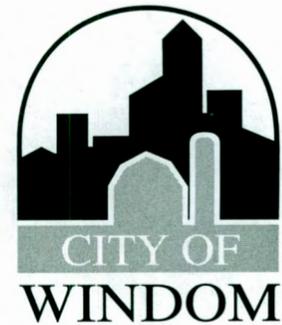


**Council Meeting**  
**Tuesday, August 18, 2020**  
**City Council Chamber**  
**6:30 p.m.**  
**AGENDA**



Call to Order  
Pledge of Allegiance

1. Consent Agenda
  - Minutes
    - Council Minutes – August 4, 2020
    - EDA – August 10, 2020
    - Community Center Commission – August 10, 2020
  - License
    - Amplification Permits
      - Phat Pheasant Pub
        - August 28, 2020
        - September 19, 2020
  - Regular Bills
2. Department Heads
3. Public Hearing – Residential Tax Abatement – 2270 7<sup>th</sup> Avenue
4. GO Capital Improvement Plan Bonds
  - Resolution - Call for Public Hearing
  - Resolution – Pre-Sale Report
5. Redevelopment TIF District 1-22 Expansion
6. Blighted Homes Incentive Program Guidelines
7. Annual Firefighters Relief Association Report
8. CARES ACT Funding Acceptance Resolution
9. Airport State Grant Resolution
10. City Wide Cleanup Event Recycling Rates
11. Personnel Items
  - Finance Director/Controller
12. New Business
  - 2020 Budget Workshop Dates
13. Old Business
14. Contractor Payment
15. Council Comments



Adjourn

**Regular Council Meeting  
City Hall, Council Chamber  
August 4, 2020  
6:30 p.m.**

1. Call to Order:

The meeting was called to order by Mayor Jones

2. Roll Call:

Council Present: Roll Call: Mayor Dominic Jones, JoAnn Ray, Marv Grunig,  
Rod Byam, Jenny Quade and James Nelson

Council Absent: None

City Staff Present: Steve Nasby, City Administrator; Drew Hage, Development  
Director; Scott Peterson, Police Chief; Brian Cooley, Street  
Superintendent; Jason Sykora, Electric Superintendent;  
Glenn Lund, Water/Wastewater Superintendent; Jeff Dahna,  
Telecom Director

3. Pledge of Allegiance

4. Amendment to the Agenda:

The Windom Riverfest Committee and Phat Pheasant Pub have submitted amplification permits and a liquor permit for the Riverfest celebration. The event will take place on August 15, 2020.

**Motion by Byam second by Quade approving the Amendment to the Agenda. Aye: Byam, Grunig, Ray, Nelson, and Quade. Nay: None. Motion carried 5 – 0.**

5. Consent Agenda:

- Minutes
  - Council Minutes – July 21 & 28, 2020
  - Telecom Commission – June 15, 2020
  - Utility Commission – July 29, 2020
- License
  - Exempt Gambling Permit
    - Cottonwood County Pheasants Forever – Oct. 10, 2020
    - North Heron Lake Game Producers, Inc. – Sept. 21, 2020
  - Authorization to Dispense Intoxicating Liquor
    - Phat Pheasant Pub – Tegels Park – August 15, 2020
- Amplification Permit
  - Phat Pheasant Pub – Tegels Park – Riverfest Beer Garden – August 15, 2020
  - Windom Riverfest – Tegels Park – Food & Vendor Events – August 15, 2020
- Regular Bills

**Motion by Ray second by Byam approving the Consent Agenda. Aye: Nelson, Quade, Byam, Grunig and Ray. Nay: None. Motion carried 5 – 0.**

6. Department Heads:

Brian Cooley, Streets & Parks Superintendent, said the tennis court paving is completed. The epoxy and markings will be done in late August. Cooley updated the status of the various areas of the 2020 Street Project. The Island Park bathrooms are in early process of getting rebuilt and the campground is still closed.

7. CGMC – Coalition of Greater MN Presentation:

Marty Seifert, Lobbyist for Flaherty Hood P.A., provided a packet for the work of the Coalition of Greater Minnesota Cities. Highlights include:

- CGMC represents 102 Cities across the state for Local Government Aid, Economic Development, Transportation, and Environmental Regulation
- COVID-19 impact on the legislative session
- Goals include Bonding Bill support, CARES ACT distribution of funds, child care challenges, small business grant legislation, and protecting LGA
- CGMC helps Cities navigate through the pandemic
- CARES Act distribution of \$341,969 for Windom
- Water treatment requirements and costs to Cities (PFAS)
- Future deficit due to State COVID-19 spending, budget carefully
- Projected Windom LGA for 2021 \$1,571,508 (increase of \$42,399)
- Cities with populations of 5,000 have greater transportation aid

Nelson asked if the City were to receive transportation aid, if it can be spent on other items. Seifert replied no. Jones added that if received, it would free up tax dollars for other items.

8. 2019-2020 Windom Area Health Annual Audit Report/Presentation:

Shelby Medina, Windom Area Health CEO, John Burl, Windom Area Health CFO, Korey Boelter and Ryan Strusz, CliftonLarsonAllen Auditors, presented the 2019 Windom Area Health Audit Report. Highlights are as listed:

- No significant or unusual transactions in the current year
- Audit adjustments increase net income approximately \$49,000
- COVID-19 pandemic and potential impact, funding, and aid
- Adoption of GASB 87, accounting and financial reporting, single model for lease accounting, lease assets
- Windom Area Health comparison to peer hospitals
- Net position of \$19.9 million patient service revenues
- Operating margin of 2.4%, comparable to the previous year's audit
- Cash on hand days of 298, which is higher than most facilities
- Collection period of 34 days average
- Long term-debt is in a favorable position
- Average age of facility is 10.2 years, which is desirable due to upgrades to fixed assets

## Preliminary

- Unmodified opinion, which is the best opinion
- Internal control deficiencies may exist due to limitations on internal controls, management overrides (common due to segregation of duties)
- CLA prepares financial statements and adjustments, good audit

Medina stated the hospital fiscal year ended April 30, 2020 and had strong financial standing pre-COVID-19. She expects larger impacts in the 2020-21 Audit but did take cost control measures.

Jones questioned the business outlook for Windom Area Health as it is 3-months into the new fiscal year. Medina answered the first couple of months were very slow, but business is rebounding as they are able to provide more services now. She is cautiously optimistic and noted referrals are coming back from clinics for local care. CARES ACT funds of \$400,000 were received along with the Payroll Protection Plan monies which helped the hospital's bottom line in this audit.

**Motion by Quade second by Grunig approving the 2019-2020 Windom Area Health Annual Audit Report. Aye: Quade, Byam, Grunig, Ray and Nelson. Nay: None. Motion carried 5 – 0.**

9. Resolution Accepting Donation – Cottonwood County Animal Rescue:

**Council Member Byam introduced the Resolution No. 2020-43, entitled "AUTHORIZATION TO ACCEPT DONATION FROM THE COTTONWOOD COUNTY ANIMAL RESCUE FOR THE CITY OF WINDOM PARK DEPARTMENT" and moved its adoption. The Resolution was seconded by Quade and on roll call vote: Yes: Grunig, Byam, Quade, Ray and Nelson. No: None. Absent: None. Abstain: None. Resolution passed 5 - 0.**

10. Riverfest Parade Route:

Jones stated that the new proposed route for the Riverfest Parade is proposed from Highland School on Collins Ave, North to Cottonwood County Road 13, East to Cottonwood Lake Drive, and then North on to where it ends at Tegels Park. This route has been approved by the Street Department and Police Chief. The County has approved the temporary road closure for Cottonwood County Road 13.

**Motion by Quade second by Grunig approving the Riverfest Parade Route as presented. Aye: Ray, Nelson, Grunig, Byam and Quade. Nay: None. Motion carried 5 – 0.**

11. Second Reading Ordinance No. 187, 2<sup>nd</sup> Series – Amending the "Zoning Map of Windom":

Jones reviewed that the amendment is location specific to Lot 6 in Block 2 of Windom Industrial Park (1925 North Redding Avenue) to rezone a from I-1 (Light Industrial) to R-3 (Multi-Family).

**Motion by Nelson to postpone vote indefinitely until MS4 storm water review on the location. No second. Motion dies.**

Hage clarified that the property already has an existing water retention pond. If the purchaser would develop additional area they would be responsible to comply with the needed retention pond requirements.

**Motion by Grunig second by Byam approving the Second Reading Ordinance No. 187, 2<sup>nd</sup> Series – Amending the “Zoning Map of Windom”. Aye: Byam, Grunig, Quade and Ray. Nay: Nelson. Motion carried 4 – 1.**

12. Residential Tax Abatement – Resolution Calling for a Public Hearing – 2270 7<sup>th</sup> Avenue:

Hage stated an application was received for 2270 7<sup>th</sup> Avenue that meets the qualifications for the Residential Tax Abatement Program. The new build is valued at \$300,000 and the total abatement over 5 years would be approximately \$11,125 (\$2,225 per year) based on tax rates. Staff is recommending approval.

**Council Member Byam introduced the Resolution No. 2020-44, entitled "RESOLUTION CALLING FOR PUBLIC HEARING ON PROPOSED TAX ABATEMENT FOR NEW RESIDENTIAL PROJECT" and moved its adoption. The Resolution was seconded by Quade and on roll call vote: Yes: Nelson, Grunig, Byam, Quade and Ray. No: None. Absent: None. Abstain: None. Resolution passed 5 - 0.**

Nasby pointed out that this process calls for a public hearing each time and to meet a timely schedule for applicants the City has published the Call for Public hearing prior to the City Council action as the newspaper has a Monday deadline. He asked if the City Council was okay with this advance publication of a legal notice. Consensus of the Council was that since this is an approved program and only a call for a hearing the risk and cost is low if anything was changed so they were fine to continue with an advance publication for the residential tax abatement program.

13. New Business:

None.

14. Old Business:

Nasby said the City Council set a second Strategic Planning meeting on September 22, 2020, at 5:00 PM. Location to be determined. This meeting would focus on finances and revenue.

15. Personnel Items:

Jason Sykora, Electric Superintendent, stated the Utility Commission has approved hiring Tristan Joel as an Apprentice Line worker to train in anticipation of a retirement in the near future. Joel would start at the pay rate of Grade 14, Step 1 of the IBEW Union Pay scale.

**Motion by Byam second by Quade to approve hiring Tristan Joel as an Apprentice Lineman at Grade 14, Step 1. Aye: Grunig, Ray, Nelson, Quade and Byam. Nay: None. Motion carried 5 – 0.**

The second item was a request by the Community Center to hire an on-call bartender.

**Motion by Byam second by Nelson to approve hiring Rhonda Elston as a Community Center Bar Attendant. Aye: Quade, Ray, Nelson, Grunig and Byam. Nay: None. Motion carried 5 – 0.**

16. Contractor Payments:

Glenn Lund, Water/Wastewater Superintendent, gave an update on the Wastewater Treatment Plant. The project is 92-93% complete including work and stored materials. The plant has been operational throughout construction.

**Motion by Byam second by Nelson to approve the Pay Request #21 for Gridor Construction in the amount of \$172,236 for the Wastewater Treatment Facility Improvement Project. Aye: Ray, Nelson, Quade, Byam and Grunig. Nay: None. Motion carried 5 – 0.**

Nasby provided an overview of the Tennis Court Project. He said the project engineer has looked at the courts and progress that has been made and signed off on the pay request. The epoxy coating and striping will occur later in August.

**Motion by Grunig second by Byam to approve the Pay Request #3 for Empire Building Construction LLC in the amount of \$76,707.75 for the Tennis Court Project. Aye: Nelson, Quade, Byam, Grunig and Ray. Nay: None. Motion carried 5 – 0.**

The third pay request is for the 2020 Street Project and had been recommended by the engineer.

**Motion by Ray second by Quade to approve the Pay Request #3 for Hjerpe Contracting, Inc. in the amount of \$814,880.05 for the 2020 Street Project. Aye: Nelson, Quade, Byam, Grunig, and Ray. Nay: None. Motion carried 5 – 0.**

Cooley noted the project has been progressing quickly. Jones added positive feedback from a citizen in the Rolling Green area.

17. Council Comments:

Quade reminded everyone to complete their census. Residents can call 844-330-2020 or go to [www.my2020census.gov](http://www.my2020census.gov).

Byam said the Windom Foundation is seeking donations. He also encouraged volunteers to form a Friends of Windom Trails Committee. Byam ended with wanting progress on the demolition of the old restroom building at Island Park.

Grunig said the filing period for City Council ends August 11<sup>th</sup> and urged interested parties to file.

Nelson said the weather has been favorable and City Projects have been progressing well.

18. Adjournment:

**Mayor Jones adjourned the meeting by unanimous consent at 8:15 p.m.**

\_\_\_\_\_  
Dominic Jones, Mayor

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

ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM  
MINUTES  
AUGUST 10, 2020

1. Call to Order: The meeting was called to order by President Clerc at 12:05 p.m.

2. Roll Call & Guest Introductions:

EDA Commissioners: Rick Clerc, Marv Grunig, and Rod Byam (by phone).  
Absent: Linda Sandberg and Betsy Herding.

Also Present: EDA Staff – Drew Hage, EDA Executive Director, and Mary Hensen, Admin. Asst.;  
City Administrator Steve Nasby; Kathy Hanson, WADC Liaison, (by phone); Kevin  
Stevens, Co. Comm. Liaison; and Rahn Larson (Citizen).

3. Approval of Minutes: July 13, 2020 & July 20, 2020

**Motion by Commissioner Grunig, seconded by Commissioner Byam, to approve the Minutes of the EDA Meetings held on July 13, 2020, and July 20, 2020. Vote by roll call: Ayes: Commissioners Grunig, Clerc, and Byam; Nays: None; and Absent: Herding and Sandberg. Motion carried 3-0.**

4. Cottonwood County Small Business & Non-Profit Grant Program: Director Hage reported that Cottonwood County approved a grant program for small businesses and non-profits affected by COVID-19 which provides for grant awards of up to \$5,000 per entity. Small businesses in Windom are eligible. He provided further information concerning the program. The application deadline is September 15, 2020. The County Commissioners will evaluate each application. Information has been posted by the County and also on the “Development in Windom” Facebook Page and Chamber’s Facebook page, etc. City Administrator Nasby said that the City is meeting with the Chamber to discuss use of the remaining portion of the City’s share of the COVID-19 funds after the City’s COVID-19 expenses have been paid or reimbursed.

5. Transportation Economic Development Infrastructure Grant: Director Hage advised that he has been working with a local business concerning a potential project to relocate its business operations. The business is reviewing potential sites along Highways 60 or 71 in Cottonwood and Jackson Counties. MnDOT has restructured the TED Grant application process for 2020. The first step is submission of a letter of interest concerning a potential project to MnDOT by close of business on August 7, 2020.

Director Hage submitted a letter to MnDOT on August 7, 2020, on behalf of the City of Windom and Jackson County. MnDOT will review the proposed project. The actual application deadline is October 2<sup>nd</sup>. If the project moves forward and if MnDOT approves the grant application, the TED Program will provide funding for up to 70% of the total transportation infrastructure cost of the project or the state’s maximum allowable share as determined by MnDOT’s cost participation policy or MN State Statute 174.12 Subd. 7, whichever is less. The 30% share of the costs would be provided by the local business.

6. TIF 1-22 Planning: Director Hage reviewed the properties currently included in TIF District 1-22 as shown on an aerial map. He advised that Staff has been working with Ehlers on the possibility of expanding TIF District 1-22 to include the EDA Spec Building. New tax revenue from the proposed 21-unit apartment complex could be used for eligible expenses within TIF District 1-22 that include, but are not limited to: paving the community center parking lot; a sidewalk connection between the Windom Recreation Area, Community Center and Tegels Park; other infrastructure improvements; and could help secure a bond if the EDA Board decides to move forward with the Cemstone Redevelopment Project.

The EDA is working with Ehlers concerning Redevelopment TIF District qualifications. Director Hage reported that the Spec Building is not structurally substandard pursuant to the Minnesota Building Code. However Minnesota Statutes Section 469.174, Subdivision 10 (a) provides: A building is "structurally substandard" if it contains defects in structural elements or a combination of deficiencies in essential utilities and facilities, light and ventilation, fire protection including adequate egress, layout and condition of interior partitions, or similar factors, which defects or deficiencies are of sufficient total significance to justify substantial renovation or clearance.

Director Hage reviewed the deficiencies in the building including the 14-foot ceiling height, the 4-inch thickness of the concrete floor, the building's inability to meet current energy standards, and estimated costs to upgrade these items. He will be working with DGR Engineering to provide a specific list of deficiencies and estimated costs.

City Administrator Nasby questioned if the undeveloped portion of 19<sup>th</sup> Street between Cottonwood Lake Drive and North Redding Avenue should also be added to the expanded TIF 1-22. This would allow potential future funding to install a sidewalk or path in that area. Director Hage agreed to add this section of 19<sup>th</sup> Street to the list of property to be included in the expansion of TIF 1-22. North Redding Avenue had also been included as it is the connection between properties in the existing TIF District and the EDA Spec Building.

Director Hage reviewed the timeline for modifying TIF 1-22 to include the additional property. He responded to a question concerning the proposed conversion of the Spec Building into apartments as it relates to the deficiencies for a spec building. He explained that the deficiencies relate to the existing use of the Spec Building instead of the proposed future use.

Copies of the proposed EDA Resolution recommending that the City Council schedule a public hearing to consider modification of TIF 1-22 had been distributed to the EDA Board. For those attending by phone, President Clerc read the title of the Resolution.

After a brief discussion, it was the consensus of the Board to approve the map of the proposed additions to TIF District 1-22 including the portion of 19<sup>th</sup> Street between Cottonwood Lake Drive and North Redding Avenue. Thereafter, the following action was taken.

**Resolution introduced and motion by Commissioner Byam, seconded by Commissioner Grunig, to adopt EDA Resolution No. 2020-07, entitled "Resolution Requesting the City Council of the City of Windom to Call for a Public Hearing on the Modification of Development District No. 1 and the Modification of Tax Increment Financing District No. 1-22."**

**Upon roll call vote being taken, the following voted in favor thereof: Commissioners Clerc, Grunig, and Byam; the following voted against the same: None; and the following were absent: Commissioners Herding and Sandberg. (The Resolution was adopted.)**

## 7. New Business:

- A. Commercial Rehab Application: Director Hage reviewed an Application that had been submitted by Kathryn Johnson and Reid Johnson for the rehab of the portion of the building at 868 Fourth Avenue previously occupied by Jordana's. There is a local business that is interested in relocating into this space. The program provides for loans up to \$10,000 by the EDA—half forgivable and half repayable. Director Hage advised that the program requires that the property owners contribute

at least \$5,000 towards the project costs. The Applicants are requesting a loan from the EDA of \$2,866.03. Director Hage is recommending that this portion be considered a forgivable loan because the property owners will be contributing \$5,000 for the project. Commissioner Grunig asked if the proposed loan was consistent with past practice and if there were sufficient funds in the program for the project. Director Hage responded affirmatively. He also advised that the former tenant was not lost due to the COVID-19 impact on businesses but instead had chosen to change her business operation.

**Motion by Commissioner Grunig, seconded by Commissioner Clerc, to approve the proposed Commercial Rehab project for 868 Fourth Avenue and to approve the forgivable loan of \$2,866.03 from the EDA Commercial Rehab Program for this project. Vote by roll call: Ayes: Commissioners Byam, Grunig, and Clerc; Nays: None; and Absent: Herding and Sandberg. Motion carried 3-0.**

B. Potential Façade Program: Director Hage advised that the EDA's Commercial Rehab Program covers projects involving life, health and safety upgrades, such as roofing, siding, windows, doors, handicapped-accessible projects, plumbing, mechanical and electrical upgrades, lighting, etc. He reported that he had received a couple inquiries concerning any funds available for façade improvements such as awnings, signage, etc. These items are cosmetic items with a shorter lifespan. He reviewed with the Board a copy of Jackson's Guidelines for its Façade Program which only covers Jackson's downtown area. If a program is approved, would only projects in the Square be considered or also projects on Highway 60. After a brief discussion, the Commissioners requested that EDA Staff present a proposal for consideration by the Board at the next meeting.

C. Womeninc Magazine: Director Hage advised that he had been contacted several months ago by representatives of the Womeninc Magazine which covers Southwest Minnesota and Northwest Iowa. In the current edition of the magazine, there was a nice article about Windom and some Windom businesses were featured including First Floral (Shannon LaCanne) and Reinbows, Inc. Director Hage asked the Commissioners if they see other magazines where cities are listed to advise the EDA of these opportunities.

8. Unfinished Business: In response to a question concerning the status of the Cemstone project, Director Hage briefly reviewed communications to date. At this point, the City is still evaluating options. He advised that several rental housing projects are moving forward.

In response to a question concerning the status of the apartment building, Director Hage advised that last week there were 6 units still available. He provided a brief update concerning other rental possibilities that had been reviewed.

## 9. Miscellaneous Information

A. EDA Monthly Financial Recap: The Board received a copy of the July 2020 recap.

B. River Bluff Townhomes – Monthly Financial Report: The Board received copies of the June 2020 Financials provided by Van Binsbergen & Associates.

C. TIF Disclosure Statement (Year Ended 12-31-19): Each August 1<sup>st</sup> the EDA/City are required to file annual reports with the Minnesota State Auditor's Office for the active tax increment financing (TIF) districts. The EDA's TIF Consultants (Ehlers) file these reports on our behalf. Copies of the annual TIF reports are also provided to the Cottonwood County Auditor. An Annual Disclosure Statement (which is a brief summary of the financial activity in each open TIF District for the previous year) is published in the Citizen newspaper on or before August 15<sup>th</sup> each year. Copies of

this Disclosure Statement are also provided to the County and School Board. The Board received a copy of the Disclosure Statement for reference.

The only open TIF district not shown on this annual disclosure statement is TIF District 1-22 which includes the Cemstone redevelopment area. Listing of this new district will probably begin with the report for the year ending December 31, 2020.

10. Adjourn: On consensus, President Clerc adjourned the meeting at 12:46 p.m.

Attest: \_\_\_\_\_  
Drew Hage, EDA Executive Director

\_\_\_\_\_  
Rick Clerc, EDA President

Community Center Commission Minutes  
Monday August 10, 2020

1. Call to Order: The meeting was called to order by President Mitch Voehl at 5:30 p.m.

2. Roll Call: President: Mitch Voehl  
CC Director: Spencer Winzenried  
Commission Members: Linda Stuckenbroker  
Wayne Maras  
Lenny Thiner  
Virgil Meier-Absent  
Commission Liaisons: Rod Byam  
Jo Ann Ray-Absent  
City Administrator: Steve Nasby-Absent  
Public:

3. Approval of Minutes:

**Motion by Lenny Thiner, seconded by Wayne Maras to approve the July 14, 2020 Community Center Commission Minutes. Motion carried 4-0.**

4. Additions to the agenda:

Rental Survey was Good

5. President's Report:

**Motion by Lenny Thiner, seconded by Linda Stuckenbroker to explore estimate to paint non-stamped concrete of patio to an earth tone color. Motion carried 4-0.**

**Motion by Wayne Maras, seconded by Lenny Thiner to accept Mitch Voehl's Payment in Kind exchange of labor and materials on stamped portion of patio for reunion at Riverfest on Friday June 2021 patio rental. Motion carried 4-0.**

6. Director's Report:

- a. School Update- Still in Negotiations
- b. Dishwasher Update- Has arrived and waiting for Elite Mechanical to install
- c. Planning Meeting with City Council and Department Heads

7. Resource Management:

Schedule of Events: Was Reviewed  
Income & Expense: Was Reviewed

8. Miscellaneous:

Community Center Green Space- Ideas talked about and adding to future Smart Goals are an Ampitheater, Camping Space 10-12 sites, additional overflow parking lot, and an outdoor pool.

9. Open Forum:

Nothing to Report

10. Next Meeting:

Tuesday September 8, 2020 @ 5:30 pm

**Adjourn:**

**Motion by Lenny Thiner, seconded by Linda Stuckenbroker, to adjourn the meeting at 6:45 pm. Motion carried 4-0.**

\_\_\_\_\_  
Mitch Voehl, WCC President

\_\_\_\_\_  
Linda Stuckenbroker, WCC Secretary

Attest: \_\_\_\_\_  
Spencer Winzenried, WCC Director



City of Windom  
Windom, Minnesota

Permit Application

**For Use of Amplification Equipment in Public**

State of Minnesota )

SS

County of Cottonwood )

To the City Council of the City of Windom in said County and State:

The undersigned hereby applies for a permit to allow the use of amplifying equipment in the City of Windom in said County and State in accordance with the information given below and City of Windom Code 90 Nuisances, Health and Safety - Excessive Noise :

Date of Event 8-28-2020

Location 2370 HWY 60E

Hours 8 pm to 1 am

Type of Event Torkelson Ride Event @ Phat Phasant Pub

Application made this 4 day of August, 2020

License Fee - None \$0.00

**Recommends**

Approval  Denial

[Signature]

Street/Park Superintendent

**Recommends**

Approval  Denial

[Signature]

Police Chief

Phat Phasant Pub  
Name of Individual/Organization

[Signature]  
Signature

2370 HWY 60E  
Street Address

Windom Ma  
City State

507-831-3927  
Telephone Number

Application  APPROVED  DISAPPROVED this \_\_\_ day of \_\_\_\_\_, 20\_\_\_



City of Windom  
Windom, Minnesota

Permit Application

**For Use of Amplification Equipment in Public**

State of Minnesota )

SS

County of Cottonwood )

To the City Council of the City of Windom in said County and State:

The undersigned hereby applies for a permit to allow the use of amplifying equipment in the City of Windom in said County and State in accordance with the information given below and City of Windom Code 90 Nuisances, Health and Safety - Excessive Noise :

Date of Event 9-19-2020  
Location 2370 Hwy 60 E behind Phat Pleasant  
Hours 8 PM - 1 AM  
Type of Event Tummy Hill Breast Cancer Event  
Application made this 4 day of August, 2020

License Fee - None \$0.00

**Recommends**

Approval  Denial

[Signature]  
Street/Park Superintendent

**Recommends**

Approval  Denial

[Signature]  
Police Chief

Phat Pleasant Pub  
Name of Individual/Organization

[Signature]  
Signature

2370 Hwy 60 E  
Street Address

Windom Mn  
City State

507-831-3977  
Telephone Number

455

Application  APPROVED  DISAPPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_



Windom, MN

# Expense Approval Report

## By Fund

Payment Dates 8/1/2020 - 8/14/2020

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
<b>Fund: 100 - GENERAL</b>					
LEAH PALM	20200813	08/13/2020	REFUND - STATEMENT CREDIT	100-20191	175.00
JUSTIN & TERA CROWELL	20200813	08/13/2020	REFUND - STATEMENT CREDIT	100-20191	66.92
CINDY HARRINGTON	20200813	08/13/2020	REFUND - STATEMENT CREDIT	100-20191	16.45
ALAN PICKARD	20200813	08/13/2020	REFUND - STATEMENT CREDIT	100-20191	106.08
KRAUS-ANDERSON CONSTRU	20200813	08/13/2020	REFUND - STATEMENT CREDIT	100-20191	2.19
ANDREA GRAU	20200813	08/13/2020	REFUND - STATEMENT CREDIT	100-20191	18.09
ADVANTAGE COLLECTION PR	#3796 8-1-20	08/06/2020	#3796 - SERVICE	100-34202	120.01
MISSIONARY ALLIANCE CHUR	20200805	08/05/2020	REFUND - SHELTER RENTAL	100-34780	43.95
					<b>548.69</b>
<b>Activity: 41110 - Mayor &amp; Council</b>					
SCHRAMEL LAW OFFICE	20200803	08/07/2020	LEGAL FEES	100-41110-304	300.00
WINDOM COMMUNITY CENT	20200731	07/31/2020	EXPENSE - MAYOR/COUNCIL S	100-41110-331	16.00
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	100-41110-350	914.70
					<b>Activity 41110 - Mayor &amp; Council Total: 1,230.70</b>
<b>Activity: 41310 - Administration</b>					
AMAZON CAPITAL SERVICES, I	1VHY-HVL4-9N93	08/05/2020	#A2QOY8ZLN2YT - SUPPLIES	100-41310-200	6.44
INDOFF, INC	3385449	07/17/2020	SUPPLIES	100-41310-200	12.99
INDOFF, INC	3387603	07/24/2020	SUPPLIES	100-41310-200	26.39
VAN IWAARDEN	20200804	08/05/2020	RELIEF ASSOC-INV FOR ACTUA	100-41310-301	108.33
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	100-41310-350	1,205.40
VAN IWAARDEN	20200804	08/05/2020	RELIEF ASSOC-INV FOR ACTUA	100-41310-480	650.00
					<b>Activity 41310 - Administration Total: 2,009.55</b>
<b>Activity: 41410 - Elections</b>					
CHELSIE CARLSON	20200806	08/07/2020	SUPPLIES - ELECTION	100-41410-200	10.46
					<b>Activity 41410 - Elections Total: 10.46</b>
<b>Activity: 41910 - Building &amp; Zoning</b>					
SCHRAMEL LAW OFFICE	20200803	08/07/2020	LEGAL FEES	100-41910-304	300.00
					<b>Activity 41910 - Building &amp; Zoning Total: 300.00</b>
<b>Activity: 41940 - City Hall</b>					
AMAZON CAPITAL SERVICES, I	1JAF-NHHT-94V4	08/05/2020	#A2QOY8ZLN2YT - SUPPLIES	100-41940-211	21.85
MELISSA PENAS	20200805	08/05/2020	CLEANING	100-41940-406	407.00
CHELSIE CARLSON	20200805	08/06/2020	EXPENSE - HARD HATS - CITY	100-41940-406	55.35
SANDRA HERDER	20200805	08/05/2020	CLEANING	100-41940-406	407.00
					<b>Activity 41940 - City Hall Total: 891.20</b>
<b>Activity: 42120 - Crime Control</b>					
INDOFF, INC	3386253	07/21/2020	SUPPLIES	100-42120-200	54.49
AVERA MEDICAL GROUP	5T220213007XB	08/07/2020	#XB000001081	100-42120-305	126.00
AT & T MOBILITY	287293102788x083032020	08/06/2020	#287293102788 - SERVICE	100-42120-321	560.97
ALPHA WIRELESS - MANKATO	8099	08/06/2020	SERVICE	100-42120-323	108.00
LEASE FINANCE PARTNERS	#3250 7-20-20	07/31/2020	#3250 - LEASE	100-42120-326	534.00
NORTHWINDS PET RESORT, LL	1152	07/21/2020	BRUNO - BOARDING	100-42120-334	44.00
COTTONWOOD VET CLINIC	221152	08/06/2020	#12967 - BRUNO	100-42120-334	61.86
COTTONWOOD VET CLINIC	222063	08/06/2020	#12967 - BRUNO	100-42120-334	61.86
AMAZON CAPITAL SERVICES, I	1F1C-TVKR-JKYT	08/06/2020	#A2QOY8ZLN2YT - SUPPLIES	100-42120-480	48.25
BLUE CROSS/BLUE SHIELD	200731498300	08/05/2020	INSURANCE PREM- SEPT 2020	100-42120-480	677.00
					<b>Activity 42120 - Crime Control Total: 2,276.43</b>
<b>Activity: 42220 - Fire Fighting</b>					
LUCAN COMMUNITY TV INC	804	07/31/2020	MATERIALS	100-42220-215	110.00
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	100-42220-217	36.00
WINDOM FARM SERVICE	20200731	08/07/2020	MAINTENANCE - REPAIRS	100-42220-404	12.41
P.M. REPAIR & DETAILING	12830	07/31/2020	MAINTENANCE - FIRE DEPT #	100-42220-405	80.00

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P.M. REPAIR & DETAILING	12831	07/31/2020	MAINTENANCE - FIRE DEPT #	100-42220-405	97.50
P.M. REPAIR & DETAILING	12832	07/31/2020	MAINTENANCE - FIRE DEPT #	100-42220-405	97.50
WINDOM AUTO VALU	20200725	08/13/2020	MAINTENANCE #3400540	100-42220-405	1.18
WINDOM FARM SERVICE	20200731	08/07/2020	MAINTENANCE - REPAIRS	100-42220-405	599.80
CRYSTAL WINDSHIELD REPAIR	2047	07/24/2020	MAINTENANCE	100-42220-405	65.00
WW COMMUNICATIONS AND	4746	07/31/2020	ANNUAL FIRE ALARM INSPEC	100-42220-480	412.79
<b>Activity 42220 - Fire Fighting Total:</b>					<b>1,512.18</b>
<b>Activity: 43100 - Streets</b>					
JCL SOLUTIONS - JANITORS CL	1212363	07/29/2020	SUPPLIES	100-43100-211	91.72
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	100-43100-211	36.00
VALLEY ASPHALT PRODUCTS, I	12133	08/13/2020	STREET MATERIALS	100-43100-224	529.66
DUININCK	542896	08/05/2020	STREET MAINTENANCE MATE	100-43100-224	1,330.86
WINDOM AUTO VALU	20200725	08/13/2020	MAINTENANCE #3400540	100-43100-241	220.49
MAC TOOLS	23441	07/29/2020	MAINTENANCE - TOOLS	100-43100-404	605.99
MILLER SELLNER EQUIP	#01436 7-25-20	07/31/2020	MAINTENANCE	100-43100-405	248.12
WINDOM AUTO VALU	20200725	08/13/2020	MAINTENANCE #3400540	100-43100-405	13.98
WINDOM FARM SERVICE	20200731	08/07/2020	MAINTENANCE - REPAIRS	100-43100-405	21.45
ZIEGLER, INC.	PC630114848	08/05/2020	#9696600 - MAINTENANCE	100-43100-405	171.32
BLUE CROSS/BLUE SHIELD	200731498300	08/05/2020	INSURANCE PREM- SEPT 2020	100-43100-480	677.00
<b>Activity 43100 - Streets Total:</b>					<b>3,946.59</b>
<b>Activity: 45120 - Recreation</b>					
GOPHER	9737655	08/07/2020	#4936828 - MATERIALS & EQ	100-45120-215	390.36
GOPHER	9739820	08/07/2020	MATERIALS & EQUIP	100-45120-215	315.32
NOAH KLOSS	20200805	08/05/2020	EXPENSE - EMPIRE	100-45120-217	100.00
ADAM PERRIZO	20200805	08/05/2020	EXPENSE - UMPIRE	100-45120-217	25.00
DARREN TIETZ	20200805	08/05/2020	SERVICE - UMPIRE	100-45120-217	50.00
<b>Activity 45120 - Recreation Total:</b>					<b>880.68</b>
<b>Activity: 45202 - Park Areas</b>					
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	100-45202-216	29.99
COTTONWOOD CO SOLID WA	2029939	07/21/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2029944	07/21/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2029952	07/21/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2030114	08/07/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2030128	07/27/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2030140	07/27/2020	REFUSE DISPOSAL	100-45202-384	128.46
COTTONWOOD CO SOLID WA	2030164	07/27/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2030185	07/27/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2030194	07/27/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2030207	07/27/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2030212	07/27/2020	REFUSE DISPOSAL	100-45202-384	10.00
COTTONWOOD CO SOLID WA	2030227	07/27/2020	REFUSE DISPOSAL	100-45202-384	10.00
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	100-45202-404	913.90
WINDOM AUTO VALU	20200725	08/13/2020	MAINTENANCE #3400540	100-45202-405	25.63
SMITH AUTOMOTIVE CO	36092	07/29/2020	MAINTENANCE - MOUNT TIRE	100-45202-405	26.45
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	100-45202-406	246.45
<b>Activity 45202 - Park Areas Total:</b>					<b>1,480.88</b>
<b>Fund 100 - GENERAL Total:</b>					<b>15,087.36</b>
<b>Fund: 211 - LIBRARY</b>					
<b>Activity: 45501 - Library</b>					
MELISSA PENAS	202000805	08/05/2020	CLEANING	211-45501-402	429.00
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	211-45501-402	12.98
SANDRA HERDER	20200805	08/05/2020	CLEANING	211-45501-402	429.00
MICROMARKETING, LLC	817986	08/05/2020	#9985 - BOOKS	211-45501-435	84.98
<b>Activity 45501 - Library Total:</b>					<b>955.96</b>
<b>Fund 211 - LIBRARY Total:</b>					<b>955.96</b>
<b>Fund: 225 - AIRPORT</b>					
KEVIN JACKSON	20200813	08/13/2020	REFUND - AUGUST HANGAR R	225-34920	90.00
					<b>90.00</b>

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<b>Activity: 45127 - Airport</b>					
RED ROCK RURAL WATER	#106026 8-3-2020	08/07/2020	SERVICE - METER FEE	225-45127-200	2.00
RED ROCK RURAL WATER	#106026 8-3-2020	08/07/2020	SERVICE	225-45127-200	27.00
ELECTRIC FUND	AIRPORT-JULY 2020	08/07/2020	AIRPORT - LAWN MOWING F	225-45127-212	60.34
LUCAN COMMUNITY TV INC	810	08/07/2020	ROUTER / LABOR	225-45127-217	200.00
BEST OIL COMPANY	40270	08/05/2020	#208134 - FUEL -	225-45127-264	8,667.19
<b>Activity 45127 - Airport Total:</b>					<b>8,956.53</b>
<b>Fund 225 - AIRPORT Total:</b>					<b>9,046.53</b>
<b>Fund: 230 - POOL</b>					
<b>Activity: 45124 - Pool</b>					
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	230-45124-200	19.98
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	230-45124-211	75.25
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	230-45124-217	63.62
HORIZON CHEMICAL CO. INC	200623019-JV	08/13/2020	#062320 - MAINTENANCE	230-45124-404	2,695.91
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	230-45124-404	20.56
<b>Activity 45124 - Pool Total:</b>					<b>2,875.32</b>
<b>Fund 230 - POOL Total:</b>					<b>2,875.32</b>
<b>Fund: 235 - AMBULANCE</b>					
<b>Activity: 42153 - Ambulance</b>					
EMSRB	00000620546	08/07/2020	SUPPLIES - MN STAR FORMS	235-42153-217	224.00
BRITTANY ESPENSON - RIVERS	1179	08/05/2020	SERVICE	235-42153-217	230.00
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	235-42153-217	16.99
WINDOM FARM SERVICE	20200731	08/07/2020	MAINTENANCE - REPAIRS	235-42153-217	255.00
STANDARD TEXTILE CO INC	6543425	07/29/2020	#238-1069515 - OPERATING S	235-42153-217	186.00
WINDOM AREA HEALTH	734-0024-07-20-0024	08/13/2020	NURSING SERVICE	235-42153-312	4,668.18
TIM HACKER	20200809	08/13/2020	EXPENSE - AMBULANCE	235-42153-334	46.98
TIM HACKER	20200810	08/13/2020	AMBULANCE - EXPENSE	235-42153-334	450.83
BUCKWHEAT JOHNSON	20200813	08/13/2020	EXPENSE - AMBULANCE	235-42153-334	13.17
LYNNE ELSTON	20200813	08/13/2020	EXPENSE - AMBULANCE	235-42153-334	117.46
LANDON JOHNSON	20200813	08/13/2020	EXPENSE - AMBULANCE	235-42153-334	30.69
MEGAN BRAMSTEDT	20200813	08/13/2020	EXPENSE - AMBULANCE	235-42153-334	10.49
KIM POWERS	20200813	08/13/2020	EXPENSE - AMBULANCE	235-42153-334	153.02
WINDOM FARM SERVICE	20200731	08/07/2020	MAINTENANCE - REPAIRS - U	235-42153-405	77.00
WW COMMUNICATIONS AND	4746	07/31/2020	ANNUAL FIRE ALARM INSPEC	235-42153-406	275.19
<b>Activity 42153 - Ambulance Total:</b>					<b>6,755.00</b>
<b>Fund 235 - AMBULANCE Total:</b>					<b>6,755.00</b>
<b>Fund: 250 - EDA GENERAL</b>					
<b>Activity: 46520 - EDA</b>					
SCHRAMMEL LAW OFFICE	20200803	08/07/2020	LEGAL FEES	250-46520-304	1,290.00
DREW HAGE	202007292020	08/05/2020	EXPENSE - MN PRECISION MT	250-46520-331	186.30
DREW HAGE	202007292020	08/05/2020	EXPENSE - MN PRECISION MT	250-46520-334	18.90
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	250-46520-340	441.80
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	250-46520-350	79.50
FEDERATED RURAL ELECTRIC	#112954 7-31-2020	08/13/2020	#112954 - SERVICE	250-46520-381	14.00
COTTONWOOD CO AUD/TREA	20200804	08/05/2020	CONVEYANCE OF RIVERBLUFF	250-46520-443	24.75
COTTONWOOD CO RECORDER	P26306	08/06/2020	INV P26306 DOC #A288768 -	250-46520-480	46.00
<b>Activity 46520 - EDA Total:</b>					<b>2,101.25</b>
<b>Activity: 49980 - Debt Service</b>					
FULDA CREDIT UNION	20200730	07/31/2020	SPEC BLDG LOAN -AUG 2020 -	250-49980-602	2,476.51
FULDA CREDIT UNION	20200730	07/31/2020	SPEC BLDG LOAN -AUG 2020 I	250-49980-612	883.49
<b>Activity 49980 - Debt Service Total:</b>					<b>3,360.00</b>
<b>Fund 250 - EDA GENERAL Total:</b>					<b>5,461.25</b>
<b>Fund: 261 - TIF 1-21 TIBODEAU'S CENTER</b>					
<b>Activity: 46530 - TIF Districts</b>					
WINDSTREAM INNS LLC & SW	20200805	08/05/2020	TIF 1-21 PAYMENT	261-46530-482	41,861.33
<b>Activity 46530 - TIF Districts Total:</b>					<b>41,861.33</b>
<b>Fund 261 - TIF 1-21 TIBODEAU'S CENTER Total:</b>					<b>41,861.33</b>

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<b>Fund: 308 - 2020 STREET PROJECT</b>					
<b>Activity: 41000 - General Government</b>					
HJERPE CONTRACTING INC.	#369018 07302020	08/05/2020	2020 STREET PROJECT - WIND	308-41000-500	611,160.03
<b>Activity 41000 - General Government Total:</b>					<b>611,160.03</b>
<b>Fund 308 - 2020 STREET PROJECT Total:</b>					<b>611,160.03</b>
<b>Fund: 401 - GENERAL CAPITAL PROJECTS</b>					
<b>Activity: 49950 - Capital Outlay</b>					
AMAZON CAPITAL SERVICES, I	1479-MCX4-1XK1 7-31	07/31/2020	CREDIT - #A2Q0YI8ZLN2YT -	401-49950-439	-59.95
CHELSEIE CARLSON	20200729	08/05/2020	DISINFECTING WIPES - COVID	401-49950-439	11.31
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	401-49950-439	88.20
EMPIRE BUILDING CONSTRUC	#369017 7-31-2020	08/05/2020	TENNIS COURTS	401-49950-504	76,707.75
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	401-49950-504	18.98
<b>Activity 49950 - Capital Outlay Total:</b>					<b>76,766.29</b>
<b>Fund 401 - GENERAL CAPITAL PROJECTS Total:</b>					<b>76,766.29</b>
<b>Fund: 601 - WATER</b>					
CORE & MAIN LP	M648691	07/29/2020	#181738 - INVENTORY	601-14200	960.32
HJERPE CONTRACTING INC.	#369018 07302020	08/05/2020	2020 STREET PROJECT - WIND	601-16300	122,232.01
					<b>123,192.33</b>
<b>Activity: 49400 - Water</b>					
HAWKINS, INC	4756713	07/27/2020	CHEMICALS	601-49400-216	3,521.56
VAN IWAARDEN	20200804	08/05/2020	RELIEF ASSOC-INV FOR ACTUA	601-49400-301	108.33
MN VALLEY TESTING	1040585	07/14/2020	TESTING	601-49400-310	77.00
MN MUNICIPAL UTILITIES ASS	55682	07/27/2020	TESTING FEE-CHAD BRAND	601-49400-310	37.50
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	601-49400-350	200.00
WENCK ASSOCIATES, INC.	12004687	07/31/2020	WINDOM LANDFILL	601-49400-386	3,891.10
MID-AMERICAN RESEARCH C	0705700-IN	07/27/2020	MAINTENANCE	601-49400-404	138.00
FEDER MECHANICAL INC	12055	07/21/2020	MAINTENANCE - ANNUAL TES	601-49400-404	770.28
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	601-49400-404	17.27
AMUNDSON DIG	06102001	08/05/2020	MAINTENANCE - REDDING AV	601-49400-408	580.00
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	601-49400-408	20.98
CORE & MAIN LP	M718875	07/29/2020	#181738 - MAINTENANCE	601-49400-408	327.63
ADVANTAGE COLLECTION PR	#3796 8-1-20	08/06/2020	#3796 - SERVICE	601-49400-432	38.45
<b>Activity 49400 - Water Total:</b>					<b>9,728.10</b>
<b>Fund 601 - WATER Total:</b>					<b>132,920.43</b>
<b>Fund: 602 - SEWER</b>					
BOLTON & MENK, INC.	0249446	08/05/2020	PROJ T22.113672 -WINDOM	602-16200	42,696.50
BOLTON & MENK, INC.	0251003	08/05/2020	PROJ T22.113672 WINDOM	602-16200	33,367.50
BOLTON & MENK, INC.	0252949	07/31/2020	PROJ T22.113672 - WINDOM	602-16200	33,957.15
AMERICAN ENGINEERING TES	809175	07/31/2020	PROJ 2018 WWTF IMPROVEM	602-16200	5,156.70
HJERPE CONTRACTING INC.	#369018 07302020	08/05/2020	2020 STREET PROJECT - WIND	602-16300	81,488.01
MN PUBLIC FACILITIES AUTHO	20200601	06/03/2020	BOND PAYMENTS - CLEAN WA	602-23900	618,000.00
					<b>814,665.86</b>
<b>Activity: 49450 - Sewer</b>					
SHI INTERNATIONAL CORP	B11863049	08/13/2020	#1090569 - SERVICE	602-49450-200	268.00
STAPLES OIL CO	136299	08/07/2020	DYED SOY DF	602-49450-212	849.50
LEAGUE OF MN CITIES INS TR	5991	07/31/2020	LMC GL 104041 - CITY OF WIN	602-49450-217	1,000.00
VAN IWAARDEN	20200804	08/05/2020	RELIEF ASSOC-INV FOR ACTUA	602-49450-301	108.33
MN VALLEY TESTING	1040648	07/14/2020	TESTING	602-49450-310	244.80
MN VALLEY TESTING	1041490	07/21/2020	TESTING	602-49450-310	158.40
MN VALLEY TESTING	1041786	08/13/2020	TESTING	602-49450-310	180.00
MN VALLEY TESTING	1041798	07/22/2020	TESTING	602-49450-310	129.60
MN VALLEY TESTING	1042034	07/27/2020	TESTING	602-49450-310	266.40
MN VALLEY TESTING	1042511	07/27/2020	TESTING	602-49450-310	244.80
MN VALLEY TESTING	1042541	07/27/2020	TESTING	602-49450-310	158.40
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	602-49450-350	200.00
MID-AMERICAN RESEARCH C	0705700-IN	07/27/2020	MAINTENANCE	602-49450-404	138.00
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	602-49450-404	19.36
BDG, INC. - FLEXIBLE PIPE TO	25059	08/07/2020	MAINTENANCE - BOOM HOSE	602-49450-404	960.00

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ADVANTAGE COLLECTION PR	#3796 8-1-20	08/06/2020	#3796 - SERVICE	602-49450-432	38.45
MN ENVIRONMENTAL SCIENC	20200805	08/05/2020	2020-2021 JOINT POWERS BO	602-49450-433	1,863.00
				<b>Activity 49450 - Sewer Total:</b>	<b>6,827.04</b>
<b>Activity: 49980 - Debt Service</b>					
MN PUBLIC FACILITIES AUTHO	20200601	06/03/2020	BOND PAYMENTS - CLEAN WA	602-49980-611	33,611.07
MN PUBLIC FACILITIES AUTHO	WINDOM 7-31-2020	07/31/2020	WINDOM - GO BOND-CLEAN	602-49980-611	336.09
				<b>Activity 49980 - Debt Service Total:</b>	<b>33,947.16</b>
				<b>Fund 602 - SEWER Total:</b>	<b>855,440.06</b>
<b>Fund: 604 - ELECTRIC</b>					
RESCO - RURAL ELECTRIC SUP	788016-00	07/23/2020	INVENTORY	604-14200	5,681.40
J. H. LARSON	S102292408.001	07/16/2020	INVENTORY	604-14200	37.86
ELECTRIC FUND	20200813	08/13/2020	CAPITALIZED LABOR - EAST HI	604-16300	12,349.35
ELECTRIC FUND	439	08/07/2020	EL -CONSTRUCT NEW #1-EAST	604-16300	15,754.98
ALAN PICKARD	20200812	08/13/2020	REFUND - UTILITY PREPAYME	604-22000	300.00
LEAH PALM	20200812	08/13/2020	REFUND - UTILITY PREPAYME	604-22000	300.00
ANDREA GRAU	20200812	08/13/2020	REFUND - UTILITY PREPAYME	604-22000	300.00
DEREK HAKENEIS	20200813	08/13/2020	REFUND - BALANCE OF UTIL P	604-22000	55.05
DALTYN SHAMP	20200813	08/13/2020	REFUND - UTILITY PREPAYME	604-22000	300.00
JAYVON GREEN	20200813	08/13/2020	REFUND - UTILITY PREPAYME	604-22000	300.00
AMBER READ	20200813	08/13/2020	REFUND - UTILITY PREPAYME	604-22000	300.00
ALBA MURILLO	20200813	08/13/2020	REFUND - UTILITY PREPAYME	604-22000	300.00
					<b>35,978.64</b>
<b>Activity: 49550 - Electric</b>					
FRANKS SHOE REPAIR	36297	08/07/2020	UNIFORMS	604-49550-218	199.80
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	604-49550-241	19.99
VAN IWAARDEN	20200804	08/05/2020	RELIEF ASSOC-INV FOR ACTUA	604-49550-301	108.33
SCHRAMEL LAW OFFICE	20200803	08/07/2020	LEGAL FEES	604-49550-304	885.00
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	604-49550-350	302.28
ALTEC INDUSTRIES, INC.	50619278	08/05/2020	#31757 - MAINTENANCE	604-49550-405	708.59
JORDAN BUSSA	024	08/05/2020	SERVICE -	604-49550-406	184.60
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	604-49550-406	53.97
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	604-49550-408	4.59
PETERSON SMITH GRAVEL INC	3829	08/05/2020	MAINTENANCE - BLACK DIRT	604-49550-408	540.00
ELECTRIC FUND	437	08/05/2020	EL - DISTRIBUTION	604-49550-408	496.22
RESCO - RURAL ELECTRIC SUP	781263-00	07/23/2020	IMPROVEMENTS	604-49550-408	215.80
ELECTRIC FUND	438	08/05/2020	EL - RL REPAIR	604-49550-409	205.90
ADVANTAGE COLLECTION PR	#3796 8-1-20	08/06/2020	#3796 - SERVICE	604-49550-432	38.46
ANDREW CORDES	20200731	07/31/2020	ENERGY REBATE	604-49550-450	475.00
DOMINIC JONES	20200731	07/31/2020	ENERGY REBATE	604-49550-450	600.00
HELEN HAUGEN	20200731	07/31/2020	ENERGY REBATE	604-49550-450	250.00
MICHAEL EICHNER	20200805	08/05/2020	ENERGY REBATE	604-49550-450	250.00
WINDOM AREA DEVELOPME	20200805	08/05/2020	INDUSTRIAL DEVELOPMENT -	604-49550-491	1,200.00
				<b>Activity 49550 - Electric Total:</b>	<b>6,738.53</b>
				<b>Fund 604 - ELECTRIC Total:</b>	<b>42,717.17</b>
<b>Fund: 609 - LIQUOR STORE</b>					
<b>Activity: 49751 - Liquor Store</b>					
RAGE INC - CAMPUS CLEANER	24270	07/29/2020	#6132 - SERVICE - RIVER BEN	609-49751-211	74.11
AH HERMEL COMPANY	836353	07/21/2020	MERCHANDISE	609-49751-217	35.95
BELLBOY CORP	0084989400	07/27/2020	MERCHANDISE	609-49751-251	1,521.75
BELLBOY CORP	0084998600	07/27/2020	MERCHANDISE	609-49751-251	596.00
BREAKTHRU BEVERAGE MN	1081156476	07/21/2020	MERCHANDISE	609-49751-251	326.05
BREAKTHRU BEVERAGE MN	1081159324	07/27/2020	MERCHANDISE	609-49751-251	4,990.80
JOHNSON BROS.	1599302	07/21/2020	MERCHANDISE	609-49751-251	5,380.23
JOHNSON BROS.	1604179	07/27/2020	MERCHANDISE	609-49751-251	6,229.20
SOUTHERN GLAZER'S OF MN	1973134	07/21/2020	MERCHANDISE	609-49751-251	1,209.45
SOUTHERN GLAZER'S OF MN	1975683	07/27/2020	MERCHANDISE	609-49751-251	1,023.82
PHILLIPS WINE & SPIRITS	6061621	07/21/2020	MERCHANDISE	609-49751-251	2,660.59
PHILLIPS WINE & SPIRITS	6065007	07/27/2020	MERCHANDISE	609-49751-251	2,450.25

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
BEVERAGE WHOLESALERS	124408	07/31/2020	MERCHANDISE	609-49751-252	399.20
BEVERAGE WHOLESALERS	124409	07/31/2020	MERCHANDISE	609-49751-252	7,681.45
BEVERAGE WHOLESALERS	125413	08/06/2020	CREDIT - MERCHANDISE	609-49751-252	-550.00
BEVERAGE WHOLESALERS	125535	08/06/2020	MERCHANDISE	609-49751-252	11,583.55
JOHNSON BROS.	1599304	07/21/2020	MERCHANDISE	609-49751-252	210.00
ARTISAN BEER COMPANY	3427646	07/21/2020	MERCHANDISE	609-49751-252	258.30
ARTISAN BEER COMPANY	3428739	07/27/2020	MERCHANDISE	609-49751-252	140.80
DOLL DISTRIBUTING, LLC	355502	07/21/2020	MERCHANDISE	609-49751-252	128.00
DOLL DISTRIBUTING, LLC	356357	07/27/2020	MERCHANDISE	609-49751-252	4,815.15
DOLL DISTRIBUTING, LLC	356358	07/27/2020	MERCHANDISE	609-49751-252	60.00
DOLL DISTRIBUTING, LLC	360734	07/31/2020	MERCHANDISE	609-49751-252	11,709.95
DOLL DISTRIBUTING, LLC	362840	08/05/2020	MERCHANDISE	609-49751-252	907.30
DOLL DISTRIBUTING, LLC	365271	08/07/2020	CREDIT - MERCHANDISE	609-49751-252	-108.38
BREAKTHRU BEVERAGE MN	1081159324	07/27/2020	MERCHANDISE	609-49751-253	208.00
JOHNSON BROS.	1599303	07/21/2020	MERCHANDISE	609-49751-253	2,093.39
SOUTHERN GLAZER'S OF MN	1973135	07/21/2020	MERCHANDISE	609-49751-253	424.00
SOUTHERN GLAZER'S OF MN	1975684	07/27/2020	MERCHANDISE	609-49751-253	210.00
PHILLIPS WINE & SPIRITS	6061622	07/21/2020	MERCHANDISE	609-49751-253	190.00
PHILLIPS WINE & SPIRITS	6065008	07/29/2020	MERCHANDISE	609-49751-253	913.36
PAUSTIS WINE COMPANY	95423	07/17/2020	MERCHANDISE	609-49751-253	733.00
BREAKTHRU BEVERAGE MN	1081159324	07/27/2020	MERCHANDISE	609-49751-254	82.00
BEVERAGE WHOLESALERS	125535	08/06/2020	MERCHANDISE	609-49751-254	128.00
JOHNSON BROS.	1599303	07/21/2020	MERCHANDISE	609-49751-254	36.00
ATLANTIC COCA-COLA	2498692	07/31/2020	MERCHANDISE	609-49751-254	133.60
DOLL DISTRIBUTING, LLC	356357	07/27/2020	MERCHANDISE	609-49751-254	14.00
DOLL DISTRIBUTING, LLC	360734	07/31/2020	MERCHANDISE	609-49751-254	42.00
PHILLIPS WINE & SPIRITS	6061622	07/21/2020	MERCHANDISE	609-49751-254	24.00
PHILLIPS WINE & SPIRITS	6065008	07/29/2020	MERCHANDISE	609-49751-254	77.50
AH HERMEL COMPANY	836353	07/21/2020	MERCHANDISE	609-49751-254	137.61
PBC - PEPSI BEVERAGES COM	92324906	07/21/2020	MERCHANDISE	609-49751-254	269.91
AH HERMEL COMPANY	836353	07/21/2020	MERCHANDISE	609-49751-256	273.39
ARCTIC GLACIER U.S.A. INC	3450019702	07/17/2020	MERCHANDISE	609-49751-257	77.70
ARCTIC GLACIER U.S.A. INC	3450019902	07/21/2020	MERCHANDISE	609-49751-257	49.60
ARCTIC GLACIER U.S.A. INC	3450020619	07/29/2020	MERCHANDISE	609-49751-257	82.50
ARCTIC GLACIER U.S.A. INC	3452020402	07/27/2020	MERCHANDISE	609-49751-257	302.20
AH HERMEL COMPANY	836353	07/21/2020	MERCHANDISE	609-49751-261	89.04
VAN IWAARDEN	20200804	08/05/2020	RELIEF ASSOC-INV FOR ACTUA	609-49751-301	108.35
SCHRAMEL LAW OFFICE	20200803	08/07/2020	LEGAL FEES	609-49751-304	120.00
BELLBOY CORP	0084989400	07/27/2020	MERCHANDISE	609-49751-333	24.00
BELLBOY CORP	0084998600	07/27/2020	MERCHANDISE	609-49751-333	8.00
BREAKTHRU BEVERAGE MN	1081156476	07/21/2020	MERCHANDISE	609-49751-333	1.85
BREAKTHRU BEVERAGE MN	1081159324	07/27/2020	MERCHANDISE	609-49751-333	79.00
JOHNSON BROS.	1599302	07/21/2020	MERCHANDISE	609-49751-333	101.81
JOHNSON BROS.	1599303	07/21/2020	MERCHANDISE	609-49751-333	72.87
JOHNSON BROS.	1604179	07/27/2020	MERCHANDISE	609-49751-333	77.90
SOUTHERN GLAZER'S OF MN	1973133	07/21/2020	MERCHANDISE	609-49751-333	4.10
SOUTHERN GLAZER'S OF MN	1973134	07/21/2020	MERCHANDISE	609-49751-333	18.45
SOUTHERN GLAZER'S OF MN	1973135	07/21/2020	MERCHANDISE	609-49751-333	8.20
SOUTHERN GLAZER'S OF MN	1975683	07/27/2020	MERCHANDISE	609-49751-333	25.79
SOUTHERN GLAZER'S OF MN	1975684	07/27/2020	MERCHANDISE	609-49751-333	10.25
ARCTIC GLACIER U.S.A. INC	3450019702	07/17/2020	MERCHANDISE	609-49751-333	1.00
ARCTIC GLACIER U.S.A. INC	3450019902	07/21/2020	MERCHANDISE	609-49751-333	1.00
ARCTIC GLACIER U.S.A. INC	3450020619	07/29/2020	MERCHANDISE	609-49751-333	1.00
ARCTIC GLACIER U.S.A. INC	3452020402	07/27/2020	MERCHANDISE	609-49751-333	1.00
PHILLIPS WINE & SPIRITS	6061621	07/21/2020	MERCHANDISE	609-49751-333	45.38
PHILLIPS WINE & SPIRITS	6061622	07/21/2020	MERCHANDISE	609-49751-333	10.50
PHILLIPS WINE & SPIRITS	6065007	07/27/2020	MERCHANDISE	609-49751-333	42.71
PHILLIPS WINE & SPIRITS	6065008	07/29/2020	MERCHANDISE	609-49751-333	33.50
AH HERMEL COMPANY	836353	07/21/2020	MERCHANDISE	609-49751-333	6.95
PAUSTIS WINE COMPANY	95423	07/17/2020	MERCHANDISE	609-49751-333	8.75

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Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
KDOM RADIO	#0229 7-31-2020	08/07/2020	#0229 - ADVERTISING	609-49751-340	658.21
CITIZEN PUBLISHING CO	20200731	08/05/2020	ADVERTISING -	609-49751-340	50.00
WINDOM FIRE DEPT.	20200801	08/07/2020	2021 FIRE DEPT CALENDAR A	609-49751-340	300.00
<b>Activity 49751 - Liquor Store Total:</b>					<b>72,144.89</b>
<b>Fund 609 - LIQUOR STORE Total:</b>					<b>72,144.89</b>
<b>Fund: 614 - TELECOM</b>					
POWER & TEL	6988927-00	07/29/2020	#307494 - IMPROVEMENTS	614-16300	4,411.92
INTERNAL REVENUE SERVICE	20200807	08/13/2020	EXCISE TAX POSTING -JULY 20	614-20201	385.06
INTERNAL REVENUE SERVICE	20200813	08/13/2020	EXCISE TAX - AUG 2020	614-20201	500.00
MN 9-1-1 PROGRAM	20200807	08/13/2020	911 SERVICE - JULY 2020	614-20206	1,243.24
					<b>6,540.22</b>
<b>Activity: 49870 - Telecom</b>					
AMAZON CAPITAL SERVICES, I	16PJ-QWF6-LKVM	08/13/2020	#A2Q0YJ8ZNZN2YT - SUPPLIES	614-49870-200	132.95
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	614-49870-227	11.18
POWER & TEL	6984352-02	07/21/2020	SERVICE	614-49870-227	44.57
VAN IWAARDEN	20200804	08/05/2020	RELIEF ASSOC-INV FOR ACTUA	614-49870-301	108.33
ADVANTAGE COLLECTION PR	#3796 8-1-20	08/06/2020	#3796 - SERVICE	614-49870-432	38.46
CENTURY LINK	7242105D-D-20199	08/05/2020	#5142105DD3 - CABS	614-49870-441	57.24
NATIONAL CABLE TV COOP	20050540-01	07/14/2020	#6552 - WINDOM -SERVICE -	614-49870-442	-0.07
NATIONAL CABLE TV COOP	20070530	07/31/2020	SUBSCRIBER	614-49870-442	39,601.01
FOX TELEVISION STATIONS, IN	341401	07/21/2020	SUBSCRIBER	614-49870-442	2,714.25
E-911 - INDEPENDENT EMERG	#0010143 8-1-2020	08/07/2020	MONTHLY 911 SERVICE -AUG	614-49870-445	40.00
WOODSTOCK COMMUNICATI	10136399	08/05/2020	#00017668-1 -SPECIAL ACCES	614-49870-445	205.10
ONVOY, LLC dba INTELIQUENT	200802008508	08/13/2020	#001555600262 - SS7	614-49870-445	1,230.74
SWWC - SOUTHWEST WEST C	64624	07/07/2020	#1-1849 - SERVICE -JUNE 202	614-49870-448	950.00
ONVOY, LLC dba INTELIQUENT	200802009049	08/13/2020	#001553603305 - SWITCHING	614-49870-451	169.41
ONVOY, LLC dba INTELIQUENT	93864	08/13/2020	#6482 - DEDICATED LD SERVIC	614-49870-451	2,794.84
ONVOY, LLC dba INTELIQUENT	93935	08/13/2020	#6579 - 800	614-49870-451	0.02
<b>Activity 49870 - Telecom Total:</b>					<b>48,098.03</b>
<b>Fund 614 - TELECOM Total:</b>					<b>54,638.25</b>
<b>Fund: 615 - ARENA</b>					
<b>Activity: 49850 - Arena</b>					
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	615-49850-215	42.97
WINDOM AUTO VALU	20200725	08/13/2020	MAINTENANCE #3400540	615-49850-215	17.98
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	615-49850-217	178.52
SCHRAMEL LAW OFFICE	20200803	08/07/2020	LEGAL FEES	615-49850-304	600.00
COTTONWOOD CO SOLID WA	2029700	08/06/2020	REFUSE DISPOSAL	615-49850-384	12.75
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	615-49850-402	5.73
WINDOM AUTO VALU	20200725	08/13/2020	MAINTENANCE #3400540	615-49850-404	43.28
WINDOM AUTO VALU	20200725	08/13/2020	MAINTENANCE #3400540	615-49850-405	2.58
BLUE CROSS/BLUE SHIELD	200731498300	08/05/2020	INSURANCE PREM- SEPT 2020	615-49850-480	677.00
<b>Activity 49850 - Arena Total:</b>					<b>1,580.81</b>
<b>Fund 615 - ARENA Total:</b>					<b>1,580.81</b>
<b>Fund: 617 - M/P CENTER</b>					
CODY SARGENT & AMILY SAN	20200806	08/07/2020	REFUND - COMM CENTER RE	617-38510	200.00
					<b>200.00</b>
<b>Activity: 49860 - M/P Center</b>					
SPENCER WINZENRIED	20200807	08/07/2020	SUPPLIES - BAGS	617-49860-211	3.20
SCHWALBACH HARDWARE	20200725	08/13/2020	MAINTENANCE	617-49860-217	91.28
ELITE MECHANICAL SYSTEMS,	6376	08/05/2020	OPERATING SUPPLIES	617-49860-217	809.87
CRESS REFRIGERATION, INC	WNDCOM-18561	08/05/2020	SERVICE -	617-49860-217	1,346.65
BLUE CROSS/BLUE SHIELD	200731498300	08/05/2020	INSURANCE PREM- SEPT 2020	617-49860-480	677.00
<b>Activity 49860 - M/P Center Total:</b>					<b>2,928.00</b>
<b>Fund 617 - M/P CENTER Total:</b>					<b>3,128.00</b>
<b>Fund: 700 - PAYROLL</b>					
BLUE CROSS/BLUE SHIELD	200731498300	08/05/2020	INSURANCE PREM- SEPT 2020	700-21706	51,808.00
MN CHILD SUPPORT PAYMEN	INV0001787	07/31/2020	Child Support Payment	700-21709	97.83

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<b>Vendor Name</b>	<b>Payable Number</b>	<b>Post Date</b>	<b>Description (Item)</b>	<b>Account Number</b>	<b>Amount</b>
FURTHER (Select Account)	39510990	08/05/2020	FLEX SPENDING	700-21712	375.00
FURTHER (Select Account)	39517577	08/13/2020	FLEX SPENDING	700-21712	1,055.98
					<u>53,336.81</u>
				<b>Fund 700 - PAYROLL Total:</b>	<b>53,336.81</b>
				<b>Grand Total:</b>	<u><u>1,985,875.49</u></u>

## Report Summary

## Fund Summary

Fund	Payment Amount
100 - GENERAL	15,087.36
211 - LIBRARY	955.96
225 - AIRPORT	9,046.53
230 - POOL	2,875.32
235 - AMBULANCE	6,755.00
250 - EDA GENERAL	5,461.25
261 - TIF 1-21 TIBODEAU'S CENTER	41,861.33
308 - 2020 STREET PROJECT	611,160.03
401 - GENERAL CAPITAL PROJECTS	76,766.29
601 - WATER	132,920.43
602 - SEWER	855,440.06
604 - ELECTRIC	42,717.17
609 - LIQUOR STORE	72,144.89
614 - TELECOM	54,638.25
615 - ARENA	1,580.81
617 - M/P CENTER	3,128.00
700 - PAYROLL	53,336.81
<b>Grand Total:</b>	<b>1,985,875.49</b>

## Account Summary

Account Number	Account Name	Payment Amount
100-20191	Unapplied Cash	384.73
100-34202	Fire Protection Services -	120.01
100-34780	Park Fees	43.95
100-41110-304	Legal Fees	300.00
100-41110-331	Travel Expense	16.00
100-41110-350	Printing & Design	914.70
100-41310-200	Office Supplies	45.82
100-41310-301	Auditing & Consulting Se	108.33
100-41310-350	Printing & Design	1,205.40
100-41310-480	Other Miscellaneous	650.00
100-41410-200	Office Supplies	10.46
100-41910-304	Legal Fees	300.00
100-41940-211	Cleaning Supplies	21.85
100-41940-406	Repairs & Maint - Groun	869.35
100-42120-200	Office Supplies	54.49
100-42120-305	Medical & Dental Fees	126.00
100-42120-321	Telephone	560.97
100-42120-323	Radio Units	108.00
100-42120-326	Data Processing	534.00
100-42120-334	Meals/Lodging	167.72
100-42120-480	Other Miscellaneous	725.25
100-42220-215	Materials & Equipment	110.00
100-42220-217	Other Operating Supplie	36.00
100-42220-404	Repairs & Maint - M&E	12.41
100-42220-405	Repairs & Maint - Vehicl	940.98
100-42220-480	Other Miscellaneous	412.79
100-43100-211	Cleaning Supplies	127.72
100-43100-224	Street Maint Materials	1,860.52
100-43100-241	Small Tools	220.49
100-43100-404	Repairs & Maint - M&E	605.99
100-43100-405	Repairs & Maint - Vehicl	454.87
100-43100-480	Other Miscellaneous	677.00
100-45120-215	Materials & Equipment	705.68
100-45120-217	Other Operating Supplie	175.00
100-45202-216	Chemicals and Chemical	29.99
100-45202-384	Refuse Disposal	238.46

## Account Summary

Account Number	Account Name	Payment Amount
100-45202-404	Repairs & Maint - M&E	913.90
100-45202-405	Repairs & Maint - Vehicl	52.08
100-45202-406	Repairs & Maint - Groun	246.45
211-45501-402	Repairs & Maint - Struct	870.98
211-45501-435	Books and Pamphlets	84.98
225-34920	Airport Hangar Rent	90.00
225-45127-200	Office Supplies	29.00
225-45127-212	Motor Fuels	60.34
225-45127-217	Other Operating Supplie	200.00
225-45127-264	Merchandise For Resale	8,667.19
230-45124-200	Office Supplies	19.98
230-45124-211	Cleaning Supplies	75.25
230-45124-217	Other Operating Supplie	63.62
230-45124-404	Repairs & Maint - M&E	2,716.47
235-42153-217	Other Operating Supplie	911.99
235-42153-312	Nursing	4,668.18
235-42153-334	Meals/Lodging	822.64
235-42153-405	Repairs & Maint - Vehicl	77.00
235-42153-406	Repairs & Maint - Groun	275.19
250-46520-304	Legal Fees	1,290.00
250-46520-331	Travel Expense	186.30
250-46520-334	Meals/Lodging	18.90
250-46520-340	Advertising & Promotion	441.80
250-46520-350	Printing & Design	79.50
250-46520-381	Electric Utility	14.00
250-46520-443	Intergovernmental Fees	24.75
250-46520-480	Other Miscellaneous	46.00
250-49980-602	Other Long-Term Obliga	2,476.51
250-49980-612	Other Interest	883.49
261-46530-482	TIF Payments	41,861.33
308-41000-500	Capital Outlay	611,160.03
401-49950-439	Special Projects	39.56
401-49950-504	Capital Outlay - Parks	76,726.73
601-14200	Inventory	960.32
601-16300	Improvements Other Th	122,232.01
601-49400-216	Chemicals and Chemical	3,521.56
601-49400-301	Auditing & Consulting Se	108.33
601-49400-310	Lab Testing	114.50
601-49400-350	Printing & Design	200.00
601-49400-386	Landfill	3,891.10
601-49400-404	Repairs & Maint - M&E	925.55
601-49400-408	Repairs & Maint - Distrib	928.61
601-49400-432	Uncollectible	38.45
602-16200	Buildings	115,177.85
602-16300	Improvements Other Th	81,488.01
602-23900	Notes Payable - Noncurr	618,000.00
602-49450-200	Office Supplies	268.00
602-49450-212	Motor Fuels	849.50
602-49450-217	Other Operating Supplie	1,000.00
602-49450-301	Auditing & Consulting Se	108.33
602-49450-310	Lab Testing	1,382.40
602-49450-350	Printing & Design	200.00
602-49450-404	Repairs & Maint - M&E	1,117.36
602-49450-432	Uncollectible	38.45
602-49450-433	Dues & Subscriptions	1,863.00
602-49980-611	Bond Interest	33,947.16
604-14200	Inventory	5,719.26
604-16300	Improvements Other Th	28,104.33

**Account Summary**

<b>Account Number</b>	<b>Account Name</b>	<b>Payment Amount</b>
604-22000	Prepayments	2,155.05
604-49550-218	Uniforms	199.80
604-49550-241	Small Tools	19.99
604-49550-301	Auditing & Consulting Se	108.33
604-49550-304	Legal Fees	885.00
604-49550-350	Printing & Design	302.28
604-49550-405	Repairs & Maint - Vehicl	708.59
604-49550-406	Repairs & Maint -Groun	238.57
604-49550-408	Repairs & Maint -Distrib	1,256.61
604-49550-409	Repairs & Maint -Utilitie	205.90
604-49550-432	Uncollectible	38.46
604-49550-450	Conservation	1,575.00
604-49550-491	Payments to Other Orga	1,200.00
609-49751-211	Cleaning Supplies	74.11
609-49751-217	Other Operatng Supplie	35.95
609-49751-251	Liquor	26,388.14
609-49751-252	Beer	37,235.32
609-49751-253	Wine	4,771.75
609-49751-254	Soft Drinks & Mix	944.62
609-49751-256	Tobacco Products	273.39
609-49751-257	Ice	512.00
609-49751-261	Other Merchandise	89.04
609-49751-301	Auditing & Consulting Se	108.35
609-49751-304	Legal Fees	120.00
609-49751-333	Freight and Express	584.01
609-49751-340	Advertising & Promotion	1,008.21
614-16300	Improvements Other Th	4,411.92
614-20201	Excise Tax Payable	885.06
614-20206	911 TAP & TACIP Fees Cl	1,243.24
614-49870-200	Office Supplies	132.95
614-49870-227	Utility System Maint Sup	55.75
614-49870-301	Auditing & Consulting Se	108.33
614-49870-432	Uncollectible	38.46
614-49870-441	Transmission Fees	57.24
614-49870-442	Subscriber Fees	42,315.19
614-49870-445	Switch Fees	1,475.84
614-49870-448	On-Call Support	950.00
614-49870-451	Call Completion	2,964.27
615-49850-215	Materials & Equipment	60.95
615-49850-217	Other Operating Supplie	178.52
615-49850-304	Legal Fees	600.00
615-49850-384	Refuse Disposal	12.75
615-49850-402	Repairs & Maint - Struct	5.73
615-49850-404	Repairs & Maint -M&E	43.28
615-49850-405	Repairs & Maint - Vehicl	2.58
615-49850-480	Other Miscellaneous	677.00
617-38510	M/P Room Rent	200.00
617-49860-211	Cleaning Supplies	3.20
617-49860-217	Other Operating Supplie	2,247.80
617-49860-480	Other Miscellaneous	677.00
700-21706	Medical Insurance	51,808.00
700-21709	Wage Levy	97.83
700-21712	Flex Account	1,430.98
	<b>Grand Total:</b>	<b>1,985,875.49</b>

**Project Account Summary**

<b>Project Account Key</b>	<b>Payment Amount</b>
**None**	1,985,875.49

**Project Account Summary**

Project Account Key  
\*\*None\*\*

Payment Amount

Grand Total:

1,985,875.49

# ACTION ITEM



**CITY OF WINDOM**  
444 9th Street  
Windom, MN 56101  
Phone: 507-831-6129  
Fax: 507-831-6127  
[www.windom-mn.com](http://www.windom-mn.com)

**TO:** City Council  
**FROM:** Development Department  
**DATE:** August 18, 2020 (City Council Meeting Date)  
**RE:** Public Hearing – Residential Tax Abatement – 2270 Seventh Avenue  
**DEPT:** Development Department  
**CONTACT:** Drew Hage, Development Director at 832-8661 or [drew.hage@windommn.com](mailto:drew.hage@windommn.com)

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## Recommendations/Options/Action Requested

Staff recommends that the City Council take the following action regarding a request for tax abatement:

1. Hold Public Hearing on the proposed residential tax abatement.
  2. Adopt attached RESOLUTION approving the tax abatement for a new single-family home to be constructed at 2270 Seventh Avenue, Windom, MN 56101.
- 

## Issue Summary/Background

On August 4, 2020, the Windom City Council adopted a resolution calling for a Public Hearing to be held on August 18, 2020, to discuss the Cottonwood County Home Initiative Application for a new single-family home to be constructed at 2270 Seventh Avenue, Windom, MN 56101.

The Applicants have met all statutory requirements outlined in Minnesota Statutes §469.1813 and the County's Home Initiative guidelines necessary for approval of the tax abatement request.

**Background:** Minnesota Statutes give authority to Cities to grant an abatement of taxes imposed by the City if certain criteria are met.

In 2019, Cottonwood County renewed its “home initiative program” which provides guidelines and a program through which the County, City, and School can grant abatement of real estate taxes for new residential housing. The purpose of this initiative is to provide incentives to encourage construction of new owner-occupied and rental residential housing units including single-family homes, duplexes, and multi-family complexes.

On December 3, 2019, the City of Windom adopted a resolution approving the revised Cottonwood County Home Initiative Guidelines and renewing its participation in the Cottonwood County Home Initiative Program.

The program provides for a five-year abatement of real estate taxes on the increased market value of the property generated by the new home, duplex, or multi-family building. The abatement commences on the first year of taxes payable on the increased assessed value of the property. The abatement does not include the real estate taxes on the land.

## Fiscal Impact

If the tax abatement is granted following the public hearing, the estimated abatement of real estate taxes by the City for the five-year period is \$11,125.

## Attachments

1. Resolution Approving Tax Abatement for Certain Property Pursuant to Minn. Stat. §469.1813.
2. Public Hearing Notice
3. Cottonwood County Home Initiative Application Packet – 2270 Seventh Avenue, Windom, MN



1. The City of Windom does hereby grant an abatement to **DRAKE BORSGARD and MEREDITH BORSGARD, husband and wife**, of the City of Windom's share of property taxes upon the above-described parcel based on the proposed construction of a new single-family home on said parcel.
2. The tax abatement will be for no more than five (5) years commencing on the first year of taxes payable for the assessed value related to the capital improvement (new home) as outlined in Cottonwood County Home Initiative Guidelines.
3. The City shall provide the awarded abatement payment following payment by the property owners of the property taxes due annually. One single payment of the City's share of the abatement shall be made to the property owner(s) of record by December 30<sup>th</sup> of that calendar year.
4. The tax abatement shall be for the residential capital improvements only. Land values and the current base value are not eligible and will not be abated.
5. The abatement shall be null and void if construction of the new home is not commenced within six (6) months of the approval of this resolution or if property taxes are not paid on or before the respective annual payment deadlines.

Adopted by the City Council this 18th day of August, 2020.

\_\_\_\_\_  
Dominic Jones, Mayor

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

**PUBLIC HEARING NOTICE**

**CITY OF WINDOM, MINNESOTA**

**RESIDENTIAL PROPERTY TAX ABATEMENT**

**A Public Hearing will be held by the Windom City Council on Tuesday, August 18, 2020, at the City Council Meeting which begins at 6:30 P.M. in the City Council Chambers at the City Hall, 444 Ninth Street, Windom, Minnesota, to consider granting a residential property tax abatement pursuant to Minnesota Statutes §469.1813.**

Request submitted by Drake and Meredith Borsgard. Abatement period – 5 years commencing on first year of taxes payable for assessed value related to new home. Based on 2020 tax rates, **estimated** total abatement could be approximately \$11,125.

Property Address: 2270 Seventh Avenue, Windom, MN 56101

Legal Description of Property: Lot 2 in Block 2 of Hoffmann LaCanne Subdivision in the City of Windom, Cottonwood County, Minnesota.

Parcel No.: 25-362-0060

All parties interested in commenting on this proposed abatement may attend the public hearing or submit written comments to the address below prior to the hearing.

**BY ORDER OF THE WINDOM CITY COUNCIL**

Steven Nasby, City Administrator  
444 Ninth Street  
P. O. Box 38  
Windom, MN 56101  
Phone: 507-831-6129

Published: August 5, 2020  
(COTTONWOOD COUNTY CITIZEN)

July 16, 2020

To: Cottonwood County Home Initiative Administrator  
c/o Drew Hage, Executive Director  
Economic Development Authority of Windom  
444 Ninth Street  
P. O. Box 38  
Windom, MN 56101

Re: Request for Residential Tax Abatement

Dear Drew:

We plan to construct a new single-family home on property at 2270 Seventh Avenue in Windom. We are requesting residential tax abatement for the new home pursuant to the Cottonwood County Home Initiative. Our plans are to begin construction of the new home this year.

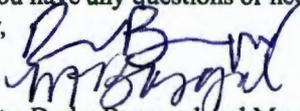
Our application includes:

1. This letter requesting abatement;
2. Legal description, address, and Parcel ID No. of the property;
3. Aerial or plat map showing the lot lines of the property;
4. A site plan showing the proposed location and dimensions of the new home on the property;
5. Floor plans for the new home;
6. Estimated market value of the new home.

A copy of the Building Permit issued by the Windom Building & Zoning Office will be provided when available.

Should you have any questions or need additional information, please contact us.

Sincerely,



Applicants: Drake Borsgard and Meredith Borsgard  
Current Address: 654 South Shore Drive, Windom, MN 56101  
Contact Phone No.: 507-822-3845 (Drake)

ATTACHMENT  
to  
COTTONWOOD COUNTY HOME INITIATIVE APPLICATION

Applicants: Drake Borsgard & Meredith Borsgard

Parcel ID No.: 25-362-0060

Address of the Property: 2270 Seventh Avenue, Windom, Minnesota 56101

Legal Description of the Property: Lot 2, Block 2 of Hoffmann LaCanne Subdivision in the City of Windom, Cottonwood County, Minnesota.

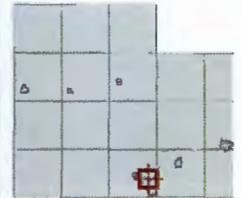
Utilities: Water and sewer are provided to the property by the City of Windom.

Estimated Market Value of the New Home: \$300,000



080242801

**Overview**



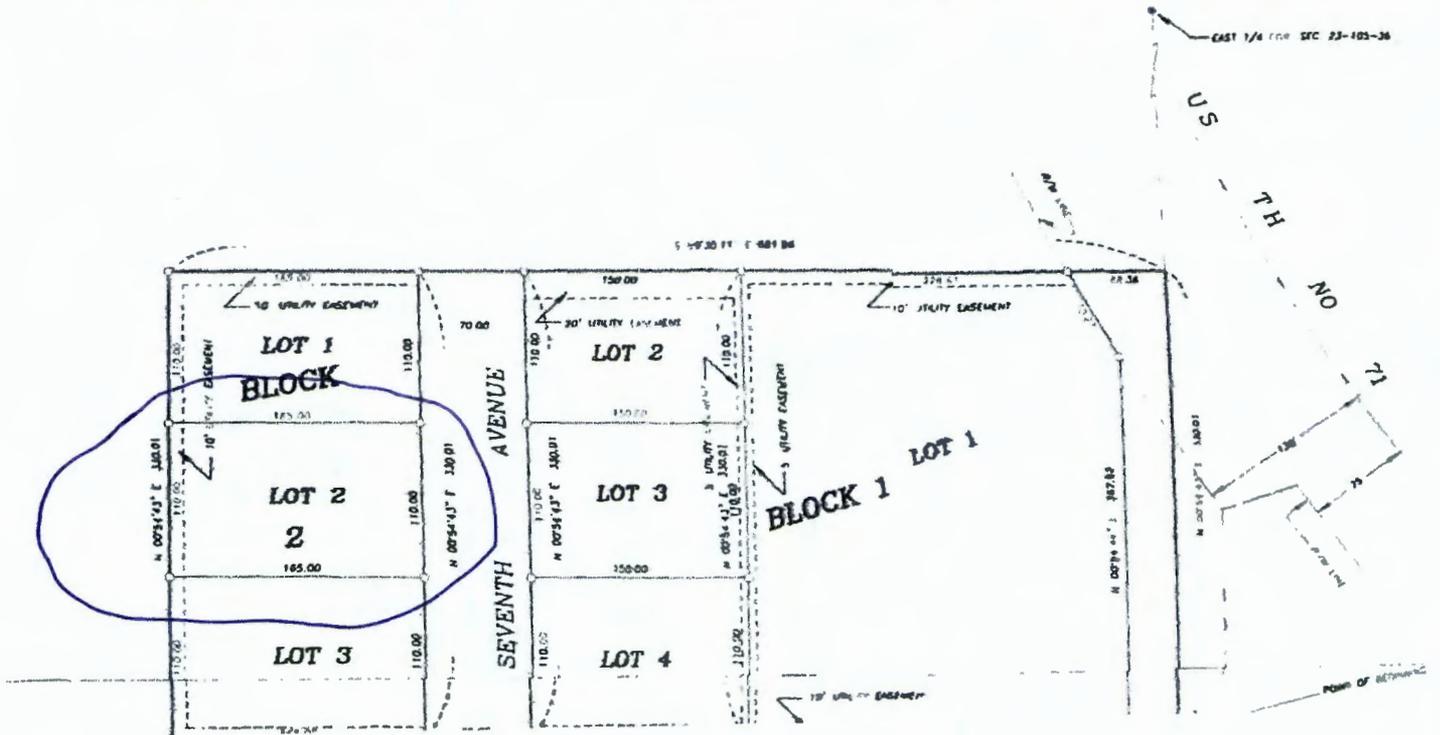
**Legend**

-  Corporate Limits
-  Political Township
-  Parcels

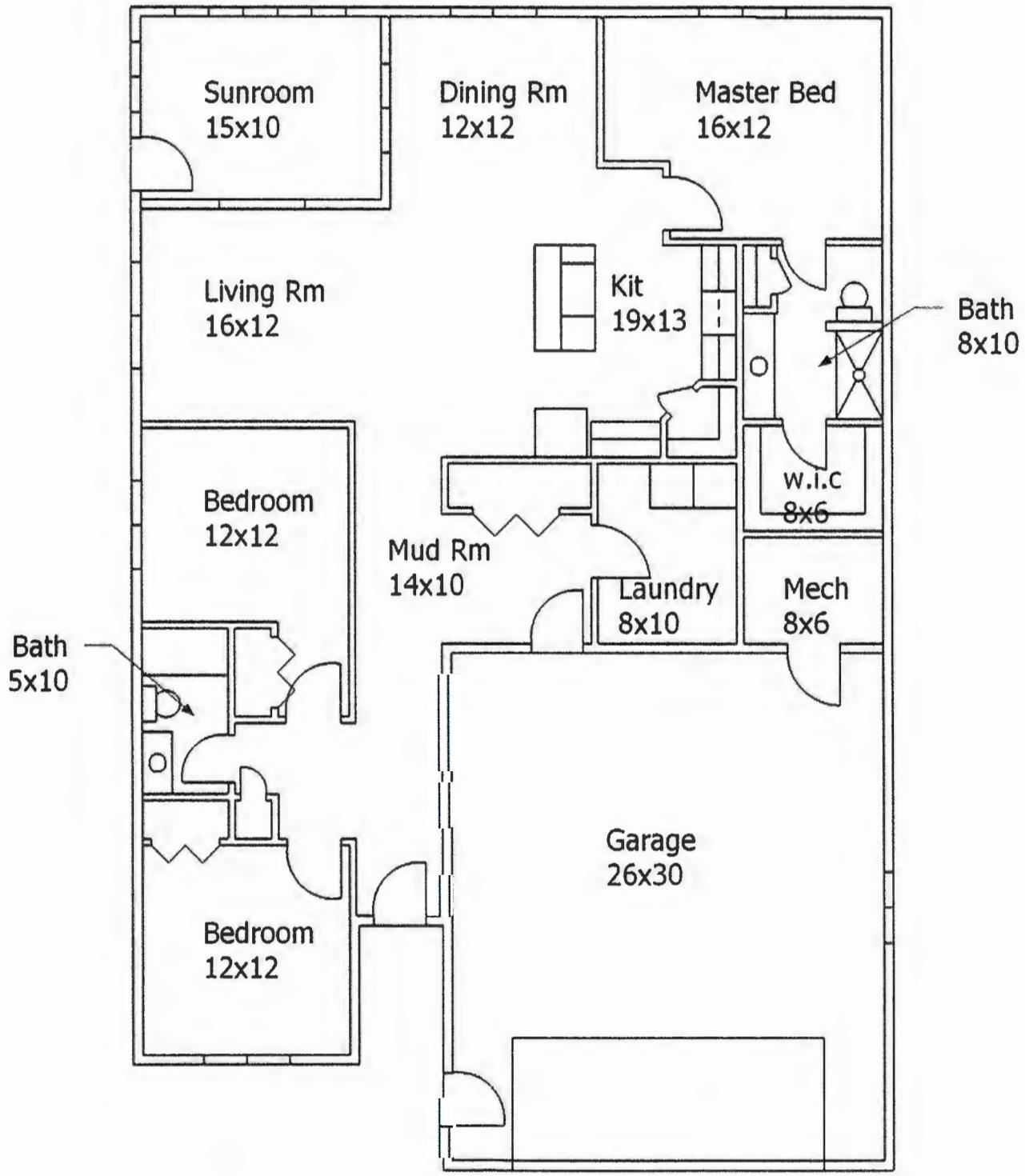
Date created: 7/20/2020  
Last Data Uploaded: 7/17/2020 7:11:39 PM

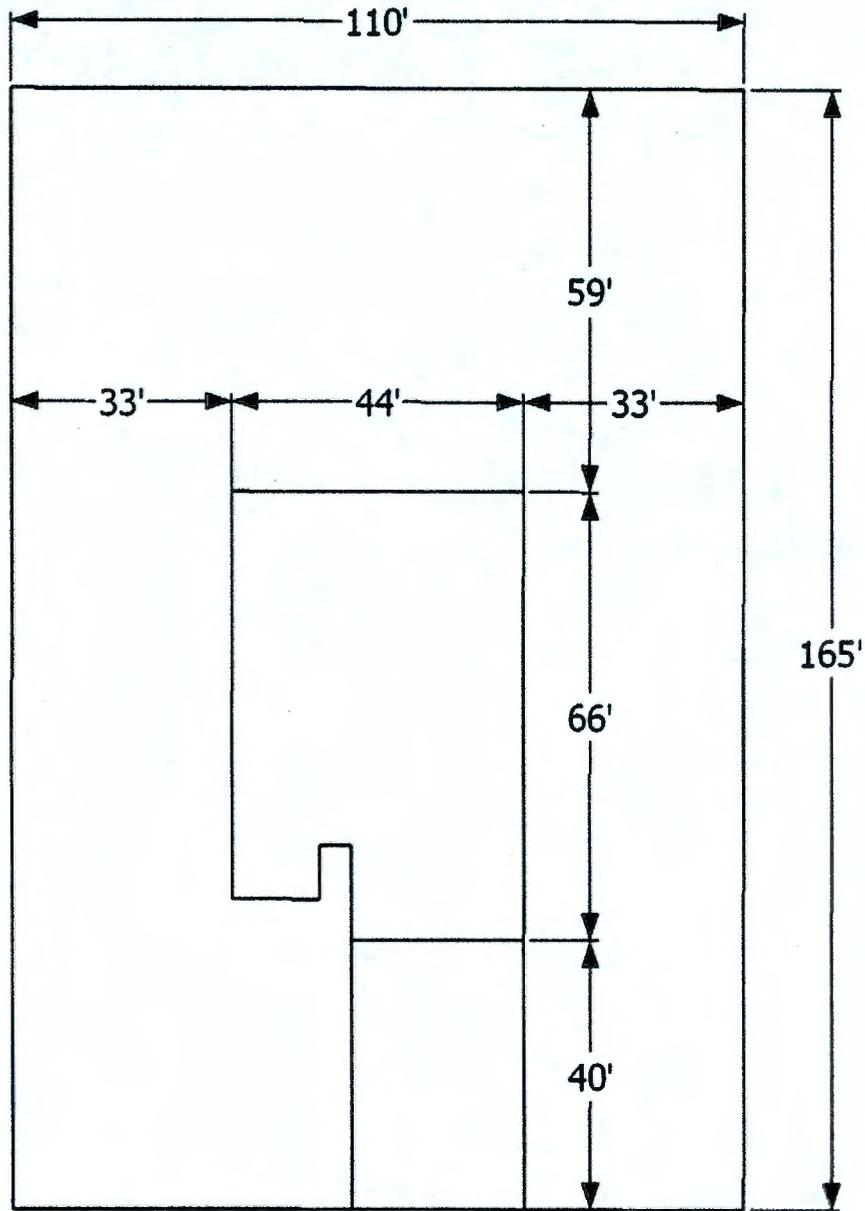
Developed by  **Schneider**  
GEOSPATIAL

# HOFFMANN LACANNE SUBDIVISION



LOT 2 IN BLOCK 2 OF HOFFMANN LACANNE  
SUBDIVISION





## RESOLUTION #2020-

**INTRODUCED:**

**SECONDED:**

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

**CALLING PUBLIC HEARING ON  
THE INTENTION TO ISSUE GENERAL OBLIGATION CAPITAL  
IMPROVEMENT PLAN BONDS AND THE PROPOSAL TO ADOPT  
A CAPITAL IMPROVEMENT PLAN**

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**WHEREAS**, pursuant to Minnesota Statutes, Section 475.521 the City of Windom, Minnesota (the "City") may issue bonds to finance capital expenditures under its capital improvement plan (the "Plan") without an election provided that, among other things, prior to issuing the bonds the City adopts the Plan after a public hearing thereon and publishes a notice of its intention to issue the bonds and the date and time of a hearing to obtain public comment on the matter; and

**WHEREAS**, the City Council intends to hold a public hearing on its intention to issue general obligation capital improvement plan bonds (the "Bonds") and to adopt the Plan therefor pursuant thereto on September 15, 2020; and

**NOW, THEREFOR, BE IT RESOLVED** by the City Council of the City of Windom, Minnesota, that the City Council hereby calls for a public hearing on its intent to issue the Bonds and to adopt the Plan therefor, such hearing to be held on the date and time set forth in Exhibit A attached hereto. The City Council is hereby directed to cause the notice to be published at least 14 but not more than 28 days before the hearing in the official newspaper of the City or a newspaper of general circulation in the City.

Adopted by the Council this 18th day of August, 2020.

\_\_\_\_\_  
Dominic Jones, Mayor

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

## RESOLUTION #2020-

**INTRODUCED:**

**SECONDED:**

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

### RESOLUTION PROVIDING FOR THE SALE OF \$6,675,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2020D

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- A. **WHEREAS**, the City Council of the City of Windom, Minnesota has heretofore determined that it is necessary and expedient to issue the City's \$6,675,000 General Obligation Refunding Bonds, Series 2020D (the "Bonds"), to current refund the City's outstanding GO Sewer and Water Revenue Bonds, Series 2011A, GO Improvement Bonds, Series 2013A, and Lease with Option to Purchase Agreement of 2016 for an interest cost savings; and
- B. **WHEREAS**, the City has retained Ehlers & Associates, Inc., in Roseville, Minnesota ("Ehlers"), as its independent municipal advisor for the Bonds in accordance with Minnesota Statutes, Section 475.60, Subdivision 2(9);

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

1. Authorization; Findings. The City Council hereby authorizes Ehlers to assist the City for the sale of the Bonds.
2. Meeting; Proposal Opening. The City Council shall meet at 6:30 p.m. on October 20, 2020, for the purpose of considering proposals for and awarding the sale of the Bonds.
3. Official Statement. In connection with said sale, the officers or employees of the City are hereby authorized to cooperate with Ehlers and participate in the preparation of an official statement for the Bonds and to execute and deliver it on behalf of the City upon its completion.

Adopted by the Council this 18th day of August, 2020.

\_\_\_\_\_  
Dominic Jones, Mayor

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

August 18, 2020  
Pre-Sale Report for

# City of Windom, Minnesota

\$6,675,000 General Obligation Refunding Bonds,  
Series 2020D



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Prepared by:

Ehlers  
3060 Centre Pointe Drive  
Roseville, MN 55113

Advisors:

Todd Hagen, Senior Municipal Advisor  
Rebecca Kurtz, Senior Municipal Advisor  
Chris Mickelson, Municipal Advisor

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**BUILDING COMMUNITIES. IT'S WHAT WE DO.**

# EXECUTIVE SUMMARY OF PROPOSED DEBT

## Proposed Issue:

\$6,675,000 General Obligation Refunding Bonds, Series 2020D (the "Bonds")

## Introduction of ESF Portion:

The City is considering refunding the Lease with Option to Purchase Agreement of 2016 on February 1, 2021 to lock-in today's low rates.

State law allows cities to refund non-GO bonds like the 2016 Lease with GO capital improvement plan (CIP) bonds for emergency services facilities (ESF) within certain limitations. The City would essentially be acquiring the facility from Bremer Bank, as lessor under state law and current refunding the 2016 Lease under federal law. The CIP process requires a public hearing and a 30-day reverse referendum period to allow for the issuance of bonds and to approve the CIP.

## Purpose:

Proposed current refunding of the City's outstanding GO Sewer and Water Revenue Bonds, Series 2011A, GO Improvement Bonds, Series 2013A, and Lease with Option to Purchase Agreement of 2016 to reduce interest costs. Debt service will be paid from sewer and water revenues, special assessments, and a property tax levy.

**2011A Bonds:** The Interest rates on the obligations proposed to be refunded are 2.35% to 4.00%. The refunding is expected to reduce interest expense by approximately \$165,124 over the next 8 years. The Net Present Value Benefit of the refunding is estimated to be \$156,236, equal to 8.310% of the refunded principal.

**2013A Bonds:** The Interest rates on the obligations proposed to be refunded are 2.00% to 3.50%. The refunding is expected to reduce interest expense by approximately \$231,484 over the next 13 years. The Net Present Value Benefit of the refunding is estimated to be \$213,026, equal to 7.308% of the refunded principal.

**2016 Lease:** The Interest rate on the obligation proposed to be refunded is 2.79%. The refunding is expected to reduce interest expense by approximately \$152,843 over the next 16 years. The Net Present Value Benefit of the refunding is estimated to be \$133,496, equal to 7.775% of the refunded principal.

This refunding is considered a "current refunding" as the obligations being refunded are either callable (pre-payable) now or will be within 90 days of the date of issue of the new Bonds.

## Authority:

The Bonds are being issued pursuant to Minnesota Statutes, Chapters:

- 115 (sewer tax levy pledge)
- 444 (water and sewer revenue pledge)

- 429 (special assessment pledge)
- 475 (general bonding authority)

CIP debt is authorized under Minnesota Statutes, Section 475.521 and is limited to .16% of annual market value.

The CIP portion of the Bonds counts against the City's General Obligation Debt Capacity Limit of 3% of market value.

The Bonds will be general obligations of the City for which its full faith, credit and taxing powers are pledged.

### **Term/Call Feature:**

The Bonds are being issued for a term of 16 years. Principal on the Bonds will be due on February 1 in the years 2022 through 2037. Interest is payable every six months beginning August 1, 2021.

The Bonds will be subject to prepayment at the discretion of the City on February 1, 2030 or any date thereafter.

### **Bank Qualification:**

"Deemed Designated" Bank Qualified - Because the Bonds currently refund an issue (or issues) that were designated bank qualified when issued, the City is able to designate the Bonds as "bank qualified" obligations if we do not extend the maturities.

Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.

### **Rating:**

The City's most recent bond issues were rated by Standard & Poor's. The current ratings on those bonds are "A+". The City will request a new rating for the Bonds.

If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the City's bond rating if the bond rating of the insurer is higher than that of the City.

### **Basis for Recommendation:**

Based on our knowledge of your situation, your objectives communicated to us, our advisory relationship as well as characteristics of various municipal financing options, we are recommending the issuance of general obligation bonds as a suitable financing option for the following reasons:

- The City's policy and past practice has been to refinance municipal projects with this type of debt issue.
- This is a cost-effective option among the limited other options available to refinance this type of project.
- General obligation bonds provide the lowest possible interest cost.
- The expectation that this form of financing will also meet the City's objectives for term, structure and optional redemption.

- The method of sale process identified herein complies with City policy as well as best practices endorsed by the Government Finance Officers Association (GFOA).

**Method of Sale/Placement:**

We will solicit competitive bids for the purchase of the Bonds from underwriters and banks.

We will include an allowance for discount bidding in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

**Premium Pricing:**

In some cases, investors in municipal bonds prefer "premium" pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered "reoffering premium." The underwriter of the bonds will retain a portion of this reoffering premium as their compensation (or "discount") but will pay the remainder of the premium to the City.

For this issue of Bonds, we have been directed to use the net premium to reduce the size of the issue. The resulting adjustments may slightly change the true interest cost of the issue, either up or down.

The amount of premium can be restricted in the bid specifications. Restrictions on premium may result in fewer bids but may also eliminate large adjustments on the day of sale and unintended impacts with respect to debt service payment. Ehlers will identify appropriate premium restrictions for the Bonds intended to achieve the City's objectives for this financing.

**Review of Existing Debt:**

We have reviewed all outstanding indebtedness for the City and find that, other than the obligations proposed to be refunded by the Bonds, there are no other refunding opportunities at this time.

We will continue to monitor the market and the call dates for the City's outstanding debt and will alert you to any future refunding opportunities.

**Continuing Disclosure:**

Because the City has more than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the City will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually, as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the "MSRB"), as required by rules of the Securities and Exchange Commission (SEC).

The City is already obligated to provide such reports for its existing bonds and has contracted with Ehlers to prepare and file the reports.

## **Arbitrage Monitoring:**

Because the Bonds tax-exempt obligations, the City must ensure compliance with certain Internal Revenue Service (IRS) rules throughout the life of the issue. These rules apply to all gross proceeds of the issue, including initial bond proceeds and investment earnings in construction, escrow, debt service, and any reserve funds. How issuers spend bond proceeds and how they track interest earnings on funds (arbitrage/yield restriction compliance) are common subjects of IRS inquiries. Your specific responsibilities will be defined in the Officers' Certificate prepared by your Bond Attorney and provided at closing.

We recommend that you regularly monitor compliance with these rules. You have retained Ehlers to assist you in complying with these rules.

**Spending Exception (6-month)** - The City expects to meet the six-month expenditure exception on the Bonds.

## **Investment of Bond Proceeds:**

To maximize interest earnings, we recommend using an SEC registered investment advisor to assist with the investment of bond proceeds until they are needed to pay project costs. Ehlers is a registered investment advisor and can assist the City in developing an appropriate investment strategy if needed.

## **Risk Factors:**

**Current Refunding:** The Bonds are being issued for the purpose of current refunding prior City debt obligations. Those prior debt obligations are "callable" on or after February 1, 2021. The new Bonds will not be pre-payable until February 1, 2030.

This refunding is being undertaken based in part on an assumption that the City does not expect to have future revenues to pay off this debt and that market conditions warrant the refinancing at this time.

**Special Assessments:** We have not assumed any pre-paid special assessments and we have assumed that assessments are levied as projected. If the City receives a significant amount of pre-paid assessments or does not levy the assessments, it may need to increase the levy portion of the debt service to make up for lower than expected collections of assessments.

**Utility Revenue:** The City expects to pay a portion of the Bond debt service with utility funds. If utility revenue is inadequate, the City may have to levy taxes to pay debt service on the Bonds.

**GO Pledge:** Because the Bonds will be general obligations of the City for which its full faith, credit and taxing powers are pledged, if the annual utility revenues, special assessments, and tax levy collected is not sufficient to pay the debt service payments, other City funds will need to be used.

## **Other Service Providers:**

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have

identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

**Bond Counsel:** Fryberger, Buchanan, Smith & Frederick

**Paying Agent:** Bond Trust Services

**Rating Agency:** Standard & Poor's

### **Summary:**

The decisions to be made by the City Council are as follows:

- Accept or modify the finance assumptions described in this report
- Adopt the resolution attached to this report.

This presale report summarizes our understanding of the City's objectives for the structure and terms of this financing as of this date. As additional facts become known or capital markets conditions change, we may need to modify the structure and/or terms of this financing to achieve results consistent with the City's objectives.

## PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by City Council:	August 18, 2020
Public Hearing on Bonds and CIP:	September 15, 2020
Due Diligence Call to review Official Statement:	Week of September 28, 2020
Distribute Official Statement:	Week of October 5, 2020
Conference with Rating Agency:	Week of September 28 or October 5
Reverse Referendum Period Ends:	October 15, 2020
City Council Meeting to Award Sale of the Bonds:	October 20, 2020
Estimated Closing Date:	November 5, 2020
Redemption Date for Bonds Being Refunded:	February 1, 2021

### Attachments

- Estimated Sources and Uses of Funds
- Estimated Proposed Debt Service Schedule
- Resolution Authorizing Ehlers to Proceed with Bond Sale

## EHLERS' CONTACTS

Todd Hagen, Senior Municipal Advisor	(651) 697-8508
Rebecca Kurtz, Senior Municipal Advisor	(651) 697-8516
Chris Mickelson, Municipal Advisor	(651) 697-8556
Silvia Johnson, Public Finance Analyst	(651) 697-8580
Alicia Gage, Senior Financial Analyst	(651) 697-8551

The Preliminary Official Statement for this financing will be sent to the City Council at their home or email address for review prior to the sale date.

# City of Windom, Minnesota

\$6,675,000 General Obligation Refunding Bonds, Series 2020D

Issue Summary

Assuming Current GO BQ "A+" Market Rates plus 10bps

## Total Issue Sources And Uses

Dated 11/05/2020 | Delivered 11/05/2020

	Cur Ref 2011A GO Wat Sew	Cur Ref 2016 Lease	Cur Ref 2013A Levy	Cur Ref 2013A Sewer	Cur Ref 2013A Water	Cur Ref 2013A Special Assess	Issue Summary
<b>Sources Of Funds</b>							
Par Amount of Bonds	\$1,930,000.00	\$1,755,000.00	\$1,000,000.00	\$600,000.00	\$690,000.00	\$700,000.00	\$6,675,000.00
<b>Total Sources</b>	<b>\$1,930,000.00</b>	<b>\$1,755,000.00</b>	<b>\$1,000,000.00</b>	<b>\$600,000.00</b>	<b>\$690,000.00</b>	<b>\$700,000.00</b>	<b>\$6,675,000.00</b>
<b>Uses Of Funds</b>							
Total Underwriter's Discount (1.200%)	23,160.00	21,060.00	12,000.00	7,200.00	8,280.00	8,400.00	80,100.00
Costs of Issuance	22,552.81	20,507.87	11,685.39	7,011.24	8,062.92	8,179.77	78,000.00
Deposit to Current Refunding Fund	1,880,000.00	1,717,000.00	975,000.00	585,000.00	675,000.00	680,000.00	6,512,000.00
Rounding Amount	4,287.19	(3,567.87)	1,314.61	788.76	(1,342.92)	3,420.23	4,900.00
<b>Total Uses</b>	<b>\$1,930,000.00</b>	<b>\$1,755,000.00</b>	<b>\$1,000,000.00</b>	<b>\$600,000.00</b>	<b>\$690,000.00</b>	<b>\$700,000.00</b>	<b>\$6,675,000.00</b>

# City of Windom, Minnesota

## \$6,675,000 General Obligation Refunding Bonds, Series 2020D

### Issue Summary

Assuming Current GO BQ "A+" Market Rates plus 10bps

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/05/2020	-	-	-	-	-
08/01/2021	-	-	51,749.93	51,749.93	-
02/01/2022	585,000.00	0.500%	35,018.75	620,018.75	671,768.68
08/01/2022	-	-	33,556.25	33,556.25	-
02/01/2023	605,000.00	0.550%	33,556.25	638,556.25	672,112.50
08/01/2023	-	-	31,892.50	31,892.50	-
02/01/2024	605,000.00	0.600%	31,892.50	636,892.50	668,785.00
08/01/2024	-	-	30,077.50	30,077.50	-
02/01/2025	620,000.00	0.700%	30,077.50	650,077.50	680,155.00
08/01/2025	-	-	27,907.50	27,907.50	-
02/01/2026	610,000.00	0.850%	27,907.50	637,907.50	665,815.00
08/01/2026	-	-	25,315.00	25,315.00	-
02/01/2027	625,000.00	1.000%	25,315.00	650,315.00	675,630.00
08/01/2027	-	-	22,190.00	22,190.00	-
02/01/2028	585,000.00	1.100%	22,190.00	607,190.00	629,380.00
08/01/2028	-	-	18,972.50	18,972.50	-
02/01/2029	590,000.00	1.250%	18,972.50	608,972.50	627,945.00
08/01/2029	-	-	15,285.00	15,285.00	-
02/01/2030	290,000.00	1.350%	15,285.00	305,285.00	320,570.00
08/01/2030	-	-	13,327.50	13,327.50	-
02/01/2031	295,000.00	1.500%	13,327.50	308,327.50	321,655.00
08/01/2031	-	-	11,115.00	11,115.00	-
02/01/2032	300,000.00	1.600%	11,115.00	311,115.00	322,230.00
08/01/2032	-	-	8,715.00	8,715.00	-
02/01/2033	300,000.00	1.700%	8,715.00	308,715.00	317,430.00
08/01/2033	-	-	6,165.00	6,165.00	-
02/01/2034	305,000.00	1.800%	6,165.00	311,165.00	317,330.00
08/01/2034	-	-	3,420.00	3,420.00	-
02/01/2035	120,000.00	1.850%	3,420.00	123,420.00	126,840.00
08/01/2035	-	-	2,310.00	2,310.00	-
02/01/2036	120,000.00	1.900%	2,310.00	122,310.00	124,620.00
08/01/2036	-	-	1,170.00	1,170.00	-
02/01/2037	120,000.00	1.950%	1,170.00	121,170.00	122,340.00
<b>Total</b>	<b>\$6,675,000.00</b>	<b>-</b>	<b>\$589,606.18</b>	<b>\$7,264,606.18</b>	<b>-</b>

### Yield Statistics

Bond Year Dollars	\$45,124.58
Average Life	6.760 Years
Average Coupon	1.3066186%
Net Interest Cost (NIC)	1.4841271%
True Interest Cost (TIC)	1.4847499%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.6717698%

### IRS Form 8038

Net Interest Cost	1.3066186%
Weighted Average Maturity	6.760 Years



# City of Windom, Minnesota

## \$6,675,000 General Obligation Refunding Bonds, Series 2020D

### Issue Summary

Assuming Current GO BQ "A+" Market Rates plus 10bps

### Debt Service Comparison

Date	Total P+I	Net New D/S	Old Net D/S	Savings
02/01/2021	-	(4,900.00)	-	4,900.00
02/01/2022	671,768.68	671,768.68	720,180.58	48,411.90
02/01/2023	672,112.50	672,112.50	719,983.28	47,870.78
02/01/2024	668,785.00	668,785.00	715,265.18	46,480.18
02/01/2025	680,155.00	680,155.00	723,988.38	43,833.38
02/01/2026	665,815.00	665,815.00	717,253.28	51,438.28
02/01/2027	675,630.00	675,630.00	728,623.22	52,993.22
02/01/2028	629,380.00	629,380.00	677,086.12	47,706.12
02/01/2029	627,945.00	627,945.00	676,615.30	48,670.30
02/01/2030	320,570.00	320,570.00	345,198.30	24,628.30
02/01/2031	321,655.00	321,655.00	344,785.10	23,130.10
02/01/2032	322,230.00	322,230.00	344,138.20	21,908.20
02/01/2033	317,430.00	317,430.00	342,782.60	25,352.60
02/01/2034	317,330.00	317,330.00	346,180.80	28,850.80
02/01/2035	126,840.00	126,840.00	134,657.80	7,817.80
02/01/2036	124,620.00	124,620.00	134,198.20	9,578.20
02/01/2037	122,340.00	122,340.00	134,654.90	12,314.90
<b>Total</b>	<b>\$7,264,606.18</b>	<b>\$7,259,706.18</b>	<b>\$7,805,591.24</b>	<b>\$545,885.06</b>

### PV Analysis Summary (Net to Net)

Gross PV Debt Service Savings.....	497,859.25
Net PV Cashflow Savings @ 1.296%(Bond Yield).....	497,859.25
Contingency or Rounding Amount.....	4,900.00
<b>Net Present Value Benefit</b>	<b>\$502,759.25</b>
Net PV Benefit / \$7,172,859.25 PV Refunded Debt Service	7.009%
Net PV Benefit / \$6,512,000 Refunded Principal...	7.721%
Net PV Benefit / \$6,675,000 Refunding Principal..	7.532%

### Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

## \$6,675,000 General Obligation Refunding Bonds, Series 2020D

### Issue Summary

Assuming Current GO BQ "A+" Market Rates plus 10bps

### Current Refunding Escrow

Date	Principal	Rate	Receipts	Disbursements	Cash Balance
11/05/2020	-	-	-	-	-
02/01/2021	6,512,000.00	-	6,512,000.00	6,512,000.00	-
<b>Total</b>	<b>\$6,512,000.00</b>	<b>-</b>	<b>\$6,512,000.00</b>	<b>\$6,512,000.00</b>	<b>-</b>

### Investment Parameters

Investment Model [PV, GIC, or Securities]	Securities
Default investment yield target	Unrestricted
Cost of Investments Purchased with Bond Proceeds	6,512,000.00
Total Cost of Investments	\$6,512,000.00
Target Cost of Investments at bond yield	\$6,491,935.10
Actual positive or (negative) arbitrage	(20,064.90)
Yield to Receipt	-
Yield for Arbitrage Purposes	1.2959845%



# City of Windom, Minnesota

\$1,930,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2011A GO Wat Sew

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/05/2020	-	-	-	-	-
08/01/2021	-	-	11,528.51	11,528.51	-
02/01/2022	240,000.00	0.500%	7,801.25	247,801.25	259,329.76
08/01/2022	-	-	7,201.25	7,201.25	-
02/01/2023	250,000.00	0.550%	7,201.25	257,201.25	264,402.50
08/01/2023	-	-	6,513.75	6,513.75	-
02/01/2024	250,000.00	0.600%	6,513.75	256,513.75	263,027.50
08/01/2024	-	-	5,763.75	5,763.75	-
02/01/2025	250,000.00	0.700%	5,763.75	255,763.75	261,527.50
08/01/2025	-	-	4,888.75	4,888.75	-
02/01/2026	250,000.00	0.850%	4,888.75	254,888.75	259,777.50
08/01/2026	-	-	3,826.25	3,826.25	-
02/01/2027	260,000.00	1.000%	3,826.25	263,826.25	267,652.50
08/01/2027	-	-	2,526.25	2,526.25	-
02/01/2028	215,000.00	1.100%	2,526.25	217,526.25	220,052.50
08/01/2028	-	-	1,343.75	1,343.75	-
02/01/2029	215,000.00	1.250%	1,343.75	216,343.75	217,687.50
<b>Total</b>	<b>\$1,930,000.00</b>	<b>-</b>	<b>\$83,457.26</b>	<b>\$2,013,457.26</b>	<b>-</b>

## Yield Statistics

Bond Year Dollars	\$8,986.06
Average Life	4.656 Years
Average Coupon	0.9287419%
Net Interest Cost (NIC)	1.1864745%
True Interest Cost (TIC)	1.1931490%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.4571472%

## IRS Form 8038

Net Interest Cost	0.9287419%
Weighted Average Maturity	4.656 Years

# City of Windom, Minnesota

\$1,930,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2011A GO Wat Sew

## Debt Service Comparison

Date	Total P+I	Net New D/S	Old Net D/S	Savings
02/01/2021	-	(4,287.19)	-	4,287.19
02/01/2022	259,329.76	259,329.76	279,020.00	19,690.24
02/01/2023	264,402.50	264,402.50	283,850.00	19,447.50
02/01/2024	263,027.50	263,027.50	283,215.00	20,187.50
02/01/2025	261,527.50	261,527.50	282,105.00	20,577.50
02/01/2026	259,777.50	259,777.50	280,505.00	20,727.50
02/01/2027	267,652.50	267,652.50	288,400.00	20,747.50
02/01/2028	220,052.50	220,052.50	238,000.00	17,947.50
02/01/2029	217,687.50	217,687.50	239,200.00	21,512.50
<b>Total</b>	<b>\$2,013,457.26</b>	<b>\$2,009,170.07</b>	<b>\$2,174,295.00</b>	<b>\$165,124.93</b>

## PV Analysis Summary (Net to Net)

Gross PV Debt Service Savings.....	151,949.02
Net PV Cashflow Savings @ 1.296%(Bond Yield).....	151,949.02
Contingency or Rounding Amount.....	4,287.19
<b>Net Present Value Benefit</b>	<b>\$156,236.21</b>
Net PV Benefit / \$2,049,960.69 PV Refunded Debt Service	7.621%
Net PV Benefit / \$1,880,000 Refunded Principal...	8.310%
Net PV Benefit / \$1,930,000 Refunding Principal..	8.095%

## Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

\$1,930,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2011A GO Wat Sew

## Current Refunding Escrow

Date	Principal	Rate	Receipts	Disbursements	Cash Balance
11/05/2020	-	-	-	-	-
02/01/2021	1,880,000.00	-	1,880,000.00	1,880,000.00	-
<b>Total</b>	<b>\$1,880,000.00</b>	-	<b>\$1,880,000.00</b>	<b>\$1,880,000.00</b>	-

## Investment Parameters

Investment Model [PV, GIC, or Securities]	Securities
Default investment yield target	Unrestricted
Cost of Investments Purchased with Bond Proceeds	1,880,000.00
Total Cost of Investments	\$1,880,000.00
Target Cost of Investments at bond yield	\$1,874,207.31
Actual positive or (negative) arbitrage	(5,792.69)
Yield to Receipt	-
Yield for Arbitrage Purposes	1.2959845%



# City of Windom, Minnesota

## \$3,090,000 GO Water and Sewer Revenue Bonds, Series 2011A

### Debt Service To Maturity And To Call

Date	Refunded Bonds	D/S To Call	Principal	Coupon	Interest	Refunded D/S
11/05/2020	-	-	-	-	-	-
02/01/2021	1,880,000.00	1,880,000.00	-	-	-	-
08/01/2021	-	-	-	-	29,510.00	29,510.00
02/01/2022	-	-	220,000.00	2.350%	29,510.00	249,510.00
08/01/2022	-	-	-	-	26,925.00	26,925.00
02/01/2023	-	-	230,000.00	2.450%	26,925.00	256,925.00
08/01/2023	-	-	-	-	24,107.50	24,107.50
02/01/2024	-	-	235,000.00	2.600%	24,107.50	259,107.50
08/01/2024	-	-	-	-	21,052.50	21,052.50
02/01/2025	-	-	240,000.00	2.750%	21,052.50	261,052.50
08/01/2025	-	-	-	-	17,752.50	17,752.50
02/01/2026	-	-	245,000.00	2.900%	17,752.50	262,752.50
08/01/2026	-	-	-	-	14,200.00	14,200.00
02/01/2027	-	-	260,000.00	4.000%	14,200.00	274,200.00
08/01/2027	-	-	-	-	9,000.00	9,000.00
02/01/2028	-	-	220,000.00	4.000%	9,000.00	229,000.00
08/01/2028	-	-	-	-	4,600.00	4,600.00
02/01/2029	-	-	230,000.00	4.000%	4,600.00	234,600.00
<b>Total</b>	<b>\$1,880,000.00</b>	<b>\$1,880,000.00</b>	<b>\$1,880,000.00</b>	<b>-</b>	<b>\$294,295.00</b>	<b>\$2,174,295.00</b>

### Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	11/05/2020
Average Life	4.765 Years
Average Coupon	3.4422413%
Weighted Average Maturity (Par Basis)	4.765 Years
Weighted Average Maturity (Original Price Basis)	4.765 Years

### Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

\$1,755,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2016 Lease

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/05/2020	-	-	-	-	-
08/01/2021	-	-	16,735.83	16,735.83	-
02/01/2022	95,000.00	0.500%	11,325.00	106,325.00	123,060.83
08/01/2022	-	-	11,087.50	11,087.50	-
02/01/2023	105,000.00	0.550%	11,087.50	116,087.50	127,175.00
08/01/2023	-	-	10,798.75	10,798.75	-
02/01/2024	105,000.00	0.600%	10,798.75	115,798.75	126,597.50
08/01/2024	-	-	10,483.75	10,483.75	-
02/01/2025	105,000.00	0.700%	10,483.75	115,483.75	125,967.50
08/01/2025	-	-	10,116.25	10,116.25	-
02/01/2026	105,000.00	0.850%	10,116.25	115,116.25	125,232.50
08/01/2026	-	-	9,670.00	9,670.00	-
02/01/2027	105,000.00	1.000%	9,670.00	114,670.00	124,340.00
08/01/2027	-	-	9,145.00	9,145.00	-
02/01/2028	105,000.00	1.100%	9,145.00	114,145.00	123,290.00
08/01/2028	-	-	8,567.50	8,567.50	-
02/01/2029	110,000.00	1.250%	8,567.50	118,567.50	127,135.00
08/01/2029	-	-	7,880.00	7,880.00	-
02/01/2030	110,000.00	1.350%	7,880.00	117,880.00	125,760.00
08/01/2030	-	-	7,137.50	7,137.50	-
02/01/2031	110,000.00	1.500%	7,137.50	117,137.50	124,275.00
08/01/2031	-	-	6,312.50	6,312.50	-
02/01/2032	110,000.00	1.600%	6,312.50	116,312.50	122,625.00
08/01/2032	-	-	5,432.50	5,432.50	-
02/01/2033	115,000.00	1.700%	5,432.50	120,432.50	125,865.00
08/01/2033	-	-	4,455.00	4,455.00	-
02/01/2034	115,000.00	1.800%	4,455.00	119,455.00	123,910.00
08/01/2034	-	-	3,420.00	3,420.00	-
02/01/2035	120,000.00	1.850%	3,420.00	123,420.00	126,840.00
08/01/2035	-	-	2,310.00	2,310.00	-
02/01/2036	120,000.00	1.900%	2,310.00	122,310.00	124,620.00
08/01/2036	-	-	1,170.00	1,170.00	-
02/01/2037	120,000.00	1.950%	1,170.00	121,170.00	122,340.00
<b>Total</b>	<b>\$1,755,000.00</b>	-	<b>\$244,033.33</b>	<b>\$1,999,033.33</b>	-

## Yield Statistics

Bond Year Dollars	\$15,804.25
Average Life	9.005 Years
Average Coupon	1.5440994%
Net Interest Cost (NIC)	1.6773547%
True Interest Cost (TIC)	1.6780404%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.8222882%

## IRS Form 8038

Net Interest Cost	1.5440994%
Weighted Average Maturity	9.005 Years



# City of Windom, Minnesota

## \$1,755,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2016 Lease

### Debt Service Comparison

Date	Total P+I	Net New D/S	Old Net D/S	Savings
02/01/2021	-	-	-	-
02/01/2022	123,060.83	123,060.83	134,904.30	11,843.47
02/01/2023	127,175.00	127,175.00	134,477.00	7,302.00
02/01/2024	126,597.50	126,597.50	134,993.90	8,396.40
02/01/2025	125,967.50	125,967.50	134,427.10	8,459.60
02/01/2026	125,232.50	125,232.50	134,804.50	9,572.00
02/01/2027	124,340.00	124,340.00	134,098.20	9,758.20
02/01/2028	123,290.00	123,290.00	134,336.10	11,046.10
02/01/2029	127,135.00	127,135.00	134,490.30	7,355.30
02/01/2030	125,760.00	125,760.00	134,560.80	8,800.80
02/01/2031	124,275.00	124,275.00	134,547.60	10,272.60
02/01/2032	122,625.00	122,625.00	134,450.70	11,825.70
02/01/2033	125,865.00	125,865.00	134,270.10	8,405.10
02/01/2034	123,910.00	123,910.00	134,005.80	10,095.80
02/01/2035	126,840.00	126,840.00	134,657.80	7,817.80
02/01/2036	124,620.00	124,620.00	134,198.20	9,578.20
02/01/2037	122,340.00	122,340.00	134,654.90	12,314.90
<b>Total</b>	<b>\$1,999,033.33</b>	<b>\$1,999,033.33</b>	<b>\$2,151,877.30</b>	<b>\$152,843.97</b>

### PV Analysis Summary (Net to Net)

Gross PV Debt Service Savings.....	137,064.61
Net PV Cashflow Savings @ 1.296%(Bond Yield).....	137,064.61
Contingency or Rounding Amount.....	(3,567.87)
<b>Net Present Value Benefit</b>	<b>\$133,496.74</b>
Net PV Benefit / \$1,926,966.66 PV Refunded Debt Service	6.928%
Net PV Benefit / \$1,717,000 Refunded Principal...	7.775%
Net PV Benefit / \$1,755,000 Refunding Principal..	7.607%

### Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

\$1,755,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2016 Lease

## Current Refunding Escrow

Date	Principal	Rate	Receipts	Disbursements	Cash Balance
11/05/2020	-	-	-	-	-
02/01/2021	1,717,000.00	-	1,717,000.00	1,717,000.00	-
<b>Total</b>	<b>\$1,717,000.00</b>	-	<b>\$1,717,000.00</b>	<b>\$1,717,000.00</b>	-

## Investment Parameters

Investment Model [PV, GIC, or Securities]	Securities
Default investment yield target	Unrestricted
Cost of Investments Purchased with Bond Proceeds	1,717,000.00
Total Cost of Investments	\$1,717,000.00
Target Cost of Investments at bond yield	\$1,711,709.55
Actual positive or (negative) arbitrage	(5,290.45)
Yield to Receipt	-
Yield for Arbitrage Purposes	1.2959845%

# City of Windom, Minnesota

## \$2,034,000 Lease with Option to Purchase Agreement of 2016

### Debt Service To Maturity And To Call

Date	Refunded Bonds	D/S To Call	Principal	Coupon	Interest	Refunded D/S
11/05/2020	-	-	-	-	-	-
02/01/2021	1,717,000.00	1,717,000.00	-	-	-	-
08/01/2021	-	-	-	-	23,952.15	23,952.15
02/01/2022	-	-	87,000.00	2.790%	23,952.15	110,952.15
08/01/2022	-	-	-	-	22,738.50	22,738.50
02/01/2023	-	-	89,000.00	2.790%	22,738.50	111,738.50
08/01/2023	-	-	-	-	21,496.95	21,496.95
02/01/2024	-	-	92,000.00	2.790%	21,496.95	113,496.95
08/01/2024	-	-	-	-	20,213.55	20,213.55
02/01/2025	-	-	94,000.00	2.790%	20,213.55	114,213.55
08/01/2025	-	-	-	-	18,902.25	18,902.25
02/01/2026	-	-	97,000.00	2.790%	18,902.25	115,902.25
08/01/2026	-	-	-	-	17,549.10	17,549.10
02/01/2027	-	-	99,000.00	2.790%	17,549.10	116,549.10
08/01/2027	-	-	-	-	16,168.05	16,168.05
02/01/2028	-	-	102,000.00	2.790%	16,168.05	118,168.05
08/01/2028	-	-	-	-	14,745.15	14,745.15
02/01/2029	-	-	105,000.00	2.790%	14,745.15	119,745.15
08/01/2029	-	-	-	-	13,280.40	13,280.40
02/01/2030	-	-	108,000.00	2.790%	13,280.40	121,280.40
08/01/2030	-	-	-	-	11,773.80	11,773.80
02/01/2031	-	-	111,000.00	2.790%	11,773.80	122,773.80
08/01/2031	-	-	-	-	10,225.35	10,225.35
02/01/2032	-	-	114,000.00	2.790%	10,225.35	124,225.35
08/01/2032	-	-	-	-	8,635.05	8,635.05
02/01/2033	-	-	117,000.00	2.790%	8,635.05	125,635.05
08/01/2033	-	-	-	-	7,002.90	7,002.90
02/01/2034	-	-	120,000.00	2.790%	7,002.90	127,002.90
08/01/2034	-	-	-	-	5,328.90	5,328.90
02/01/2035	-	-	124,000.00	2.790%	5,328.90	129,328.90
08/01/2035	-	-	-	-	3,599.10	3,599.10
02/01/2036	-	-	127,000.00	2.790%	3,599.10	130,599.10
08/01/2036	-	-	-	-	1,827.45	1,827.45
02/01/2037	-	-	131,000.00	2.790%	1,827.45	132,827.45
<b>Total</b>	<b>\$1,717,000.00</b>	<b>\$1,717,000.00</b>	<b>\$1,717,000.00</b>	<b>-</b>	<b>\$434,877.30</b>	<b>\$2,151,877.30</b>

### Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	11/05/2020
Average Life	9.317 Years
Average Coupon	2.7900000%
Weighted Average Maturity (Par Basis)	9.317 Years
Weighted Average Maturity (Original Price Basis)	9.317 Years

### Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

\$1,000,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2013A Levy

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/05/2020	-	-	-	-	-
08/01/2021	-	-	8,434.42	8,434.42	-
02/01/2022	70,000.00	0.500%	5,707.50	75,707.50	84,141.92
08/01/2022	-	-	5,532.50	5,532.50	-
02/01/2023	70,000.00	0.550%	5,532.50	75,532.50	81,065.00
08/01/2023	-	-	5,340.00	5,340.00	-
02/01/2024	70,000.00	0.600%	5,340.00	75,340.00	80,680.00
08/01/2024	-	-	5,130.00	5,130.00	-
02/01/2025	75,000.00	0.700%	5,130.00	80,130.00	85,260.00
08/01/2025	-	-	4,867.50	4,867.50	-
02/01/2026	75,000.00	0.850%	4,867.50	79,867.50	84,735.00
08/01/2026	-	-	4,548.75	4,548.75	-
02/01/2027	75,000.00	1.000%	4,548.75	79,548.75	84,097.50
08/01/2027	-	-	4,173.75	4,173.75	-
02/01/2028	80,000.00	1.100%	4,173.75	84,173.75	88,347.50
08/01/2028	-	-	3,733.75	3,733.75	-
02/01/2029	75,000.00	1.250%	3,733.75	78,733.75	82,467.50
08/01/2029	-	-	3,265.00	3,265.00	-
02/01/2030	80,000.00	1.350%	3,265.00	83,265.00	86,530.00
08/01/2030	-	-	2,725.00	2,725.00	-
02/01/2031	80,000.00	1.500%	2,725.00	82,725.00	85,450.00
08/01/2031	-	-	2,125.00	2,125.00	-
02/01/2032	85,000.00	1.600%	2,125.00	87,125.00	89,250.00
08/01/2032	-	-	1,445.00	1,445.00	-
02/01/2033	80,000.00	1.700%	1,445.00	81,445.00	82,890.00
08/01/2033	-	-	765.00	765.00	-
02/01/2034	85,000.00	1.800%	765.00	85,765.00	86,530.00
<b>Total</b>	<b>\$1,000,000.00</b>	<b>-</b>	<b>\$101,444.42</b>	<b>\$1,101,444.42</b>	<b>-</b>

## Yield Statistics

Bond Year Dollars	\$7,463.89
Average Life	7.464 Years
Average Coupon	1.3591363%

Net Interest Cost (NIC)	1.5199104%
True Interest Cost (TIC)	1.5231132%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.6933483%

## IRS Form 8038

Net Interest Cost	1.3591363%
Weighted Average Maturity	7.464 Years

# City of Windom, Minnesota

\$4,400,000 GO Improvement Bonds, Series 2013A

Levy Portion

## Debt Service To Maturity And To Call

Date	Refunded Bonds	D/S To Call	Principal	Coupon	Interest	Refunded D/S
11/05/2020	-	-	-	-	-	-
02/01/2021	975,000.00	975,000.00	-	-	-	-
08/01/2021	-	-	-	-	13,196.88	13,196.88
02/01/2022	-	-	65,000.00	2.000%	13,196.88	78,196.88
08/01/2022	-	-	-	-	12,546.88	12,546.88
02/01/2023	-	-	65,000.00	2.000%	12,546.88	77,546.88
08/01/2023	-	-	-	-	11,896.88	11,896.88
02/01/2024	-	-	65,000.00	2.000%	11,896.88	76,896.88
08/01/2024	-	-	-	-	11,246.88	11,246.88
02/01/2025	-	-	70,000.00	2.250%	11,246.88	81,246.88
08/01/2025	-	-	-	-	10,459.38	10,459.38
02/01/2026	-	-	70,000.00	2.375%	10,459.38	80,459.38
08/01/2026	-	-	-	-	9,628.13	9,628.13
02/01/2027	-	-	70,000.00	2.500%	9,628.13	79,628.13
08/01/2027	-	-	-	-	8,753.13	8,753.13
02/01/2028	-	-	75,000.00	2.625%	8,753.13	83,753.13
08/01/2028	-	-	-	-	7,768.75	7,768.75
02/01/2029	-	-	75,000.00	2.750%	7,768.75	82,768.75
08/01/2029	-	-	-	-	6,737.50	6,737.50
02/01/2030	-	-	80,000.00	3.000%	6,737.50	86,737.50
08/01/2030	-	-	-	-	5,537.50	5,537.50
02/01/2031	-	-	80,000.00	3.000%	5,537.50	85,537.50
08/01/2031	-	-	-	-	4,337.50	4,337.50
02/01/2032	-	-	85,000.00	3.250%	4,337.50	89,337.50
08/01/2032	-	-	-	-	2,956.25	2,956.25
02/01/2033	-	-	85,000.00	3.250%	2,956.25	87,956.25
08/01/2033	-	-	-	-	1,575.00	1,575.00
02/01/2034	-	-	90,000.00	3.500%	1,575.00	91,575.00
<b>Total</b>	<b>\$975,000.00</b>	<b>\$975,000.00</b>	<b>\$975,000.00</b>	<b>-</b>	<b>\$213,281.32</b>	<b>\$1,188,281.32</b>

### Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	11/05/2020
Average Life	7.634 Years
Average Coupon	2.9502747%
Weighted Average Maturity (Par Basis)	7.634 Years
Weighted Average Maturity (Original Price Basis)	7.634 Years

### Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

\$1,000,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2013A Levy

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+i	105% Overlevy
02/01/2021	-	-	-	-	-
02/01/2022	70,000.00	0.500%	14,141.92	84,141.92	88,349.02
02/01/2023	70,000.00	0.550%	11,065.00	81,065.00	85,118.25
02/01/2024	70,000.00	0.600%	10,680.00	80,680.00	84,714.00
02/01/2025	75,000.00	0.700%	10,260.00	85,260.00	89,523.00
02/01/2026	75,000.00	0.850%	9,735.00	84,735.00	88,971.75
02/01/2027	75,000.00	1.000%	9,097.50	84,097.50	88,302.38
02/01/2028	80,000.00	1.100%	8,347.50	88,347.50	92,764.88
02/01/2029	75,000.00	1.250%	7,467.50	82,467.50	86,590.88
02/01/2030	80,000.00	1.350%	6,530.00	86,530.00	90,856.50
02/01/2031	80,000.00	1.500%	5,450.00	85,450.00	89,722.50
02/01/2032	85,000.00	1.600%	4,250.00	89,250.00	93,712.50
02/01/2033	80,000.00	1.700%	2,890.00	82,890.00	87,034.50
02/01/2034	85,000.00	1.800%	1,530.00	86,530.00	90,856.50
<b>Total</b>	<b>\$1,000,000.00</b>	<b>-</b>	<b>\$101,444.42</b>	<b>\$1,101,444.42</b>	<b>\$1,156,516.64</b>

## Significant Dates

Dated	11/05/2020
First Coupon Date	8/01/2021

## Yield Statistics

Bond Year Dollars	\$7,463.89
Average Life	7.464 Years
Average Coupon	1.3591363%
Net Interest Cost (NIC)	1.5199104%
True Interest Cost (TIC)	1.5231132%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.6933483%

## IRS Form 8038

Net Interest Cost	1.3591363%
Weighted Average Maturity	7.464 Years



# City of Windom, Minnesota

\$600,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2013A Sewer

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/05/2020	-	-	-	-	-
08/01/2021	-	-	5,033.68	5,033.68	-
02/01/2022	45,000.00	0.500%	3,406.25	48,406.25	53,439.93
08/01/2022	-	-	3,293.75	3,293.75	-
02/01/2023	45,000.00	0.550%	3,293.75	48,293.75	51,587.50
08/01/2023	-	-	3,170.00	3,170.00	-
02/01/2024	45,000.00	0.600%	3,170.00	48,170.00	51,340.00
08/01/2024	-	-	3,035.00	3,035.00	-
02/01/2025	45,000.00	0.700%	3,035.00	48,035.00	51,070.00
08/01/2025	-	-	2,877.50	2,877.50	-
02/01/2026	40,000.00	0.850%	2,877.50	42,877.50	45,755.00
08/01/2026	-	-	2,707.50	2,707.50	-
02/01/2027	45,000.00	1.000%	2,707.50	47,707.50	50,415.00
08/01/2027	-	-	2,482.50	2,482.50	-
02/01/2028	45,000.00	1.100%	2,482.50	47,482.50	49,965.00
08/01/2028	-	-	2,235.00	2,235.00	-
02/01/2029	45,000.00	1.250%	2,235.00	47,235.00	49,470.00
08/01/2029	-	-	1,953.75	1,953.75	-
02/01/2030	45,000.00	1.350%	1,953.75	46,953.75	48,907.50
08/01/2030	-	-	1,650.00	1,650.00	-
02/01/2031	50,000.00	1.500%	1,650.00	51,650.00	53,300.00
08/01/2031	-	-	1,275.00	1,275.00	-
02/01/2032	50,000.00	1.600%	1,275.00	51,275.00	52,550.00
08/01/2032	-	-	875.00	875.00	-
02/01/2033	50,000.00	1.700%	875.00	50,875.00	51,750.00
08/01/2033	-	-	450.00	450.00	-
02/01/2034	50,000.00	1.800%	450.00	50,450.00	50,900.00
<b>Total</b>	<b>\$600,000.00</b>	-	<b>\$60,449.93</b>	<b>\$660,449.93</b>	-

## Yield Statistics

Bond Year Dollars	\$4,443.33
Average Life	7.406 Years
Average Coupon	1.3604635%
Net Interest Cost (NIC)	1.5225041%
True Interest Cost (TIC)	1.5256729%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.6972861%

## IRS Form 8038

Net Interest Cost	1.3604635%
Weighted Average Maturity	7.406 Years

# City of Windom, Minnesota

\$4,400,000 GO Improvement Bonds, Series 2013A

Sewer

## Debt Service To Maturity And To Call

Date	Refunded Bonds	D/S To Call	Principal	Coupon	Interest	Refunded D/S
11/05/2020	-	-	-	-	-	-
02/01/2021	585,000.00	585,000.00	-	-	-	-
08/01/2021	-	-	-	-	7,909.38	7,909.38
02/01/2022	-	-	40,000.00	2.000%	7,909.38	47,909.38
08/01/2022	-	-	-	-	7,509.38	7,509.38
02/01/2023	-	-	40,000.00	2.000%	7,509.38	47,509.38
08/01/2023	-	-	-	-	7,109.38	7,109.38
02/01/2024	-	-	40,000.00	2.000%	7,109.38	47,109.38
08/01/2024	-	-	-	-	6,709.38	6,709.38
02/01/2025	-	-	40,000.00	2.250%	6,709.38	46,709.38
08/01/2025	-	-	-	-	6,259.38	6,259.38
02/01/2026	-	-	40,000.00	2.375%	6,259.38	46,259.38
08/01/2026	-	-	-	-	5,784.38	5,784.38
02/01/2027	-	-	45,000.00	2.500%	5,784.38	50,784.38
08/01/2027	-	-	-	-	5,221.88	5,221.88
02/01/2028	-	-	45,000.00	2.625%	5,221.88	50,221.88
08/01/2028	-	-	-	-	4,631.25	4,631.25
02/01/2029	-	-	45,000.00	2.750%	4,631.25	49,631.25
08/01/2029	-	-	-	-	4,012.50	4,012.50
02/01/2030	-	-	45,000.00	3.000%	4,012.50	49,012.50
08/01/2030	-	-	-	-	3,337.50	3,337.50
02/01/2031	-	-	50,000.00	3.000%	3,337.50	53,337.50
08/01/2031	-	-	-	-	2,587.50	2,587.50
02/01/2032	-	-	50,000.00	3.250%	2,587.50	52,587.50
08/01/2032	-	-	-	-	1,775.00	1,775.00
02/01/2033	-	-	50,000.00	3.250%	1,775.00	51,775.00
08/01/2033	-	-	-	-	962.50	962.50
02/01/2034	-	-	55,000.00	3.500%	962.50	55,962.50
<b>Total</b>	<b>\$585,000.00</b>	<b>\$585,000.00</b>	<b>\$585,000.00</b>	<b>-</b>	<b>\$127,618.82</b>	<b>\$712,618.82</b>

### Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	11/05/2020
Average Life	7.615 Years
Average Coupon	2.9496097%
Weighted Average Maturity (Par Basis)	7.615 Years
Weighted Average Maturity (Original Price Basis)	7.615 Years

### Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

\$690,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2013A Water

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/05/2020	-	-	-	-	-
08/01/2021	-	-	5,754.10	5,754.10	-
02/01/2022	50,000.00	0.500%	3,893.75	53,893.75	59,647.85
08/01/2022	-	-	3,768.75	3,768.75	-
02/01/2023	50,000.00	0.550%	3,768.75	53,768.75	57,537.50
08/01/2023	-	-	3,631.25	3,631.25	-
02/01/2024	50,000.00	0.600%	3,631.25	53,631.25	57,262.50
08/01/2024	-	-	3,481.25	3,481.25	-
02/01/2025	55,000.00	0.700%	3,481.25	58,481.25	61,962.50
08/01/2025	-	-	3,288.75	3,288.75	-
02/01/2026	55,000.00	0.850%	3,288.75	58,288.75	61,577.50
08/01/2026	-	-	3,055.00	3,055.00	-
02/01/2027	50,000.00	1.000%	3,055.00	53,055.00	56,110.00
08/01/2027	-	-	2,805.00	2,805.00	-
02/01/2028	50,000.00	1.100%	2,805.00	52,805.00	55,610.00
08/01/2028	-	-	2,530.00	2,530.00	-
02/01/2029	55,000.00	1.250%	2,530.00	57,530.00	60,060.00
08/01/2029	-	-	2,186.25	2,186.25	-
02/01/2030	55,000.00	1.350%	2,186.25	57,186.25	59,372.50
08/01/2030	-	-	1,815.00	1,815.00	-
02/01/2031	55,000.00	1.500%	1,815.00	56,815.00	58,630.00
08/01/2031	-	-	1,402.50	1,402.50	-
02/01/2032	55,000.00	1.600%	1,402.50	56,402.50	57,805.00
08/01/2032	-	-	962.50	962.50	-
02/01/2033	55,000.00	1.700%	962.50	55,962.50	56,925.00
08/01/2033	-	-	495.00	495.00	-
02/01/2034	55,000.00	1.800%	495.00	55,495.00	55,990.00
<b>Total</b>	<b>\$690,000.00</b>	<b>-</b>	<b>\$68,490.35</b>	<b>\$758,490.35</b>	<b>-</b>

## Yield Statistics

Bond Year Dollars	\$5,074.83
Average Life	7.355 Years
Average Coupon	1.3496079%
Net Interest Cost (NIC)	1.5127659%
True Interest Cost (TIC)	1.5158891%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.6884862%

## IRS Form 8038

Net Interest Cost	1.3496079%
Weighted Average Maturity	7.355 Years



# City of Windom, Minnesota

## \$4,400,000 GO Improvement Bonds, Series 2013A

Water

### Debt Service To Maturity And To Call

Date	Refunded Bonds	D/S To Call	Principal	Coupon	Interest	Refunded D/S
11/05/2020	-	-	-	-	-	-
02/01/2021	675,000.00	675,000.00	-	-	-	-
08/01/2021	-	-	-	-	9,112.50	9,112.50
02/01/2022	-	-	45,000.00	2.000%	9,112.50	54,112.50
08/01/2022	-	-	-	-	8,662.50	8,662.50
02/01/2023	-	-	45,000.00	2.000%	8,662.50	53,662.50
08/01/2023	-	-	-	-	8,212.50	8,212.50
02/01/2024	-	-	45,000.00	2.000%	8,212.50	53,212.50
08/01/2024	-	-	-	-	7,762.50	7,762.50
02/01/2025	-	-	50,000.00	2.250%	7,762.50	57,762.50
08/01/2025	-	-	-	-	7,200.00	7,200.00
02/01/2026	-	-	50,000.00	2.375%	7,200.00	57,200.00
08/01/2026	-	-	-	-	6,606.25	6,606.25
02/01/2027	-	-	50,000.00	2.500%	6,606.25	56,606.25
08/01/2027	-	-	-	-	5,981.25	5,981.25
02/01/2028	-	-	50,000.00	2.625%	5,981.25	55,981.25
08/01/2028	-	-	-	-	5,325.00	5,325.00
02/01/2029	-	-	55,000.00	2.750%	5,325.00	60,325.00
08/01/2029	-	-	-	-	4,568.75	4,568.75
02/01/2030	-	-	55,000.00	3.000%	4,568.75	59,568.75
08/01/2030	-	-	-	-	3,743.75	3,743.75
02/01/2031	-	-	55,000.00	3.000%	3,743.75	58,743.75
08/01/2031	-	-	-	-	2,918.75	2,918.75
02/01/2032	-	-	55,000.00	3.250%	2,918.75	57,918.75
08/01/2032	-	-	-	-	2,025.00	2,025.00
02/01/2033	-	-	60,000.00	3.250%	2,025.00	62,025.00
08/01/2033	-	-	-	-	1,050.00	1,050.00
02/01/2034	-	-	60,000.00	3.500%	1,050.00	61,050.00
<b>Total</b>	<b>\$675,000.00</b>	<b>\$675,000.00</b>	<b>\$675,000.00</b>	<b>-</b>	<b>\$146,337.50</b>	<b>\$821,337.50</b>

### Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	11/05/2020
Average Life	7.587 Years
Average Coupon	2.9424701%
Weighted Average Maturity (Par Basis)	7.587 Years
Weighted Average Maturity (Original Price Basis)	7.587 Years

### Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

\$700,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2013A Special Assess

## Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/05/2020	-	-	-	-	-
08/01/2021	-	-	4,263.39	4,263.39	-
02/01/2022	85,000.00	0.500%	2,885.00	87,885.00	92,148.39
08/01/2022	-	-	2,672.50	2,672.50	-
02/01/2023	85,000.00	0.550%	2,672.50	87,672.50	90,345.00
08/01/2023	-	-	2,438.75	2,438.75	-
02/01/2024	85,000.00	0.600%	2,438.75	87,438.75	89,877.50
08/01/2024	-	-	2,183.75	2,183.75	-
02/01/2025	90,000.00	0.700%	2,183.75	92,183.75	94,367.50
08/01/2025	-	-	1,868.75	1,868.75	-
02/01/2026	85,000.00	0.850%	1,868.75	86,868.75	88,737.50
08/01/2026	-	-	1,507.50	1,507.50	-
02/01/2027	90,000.00	1.000%	1,507.50	91,507.50	93,015.00
08/01/2027	-	-	1,057.50	1,057.50	-
02/01/2028	90,000.00	1.100%	1,057.50	91,057.50	92,115.00
08/01/2028	-	-	562.50	562.50	-
02/01/2029	90,000.00	1.250%	562.50	90,562.50	91,125.00
<b>Total</b>	<b>\$700,000.00</b>	<b>-</b>	<b>\$31,730.89</b>	<b>\$731,730.89</b>	<b>-</b>

## Yield Statistics

Bond Year Dollars	\$3,352.22
Average Life	4.789 Years
Average Coupon	0.9465628%
Net Interest Cost (NIC)	1.1971429%
True Interest Cost (TIC)	1.2038148%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.4607686%

## IRS Form 8038

Net Interest Cost	0.9465628%
Weighted Average Maturity	4.789 Years

# City of Windom, Minnesota

## \$4,400,000 GO Improvement Bonds, Series 2013A

### Special Assessment Portion

#### Debt Service To Maturity And To Call

Date	Refunded Bonds	D/S To Call	Principal	Coupon	Interest	Refunded D/S
11/05/2020	-	-	-	-	-	-
02/01/2021	680,000.00	680,000.00	-	-	-	-
08/01/2021	-	-	-	-	7,909.38	7,909.38
02/01/2022	-	-	80,000.00	2.000%	7,909.38	87,909.38
08/01/2022	-	-	-	-	7,109.38	7,109.38
02/01/2023	-	-	80,000.00	2.000%	7,109.38	87,109.38
08/01/2023	-	-	-	-	6,309.38	6,309.38
02/01/2024	-	-	80,000.00	2.000%	6,309.38	86,309.38
08/01/2024	-	-	-	-	5,509.38	5,509.38
02/01/2025	-	-	85,000.00	2.250%	5,509.38	90,509.38
08/01/2025	-	-	-	-	4,553.13	4,553.13
02/01/2026	-	-	85,000.00	2.375%	4,553.13	89,553.13
08/01/2026	-	-	-	-	3,543.75	3,543.75
02/01/2027	-	-	90,000.00	2.500%	3,543.75	93,543.75
08/01/2027	-	-	-	-	2,418.75	2,418.75
02/01/2028	-	-	90,000.00	2.625%	2,418.75	92,418.75
08/01/2028	-	-	-	-	1,237.50	1,237.50
02/01/2029	-	-	90,000.00	2.750%	1,237.50	91,237.50
<b>Total</b>	<b>\$680,000.00</b>	<b>\$680,000.00</b>	<b>\$680,000.00</b>	<b>-</b>	<b>\$77,181.30</b>	<b>\$757,181.30</b>

#### Yield Statistics

Base date for Avg. Life & Avg. Coupon Calculation	11/05/2020
Average Life	4.849 Years
Average Coupon	2.4552414%
Weighted Average Maturity (Par Basis)	4.849 Years
Weighted Average Maturity (Original Price Basis)	4.849 Years

#### Refunding Bond Information

Refunding Dated Date	11/05/2020
Refunding Delivery Date	11/05/2020

# City of Windom, Minnesota

## \$700,000 General Obligation Refunding Bonds, Series 2020D

Cur Ref 2013A Special Assess

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+i	105% Overlevy
02/01/2021	-	-	-	-	-
02/01/2022	85,000.00	0.500%	7,148.39	92,148.39	96,755.81
02/01/2023	85,000.00	0.550%	5,345.00	90,345.00	94,862.25
02/01/2024	85,000.00	0.600%	4,877.50	89,877.50	94,371.38
02/01/2025	90,000.00	0.700%	4,367.50	94,367.50	99,085.88
02/01/2026	85,000.00	0.850%	3,737.50	88,737.50	93,174.38
02/01/2027	90,000.00	1.000%	3,015.00	93,015.00	97,665.75
02/01/2028	90,000.00	1.100%	2,115.00	92,115.00	96,720.75
02/01/2029	90,000.00	1.250%	1,125.00	91,125.00	95,681.25
<b>Total</b>	<b>\$700,000.00</b>	<b>-</b>	<b>\$31,730.89</b>	<b>\$731,730.89</b>	<b>\$768,317.43</b>

### Significant Dates

Dated	11/05/2020
First Coupon Date	8/01/2021

### Yield Statistics

Bond Year Dollars	\$3,352.22
Average Life	4.789 Years
Average Coupon	0.9465628%
Net Interest Cost (NIC)	1.1971429%
True Interest Cost (TIC)	1.2038148%
Bond Yield for Arbitrage Purposes	1.2959845%
All Inclusive Cost (AIC)	1.4607686%

### IRS Form 8038

Net Interest Cost	0.9465628%
Weighted Average Maturity	4.789 Years

# City of Windom, Minnesota

\$2,990,000 General Obligation Refunding Bonds, Series 2020D

Series 2013A G.O. Improvement Bonds

Combined Savings

## Debt Service Comparison

Date	Total P+I	Net New D/S	Old Net D/S	Savings
02/01/2021	-	(4,180.68)	-	4,180.68
02/01/2022	289,378.09	289,378.09	306,256.28	16,878.19
02/01/2023	280,535.00	280,535.00	301,656.28	21,121.28
02/01/2024	279,160.00	279,160.00	297,056.28	17,896.28
02/01/2025	292,660.00	292,660.00	307,456.28	14,796.28
02/01/2026	280,805.00	280,805.00	301,943.78	21,138.78
02/01/2027	283,637.50	283,637.50	306,125.02	22,487.52
02/01/2028	286,037.50	286,037.50	304,750.02	18,712.52
02/01/2029	283,122.50	283,122.50	302,925.00	19,802.50
02/01/2030	194,810.00	194,810.00	210,637.50	15,827.50
02/01/2031	197,380.00	197,380.00	210,237.50	12,857.50
02/01/2032	199,605.00	199,605.00	209,687.50	10,082.50
02/01/2033	191,565.00	191,565.00	208,512.50	16,947.50
02/01/2034	193,420.00	193,420.00	212,175.00	18,755.00
<b>Total</b>	<b>\$3,252,115.59</b>	<b>\$3,247,934.91</b>	<b>\$3,479,418.94</b>	<b>\$231,484.03</b>

## PV Analysis Summary (Net to Net)

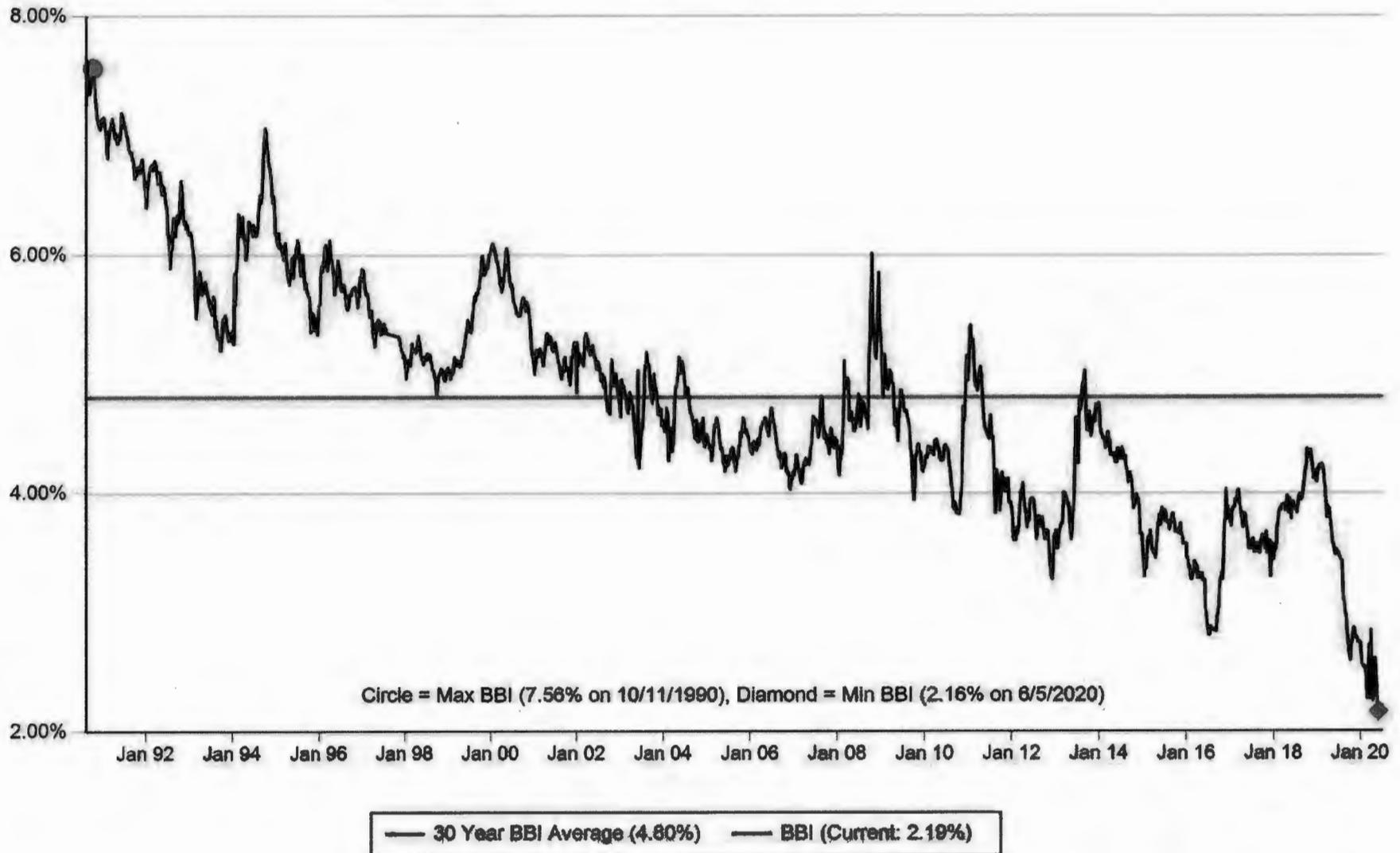
Gross PV Debt Service Savings.....	208,845.63
Net PV Cashflow Savings @ 1.296%(Bond Yield)....	208,845.63
Contingency or Rounding Amount.....	4,180.68
<b>Net Present Value Benefit</b>	<b>\$213,026.31</b>
Net PV Benefit / \$7,172,859.25 PV Refunded Debt Service	2.970%
Net PV Benefit / \$2,915,000 Refunded Principal...	7.308%
Net PV Benefit / \$2,990,000 Refunding Principal..	7.125%

## Refunding Bond Information

Refunding Dated Date	
Refunding Delivery Date	11/05/2020

# 30 YEAR TREND IN MUNICIPAL BOND INDICES

## Weekly Rates August, 1990 - August, 2020



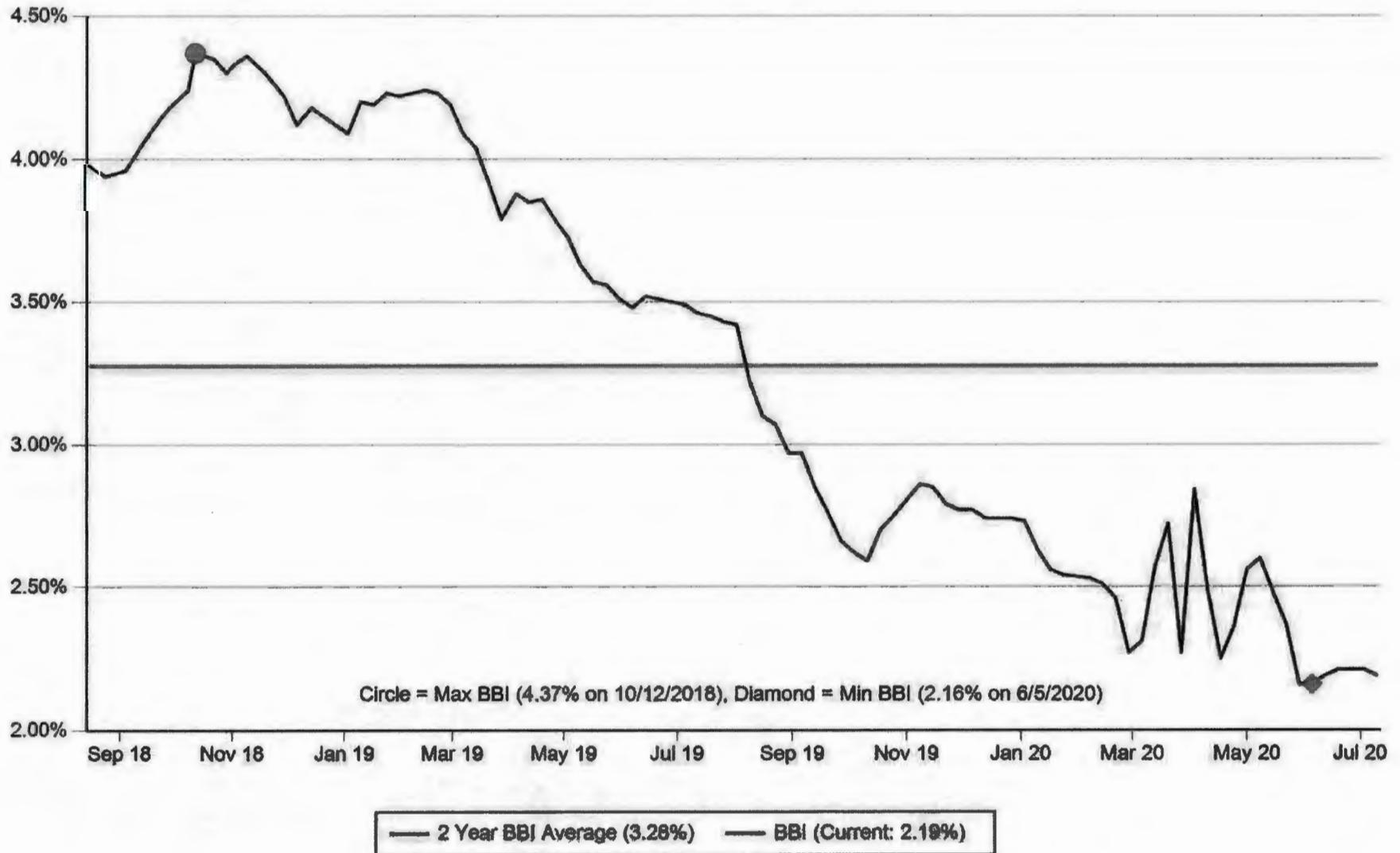
The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.

Source: The Bond Buyer



## 2 YEAR TREND IN MUNICIPAL BOND INDICES

### Weekly Rates August, 2018 - August, 2020



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.

Source: The Bond Buyer



**ACTION ITEM**



**CITY OF WINDOM**  
444 9th Street  
Windom, MN 56101  
Phone: 507-831-6129  
Fax: 507-831-6127  
[www.windom-mn.com](http://www.windom-mn.com)

**TO:** CITY COUNCIL  
**FROM:** DREW HAGE, DEVELOPMENT DIRECTOR  
**CC MEETING DATE:** AUGUST 18, 2020  
**RE:** TIF DISTRICT 1-22 – EXPANSION – CALL FOR PUBLIC HEARING  
**DEPT:** Development Department  
**CONTACT:** Drew Hage, Development Director, at 832-8661 or [drew.hage@windommn.com](mailto:drew.hage@windommn.com)

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**Recommendations/Options/Action Requested**

Staff recommends that the City Council take the following action at this meeting:

1. Adopt a Resolution calling for a public hearing to be held on the Modification of Development District No. 1 and the Modification of Tax Increment Financing District No. 1-22 to expand the district.
- 

**Issue Summary/Background**

The City Council established TIF District 1-22 (“Cemstone” District) on June 18, 2019. This District includes the following property: The paved parking lot south of the Community Center, the lot where the new apartment building is under construction (“Lakeside Apartments” lot), the lot where the city’s water treatment plant is situated, the gravel parking lot and a grassy/gravel drive area adjacent to the City’s water tower located in the Northeast corner of the Windom Recreation Area, that portion of Cottonwood Lake Drive which is adjacent to (and East of) the Lakeside Apartments lot and running South to its intersection with County Road 13, the Cemstone property, and property owned by Brian Bosshart and Dennis Rode situated Northeast of the Cemstone property. Attached is an aerial map showing the existing TIF District 1-22.

The EDA/City have an opportunity to expand TIF District 1-22 by including additional land adjacent to the established district. The property proposed for addition to TIF District 1-22 is as follows:

1. Lot 6, Block 2 of Windom Industrial Park Subdivision – This is the EDA Spec Building lot. If Lot 6 is included, the tax increment generated by the renovation of the EDA Spec Building into apartments could be used for TIF eligible expenses within TIF District 1-22 that include, but are not limited to: paving the community center parking lot; a connection trail between the Windom Recreation Area, Community Center, and Tegels Park; a mill and overlay to the section of Cottonwood Lake Drive included in the TIF District; repaving the Community Center’s south parking lot; and paving the parking lot at the Windom Recreation Area; and could help secure a bond if the EDA Board decides to move forward with the Cemstone Redevelopment Project.

2. The undeveloped portion of 19<sup>th</sup> Street between Cottonwood Lake Drive and North Redding Avenue – This property lies between the Community Center to the South and Lot 6 to the North. If this property is included in the TIF District, there may be funding in the future to develop a sideway or path on this property to Tegels Park and the Community Center.
3. North Redding Avenue between 16<sup>th</sup> Street and Lot 6 – North Redding Avenue provides the connection between the existing TIF District property and Lot 6.

**Attached is an aerial map showing the areas proposed for inclusion in TIF District 1-22.**

On August 10th, the EDA Board adopted a Resolution requesting that the City Council call for a public hearing to be held on the Modification of Development District No. 1 and the Modification of Tax Increment Financing District No. 1-22. The Schedule of Events provided by Ehlers sets the public hearing date for October 6<sup>th</sup> to allow adequate time for the notification of the other taxing entities and preparation and review of the modified TIF Plan, etc.

A Resolution for the purpose of calling for a public hearing on the modification of TIF District 1-22 is attached for your review.

### **Fiscal Impact**

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Modifying TIF District 1-22 will allow the EDA/City to utilize new tax revenue generated in the TIF District for eligible TIF activities.

### **Attachments**

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1. TIF District 1-22 (Existing) - Aerial Map,
2. Aerial Map of Additional Properties Proposed for TIF District 1-22,
3. Aerial Map of TIF District 1-22 (if properties are added),
4. Resolution Calling for Public Hearing,
5. Schedule of Events for the Proposed Modification to TIF District 1-22.

DH:mah

TIF District 1-22 (Original)



Expanded TIF District ■



Expanded  
TIF District



**RESOLUTION # 2020-**

**INTRODUCED:**

**SECONDED:**

**VOTED:     AYE:**

**NAY:**

**ABSENT:**

**CITY OF WINDOM  
STATE OF MINNESOTA**

**RESOLUTION CALLING FOR A PUBLIC HEARING BY THE CITY OF  
WINDOM ON THE PROPOSED MODIFICATION TO THE DEVELOPMENT  
PROGRAM FOR DEVELOPMENT DISTRICT NO. 1 AND THE PROPOSED  
MODIFICATION TO THE TAX INCREMENT FINANCING PLAN FOR TAX  
INCREMENT FINANCING DISTRICT NO. 1-22 (“CEMSTONE DISTRICT”)  
THEREIN, AS EXPANDED**

---

**WHEREAS**, the City Council (the “Council”) of the City of Windom, Minnesota, (the “City”) has received a request from the Economic Development Authority of Windom (“EDA”) to consider the proposed expansion of Tax Increment Financing District No. 1-22 (“Cemstone District”) by including additional land for development/redevelopment and to call for a public hearing to consider the proposed expansion.

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

1. Public Hearing. The Council shall meet on October 6, 2020, at the meeting which begins at 6:30 p.m., to hold a public hearing on the proposed modification of the Development Program for Development District No. 1 and the proposed modification of the Tax Increment Financing Plan for Tax Increment Financing District No. 1-22 (“Cemstone District”) (together the “Modifications”), all pursuant to and in accordance with Minnesota Statutes, Sections 469.090 through 469.1082, Sections 469.124 through 469.133, and Sections 469.174 through 469.1794, all inclusive, as amended, in an effort to encourage the development and redevelopment of certain designated areas within the City; and

2. Notice of Public Hearing, Filing of Modifications. City Staff is authorized and directed to work with Ehlers and Associates, Inc. to prepare the Modifications and to forward documents to the appropriate taxing jurisdictions including Cottonwood County and Independent School District No. 177. The City Administrator is authorized and directed to cause notice of the hearing, together with an appropriate map as required by law, to be published at least once in the official newspaper of the City not later than 10, nor more than 30, days prior to October 6, 2020, and to place a copy of the Modifications on file in the Economic Development Authority’s Office at City Hall and to make such copy available for inspection by the public.

ADOPTED this 18th day of August, 2020.

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Dominic Jones, Mayor

ATTEST:

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Steven Nasby, City Administrator

## Schedule of Events

City of Windom  
Cottonwood County, Minnesota

For the proposed Modification to the Development Program  
for Development District No. 1 and

the proposed Modification to Tax Increment Financing District No. 1-22  
(a redevelopment district – 2020 expansion to include EDA Spec Building)

**Draft as of August 10, 2020**

- |                    |  |
|--------------------|--|
| August 10, 2020    | EDA recommends that the City Council call for a public hearing.  |
| August 18, 2020    | City Council calls for public hearing on the proposed Modification to the Development Program for Development District No. 1 and the proposed Modification to the Tax Increment Financing Plan for Tax Increment Financing District No. 1-22.  |
| August 24, 2020    | Project information, property identification numbers, fiscal impacts and maps sent to Ehlers for drafting documentation.<br><br>Ehlers confirms whether building permits have been issued on the property to be included in the TIF District.<br><br>Letter received by County Commissioner giving notice of Modified Program and TIF Plan (at least 30 days prior to publication of public hearing notice). <i>[Ehlers will distribute.]</i>  |
| By August 26, 2020 | Ehlers conducts internal review of Modified Program and TIF Plan.  |
| September 4, 2020  | Fiscal/economic implications received by School Board Clerk and County Auditor (at least 30 days prior to public hearing) and County receives information for review of county road impacts. <i>[Ehlers will distribute.]</i><br><br>*The County Board, by law, has 45 days to review the TIF Plan to determine if any county roads will be impacted by the development. Because City staff believes that the proposed TIF district will not require unplanned county road improvements, the TIF Plan was not forwarded to the County Board 45 days prior to the public hearing. Please be aware the County Board could claim that tax increment should be used for county roads, even after the public hearing. |
| September 14, 2020 | EDA considers the Modified Program and TIF Plan and resolution adopting the Modified Program and TIF Plan. <i>[Attorney provides resolution by September 10, 2020.]</i>  |
| September 23, 2020 | Publication of hearing notice and map in the <i>Cottonwood County Citizen</i> (at least 10 days but not more than 30 days prior to hearing). <i>[Ehlers will submit notice, map and instructions. Newspaper deadline: September 18, 2020.]</i>   |

- October 6, 2020 City Council holds public hearing at 6:30 PM. on the Modification to the Development Program for Development District No. 1 and the proposed Modification to Tax Increment Financing District No. 1-22 and considers a resolution approving the Modified Program and TIF Plan. *[Ehlers and attorney provide packet information September 29, 2020.]*
- City considers an Interfund Loan resolution in connection with the TIF District.
- October 7, 2020 City may issue building permits.
- Before June 30, 2021 Ehlers files the Plans with the MN Department of Revenue, Office of the State Auditor, and requests certification of the modification of the TIF District with the County.

An action under subdivision 1, paragraph (a), contesting the validity of a determination by an authority under section 469.175, subdivision 3, must be commenced within the later of:

- (1) 180 days after the municipality's approval under section 469.175, subdivision 3; or
- (2) 90 days after the request for certification of the district is filed with the county auditor under section 469.177, subdivision 1.

# ACTION ITEM



**CITY OF WINDOM**  
444 9th Street  
Windom, MN 56101  
Phone: 507-831-6129  
Fax: 507-831-6127  
[www.windom-mn.com](http://www.windom-mn.com)

**TO:** City Council  
**FROM:** Building Official and Economic Development Director  
**CC MEETING DATE:** August 18, 2020  
**RE:** Blighted Homes Incentive Program Guidelines  
**DEPT:** Building and Zoning  
**CONTACT:** Andy Spielman at [Andrew.Spielman@windommn.com](mailto:Andrew.Spielman@windommn.com) (507-832-8660)

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## **Recommendations/Options/Action Requested**

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Staff recommends that the City Council take the following action:

1. Approval of the Guidelines for the Blighted Homes Incentive Program.
2. Authorize City Staff to administer the program pursuant to the Guidelines.

## **Issue Summary/Background**

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Funds were budgeted by the City Council to address blighted properties. That approach was for the City to acquire the property through voluntary property transfer and the City then pay for the demolition. The reclaimed property would then be sold and the City's funds recovered. This approach created a semi-sustaining revolving fund to do additional properties. Several properties were cleared under this program.

In October 2019 both the Planning Commission and City Council discussed the City's previous use of funding to demolish dilapidated homes. There was a need to demolish additional blighted homes, so the City Council, during the budget discussions, asked staff to submit ideas to expand the program.

The City has received several inquiries from individuals who are interested in acquiring properties, demolishing the blighted structures, and constructing new homes/duplexes, etc. on these lots.

Attached are the Blighted Homes Incentive Program Guidelines for your review. This program provides funds for demolition in the form of a grant which is repayable if the Applicants do not comply with the guidelines. The amount of the City's financial assistance is dependent upon the value of the redevelopment of the site.

## **Fiscal Impact**

---

The current balance in the Dilapidated Housing Demolition Fund is \$20,000. There is one property in the que and at least one other potential project in the discussion process. Staff anticipates the \$20,000 will be enough to complete two or three projects. Once these funds are expended, the program will need additional funding from the City budget.

## **Attachments**

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1. Blighted Homes Incentive Program Guidelines.

## Blighted Homes Incentive Program Guidelines

The City of Windom, Minnesota, (the “City”) has established the “Blighted Homes Incentive Program” to encourage (a) the demolition of existing blighted homes and garages on properties located within the Windom city limits and (b) the subsequent construction of new homes or accessory structures on said properties.

### Requirements:

1. The Applicant(s) must be the owner(s) of the property.
2. The Applicant shall submit an Application for assistance from the City for the demolition and site remediation costs for a blighted property located within the Windom city limits.
3. The Application shall include:
  - A. A letter to the City requesting demolition assistance and specifying the address of the property and the structures proposed for demolition.
  - B. Proof of ownership of the property.
  - C. A tentative timeline for the demolition of the structures on the property, together with the name of the demolition contractor, and estimates of the demolition costs and site remediation costs including landfill charges.
  - D. A description of the tentative plans and estimated valuation for the construction of a new home and garage or accessory structure (if applicable) on the property.
4. If the project is approved by the City, the Applicant shall be entitled to receive a reimbursement for a portion of the demolition and site remediation costs (“demolition assistance”). The amount of the demolition assistance is based on the estimated valuation of the proposed new construction (house/garage or accessory structure) as set forth in the “Building Valuation Data” chart dated June 2016 prepared by the Minnesota Department of Labor and Industry.

### Demolition Assistance shall be calculated pursuant to the following schedule:

Estimated Valuation of New Construction: \$0 - \$25,000

Maximum Demolition Assistance: \$2,500

Estimated Valuation of New Construction: \$25,000 - \$75,000

Percentage of Costs to be Reimbursed: 50%

Maximum Demolition Assistance: \$5,000

Estimated Valuation of New Construction: \$75,000 & Above

Percentage of Costs to be Reimbursed: 100%

Maximum Demolition Assistance: \$10,000

5. After approval of the application by the City, the Applicant shall have the period of six (6) months to demolish the blighted structures. The Applicant or contractor shall obtain a demolition permit from the City prior to the demolition.

6. Upon satisfactory completion of the demolition/site remediation, as approved by the Windom Building & Zoning Official, the Applicant shall provide the City with paid receipts for the demolition, landfill, and site remediation costs. Costs for legal, abstracting, surveying or other fees not directly related to the demolition and reclamation of the site are not eligible. The City shall then issue a check to the Applicant for the demolition assistance pursuant to the schedule set forth in Paragraph 4 above.
7. At the time of receipt of the demolition assistance check, the Applicant agrees to execute a Voluntary Assessment Agreement authorizing the City to place a special assessment on the property if the Applicant does not construct the proposed new structure within the time period set forth in these guidelines.
8. The Applicant shall submit a Building Permit Application and required plans and submittals to the Windom Building & Zoning Office prior to the construction of any structure on the property. Pursuant to the City Code, the lot must be adjacent to the Applicant's principal residence to permit the construction of an accessory structure on the property.
9. The Applicant shall complete the construction of the structure and shall obtain a Certificate of Occupancy within eighteen (18) months from the date the check for the demolition assistance was issued. If the Applicant complies with these provisions, the Voluntary Assessment Agreement shall be null and void.
10. If the Applicant fails to complete the construction and obtain a Certificate of Occupancy within eighteen (18) months from the date the check for the demolition assistance was issued, the Applicant shall be in default on the Applicant's obligations pursuant to these guidelines. The City shall notify the Applicant in writing of such default and shall forward an invoice to the Applicant for the repayment of the demolition assistance. The Applicant shall have the period of time until October 1<sup>st</sup> of that year in which to repay the demolition assistance to the City.

If the Applicant does not repay the demolition assistance by October 1st, the amount shall be certified as a special assessment against the property pursuant to the Voluntary Assessment Agreement. The repayment of the demolition assistance shall then be collected with the real estate taxes on the property.

11. The Blighted Homes Incentive Program is on a first-come, first-served basis. However, the City reserves the right to reject any and all applications and to limit the number of approved applications depending on allocated funding for the Blighted Homes Incentive Program. Demolition assistance shall be limited to one grant per parcel.

The foregoing Guidelines for the Blighted Homes Incentive Program were approved by the Windom City Council on \_\_\_\_\_, 2020.

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

# Windom Fire Relief Association

2020 Schedule Form for Lump-Sum Pension Plans (SC-20)



Office of the State Auditor

Report created on 8/13/2020

**Windom Fire Relief Association**  
**2020 Schedule Form for Lump-Sum Pension Plans (Form SC-20)**  
**Financial Projections**

<b>Calculation of Normal Cost</b>	2020	2021
Total Active Mamber Liabilities	773,136	851,928
Total Deferred Member Liabilities	41,990	41,990
Total Unpaid Installments	0	0
Grand Total Special Fund Liability	A. <u>815,126</u>	B. <u>893,918</u>
Normal Cost (Cell B - Cell A)		C. <b>78,792</b>

**Projection of Net Assets for Year Ending December 31, 2020**

Special Fund Assets at December 31, 2019 (FIRE-19 ending assets)	1.	1,176,897
Projected Income for 2020		
Fire State Aid	D.	39,097
Supplemental State Aid (actual 2019 supplemental state aid)	E.	9,051
Municipal / Independent Fire Dept. Contributions	F.	0
Interest / Dividends	G.	24,000
Appreciation / (Depreciation)	H.	0
Member Dues	I.	0
Other Revenues	J.	0
Total Projected Income for 2020 (Add Lines D through J)	2.	<u>72,148</u>
Projected Expenses for 2020		
Service Pensions	K.	0
Other Benefits	L.	0
Administrative Expenses	M.	0
Total Projected Expenses for 2020 (Add Lines K through M)	3.	<u>0</u>
Projected Net Assets at December 31, 2020 (Line 1 + Line 2 - Line 3)	4.	<b>1,249,045</b>

**Projection of Surplus or (Deficit) as of December 31, 2020**

Projected Assets (Line 4)	5.	1,249,045
2020 Accrued Liability (Page 4, cell A)	6.	<u>815,126</u>
Surplus or (Deficit) (Line 5 - Line 6)	7.	<b>433,919</b>

**Windom Fire Relief Association**  
**2020 Schedule Form for Lump-Sum Pension Plans (Form SC-20)**

**Calculation of Required Contribution**

Year Incurred	Deficit Information - Original		Deficit Information - Adjusted		
	Original Amount	Amount Retired as of 12/31/2019	Original Amount	Amount Retired as of 12/31/2020	Amount Left to Retire 1/1/2021
2011	0	0	0	0	0
2012	0	0	0	0	0
2013	0	0	0	0	0
2014	0	0	0	0	0
2015	0	0	0	0	0
2016	0	0	0	0	0
2017	0	0	0	0	0
2018	0	0	0	0	0
2019	0	0	0	0	0
2020	0	0	0	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Normal Cost		8.	78,792
2019 Administrative Expense (FIRE-19)	2019	9.	5,350
2020 Projected Administrative Expense	2020		5,537
Amortization of Deficit (Total of Original Amount X 0.10)		10.	0
10% of Surplus		11.	43,392
Fire and Supplemental Aid		12.	48,148
Member Dues		13.	0
5% of Projected Assets at December 31st, 2020		14.	62,452
Required Contribution		15.	0

**Windom Fire Relief Association**  
**2020 Schedule Form for Lump-Sum Pension Plans (Form SC-20)**  
**2020 Maximum Benefit Worksheet**

	A	B	C	D	E
	Fire State Aid and Supplemental State Aid	Municipal Contribution	10% of Surplus	Active Members in Relief Association	Per Year Average [(A+B+C)/D]
	From (FIRE-19)	From (FIRE-19)	From (SC-19)	From (FIRE-19)	
2019	48,148	0	27,971	29	2,625
	From (FIRE-18)	From (FIRE-18)	From (SC-18)	From (FIRE-18)	
2018	48,244	0	39,548	32	2,744
	From (FIRE-17)	From (FIRE-17)	From (SC-17)	From (FIRE-17)	
2017	48,576	0	24,095	30	2,422

Average available financing per active member for the most recent 3-year period: **2,597.00**

Maximum Lump Sum Benefit Level under Minn. Stat. § 424A.02, subd. 3 **4,800.00**

# Windom Fire Relief Association

## 2020 Schedule Form for Lump-Sum Pension Plans (Form SC-20)

To be eligible for fire state aid this Schedule Form must be fully completed, certified by the relief association officers, forwarded to the municipal clerk/independent secretary on or before August 1, 2020, and submitted to the Office of the State Auditor.

### Relief Association Officer Certification

I have obtained a copy of the schedule form with Confirmation Id a2833ba4-7a33-416f-95e8-69c6a131fc2a displayed in the lower left corner of each page.

We, the officers of the Windom Fire Relief Association certify that this Schedule Form was prepared under Minn. Stat. § 424A.092 and that:

- 1) The annual benefit level of \$2,800 per year of service was established according to the average amount of available financing;
- 2) We understand that this form shows that the Relief Association has a projected SURPLUS of \$433,919 and a projected funding ratio of 153.23 percent;
- 3) The required 2021 contribution is \$0 based on the financial requirements of the Relief Association's Special Fund for the 2020 calendar year;
- 4) The Maximum Benefit Worksheet (MBW) portion of this form shows that the Relief Association's maximum allowable benefit level for 2020 is \$4,800;
- 5) We understand that the Relief Association cannot establish a benefit level that exceeds this statutory maximum. We understand that municipal or independent nonprofit firefighting corporation board approval may be required for a benefit increase; and
- 6) On or before August 1, the average amount of available financing per active member for the most recent three-year period was calculated on the MBW portion of this form in accordance with Minn. Stat. § 424A.02, subd. 3.

4e35fd47-734d-4c97-8d64-3ad000de2bfb	Kevin	Gotto	08/05/2020
Signature of President	First Name	Last Name	Date
41f42f68-c34c-4d6b-852d-a7fd36d75b4b	Daric	Zimmerman	08/05/2020
Signature of Secretary	First Name	Last Name	Date
57c2380d-f282-4750-881a-6bf8036a6a36	Kristen	Porath	07/29/2020
Signature of Treasurer	First Name	Last Name	Date

### Municipal Clerk / Independent Secretary Certification\*

I received the completed Schedule Form from the Windom Fire Relief Association with Confirmation Id a2833ba4-7a33-416f-95e8-69c6a131fc2a displayed in the lower left corner of each page.

I have reviewed Line 15 of the Schedule Form. If Line 15 shows a required contribution, I certify that I will advise the governing municipal body or the independent nonprofit firefighting corporation of any required contribution at its next regularly scheduled meeting.

0a8beb1c-e1dc-4967-9591-a46638022923	Steve	Nasby	07/29/2020
Signature of Municipal Clerk / Secretary of independent nonprofit firefighting corporation	First Name	Last Name	Date

\* See the form instructions for additional information about certification requirements.

**RESOLUTION #2020-**

**INTRODUCED:**

**SECONDED:**

**VOTED: Aye:**

**Nay:**

**Absent:**

**RESOLUTION ACCEPTING FEDERAL CARES ACT FUNDS AND  
DECLARATION OF COVID PANDEMIC EXPENSES**

---

**WHEREAS**, the City Council of the City of Windom, Minnesota recognizes the national Coronavirus Pandemic has impacted the public health; and

**WHEREAS**, the City of Windom and its residents are subject to Executive Orders, Rules, Regulations and Best Practices to address this pandemic; and

**WHEREAS**, the City staff implements and coordinates for the execution of the Executive Orders, Rules, Regulations and Best Practices; and

**WHEREAS**, it is in the interest of the City to accept State and Federal grants provided for the purpose of addressing the Coronavirus Pandemic; and

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

1. Necessary expenditures incurred due to the public health emergency with respect to COVID-19. An expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Coronavirus Relief Fund payments. Expenditures must be used for actions taken to respond to the public health emergency, including expenditures incurred to respond directly to the emergency, as well as expenditures incurred to respond to second order effects, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.
2. Costs not accounted for in the City's budget most recently approved as of March 27, 2020.
3. Performance or delivery must occur during the covered period, but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For cities, the covered period is March 1, 2020, to Nov. 15, 2020.

**Adopted this 18th day of August, 2020.**

---

Dominic Jones, Mayor

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

**Coronavirus Relief Fund Certification Form**

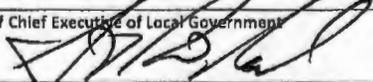
The Coronavirus Relief Fund (CRF) Certification Form must be submitted prior to disbursement of the funds. Submit by email to [proptax.admin@state.mn.us](mailto:proptax.admin@state.mn.us) or by mail to Property Tax Division, Mail Station 3340, St. Paul, MN 55146

Name of Local Government (if city or town include county)	SWIFT Supplier ID # (if known)	Phone Number
City of Windom	0000195430	507-831-6129
Name and Title of Person Filling Out Form	Email Address	
Steve Nasby, City Administrator	Steve.Nasby@windommn.com	

By submitting this application, the above-named local government ("local government") certifies that it will honor all commitments in the statements below and the information and Requirements document.

1. The distributed funds will be used by the local government only to cover those costs that:
  - a. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) ("necessary expenditures"), as described and defined by official federal guidance on section 601(d) of the Social Security Act, as added by section 5001 of Public Law 116-136 ("federal guidance");
  - b. Were not accounted for in the budget most recently approved as of March 27, 2020, for the local government; and
  - c. Were or will be incurred during the period that begins on March 1, 2020, and ends on December 1, 2020. A cost is incurred when the local government has expended funds to cover the cost.
2. The funds distributed pursuant to this certification will not be used by the local government in any manner contrary to federal guidance. This includes, but is not limited to:
  - a. As a revenue replacement for lower than expected tax or other revenue collections; and
  - b. For expenditures for which the local government has received other emergency COVID-19 supplemental funding for that same expense, regardless of the funding source.
3. The local government is responsible for repayment of any funds used by the local government in any manner contrary to federal or State of Minnesota guidance.
4. The local government will periodically report expenditures from the Coronavirus Relief Fund as required by Minnesota Management and Budget.
5. Any aid amount remaining unexpended by an eligible city or town on November 15, 2020, must be sent to the home county in which the city or town is located. For cities located in Hennepin County the funds must be transferred to Hennepin County Medical Center or granted to another hospital in the county's boundaries. For the cities or towns located in Ramsey County the funds must be granted to Regions Hospital or another hospital in the county's boundaries. The transfer must be made no later than November 20, 2020. Any amount of aid remaining unexpended by an eligible county by December 1, 2020 must be returned to Minnesota Management and Budget by December 10, 2020.
6. The local government will maintain copies of any agreements to share Coronavirus Relief Funds pursuant to a joint powers agreement under Minn. Stat. § 471.59. Copies of such agreements and accounting records must be sufficient to document the funds distributed to other local governments.
7. The local government is responsible for FEMA nonfederal share, increased workers compensation costs, and costs of supporting its Community Health Board COVID-19 response, and should not anticipate additional state funds for these purposes.
8. The local government understands that these funds are subject to the requirements under the Single Audit Act (31 U.S.C. §§ 7501-7507) and the related provisions of the Uniform Guidance, 2 C.F.R. § 200.303 regarding internal controls, §§ 200.330 through 200.332 regarding subrecipient monitoring and management, and subpart F regarding audit requirements.

I certify that I have the authority to complete this certification on behalf of the local government.

Signature of Chief Executive of Local Government	Title	Date
	City Administrator	26 Jun 2020

Federal Award Name and CFDA Number: 601(d) of the Social Security Act (CARES Act) CFDA Number 21.019

# RESOLUTION #2020-

**INTRODUCED:**

**SECONDED:**

**VOTED:**

**Aye:**

**Nay:**

**Absent:**

**AUTHORIZATION TO EXECUTE  
MINNESOTA DEPARTMENT OF TRANSPORTATION  
GRANT AGREEMENT FOR AIRPORT IMPROVEMENT  
EXCLUDING LAND ACQUISITION**

---

**WHEREAS**, the City of Windom has received notification of the awarding of a grant by the Minnesota Department of Transportation for the purpose of airport improvements; and

**WHEREAS**, it is necessary that the City of Windom accept this grant and execute an Agreement with the Minnesota Department of Transportation concerning the terms of the grant.

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

1. That the City of Windom hereby accepts the State of Minnesota Grant Agreement No. 1044689 entitled "Grant Agreement for Airport Improvement Excluding Land Acquisition" for State Project No. A1701-40 at the Windom Municipal Airport.
2. The Mayor and City Administrator are hereby authorized to execute this agreement and any amendments on behalf of the City of Windom.

Adopted by the Council this 18th day of August, 2020.

\_\_\_\_\_  
Dominic Jones, Mayor

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

## CERTIFICATION

STATE OF MINNESOTA :  
COUNTY OF COTTONWOOD:

I certify that the foregoing Resolution #2020-\_\_ is a true and correct copy of the Resolution adopted by the Windom City Council at an authorized meeting held on the 18th day of August, 2020, as shown by the minutes of the meeting in my possession.

\_\_\_\_\_  
Steve Nasby, City Administrator

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

**GRANT AGREEMENT FOR AIRPORT IMPROVEMENT  
 EXCLUDING LAND ACQUISITION**

This Agreement is by and between the State of Minnesota acting through its Commissioner of Transportation (“State”), and the City of Windom (“Recipient”).

**WHEREAS**, the Recipient desires the financial assistance of the State for an airport improvement project (“Project”) as described in Article 2 below; and

**WHEREAS**, the State is authorized by Minnesota Statutes Sections 360.015 (subdivisions 13 & 14) and 360.305 to provide financial assistance to eligible airport sponsors for the acquisition, construction, improvement, or maintenance of airports and other air navigation facilities; and

**WHEREAS**, the Recipient has provided the State with the plans, specifications, and a detailed description of the airport improvement Project.

NOW, THEREFORE, it is agreed as follows:

1. This Agreement is effective upon execution by the Recipient and the State, and will remain in effect until 6/30/2025.
2. The following table provides a description of the Project and shows a cost participation breakdown for each item of work:

<u>Item Description</u>	<u>Federal Share</u>	<u>State Share</u>	<u>Local Share</u>
RWY 17/35 PAPIs, MIRLS & Threshold Lights	100%	0%	0%

3. The Project costs will not exceed \$221,587.00. The proportionate shares of the Project costs are: Federal: Committed \$221,587.00; State: \$0.00, and Recipient: \$0.00. This project is not expected to be completed this fiscal year. Any additional funds are not committed by the state and are only available after being made so by the U.S. government. Federal funds for the Project will be received and disbursed by the State. In the event federal reimbursement becomes available or is increased for this Project, the State will be entitled to recover from such federal funds an amount not to exceed the state funds advanced for this Project. No funds are committed under this Agreement until they are encumbered by the State. No more than 95% of the amount due under this Agreement will be paid by the State until the State determines that the Recipient has complied with all terms of this Agreement, and furnished all necessary records.
4. The Recipient will designate a registered engineer (the “Project Engineer”) to oversee the Project work. If, with the State’s approval, the Recipient elects not to have such services performed by a registered engineer, then the Recipient will designate another responsible person to oversee such work, and any references herein to the “Project Engineer” will apply to such responsible person.
5. The Recipient will complete the Project in accordance with the plans, specifications, and detailed description of the Project, which are on file with the State’s Office of Aeronautics and are incorporated into this Agreement by reference. Any changes in the plans or specifications of the Project after the date of this Agreement will be valid only if made by written change order signed by the Recipient, the Project Engineer, and the contractor. Change orders must be submitted to the State. Subject to the availability of funds the State may prepare an amendment to this Agreement to reimburse the Recipient for the allowable costs of qualifying change orders.
6. The Recipient will make payments to its contractor on a work-progress basis. The Recipient will submit requests for reimbursement of certified costs to the State on state-approved forms. The State will reimburse the Recipient for the state and federal shares of the approved Project costs.
  - a. At regular intervals, the Recipient or the Project Engineer will prepare a partial estimate in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s). Partial estimates must be completed no later than one month after the work covered by the estimate is completed. The Project Engineer and the contractor must certify that each partial estimate is true and correct, and that the costs have not been included on a previous estimate.

- b. Following certification of the partial estimate, the Recipient will make partial payments to the contractor in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s).
  - c. Following certification of the partial estimate, the Recipient may request reimbursement from the State for costs eligible for federal and state participation. A copy of the partial estimate must be included with the Recipient's request for payment. Reimbursement requests and partial estimates should not be submitted if they cover a period in which there was no progress on the Project.
  - d. Upon completion of the Project(s), the Recipient will prepare a final estimate in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s). The final estimate must be certified by the Recipient, Project Engineer and the contractor.
  - e. Following certification of the final estimate, the Recipient will make final payment to the contractor in accordance with the terms of the contract, special provisions, and standard specifications for the Project(s).
  - f. Following certification of the final estimate, the Recipient may request reimbursement from the State for costs eligible for federal and state participation. A request for final payment must be submitted to the State along with those project records required by the State.
7. For a Project which involves the purchase of equipment, the Recipient will be reimbursed by the State in one lump sum after the Recipient: (1) has acquired both possession and unencumbered title to the equipment; and (2) has presented proof of payment to the State, and (3) a certificate that the equipment is not defective and is in good working order. The Recipient will keep such equipment, properly stored, in good repair, and will not use the equipment for any purpose other than airport operations.
  8. If the Project involves force-account work or project donations, the Recipient must obtain the written approval of the State and Federal Aviation Administration (FAA). Force-account work performed or project donations received without written approval by the State will not be reimbursed under this Agreement. Force-account work must be done in accordance with the schedule of prices and terms established by the Recipient and approved by the State.
  9. Pursuant to Minnesota Statutes Section 360.305, subdivision 4 (g) (1), the Recipient will operate its airport as a licensed, municipally-owned public airport at all times of the year for a period of 20 years from the date the Recipient receives final reimbursement under this Agreement. The Airport must be maintained in a safe, serviceable manner for public aeronautical purposes only. The Recipient will not transfer, convey, encumber, assign, or abandon its interest in the airport or in any real or personal property, which is purchased or improved with State aid funds without prior written approval from the State. If the State approves such transfer or change in use, the Recipient must comply with such conditions and restrictions as the State may place on such approval. The obligations imposed by this clause survive the expiration or termination of this Agreement.
  10. This Agreement may be terminated by the Recipient or State at any time, with or without cause, upon ninety (90) days written notice to the other party. Such termination will not remove any unfulfilled financial obligations of the Recipient as set forth in this Agreement. In the event of such a termination, the Recipient will be entitled to reimbursement for eligible expenses incurred for work satisfactorily performed on the Project up to the date of termination. The State may immediately terminate this Agreement if it does not receive sufficient funding from the Minnesota Legislature or other funding source, or such funding is not provided at a level sufficient to allow for the continuation of the work covered by this Agreement. In the event of such termination, the Recipient will be reimbursed for work satisfactorily performed up to the effective date of such termination to the extent that funds are available. In the event of any complete or partial state government shutdown due to a failure to have a budget approved at the required time, the State may suspend this Agreement, upon notice to the Recipient, until such government shutdown ends, and the Recipient assumes the risk of non-payment for work performed during such shutdown.
  11. Pursuant to Minnesota Rules 8800.2500, the Recipient certifies that (1) it presently has available sufficient unencumbered funds to pay its share of the Project; (2) the Project will be completed without undue delay; and (3) the Recipient has the legal authority to engage in the Project as proposed.
  12. Pursuant to Minnesota Statutes Section 16C.05, subdivision 5, the Recipient will maintain such records and provide such information, at the request of the State, so as to permit the Department of Transportation, the Legislative Auditor, or the State Auditor to examine those books, records, and accounting procedures and practices of the Recipient relevant to this Agreement for a minimum of six years after the expiration of this Agreement.

13. The Recipient will save, defend, and hold the State harmless from any claims, liabilities, or damages including, but not limited to, its costs and attorneys' fees arising out of the Project which is the subject of this Agreement.
14. The Recipient will not utilize any state or federal financial assistance received pursuant to this Agreement to compensate, either directly or indirectly, any contractor, corporation, partnership, or business, however organized, which is disqualified or debarred from entering into or receiving a State contract. This restriction applies regardless of whether the disqualified or debarred party acts in the capacity of a general contractor, a subcontractor, or as an equipment or material supplier. This restriction does not prevent the Recipient from utilizing these funds to pay any party who might be disqualified or debarred after the Recipient's contract award on this Project.
15. All contracts for materials, supplies, or construction performed under this Agreement will comply with the equal employment opportunity requirements of Minnesota Statutes Section 181.59.
16. The amount of this Agreement is limited to the dollar amounts as defined in Article 3 above. Any cost incurred above the amount obligated by the State is done without any guarantee that these costs will be reimbursed in any way. A change to this Agreement will be effective only if it is reduced to writing and is executed by the same parties who executed this Agreement, or their successors in office.
17. For projects that include consultant services, the Recipient and its consultant will conduct the services in accordance with the work plan indicated in the Recipient's contract for consultant services, which shall be on file with the State's Office of Aeronautics. The work plan is incorporated into this Agreement by reference. The Recipient will confer on a regular basis with the State to coordinate the design and development of the services.
18. The parties must comply with the Minnesota Government Data Practices Act, as it relates to all data provided to or by a party pursuant to this Agreement.
19. Minnesota law, without regard to its choice-of-law provisions, governs this Agreement. Venue for all legal proceedings arising out of this Agreement, or its breach, must be in the appropriate state or federal court with competent jurisdiction in Ramsey County, Minnesota.
20. For projects including federal funding, the Recipient must comply with applicable regulations, including, but not limited to, Title 14 Code of Federal Regulations, subchapter I, part 151; and Minnesota Rules Chapter 8800. The Catalog of Federal Domestic Assistance (CFDA) number for the federal Airport Improvement Program is 20.106.
21. For all projects, the Recipient must comply, and require its contractors and consultants to comply, with all federal and state laws, rules, and regulations applicable to the work. The Recipient must advertise, let, and award any contracts for the project in accordance with applicable laws. The State may withhold payment for services performed in violation of applicable laws.
22. Under this Agreement, the State is only responsible for receiving and disbursing federal and state funds. Nothing in this Agreement will be construed to make the State a principal, co-principal, partner, or joint venturer with respect to the Project(s) covered herein. The State may provide technical advice and assistance as requested by the Recipient, however, the Recipient will remain responsible for providing direction to its contractors and consultants and for administering its contracts with such entities. The Recipient's consultants and contractors are not intended to be third party beneficiaries of this Agreement.

**State Encumbrance Verification**

Individual certifies that funds have been encumbered as required by Minn. Stat. §§ 16A.15 and 16C.05.

By: \_\_\_\_\_

Date: \_\_\_\_\_

SWIFT Purchase Order: \_\_\_\_\_

**Recipient**

Recipient certifies that the appropriate person(s) have executed the Agreement on behalf of the Recipient as required by applicable resolutions, charter provisions or ordinances.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Commissioner, Minnesota Department of Transportation**

By: \_\_\_\_\_  
Director, Office of Aeronautics

Date: \_\_\_\_\_

**Mn/DOT Grant Management**

By: \_\_\_\_\_

Date: \_\_\_\_\_

**Mn/DOT Contract Management**

as to form & execution

By: \_\_\_\_\_

Date: \_\_\_\_\_

# ACTION ITEM



**CITY OF WINDOM**  
444 9th Street  
Windom, MN 56101  
Phone: 507-831-6129  
Fax: 507-831-6127  
[www.windom-mn.com](http://www.windom-mn.com)

**TO:** City Council  
**FROM:** Denise Nichols  
**DATE:** August 5, 2020  
**RE:** City Wide Cleanup Event  
**DEPT:** Administration  
**CONTACT:** Denise Nichols 832-8652

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## Recommendations/Options/Action Requested

Staff requests that the City Council determine if they will offer reduced rates for recycling TV's or mattresses. If reduced rates are offered, staff recommends limiting the number of reduced rate tags each household can purchase.

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## Issue Summary/Background

Hometown Sanitation will conduct the cleanup event for the entire city on Saturday, September 19th.

As in years past, the Cottonwood County Commissioners have approved offering half-price tipping fees for the cleanup event.

The County will charge a fee of \$11/per mattress or box spring that is recycled. The County will provide curbside mattress and box spring pickup on September 17<sup>th</sup> & 18<sup>th</sup> for an additional \$2/per piece for a total cost of \$13.00 per mattress or box spring. If a mattress or box spring is not recycled and is picked up by Hometown on September 19th, there will be a charge of \$25 per piece. Hometown was instructed not to pick up any mattresses or box springs.

Last year residents were required to purchase a \$5.00 tag for County mattress or box spring recycling pickup and the City provided a subsidy of \$8.00 per mattress or box spring. The cost that the City was charged to recycle each mattress or box spring was \$13.00

Mattresses picked up	2017 - 130
	2018 - 167
	2019 - 150

Last year the Council also approved a reduced rate for TV's of \$10.00 per TV and the City provided a subsidy of \$15.00 per TV. The cost that the City was charged to recycle each TV was \$25.00.

TV's picked up	2017 - 87
	2018 - 262
	2019 - 197

L & S Recycling will provide recycling services for the cleanup. Their 2020 rates are as follows for curbside recycling of electronics and appliances:

\$15.00 - all appliances

\$15.00 - All Electronics (not falling under the Category of TVs) - Example: Printers, VCRs, Blue Ray Players, Lap Tops, Computer Towers, Cell Phones, Stereos, DVD Players, etc. (no charge for cables or cords)

\$30.00 - TVs and monitors CRT (tube) and Flat Screens

## Fiscal Impact

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The City collects a monthly fee of \$1.00 per household for the cleanup event and recycling tag fees cover costs for recycling unless the Council offers reduced recycling rates/subsidies. The costs for this program have been covered by the monthly fee. However if there is an on-going subsidy for mattress and TV collection, there may be additional costs to the General Fund.

## Attachments

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City Wide Cleanup Report.

**CITY OF WINDOM  
CITY WIDE CLEAN-UP**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Citizen/KDOM</b>	\$403.20	\$491.40	\$540.00	\$1,992.60	\$2,581.00	\$2,380.05	\$2,013.95	\$1,863.20	\$1,635.13	\$1,960.86	\$2,302.24	\$2,209.25	\$1,766.80	\$1,820.00	\$2,399.58	\$981.20
<b>Sanitation Vendor</b>	\$4,020.00	\$5,130.00	\$1,417.29	\$8,109.64	\$12,097.00	\$12,662.85	\$11,153.64	\$11,776.85	\$6,315.93	\$7,629.82	\$6,989.96	\$8,409.28	\$8,564.69	\$11,142.92	\$16,235.65	\$18,129.16
<b>Cottonwood County Landfill (Mattress fee \$11+\$2 pickup fee)</b>	\$5,504.51	\$2,985.31	\$2,576.56	\$3,785.70	\$4,667.00	\$5,008.44	\$4,286.70	\$4,490.94	\$4,444.62	\$3,761.52	\$3,086.53	\$3,682.60 \$2,167.00	\$3,704.17 \$4,037.00	\$2,958.05 \$1,690.00	\$4,163.52 \$2,171.00	\$4,476.75 \$1,950.00
<b>Total Cost</b>	<b>\$9,927.71</b>	<b>\$8,606.71</b>	<b>\$4,533.85</b>	<b>\$13,887.94</b>	<b>\$19,345.00</b>	<b>\$20,051.34</b>	<b>\$17,454.29</b>	<b>\$18,130.99</b>	<b>\$12,395.68</b>	<b>\$13,352.20</b>	<b>\$12,378.73</b>	<b>\$16,468.13</b>	<b>\$18,072.66</b>	<b>\$17,610.97</b>	<b>\$24,969.75</b>	<b>\$25,537.11</b>
<b>Spring Clean-up fees collected</b>						\$23,324.12	\$25,444.23	\$25,382.39	\$27,264.72	\$25,415.00	\$25,415.00	\$25,516.40	\$25,237.00	\$25,761.20	\$24,137.00	\$25,098.59
<b>Tons</b>	100.31	87.38	95.31	90.76	110.08	118.23	101.76	107.12	104.81	88	80.62	96.99	99.94	78.1	109.93	117.99
<b>Landfill Cost per Ton</b>	\$50.00	\$34.17	\$27.04	\$41.71	\$42.40	\$42.36	\$42.13	\$41.92	\$42.41	\$42.74	\$38.28	\$37.97	\$37.06	\$37.88	\$37.87	\$37.94
<b>Total Cost per Ton</b>	\$98.97	\$98.50	\$47.57	\$153.02	\$175.74	\$169.60	\$171.52	\$169.26	\$118.27	\$151.73	\$153.54	\$147.45	\$140.44	\$203.85	\$207.39	\$199.91
<b>Cost per Household</b>	\$5.11	\$4.42	\$2.33	\$7.09	\$9.87	\$10.23	\$8.25	\$8.56	\$5.84	\$6.33	\$5.87	\$7.82	\$8.63	\$8.43	\$11.96	\$12.20
<b>Number of Households</b>	1944	1948	1953	1958	1959	1961	* 2116	* 2119	* 2123	* 2110	* 2109	*2105	*2094	*2088	*2087	*2094
<b>Recycling Costs</b>																
Recycling fees - TV/Electronics/Appliances														\$3,215.00	\$8,080.00	\$6,965.00
(Mattress fee \$11+\$2 pickup fee)														\$1,690.00	\$2,171.00	\$1,950.00
Less Tag Fees Collected																
<b>TV/Electronics/Appliances</b>														\$3,215.00	\$5,410.00	\$4,053.00
<b>Mattress</b>														\$665.00	\$835.00	\$1,041.00
Subsidy for mattress & TV recycling														\$1,025.00	\$4,006.00	\$3,821.00

\* Based on December monthly billing

## ACTION ITEM



**CITY OF WINDOM**  
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Windom, MN 56101  
Phone: 507-831-6129  
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[www.windom-mn.com](http://www.windom-mn.com)

**TO:** City Council  
**FROM:** Personnel Committee  
**DATE:** August 12, 2020  
**RE:** Resignation of Finance Director\Controllor  
**DEPT:** Administration  
**CONTACT:** Steve Nasby: [Steve.Nasby@windommn.com](mailto:Steve.Nasby@windommn.com) or Chelsie Carlson: [Chelsie.Carlson@windommn.com](mailto:Chelsie.Carlson@windommn.com)

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### **Recommendations/Options/Action Requested**

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The Personnel Committee recommends that the City Council take the following action:

1. Approve updated Job Description for Finance Director\Controllor.
2. Advertise for a full-time Finance Director\Controllor.

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### **Issue Summary/Background**

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On August 4, 2020 the Personnel Committee met with Chelsie Carlson, Finance Director\Controllor. Ms. Carlson said that she is needing to step back from full-time status for family reasons. After discussing a number of possible options, implementing variations of part-time hours and telecommuting, both she and the City Administrator mutually come to the conclusion that a full-time Finance Director\Controllor is needed in the City hall office. As such, Ms. Carlson will be resigning as Finance Director\Controllor. Following discussion, the Personnel Committee agreed that at a full-time Finance Director\Controllor is needed and is making a recommendation to the City Council to start the hiring process.

Personnel Committee members expressed their desire to have Ms. Carlson remain in her position as she is doing a great job, but they understand her wishes and family commitments as well. To insure a smooth transition Ms. Carlson is willing to continue to work part-time in her current duties through the first quarter of 2021. Pending the transition, and assignment of duties, Ms. Carlson is interested and willing to continue working for the City in some part-time capacity.

Ms. Carlson added that the advertising and filling of the part-time Administrative Assistant position should be delayed until a new Finance Director\Controllor is hired. Ms. Carlson said that with the assistance of City Hall staff she can absorb the duties short term after Robin Shaw leaves in December.

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### **Fiscal Impact**

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The budget impact to 2021 is anticipated to lower expenses as the Finance Director\Controllor position will be filled with a newer employee on the Supervisory Pay Scale. The part-time Administrative Assistant position will continue to be budgeted as previously discussed upon the office restructuring.

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### **Attachments**

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1. Revised Finance Director\Controllor Job Description

**CITY OF WINDOM**  
**POSITION DESCRIPTION**

**Position Title:** Finance Director/Controller  
**Department:** City Office\Administration  
**Supervised By:** City Administrator  
**Grade & Status:** Supervisory Pay Grade & Exempt

**Primary Objective of Position:**

Administration of all financial, accounting, budgeting, and risk management for the City to assure completeness, accuracy, and timeliness of financial and management data.

Plan, manage and direct all City financial functions to accurately account for financial transactions and appropriate allocation of funds. Responsible for managing all finance and accounting functions, providing relevant and accurate data, and assisting the City Administration and City Council on financial matters.

Assist City Administrator in management of financial assets to achieve optimal return and protection, and provide financial planning, analysis and management

Manage staff, systems, and processes to complete accurate and timely monthly billing and collection for utility and telecom services.

Administer and coordinate benefit plans for City employees and management oversight of staff completing City bi-weekly payroll.

Supervise daily operations of City Hall office and City Hall staff. Two years of supervisory experience preferred.

**Duties and Responsibilities:**

Directly supervise City Hall staff. Responsibilities include disseminating relevant City information timely, coordinating office coverage, planning, assigning, and directing work, providing opportunities for development, and appraising performance.

Monitor and develop City Hall systems and procedures insuring efficiency while also providing appropriate and adequate internal controls.

Manage functions associated with billing for utility and telecom services. Review and approve monthly billing to customers, monitor timely collection on accounts and recovery of uncollectible accounts, coordinate distribution of service related information to the public. Prepares and submits various state and federal reports including SAC, state surcharge, fuel tax, excise taxes, 911 filings and sales and use tax returns as needed. Develop manual and systematic processes and procedures to provide maximum efficiency, integration, and accuracy of service billing for utility and telecom services.

Performs all tasks associated with month-end reporting: reconciles credit card settlements and bank accounts/cash balances with statement/ledger, reconcile and verify tax settlement, e-payments and other payments received. Allocate city receipts to appropriate funds. Prepares accounting data for entry into system; prepares reports for Council, City Administrator and Department heads. Maintains and updates Chart of Financial Accounts.

Assist in managing investment of City's funds and the cash flow needed for its operation. Reports status of city treasury to city council through regular reports.

Prepare necessary accrual and adjusting entries in the preparation of year-end closing. Coordinate timely completion of annual financial audit (including single audit if needed). Schedule audit fieldwork, prepare requested audit work papers, schedules, reports, and confirmation letters, and coordinate necessary inventory observations. Work with City Administrator on completion of Management Discussion and Analysis section included in published Audit and review draft of financial statements prior to publication. Insure timely and accurate reporting to Office of State Auditor.

~~Work with City staff to coordinate and review the City's Comprehensive Annual Financial Report. Insure required State report and information for publication of the CAFR.~~

Performs various tasks associated with the payroll function. Review and approve employee time sheets (City office) and work with existing staff to processes bi-weekly payroll. Submit payroll related payments to federal, state, and retirement agencies and complete quarterly payroll tax and wage reports. Close out the payroll system at year-end. Print and distribute W-2's and complete online state and federal wage reporting by required deadlines. Monitors various state and federal regulations regarding enforcement and changes in PERA and FICA requirements.

Coordinate administration and renewal of benefit programs for employees. Work with staff to insure distribution of required information and facilitate appropriate open enrollment procedures. Assist employees in understanding provided benefit programs and provide periodic onsite visits from benefit representatives. Manage COBRA enrollment as well as MN Continuation enrollment for retired employees. Complete

annual Affordable Care Act reporting and distribution of information returns to employees.

Monitors and implements accounting, budgeting, utility billing and payroll software upgrades and changes.

Manage accounts payable function: maintains vendor information, approves invoices for processing and appropriate allocation of expense, researches questions by contacting vendors; and sends payments for Council approved claims. Complete annual 1099 information reporting and distribution to vendors. Follow required unclaimed property procedures and submit to state annually.

Primarily responsible for the preparation of the City's annual budget in conjunction with the City Administrator and Department Heads. Assist in the planning and implementation of the five-year Capital Improvement Plan. Work with staff to complete County and State budget/levy requirement reporting and publication. Process council approved budget adjustments as necessary.

Prepare cost allocations for municipal operations and enterprise funds.

Review projected General Fund, Enterprise Fund and Special Revenue Fund income and expenses to assure required City income will be attained.

Assist with the planning, preparation and management of the City's debt portfolio.

Allocate costs for workers' compensation and general liability insurance. Assist in developing and maintaining comprehensive insurance programs for the City to assure adequate and effective coverage. Facilitate coordination of annual workers compensation audit and completion of annual insurance renewal packet.

Assists with administration and tracking of EDA programs such Tax Increment Financing Districts and low interest development loan programs.

Attends and participate in City Council and/or Board and Commission Meetings as needed. All other duties as may be reasonably assigned.

This job description is a representation of the typical duties of the position, but is not an exclusive list of tasks, duties and requirements.

**Knowledge and Skill Required:**

Ability to critically and thoroughly analyze fiscal issues and develop sound recommendations that can be communicated in a direct and understandable manner.

Knowledge of basic accounting principles and practices, and ability to understand and apply general accounting principles to municipal accounting.

Must have a strong understanding of municipal financial processes, practices, and laws including GASB.

Ability to make independent decisions, based on established rules and procedures.

Ability to establish and maintain open communications and trust for an effective working relationship with City officials, general public, and other employees.

**Minimum Training, Experience and Education:**

Bachelor's Degree in Accounting\Finance or closely related field from accredited college. Preference for master's degree or C.P.A.

Three years of progressively responsible experience in a municipal finance position or equal private sector position.

Knowledge of standard computer operation and software (e.g. Microsoft Office). Ability to learn and operate accounting\finance software and other software used by the City.

Approved By:

City Council  
August 18, 2020