SOURCE ONE SOLUTIONS, LLC	4646	12/31/2014	UTILITY BILL - SERVICES- POST	602-49450-322	242.57
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	602-49450-325	100.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	602-49450-326	37.95
SOURCE ONE SOLUTIONS, LLC	4646	12/31/2014	UTILITY BILL - SERVICES	602-49450-326	862.10
KDOM RADIO	KDOM0791141234769	12/31/2014	ADVERTISING-WATER & WAS	602-49450-350	20.00

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	602-49450-381	16,173.65
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	602-49450-382	331.44
JIFFY-JR. PRODUCTS	159327	12/31/2014	MAINTENANCE	602-49450-404	278.90
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	602-49450-404	309.66
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - SEWER	602-49450-404	59.98
COLBERT'S SERVICES	2926	12/31/2014	MAINTENANCE	602-49450-404	135.61
GRAHAM TIRE	8445240	12/31/2014	MAINTENANCE	602-49450-405	1,005.12
ELECTRIC PUMP INC	0054369-IN	12/30/2014	SERVICE-MAINTENANCE	602-49450-408	1,600.00
BLUE CROSS/BLUE SHIELD	20150105	01/05/2015	PREMIUM-FEB. 2014	602-49450-480	351.50
BOND TRUST SERVICE CORP	20150113	01/13/2015	2011A ADMIN FEE	602-49450-480	100.00
				Activity 49450 - Sewer Total:	25,848.60
Activity: 49980 - Debt Service					
BOND TRUST SERVICE CORP	20150113	01/13/2015	2011A SEWER INTEREST	602-49980-611	34,107.50
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A SEWER INTEREST	602-49980-611	982.80
BOND TRUST SERVICE CORP	20150113	01/13/2015	2013A - SEWER INTEREST	602-49980-611	10,459.38
BOND TRUST SERVICE CORP	20150113	01/13/2015	2012A SEWER INTEREST	602-49980-611	732.93
BOND TRUST SERVICE CORP	20150113	01/13/2015	2007B INTEREST SEWER	602-49980-611	2,724.00
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A SEWER INTEREST	602-49980-720	3,429.05
BOND TRUST SERVICE CORP	20150113	01/13/2015	2009A - SEWER PRINCIPAL	602-49980-720	13,833.00
				Activity 49980 - Debt Service Total:	66,268.66
				Fund 602 - SEWER Total:	158,908.20
Fund: 604 - ELECTRIC					
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	604-20202	16,857.00
ELISHA HARBERTS	20140108	01/08/2015	REFUND - BALANCE OF UTILIT	604-22000	211.23
CHRISTINE BARBER	20150108	01/08/2015	REFUND-BAL OF UTILITY PREP	604-22000	56.05
ELECTRIC FUND	20150108	01/08/2015	UTIL PREPAY-C.BARBER TO BI	604-22000	243.95
ELECTRIC FUND	20150108A	01/08/2015	UTIL PREPAY-S.FLESHMAN TO	604-22000	300.00
ELECTRIC FUND	20150108B	01/08/2015	UTIL PREPAY-E.HARBERT TO B	604-22000	88.77
Minnesota State Deferred	20150105	01/05/2015	HEALTH CARE SAVINGS-MAR	604-23600	21,555.00
					39,312.00
Activity: 49550 - Electric					
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	604-49550-133	96.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	604-49550-211	34.92
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	604-49550-212	754.78
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	604-49550-217	195.54
HP SUDS CLUB, LLC	20141231	12/31/2014	BILLING CONTRACT SERVICE	604-49550-217	1,170.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	604-49550-217	7.50
THE STAG CLOTHIERS	404393	12/31/2014	CLOTHING	604-49550-218	630.00
MESSER MACHINE & MFG. CO	0008215	12/31/2014	MAINTENANCE	604-49550-241	38.00
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	604-49550-241	618.98
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	604-49550-310	8.28
GOPHER STATE ONE CALL	129315	12/31/2014	LOCATES	604-49550-321	4.35
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	604-49550-321	193.67
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	604-49550-321	86.92
SOURCE ONE SOLUTIONS, LLC	4646	12/31/2014	UTILITY BILL - SERVICES- POST	604-49550-322	242.57
COTTONWOOD CO AUD/TRE	20150108	01/08/2015	DISPATCHING - 2015 -	604-49550-325	187.50
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	604-49550-326	96.62
SOURCE ONE SOLUTIONS, LLC	4646	12/31/2014	UTILITY BILL - SERVICES	604-49550-326	1,778.08
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	604-49550-334	186.42
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	604-49550-381	171.29
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	604-49550-382	16.84
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	604-49550-385	25.96
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	604-49550-404	58.84
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	604-49550-404	4.17
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	604-49550-404	33.49
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - ELECTRIC	604-49550-404	55.11
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	604-49550-404	28.86
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	604-49550-404	204.99
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - ELECTRIC	604-49550-406	27.45

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
STONER INDUSTRIAL, INC.	20141231	12/31/2014	SERVICE	604-49550-406	103.89
WESCO DISTRIBUTION, INC	694174	12/31/2014	MAINTENANCE	604-49550-408	8.02
IRBY ELECTRICAL DISTRIBUTO	S008710776.001	12/30/2014	MAINTENANCE	604-49550-408	57.30
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	604-49550-409	16.99
WESCO DISTRIBUTION, INC	695306	12/31/2014	CONSERVATION	604-49550-450	470.25
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	604-49550-460	7.83
BLUE CROSS/BLUE SHIELD	20150105	01/05/2015	PREMIUM-FEB. 2014	604-49550-480	938.50
BANK MIDWEST	20150106B	01/06/2015	NSF-MARISA CASTILLO- UTILIT	604-49550-480	204.54
WINDOM AREA DEVELOPME	20150105	01/05/2015	INDUSTRIAL DEVELOPMENT -	604-49550-491	1,200.00
Activity 49550 - Electric Total:					9,964.45
Fund 604 - ELECTRIC Total:					49,276.45

Fund: 609 - LIQUOR STORE

MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	609-20202	17,580.00
					17,580.00

Activity: 49751 - Liquor Store

NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	609-49751-133	16.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	609-49751-217	6.41
AH HERMEL COMPANY	477875	12/30/2014	MERHANDISE	609-49751-217	44.91
WIRTZ BEVERAGE MN WINE	1080266522	12/22/2014	MERCHANDISE	609-49751-251	3,495.57
SOUTHERN WINE & SPIRITS O	1237859	12/30/2014	MERCHANDISE	609-49751-251	3,998.13
PHILLIPS WINE & SPIRITS	204534	12/31/2014	CREDIT - MERCHANDISE	609-49751-251	-1,071.68
WIRTZ BEVERAGE MN WINE	2080069744	12/22/2014	CREDIT - MERCHANDISE	609-49751-251	-11.57
PHILLIPS WINE & SPIRITS	2714817	12/22/2014	MERCHANDISE	609-49751-251	1,824.62
JOHNSON BROS.	5051180	12/22/2014	MERCHANDISE	609-49751-251	4,473.59
JOHNSON BROS.	5057176	12/30/2014	MECHANDISE	609-49751-251	648.70
WIRTZ BEVERAGE MN WINE	1080266522	12/22/2014	MERCHANDISE	609-49751-252	21.15
HAGEN BEVERAGE DIST. INC.	270514	12/31/2014	MERCHANDISE	609-49751-252	10,729.95
HAGEN BEVERAGE DIST. INC.	270779	01/12/2015	MERCHANDISE	609-49751-252	5,102.00
ARTISAN BEER COMPANY	3009612	12/22/2014	MERCHANDISE	609-49751-252	94.00
BEVERAGE WHOLESALERS	532341	12/31/2014	MERCHANDISE	609-49751-252	5,483.00
BEVERAGE WHOLESALERS	533229	01/12/2015	MERCHANDISE	609-49751-252	5,130.40
WIRTZ BEVERAGE MN WINE	1080266522	12/22/2014	MERCHANDISE	609-49751-253	264.00
PHILLIPS WINE & SPIRITS	2714818	12/22/2014	MERCHANDISE	609-49751-253	304.40
JOHNSON BROS.	5051181	12/22/2014	MERCHANDISE	609-49751-253	1,089.70
JOHNSON BROS.	5057177	12/30/2014	MERCHANDISE	609-49751-253	223.40
BEVERAGE WHOLESALERS	532341	12/31/2014	MERCHANDISE	609-49751-253	144.20
PAUSTIS & SONS	8479830-IN	12/30/2014	MERCHANDISE	609-49751-253	1,399.01
COCA-COLA BOTTLING COMP	0448502613	12/31/2014	MERCHANDISE	609-49751-254	225.28
HAGEN BEVERAGE DIST. INC.	270514	12/31/2014	MERCHANDISE	609-49751-254	45.00
PBC - PEPSI BEVERAGES COM	28512263	12/30/2014	MERCHANDISE	609-49751-254	180.00
AH HERMEL COMPANY	477875	12/30/2014	MERHANDISE	609-49751-254	50.22
AH HERMEL COMPANY	477875	12/30/2014	MERHANDISE	609-49751-256	112.09
HAGEN BEVERAGE DIST. INC.	270514	12/31/2014	MERCHANDISE	609-49751-259	95.80
BEVERAGE WHOLESALERS	533229	01/12/2015	MERCHANDISE	609-49751-259	16.80
AH HERMEL COMPANY	477875	12/30/2014	MERHANDISE	609-49751-261	53.89
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	609-49751-321	62.12
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	609-49751-326	90.62
WIRTZ BEVERAGE MN WINE	1080266522	12/22/2014	MERCHANDISE	609-49751-333	79.55
SOUTHERN WINE & SPIRITS O	1237859	12/30/2014	MERCHANDISE	609-49751-333	80.66
PHILLIPS WINE & SPIRITS	204534	12/31/2014	CREDIT - MERCHANDISE	609-49751-333	-6.68
WIRTZ BEVERAGE MN WINE	2080069744	12/22/2014	CREDIT - MERCHANDISE	609-49751-333	-0.31
PHILLIPS WINE & SPIRITS	2714817	12/22/2014	MERCHANDISE	609-49751-333	22.80
PHILLIPS WINE & SPIRITS	2714818	12/22/2014	MERCHANDISE	609-49751-333	10.02
AH HERMEL COMPANY	477875	12/30/2014	MERHANDISE	609-49751-333	3.95
JOHNSON BROS.	5051180	12/22/2014	MERCHANDISE	609-49751-333	78.77
JOHNSON BROS.	5051181	12/22/2014	MERCHANDISE	609-49751-333	31.73
JOHNSON BROS.	5057176	12/30/2014	MECHANDISE	609-49751-333	10.02
JOHNSON BROS.	5057177	12/30/2014	MERCHANDISE	609-49751-333	6.68
PAUSTIS & SONS	8479830-IN	12/30/2014	MERCHANDISE	609-49751-333	17.50

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
CITIZEN PUBLISHING CO	123114	12/31/2014	ADVERTISING	609-49751-340	84.00
KDOM RADIO	KDOM0229141234682	12/31/2014	ADVERTISING-RIVER BEND LI	609-49751-340	40.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	609-49751-381	565.98
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	609-49751-382	18.05
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	609-49751-385	25.96
BANK MIDWEST	20150106	01/06/2015	NSF-SHANE SCHULTZ-RIVER B	609-49751-480	42.96
BANK MIDWEST	20150106A	01/06/2015	NSF-GARY - RIVER BEND LIQ	609-49751-480	17.15
BANK MIDWEST	20150109	01/09/2015	NSF-MITCHELL NELSON-RIVER	609-49751-480	13.66
Activity 49751 - Liquor Store Total:					45,484.16
Fund 609 - LIQUOR STORE Total:					63,064.16

Fund: 614 - TELECOM

LARRY KOEHNE	593819	12/31/2014	CAPITAL HEADEND	614-16300	260.00
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	614-20202	6,789.00
Activity 49870 - Telecom					7,049.00

NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	614-49870-133	96.00
STONER INDUSTRIAL, INC.	20141231	12/31/2014	SERVICE	614-49870-211	57.39
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	614-49870-212	183.52
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	614-49870-217	7.50
HP SUDS CLUB, LLC	20141231	12/31/2014	BILLING CONTRACT SERVICE	614-49870-217	1,170.00
INDOFF, INC	2560998	12/30/2014	SUPPLIES	614-49870-227	119.40
FIBER INSTRUMENT SALES IN	665795	12/30/2014	MAINTENANCE	614-49870-227	363.76
WENCK ASSOCIATES, INC.	11406576	12/31/2014	FIBER OPTIC EXTENSION b004	614-49870-303	2,822.00
UNIVERSAL SERVICE ADMIN C	UBDI0000737549	12/31/2014	SERVICE #825807	614-49870-304	1,227.69
GOPHER STATE ONE CALL	129315	12/31/2014	LOCATES	614-49870-321	4.35
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	614-49870-321	371.11
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	614-49870-321	297.15
SOURCE ONE SOLUTIONS, LLC	4646	12/31/2014	UTILITY BILL - SERVICES- POST	614-49870-322	242.55
SOURCE ONE SOLUTIONS, LLC	4646	12/31/2014	UTILITY BILL - SERVICES	614-49870-326	1,885.84
CITIZEN PUBLISHING CO	123114	12/31/2014	ADVERTISING	614-49870-340	342.00
KDOM RADIO	DKOM0073141234765	12/31/2014	ADVERTISING-WINDOM NET	614-49870-340	198.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	614-49870-381	1,611.14
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	614-49870-382	16.48
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	614-49870-385	25.96
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - TELECOM	614-49870-402	77.95
CENTURY LINK - LIS ACCTS	409699	12/22/2014	DIRECTORY LISTINGS	614-49870-441	182.71
CENTURY LINK - LIS ACCTS	L040021021-14360	12/31/2014	DEC CABS #507-L04-0021-021	614-49870-441	62.05
MLB NETWORK	046234	12/16/2014	SUBSCRIBER	614-49870-442	1,000.92
NATIONAL CABLE TV COOP	14122384-01	12/31/2014	SUBSCRIBER	614-49870-442	423.30
NATIONAL CABLE TV COOP	14122384	12/31/2014	SUBSCRIBER	614-49870-442	78,300.15
FOX SPORTS	16353	12/31/2014	SUBSCRIBER	614-49870-442	16,896.76
BTN - BIG TEN NETWORK	17992	12/31/2014	SUBSCRIBER	614-49870-442	4,085.80
YOUNG BROADCASTING LLC	20141231	12/31/2014	SUBSCRIBER	614-49870-442	2,901.41
HUBBARD BROADCASTING IN	20141231	12/31/2014	SUBSCRIBER	614-49870-442	1,317.90
RFD TV	2119-1710	12/30/2014	SUBSCRIBER	614-49870-442	434.61
DISPLAY SYSTEMS INTERNATI	23040	01/08/2015	SERVICE-SUBSCRIBER	614-49870-442	163.88
FOX TELEVISION STATIONS, IN	DEC-14	12/31/2014	SUBSCRIBER	614-49870-442	4,899.15
ONVOY VOICE SERVICES	150102008508	01/08/2015	SERVICE	614-49870-445	1,069.58
E-911 - INDEPENDENT EMERG	20150108	01/08/2015	SERVICE	614-49870-445	40.00
JASON HANKE	386913	12/31/2014	SERVICE	614-49870-447	2,500.00
HURRICANE ELECTRIC LLC	9786551-IN	01/08/2015	SERVICE	614-49870-447	4,000.00
GOLDEN WEST TECH & INT SO	141210444	12/31/2014	SERVICE	614-49870-448	163.96
WOODSTOCK TELEPHONE CO	10038404	01/08/2015	SERVICE	614-49870-451	205.10
ONVOY VOICE SERVICES	150102009018	01/08/2015	SERVICE	614-49870-451	4,474.02
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	614-49870-460	8.00
SOUTHWEST MN BROADBAN	20141231	12/31/2014	NOV QVC COMMISSIONS	614-49870-480	116.45
Activity 49870 - Telecom Total:					134,365.54
Fund 614 - TELECOM Total:					141,414.54

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Fund: 615 - ARENA					
Activity: 49850 - Arena					
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	615-49850-133	32.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	615-49850-200	89.51
STONER INDUSTRIAL, INC.	20141231	12/31/2014	SERVICE	615-49850-211	9.55
HEARTLAND PAPER COMPAN	96105-0	12/31/2014	SUPPLIES	615-49850-211	145.89
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	615-49850-212	374.98
WEX BANK	39359602	12/31/2014	CR CARD #0496-00-204057-4	615-49850-212	58.00
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - ARENA	615-49850-215	25.76
LAMPERTS YARDS, INC.	39147360	12/31/2014	SUPPLIES	615-49850-215	44.48
AH HERMEL COMPANY	471324	12/31/2014	MERCHANDISE	615-49850-260	206.12
AH HERMEL COMPANY	476704	12/31/2014	MERCHANDISE	615-49850-260	311.47
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	615-49850-321	123.09
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	615-49850-321	47.65
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	615-49850-326	92.85
ASCAP	500580363	01/05/2015	2015 BASE LICENSE	615-49850-326	335.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	615-49850-381	6,604.63
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	615-49850-382	544.74
MN ENERGY RESOURCES	20141231	12/31/2014	HEATING #4070858-8 ARENA	615-49850-383	1,507.35
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	615-49850-385	25.96
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - ARENA	615-49850-402	15.46
LAMPERTS YARDS, INC.	39147955	12/31/2014	MAINTENANCE	615-49850-402	44.99
MESSER MACHINE & MFG. CO	0008183	12/31/2014	MAINTENANCE	615-49850-404	28.00
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	615-49850-404	9.19
RUNNING'S SUPPLY	20141231	12/31/2014	MAINTENANCE -	615-49850-406	95.84
HEARTLAND PAPER COMPAN	84103-0	12/31/2014	SUPPLIES	615-49850-406	545.24
RON'S ELECTRIC INC	129969	12/31/2014	MAINTENANCE	615-49850-409	52.00
SCHWALBACH HARDWARE	20141231	12/31/2014	MAINTENANCE - ARENA	615-49850-409	17.98
MN ICE ARENA MANAGERS A	3036	01/07/2015	2015 ANNUAL MIAMA AREAN	615-49850-433	150.00
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	615-49850-460	1,700.00
Activity 49850 - Arena Total:					13,237.73
Fund 615 - ARENA Total:					13,237.73
Fund: 617 - M/P CENTER					
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	617-20202	320.23
					320.23
Activity: 49860 - M/P Center					
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	617-49860-133	48.00
INDOFF, INC	2562325	12/30/2014	SUPPLIES	617-49860-200	55.19
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	617-49860-211	17.20
COLE PAPERS INC.	9045349	12/30/2014	SUPPLIES	617-49860-211	336.36
COLE PAPERS INC.	9047244	12/30/2014	SUPPLIES	617-49860-211	281.77
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	617-49860-217	5.00
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	617-49860-251	53.22
RIVER BEND LIQUOR	20141231	12/31/2014	MERCHANDISE TO COMM CE	617-49860-251	394.39
RIVER BEND LIQUOR	20141231	12/31/2014	MERCHANDISE TO COMM CE	617-49860-252	393.10
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	617-49860-254	209.38
RIVER BEND LIQUOR	20141231	12/31/2014	MERCHANDISE TO COMM CE	617-49860-254	31.26
RIVER BEND LIQUOR	20141231	12/31/2014	MERCHANDISE TO COMM CE	617-49860-261	8.40
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	617-49860-321	113.62
VERIZON WIRELESS	9737492306	12/30/2014	TELEPHONE	617-49860-321	28.32
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	617-49860-326	37.95
KDOM RADIO	KDOM0563141234760	12/31/2014	ADVERTISING- COMM CENTE	617-49860-340	169.50
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	617-49860-381	1,146.00
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	617-49860-382	55.59
ELECTRIC FUND	20150108C	01/08/2015	MONTHLY UTILITY & TELECO	617-49860-385	66.22
STONER INDUSTRIAL, INC.	20141231	12/31/2014	SERVICE	617-49860-406	179.25
US BANK	20141231	12/31/2014	#4246-0445-5573-8263 CR CA	617-49860-409	26.99
MN REVENUE	20141231	12/31/2014	SALES TAX - DEC. 2014	617-49860-460	523.77

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
COLE PAPERS INC.	9045349	12/30/2014	SUPPLIES	617-49860-480	49.05
				Activity 49860 - M/P Center Total:	4,229.53
				Fund 617 - M/P CENTER Total:	4,549.76
Fund: 700 - PAYROLL					
Internal Revenue Service-Payr	INV0000448	01/09/2015	Federal Tax Withholding	700-21701	10,935.88
Minnesota Department of Re	INV0000447	01/09/2015	State Withholding	700-21702	4,488.24
Internal Revenue Service-Payr	INV0000449	01/09/2015	Social Security	700-21703	11,516.54
MN Pera	INV0000440	01/09/2015	PERA	700-21704	12,835.64
MN Pera	INV0000441	01/09/2015	PERA	700-21704	6,485.98
MN Pera	INV0000442	01/09/2015	PERA	700-21704	597.82
Minnesota State Deferred	INV0000443	01/09/2015	Deferred Compensation	700-21705	4,685.00
Minnesota State Deferred	INV0000444	01/09/2015	Deferred Roth	700-21705	750.00
BLUE CROSS/BLUE SHIELD	20150105	01/05/2015	PREMIUM-FEB. 2014	700-21706	36,594.50
COLLECTION SERVICES CENTE	20150105	01/05/2015	#CDDM013726	700-21709	930.23
Minnesota Child Support Pay	INV0000445	01/09/2015	Child Support Payment	700-21709	407.47
Internal Revenue Service-Payr	INV0000446	01/09/2015	Medicare Withholding	700-21711	3,357.24
SELECTACCOUNT	20150107	01/07/2015	FLEX SPENDING	700-21712	412.62
SELECTACCOUNT	20150113	01/13/2015	FLEX SPENDING	700-21712	707.51
COLONIAL LIFE INSURANCE	8182644-0112590	01/07/2015	BCN E8182644 INSURANCE	700-21714	8.82
NCPERS MINNESOTA	8446115	01/05/2015	INSURANCE 844600 - JAN 20	700-21718	16.00
MII LIFE	20150113	01/13/2015	VEBA - JAN 2015	700-21720	125.93
MII LIFE	20150113A	01/13/2015	VEBA - JAN 2015	700-21720	10,329.23
					105,184.65
				Fund 700 - PAYROLL Total:	105,184.65
				Grand Total:	1,497,383.44

Report Summary

Fund Summary

Fund	Payment Amount
100 - GENERAL	36,301.05
211 - LIBRARY	4,149.45
225 - AIRPORT	859.95
230 - POOL	1,051.76
235 - AMBULANCE	6,110.43
250 - EDA GENERAL	4,798.73
251 - EDA REVOLVING	195.00
254 - NORTH IND PARK	25,615.00
260 - TIF 1-13 RIVER BLUFF	28,242.50
262 - TIF 1-2 PAMIDA	1,498.20
301 - 2003 IMPROVEMENT BOND	113,976.25
302 - 4TH AVENUE IMPROVEMENT	43,282.60
303 - 2007 STREET IMPROVEMENT	74,976.02
304 - 2006A REFUNDING BOND	63,650.00
305 - 2009 STREET IMPROVEMENT	80,190.10
306 - 2013 STREET IMPROVEMENT	158,790.76
401 - GENERAL CAPITAL PROJECTS	54,588.64
406 - PIR	61,011.65
601 - WATER	202,459.86
602 - SEWER	158,908.20
604 - ELECTRIC	49,276.45
609 - LIQUOR STORE	63,064.16
614 - TELECOM	141,414.54
615 - ARENA	13,237.73
617 - M/P CENTER	4,549.76
700 - PAYROLL	105,184.65
Grand Total:	1,497,383.44

Account Summary

Account Number	Account Name	Payment Amount
100-11500	Accounts Receivable	-119.21
100-20202	Sales Tax Payable	15.54
100-41110-200	Office Supplies	21.68
100-41110-308	Training & Registrations	578.01
100-41110-350	Printing & Design	449.25
100-41110-434	Employee Appreciation	370.00
100-41310-133	Employer Paid Insurance	80.00
100-41310-200	Office Supplies	218.01
100-41310-321	Telephone	177.81
100-41310-326	Data Processing	47.94
100-41310-480	Other Miscellaneous	351.50
100-41910-133	Employer Paid Insurance	24.00
100-41910-200	Office Supplies	503.06
100-41910-212	Motor Fuels	124.42
100-41910-304	Legal Fees	315.00
100-41910-308	Training & Registrations	399.00
100-41910-321	Telephone	65.86
100-41910-433	Dues & Subscriptions	75.00
100-41910-443	Intergovernmental Fees	629.59
100-41940-211	Cleaning Supplies	506.18
100-41940-381	Electric Utility	465.17
100-41940-382	Water Utility	52.21
100-41940-385	Sewer Utility	77.88
100-41940-406	Repairs & Maint - Groun	2,240.63
100-41940-409	Repairs & Maint - Utilitie	22.34
100-42120-133	Employer Paid Insurance	144.00
100-42120-200	Office Supplies	38.50

Account Summary

Account Number	Account Name	Payment Amount
100-42120-212	Motor Fuels	1,391.07
100-42120-218	Uniforms	925.00
100-42120-304	Legal Fees	4,132.00
100-42120-321	Telephone	282.72
100-42120-323	Radio Units	165.00
100-42120-325	Dispatching	275.00
100-42120-404	Repairs & Maint - M&E	216.26
100-42120-405	Repairs & Maint - Vehicl	716.00
100-42120-412	Rentals - Building	1,850.00
100-42120-433	Dues & Subscriptions	2,425.00
100-42120-480	Other Miscellaneous	1,290.00
100-42220-212	Motor Fuels	129.80
100-42220-217	Other Operating Supplie	84.98
100-42220-308	Training & Registrations	1,230.00
100-42220-321	Telephone	27.66
100-42220-325	Dispatching	212.50
100-42220-331	Travel Expense	80.64
100-42220-439	Special Projects	1,725.00
100-42220-480	Other Miscellaneous	94.05
100-42500-323	Radio Units	1,800.00
100-42500-325	Dispatching	12.50
100-42500-381	Electric Utility	12.00
100-42700-300	Charges for Services	197.00
100-43100-133	Employer Paid Insurance	80.00
100-43100-200	Office Supplies	19.98
100-43100-211	Cleaning Supplies	42.86
100-43100-212	Motor Fuels	1,845.76
100-43100-217	Other Operating Supplie	261.03
100-43100-224	Street Maint Materials	15.00
100-43100-241	Small Tools	469.88
100-43100-321	Telephone	127.89
100-43100-325	Dispatching	125.00
100-43100-381	Electric Utility	3,042.06
100-43100-382	Water Utility	19.18
100-43100-385	Sewer Utility	25.96
100-43100-401	Repairs & Maint - Buildi	1,614.04
100-43100-404	Repairs & Maint - M&E	266.42
100-43100-480	Other Miscellaneous	938.50
100-45202-133	Employer Paid Insurance	16.00
100-45202-325	Dispatching	37.50
100-45202-381	Electric Utility	29.30
100-45202-382	Water Utility	73.30
100-45202-385	Sewer Utility	103.84
211-45501-133	Employer Paid Insurance	16.00
211-45501-200	Office Supplies	767.79
211-45501-211	Cleaning Supplies	86.95
211-45501-217	Other Operating Supplie	616.78
211-45501-321	Telephone	28.08
211-45501-326	Data Processing	42.95
211-45501-350	Printing & Design	99.00
211-45501-381	Electric Utility	179.85
211-45501-382	Water Utility	17.15
211-45501-385	Sewer Utility	25.96
211-45501-402	Repairs & Maint - Struct	780.00
211-45501-409	Repairs & Maint - Utilitie	298.76
211-45501-433	Dues & Subscriptions	222.80
211-45501-435	Books and Pamphlets	967.38
225-45127-200	Office Supplies	35.41

Account Summary

Account Number	Account Name	Payment Amount
225-45127-381	Electric Utility	776.07
225-45127-402	Repairs & Maint - Struct	48.47
230-45124-381	Electric Utility	5.32
230-45124-401	Repairs & Maint - Buildi	1,046.44
235-42153-212	Motor Fuels	1,867.34
235-42153-217	Other Operating Supplie	519.27
235-42153-304	Legal Fees	390.00
235-42153-312	Nursing	1,680.98
235-42153-321	Telephone	89.90
235-42153-325	Dispatching	200.00
235-42153-327	Interpretation Fees	34.00
235-42153-331	Travel Expense	29.90
235-42153-334	Meals/Lodging	236.36
235-42153-340	Advertising & Promotion	99.00
235-42153-405	Repairs & Maint - Vehicl	586.32
235-42153-435	Books and Pamphlets	377.36
250-23900	Notes Payable - Noncurr	855.75
250-46520-133	Employer Paid Insurance	24.00
250-46520-200	Office Supplies	12.25
250-46520-321	Telephone	99.63
250-46520-340	Advertising & Promotion	100.00
250-46520-350	Printing & Design	79.50
250-46520-381	Electric Utility	46.76
250-46520-438	Meeting Expense	81.10
250-46520-480	Other Miscellaneous	46.00
250-49980-602	Other Long-Term Obliga	2,014.51
250-49980-612	Other Interest	1,439.23
251-46520-304	Legal Fees	195.00
254-46520-480	Other Miscellaneous	4,410.00
254-49980-601	Bond Principal	20,000.00
254-49980-611	Bond Interest	1,205.00
260-49980-720	Transfers - Debt Service	28,242.50
262-46530-303	Engineering and Surveyi	1,498.20
301-49980-601	Bond Principal	110,000.00
301-49980-611	Bond Interest	3,976.25
302-10250	Cash with Fiscal Agent	-882.23
302-47000-480	Other Miscellaneous	450.00
302-49980-601	Bond Principal	42,350.00
302-49980-611	Bond Interest	1,364.83
303-10250	Cash with Fiscal Agent	-588,050.23
303-49980-601	Bond Principal	645,000.00
303-49980-611	Bond Interest	18,026.25
304-39202	Contribution from Enter	-28,242.50
304-47000-480	Other Miscellaneous	495.00
304-49980-601	Bond Principal	86,000.00
304-49980-611	Bond Interest	5,397.50
305-39202	Contribution from Enter	-32,569.90
305-47000-480	Other Miscellaneous	450.00
305-49980-601	Bond Principal	90,000.00
305-49980-611	Bond Interest	22,310.00
306-41000-480	Other Miscellaneous	450.00
306-49950-304	Legal Fees	1,440.00
306-49950-500	Capital Outlay	1,444.50
306-49980-601	Bond Principal	125,000.00
306-49980-611	Bond Interest	30,456.25
401-49980-602	Other Long-Term Obliga	51,455.03
401-49980-612	Other Interest	3,133.61
406-10250	Cash with Fiscal Agent	-263.53

Account Summary

Account Number	Account Name	Payment Amount
406-41000-480	Other Miscellaneous	550.00
406-49980-601	Bond Principal	57,650.00
406-49980-611	Bond Interest	3,075.18
601-10250	Cash with Fiscal Agent	-131,461.21
601-23100	Bond Payable - Noncurr	40,000.00
601-29107	Bond Payable - Noncurr	35,000.00
601-29108	Bond Payable - Noncurr	34,100.00
601-29110	Bond Payable - Noncurr	143,000.00
601-29111	Bond Payable - Noncurr	34,000.00
601-49400-133	Employer Paid Insurance	40.00
601-49400-200	Office Supplies	85.49
601-49400-212	Motor Fuels	177.07
601-49400-217	Other Operating Supplie	1,177.50
601-49400-241	Small Tools	103.96
601-49400-321	Telephone	102.51
601-49400-322	Postage	242.57
601-49400-325	Dispatching	100.00
601-49400-326	Data Processing	862.10
601-49400-340	Advertising & Promotion	20.00
601-49400-381	Electric Utility	3,638.06
601-49400-382	Water Utility	15.34
601-49400-385	Sewer Utility	25.96
601-49400-386	Landfill	1,518.17
601-49400-402	Repairs & Maint - Struct	39.98
601-49400-404	Repairs & Maint - M&E	135.49
601-49400-433	Dues & Subscriptions	225.00
601-49980-611	Bond Interest	24,004.02
601-49980-720	Transfers - Debt Service	15,307.85
602-10250	Cash with Fiscal Agent	-121,109.06
602-23100	Bond Payable - Noncurr	35,000.00
602-29106	Bond Payable - Noncurr	20,900.00
602-29113	Bond Payable - Noncurr	132,000.00
602-49450-133	Employer Paid Insurance	72.00
602-49450-200	Office Supplies	378.49
602-49450-212	Motor Fuels	1,141.62
602-49450-217	Other Operating Supplie	1,177.50
602-49450-241	Small Tools	28.78
602-49450-310	Lab Testing	1,233.80
602-49450-321	Telephone	207.93
602-49450-322	Postage	242.57
602-49450-325	Dispatching	100.00
602-49450-326	Data Processing	900.05
602-49450-350	Printing & Design	20.00
602-49450-381	Electric Utility	16,173.65
602-49450-382	Water Utility	331.44
602-49450-404	Repairs & Maint - M&E	784.15
602-49450-405	Repairs & Maint - Vehicl	1,005.12
602-49450-408	Repairs & Maint - Distrib	1,600.00
602-49450-480	Other Miscellaneous	451.50
602-49980-611	Bond Interest	49,006.61
602-49980-720	Transfers - Debt Service	17,262.05
604-20202	Sales Tax Payable	16,857.00
604-22000	Prepayments	900.00
604-23600	Compensated Absences	21,555.00
604-49550-133	Employer Paid Insurance	96.00
604-49550-211	Cleaning Supplies	34.92
604-49550-212	Motor Fuels	754.78
604-49550-217	Other Operating Supplie	1,373.04

Account Summary

Account Number	Account Name	Payment Amount
604-49550-218	Uniforms	630.00
604-49550-241	Small Tools	656.98
604-49550-310	Lab Testing	8.28
604-49550-321	Telephone	284.94
604-49550-322	Postage	242.57
604-49550-325	Dispatching	187.50
604-49550-326	Data Processing	1,874.70
604-49550-334	Meals/Lodging	186.42
604-49550-381	Electric Utility	171.29
604-49550-382	Water Utility	16.84
604-49550-385	Sewer Utility	25.96
604-49550-404	Repairs & Maint - M&E	385.46
604-49550-406	Repairs & Maint - Groun	131.34
604-49550-408	Repairs & Maint - Distrib	65.32
604-49550-409	Repairs & Maint - Utilitie	16.99
604-49550-450	Conservation	470.25
604-49550-460	Miscellaneous Taxes	7.83
604-49550-480	Other Miscellaneous	1,143.04
604-49550-491	Payments to Other Orga	1,200.00
609-20202	Sales Tax Payable	17,580.00
609-49751-133	Employer Paid Insurance	16.00
609-49751-217	Other Operating Supplie	51.32
609-49751-251	Liquor	13,357.36
609-49751-252	Beer	26,560.50
609-49751-253	Wine	3,424.71
609-49751-254	Soft Drinks & Mix	500.50
609-49751-256	Tobacco Products	112.09
609-49751-259	Non- Alcoholic	112.60
609-49751-261	Other Merchandise	53.89
609-49751-321	Telephone	62.12
609-49751-326	Data Processing	90.62
609-49751-333	Freight and Express	334.69
609-49751-340	Advertising & Promotion	124.00
609-49751-381	Electric Utility	565.98
609-49751-382	Water Utility	18.05
609-49751-385	Sewer Utility	25.96
609-49751-480	Other Miscellaneous	73.77
614-16300	Improvements Other Th	260.00
614-20202	Sales Tax Payable	6,789.00
614-49870-133	Employer Paid Insurance	96.00
614-49870-211	Cleaning Supplies	57.39
614-49870-212	Motor Fuels	183.52
614-49870-217	Other Operating Supplie	1,177.50
614-49870-227	Utility System Maint Sup	483.16
614-49870-303	Engineering and Surveyi	2,822.00
614-49870-304	Legal Fees	1,227.69
614-49870-321	Telephone	672.61
614-49870-322	Postage	242.55
614-49870-326	Data Processing	1,885.84
614-49870-340	Advertising & Promotion	540.00
614-49870-381	Electric Utility	1,611.14
614-49870-382	Water Utility	16.48
614-49870-385	Sewer Utility	25.96
614-49870-402	Repairs & Maint - Struct	77.95
614-49870-441	Transmission Fees	244.76
614-49870-442	Subscriber Fees	110,423.88
614-49870-445	Switch Fees	1,109.58
614-49870-447	Internet Expense	6,500.00

Account Summary

Account Number	Account Name	Payment Amount
614-49870-448	On-Call Support	163.96
614-49870-451	Call Completion	4,679.12
614-49870-460	Miscellaneous Taxes	8.00
614-49870-480	Other Miscellaneous	116.45
615-49850-133	Employer Paid Insurance	32.00
615-49850-200	Office Supplies	89.51
615-49850-211	Cleaning Supplies	155.44
615-49850-212	Motor Fuels	432.98
615-49850-215	Materials & Equipment	70.24
615-49850-260	Concessions	517.59
615-49850-321	Telephone	170.74
615-49850-326	Data Processing	427.85
615-49850-381	Electric Utility	6,604.63
615-49850-382	Water Utility	544.74
615-49850-383	Gas Utility	1,507.35
615-49850-385	Sewer Utility	25.96
615-49850-402	Repairs & Maint - Struct	60.45
615-49850-404	Repairs & Maint - M&E	37.19
615-49850-406	Repairs & Maint - Groun	641.08
615-49850-409	Repairs & Maint - Utilitie	69.98
615-49850-433	Dues & Subscriptions	150.00
615-49850-460	Miscellaneous Taxes	1,700.00
617-20202	Sales Tax Payable	320.23
617-49860-133	Employer Paid Insurance	48.00
617-49860-200	Office Supplies	55.19
617-49860-211	Cleaning Supplies	635.33
617-49860-217	Other Operating Supplie	5.00
617-49860-251	Liquor	447.61
617-49860-252	Beer	393.10
617-49860-254	Soft Drinks & Mix	240.64
617-49860-261	Other Merchandise	8.40
617-49860-321	Telephone	141.94
617-49860-326	Data Processing	37.95
617-49860-340	Advertising & Promotion	169.50
617-49860-381	Electric Utility	1,146.00
617-49860-382	Water Utility	55.59
617-49860-385	Sewer Utility	66.22
617-49860-406	Repairs & Maint - Groun	179.25
617-49860-409	Repairs & Maint - Utilitie	26.99
617-49860-460	Miscellaneous Taxes	523.77
617-49860-480	Other Miscellaneous	49.05
700-21701	Federal Withholding	10,935.88
700-21702	State Withholding	4,488.24
700-21703	FICA Tax Withholding	11,516.54
700-21704	PERA Contributions	19,919.44
700-21705	Retirement	5,435.00
700-21706	Medical Insurance	36,594.50
700-21709	Wage Levy	1,337.70
700-21711	Medicare Tax Withholdi	3,357.24
700-21712	Flex Account	1,120.13
700-21714	Individual Insurance-Col	8.82
700-21718	Individual Insurance-NC	16.00
700-21720	VEBA Contributions	10,455.16
	Grand Total:	1,497,383.44

Project Account Summary

Project Account Key	Payment Amount
None	-311,438.46

Project Account Summary

Project Account Key	Payment Amount
2006AIntEquip	523.25
2006AIntJunCt	709.00
2006AIntMatthew	835.75
2006AIntPMWindow	1,087.00
2006AIntTIF	2,242.50
2006AIntWaterTower	1,388.75
2006APrinEquip	13,000.00
2006APrinJunCt	11,000.00
2006APrinMatthew	10,000.00
2006APrinPMWindow	26,000.00
2006APrinTIF	26,000.00
2006APrinWaterTower	34,000.00
2007BIntFund303	13,307.50
2007BIntSw	2,724.00
2007BIntWa	2,951.00
2007BPrinFund303	645,000.00
2007BPrinSw	132,000.00
2007BPrinWa	143,000.00
2009AInt	22,310.00
2009APrin	90,000.00
2011AIntSw	34,107.50
2011AIntWa	5,341.25
2011APrinWa	35,000.00
2011BInt	3,976.25
2011BPrin	110,000.00
2012AIntFund302	1,364.83
2012AIntFund303	4,718.75
2012AIntFund406	407.68
2012AIntSw	1,715.73
2012AIntWa	2,260.52
2012APrinFund302	42,350.00
2012APrinFund406	12,650.00
2012APrinSw	20,900.00
2012APrinWa	34,100.00
2013AIntAssessment	13,059.38
2013AIntStr	17,396.88
2013AIntSw	10,459.38
2013AIntWa	12,062.50
2013APrincAssess	70,000.00
2013APrinSt	55,000.00
2013APrinSw	35,000.00
2013APrinWa	40,000.00
2013BIntEquip	2,667.50
2013BIntNWIP	1,205.00
2013BPrincEquip	45,000.00
2013BPrincNWIP	20,000.00
Grand Total:	1,497,383.44