# CITY COUNCIL MEETING
**January 20, 2026**
**City Council Chamber**
**6:30 p.m.**

**CITY OF WINDOM, MN**
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## AGENDA

Call to Order
Pledge of Allegiance

1. Consent Agenda
   - Minutes
     - Council Minutes – January 6, 2026 & January 14, 2026
     - Community Center Commission – January 12, 2026
     - Economic Development Authority – January 12, 2026
     - Housing & Redevelopment Authority – January 14, 2026
     - Library Board – January 13, 2026
     - Tree Commission – January 7, 2026
     - Utility Commission – December 18, 2025
   - License/Permit Application
     - Exempt Gambling Permit – Business Arts & Recreation Center – February 17, 2026
     - Exempt Gambling Permit – COBRA Wrestling Inc – March 21, 2026
     - Exempt Gambling Permit – Ducks Unlimited – February 27, 2026
   - Regular Bills
2. Department Heads
3. Ordinance No. 203, 2nd Series – Adding New Definitions and Subsections - Billboards
   - Second Reading
   - Title & Summary
4. Resolution Supporting a Local Sales Tax for Specific Capital Improvements
5. Resolution Creating a Joint Airport Zoning Board
6. 2025 Budget Carryover
   - Police Department – Interpretation Tool
   - Street Department – Seal Coating
7. Contractor Payment
   - 2025 Alley Project – Pay Request #4 - $20,900.00
8. Personnel
   - Part-Time/Seasonal Wage Scale Update
   - Arena – Part-Time/Seasonal Hiring Recommendation
9. New Business
10. Old Business
11. Council Comments
12. Adjourn

Preliminary

# Regular Council Meeting
# City Hall, Council Chamber
# January 6, 2026
# 6:30 p.m.

1. Call to Order:
   The meeting was called to order by Mayor Hilary Mathis

2. Roll Call:

| | |
|---|---|
| Council Present: | Mayor Hilary Mathis, Dennis Esplan, Jenny Quade, James Nelson, Scott Benson and Jayesun Sherman |
| Council Absent: | None. |
| City Staff Present: | Steve Nasby, City Administrator; Devin Kopperud, Assistant Police Chief; Jon Ketzenberg, Streets & Parks Superintendent; Matt Fast, Building Official; Sonya Wilt, EDA Director and Jordan Bussa, Telecom |

3. Pledge of Allegiance

4. Appointment of City Administrator:
   **Motion by Benson second by Nelson to appoint Steve Nasby, City Administrator. Motion carried 5 – 0.**

5. Appointment of City Attorney:
   **Motion by Esplan second by Quade to appoint Ron Schramel, City Attorney. Motion carried 5 – 0.**

   Nasby said that Mr. Schramel had verbally stated that he will be resigning effective April 1, 2026 to focus more time on his private practice. He will work with Mr. Schramel to come up with alternatives for the Council's consideration to take over the duties.

6. Designation of Electronic Fund Transfers:
   **Motion by Nelson second by Benson to designate Steve Nasby, City Administrator and Donna Torkelson, Finance Director\Controller as authorized parties to make Electronic Fund Transfers. Motion carried 5 – 0.**

7. Designation of Financial Institutions:
   Mathis said the designated financial institutions are as follows: BMO, Bank Midwest, United Prairie Bank, Leading Edge Credit Union, 4M Fund and Multi-Bank Securities.

   **Motion by Nelson second by Quade to approve the financial institutions. Motion carried 5 – 0.**

8. Designation of Official Newspaper:
   **Motion by Sherman second by Benson to approve the Cottonwood County Citizen as the official newspaper. Motion carried 5 – 0.**

9. Establish 2026 City Council Meeting Times/Dates:
   Nasby noted that the City Code requires the Council to set meeting dates\times annually. The information in the packet is to continue the meetings on the first and third Tuesdays of each month and keep the starting time as 6:30 pm. He said there is a tentative Board of Review meeting set for

Tuesday, May 5th at 4:30 pm. There is a general election on November 3rd so this meeting will start at 8:05 pm due to the prohibition of holding public meetings during an election.
**Motion by Benson second by Nelson to approve the City Council meeting dates\times as presented. Motion carried 5 – 0.**

10. Consent Agenda:

- Minutes
  - Council Minutes – December 16, 2025
  - Street Committee – December 16, 2025
- Regular Bills

**Motion by Benson second by Sherman approving the Consent Agenda. Motion carried 5 – 0.**

11. MN DOT – Traffic Signal Discussion:
Mary Loeffler and Zac Tess from MN DOT introduced themselves. Loeffler provided a background on the traffic signal project back to 2024 when the City agreed to provide local match of $177,000. She said the requirements for the signals changed, which drove up the price. MN DOT pushed the project back a year hoping prices would stabilize, but something has to be done in 2026 as the current signals are deemed unsafe. The local match had gone from $177,000 to $420,000 and as designs have been more common and MN DOT is taking on some costs per their June 2025 department memorandum. The ask from the City was $278,000 in December when MN DOT met with the Street Committee. The Street Committee was supportive of removing the emergency override system and other cost allocations were refined, which is now showing a local match of $226,000. If this is not approved then MN DOT will have to look at alternatives such as stop signs or temporary signals. MN DOT wants to get this project bid and awarded by April 2026. A cost allocation table was handed out to the City Council by MN DOT. Tess said that MN DOT wants the smart tech grid equipment and needs the cabinet so they paid a larger share of that cost. He added that there is interest from MN DOT in getting this project done as there is a risk of failure of the current lights.

Esplan said he voted against the $177,000 as MN DOT has 90% of the traffic on the intersection. The City did however agree to pay $177,000 two years ago and he cannot support the City spending more.

Nelson said from June to July 2024 the price changed drastically, but he did vote to support the $177,000.

Benson said the city worked hard to get the $177,000 budgeted and resources are tight. The city is trying watch the budget, but he appreciates MN DOT getting the costs lower although it is still too much. He also noted the volume of traffic being on the highway and a lot of vehicles drive through a red light.

Tess said that MN DOT costs are divided by legs of traffic. All legs are considered to require a signal so that is why the split is done that way.

Sherman asked if MN DOT is removing the lights in summer 2026. Tess said yes.

Quade said she sees both sides and with the MN DOT costs to the city going down that is positive and we do need the lights for the intersection.

Mathis asked if MN DOT can “lock in” the $226,000 they are requesting as we do not want to see the prices go up again. Tess replied he feels the number is good, but with any bidding project there could be movement on prices and that is generally 10% either way.

Nasby asked if the city was able to pay some in 2026 and some in 2027. Tess said that if it were a multi year project then yes, but this is a one-year project so no it would be all in 2026.

Loeffler added that with the planned 2027 round-about construction project the detour is key to having the new traffic signals already in place.

Sherman said he is not happy with the rising costs. If the Council votes "no" what are the alternatives from MN DOT? Tess said they would look at the traffic study done in 2024 and look at traffic delays, crash projections and other aspects to determine the right alternative. An alternative could be stop signs or temporary signals. Sherman asked if the costs are lower with different options. Tess said that each alternative would be less cost, but they are temporary solutions so the long-term costs would actually end up being higher.

**Motion by Quade second by Sherman to approve up to $226,000 for the traffic signal light project and if the costs were to exceed that amount it must be brought back to the Council for approval. Motion failed 2 – 3 (Esplan, Benson and Nelson).**

Sherman said he is not a fan of spending more money, but it will be more costly in the future.

Mathis thanked MN DOT for coming to discuss the project. Loeffler said that MN DOT will look at the alternatives and get back to the Council for further action as needed.

12. Department Heads:
Esplan said that the Library Director could not be here tonight, but wanted information conveyed about the Winter Reading Program for patrons aged 16 – 60 with the goal of reading 10 books. The theme is "Library Sparks Imagination".

13. Resolutions Accepting Donations:
**Council Member Benson introduced the Resolution No. 2026-01, entitled "AUTHORIZATION TO ACCEPT A DONATION FOR THE WINDOM AMBULANCE DEPARTMENT FROM CAROLE TURNER" and moved its adoption. The Resolution was seconded by Nelson and on roll call vote: Aye: Esplan, Benson, Quade, Nelson and Sherman. Nay: None. Absent: None. Abstain: None. Resolution passed 5 – 0.**

**Council Member Esplan introduced the Resolution No. 2026-02, entitled "AUTHORIZATION TO ACCEPT A DONATION FROM NANCY MEYER TO THE WINDOM PULIC LIBRARY" and moved its adoption. The Resolution was seconded by Quade and on roll call vote: Aye: Nelson, Sherman, Benson, Quade and Esplan. Nay: None. Absent: None. Abstain: None. Resolution passed 5 – 0.**

**Council Member Sherman introduced the Resolution No. 2026-03, entitled "AUTHORIZATION TO ACCEPT A DONATION FROM DOROTHY VAN NORMAN TO THE WINDOM PULIC LIBRARY" and moved its adoption. The Resolution was seconded by Benson and on roll call vote: Aye: Sherman, Esplan, Nelson, Quade and Benson. Nay: None. Absent: None. Abstain: None. Resolution passed 5 – 0.**

14. Planning Commission Recommendation – 1st Reading Ordinance #203, 2nd Series:
Matt Fast, Building Official, said that the City Council had requested that the Planning Commission review the Billboard ordinance and a moratorium had been enacted in August 2025. The Planning Commission has made some changes to the ordinance and is requesting that the City Council approve Ordinance No. 203, 2nd Series which contains some revisions to the billboard ordinance. The

ordinance needs to have MN DOT review and approval, so the ordinance being approved tonight would be subject to any MN DOT required changes. The moratorium expires in February so staff is asking for approval contingent upon any response from MN DOT.

**Motion by Benson second by Sherman to approve the 1st Reading of Ordinance No. 203, 2nd Series, to include any MN DOT required revisions. Motion carried 5 – 0.**

15. Mayor Appointments and Reappointments:
Mathis read through the list of appointments and reappointments to Boards and Commissions.

| | |
|---|---|
| Mitch Voehl | Community Center Commission |
| Brady Haugen | Community Center Commission |
| Heidi Hill | Economic Development Authority |
| LeWayne Pigman | Housing & Redevelopment Authority |
| John Duscher | Library Board |
| Sarah Peterson | Library Board |
| Frances Swenson | Library Board |
| Jess Smith | Parks & Recreation Commission |
| Jackie Jurgens | Parks & Recreation Commission |
| Antonio Cerda Juarez | Parks & Recreation Commission |
| Matt Miller | Planning Commission |
| Tyler Patterson | Planning Commission |
| Josh Peterson | Telecom Commission |
| Dirk Abraham | Telecom Commission |
| Bruce Toninato | Tree Committee |
| Glen Francis | Utility Commission |

**Motion by Sherman second by Esplan approving the Board and Commission appointments and reappointments. Motion carried 5 – 0.**

16. Contractor Payment:
Jon Ketzenberg, Streets & Parks Superintendent, said that the contractor had finished work on the Island Park berm and the engineers have approved Pay Request #2 for Mathiowetz Construction.

**Motion by Benson second by Nelson to approve Pay Request #2 for Mathiowetz Construction in the amount of $34,119.36. Motion carried 5 – 0.**

17. New Business:
Ketzenberg said that the 2026 budget included $220,000 for a new snow blower. He has found a demo model through a dealer and the cost is $224,236 so that is a little over the budget. This demo unit has about $11,000 worth of add-on equipment. Since he was able to get the new tractor purchased for about $10,000 less than budgeted, he is asking permission to spend the $224,236 on the snow blower.

**Motion by Benson second by Quade to approve the Streets & Parks Superintendent to purchase the new snow blower for $224,236. Motion carried 5 – 0.**

Nasby said that the City Council had discussed holding a Special Joint Meeting with the Telecom Commission as a public informational meeting on the proposed Federated Electric\Broadband purchase of Windomnet. January 14th has been penciled in as a date and the Community Center has been reserved.

**Motion by Benson second by Sherman to set a Special Joint Meeting with the Telecom Commission for January 14, 2026 at 6:30 pm at the Windom Community Center. Motion carried 5 – 0.**

Mathis said that she had been contacted by MVTV and Midco about interest in Windomnet. This is in addition to Jason Kruger of Oddson Underground and Woodstock Communication which was previously mentioned as having interest. The information has been provided to the Telecom Commission Chair and Windomnet General Manager.

18. Old Business:
None.

19. Council Comments:
Mathis thanked City Attorney Ron Schramel for all his work and dedication to the city.

Benson wished everyone a Happy New Year and encouraged people to get involved in activities within the community

Sherman wished everyone a Happy New Year.

Nelson congratulated the Mayor on one year of service and wished everyone a Happy New Year.

20. Adjournment:
**Mayor Mathis adjourned the meeting by unanimous consent at 7:24 p.m.**

____________________________
Hilary Mathis, Mayor

Attest: ____________________________
Steve Nasby, City Administrator

Preliminary

# Special Joint Council/Telecom Commission Meeting
# Windom Community Center
# January 14, 2026
# 6:30 p.m.

1. Call to Order:
The meeting was called to order by Mayor Hilary Mathis

2. Roll Call:

| | |
|---|---|
| Council Present: | Mayor Hilary Mathis, Dennis Esplan, Jenny Quade, James Nelson, Scott Benson and Jayesun Sherman |
| Telecom Commission: | Dirk Abraham, Paul Voth and Kegan Hofferbert |
| Council Absent: | None. |
| City Staff Present: | Steve Nasby, City Administrator and Scott Peterson, Police Chief |

3. Federated Rural Electric\Fiber Presentation – Proposal for Windomnet – Public Information Meeting:
Mathis thanked everyone for coming and asked Dirk Abraham, Telecom Chair to start off the meeting.

Abraham reviewed the timeline for how this evolved. He said that in 2024 Windomnet was approached by Southwest Minnesota Broadband about possible partnerships and the following month Federated contacted Windomnet. An ad hoc committee from the Telecom Commission met with both parties and discussed options and thoughts on how to work together. The Telecom Commission considered the proposals and continued discussions with Federated. Federated hired an engineering firm and accountants to review Windomnet at their expense and the city signed confidentiality agreements so Federated could exchange private data with the city. In June 2025 Federated came to the Telecom Commission and then made a proposal in July to acquire Windomnet. That Federated proposal was then sent to the City Council and they heard from Federated. The Council then commissioned an independent valuation of Windomnet which was completed in October. In November and December an ad hoc committee consisting of Telecom Commission members and Council members met with Federated to work on an outline for an agreement. The Council met twice in December to review the terms and Federated offer. No decision has been made by the Council on whether it is going to sell Windomnet or not.

Scott Reimers from Federated introduced himself along with Troy Rasmussen, Federated staff and the Federated Board of Directors who were present. Reimers gave a brief history of the Jackson REA which started in 1935. He said they are a local company with local staff and board members. The goal of the coop is to grow and provide affordable service to members and the recent growth has been in the area of broadband to serve rural customers. He discussed their core principles and the benefits of a coop. Federated staff then reviewed a PowerPoint presentation on their timeline for getting into telecommunications starting in 2005 through today. They currently serve 2,000 customers. Their interest in Windomnet is that it could be a hub for their regional system and sharing resources, staff and having the additional infrastructure will make the system more reliable and economical as costs are spread out to help affordability. A larger base will also allow for continued improvement in the system. The four pillars for them are affordability, reliability, safety and customer service. Federated is a non-profit and what they make is put back into the system, funds enhancements and provides funds for community support. They do not have data caps on their service and do not do introductory offers that only last a few months and then increase prices. They showed their rate structure compared to Windomnet and the services shown were less expensive. They know how important high-speed data is to everyone. They have local services and staff, you will not get a call center if there is an issue, you will get a live person that lives in the area. The services they provide are fiber, fixed wireless, streaming tv, phone and outdoor & acreage wifi. Another Federated staff person reviewed their communication plan and noted they do public events, social media, education on "how to" and attend local activities like the fair. They thanked the Council, Telecom Board and people for attending.

Abraham said the evaluations of the Federated proposal had been done with the independent valuation the city had completed. The figures were similar and feels that with all the due diligence done by both parties he is comfortable where this is at. He noted there are many factors to consider and it is not only the price. Abraham said he would open up the meeting for questions and asked people to identify themselves.

Wayne Benson asked if this is open to other bidders. Mathis replied there has been interest from others and that has been conveyed to the Telecom Board and Council. Abraham said that the City did not go looking to sell Windomnet so no "For Sale" sign hung on the building. However, this evolved through about a year of discussions and reviewing options. He said the Council could accept the proposal or not but this has been a 15-month process.

Sherman said that he has been involved with the process and negotiation, many steps have been taken to get to this point. A lot of information has been exchanged, research conducted and thought. Federated is the only group to have put forward a proposal to consider and discuss a sale. Due diligence has been done by both parties.

Ron Tibodeau asked if the Federated Board is appointed or elected and if Windom would have a board seat. Reimers replied that the Federated Board is elected by district based on their electric service area and that does not cover Windom. He added that Federated is considering adding an ad hoc advisory group for telecom services and that would be a place for Windom input.

Jordan Bussa said he is a homeowner and taxpayer in addition to being a Windomnet employee. In 2002-03 the City wanted telecom and the ratepayers have paid millions to have the system. There is still outstanding debt but when the bonds are paid off there is money to be made. Cottonwood County gave Federated $3 million. He thinks the Council is wrong to sell and future profits can do a pool and streets.

Jason Kruger said he is President and owner of Oddson Underground. The thinks Federated is a good company. He said telecom started in 2002 and there were bonds for $11.4 million. He asked about what is left. Nasby replied about $5.25 million end of 2025. Kruger asked what interest rate those bonds are. Nasby replied 1.95%. Krueger said that he understands the system could make $80,000 this year, Nasby said that is to be determined with the change in video service. Krueger said that maybe the city could work with Federated and SMBS to partner and maybe lower costs for city projects and he encouraged council to look at a 30–40-year timeframe. He is also interested in buying Windomnet but he does not want to spend money on due diligence if the system is not going to be sold.

Travis Theis, SMBS, said he agrees with the previous speaker on partnerships. He corrected Abraham by saying that SMBS has been in contact with Windomnet since 2021 and they did want to be on a Council agenda but were routed to the Telecom Board first. They could offer local control and Windom would have a seat on their board. He noted they did an advertisement in the local newspaper to let people know SMBS is interested in discussions. Nasby asked Theis to confirm that SMBS had asked for exclusivity for discussions which the city denied. Theis said that was correct.

Mathis said the next steps for the Council is to consider an ordinance for the sale of property, being Windomnet, and the intended timeframe for that is February 3rd.

Andrew Rossow, Windomnet tech, said that he thinks a partnership is the best arrangement and that Windomnet also does the city's IT work so that will be a cost if Windomnet is sold.

Kelly Woizeschke asked why Windomnet is losing money and eventually the debt would be paid off. He said that Council members were not here when the system started. Esplan replied that he was on the Telecom Commission and Council when the system was started. Woizeschke said that he would like to see bids obtained or a partnership.

Quade said that Windomnet will need a lot of funds in the next 10-15 years to keep up with technology and maintenance, this investment will be expensive. The Federated rates are lower as they care spreading costs due to more customers and growth. Affordability is a key aspect for her along with Federated's experience and being a local company.

Abraham said that a lot of financial data has been brought to their attention and the internet service does make money, but television and phone are losing money. Continued investment is needed and where is the money coming from.

Ben Byam said he works for SMBS and acknowledges that the cable tv system was hemorrhaging money. A Council member does not even take Windomnet services. He thinks streaming video can help the system make money.

Bussa said Windomnet uses the same E7 hardware as SMBS.

Rossow said that $82,000 is needed for new routers, a VOIP system and 12 cards at $10,000 each are needed for the system and calix work. In total about $500,000 is needed now for investment.

Tibodeau said he likes Windomnet being an enterprise and would not want to give up control, keep it local.

Kruger asked if the city pays for telecom services for its departments. Nasby replied that the departments do pay for service.

Reimers thanked everyone for the conversation and acknowledged it is a big decision. He gets the local control aspect and concern.

Abraham said the Telecom Commission does not take this lightly and did not get into this thinking of selling, but with all the financial information and expenses he became more willing to consider that option. He noted that Federated intends to make job offers to the Windomnet employees.

4. Adjournment:
**Mayor Mathis thanked everyone and adjourned the meeting by unanimous consent at 7:35 p.m.**

____________________________
Hilary Mathis, Mayor

Attest: ____________________________
Steve Nasby, City Administrator

Community Center Commission Minutes

Monday January 12, 2026

1. Call to Order: 5:30 pm

2. Present:

| | |
|---|---|
| President: | Linda Stuckenbroker |
| CC Director: | Tim Snyder |
| Commission Members: | Mitch Voehl - Absent |
| | Brady Haugen - Phone |
| | Al Baloun |
| | William Hanson |
| Commission Liaisons: | Scott Benson - |
| | Jim Nelson |
| City Administrator: | Steve Nasby – Absent |

3. Approval of Minutes: No meeting in December, lack of quorum.

4. Director Report:

Personnel:

A. Staff has been busy with sports, Christmas parties, and meetings. Upcoming events include: Telecom Public Meeting, Big Bend Energy Meeting, and Junior High Basketball Tournaments. Use of on-call and part-time workers have helped out.

Financial Report:

A. Reviewed financial deposits for 2025.

5. Old Business:

A. Approval of Celebration of Life Packages; Approved and will be added to City Council rate increases in February for their approval.
B. Reptile Expo Policies; Accepted and Approved, waiting for reply for possible dates.

6. New Business:

A. New commission member; Brady Haugen was appointed by the Mayor at the January 6th City Council Meeting. He will be sworn in at the February meeting. President Stuckenbroker would like the director to check with S. Nasby regarding officer appointments as well. Commission welcomed Brady who was on the phone.

B. Yearend review; Commission reviewed 2025 event numbers and noted increases in sports, meeting, and church usage. Inflatable rentals have risen drastically to 33 times. Inflatables continue to make a profit for the Community Center. Weddings saw the largest decrease to 8 in 2025 with 3 cancellations. Director will expand advertising for 2026. Community Center held 278 events in 2025! Motion by William Hansen; seconded by Al Baloun; 3-0 to approve numbers.
C. Clarification of table set-up policy; Motion by Al Baloun; seconded by William Hanson to approve 25 tables for $125 table set-up fee. Additional tables will be available to rent for $5 per table. This will apply to shows and events not covered in a package; Wedding, Quinceanera, Businesses, Birthday and Celebration of Life have package pricing.
D. Recreation Package Vote; Director put together a recreation package geared toward youth groups throughout the area. Price of $150 plus tax for 2 Inflatables, Corn-Hole Boards and Ping Pong table. Motion by Al Baloun; seconded by William Hanson to approve the recreation package. Al Baloun noted the director should track numbers of the Recreation Package and Birthday Package for further discussion in January of 2027. Vote passed 3-0 to approve and add to City Council rate increase proposals in February.
E. Lighting for the Gymnasium; Director brought forth he issue of lighting fixtures in the gym burning out with no replacements available to fix. Discussion centered on replacing 5 currently or replacing all lighting fixtures. Existing fixtures will be labeled surplus and sold. Motion by Al Baloun; seconded by William Hanson to replace all lighting fixtures at a cost of $4104.12 and installed by the electric department. Energy rebates may be available to help lower this cost. This project will be paid for from the Byers Donation to the Community Center. Vote passed 3-0.

7. <u>Commissioners Comments:</u>

A. Brady Haugen; "Excited to be a part of the Community Center Commission".
B. William Hanson; "Would like to see Bench project for Byers Donation completed by Windom Area Schools Senior Achievement Projects".

Next Meeting: February 9, 2026 5:30 pm.

Motion to adjourn by Al Baloun; seconded by William Hanson at 6:23pm, motion approved 3-0.

ECONOMIC DEVELOPMENT AUTHORITY OF WINDOM
MINUTES
JANUARY 12, 2026

1. Call to Order**:** The meeting was called to order by President Wepplo at 12:01 p.m.

2. Roll Call & Guest Introductions:

   EDA Commissioners: Nancy Wepplo, Stacie Sanow, Heidi Hill, James Nelson, and Jenny Quade

   Also Present: EDA Staff – EDA Director Sonya Wilt and Admin. Asst. Mary Hensen; Mayor Hilary Mathis; City Administrator Steve Nasby; and Kevin Stevens, Cottonwood County Liaison.

3. Welcome New EDA Commissioner – Heidi Hill: President Wepplo welcomed Heidi Hill as a voting member on the EDA Board of Commissioners. Heidi Hill was appointed to serve on the EDA Board to replace Ryan McNamara whose term expired on December 31, 2025.

4. Oath of Office by New Commissioner – Heidi Hill: Commissioner Hill took the oath of office.

5. Election of Officers
   A. President – 1-Year Term: President Wepplo called for nominations for EDA President.

   Motion by Commissioner Sanow to elect Nancy Wepplo as EDA President. Motion withdrawn because pursuant to the EDA's Bylaws, no Commissioner shall serve in the same office for more than two consecutive years without a year in between terms in that office.

   **Motion by Commissioner Wepplo, seconded by Commissioner Quade, to elect Stacie Sanow as EDA President. Motion carried 4-0-1.** (Commissioner Sanow abstained.)

   Newly-elected EDA President Sanow requested that previous President Wepplo preside over the meeting during the elections of the remaining officers.

   B. Vice President – 1-Year Term: Commissioner Wepplo called for nominations for EDA Vice President.

   **Motion by Commissioner Sanow, seconded by Commissioner Quade, to elect Nancy Wepplo as EDA Vice President. Motion carried 4-0-1.** (Commissioner Wepplo abstained.)

   C. Secretary-Treasurer – 1-Year Term: Commissioner Wepplo called for nominations for EDA Secretary- Treasurer.

   **Motion by Commissioner Quade, seconded by Commissioner Sanow, to elect Heidi Hill as EDA Secretary-Treasurer. Motions carried 4-0-1** (Commissioner Hill abstained.)

6. Approval of Minutes: December 8, 2025

   **Motion by Commissioner Quade, seconded by Commissioner Wepplo, to approve the Minutes of the EDA Meeting held on December 8, 2025. Motion carried 5-0.**

7. School Referendum Presentation: City Admin. Nasby advised that he had been notified by a member of the Committee who requested that this presentation be removed from today's agenda.

8. New Business: None.

9. Unfinished Business

A. Staff Report:

(1) Kastle Kingdom: Director Wilt reported on activities concerning potential grants for the funding of a new "Kastle Kingdom" Playground. She has been working with Angie from Toro on preparation of a grant application requesting $100,000 from the Toro Foundation. This application was finalized last Friday except for the design plans from Leathers. Following receipt of those plans, the application will be submitted. Director Wilt has also been working on an application for a potential $50,000 grant from T-Mobile. This application is nearing completion except for the design plans from Leathers. Director Wilt advised that the DNR Outdoor Recreation Grant Program is now open. The application for this Program is due in March.

(2) Windom Landing Apartments: Director Wilt advised that she has been in communications with the Property Owner/Developer concerning the status of completion of the remaining units in Building "A". She also has communicated several times with the DEED Auditor regarding the property and potential timeline for completion of this project.

(3) South Cottonwood Lake Subdivision - Apartment Project: The Developer provided some preliminary designs which were presented to the EDA Board in November 2025. However, more definite budget numbers have not been provided to date. The project was to be completed by January 1, 2025. The infrastructure and lift station in the new subdivision were installed for the construction of the apartment building. Director Wilt has contacted the attorney.

(4) Child Care: Director Wilt reported that last week she had applied for a Remick Grant in the amount of $20,000. If awarded, these funds would serve as matching funds for the Taylor Grant that the City was awarded in November 2025. The purpose of these funds is to assist in-home/independent child care providers. The School also applied for 2 Remick Grants for the Child Care Center. Members of Vision Committee will be requesting that the Windom Area Foundation set up a charitable fund for donations to address ongoing childcare needs in Windom.

The Vision Committee met twice over the last few weeks to outline 3 goals, tasks, and who is responsible for accomplishing these tasks. The goals are:

1. Establish the Child Care Center
2. Strengthen and expand in-home child care capacity
3. Child Care workforce development.

The Vision Committee is scheduled to meet with First Children's Finance tomorrow and then again next week to refine the steps necessary to accomplish these goals. Following the meeting on January 20th, Director Wilt plans to schedule a meeting with existing providers to gather feedback on how we can structure the EDA Child Care Provider Program to best support and retain them.

(5) Grocery Store Update: Director Wilt updated the Board that she had received a response from another grocery store chain. They were not interested in expanding in Windom at this time. In response to the EDA Board's request, Director Wilt has been gathering information about grocery co-ops. She advised that there are some grant programs that could potentially assist with startup. However, at this time, we are just in the initial steps of researching food co-ops. She is looking to schedule a meeting with the St. Peter Co-op Director the early part of February to discuss structuring of this type of co-op and what they have learned in operating a food co-op.

(6) Training: Director Wilt advised that she is registered to attend the EDAM Winter Conference

next week in the Cities. She is also registered to attend Ehlers' TIF Public Finance Conference in early February. Ehlers Associates (our TIF consultants) have graciously offered to provide a scholarship to pay for her registration fees and hotel costs.

(7) Other Projects: Last week Director Wilt participated in a call with Robin Weis of the Southwest Regional Development Commission and the Federal EDA. This agency has Disaster Funds available for infrastructure projects. The City's proposed rehab of the commercial portion of the 10th Street Project may comply with the Federal EDA's Program guidelines.

A year ago, EDA Director Tiffany Lamb had discussed with the EDA Board the possibility of applying for a grant through the McKnight Foundation to assist with recapitalizing the EDA's façade and commercial rehab programs. Director Wilt is completing additional research into this funding opportunity. If the EDA meets program requirements, she will submit an application seeking funding for the EDA's programs.

10. Miscellaneous Information

A. River Bluff Townhomes – Monthly Financial Report: The Board received copies of the November 2025 financial reports submitted by Van Binsbergen & Associates.

B. Schedule of 2026 Regular EDA Meetings: The Board received a copy of the proposed Schedule of Regular EDA Meetings for the 2026 calendar year. By consensus, the Board approved the proposed meeting dates.

11. Adjourn: On consensus, President Sanow adjourned the meeting at 12:21 p.m.

Attest: ______________________________ ______________________________

Sonya Wilt, EDA Director Heidi Hill, EDA Secretary-Treasurer

REGULAR MEETING OF THE HOUSING AND REDEVELOPMENT AUTHORITY OF WINDOM, MN
January 14, 2026 at 8:30 a.m.

A regular meeting of the Board of Directors was held on January 14, 2026 at the Riverview Apartment. Board Members present: Tony Scott, Linda Jaakola, Nick Kulseth and Heidi Hill. Also present was Executive Director Linda Loewen and Operations Manager Tami Wahdan. Absent: City Liaison Jim Nelson.

The Regular Board Meeting was called to order at 8:34 a.m. with the consent agenda approved which included minutes from the December meeting, the Agenda, Balance Report and Bills Reports. (Jaakola/Hill)

Scheduled Guests: none

Old Business consisted of:

1. The Executive Director gave an update on the Hillside window project. All windows and trim will be completed by the end of this week. The only thing remaining will be caulking outside of the building which will be completed when the weather is warmer in the Spring.
2. The Executive Director presented quotes for the Heat Exchanger at the Riverview building. After some discussion, a motion was made to accept the quote from Schwalbach Hardware in the amount of $4,700.00. (Jaakola/Hill)
3. The Executive Director reported that LeWayne Pigman was approved at the City Council meeting on January 6, 2026, to fill the open board seat. His first meeting will be in February.
4. The Executive Director reported that the IRS mileage rate for 2026 is $.725 per mile which is a $.025 per mile increase from 2025.

New Business consists of:

1. The Executive Director reported that the Personnel Policy has been updated with the new MN Leave language as discussed last month. In addition, she presented information for updating the policy through the Nelrod Company as our policy was written in September of 2016 and it is recommended that we update the policy with changing regulation and adapt to changing circumstances within the workplace. After some discussion, a motion was made to update the policy as presented and split the cost with the Jackson and Mt Lake HRA's for a total of $1,150.00 per HRA. (Hill/Kulseth)
2. The Executive Director presented a quote from Ron's Electric for new electrical and heaters in the stairwells at the Riverview Apartments in the amount of $14,700.00. After some discussion, a motion was made to accept the quote as presented and pay for the upgrade from the Laundry account. (Jaakola/Kulseth)
3. The Executive Director reported the per unity subsidy report for the current fiscal year is $413.60 per unit month.
4. The Executive Director reported that there is a monthly increase of $17.73 to the Management Agreement with the addition of MN Leave.
5. The Executive Director discussed storage at the Hillside building as there have been reports of theft from the storeroom. There is no storeroom at the Riverview building and after some discussion a motion was made to change the Resident Handbook to read: "All personal belongings must be maintained within your apartment and may not be stored elsewhere in the building.", which would eliminate the storeroom at the Hillside building. A 24-hour notice will be given to all residents to gather any belongings they may have in the storeroom. (Kulseth/Hill)
6. The Executive Director discussed adding cameras to the Hillside building as well as the key card locking system like is at the Riverview building. There are CFP25 funds to cover the cost of the cameras. After some discussion, a motion was made to pursue quotes for the project. (Jaakola/Kulseth)

7. The Executive Director reported that the office will be closed on Monday, January 19th for Martin Luther King Jr, Day.
8. The Executive Director reported that both she and Tami will be doing Housing Matters online training on Thursday, January 22nd.
9. The Executive Director reported that all staff training will be held in Mt Lake on Thursday, January 29th.
10. The Executive Director reminded all board members that the February board meeting will include the Annual Meeting.
11. The Executive Director reviewed the January Overview with the board.

Upcoming Board Meetings are scheduled for February 11th (HS) at 8:30 am and March 11th (RV) at 8:30 am.
Linda Jaakola will be absent in February.

With no further business, the meeting was adjourned at 9:06 a.m. (Kulseth/Jaakola)

Tony Scott, Chairman

Linda Loewen, Executive Director

**Windom Library Board Meeting**
**Tuesday, January 13, 2026 at 5:05 pm**

**Call to Order-** Called to order @ 5:05 pm by John Duscher

**Roll Call-**John Duscher, Steve Fresk, Fran Swenson, Sarah Peterson, and Kari Scheitel

**Council Member:** Dennis Esplan

Motion to approve agenda and minutes by S.Fresk and second by K. Scheitel. Motion carried.

**Financial Report-** November 2025 report given. December will be emailed when information becomes available. Motion to approve November financial report by F. Swenson and second by S. Fresk. Motion carried.

**Librarian's Report**-

*Schwickert's bill was finally received on December 30th! Paid right away that afternoon.

*Story time has been going so well. Very well attended and a nice variety of topics and activities.

*Scavenger hunts every two weeks with new theme. Families are really enjoying this.

*Winter Reading Program started January 2nd. As of right now we have 93 people signed up.

*Plum Creek Library System is sponsoring a virtual event with Allen Eskens. February 5 at 7:00 PM. Scan the QR code from the bookmark or poster to join this event.

Motion to approve librarian's report by S. Fresk and second by S. Peterson. Motion carried.

**Old Business-** None

**New Business-**

1. Saturday, February 14th falls during President's weekend. Motion to be closed that day by F. Swenson and second by K. Scheitel. Motion carried.

**Adjournment-** Meeting Adjourned by John Duscher at 5:25 pm.

**Next Library Board meeting is Tuesday, February 10, 2025**

**CITY OF WINDOM TREE COMMISSION MEETING MINUTES**
January 7, 2026

1. Call to Order: The meeting was called to order at 5:10 p.m. at the council chambers by Chairperson Steve Fresk.

2. Roll Call:

| | |
|---|---|
| Commission Present: | Steve Fresk, Deborah Polzin, Jim Knigge, Joanne Kaiser Bruce Toninato |
| Commission Absent: | |
| Council Liaisons: | James Nelson (absent) |
| Public Present: | |

3. Approve Minutes of November 5, 2025

4. Treasurer Report: MN DNR ReLeaf Community Forestry Grants remaining $47,917.50. Received a Community Tree Planting grant for $64,400 to remove and replace 50 trees.

5. Old Business:
   a. 15 ash trees have been removed so far this winter.

6. New Business:
   a. Election of officers was held by unanimous ballet:
   Steve Fresk – Chair, Jim Knigge – Vice-Chair, Deborah Polzin – Secretary
   b. Trees will be made available to the public for boulevard planting. Information will be made available via utility bills and public media.
   c. Trees will be purchased through the Cottonwood Soil and Water Conservation District. MN Conservation Corps will assist with planting.
   d. Jon Ketzenberg was re-certified as Tree Inspector by MN DNR for 2026.

7. Open Mike: 10 replacement trees will be planted by the new shelter in Island Park in 2026. This program is funded by grants from MN Department of Natural Resources.

8. Meeting adjourned at 5:40 pm.

**Next Tree Commission Meeting April 8 at 5:15 p.m. at Council Chambers.**

ATTEST:

Tree Commission Chair ___________________________________

Tree Commission Secretary ___________________________________

**UTILITY COMMISSION MINUTES**
**Council Chambers**
**December 18th, 2025**

**Call Meeting to Order:** The Utility Commission meeting was called to order at 10:00 A.M.

**Members Present:** Utility Commission Chairperson: Mike Schwalbach
Members Present: Tom Riordan and Glen Francis
Members Absent: None
City Council Liaison: Scott Benson
City Staff Present: Jason Sykora, Electric Superintendent; Ryan Anderson, Water/Wastewater Superintendent and Tayler Lehmann, Utility Billing/Analyst
Others: None

## APPROVE MINUTES

**Motion by Riordan, second by Francis to approve the November 20, 2025 Minutes.**
**Motion carried 3 – 0.**

## ELECTRIC ITEMS

Solar for Public Buildings
Sykora explained that the city was informed by EMS that the project was moving forward quickly, but they faced delays due to state-level issues. If the city missed the deadline for a 30% federal tax credit due to the delay, meaning they would have to cover $328,000 themselves. Sykora mentioned there might be a chance to get approval before the contracts were signed, but it's now highly unlikely. Sykora noted that the state received about 100 applications on the final day, indicating a rush to use the remaining funds. The city was initially told that engineering costs would be covered, but this changed, leaving them with additional expenses.

**Motion by Francis, second by Riordan to approve; however, if the 30% direct pay from Federal tax credits is not received, we will not proceed forward with the solar projects.**
**Motion carried 3 – 0.**

Bingham Lake PPA Update
Sykora discussed the Bingham Lake PPA contract, which should be effective on January 1st. Windom will then start getting power out of that wind farm. The city is also looking into another potential project involving a wind farm over by Chandler, expected to start in 2026.

AMI Conversion Update
Sykora shared that we have 110 AMI meters out and operating. There was an issue with the meters pulling demand readings. None of the customers with new meters were getting billed on demand to begin with, so this is an issue that needs to be fixed.

Other
Sykora mentioned there was an outage due to a porcelain cut out having a fine crack, allowing moisture in. This outage affected the three-phase customers, with single-phase customers experiencing minimal impact. The outage was fixed within an hour. Sykora advised customers with three-phase systems to consider phase protection to prevent future outages.

Sykora discussed looking into a new billing system which will integrate with the city's existing financial systems and offer additional features. The new system will allow customers to view their hourly usage and history online, simplifying the billing process. The new system would also handle credit card transactions and ensure compliance with legal and security requirements.

Sykora shared that the city's Conservation Improvement Program reached its kilowatt-hour savings goal, leaving an $8,000 budget surplus. The city will process any remaining residential rebates before the end of the year to help customers before Christmas.

Sykora mentioned the city's bucket truck is currently being built and is expected to be ready by late January or early February.

Sykora stated on January 2nd that there is an audit of the electrical department's inventory.

## WATER/WASTEWATER ITEMS

Lead and Copper Rule Reporting for 2025

Anderson discussed the lead and copper survey results, noting a slow start due to delayed grant funding. To date, 2,784 service lines have been identified as not needing replacement. Of those, 1,514 were on the property owners' side, with the remaining 1,270 lines being in the right of way. Anderson met with the Bolton and Menk team to send out notifications this year. They will also get a map plotted out showing service-line materials and identify steps to reduce the unknown service-line counts (especially right-of-way) can then be whittled down.

Other Water/Wastewater Items

Anderson shared that he sent out RFPs for the Wellhead Protection Plan, with two responses received.

## Regular Bills

**Motion by Riordan, second by Francis to approve the regular bills as presented.**
**Motion carried 3 – 0.**

## Old Business

Sykora discussed issues with the wash bay panels in the electric department truck garage. There are ongoing issues with the architect's approval process, leading to potential material and labor expenses.

## New Business

None

The next Commission meeting was scheduled for January 22nd, 2026 at 10:00 a.m. in the Council Chambers.

## Adjourn

Schwalbach adjourned the meeting by unanimous consent at 11:00 a.m.

__________________________________
Mike Schwalbach, Chairperson

Attest: ______________________
Steve Nasby, City Administrator

# LG220 Application for Exempt Permit



An exempt permit may be issued to a nonprofit organization that:

- conducts lawful gambling on five or fewer days, and
- awards less than $50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be $1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

## Application Fee (non-refundable)

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **$100**; otherwise the fee is **$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

## ORGANIZATION INFORMATION

Organization Name: Business, Arts and Recreation Center, Inc.

Previous Gambling Permit Number: X[redacted]

Minnesota Tax ID Number, if any: 6222046

Federal Employer ID Number (FEIN), if any: [redacted]

Mailing Address: PO Box 123

City: Windom State: MN Zip: 56101 County: Cottonwood

Name of Chief Executive Officer (CEO): Loren Liepold

CEO Daytime Phone: [redacted] CEO Email: [redacted]

(permit will be emailed to this email address unless otherwise indicated below)

Email permit to (if other than the CEO) [redacted]

## NONPROFIT STATUS

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☑ Other Nonprofit Organization

**Attach a copy of one of the following showing proof of nonprofit status:**

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

☐ **A current calendar year Certificate of Good Standing**
Don't have a copy? Obtain this certificate from:
MN Secretary of State, Business Services Division
60 Empire Drive, Suite 100
St. Paul, MN 55103

Secretary of State website, phone numbers:
www.sos.state.mn.us
651-296-2803, or toll free 1-877-551-6767

☑ **IRS income tax exemption (501(c)) letter in your organization's name**
Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.

☐ **IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)**
If your organization falls under a parent organization, attach copies of both of the following:

1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
2. the charter or letter from your parent organization recognizing your organization as a subordinate.

## GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): Business, Arts and Recreation Center, Inc.

Physical Address (do not use P.O. box): 1012 5th Avenue

Check one:

☑ City: Windom Zip: 56101 County: Cottonwood

☐ Township: ______ Zip: ______ County: ______

Date(s) of activity (for raffles, indicate the date of the drawing): February 17, 2026

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

☑ Bingo ☐ Paddlewheels ☐ Pull-Tabs ☐ Tipboards ☐ Raffle

**Gambling equipment** for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to ***www.mn.gov/gcb*** and click on ***Distributors*** under the ***List of Licensees*** tab, or call 651-539-1900.

## LG220 Application for Exempt Permit

### LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

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

☐ The application is acknowledged with no waiting period.

☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).

☐ The application is denied.

Print City Name: ______

Signature of City Personnel:

______

Title: ______ Date: ______

**The city or county must sign before submitting application to the Gambling Control Board.**

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

☐ The application is acknowledged with no waiting period.

☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.

☐ The application is denied.

Print County Name: ______

Signature of County Personnel:

______

Title: ______ Date: ______

**TOWNSHIP (if required by the county)**
On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)

Print Township Name: ______

Signature of Township Officer: ______

Title: ______ Date: ______

### CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

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

Chief Executive Officer's Signature: ______ Date: 1/15/26
(Signature must be CEO's signature; designee may not sign)

Print Name: Loren Liepold

### REQUIREMENTS

**Complete a separate application for:**

- all gambling conducted on two or more consecutive days; or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

**Financial report to be completed within 30 days after the gambling activity is done:**
A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

### MAIL APPLICATION AND ATTACHMENTS

**Mail application with:**

____ a copy of your proof of nonprofit status; and

____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **$100**; otherwise the fee is **$150.** Make check payable to **State of Minnesota.**

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

**Questions?**
Call the Licensing Section of the Gambling Control Board at 651-539-1900.

# LG220 Application for Exempt Permit

An exempt permit may be issued to a nonprofit organization that:
- conducts lawful gambling on five or fewer days, and
- awards less than $50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be $1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

**Application Fee (non-refundable)**

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **$100**; otherwise the fee is **$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

## ORGANIZATION INFORMATION

Organization Name: Cobra Wrestling Inc.

Previous Gambling Permit Number: X[redacted]

Minnesota Tax ID Number, if any:

Federal Employer ID Number (FEIN), if any: [redacted]

Mailing Address: 710 8th Street North

City: Mountain Lake State: MN Zip: 56159 County: Cottonwood

Name of Chief Executive Officer (CEO): Tim Swoboda

CEO Daytime Phone: [redacted] CEO Email:

(permit will be emailed to this email address unless otherwise indicated below)

Email permit to (if other than the CEO): [redacted]

## NONPROFIT STATUS

Type of Nonprofit Organization (check one):

☐ Fraternal ☐ Religious ☐ Veterans ☑ Other Nonprofit Organization

**Attach a copy of <u>one</u> of the following showing proof of nonprofit status:**

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

☑ **A current calendar year Certificate of Good Standing**
Don't have a copy? Obtain this certificate from:
MN Secretary of State, Business Services Division
60 Empire Drive, Suite 100
St. Paul, MN 55103

Secretary of State website, phone numbers:
www.sos.state.mn.us
651-296-2803, or toll free 1-877-551-6767

☐ **IRS income tax exemption (501(c)) letter in your organization's name**
Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.

☐ **IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)**
If your organization falls under a parent organization, attach copies of <u>both</u> of the following:
1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
2. the charter or letter from your parent organization recognizing your organization as a subordinate.

## GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): Windom Area High School

Physical Address (do not use P.O. box): 1400 17th Street

Check one:

☑ City: Windom Zip: 56101 County: Cottonwood

☐ Township: Zip: County:

Date(s) of activity (for raffles, indicate the date of the drawing): March 21, 2026

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

☐ Bingo ☐ Paddlewheels ☐ Pull-Tabs ☐ Tipboards ☑ Raffle

**Gambling equipment** for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to ***www.mn.gov/gcb*** and click on ***Distributors*** under the ***List of Licensees*** tab, or call 651-539-1900.

## LG220 Application for Exempt Permit

### LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

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

☐ The application is acknowledged with no waiting period.

☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).

☐ The application is denied.

Print City Name: Windom

Signature of City Personnel:

Title: Date:

**The city or county must sign before submitting application to the Gambling Control Board.**

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

☐ The application is acknowledged with no waiting period.

☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.

☐ The application is denied.

Print County Name:

Signature of County Personnel:

Title: Date:

**TOWNSHIP (if required by the county)**
On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)

Print Township Name:

Signature of Township Officer:

Title: Date:

### CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

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

Chief Executive Officer's Signature: T. Swoboda Date: 1/15/2026
(Signature must be CEO's signature; designee may not sign)

Print Name: Tim Swoboda

### REQUIREMENTS

**Complete a separate application for:**
- all gambling conducted on two or more consecutive days; or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

**Financial report to be completed within 30 days after the gambling activity is done:**
A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

### MAIL APPLICATION AND ATTACHMENTS

**Mail application with:**

____ a copy of your proof of nonprofit status; and

____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **$100**; otherwise the fee is **$150**. Make check payable to **State of Minnesota.**

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

**Questions?**
Call the Licensing Section of the Gambling Control Board at 651-539-1900.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

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

# LG220 Application for Exempt Permit



An exempt permit may be issued to a nonprofit organization that:

- conducts lawful gambling on five or fewer days, and
- awards less than $50,000 in prizes during a calendar year.

If total raffle prize value for the calendar year will be $1,500 or less, contact the Licensing Specialist assigned to your county by calling 651-539-1900.

## Application Fee (non-refundable)

Applications are processed in the order received. If the application is postmarked or received 30 days or more before the event, the application fee is **$100**; otherwise the fee is **$150**.

Due to the high volume of exempt applications, payment of additional fees prior to 30 days before your event will not expedite service, nor are telephone requests for expedited service accepted.

## ORGANIZATION INFORMATION

Organization Name: Des Moines River Ducks Unlimited Chapter 045

Previous Gambling Permit Number: X[redacted]

Minnesota Tax ID Number, if any: [redacted]3

Federal Employer ID Number (FEIN), if any: ______

Mailing Address: PO Box 142

City: Windom State: MN Zip: 56101 County: Cottonwood

Name of Chief Executive Officer (CEO): Daric Zimmerman

CEO Daytime Phone [redacted] CEO Email: [redacted]

(permit will be emailed to this email address unless otherwise indicated below)

Email permit to (if other than the CEO): ______

## NONPROFIT STATUS

Type of Nonprofit Organization (check one):

- [ ] Fraternal
- [ ] Religious
- [ ] Veterans
- [x] Other Nonprofit Organization

**Attach a copy of <u>one</u> of the following showing proof of nonprofit status:**

(DO NOT attach a sales tax exempt status or federal employer ID number, as they are not proof of nonprofit status.)

- [ ] **A current calendar year Certificate of Good Standing**
  Don't have a copy? Obtain this certificate from:
  MN Secretary of State, Business Services Division
  60 Empire Drive, Suite 100
  St. Paul, MN 55103
  Secretary of State website, phone numbers:
  www.sos.state.mn.us
  651-296-2803, or toll free 1-877-551-6767
- [ ] **IRS income tax exemption (501(c)) letter in your organization's name**
  Don't have a copy? To obtain a copy of your federal income tax exempt letter, have an organization officer contact the IRS toll free at 1-877-829-5500.
- [x] **IRS - Affiliate of national, statewide, or international parent nonprofit organization (charter)**
  If your organization falls under a parent organization, attach copies of <u>both</u> of the following:
  1. IRS letter showing your parent organization is a nonprofit 501(c) organization with a group ruling; and
  2. the charter or letter from your parent organization recognizing your organization as a subordinate.

## GAMBLING PREMISES INFORMATION

Name of premises where the gambling event will be conducted (for raffles, list the site where the drawing will take place): Phat Pheasant Pub

Physical Address (do not use P.O. box): 2370 Highway 60 E

Check one:

- [x] City: Windom Zip: 56101 County: Cottonwood
- [ ] Township: ______ Zip: ______ County: ______

Date(s) of activity (for raffles, indicate the date of the drawing): February 27th, 2026

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

- [x] Bingo
- [ ] Paddlewheels
- [ ] Pull-Tabs
- [ ] Tipboards
- [x] Raffle

**Gambling equipment** for bingo paper, bingo boards, raffle boards, paddlewheels, pull-tabs, and tipboards must be obtained from a distributor licensed by the Minnesota Gambling Control Board. EXCEPTION: Bingo hard cards and bingo ball selection devices may be borrowed from another organization authorized to conduct bingo. To find a licensed distributor, go to ***www.mn.gov/gcb*** and click on ***Distributors*** under the ***List of Licensees*** tab, or call 651-539-1900.

# LG220 Application for Exempt Permit

## LOCAL UNIT OF GOVERNMENT ACKNOWLEDGMENT (required before submitting application to the Minnesota Gambling Control Board)

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

☐ The application is acknowledged with no waiting period.

☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days (60 days for a 1st class city).

☐ The application is denied.

Print City Name: City of Windom

Signature of City Personnel:

Title: ________ Date: ________

**The city or county must sign before submitting application to the Gambling Control Board.**

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

☐ The application is acknowledged with no waiting period.

☐ The application is acknowledged with a 30-day waiting period, and allows the Board to issue a permit after 30 days.

☐ The application is denied.

Print County Name: ________

Signature of County Personnel:

Title: ________ Date: ________

**TOWNSHIP (if required by the county)**
On behalf of the township, I acknowledge that the organization is applying for exempted gambling activity within the township limits. (A township has no statutory authority to approve or deny an application, per Minn. Statutes, section 349.213.)

Print Township Name: ________

Signature of Township Officer: ________

Title: ________ Date: ________

## CHIEF EXECUTIVE OFFICER'S SIGNATURE (required)

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

Chief Executive Officer's Signature: Daric Zimmerman Date: 1/5/26
(Signature must be CEO's signature; designee may not sign)

Print Name: Daric Zimmerman

## REQUIREMENTS

**Complete a separate application for:**

- all gambling conducted on two or more consecutive days; or
- all gambling conducted on one day.

Only one application is required if one or more raffle drawings are conducted on the same day.

**Financial report to be completed within 30 days after the gambling activity is done:**
A financial report form will be mailed with your permit. Complete and return the financial report form to the Gambling Control Board.

Your organization must keep all exempt records and reports for 3-1/2 years (Minn. Statutes, section 349.166, subd. 2(f)).

## MAIL APPLICATION AND ATTACHMENTS

**Mail application with:**

____ a copy of your proof of nonprofit status; and

____ application fee (non-refundable). If the application is postmarked or received 30 days or more before the event, the application fee is **$100**; otherwise the fee is **$150**. Make check payable to **State of Minnesota**.

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

**Questions?**
Call the Licensing Section of the Gambling Control Board at 651-539-1900.

Data privacy notice: The information requested on this form (and any attachments) will be used by the Gambling Control Board (Board) to determine your organization's qualifications to be involved in lawful gambling activities in Minnesota. Your organization has the right to refuse to supply the information; however, if your organization refuses to supply this information, the Board may not be able to determine your organization's qualifications and, as a consequence, may refuse to issue a permit. If your organization supplies the information requested, the Board will be able to process the application. Your organization's name and address will be public information when received by the Board. All other information provided will be private data about your organization until the Board issues the permit. When the Board issues the permit, all information provided will become public. If the Board does not issue a permit, all information provided remains private, with the exception of your organization's name and address which will remain public. Private data about your organization are available to Board members, Board staff whose work requires access to the information; Minnesota's Department of Public Safety; Attorney General; Commissioners of Administration, Minnesota Management & Budget, and Revenue; Legislative Auditor, national and international gambling regulatory agencies; anyone pursuant to court order; other individuals and agencies specifically authorized by state or federal law to have access to the information; individuals and agencies for which law or legal order authorizes a new use or sharing of information after this notice was given; and anyone with your written consent.

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

*An equal opportunity employer*

# Expense Approval Report
## By Fund

Windom, MN

Payment Dates 1/3/2026 - 1/16/2026

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| **Fund: 100 - GENERAL** | | | | | |
| COTTONWOOD COUNTY ANI | 5/8/2025 | 12/04/2025 | SHELTER RENT- REFUND | 100-34780 | 175.00 |
| | | | | | **175.00** |
| **Activity: 41110 - Mayor & Council** | | | | | |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 100-41110-200 | 18.77 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-41110-326 | 27.51 |
| STEVE NASBY | 1/7/2026 | 01/12/2026 | ADMIN- CMC REGIONAL MTG | 100-41110-331 | 100.05 |
| CITIZEN PUBLISHING CO | DEC 2025 | 01/12/2026 | ADVERTISING/ PRINTING *M | 100-41110-350 | 84.75 |
| CITIZEN PUBLISHING CO | DEC 2025 | 01/12/2026 | ADVERTISING/ PRINTING *M | 100-41110-350 | 169.50 |
| CITIZEN PUBLISHING CO | DEC 2025 | 01/12/2026 | ADVERTISING/ PRINTING *M | 100-41110-350 | 254.25 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 100-41110-364 | 56.72 |
| LEAGUE OF MN CITIES | 441328 | 01/02/2026 | ADMIN- DUES | 100-41110-433 | 6,518.00 |
| | | | **Activity 41110 - Mayor & Council Total:** | | **7,229.55** |
| **Activity: 41310 - Administration** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 100-41310-133 | 104.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 100-41310-133 | 104.00 |
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INSERTS | 100-41310-200 | 6.00 |
| STOREY KENWORTHY | PINV1299171 | 01/12/2026 | CITY OFFICE- SUPPLIES | 100-41310-200 | 298.54 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon - Supplies | 100-41310-200 | 97.89 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 100-41310-200 | 59.82 |
| WEX Health Inc | 0002295781-IN | 01/12/2026 | PARTICIPANT FEE (ADMIN) | 100-41310-217 | 137.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 100-41310-217 | 719.56 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 100-41310-217 | 350.97 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 100-41310-217 | 9.88 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon - Supplies | 100-41310-308 | 58.77 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-41310-321 | 76.99 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 100-41310-322 | -3,419.20 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-41310-326 | 308.95 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | zoom meeting | 100-41310-326 | 18.16 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Adobe | 100-41310-326 | 390.00 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 100-41310-364 | 1,109.73 |
| MCMA | 1/1/2026-12/31/2026 | 01/02/2026 | CITY OFFICE-DUES | 100-41310-433 | 179.89 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Authorize.net | 100-41310-433 | 30.00 |
| | | | **Activity 41310 - Administration Total:** | | **640.95** |
| **Activity: 41410 - Elections** | | | | | |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 100-41410-480 | 13.32 |
| | | | **Activity 41410 - Elections Total:** | | **13.32** |
| **Activity: 41910 - Building & Zoning** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 100-41910-133 | 24.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 100-41910-133 | 24.00 |
| SCHRAMEL LAW OFFICE | DEC 2025 | 01/12/2026 | P&Z- LEGAL FEES | 100-41910-304 | 390.00 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | MATTHEW FAST | 100-41910-321 | 41.43 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-41910-321 | 60.39 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 100-41910-322 | 274.46 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 100-41910-364 | 302.65 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 100-41910-480 | 239.85 |
| | | | **Activity 41910 - Building & Zoning Total:** | | **1,356.78** |
| **Activity: 41940 - City Hall** | | | | | |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon. | 100-41940-211 | 19.23 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 100-41940-211 | 58.71 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon. | 100-41940-211 | 64.41 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-41940-381 | 605.73 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-41940-382 | 169.37 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 100-41940-383 | 953.17 |
| HOMETOWN SANITATION SER | 0000643529 | 01/13/2026 | CITY HALL DISPOSAL | 100-41940-384 | 124.98 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-41940-385 | 300.97 |
| | | | | **Activity 41940 - City Hall Total:** | **2,296.57** |
| **Activity: 42120 - Crime Control** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 100-42120-133 | 176.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 100-42120-133 | 176.00 |
| INDOFF, INC | 3838219 | 01/13/2026 | POLICE- SUPPLIES | 100-42120-200 | 76.89 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 100-42120-212 | -5.95 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 100-42120-212 | 659.68 |
| KWIK TRIP INC & SUBSIDIARIE | DECEMBER 2025 | 01/13/2026 | POLICE- MOTOR FUEL | 100-42120-212 | 1,583.29 |
| KWIK TRIP INC & SUBSIDIARIE | DECEMBER 2025 | 01/13/2026 | POLICE- MOTOR FUEL | 100-42120-212 | -162.51 |
| ITL PATCH COMPANY, INC | 000408 | 01/13/2026 | POLICE DEPT - UNIFORMS | 100-42120-218 | 175.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 100-42120-308 | 159.90 |
| AT & T MOBILITY | 287293102788X01032026 | 01/13/2026 | POLICE- TELEPHONE | 100-42120-321 | 859.25 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-42120-321 | 30.16 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 100-42120-322 | 0.74 |
| ALPHA WIRELESS - MANKATO | 32528 | 01/13/2026 | POLICE- RADIO UNITS | 100-42120-323 | 120.00 |
| LANGUAGE LINE SERVICES, IN | 11807613 | 01/13/2026 | POLICE- INTERPRETATION FEE | 100-42120-327 | 122.55 |
| WINDOM PRINTING LLC | 2601 | 01/13/2026 | POLICE- PRINTING | 100-42120-350 | 113.90 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 100-42120-364 | 44,154.66 |
| LEAGUE OF MN CITIES INS TR | 11/6/2025 | 01/12/2026 | POLICE- WORK COMP | 100-42120-364 | 250.00 |
| CRYSTAL CLEAN CAR WASH LL | 1244 | 01/13/2026 | POLICE DEPT- VEHICLE MAINT. | 100-42120-405 | 48.00 |
| COTTONWOOD CO AUD/TREA | JAN-26 | 01/02/2026 | POLICE- BUILDING RENTAL | 100-42120-412 | 2,152.50 |
| WINDOM FIRE & SAFETY, LLC | 9208 | 01/13/2026 | POLICE- MISC | 100-42120-480 | 197.95 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Optics Planet | 100-42120-480 | 90.84 |
| | | | | **Activity 42120 - Crime Control Total:** | **50,978.85** |
| **Activity: 42220 - Fire Fighting** | | | | | |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 100-42220-200 | 27.88 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 100-42220-211 | 41.18 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | amazon | 100-42220-211 | 36.21 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 100-42220-212 | 377.80 |
| MES SERVICE COMPANY LLC | IN2396942 | 01/06/2026 | FIRE DEPT- MATERIALS - 2025 | 100-42220-215 | 88.82 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | Fire | 100-42220-215 | 23.96 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 100-42220-217 | 133.37 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-42220-321 | 43.02 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 100-42220-322 | 8.18 |
| ALPHA WIRELESS - MANKATO | 32422 | 01/12/2026 | FIRE DEPT-RADIO UNITS | 100-42220-323 | 132.00 |
| ALPHA WIRELESS - MANKATO | 32423 | 01/12/2026 | FIRE DEPT- RADIO UNITS | 100-42220-323 | 135.00 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 100-42220-364 | 7,110.69 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-42220-381 | 409.85 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-42220-382 | 17.21 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 100-42220-383 | 743.30 |
| HOMETOWN SANITATION SER | 0000643572 | 01/13/2026 | EMS DISPOSAL | 100-42220-384 | 50.00 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-42220-385 | 40.77 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | Fire | 100-42220-404 | 18.98 |
| PAUL MARSH | 36130 | 01/12/2026 | FIRE DEPT-MAINTENANCE - V | 100-42220-405 | 330.55 |
| PAUL MARSH | 36146 | 01/13/2026 | FIRE DEPT- VEHICLE MAINT. | 100-42220-405 | 837.02 |
| O'REILLY AUTOMOTIVE, INC | 4425-456654 | 01/02/2026 | FIRE- VEHICLE MAINT | 100-42220-405 | 12.40 |
| | | | | **Activity 42220 - Fire Fighting Total:** | **10,618.19** |
| **Activity: 42500 - Civil Defense** | | | | | |
| ALPHA WIRELESS - MANKATO | 32527 | 01/12/2026 | TELECOM- RADIO UNITS | 100-42500-323 | 1,800.00 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-42500-381 | 35.84 |
| | | | | **Activity 42500 - Civil Defense Total:** | **1,835.84** |
| **Activity: 42700 - Animal Control** | | | | | |
| COTTONWOOD VET CLINIC | 13177 | 01/02/2026 | CITY HALL- ANIMAL IMPOUN | 100-42700-217 | 82.83 |
| | | | | **Activity 42700 - Animal Control Total:** | **82.83** |
| **Activity: 43100 - Streets** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 100-43100-133 | 80.00 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 100-43100-133 | 80.00 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 100-43100-212 | -44.38 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 100-43100-212 | 4,918.35 |
| MN MUNICIPAL UTILITIES ASS | 67637 | 01/02/2026 | SAFTEY MANAGEMENT | 100-43100-217 | 250.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 100-43100-217 | 799.51 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 100-43100-217 | 17.79 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-43100-217 | 70.00 |
| COTTONWOOD CO SOLID WA | DECEMBER 2025 | 01/05/2026 | STREET- ELECTRIC- DISPOSAL | 100-43100-224 | 170.00 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | JON KETZENBERG | 100-43100-321 | 42.27 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-43100-321 | 20.55 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 100-43100-322 | 75.38 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 100-43100-364 | 7,117.41 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-43100-381 | 2,388.40 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-43100-381 | 271.91 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-43100-382 | 20.82 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 100-43100-383 | 785.06 |
| HOMETOWN SANITATION SER | 0000643530 | 01/13/2026 | STREET- DISPOSAL | 100-43100-384 | 126.98 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-43100-385 | 45.81 |
| LACAL EQUIPMENT INC. | 0443365-IN | 01/13/2026 | STREET-MAINTENANCE - OFFI | 100-43100-404 | 9,340.20 |
| WINDOM TOWING LLC | 17261 | 01/12/2026 | STREET-MAINTENANCE - OFFI | 100-43100-404 | 679.17 |
| WINDOM AUTO VALUE | 34327350 | 01/02/2026 | STREET-MAINTENANCE - OFFI | 100-43100-404 | 67.74 |
| WINDOM AUTO VALUE | 34327352 | 01/06/2026 | STREET-MAINTENANCE - OFFI | 100-43100-404 | 135.48 |
| BAUER BUILT | 830180677 | 01/12/2026 | STREET- MAINTENANCE - OFFI | 100-43100-404 | 5,460.40 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | Street | 100-43100-404 | 2.02 |
| WINDOM AUTO VALUE | 34327508 | 01/12/2026 | STREET- MAINTENANCE - VEH | 100-43100-405 | 46.97 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | Street | 100-43100-405 | 5.49 |
| | | | | **Activity 43100 - Streets Total:** | **32,973.33** |
| **Activity: 45120 - Recreation** | | | | | |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 100-45120-217 | 19.25 |
| | | | | **Activity 45120 - Recreation Total:** | **19.25** |
| **Activity: 45202 - Park Areas** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 100-45202-133 | 16.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 100-45202-133 | 16.00 |
| SCHILLING SUPPLY COMPANY | 1034955-00 | 01/02/2026 | PARKS- CLEANING SUPPLIES | 100-45202-211 | 180.44 |
| COUNTRY PRIDE SERVICE | DEC 2025 | 01/02/2026 | PARKS- MOTOR FUEL | 100-45202-212 | -14.98 |
| MN MUNICIPAL UTILITIES ASS | 67637 | 01/02/2026 | SAFTEY MANAGEMENT | 100-45202-217 | 50.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | U of M Contlearning | 100-45202-308 | 25.00 |
| ASCAP | 2026 LICENSE | 01/07/2026 | LICENSE FEES | 100-45202-326 | 152.66 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-45202-326 | 266.67 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 100-45202-364 | 4,146.10 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-45202-381 | 472.08 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-45202-382 | 116.78 |
| HOMETOWN SANITATION SER | 0000643531 | 01/13/2026 | SQUARE DISPOSAL | 100-45202-384 | 74.99 |
| HOMETOWN SANITATION SER | 0000643542 | 01/13/2026 | ISLAND PARK DISPOSAL | 100-45202-384 | 62.98 |
| HOMETOWN SANITATION SER | 0000643543 | 01/13/2026 | TEGELS PARK DISPOSAL | 100-45202-384 | 236.80 |
| HOMETOWN SANITATION SER | 0000643552 | 01/13/2026 | MAYFLOWER PARK DISPOSAL | 100-45202-384 | 51.98 |
| HOMETOWN SANITATION SER | 0000643578 | 01/13/2026 | ABBY PARK DISPOSAL | 100-45202-384 | 24.98 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 100-45202-385 | 205.11 |
| JOHNSON HARDWARE | 16380 | 01/12/2026 | PARKS-MAINTENANCE - OFFIC | 100-45202-404 | 30.27 |
| JOHNSON HARDWARE | 16381 | 01/12/2026 | PARKS-MAINTENANCE - OFFIC | 100-45202-404 | 6.60 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 100-45202-480 | 159.90 |
| | | | | **Activity 45202 - Park Areas Total:** | **6,280.36** |
| | | | | **Fund 100 - GENERAL Total:** | **114,500.82** |
| **Fund: 211 - LIBRARY** | | | | | |
| **Activity: 45501 - Library** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 211-45501-133 | 16.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 211-45501-133 | 16.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 211-45501-200 | 23.99 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | amazon | 211-45501-200 | 17.99 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| US BANK | US BANK DEC 2025 | 01/13/2026 | Dollar General | 211-45501-200 | 4.28 |
| PLUM CREEK LIBRARY | 000135 | 01/13/2026 | LIBRARY-OTHER OPERATING S | 211-45501-217 | 2,520.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 211-45501-217 | 159.90 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 211-45501-217 | 188.48 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 211-45501-321 | 164.11 |
| PLUM CREEK LIBRARY | 000135 | 01/13/2026 | LIBRARY-DATA PROCESSING | 211-45501-326 | 7,300.00 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 211-45501-326 | 95.00 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 211-45501-364 | 605.31 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 211-45501-381 | 311.58 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 211-45501-382 | 20.49 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 211-45501-383 | 299.61 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 211-45501-385 | 44.71 |
| PLUNKETT'S PEST CONTROL | 10314228 | 01/12/2026 | LIBRARY-MAINTENANCE - STR | 211-45501-402 | 535.24 |
| VESTIS GROUP, INC | 2560453793 | 01/12/2026 | LIBRARY- MAINTENANCE - ST | 211-45501-402 | 44.65 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | The Week Magazine | 211-45501-433 | 299.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | MN Conservation/ DNR | 211-45501-433 | 25.00 |
| PLUM CREEK LIBRARY | 000135 | 01/13/2026 | LIBRARY-BOOKS & PAMPHLET | 211-45501-435 | 2,895.00 |
| INGRAM INDUSTRIES | DEC 2025 | 01/12/2026 | LIBRARY-BOOKS/PAMPHLETS | 211-45501-435 | 521.76 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Shopping W/ Karli | 211-45501-435 | 44.95 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 211-45501-435 | 19.98 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 211-45501-435 | 6.74 |
| | | | | **Activity 45501 - Library Total:** | **16,179.77** |
| | | | | **Fund 211 - LIBRARY Total:** | **16,179.77** |

**Fund: 225 - AIRPORT**

**Activity: 45127 - Airport**

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| RED ROCK RURAL WATER | JAN 1 2026 | 01/02/2026 | AIRPORT SERVICE | 225-45127-200 | 49.22 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 225-45127-217 | 26.59 |
| SOUTHWEST MN BROADBAN | 12/15/2025-1/14/2026 | 01/13/2026 | AIRPORT- TELEPHONE | 225-45127-321 | 31.11 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 225-45127-365 | 243.32 |
| SOUTH CENTRAL ELECTRIC | 11/1/2025-11/30/2025 | 01/02/2026 | AIRPORT-EDA-SEWER-ELECTRI | 225-45127-381 | 267.47 |
| SOUTH CENTRAL ELECTRIC | 11/1/2025-11/30/2025 | 01/02/2026 | AIRPORT-EDA-SEWER-ELECTRI | 225-45127-381 | 483.00 |
| | | | | **Activity 45127 - Airport Total:** | **1,100.71** |
| | | | | **Fund 225 - AIRPORT Total:** | **1,100.71** |

**Fund: 230 - POOL**

**Activity: 45124 - Pool**

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 230-45124-217 | 19.25 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 230-45124-217 | 133.33 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 230-45124-364 | 1,447.22 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 230-45124-381 | 35.00 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 230-45124-385 | 54.16 |
| | | | | **Activity 45124 - Pool Total:** | **1,688.96** |
| | | | | **Fund 230 - POOL Total:** | **1,688.96** |

**Fund: 235 - AMBULANCE**

**Activity: 42153 - Ambulance**

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 235-42153-133 | 16.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 235-42153-133 | 16.00 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 235-42153-212 | -24.27 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 235-42153-212 | 2,689.35 |
| ESPENSON GROUP LLC | 1763 | 01/02/2026 | AMBO- OTHER OPERATING SU | 235-42153-217 | 310.00 |
| STANDARD TEXTILE CO INC | 7646095 | 01/02/2026 | AMBO- OTHER OPERATING SU | 235-42153-217 | 279.60 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 235-42153-217 | 16.19 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | vitality med | 235-42153-217 | 126.66 |
| LINDE GAS & EQUIPMENT INC | 54159173 | 01/13/2026 | AMBO-OTHER MERCH | 235-42153-261 | 1,033.66 |
| SCHRAMEL LAW OFFICE | DEC 2025 | 01/12/2026 | AMBO- LEGAL FEES | 235-42153-304 | 315.00 |
| WINDOM AREA HEALTH | 734-0024-12-2025-01 | 01/12/2026 | AMBO- NURSING REIMBURS | 235-42153-312 | 2,751.67 |
| AT & T MOBILITY | 287304392280X01032026 | 01/12/2026 | AMBO- TELEPHONE | 235-42153-321 | 433.83 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 235-42153-321 | 28.68 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 235-42153-322 | 11.66 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| JUSTIN HARRINGTON | 1/1/2026 | 01/02/2026 | AMBO MEALS | 235-42153-334 | 41.12 |
| DONNA MARCY | 1/2/2026 | 01/02/2026 | AMBO- MEALS | 235-42153-334 | 31.04 |
| AMBER SVOBODA | 12/24/2025 | 01/02/2026 | AMBO- MEALS | 235-42153-334 | 12.19 |
| DONNA MARCY | 12/26/2025 | 01/02/2026 | AMBO MEALS | 235-42153-334 | 17.41 |
| KRISTEN PORATH | 12/28/2025 | 01/02/2026 | AMBO - MEALS | 235-42153-334 | 11.46 |
| JIM AXFORD | 12/28/2025 | 01/02/2026 | AMBO MEALS | 235-42153-334 | 13.98 |
| JUSTIN HARRINGTON | 12/29/2025-12/30/2025 | 01/02/2026 | AMBO MEALS | 235-42153-334 | 29.13 |
| JUSTIN HARRINGTON | 12/29/2025-12/30/2025 | 01/02/2026 | AMBO MEALS | 235-42153-334 | 25.82 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 235-42153-364 | 9,511.03 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 235-42153-381 | 273.24 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 235-42153-382 | 11.47 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 235-42153-383 | 495.54 |
| HOMETOWN SANITATION SER | 0000643572 | 01/13/2026 | EMS DISPOSAL | 235-42153-384 | 49.99 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 235-42153-385 | 27.18 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Toro | 235-42153-406 | 219.30 |
| MN REVENUE | 2025 QUARTER 4 | 01/13/2026 | MINNESOTA CARE TAX | 235-42153-460 | 1,700.00 |
| | | | | **Activity 42153 - Ambulance Total:** | **20,473.93** |
| **Activity: 49950 - Capital Outlay** | | | | | |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Fare Tec Inc - EMS STATE AIDE | 235-49950-500 | 285.00 |
| | | | | **Activity 49950 - Capital Outlay Total:** | **285.00** |
| | | | | **Fund 235 - AMBULANCE Total:** | **20,758.93** |
| **Fund: 250 - EDA GENERAL** | | | | | |
| **Activity: 46520 - EDA** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 250-46520-133 | 24.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 250-46520-133 | 24.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Adobe | 250-46520-200 | 130.00 |
| SCHRAMEL LAW OFFICE | DEC 2025 | 01/12/2026 | EDA- LEGAL FEES | 250-46520-304 | 165.00 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | SONYA WILT | 250-46520-321 | 41.43 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 250-46520-321 | 60.39 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 250-46520-322 | 20.32 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 250-46520-364 | 302.65 |
| FEDERATED RURAL ELECTRIC | 11/30/2025-12/31/2025 | 01/13/2026 | EDA - WATER - ELECTRIC UTILI | 250-46520-381 | 42.00 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 250-46520-381 | 63.99 |
| DEVIN NIELSEN | 2025 SEASON | 01/02/2026 | EDA-MAINTENANCE - GROUN | 250-46520-406 | 600.00 |
| MN DEPT OF EMPLY & ECON | 2025 4TH QUARTER | 01/12/2026 | UNEMPLOYMENT BENEFIT | 250-46520-480 | 3,172.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 250-46520-480 | 239.85 |
| | | | | **Activity 46520 - EDA Total:** | **4,885.63** |
| | | | | **Fund 250 - EDA GENERAL Total:** | **4,885.63** |
| **Fund: 254 - NORTH IND PARK** | | | | | |
| **Activity: 46520 - EDA** | | | | | |
| SOUTH CENTRAL ELECTRIC | 11/1/2025-11/30/2025 | 01/02/2026 | AIRPORT-EDA-SEWER-ELECTRI | 254-46520-381 | 164.04 |
| | | | | **Activity 46520 - EDA Total:** | **164.04** |
| | | | | **Fund 254 - NORTH IND PARK Total:** | **164.04** |
| **Fund: 274 - TIF 1-19 NWIP II** | | | | | |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101143 | 01/06/2026 | 2018A GENERAL OB BOND (P | 274-49980-601 | 160,000.00 |
| BOND TRUST SERVICE CORP | 101143 | 01/06/2026 | 2018A GENERAL OB BOND (P | 274-49980-611 | 2,400.00 |
| | | | | **Activity 49980 - Debt Service Total:** | **162,400.00** |
| | | | | **Fund 274 - TIF 1-19 NWIP II Total:** | **162,400.00** |
| **Fund: 306 - 2013 STREET IMPROVEMENT** | | | | | |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 306-49980-601 | 70,000.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 306-49980-601 | 80,000.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 306-49980-611 | 5,785.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 306-49980-611 | 3,350.00 |
| | | | | **Activity 49980 - Debt Service Total:** | **159,135.00** |
| | | | | **Fund 306 - 2013 STREET IMPROVEMENT Total:** | **159,135.00** |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| **Fund: 307 - 2017 STREET PROJECT** | | | | | |
| **Activity: 41000 - General Government** | | | | | |
| BOND TRUST SERVICE CORP | 101960 | 01/06/2026 | 2017A ADM FEE | 307-41000-480 | 475.00 |
| | | | **Activity 41000 - General Government Total:** | | **475.00** |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101142 | 01/06/2026 | 2017A GENERAL OB BOND (P | 307-49980-601 | 145,000.00 |
| BOND TRUST SERVICE CORP | 101142 | 01/06/2026 | 2017A GENERAL OB BOND (P | 307-49980-611 | 32,322.50 |
| | | | **Activity 49980 - Debt Service Total:** | | **177,322.50** |
| | | | **Fund 307 - 2017 STREET PROJECT Total:** | | **177,797.50** |
| **Fund: 308 - 2020 STREET PROJECT** | | | | | |
| **Activity: 41000 - General Government** | | | | | |
| BOND TRUST SERVICE CORP | 101962 | 01/06/2026 | 2020B ADM FEE | 308-41000-480 | 475.00 |
| BOND TRUST SERVICE CORP | 101963 | 01/06/2026 | 2020C ADM FEE | 308-41000-480 | 475.00 |
| | | | **Activity 41000 - General Government Total:** | | **950.00** |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101144 | 01/06/2026 | SERIES 2020C | 308-49980-601 | 20,000.00 |
| BOND TRUST SERVICE CORP | 101145 | 01/06/2026 | SERIES 2020B | 308-49980-601 | 150,000.00 |
| BOND TRUST SERVICE CORP | 101144 | 01/06/2026 | SERIES 2020C | 308-49980-611 | 3,637.50 |
| BOND TRUST SERVICE CORP | 101145 | 01/06/2026 | SERIES 2020B | 308-49980-611 | 32,650.00 |
| | | | **Activity 49980 - Debt Service Total:** | | **206,287.50** |
| | | | **Fund 308 - 2020 STREET PROJECT Total:** | | **207,237.50** |
| **Fund: 309 - 2025 STREET PROJECT** | | | | | |
| **Activity: 41000 - General Government** | | | | | |
| CITIZEN PUBLISHING CO | DEC 2025 | 01/12/2026 | ADVERTISING/ PRINTING *M | 309-41000-480 | 1,463.95 |
| | | | **Activity 41000 - General Government Total:** | | **1,463.95** |
| | | | **Fund 309 - 2025 STREET PROJECT Total:** | | **1,463.95** |
| **Fund: 401 - GENERAL CAPITAL PROJECTS** | | | | | |
| **Activity: 49950 - Capital Outlay** | | | | | |
| ALPHA WIRELESS - MANKATO | 32424 | 01/13/2026 | POLICE FORFEIT | 401-49950-501 | 96.00 |
| MES SERVICE COMPANY LLC | IN2396942 | 01/06/2026 | FIRE DEPT- MATERIALS - 2025 | 401-49950-502 | 183.12 |
| MILLER SELLNER EQUIP | 22119 | 01/06/2026 | STREET- CAPITAL | 401-49950-503 | 41,000.00 |
| CITIZEN PUBLISHING CO | DEC 2025 | 01/12/2026 | ADVERTISING/ PRINTING *M | 401-49950-503 | 169.90 |
| MATHIOWETZ CONSTRUCTIO | 375041- PAYMENT # 2 | 01/07/2026 | ISLAND PARK BERM | 401-49950-508 | 34,119.36 |
| | | | **Activity 49950 - Capital Outlay Total:** | | **75,568.38** |
| | | | **Fund 401 - GENERAL CAPITAL PROJECTS Total:** | | **75,568.38** |
| **Fund: 402 - CAPITAL PROJECT - ESF** | | | | | |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 402-49980-602 | 100,000.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 402-49980-612 | 11,170.00 |
| | | | **Activity 49980 - Debt Service Total:** | | **111,170.00** |
| | | | **Fund 402 - CAPITAL PROJECT - ESF Total:** | | **111,170.00** |
| **Fund: 601 - WATER** | | | | | |
| BOND TRUST SERVICE CORP | 101142 | 01/06/2026 | 2017A GENERAL OB BOND (P | 601-23100 | 25,000.00 |
| BOND TRUST SERVICE CORP | 101145 | 01/06/2026 | SERIES 2020B | 601-23100 | 25,000.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 601-23100 | 50,000.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 601-23100 | 30,550.00 |
| | | | | | **130,550.00** |
| **Activity: 49400 - Water** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 601-49400-133 | 48.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 601-49400-133 | 48.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Adobe | 601-49400-200 | 65.00 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 601-49400-212 | 214.34 |
| RED ROCK RURAL WATER | 12/1/2025-1/1/2026 | 01/02/2026 | WATER 104328 JOHNSON AU | 601-49400-217 | 55.92 |
| MN MUNICIPAL UTILITIES ASS | 67637 | 01/02/2026 | SAFTEY MANAGEMENT | 601-49400-217 | 100.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 601-49400-217 | 479.70 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 601-49400-217 | 81.60 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| MN VALLEY TESTING | 1340825 | 01/13/2026 | WATER- LAB TESTING | 601-49400-310 | 77.50 |
| CARQUEST - SMITH AUTO SUP | 7896 | 01/06/2026 | WATER- LAB TESTING | 601-49400-310 | 16.93 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | WATER TREATMENT | 601-49400-321 | 51.43 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | WATER TREATMENT IPAD | 601-49400-321 | 40.01 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 601-49400-321 | 51.66 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 601-49400-322 | 20.71 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 601-49400-322 | 928.36 |
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INVOICE POSTAGE | 601-49400-322 | 302.54 |
| INNOVATIVE SYSTEMS LLC | INV-29378 | 01/02/2026 | BILLING SYSTEM MAINT & PAY | 601-49400-326 | 1,133.26 |
| INNOVATIVE SYSTEMS LLC | INV-29378 | 01/02/2026 | BILLING SYSTEM MAINT & PAY | 601-49400-326 | 517.50 |
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INVOICE PROCESSING | 601-49400-326 | 161.68 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 601-49400-326 | 65.00 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 601-49400-364 | 3,145.21 |
| FEDERATED RURAL ELECTRIC | 11/30/2025-12/31/2025 | 01/13/2026 | EDA - WATER - ELECTRIC UTILI | 601-49400-381 | 93.00 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 601-49400-381 | 5,553.54 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 601-49400-382 | 20.58 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 601-49400-383 | 26.08 |
| HOMETOWN SANITATION SER | 0000643533 | 01/13/2026 | WASTEWATER DISPOSAL | 601-49400-384 | 131.99 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 601-49400-385 | 45.03 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 601-49400-386 | 1,037.28 |
| AMAZON CAPITAL SERVICES, I | 1KTW-P3NH-JV16 | 01/06/2026 | WATER- MAINTENANCE - OFFI | 601-49400-404 | 103.16 |
| AMAZON CAPITAL SERVICES, I | 1HNP-GGVD-1TJT | 01/02/2026 | WATER- MAINTENANCE - DIST | 601-49400-408 | -82.25 |
| MN DEPT OF HEALTH | 10/01/2025-12/31/2025 | 01/13/2026 | WATER SURCHARGE 2025 Q4 | 601-49400-443 | 5,120.00 |
| | | | | **Activity 49400 - Water Total:** | **19,652.76** |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101142 | 01/06/2026 | 2017A GENERAL OB BOND (P | 601-49980-611 | 6,625.00 |
| BOND TRUST SERVICE CORP | 101145 | 01/06/2026 | SERIES 2020B | 601-49980-611 | 6,815.63 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 601-49980-611 | 1,170.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 601-49980-611 | 3,996.25 |
| | | | | **Activity 49980 - Debt Service Total:** | **18,606.88** |
| | | | | **Fund 601 - WATER Total:** | **168,809.64** |
| **Fund: 602 - SEWER** | | | | | |
| BOND TRUST SERVICE CORP | 101142 | 01/06/2026 | 2017A GENERAL OB BOND (P | 602-23100 | 25,000.00 |
| BOND TRUST SERVICE CORP | 101145 | 01/06/2026 | SERIES 2020B | 602-23100 | 20,000.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 602-23100 | 204,450.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 602-23100 | 40,000.00 |
| | | | | | **289,450.00** |
| **Activity: 49450 - Sewer** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 602-49450-133 | 32.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 602-49450-133 | 32.00 |
| AMAZON CAPITAL SERVICES, I | 1WQC-QJDQ-1Y9V | 01/02/2026 | SEWER- SUPPLIES | 602-49450-200 | 18.82 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Adobe | 602-49450-200 | 65.00 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 602-49450-212 | 371.14 |
| STEVE WILLARD | 1/8/2026 | 01/12/2026 | SEWER- OTHER OPERATING S | 602-49450-217 | 200.00 |
| MN MUNICIPAL UTILITIES ASS | 67637 | 01/02/2026 | SAFTEY MANAGEMENT | 602-49450-217 | 150.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 602-49450-217 | 319.80 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 602-49450-217 | 91.46 |
| WINDOM AUTO VALUE | 34326231 | 01/06/2026 | SEWER- SMALL TOOLS | 602-49450-241 | 96.47 |
| MN VALLEY TESTING | 1328904 | 01/13/2026 | SEWER LAB TESTING | 602-49450-310 | 266.80 |
| MN VALLEY TESTING | 1339793 | 01/02/2026 | SEWER- LAB TESTING | 602-49450-310 | 15.20 |
| MN VALLEY TESTING | 1340018 | 01/02/2026 | SEWER- LAB TESTING | 602-49450-310 | 153.20 |
| MN VALLEY TESTING | 1340108 | 01/02/2026 | SEWER- LAB TESTING | 602-49450-310 | 231.20 |
| MN VALLEY TESTING | 1340120 | 01/02/2026 | SEWER- LAB TESTING | 602-49450-310 | 110.40 |
| MN VALLEY TESTING | 1340270 | 01/06/2026 | SEWER- LAB TESTING | 602-49450-310 | 155.20 |
| MN VALLEY TESTING | 1340426 | 01/06/2026 | SEWER LAB TESTING | 602-49450-310 | 110.40 |
| MN VALLEY TESTING | 1340578 | 01/12/2026 | SEWER- LAB TESTING | 602-49450-310 | 251.20 |
| MN VALLEY TESTING | 1340703 | 01/12/2026 | SEWER- LAB TESTING | 602-49450-310 | 155.20 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | WASTE WATER IPAD | 602-49450-321 | 40.01 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | WASTE WATER IPAD | 602-49450-321 | 40.01 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | WASTE WATER | 602-49450-321 | 41.43 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 602-49450-321 | 184.75 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 602-49450-322 | 928.35 |
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INVOICE POSTAGE | 602-49450-322 | 302.54 |
| INNOVATIVE SYSTEMS LLC | INV-29378 | 01/02/2026 | BILLING SYSTEM MAINT & PAY | 602-49450-326 | 517.50 |
| INNOVATIVE SYSTEMS LLC | INV-29378 | 01/02/2026 | BILLING SYSTEM MAINT & PAY | 602-49450-326 | 1,133.26 |
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INVOICE PROCESSING | 602-49450-326 | 161.68 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 602-49450-326 | 65.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Marriott | 602-49450-334 | 495.18 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Culvers | 602-49450-334 | 14.08 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 602-49450-364 | 2,945.93 |
| SOUTH CENTRAL ELECTRIC | 11/1/2025-11/30/2025 | 01/02/2026 | AIRPORT-EDA-SEWER-ELECTRI | 602-49450-381 | 191.58 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 602-49450-381 | 9,989.21 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 602-49450-382 | 148.50 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 602-49450-383 | 117.22 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 602-49450-383 | 22.63 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 602-49450-383 | 2,814.51 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 602-49450-383 | 19.07 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | sewer | 602-49450-404 | 12.99 |
| WINDOM AUTO VALUE | 34326278 | 01/06/2026 | SEWER- MAINT. DISTRIBUTIO | 602-49450-408 | 148.99 |
| GOPHER STATE ONE CALL | 5120853 | 01/12/2026 | SEWER-MAINTENANCE - DIST | 602-49450-408 | 14.85 |
| | | | | **Activity 49450 - Sewer Total:** | **23,174.76** |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101142 | 01/06/2026 | 2017A GENERAL OB BOND (P | 602-49980-611 | 6,155.00 |
| BOND TRUST SERVICE CORP | 101145 | 01/06/2026 | SERIES 2020B | 602-49980-611 | 4,859.38 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 602-49980-611 | 7,830.00 |
| BOND TRUST SERVICE CORP | 101146 | 01/06/2026 | SERIES 2020D | 602-49980-611 | 3,432.50 |
| | | | | **Activity 49980 - Debt Service Total:** | **22,276.88** |
| | | | | **Fund 602 - SEWER Total:** | **334,901.64** |
| **Fund: 604 - ELECTRIC** | | | | | |
| ELECTRIC FUND | # 748 RETURN | 01/02/2026 | ELECTRIC- INVENTORY | 604-14200 | 88.83 |
| BOND TRUST SERVICE CORP | 101147 | 01/06/2026 | 2023B GENERAL O BOND ELE | 604-23100 | 100,000.00 |
| BOND TRUST SERVICE CORP | 101147 | 01/06/2026 | 2023B GENERAL O BOND ELE | 604-23100 | 120,000.00 |
| | | | | | **220,088.83** |
| **Activity: 49550 - Electric** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 604-49550-133 | 88.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 604-49550-133 | 88.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Adobe | 604-49550-200 | 260.00 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 604-49550-212 | 379.14 |
| MN MUNICIPAL UTILITIES ASS | 67637 | 01/02/2026 | SAFTEY MANAGEMENT | 604-49550-217 | 250.00 |
| COUNTRY PRIDE SERVICE | 7020782 | 01/13/2026 | TELECOM- OTHER OPERATING | 604-49550-217 | 162.65 |
| RD OFFUTT COMPANY | P4325704 | 01/12/2026 | ELECTRIC- OTHER OPERATING | 604-49550-217 | 601.56 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | Electric | 604-49550-217 | 34.57 |
| FRANKS SHOE REPAIR | 0048035 | 01/06/2026 | ELECTRIC- UNIFORMS | 604-49550-218 | 224.00 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | Electric | 604-49550-241 | 11.48 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | Electric | 604-49550-241 | 31.97 |
| CMP - CENTRAL MUNICIPAL P | 8182 | 01/13/2026 | ELECTRIC- TRANSMISSION | 604-49550-263 | 164,454.63 |
| CMP - CENTRAL MUNICIPAL P | 8182 | 01/13/2026 | ELECTRIC- -ENERGY | 604-49550-263 | 17,000.21 |
| DEPARTMENT OF ENERGY | BFPB000801225 | 01/12/2026 | ELECTRIC-MERCHANDISE FOR | 604-49550-263 | 84,471.50 |
| mPOWER TECHNOLOGIES, IN | 6570 | 01/02/2026 | ELECTRIC- ENG/SURVEYING F | 604-49550-303 | 112.50 |
| SCHRAMEL LAW OFFICE | DEC 2025 | 01/12/2026 | ELECTRIC- LEGAL FEES | 604-49550-304 | 225.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 604-49550-308 | 1,282.50 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 604-49550-308 | 879.46 |
| MN MUNICIPAL UTILITIES ASS | 68284 | 01/12/2026 | ELECTRIC- TRAINING & REGIS | 604-49550-308 | 420.00 |
| MN MUNICIPAL UTILITIES ASS | 68285 | 01/12/2026 | ELECTRIC-TRAINING & REGIST | 604-49550-308 | 1,310.00 |
| SKARSHAUG TESTING LAB | 291988 | 01/12/2026 | ELECTRIC - LAB TESTING | 604-49550-310 | 480.88 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | ELECTRIC IPAD | 604-49550-321 | 40.01 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | ELECTRIC IPAD | 604-49550-321 | 40.01 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 604-49550-321 | 51.63 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 604-49550-322 | 928.35 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 604-49550-322 | 227.50 |
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INVOICE POSTAGE | 604-49550-322 | 302.54 |
| OZ GROUP INC | 5073176-010126 | 01/02/2026 | ELECTRIC- DISPATCHING | 604-49550-325 | 67.39 |
| INNOVATIVE SYSTEMS LLC | INV-29378 | 01/02/2026 | BILLING SYSTEM MAINT & PAY | 604-49550-326 | 2,259.74 |
| INNOVATIVE SYSTEMS LLC | INV-29378 | 01/02/2026 | BILLING SYSTEM MAINT & PAY | 604-49550-326 | 1,035.00 |
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INVOICE PROCESSING | 604-49550-326 | 161.68 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 604-49550-326 | 84.66 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 604-49550-364 | 4,891.73 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 604-49550-364 | 100.88 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 604-49550-381 | 165.73 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 604-49550-382 | 45.37 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 604-49550-383 | 570.04 |
| HOMETOWN SANITATION SER | 0000643534 | 01/13/2026 | ELECTRIC DISPOSAL | 604-49550-384 | 127.99 |
| COTTONWOOD CO SOLID WA | DECEMBER 2025 | 01/05/2026 | STREET- ELECTRIC- DISPOSAL | 604-49550-384 | 67.04 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 604-49550-385 | 94.65 |
| US LBM OPERATING CO 3009 | 24020742 | 01/12/2026 | ELECTRIC-MAINTENANCE - ST | 604-49550-402 | 38.70 |
| RUNNINGS SUPPLY, INC | RUNNINGS DEC 2025 | 01/05/2026 | Electric | 604-49550-402 | 14.98 |
| WINDOM TOWING LLC | 16988-2 | 01/06/2026 | ELECTRIC- VEHICLE MAINT. | 604-49550-405 | 405.73 |
| WINDOM TOWING LLC | 17009 | 01/06/2026 | ELECTRIC- VEHICLE MAINT. | 604-49550-405 | 30.00 |
| ELECTRIC FUND | # 1145 | 01/02/2026 | ELECTRIC- MAINTENANCE - DI | 604-49550-408 | 330.66 |
| ELECTRIC FUND | # 1146 | 01/12/2026 | ELECTRIC - MAINTENANCE - D | 604-49550-408 | 78.82 |
| ELECTRIC FUND | # 1147 | 01/12/2026 | ELECTRIC- MAINTENANCE - DI | 604-49550-408 | 266.31 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Supply House | 604-49550-410 | 395.74 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Supply House | 604-49550-410 | 395.23 |
| MN DEPT OF PUBLIC SAFETY | 1712500242025 M-149464 | 01/06/2026 | ELECTRIC- DUES | 604-49550-433 | 100.00 |
| MN MUNICIPAL UTILITIES ASS | 67759 | 01/02/2026 | ELECTRIC-DUES | 604-49550-433 | 17,416.00 |
| CMP - CENTRAL MUNICIPAL P | 8182 | 01/13/2026 | ELECTRIC- CIP | 604-49550-450 | 3,815.92 |
| | | | | **Activity 49550 - Electric Total:** | **307,318.08** |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101147 | 01/06/2026 | 2023B GENERAL O BOND ELE | 604-49980-611 | 79,231.25 |
| BOND TRUST SERVICE CORP | 101147 | 01/06/2026 | 2023B GENERAL O BOND ELE | 604-49980-611 | 67,950.00 |
| | | | | **Activity 49980 - Debt Service Total:** | **147,181.25** |
| | | | | **Fund 604 - ELECTRIC Total:** | **674,588.16** |
| **Fund: 609 - LIQUOR STORE** | | | | | |
| BOND TRUST SERVICE CORP | 101147 | 01/06/2026 | 2023B GENERAL O BOND ELE | 609-23100 | 20,000.00 |
| | | | | | **20,000.00** |
| **Activity: 49751 - Liquor Store** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 609-49751-133 | 32.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 609-49751-133 | 32.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Adobe | 609-49751-200 | 130.00 |
| VESTIS GROUP, INC | 2560453795 | 01/12/2026 | LIQUOR STORE- CLEANING SU | 609-49751-211 | 57.05 |
| VESTIS GROUP, INC | 2650445425 | 01/12/2026 | LIQUOR STORE-CLEANING SU | 609-49751-211 | 57.05 |
| AH HERMEL COMPANY | 1100528 / 1100528 | 01/12/2026 | LIQUOR STORE- FREIGHT-OTH | 609-49751-217 | 64.81 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 609-49751-217 | 319.80 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 609-49751-217 | 25.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Stericycle | 609-49751-217 | 331.50 |
| BREAKTHRU BEVERAGE MN | 124990751 | 01/02/2026 | LIQUOR STORE- LIQUOR-WIN | 609-49751-251 | 1,633.32 |
| BREAKTHRU BEVERAGE MN | 124990752 | 01/02/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-251 | 0.01 |
| JOHNSON BROS. | 163261 | 01/02/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-251 | -130.50 |
| DOLL DISTRIBUTING, LLC | 1925769 | 01/02/2026 | LIQUOR STORE- LIQUOR - BEE | 609-49751-251 | -101.55 |
| DOLL DISTRIBUTING, LLC | 1925774 | 01/02/2026 | LIQUOR STORE- LIQUOR- BEE | 609-49751-251 | 342.60 |
| SOUTHERN GLAZER'S OF MN | 2708938 | 01/02/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-251 | 2,382.92 |
| SOUTHERN GLAZER'S OF MN | 2712460 | 01/12/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-251 | 4,988.62 |
| JOHNSON BROS. | 2960643 | 01/02/2026 | LIQUOR STORE- LIQUOR-FREI | 609-49751-251 | 2,123.16 |
| JOHNSON BROS. | 2965571 | 01/12/2026 | LIQUOR STORE- LIQUOR -FREI | 609-49751-251 | 8,207.72 |
| BREAKTHRU BEVERAGE MN | 414303974 | 12/30/2025 | LIQUOR STORE- LIQUOR -FREI | 609-49751-251 | -126.00 |
| BEVERAGE WHOLESALERS | 415873 | 01/02/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-251 | 378.00 |
| PHILLIPS WINE & SPIRITS | 5104451 | 01/02/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-251 | 3,321.28 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| PHILLIPS WINE & SPIRITS | 5108000 | 01/12/2026 | LIQUOR STORE LIQUOR FREIG | 609-49751-251 | 4,576.68 |
| DOLL DISTRIBUTING, LLC | 921156 | 01/12/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-251 | 1,367.80 |
| DOLL DISTRIBUTING, LLC | 1925769 | 01/02/2026 | LIQUOR STORE- LIQUOR - BEE | 609-49751-252 | -154.77 |
| DOLL DISTRIBUTING, LLC | 1925774 | 01/02/2026 | LIQUOR STORE- LIQUOR- BEE | 609-49751-252 | 3,324.15 |
| ARTISAN BEER COMPANY | 3821612 | 01/02/2026 | LIQUOR STORE- BEER | 609-49751-252 | 113.70 |
| ARTISAN BEER COMPANY | 3822822 | 01/12/2026 | LIQUOR STORE- BEER | 609-49751-252 | 171.40 |
| BEVERAGE WHOLESALERS | 415873 | 01/02/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-252 | 9,260.97 |
| BEVERAGE WHOLESALERS | 416791 | 01/12/2026 | LIQUOR STORE-BEER-SOFT DR | 609-49751-252 | 7,971.18 |
| BEVERAGE WHOLESALERS | 733257 | 01/02/2026 | LIQUOR STORE- BEER | 609-49751-252 | -33.80 |
| BEVERAGE WHOLESALERS | 733259 | 01/12/2026 | LIQUOR STORE- BEER | 609-49751-252 | -49.20 |
| DOLL DISTRIBUTING, LLC | 921154-2 | 01/02/2026 | LIQUOR STORE- BEER | 609-49751-252 | -16.80 |
| DOLL DISTRIBUTING, LLC | 921156 | 01/12/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-252 | 5,432.15 |
| BREAKTHRU BEVERAGE MN | 124990751 | 01/02/2026 | LIQUOR STORE- LIQUOR-WIN | 609-49751-253 | 2,472.00 |
| JOHNSON BROS. | 164086 | 01/02/2026 | LIQUOR STORE- WINE | 609-49751-253 | -4.00 |
| SOUTHERN GLAZER'S OF MN | 2708939 | 01/02/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-253 | 356.00 |
| SOUTHERN GLAZER'S OF MN | 2712463 | 01/12/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-253 | 1,384.54 |
| PAUSTIS WINE COMPANY | 284050 | 01/02/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-253 | 512.00 |
| JOHNSON BROS. | 2960644 | 01/02/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-253 | 1,440.25 |
| JOHNSON BROS. | 2965572 | 01/12/2026 | LIQUOR STORE- WINE- SOFT D | 609-49751-253 | 877.05 |
| PHILLIPS WINE & SPIRITS | 5104452 | 01/02/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-253 | 1,007.03 |
| PHILLIPS WINE & SPIRITS | 5108001 | 01/12/2026 | LIQUOR STORE- WINE- SOFT D | 609-49751-253 | 269.60 |
| PHILLIPS WINE & SPIRITS | 567859 | 01/02/2026 | LIQUOR STORE- WINE | 609-49751-253 | -21.00 |
| DOLL DISTRIBUTING, LLC | 921156 | 01/12/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-253 | 33.60 |
| AH HERMEL COMPANY | 1100528 / 1100528 | 01/12/2026 | LIQUOR STORE- FREIGHT-OTH | 609-49751-254 | 42.93 |
| BREAKTHRU BEVERAGE MN | 124990751 | 01/02/2026 | LIQUOR STORE- LIQUOR-WIN | 609-49751-254 | 184.00 |
| SOUTHERN GLAZER'S OF MN | 2712462 | 01/12/2026 | LIQUOR STORE- SOFT DRINKS- | 609-49751-254 | 54.00 |
| JOHNSON BROS. | 2965572 | 01/12/2026 | LIQUOR STORE- WINE- SOFT D | 609-49751-254 | 55.75 |
| BEVERAGE WHOLESALERS | 415873 | 01/02/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-254 | 27.00 |
| BEVERAGE WHOLESALERS | 416791 | 01/12/2026 | LIQUOR STORE-BEER-SOFT DR | 609-49751-254 | 187.50 |
| PHILLIPS WINE & SPIRITS | 5108001 | 01/12/2026 | LIQUOR STORE- WINE- SOFT D | 609-49751-254 | 52.15 |
| ATLANTIC COCA-COLA | 5558573 | 01/12/2026 | LIQUOR STORE- SOFT DRINKS | 609-49751-254 | 188.00 |
| HOME CITY ICE COMPANY | 8001251003 | 01/02/2026 | LIQUOR STORE- ICE- FREIGHT | 609-49751-257 | 79.80 |
| BREAKTHRU BEVERAGE MN | 124990751 | 01/02/2026 | LIQUOR STORE- LIQUOR-WIN | 609-49751-259 | 96.00 |
| DOLL DISTRIBUTING, LLC | 1925774 | 01/02/2026 | LIQUOR STORE- LIQUOR- BEE | 609-49751-259 | 130.60 |
| BEVERAGE WHOLESALERS | 415873 | 01/02/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-259 | 78.80 |
| BEVERAGE WHOLESALERS | 416791 | 01/12/2026 | LIQUOR STORE-BEER-SOFT DR | 609-49751-259 | 115.10 |
| DOLL DISTRIBUTING, LLC | 921156 | 01/12/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-259 | 145.50 |
| AH HERMEL COMPANY | 1100528 / 1100528 | 01/12/2026 | LIQUOR STORE- FREIGHT-OTH | 609-49751-261 | 35.62 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 609-49751-321 | 226.90 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 609-49751-322 | 10.11 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 609-49751-326 | 62.76 |
| AH HERMEL COMPANY | 1100528 / 1100528 | 01/12/2026 | LIQUOR STORE- FREIGHT-OTH | 609-49751-333 | 8.95 |
| BREAKTHRU BEVERAGE MN | 124990751 | 01/02/2026 | LIQUOR STORE- LIQUOR-WIN | 609-49751-333 | 81.40 |
| BREAKTHRU BEVERAGE MN | 124990752 | 01/02/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-333 | 1.85 |
| JOHNSON BROS. | 163261 | 01/02/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-333 | -2.05 |
| DOLL DISTRIBUTING, LLC | 1925774 | 01/02/2026 | LIQUOR STORE- LIQUOR- BEE | 609-49751-333 | 7.00 |
| SOUTHERN GLAZER'S OF MN | 2708938 | 01/02/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-333 | 30.75 |
| SOUTHERN GLAZER'S OF MN | 2708939 | 01/02/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-333 | 13.32 |
| SOUTHERN GLAZER'S OF MN | 2712460 | 01/12/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-333 | 71.24 |
| SOUTHERN GLAZER'S OF MN | 2712461 | 01/12/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-333 | 2.05 |
| SOUTHERN GLAZER'S OF MN | 2712462 | 01/12/2026 | LIQUOR STORE- SOFT DRINKS- | 609-49751-333 | 2.05 |
| SOUTHERN GLAZER'S OF MN | 2712463 | 01/12/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-333 | 49.88 |
| PAUSTIS WINE COMPANY | 284050 | 01/02/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-333 | 12.50 |
| JOHNSON BROS. | 2960642 | 01/02/2026 | LIQUOR STORE- LIQUOR-FREI | 609-49751-333 | 0.68 |
| JOHNSON BROS. | 2960643 | 01/02/2026 | LIQUOR STORE- LIQUOR-FREI | 609-49751-333 | 29.55 |
| JOHNSON BROS. | 2960644 | 01/02/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-333 | 34.86 |
| JOHNSON BROS. | 2965571 | 01/12/2026 | LIQUOR STORE- LIQUOR -FREI | 609-49751-333 | 155.80 |
| JOHNSON BROS. | 2965572 | 01/12/2026 | LIQUOR STORE- WINE- SOFT D | 609-49751-333 | 37.41 |
| BREAKTHRU BEVERAGE MN | 414303974 | 12/30/2025 | LIQUOR STORE- LIQUOR -FREI | 609-49751-333 | -1.85 |
| PHILLIPS WINE & SPIRITS | 5104451 | 01/02/2026 | LIQUOR STORE- LIQUOR- FREI | 609-49751-333 | 45.01 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| PHILLIPS WINE & SPIRITS | 5104452 | 01/02/2026 | LIQUOR STORE- WINE- FREIG | 609-49751-333 | 16.74 |
| PHILLIPS WINE & SPIRITS | 5108000 | 01/12/2026 | LIQUOR STORE LIQUOR FREIG | 609-49751-333 | 62.18 |
| PHILLIPS WINE & SPIRITS | 5108001 | 01/12/2026 | LIQUOR STORE- WINE- SOFT D | 609-49751-333 | 14.35 |
| HOME CITY ICE COMPANY | 8001251003 | 01/02/2026 | LIQUOR STORE- ICE- FREIGHT | 609-49751-333 | 4.00 |
| DOLL DISTRIBUTING, LLC | 921156 | 01/12/2026 | LIQUOR STORE- LIQUOR-BEER | 609-49751-333 | 7.00 |
| NEXT STEP BROADCASTING IN | 25120373 | 01/12/2026 | LIQUOR STORE- ADVERTISING | 609-49751-340 | 51.00 |
| NEXT STEP BROADCASTING IN | 25120374 | 01/12/2026 | LIQUOR STORE- ADVERTISING | 609-49751-340 | 268.46 |
| NEXT STEP BROADCASTING IN | 25120375 | 01/12/2026 | LIQUOR STORE- ADVERTISING | 609-49751-340 | 127.50 |
| CITIZEN PUBLISHING CO | DEC 2025 | 01/12/2026 | ADVERTISING/ PRINTING *M | 609-49751-340 | 294.25 |
| CITIZEN PUBLISHING CO | DECEMBER 2025 | 01/12/2026 | LIQUOR STORE- ADVERTISING | 609-49751-340 | 1,870.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Meta | 609-49751-340 | 47.91 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 609-49751-364 | 2,417.50 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 609-49751-381 | 1,042.25 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 609-49751-382 | 22.16 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 609-49751-383 | 222.92 |
| HOMETOWN SANITATION SER | 0000643532 | 01/13/2026 | LIQUOR STORE DISPOSAL | 609-49751-384 | 210.98 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 609-49751-385 | 45.68 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | ExpressWay | 609-49751-406 | 4.17 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | City Hive | 609-49751-433 | 49.05 |
| | | | | **Activity 49751 - Liquor Store Total:** | **73,490.34** |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101147 | 01/06/2026 | 2023B GENERAL O BOND ELE | 609-49980-611 | 12,462.50 |
| | | | | **Activity 49980 - Debt Service Total:** | **12,462.50** |
| | | | | **Fund 609 - LIQUOR STORE Total:** | **105,952.84** |
| **Fund: 614 - TELECOM** | | | | | |
| INTERNAL REVENUE SERVICE | JAN 26 Q1 | 01/14/2026 | EXCISE TAX POSTING | 614-20201 | 375.33 |
| INTERNAL REVENUE SERVICE | Q1/ JAN 2026 | 01/14/2026 | EXCISE TAX POSTING | 614-20201 | 124.67 |
| INTERNAL REVENUE SERVICE | Q4- DEC 2025 | 01/14/2026 | EXCISE TAX POSTING | 614-20201 | 124.67 |
| MN 9-1-1 PROGRAM | DECEMBER 2025 | 01/14/2026 | DECEMBER 911 SERVICES | 614-20206 | 800.65 |
| BOND TRUST SERVICE CORP | 101141 | 01/06/2026 | 2017B PRINCIPAL & INTEREST | 614-23100 | 100,000.00 |
| | | | | | **101,425.32** |
| **Activity: 49870 - Telecom** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 614-49870-133 | 64.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 614-49870-133 | 64.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Adobe | 614-49870-200 | 130.00 |
| CITY LAUNDERING CO. | 2189079 | 01/13/2026 | TELECOM- CLEANING SUPPLIE | 614-49870-211 | 28.92 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 614-49870-212 | 323.28 |
| MN MUNICIPAL UTILITIES ASS | 67637 | 01/02/2026 | SAFTEY MANAGEMENT | 614-49870-217 | 150.00 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 614-49870-217 | 799.51 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 614-49870-217 | 101.19 |
| INTERSTATE ALL BATTERY CEN | 1912901056122 | 01/13/2026 | TELECOM-UTILITY SYSTEM | 614-49870-227 | 701.72 |
| POWER & TEL | 8229574-00 | 01/13/2026 | TELECOM-UTILITY SYSTEM | 614-49870-227 | 70.71 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Confluent Tech | 614-49870-227 | 898.12 |
| JONATHAN ENGSTROM | 510 | 01/13/2026 | TELECOM-CONSULTING & AU | 614-49870-301 | 1,700.00 |
| OLSEN THIELEN & CO.,LTD | 100364 | 01/13/2026 | TELECOM- LEGAL FEES | 614-49870-304 | 165.00 |
| INTERSTATE TRS FUND | 82580760097-0126 | 01/14/2026 | ASSESSMENT FOR 499-A FILIN | 614-49870-304 | 718.75 |
| SCHRAMEL LAW OFFICE | DEC 2025 | 01/12/2026 | TELECOM- LEGAL FEES | 614-49870-304 | 2,850.00 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | TELECOM EXTRA | 614-49870-321 | 41.43 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | JEFF DAHNA | 614-49870-321 | 51.43 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | ANDREW ROSSOW | 614-49870-321 | 51.43 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | JORDAN BUSSA | 614-49870-321 | 51.43 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | BRIAN TURNER | 614-49870-321 | 51.43 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 614-49870-321 | 200.63 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 614-49870-322 | 928.35 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 614-49870-322 | 14.75 |
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INVOICE POSTAGE | 614-49870-322 | 302.54 |
| INNOVATIVE SYSTEMS LLC | INV-28966 | 01/02/2026 | 01/01/2026-3/31/2026 ACS Q | 614-49870-326 | 1,200.00 |
| INNOVATIVE SYSTEMS LLC | INV-29378 | 01/02/2026 | BILLING SYSTEM MAINT & PAY | 614-49870-326 | 1,035.00 |
| INNOVATIVE SYSTEMS LLC | INV-29378 | 01/02/2026 | BILLING SYSTEM MAINT & PAY | 614-49870-326 | 2,259.75 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| INNOVATIVE SYSTEMS LLC | INV29431 | 01/12/2026 | INVOICE PROCESSING | 614-49870-326 | 161.68 |
| NEXT STEP BROADCASTING IN | 25120462 | 01/13/2026 | TELECOM- ADVERTISING | 614-49870-340 | 79.05 |
| NEXT STEP BROADCASTING IN | 25120463 | 01/13/2026 | TELECOM- ADVERTISING | 614-49870-340 | 79.05 |
| NEXT STEP BROADCASTING IN | 25120464 | 01/13/2026 | TELECOM- ADVERTISING | 614-49870-340 | 157.08 |
| NEXT STEP BROADCASTING IN | 25120465 | 01/13/2026 | TELECOM- ADVERTISING | 614-49870-340 | 157.08 |
| CITIZEN PUBLISHING CO | DEC 2025 | 01/12/2026 | ADVERTISING/ PRINTING *M | 614-49870-350 | 254.25 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 614-49870-364 | 12,338.29 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 614-49870-381 | 3,046.31 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 614-49870-382 | 21.35 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 614-49870-383 | 123.50 |
| HOMETOWN SANITATION SER | 0000643535 | 01/13/2026 | TELECOM- DISPOSAL | 614-49870-384 | 115.98 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 614-49870-385 | 43.21 |
| WINDOM FIRE & SAFETY, LLC | 9193 | 01/13/2026 | TELECOM-SERVICES | 614-49870-401 | 175.95 |
| LUCAN COMMUNITY TV INC | 2289 | 01/13/2026 | TELECOM-MAINTENANCE - ST | 614-49870-402 | 135.00 |
| ECOMMUNITY SFN LLC | 1306 | 01/13/2026 | TELECOM- SUBSCRIBER FEES | 614-49870-442 | 12,892.50 |
| BIG TEN NETWORK, LLC | 444255 | 01/02/2026 | TELECOM- SUBSCRIBER FEES | 614-49870-442 | 1,255.80 |
| BIG TEN NETWORK, LLC | 460940 | 01/02/2026 | TELECOM- SUBSCRIBER FEES | 614-49870-442 | 673.40 |
| FOX CORPORATION | 460941 | 01/12/2026 | TELECOM- SUBSCRIBER FEES | 614-49870-442 | 132.87 |
| FOX CORPORATION | 460942 | 01/12/2026 | TELECOM- SUBSCRIBER FEES | 614-49870-442 | 1,730.40 |
| NEXSTAR BROADCASTING GR | 623159 | 01/02/2026 | TELECOM- SUBSCRIBER FEES | 614-49870-442 | 106.35 |
| MLB NETWORK | 627727 | 01/13/2026 | TELECOM- SUBSCRIBER FEES | 614-49870-442 | 194.60 |
| MLB MEDIA LLC | 628152 | 01/13/2026 | TELECOM- SUBSCRIBER FEES | 614-49870-442 | 1,612.40 |
| CONSOLIDATED CALL CENTER | 28402 | 01/13/2026 | TELECOM-SWITCH FEES | 614-49870-445 | 124.57 |
| 1623 FARNAM LLC | 00012415 | 01/13/2026 | TELECOM-INTERNET EXPENSE | 614-49870-447 | 200.00 |
| HURRICANE ELECTRIC LLC | 98570460-IN | 01/13/2026 | TELECOM-INTERNET EXPENSE | 614-49870-447 | 4,100.00 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Dream Host Web Hosting | 614-49870-447 | 208.50 |
| GOLDEN WEST TECH & INT SO | 40001919 | 01/13/2026 | TELECOM-ON CALL SUPPORT | 614-49870-448 | 398.68 |
| ONVOY, LLC dba INTELIQUENT | 617459 | 01/13/2026 | TELECOM-CALL COMPLETION | 614-49870-451 | 141.17 |
| ONVOY, LLC dba INTELIQUENT | 617517 | 01/13/2026 | TELECOM- CALL COMPLETION | 614-49870-451 | 97.37 |
| BOND TRUST SERVICE CORP | 101959 | 01/06/2026 | 2017B ADM FEE | 614-49870-480 | 475.00 |
| | | | | **Activity 49870 - Telecom Total:** | **56,184.76** |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101141 | 01/06/2026 | 2017B PRINCIPAL & INTEREST | 614-49980-611 | 3,000.00 |
| | | | | **Activity 49980 - Debt Service Total:** | **3,000.00** |
| | | | | **Fund 614 - TELECOM Total:** | **160,610.08** |
| **Fund: 615 - ARENA** | | | | | |
| BOND TRUST SERVICE CORP | 101143 | 01/06/2026 | 2018A GENERAL OB BOND (P | 615-23100 | 50,000.00 |
| | | | | | **50,000.00** |
| **Activity: 49850 - Arena** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 615-49850-133 | 32.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 615-49850-133 | 32.00 |
| COUNTRY PRIDE SERVICE | 9047794 | 01/06/2026 | ARENA- MOTOR FUEL | 615-49850-212 | 120.00 |
| WEX BANK | DECEMBER 2025 | 01/13/2026 | MOTOR FUEL *MULTIPLE DEP | 615-49850-212 | 59.95 |
| AMAZON CAPITAL SERVICES, I | 1FVV-3D7H-CW6G | 01/06/2026 | ARENA- MATERIALS | 615-49850-215 | 127.01 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 615-49850-217 | 319.80 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 615-49850-217 | 40.89 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | ARENA STAFF | 615-49850-321 | 46.05 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | TIM HOGAN | 615-49850-321 | 41.43 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 615-49850-321 | 127.72 |
| ASCAP | 2026 LICENSE | 01/07/2026 | LICENSE FEES | 615-49850-326 | 152.67 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 615-49850-326 | 281.70 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 615-49850-364 | 3,200.45 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 615-49850-381 | 6,402.20 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 615-49850-382 | 269.26 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 615-49850-383 | 2,830.19 |
| HOMETOWN SANITATION SER | 0000643536 | 01/13/2026 | ARENA- DISPOSAL | 615-49850-384 | 192.98 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 615-49850-385 | 125.08 |
| AMAZON CAPITAL SERVICES, I | 17JR-7L9D-JG63 | 01/06/2026 | ARENA- MAINTENANCE - STR | 615-49850-402 | 110.00 |
| AMAZON CAPITAL SERVICES, I | 1RWD-MVCL-HJLP | 01/06/2026 | ARENA- MAINTENANCE - STR | 615-49850-402 | 183.62 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| BOND TRUST SERVICE CORP | 101961 | 01/06/2026 | 2018A ADM FEE | 615-49850-480 | 475.00 |
| | | | | **Activity 49850 - Arena Total:** | **15,170.00** |
| **Activity: 49980 - Debt Service** | | | | | |
| BOND TRUST SERVICE CORP | 101143 | 01/06/2026 | 2018A GENERAL OB BOND (P | 615-49980-611 | 12,454.38 |
| | | | | **Activity 49980 - Debt Service Total:** | **12,454.38** |
| | | | | **Fund 615 - ARENA Total:** | **77,624.38** |
| **Fund: 617 - M/P CENTER** | | | | | |
| **Activity: 49860 - M/P Center** | | | | | |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 617-49860-133 | 48.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 617-49860-133 | 48.00 |
| VESTIS GROUP, INC | 2560453806 | 01/02/2026 | WCC/ CLEANING SUPPLIES | 617-49860-211 | 18.37 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | sams club | 617-49860-211 | 18.88 |
| MN DEPT OF EMPLY & ECON | 2025 4TH QUARTER | 01/12/2026 | UNEMPLOYMENT BENEFIT | 617-49860-217 | 0.94 |
| MN MUNICIPAL UTILITIES ASS | 68149 | 01/02/2026 | SAFTEY COMP | 617-49860-217 | 479.71 |
| A & B BUSINESS | IN1328874 | 01/06/2026 | MAINTENANCE CONTRACT | 617-49860-217 | 105.01 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | sams club | 617-49860-217 | 86.17 |
| DOLL DISTRIBUTING, LLC | 1931535 | 01/12/2026 | WCC-BEER-LIQUOR-FREIGHT | 617-49860-251 | 20.60 |
| DOLL DISTRIBUTING, LLC | 1931535 | 01/12/2026 | WCC-BEER-LIQUOR-FREIGHT | 617-49860-252 | 51.00 |
| BEVERAGE WHOLESALERS | 416790 | 01/12/2026 | WCC- BEER | 617-49860-252 | 24.21 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | HyVee | 617-49860-259 | 27.95 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Hyvee | 617-49860-261 | 62.49 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Hyvee | 617-49860-261 | 53.39 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Amazon | 617-49860-261 | 98.99 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | sams club | 617-49860-261 | 9.20 |
| VERIZON WIRELESS | 6131818108 | 01/06/2026 | TIM SNYDER | 617-49860-321 | 41.43 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 617-49860-321 | 60.00 |
| USPS-POC | 1/13/2026 | 01/14/2026 | POSTAGE MACHINE | 617-49860-322 | 2.07 |
| ASCAP | 2026 LICENSE | 01/07/2026 | LICENSE FEES | 617-49860-326 | 152.67 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 617-49860-326 | 705.27 |
| DOLL DISTRIBUTING, LLC | 1931535 | 01/12/2026 | WCC-BEER-LIQUOR-FREIGHT | 617-49860-333 | 7.00 |
| NEXT STEP BROADCASTING IN | 25120453 | 01/02/2026 | WCC/ ADVERTISING | 617-49860-340 | 18.36 |
| NEXT STEP BROADCASTING IN | 25120454 | 01/02/2026 | WCC/ ADVERTISING | 617-49860-340 | 18.36 |
| NEXT STEP BROADCASTING IN | 25120455 | 01/02/2026 | WCC/ ADVERTISING | 617-49860-340 | 56.10 |
| NEXT STEP BROADCASTING IN | 25120456 | 01/02/2026 | WCC/ ADVERTISING | 617-49860-340 | 56.10 |
| CITIZEN PUBLISHING CO | DEC 2025 | 01/12/2026 | ADVERTISING/ PRINTING *M | 617-49860-340 | 405.65 |
| US BANK | US BANK DEC 2025 | 01/13/2026 | Zola | 617-49860-340 | 54.00 |
| LEAGUE OF MN CITIES INS TR | 01/01/2026-01/01/2027 | 01/06/2026 | WORKERS COMPENSATION | 617-49860-364 | 1,487.52 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 617-49860-381 | 1,118.50 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 617-49860-382 | 49.26 |
| MN ENERGY RESOURCES | 5749851883 | 01/13/2026 | GAS UTILITY *MULTIPLE DEPA | 617-49860-383 | 1,094.70 |
| HOMETOWN SANITATION SER | 0000643537 | 01/13/2026 | WCC/ DISPOSAL | 617-49860-384 | 189.98 |
| ELECTRIC FUND | Jan. 2026 City Utilities | 01/12/2026 | MONTHLY UTILITY | 617-49860-385 | 116.82 |
| | | | | **Activity 49860 - M/P Center Total:** | **6,786.70** |
| | | | | **Fund 617 - M/P CENTER Total:** | **6,786.70** |
| **Fund: 700 - PAYROLL** | | | | | |
| Internal Revenue Service-Payr | INV0002737 | 01/09/2026 | Federal Tax Withholding | 700-21701 | 13,922.88 |
| MN Department of Revenue - | INV0002738 | 01/09/2026 | State Withholding | 700-21702 | 7,053.50 |
| Internal Revenue Service-Payr | INV0002737 | 01/09/2026 | Social Security | 700-21703 | 14,555.10 |
| MN Pera | INV0002735 | 01/09/2026 | PERA | 700-21704 | 893.06 |
| MN Pera | INV0002735 | 01/09/2026 | PERA | 700-21704 | 16,790.74 |
| MN Pera | INV0002735 | 01/09/2026 | PERA | 700-21704 | 13,746.07 |
| MN State Deferred | INV0002736 | 01/09/2026 | Deferred Compensation | 700-21705 | 2,804.00 |
| MN State Deferred | INV0002736 | 01/09/2026 | Deferred Roth | 700-21705 | 902.00 |
| NECA IBEW FAMILY MEDICAL | FEB 2026 | 01/13/2026 | HEALTH INSURANCE | 700-21706 | 48,689.14 |
| STATE OF MINNESOTA MANA | FEB 2026 -1592158 | 01/13/2026 | HEALTH INSURANCE | 700-21706 | 29,226.30 |
| LAW ENFORCEMENT LABOR S | JAN 2026 | 01/12/2026 | POLICE DEPT- UNION DUES | 700-21708 | 584.00 |
| Internal Revenue Service-Payr | INV0002737 | 01/09/2026 | Medicare Withholding | 700-21711 | 4,722.04 |
| WEX Health Inc | 01/05/2026 | 01/07/2026 | FLEX SPENDING | 700-21712 | 80.00 |
| WEX Health Inc | 1/12/2026 | 01/13/2026 | FLEX SPENDING | 700-21712 | 882.86 |

| Vendor Name | Payable Number | Post Date | Description (Item) | Account Number | Amount |
|---|---|---|---|---|---|
| WEX Health Inc | 1/12/2026 -2 | 01/13/2026 | FLEX SPENDING | 700-21712 | 298.04 |
| WEX Health Inc | 1/13/2026 | 01/13/2026 | FLEX SPENDING | 700-21712 | 3,035.72 |
| WEX Health Inc | 1/13/2026-2 | 01/13/2026 | FLEX SPENDING | 700-21712 | 3,513.12 |
| WEX Health Inc | 1/5/2026 | 01/07/2026 | FLEX SPENDING | 700-21712 | 192.25 |
| WEX Health Inc | 1/8/2026 | 01/13/2026 | FLEX SPENDING | 700-21712 | 1,328.53 |
| WEX Health Inc | JAN 5 2026 | 01/07/2026 | FLEX SPENDING | 700-21712 | 178.23 |
| NCPERS MINNESOTA | 844600022026 | 01/12/2026 | INSURANCE 844600 | 700-21718 | 16.00 |
| NCPERS MINNESOTA | JAN- 26 | 01/02/2026 | INSURANCE | 700-21718 | 16.00 |
| WEX Health Inc | INV0002734 | 01/09/2026 | HSA Employee Contribution | 700-21723 | 831.17 |
| STATE OF MINNESOTA MANA | FEB 2026 -1592158 | 01/13/2026 | DENTAL PEIP | 700-21725 | 1,284.54 |
| | | | | | **165,545.29** |
| | | | | **Fund 700 - PAYROLL Total:** | **165,545.29** |
| | | | | **Grand Total:** | **2,748,869.92** |

# Report Summary

## Fund Summary

| Fund | | Payment Amount |
|---|---|---|
| 100 - GENERAL | | 114,500.82 |
| 211 - LIBRARY | | 16,179.77 |
| 225 - AIRPORT | | 1,100.71 |
| 230 - POOL | | 1,688.96 |
| 235 - AMBULANCE | | 20,758.93 |
| 250 - EDA GENERAL | | 4,885.63 |
| 254 - NORTH IND PARK | | 164.04 |
| 274 - TIF 1-19 NWIP II | | 162,400.00 |
| 306 - 2013 STREET IMPROVEMENT | | 159,135.00 |
| 307 - 2017 STREET PROJECT | | 177,797.50 |
| 308 - 2020 STREET PROJECT | | 207,237.50 |
| 309 - 2025 STREET PROJECT | | 1,463.95 |
| 401 - GENERAL CAPITAL PROJECTS | | 75,568.38 |
| 402 - CAPITAL PROJECT - ESF | | 111,170.00 |
| 601 - WATER | | 168,809.64 |
| 602 - SEWER | | 334,901.64 |
| 604 - ELECTRIC | | 674,588.16 |
| 609 - LIQUOR STORE | | 105,952.84 |
| 614 - TELECOM | | 160,610.08 |
| 615 - ARENA | | 77,624.38 |
| 617 - M/P CENTER | | 6,786.70 |
| 700 - PAYROLL | | 165,545.29 |
| | **Grand Total:** | **2,748,869.92** |

## Account Summary

| Account Number | Account Name | Payment Amount |
|---|---|---|
| 100-34780 | Park Fees | 175.00 |
| 100-41110-200 | Office Supplies | 18.77 |
| 100-41110-326 | Data Processing | 27.51 |
| 100-41110-331 | Travel Expense | 100.05 |
| 100-41110-350 | Printing & Design | 508.50 |
| 100-41110-364 | Insurance - Worker's Co | 56.72 |
| 100-41110-433 | Dues & Subscriptions | 6,518.00 |
| 100-41310-133 | Employer Paid Insurance | 208.00 |
| 100-41310-200 | Office Supplies | 462.25 |
| 100-41310-217 | Other Operating Supplie | 1,217.41 |
| 100-41310-308 | Training & Registrations | 58.77 |
| 100-41310-321 | Telephone | 76.99 |
| 100-41310-322 | Postage | -3,419.20 |
| 100-41310-326 | Data Processing | 717.11 |
| 100-41310-364 | Insurance - Worker's Co | 1,109.73 |
| 100-41310-433 | Dues & Subscriptions | 209.89 |
| 100-41410-480 | Other Miscellaneous | 13.32 |
| 100-41910-133 | Employer Paid Insurance | 48.00 |
| 100-41910-304 | Legal Fees | 390.00 |
| 100-41910-321 | Telephone | 101.82 |
| 100-41910-322 | Postage | 274.46 |
| 100-41910-364 | Insurance - Worker's Co | 302.65 |
| 100-41910-480 | Other Miscellaneous | 239.85 |
| 100-41940-211 | Cleaning Supplies | 142.35 |
| 100-41940-381 | Electric Utility | 605.73 |
| 100-41940-382 | Water Utility | 169.37 |
| 100-41940-383 | Gas Utility | 953.17 |
| 100-41940-384 | Refuse Disposal | 124.98 |
| 100-41940-385 | Sewer Utility | 300.97 |
| 100-42120-133 | Employer Paid Insurance | 352.00 |
| 100-42120-200 | Office Supplies | 76.89 |

## Account Summary

| Account Number | Account Name | Payment Amount |
|---|---|---|
| 100-42120-212 | Motor Fuels | 2,074.51 |
| 100-42120-218 | Uniforms | 175.00 |
| 100-42120-308 | Training & Registrations | 159.90 |
| 100-42120-321 | Telephone | 889.41 |
| 100-42120-322 | Postage | 0.74 |
| 100-42120-323 | Radio Units | 120.00 |
| 100-42120-327 | Interpretation Fees | 122.55 |
| 100-42120-350 | Printing & Design | 113.90 |
| 100-42120-364 | Insurance - Worker's Co | 44,404.66 |
| 100-42120-405 | Repairs & Maint - Vehicl | 48.00 |
| 100-42120-412 | Rentals - Building | 2,152.50 |
| 100-42120-480 | Other Miscellaneous | 288.79 |
| 100-42220-200 | Office Supplies | 27.88 |
| 100-42220-211 | Cleaning Supplies | 77.39 |
| 100-42220-212 | Motor Fuels | 377.80 |
| 100-42220-215 | Materials & Equipment | 112.78 |
| 100-42220-217 | Other Operating Supplie | 133.37 |
| 100-42220-321 | Telephone | 43.02 |
| 100-42220-322 | Postage | 8.18 |
| 100-42220-323 | Radio Units | 267.00 |
| 100-42220-364 | Insurance - Worker's Co | 7,110.69 |
| 100-42220-381 | Electric Utility | 409.85 |
| 100-42220-382 | Water Utility | 17.21 |
| 100-42220-383 | Gas Utility | 743.30 |
| 100-42220-384 | Refuse Disposal | 50.00 |
| 100-42220-385 | Sewer Utility | 40.77 |
| 100-42220-404 | Repairs & Maint - M&E | 18.98 |
| 100-42220-405 | Repairs & Maint - Vehicl | 1,179.97 |
| 100-42500-323 | Radio Units | 1,800.00 |
| 100-42500-381 | Electric Utility | 35.84 |
| 100-42700-217 | Other Operating Supplie | 82.83 |
| 100-43100-133 | Employer Paid Insurance | 160.00 |
| 100-43100-212 | Motor Fuels | 4,873.97 |
| 100-43100-217 | Other Operating Supplie | 1,137.30 |
| 100-43100-224 | Street Maint Materials | 170.00 |
| 100-43100-321 | Telephone | 62.82 |
| 100-43100-322 | Postage | 75.38 |
| 100-43100-364 | Insurance - Worker's Co | 7,117.41 |
| 100-43100-381 | Electric Utility | 2,660.31 |
| 100-43100-382 | Water Utility | 20.82 |
| 100-43100-383 | Gas Utility | 785.06 |
| 100-43100-384 | Refuse Disposal | 126.98 |
| 100-43100-385 | Sewer Utility | 45.81 |
| 100-43100-404 | Repairs & Maint - M&E | 15,685.01 |
| 100-43100-405 | Repairs & Maint - Vehicl | 52.46 |
| 100-45120-217 | Other Operating Supplie | 19.25 |
| 100-45202-133 | Employer Paid Insurance | 32.00 |
| 100-45202-211 | Cleaning Supplies | 180.44 |
| 100-45202-212 | Motor Fuels | -14.98 |
| 100-45202-217 | Other Operating Supplie | 50.00 |
| 100-45202-308 | Training & Registrations | 25.00 |
| 100-45202-326 | Data Processing | 419.33 |
| 100-45202-364 | Insurance - Worker's Co | 4,146.10 |
| 100-45202-381 | Electric Utility | 472.08 |
| 100-45202-382 | Water Utility | 116.78 |
| 100-45202-384 | Refuse Disposal | 451.73 |
| 100-45202-385 | Sewer Utility | 205.11 |
| 100-45202-404 | Repairs & Maint - M&E | 36.87 |

## Account Summary

| Account Number | Account Name | Payment Amount |
|---|---|---|
| 100-45202-480 | Other Miscellaneous | 159.90 |
| 211-45501-133 | Employer Paid Insurance | 32.00 |
| 211-45501-200 | Office Supplies | 46.26 |
| 211-45501-217 | Other Operating Supplie | 2,868.38 |
| 211-45501-321 | Telephone | 164.11 |
| 211-45501-326 | Data Processing | 7,395.00 |
| 211-45501-364 | Insurance - Worker's Co | 605.31 |
| 211-45501-381 | Electric Utility | 311.58 |
| 211-45501-382 | Water Utility | 20.49 |
| 211-45501-383 | Gas Utility | 299.61 |
| 211-45501-385 | Sewer Utility | 44.71 |
| 211-45501-402 | Repairs & Maint - Struct | 579.89 |
| 211-45501-433 | Dues & Subscriptions | 324.00 |
| 211-45501-435 | Books and Pamphlets | 3,488.43 |
| 225-45127-200 | Office Supplies | 49.22 |
| 225-45127-217 | Other Operating Supplie | 26.59 |
| 225-45127-321 | Telephone | 31.11 |
| 225-45127-365 | Insurance - Misc | 243.32 |
| 225-45127-381 | Electric Utility | 750.47 |
| 230-45124-217 | Other Operating Supplie | 152.58 |
| 230-45124-364 | Insurance - Worker's Co | 1,447.22 |
| 230-45124-381 | Electric Utility | 35.00 |
| 230-45124-385 | Sewer Utility | 54.16 |
| 235-42153-133 | Employer Paid Insurance | 32.00 |
| 235-42153-212 | Motor Fuels | 2,665.08 |
| 235-42153-217 | Other Operating Supplie | 732.45 |
| 235-42153-261 | Other Merchandise-Med | 1,033.66 |
| 235-42153-304 | Legal Fees | 315.00 |
| 235-42153-312 | Nursing | 2,751.67 |
| 235-42153-321 | Telephone | 462.51 |
| 235-42153-322 | Postage | 11.66 |
| 235-42153-334 | Meals/Lodging | 182.15 |
| 235-42153-364 | Insurance - Worker's Co | 9,511.03 |
| 235-42153-381 | Electric Utility | 273.24 |
| 235-42153-382 | Water Utility | 11.47 |
| 235-42153-383 | Gas Utility | 495.54 |
| 235-42153-384 | Refuse Disposal | 49.99 |
| 235-42153-385 | Sewer Utility | 27.18 |
| 235-42153-406 | Repairs & Maint - Groun | 219.30 |
| 235-42153-460 | Miscellaneous Taxes | 1,700.00 |
| 235-49950-500 | Capital Outlay | 285.00 |
| 250-46520-133 | Employer Paid Insurance | 48.00 |
| 250-46520-200 | Office Supplies | 130.00 |
| 250-46520-304 | Legal Fees | 165.00 |
| 250-46520-321 | Telephone | 101.82 |
| 250-46520-322 | Postage | 20.32 |
| 250-46520-364 | Insurance - Worker's Co | 302.65 |
| 250-46520-381 | Electric Utility | 105.99 |
| 250-46520-406 | Repairs & Maint - Groun | 600.00 |
| 250-46520-480 | Other Miscellaneous | 3,411.85 |
| 254-46520-381 | Electric Utility | 164.04 |
| 274-49980-601 | Bond Principal | 160,000.00 |
| 274-49980-611 | Bond Interest | 2,400.00 |
| 306-49980-601 | Bond Principal | 150,000.00 |
| 306-49980-611 | Bond Interest | 9,135.00 |
| 307-41000-480 | Other Miscellaneous | 475.00 |
| 307-49980-601 | Bond Principal | 145,000.00 |
| 307-49980-611 | Bond Interest | 32,322.50 |

## Account Summary

| Account Number | Account Name | Payment Amount |
|---|---|---|
| 308-41000-480 | Other Miscellaneous | 950.00 |
| 308-49980-601 | Bond Principal | 170,000.00 |
| 308-49980-611 | Bond Interest | 36,287.50 |
| 309-41000-480 | Other Miscellaneous | 1,463.95 |
| 401-49950-501 | Capital Outlay - Police | 96.00 |
| 401-49950-502 | Capital Outlay - Fire | 183.12 |
| 401-49950-503 | Capital Outlay - Streets | 41,169.90 |
| 401-49950-508 | Capital Outlay - Island Pa | 34,119.36 |
| 402-49980-602 | Other Long-Term Obliga | 100,000.00 |
| 402-49980-612 | Other Interest | 11,170.00 |
| 601-23100 | Bond Payable - Noncurre | 130,550.00 |
| 601-49400-133 | Employer Paid Insurance | 96.00 |
| 601-49400-200 | Office Supplies | 65.00 |
| 601-49400-212 | Motor Fuels | 214.34 |
| 601-49400-217 | Other Operating Supplie | 717.22 |
| 601-49400-310 | Lab Testing | 94.43 |
| 601-49400-321 | Telephone | 143.10 |
| 601-49400-322 | Postage | 1,251.61 |
| 601-49400-326 | Data Processing | 1,877.44 |
| 601-49400-364 | Insurance - Worker's Co | 3,145.21 |
| 601-49400-381 | Electric Utility | 5,646.54 |
| 601-49400-382 | Water Utility | 20.58 |
| 601-49400-383 | Gas Utility | 26.08 |
| 601-49400-384 | Refuse Disposal | 131.99 |
| 601-49400-385 | Sewer Utility | 45.03 |
| 601-49400-386 | Landfill | 1,037.28 |
| 601-49400-404 | Repairs & Maint - M&E | 103.16 |
| 601-49400-408 | Repairs & Maint - Distrib | -82.25 |
| 601-49400-443 | Intergovernmental Fees | 5,120.00 |
| 601-49980-611 | Bond Interest | 18,606.88 |
| 602-23100 | Bond Payable - Noncurre | 289,450.00 |
| 602-49450-133 | Employer Paid Insurance | 64.00 |
| 602-49450-200 | Office Supplies | 83.82 |
| 602-49450-212 | Motor Fuels | 371.14 |
| 602-49450-217 | Other Operating Supplie | 761.26 |
| 602-49450-241 | Small Tools | 96.47 |
| 602-49450-310 | Lab Testing | 1,448.80 |
| 602-49450-321 | Telephone | 306.20 |
| 602-49450-322 | Postage | 1,230.89 |
| 602-49450-326 | Data Processing | 1,877.44 |
| 602-49450-334 | Meals/Lodging | 509.26 |
| 602-49450-364 | Insurance - Worker's Co | 2,945.93 |
| 602-49450-381 | Electric Utility | 10,180.79 |
| 602-49450-382 | Water Utility | 148.50 |
| 602-49450-383 | Gas Utility | 2,973.43 |
| 602-49450-404 | Repairs & Maint - M&E | 12.99 |
| 602-49450-408 | Repairs & Maint - Distrib | 163.84 |
| 602-49980-611 | Bond Interest | 22,276.88 |
| 604-14200 | Inventory | 88.83 |
| 604-23100 | Bond Payable - Noncurre | 220,000.00 |
| 604-49550-133 | Employer Paid Insurance | 176.00 |
| 604-49550-200 | Office Supplies | 260.00 |
| 604-49550-212 | Motor Fuels | 379.14 |
| 604-49550-217 | Other Operating Supplie | 1,048.78 |
| 604-49550-218 | Uniforms | 224.00 |
| 604-49550-241 | Small Tools | 43.45 |
| 604-49550-263 | Merchandise for Resale - | 265,926.34 |
| 604-49550-303 | Engineering and Surveyi | 112.50 |

## Account Summary

| Account Number | Account Name | Payment Amount |
|---|---|---|
| 604-49550-304 | Legal Fees | 225.00 |
| 604-49550-308 | Training & Registrations | 3,891.96 |
| 604-49550-310 | Lab Testing | 480.88 |
| 604-49550-321 | Telephone | 131.65 |
| 604-49550-322 | Postage | 1,458.39 |
| 604-49550-325 | Dispatching | 67.39 |
| 604-49550-326 | Data Processing | 3,541.08 |
| 604-49550-364 | Insurance - Worker's Co | 4,992.61 |
| 604-49550-381 | Electric Utility | 165.73 |
| 604-49550-382 | Water Utility | 45.37 |
| 604-49550-383 | Gas Utility | 570.04 |
| 604-49550-384 | Refuse Disposal | 195.03 |
| 604-49550-385 | Sewer Utility | 94.65 |
| 604-49550-402 | Repairs & Maint - Struct | 53.68 |
| 604-49550-405 | Repairs & Maint - Vehicl | 435.73 |
| 604-49550-408 | Repairs & Maint - Distrib | 675.79 |
| 604-49550-410 | Repairs & Maint - Gener | 790.97 |
| 604-49550-433 | Dues & Subscriptions | 17,516.00 |
| 604-49550-450 | Conservation | 3,815.92 |
| 604-49980-611 | Bond Interest | 147,181.25 |
| 609-23100 | Bond Payable - Noncurre | 20,000.00 |
| 609-49751-133 | Employer Paid Insurance | 64.00 |
| 609-49751-200 | Office Supplies | 130.00 |
| 609-49751-211 | Cleaning Supplies | 114.10 |
| 609-49751-217 | Other Operating Supplie | 741.11 |
| 609-49751-251 | Liquor | 28,964.06 |
| 609-49751-252 | Beer | 26,018.98 |
| 609-49751-253 | Wine | 8,327.07 |
| 609-49751-254 | Soft Drinks & Mix | 791.33 |
| 609-49751-257 | Ice | 79.80 |
| 609-49751-259 | Non- Alcholic | 566.00 |
| 609-49751-261 | Other Merchandise | 35.62 |
| 609-49751-321 | Telephone | 226.90 |
| 609-49751-322 | Postage | 10.11 |
| 609-49751-326 | Data Processing | 62.76 |
| 609-49751-333 | Freight and Express | 684.67 |
| 609-49751-340 | Advertising & Promotion | 2,659.12 |
| 609-49751-364 | Insurance - Worker's Co | 2,417.50 |
| 609-49751-381 | Electric Utility | 1,042.25 |
| 609-49751-382 | Water Utility | 22.16 |
| 609-49751-383 | Gas Utility | 222.92 |
| 609-49751-384 | Refuse Disposal | 210.98 |
| 609-49751-385 | Sewer Utility | 45.68 |
| 609-49751-406 | Repairs & Maint - Groun | 4.17 |
| 609-49751-433 | Dues & Subscriptions | 49.05 |
| 609-49980-611 | Bond Interest | 12,462.50 |
| 614-20201 | Excise Tax Payable | 624.67 |
| 614-20206 | 911 988 TAP & TACIP Fe | 800.65 |
| 614-23100 | Bond Payable - Noncurre | 100,000.00 |
| 614-49870-133 | Employer Paid Insurance | 128.00 |
| 614-49870-200 | Office Supplies | 130.00 |
| 614-49870-211 | Cleaning Supplies | 28.92 |
| 614-49870-212 | Motor Fuels | 323.28 |
| 614-49870-217 | Other Operating Supplie | 1,050.70 |
| 614-49870-227 | Utility System Maint Sup | 1,670.55 |
| 614-49870-301 | Auditing & Consulting Se | 1,700.00 |
| 614-49870-304 | Legal Fees | 3,733.75 |
| 614-49870-321 | Telephone | 447.78 |

## Account Summary

| Account Number | Account Name | Payment Amount |
|---|---|---|
| 614-49870-322 | Postage | 1,245.64 |
| 614-49870-326 | Data Processing | 4,656.43 |
| 614-49870-340 | Advertising & Promotion | 472.26 |
| 614-49870-350 | Printing & Design | 254.25 |
| 614-49870-364 | Insurance - Worker's Co | 12,338.29 |
| 614-49870-381 | Electric Utility | 3,046.31 |
| 614-49870-382 | Water Utility | 21.35 |
| 614-49870-383 | Gas Utility | 123.50 |
| 614-49870-384 | Refuse Disposal | 115.98 |
| 614-49870-385 | Sewer Utility | 43.21 |
| 614-49870-401 | Repairs & Maint - Buildi | 175.95 |
| 614-49870-402 | Repairs & Maint - Struct | 135.00 |
| 614-49870-442 | Subscriber Fees | 18,598.32 |
| 614-49870-445 | Switch Fees | 124.57 |
| 614-49870-447 | Internet Expense | 4,508.50 |
| 614-49870-448 | On-Call Support | 398.68 |
| 614-49870-451 | Call Completion | 238.54 |
| 614-49870-480 | Other Miscellaneous | 475.00 |
| 614-49980-611 | Bond Interest | 3,000.00 |
| 615-23100 | Bond Payable - Noncurre | 50,000.00 |
| 615-49850-133 | Employer Paid Insurance | 64.00 |
| 615-49850-212 | Motor Fuels | 179.95 |
| 615-49850-215 | Materials & Equipment | 127.01 |
| 615-49850-217 | Other Operating Supplie | 360.69 |
| 615-49850-321 | Telephone | 215.20 |
| 615-49850-326 | Data Processing | 434.37 |
| 615-49850-364 | Insurance - Worker's Co | 3,200.45 |
| 615-49850-381 | Electric Utility | 6,402.20 |
| 615-49850-382 | Water Utility | 269.26 |
| 615-49850-383 | Gas Utility | 2,830.19 |
| 615-49850-384 | Refuse Disposal | 192.98 |
| 615-49850-385 | Sewer Utility | 125.08 |
| 615-49850-402 | Repairs & Maint - Struct | 293.62 |
| 615-49850-480 | Other Miscellaneous | 475.00 |
| 615-49980-611 | Bond Interest | 12,454.38 |
| 617-49860-133 | Employer Paid Insurance | 96.00 |
| 617-49860-211 | Cleaning Supplies | 37.25 |
| 617-49860-217 | Other Operating Supplie | 671.83 |
| 617-49860-251 | Liquor | 20.60 |
| 617-49860-252 | Beer | 75.21 |
| 617-49860-259 | Non- Alcholic | 27.95 |
| 617-49860-261 | Other Merchandise | 224.07 |
| 617-49860-321 | Telephone | 101.43 |
| 617-49860-322 | Postage | 2.07 |
| 617-49860-326 | Data Processing | 857.94 |
| 617-49860-333 | Freight and Express | 7.00 |
| 617-49860-340 | Advertising & Promotion | 608.57 |
| 617-49860-364 | Insurance - Worker's Co | 1,487.52 |
| 617-49860-381 | Electric Utility | 1,118.50 |
| 617-49860-382 | Water Utility | 49.26 |
| 617-49860-383 | Gas Utility | 1,094.70 |
| 617-49860-384 | Refuse Disposal | 189.98 |
| 617-49860-385 | Sewer Utility | 116.82 |
| 700-21701 | Federal Withholding | 13,922.88 |
| 700-21702 | State Withholding | 7,053.50 |
| 700-21703 | FICA Tax Withholding | 14,555.10 |
| 700-21704 | PERA Contributions | 31,429.87 |
| 700-21705 | Retirement | 3,706.00 |

## Account Summary

| Account Number | Account Name | Payment Amount |
|---|---|---|
| 700-21706 | Medical Insurance | 77,915.44 |
| 700-21708 | PD Union Dues | 584.00 |
| 700-21711 | Medicare Tax Withholdi | 4,722.04 |
| 700-21712 | Flex Account | 9,508.75 |
| 700-21718 | Individual Insurance-NC | 32.00 |
| 700-21723 | HSA Employee Contribu | 831.17 |
| 700-21725 | Dental Insurance | 1,284.54 |
| | **Grand Total:** | **2,748,869.92** |

Dana Skelton

## Project Account Summary

| Project Account Key | | Payment Amount |
|---|---|---|
| **None** | | 2,748,869.92 |
| | **Grand Total:** | **2,748,869.92** |

IMB
1/15/2026

# ACTION ITEM

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

**TO:** CITY COUNCIL
**FROM:** MATTHEW FAST, BUILDING & ZONING OFFICIAL
**CC MEETING DATE:** JANUARY 20, 2026
**RE:** APPROVAL OF ORDINANCE – "BILLBOARDS" **and** TITLE & SUMMARY (For Publication)
**DEPT:** BUILDING & ZONING
**CONTACT:** MATTHEW FAST (matthew.fast@windommn.com) (507-832-8660)

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**Recommendations/Options/Action Requested**

Staff recommends that the City Council take the following actions regarding a proposed new ordinance:

1. Approve, by Motion, the second reading of **Ordinance No. 203, 2nd Series** amending the City Code provisions concerning "Billboards" as recommended by the Planning Commission and approved by City Attorney.

2. Approve, by Motion, the proposed **Title & Summary for Ordinance No. 203, 2nd Series** for publication, in lieu of publishing the entire ordinance, **by at least a 4/5 vote of the Council**.

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**Issue Summary/Background**

In summary, the purposes of Ordinance No. 203, 2nd Series are to permit the installation of billboards in approved locations while promoting the general welfare of residents, limiting distractions, conserving natural beauty of adjacent areas, and not detracting from local businesses.

The City Council approved the first reading of Ordinance No. 203, 2nd Series on January 6, 2026. No changes were requested by the City Council at the January 6th Meeting. The second reading is scheduled for January 20, 2026. At that time, the ordinance can be adopted.

Due to the cost for publication of lengthy ordinances, there is a provision in State Law which allows cities to publish a title and summary of an ordinance. A proposed Title and Summary has been prepared and approved by the City Attorney and is attached for your review.

Pursuant to State law, the Council needs to **approve the text of the summary and determine that it clearly informs the public of the intent and effect of the ordinance**. ***Approval of the Title and Summary requires a 4/5 vote of the Council.***

**Fiscal Impact**

There should be no fiscal impact to the City.

**Attachments**

1. Ordinance No. 203, 2nd Series;
2. Title and Summary of Ordinance No. 203, 2nd Series.

MF:mah

ORDINANCE NO. 203, 2ND SERIES

AN ORDINANCE OF THE CITY OF WINDOM, MINNESOTA, ADDING NEW DEFINITIONS AND SUBSECTIONS

THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, ORDAINS:

WHEREAS, City Code Section 152.002, entitled "Rules of construction; definitions", needs to be amended to revise the definition for "Billboards" and add a new definition for "Congested Highway Business Corridor"; and

WHEREAS, City Code Section 152.443 needs to be amended to add language concerning billboards within the City of Windom.

NOW, THEREFORE, THE CITY OF WINDOM, MINNESOTA, HEREBY AMENDS THE CITY CODE OF THE CITY OF WINDOM BY ADOPTING REVISIONS TO THE FOLLOWING CODE SECTIONS:

1. **City Code Section 152.002 "Rules of construction; definitions"** is amended to delete the existing definition of "Billboard" and replace it with the following new definition of "Billboard":

"***BILLBOARD.*** **Any sign, poster panel board, painted bulletin board or wall, or communicative device having an area of more than 100 square feet which is used for promotional information or public service information; or to advertise a business not located upon the premises; or to advertise products, goods and/or services which are not sold, or manufactured or conducted upon or in the premises on which the sign is located."**

2. **City Code Section 152.002 "Definitions"** is amended to add a new definition for *"Congested Highway Business Corridor"* to read as follows:

"***CONGESTED HIGHWAY BUSINESS CORRIDOR.*** **For purposes of the location of billboards, "congested highway business corridor" is defined as the area within the Windom city limits adjacent to Highway 60 which begins at a location 1,000 feet south/westerly from the intersection of Cindy Street and Highway 60 and continues through the City of Windom to a location 1500 feet north/easterly from the north junction where Highway 71 diverges from Highway 60.**

3. **City Code Section 152.443** is amended to delete the existing language and replace the existing language with the following new subsections:

**§ 152.443 BILLBOARDS.**

**(A) The purposes of this section are to promote the general welfare of the residents of Windom, to limit distractions in an effort to promote safe travel on the highways through Windom, to conserve the natural beauty of areas adjacent to the highway, and to not detract from local businesses while permitting the installation of billboards in specific areas of Windom.**

**(B) Billboards are permitted only within the B-2 "Highway Business" District under a conditional use permit. No billboard shall be erected within the Congested Highway Business Corridor of the B-2 District as defined in Section 152.002. Billboards shall only be**

**erected on private property with the written consent of the property owner. The parcel proposed as the location for a billboard shall have a minimum frontage of 100 feet. If a conditional use permit is approved for a billboard, a sign permit from the City of Windom shall also be required. The owner of the billboard shall also be required to comply with any applicable permitting requirements of the Minnesota Department of Transportation concerning the billboard.**

**(C) Billboards located within the Congested Highway Business Corridor that are existing as of December 31, 2025, shall be allowed to continue in their existing locations. However these billboards shall not be moved from their present locations or enlarged in width, length, or height.**

**(D) Billboards shall not be erected within the right-of-way of any Minnesota or US Highways or within the right-of-way of streets or avenues within the City of Windom.**

**(E) Billboards shall be stationary, immobile, and shall not be relocated without the appropriate permit from the City of Windom.**

**(F) Billboards shall not be erected or maintained in such a place or manner as to obscure or otherwise physically interfere with an official traffic-control device or railroad safety signal or sign; or to obstruct or physically interfere with the drivers' views of approaching, merging, or intersecting traffic for a distance of 500 feet.**

**(G) No billboard facing traffic on Highway 60 shall be erected closer than 500 feet to any other billboard on the same side of the highway. This spacing shall not apply to billboards separated by buildings or other obstructions in such a manner that only one sign facing the highway located within the above spacing distance is visible from the highway at any one time.**

**(H) No billboard shall be erected within 500 feet of a park, historic site, public picnic or rest area, church or school.**

**(I) The maximum area of a sign face, whether a single sign face or each face of two back-to-back or V-type signs, shall not exceed 500 square feet including border and trim, but excluding base and apron supports and other structural members. Only one sign face on each side of a back-to-back or V-type sign shall be permitted.**

**(J) The minimum distance from grade elevation to the bottom of a billboard structure shall be 15 feet. The maximum height of a billboard shall be 45 feet from grade elevation to the top of the billboard. No billboard shall be placed on the roof of any building.**

**(K) There shall be a minimum setback of ten feet from the front property line to the outside edge of the billboard and a minimum setback of five feet from the closest point of the billboard structure to the side property line.**

**(L) Illuminated billboards may be permitted and shall comply with the requirements set forth in Section 152.446. Flashing signs may be permitted and shall comply with the requirements set forth in Section 152.447. However, billboards shall not be erected or maintained which shall be so illuminated that they interfere with the effectiveness of or obscure any official traffic sign, device or signal, or interfere with any driver's vision or operation of a motor vehicle.**

**(M) Prohibited billboards ("advertising devices") also include, but are not limited to, those listed in Minnesota Statutes Section 173.15(a)(1), (a)(2), (a)(3), (a)(6), (a)(7), and (a)(9) as those Subsections exist at the time of the adoption of this Ordinance.**

**(N) Billboards shall comply with the requirements in this Chapter concerning sign maintenance, obsolete signs, and unsafe or dangerous signs.**

4. **City Code Section 152.112** is amended to add the following new Subsection to include "Billboards" as a conditional use in the B-2 Highway Business District:

§ 152.112: (L) Billboards (in specific areas) per § 152.443.

* * * * * * * * * * * * * * * * * * * * * * * * * * * * *

**THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, FURTHER ORDAINS that all other existing provisions set forth in City Code Chapter 152 shall remain in full force and effect.**

* * * * * * * * * * * * * * * * * * * * * * * * * * * *

**THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, FURTHER ORDAINS:**

**This ordinance, or an approved Title and Summary of this ordinance, shall be published in the COTTONWOOD COUNTY CITIZEN and this ordinance shall be effective immediately upon publication.**

ADOPTED AND PASSED by the City Council of the City of Windom, Minnesota, this 20th day of January, 2026.

________________________________________
Hilary Mathis, Mayor

ATTEST:

________________________________________
Steven Nasby, City Administrator

1st Reading: January 6, 2026
2nd Reading: January 20, 2026
Adoption: January 20, 2026
Published: January 28, 2026

TITLE AND SUMMARY
OF
ORDINANCE NO. 203, 2ND SERIES

AN ORDINANCE OF THE CITY OF WINDOM, MINNESOTA, ADDING NEW DEFINITIONS AND SUBSECTIONS

THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, ORDAINS:

WHEREAS, City Code Section 152.002 needs to be amended to revise a definition and add a new definition; and

WHEREAS, City Code Section 152.443 needs to be amended to add language concerning billboards within the City of Windom.

NOW, THEREFORE, THE CITY OF WINDOM, MINNESOTA, HEREBY AMENDS THE CITY CODE OF THE CITY OF WINDOM BY ADOPTING REVISIONS TO THE FOLLOWING CODE SECTIONS.

The following is a summary of the revisions and additions concerning "Billboards" that were added to the City Code:

1. Section 152.002 – "Rules of Construction; Definitions": Revise the definition of "Billboard" and add a new definition for "Congested Highway Business Corridor".

2. Section 152.443 – "Billboards": Delete existing language and replace with new subsections detailing purposes; appropriate zoning district and locations; required permits; existing billboards; right-of-way restrictions; stationary requirement; no obstruction of traffic devices, railroad signals, drivers' views of traffic, etc.; maximum area of sign face; height; setbacks; illuminated billboard requirements; prohibited billboards; sign maintenance; etc.

3. Section 152.112: Add Billboards as a conditional use in the B-2 Highway Business District.

* * * * * * * * * * * * * * * * * * * * * * * * * *

**THE CITY COUNCIL OF THE CITY OF WINDOM, MINNESOTA, FURTHER ORDAINS that all other existing provisions set forth in City Code shall remain in full force and effect.**

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NOTICE: A COPY OF THE ENTIRE TEXT OF ORDINANCE NO. 203, 2ND SERIES IS AVAILABLE ON THE CITY'S WEBSITE AT www.windom-mn.com OR PRINTED COPIES ARE AVAILABLE FOR INSPECTION BY ANY PERSON AT:

Building & Zoning Office
Windom City Hall, 444 9th Street
Windom, MN 56101

During regular office hours (Monday thru Friday – 8:00 a.m. to 4:30 p.m.)

AND AT: Windom Public Library
904 4th Avenue, Windom, MN 56101

During regular library hours: Monday – 9:00 a.m. to 7:00 p.m.
Tuesday thru Friday – 9:00 a.m. to 5:30 p.m.
Saturday – 9:00 a.m. to 12:00 p.m.

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ORDINANCE NO. 203, 2ND SERIES:

1st Reading: City Council Meeting – January 6, 2026
2nd Reading & Adoption: City Council Meeting – January 20, 2026
Publication of Title and Summary & Effective Date: January 28, 2026

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This "Title and Summary" approved for publication by the Windom City Council on January 20, 2026.

CITY OF WINDOM
By Hilary Mathis, Mayor Attest: Steven Nasby, City Administrator

# ACTION ITEM

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

| | |
|---|---|
| **TO:** | City Council |
| **FROM:** | City Administrator |
| **DATE:** | January 12, 2026 |
| **RE:** | Local Option Sales Tax |
| **DEPT:** | Mayor\Council |
| **CONTACT:** | Steve Nasby, City Administrator: Steve.Nasby@windomn.com |

**Recommendations/Options/Action Requested**

Staff recommends that the City Council take the following action:

1. Approval of a Resolution to request a Special Law creating a local option sales tax within the City of Windom.

**Issue Summary/Background**

The Windom City Council has discussed the possibility of using a local option sales tax to complete public facility projects. Most recently, in the 2024 general election there was a ballot question on the instution of a local option sales tax for flood mitigation efforts. This 2024 ballot question failed by 12 votes.

The Minnesota Legislator had placed a moratorium on requests for local option sales taxes through May 31, 2025. That moratorium has lapsed and cities are able to request from the legislature a Special Law to create a local option sales tax. The legislature has a strict protocol for this process. Cities seeking local option sales tax authority must pass a resolution and file requests with legislators on the House and Senate Tax committees by January 31, 2026.

The City resolution must include details on the projects that are to be funded by the tax and documentation as to the regional significance for said projects. Cities may request up to five capital projects of regional significance. Staff has identified two capital projects within the resolution to include the swimming pool and flood mitigation.

**Fiscal Impact**

The proposed resolution would extend a one percent (1%) local option sales tax which is estimated to generate $500,000 per year with a sunset of 15 years. Over the duration the tax would generate an estimated $7,500,000.

**Attachments**

1. Certificate of Special Law by Governing Body
2. League of Minnesota Cities Guide – Process to Obtain Local Sales Tax Authority
3. Minnesota Statute 297A.99 – Local Sales Taxes
4. Minnesota Department of Revenue – List of Local Sales and Use Taxes
5. IAKS – Why do we build pools? The value of public swimming facilities

# CERTIFICATE OF APPROVAL OF SPECIAL LAW BY GOVERNING BODY

(Pursuant to Minnesota Statutes, 645.02 and 645.021)

**STATE OF MINNESOTA**

County of ___________________

**TO THE SECRETARY OF STATE OF MINNESOTA:**

PLEASE TAKE NOTICE, That the undersigned chief clerical officer of the

______________________________________________________________________________

DOES HEREBY CERTIFY, that in compliance with the provisions of Laws, 20_____, Chapter _________ requiring approval by a majority* of the governing body of said local governmental unit before it becomes effective, the __________________________________
(designate governing body)

at a meeting duly held on the _____ day of _____________ 20_____, by resolution __________

__________________________________ did approve said Laws, 20_____, Chapter _________
(if other than resolution, specify)

by a __________ majority vote* of all of the members thereof (Ayes_______; Noes ________; Absent or not voting __________) and the following additional steps, if any required by statute or charter were taken:

______________________________________________________________________________

A copy of the resolution is hereto annexed and made a part of this certificate by reference.

Signed: _____________________________

_____________________________
(Print Name)

_____________________________
(Official designation of officer)

(This form prescribed by the Attorney General and furnished by the Secretary of State as required in Minnesota Statutes 645.021.)
*If extraordinary majority is required by the special law, insert fraction or percentage here.

**Please see reverse side for instructions for completing this form.**

# INSTRUCTIONS

- Include the chapter number in the *Laws of Minnesota* that is to be approved on the Certificate of Approval form **and** in the resolution that approves the special law.

- Return the completed **originally signed** Certificate of Approval form **with a photo copy** of the resolution that approved the special law to:

  Official Documents
  Secretary of State
  180 State Office Building
  100 Rev. Dr. Martin Luther King Jr. Blvd
  St Paul, MN 55155-1299

- If you have any questions please contact the official documents team at official.documents@state.mn.us or call **651-556-0643**.

LEAGUE of MINNESOTA CITIES

# Process to Obtain Local Sales Tax Authority

INFORMATION MEMO

Published: July 9, 2025

**Please note: The moratorium on local sales taxes expired on May 31, 2025, and cities may submit requests to the legislature during the 2026 legislative session.**

Cities need to follow strict rules and procedures to get legislative authority for the creation of a local sales tax. Cities seeking local sales tax authority must file requests with legislators on the House and Senate Taxes committees by Jan. 31.

The city must submit a resolution proposing the local sales tax, details on the projects that will be funded by the tax, and documentation on regional significance. Cities may request legislative authority to impose a local sales tax to fund up to five capital projects of "regional significance" (Minn. Stat. § 297A.99).

## Projects of Regional Significance

Local option sales taxes can only be used for "regionally significant" capital projects. State law limits these projects to "a single building or structure, including associated infrastructure needed to safely access or use the building or structure; improvements within a single park or named recreation area; or a contiguous trail." In recent years, several of the requests were modified to exclude road and other infrastructure projects, on the basis that those projects are not "regionally significant" and can be financed, at least in part, with other revenue sources.

## Steps of the statutory process

To impose a general local sales tax, a city must take the following steps:

1. **Adopt a resolution.** The city council must first adopt a resolution proposing the tax. The resolution must include the proposed tax rate, documentation of the "regional significance" of each project to be funded, the amount to be raised with the tax, and the estimated length of time the tax will be needed (Stat. § 297A.99, subd. 2).
2. **Submit resolution and supporting materials to state tax committees.** The city is required to submit the adopted resolution, details on the projects, and documentation on regional significance to the chairs and ranking minority members of the House and Senate Taxes committees and appropriate subcommittees by Jan. 31 of the year that it is seeking the special law.
3. **Get legislative authorization.** The city must secure the passage of a special law authorizing the enactment of the local sales tax. The city would typically work with its local legislators to introduce special legislation (Stat. § 297A.99, subd. 3).
4. **Adopt a resolution.** After approval, the city must adopt a resolution accepting the new law. The city must also file the resolution and a local approval certificate with the Office of the Secretary of State before the next legislative biennium begins.

  - Download a Model Local Approval Certificate (pdf)
  - Submit the resolution and local approval certificate on the website of the Office of the Secretary of State

5. **Hold a referendum.** The city must conduct a referendum during a general election within two years of receiving legislative authority for the local sales tax. The referendum must include separate questions for each project, and only the ballot questions approved by voters may be funded by the sales tax (Stat. § 297A.99, subd. 3).
6. **Pass an ordinance.** The city council must pass an ordinance imposing the tax. It must also notify the commissioner of Revenue at least 90 days before the first day of the calendar quarter that the tax will be imposed.

# Spending restrictions on referendum

State law restricts cities' spending of funds to promote the passage of a local sales tax referendum (Minn. Stat. § 297A.99, subd. 1(d)). Cities may only spend money to:

- Give residents the information that is contained in the local sales tax resolution, including information on specific projects and costs of those projects.
- Conduct public forums on the sales tax and projects to be funded, provided that proponents and opponents are given equal time to express their opinions.
- Provide facts on the proposed projects and the impact of the proposed tax on consumers.
- Conduct the required referendum.

# Notification requirements

A city with a local sales tax must notify the public about the local sales tax in specific ways (Minn. Stat. § 297A.99, subd. 12a):

- **Provide notice on the city website.** The city must post a notice on its official city website that residents and businesses in the city may owe a local use tax on purchases of goods and services made outside of the political subdivision limits. The notice must provide information, including a link to any relevant Department of Revenue website, on how the taxpayer may get information and forms necessary for calculating and paying the tax. The city must display a link to this notice on the homepage of its website.
- **Provide notice on billing statements.** If the city provides and bills for sewer, water, garbage collection, or other public utility services, the billing statement must also include at least once per year a notice that residents and businesses may owe a local use tax on purchases made outside of the political subdivision limits. The notice must also explain how the taxpayer may get information and forms necessary for calculating and paying the tax.

# Resources

The League worked with legislative staff and the Minnesota Department of Revenue to develop a model resolution that fulfills the requirements of the law. Your city may want to use the model if it is considering a local sales tax request.

Download the model resolution (doc)

If you have questions about the statutory process outlined above, contact one of the League's Intergovernmental Relations staff.

For more information and assistance with the local sales tax process, you may also contact the Minnesota Department of Revenue's Local Government Services Unit at localgovernmentservices.mdor@state.mn.us or (651) 556-6117.

Learn more about the required local sales tax process from the Minnesota Department of Revenue website

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Your LMC Resource

Beth Johnston

Intergovernmental Relations Representative

(651) 281-1218
bjohnston@lmc.org

## 297A.99 LOCAL SALES TAXES.

Subdivision 1. **Authorization; scope.** (a) A political subdivision of this state may impose a general sales tax (1) under section 297A.9915, (2) under section 297A.992, (3) under section 297A.9925, (4) under section 297A.993, (5) if permitted by special law, or (6) if the political subdivision enacted and imposed the tax before January 1, 1982, and its predecessor provision.

(b) This section governs the imposition of a general sales tax by the political subdivision. The provisions of this section preempt the provisions of any special law:

(1) enacted before June 2, 1997, or

(2) enacted on or after June 2, 1997, that does not explicitly exempt the special law provision from this section's rules by reference.

(c) This section does not apply to or preempt a sales tax on motor vehicles. Beginning July 1, 2019, no political subdivision may impose a special excise tax on motor vehicles unless it is imposed under section 297A.993.

(d) A political subdivision may not advertise or expend funds for the promotion of a referendum to support imposing a local sales tax and may only spend funds related to imposing a local sales tax to:

(1) conduct the referendum;

(2) disseminate information included in the resolution adopted under subdivision 2, but only if the disseminated information includes a list of specific projects and the cost of each individual project;

(3) provide notice of, and conduct public forums at which proponents and opponents on the merits of the referendum are given equal time to express their opinions on the merits of the referendum;

(4) provide facts and data on the impact of the proposed local sales tax on consumer purchases; and

(5) provide facts and data related to the individual programs and projects to be funded with the local sales tax.

Subd. 1a. **Requirements.** Local sales taxes are to be used instead of traditional local revenues only for construction and rehabilitation of capital projects when a clear regional benefit beyond the taxing jurisdiction can be demonstrated. Use of local sales tax revenues for local projects decreases the benefits to taxpayers of the deductibility of local property taxes and the state assistance provided through the property tax refund system and increases the fiscal inequities between similar communities.

Subd. 2. **Local resolution before application for authority.** (a) Before the governing body of a political subdivision requests legislative approval to impose a local sales tax authorized by a special law, it shall adopt a resolution indicating its approval of the tax. The resolution must include the following information:

(1) the proposed tax rate;

(2) a detailed description of no more than five capital projects that will be funded with revenue from the tax;

(3) documentation of the regional significance of each project, including the share of the economic benefit to or use of each project by persons residing, or businesses located, outside of the jurisdiction;

(4) the amount of local sales tax revenue that would be used for each project and the estimated time needed to raise that amount of revenue; and

(5) the total revenue that will be raised for all projects before the tax expires, and the estimated length of time that the tax will be in effect if all proposed projects are funded.

(b) The jurisdiction seeking authority to impose a local sales tax by special law must submit the resolution in paragraph (a) along with underlying documentation indicating how the benefits under paragraph (a), clause (3), were determined, to the chairs and ranking minority members of the legislative committees with jurisdiction over taxes no later than January 31 of the year in which the jurisdiction is seeking a special law authorizing the tax.

(c) The special legislation granting local sales tax authority is not required to allow funding for all projects listed in the resolution with the revenue from the local sales tax, but must not include any projects not contained in the resolution.

(d) For purposes of this section, a "capital project" or "project" means:

(1) a single building or structure including associated infrastructure needed to safely access or use the building or structure;

(2) improvements within a single park or named recreation area; or

(3) a contiguous trail.

Subd. 3. **Legislative authority required before voter approval; requirements for adoption, use, termination.** (a) A political subdivision must receive legislative authority to impose a local sales tax before submitting the tax for approval by voters of the political subdivision. Imposition of a local sales tax is subject to approval by voters of the political subdivision at a general election. The election must be conducted at a general election within the two-year period after the governing body of the political subdivision has received authority to impose the tax. If the authorizing legislation allows the tax to be imposed for more than one project, there must be a separate question approving the use of the tax revenue for each project. Notwithstanding the authorizing legislation, a project that is not approved by the voters may not be funded with the local sales tax revenue and the termination date of the tax set in the authorizing legislation must be reduced proportionately based on the share of that project's cost to the total costs of all projects included in the authorizing legislation.

(b) The proceeds of the tax must be dedicated exclusively to payment of the construction and rehabilitation costs and associated bonding costs related to the specific capital improvement projects that were approved by the voters under paragraph (a).

(c) The tax must terminate after the revenues raised are sufficient to fund the projects approved by the voters under paragraph (a).

(d) After a sales tax imposed by a political subdivision has expired or been terminated, the political subdivision is prohibited from imposing a local sales tax for a period of one year.

(e) Notwithstanding paragraph (a), if a political subdivision received voter approval to seek authority for a local sales tax at the November 6, 2018, general election and is granted authority to impose a local sales tax before January 1, 2021, the tax may be imposed without an additional referendum provided that it meets the requirements of subdivision 2 and the list of specific projects contained in the resolution does not conflict with the projects listed in the approving referendum.

(f) If a tax is terminated because sufficient revenues have been raised, any amount of tax collected under subdivision 9, after sufficient revenues have been raised and before the quarterly termination required under subdivision 12, paragraph (a), that is greater than the average quarterly revenues collected over the immediately preceding 12 calendar months must be retained by the commissioner for deposit in the general fund.

Subd. 3a. MS 2024 [Expired, 2023 c 64 art 10 s 1]

Subd. 4. **Tax base.** (a) The tax applies to sales taxable under this chapter that occur within the political subdivision.

(b) Taxable goods or services are subject to a political subdivision's sales tax, if they are sourced to the political subdivision pursuant to section 297A.668.

Subd. 5. **Tax rate.** (a) The tax rate is as specified in the special law authorization and as imposed by the political subdivision.

(b) The full political subdivision rate applies to any sales that are taxed at a state rate, and the political subdivision must not have more than one local sales tax rate or more than one local use tax rate. This paragraph does not apply to sales or use taxes imposed on electricity, piped natural or artificial gas, or other heating fuels delivered by the seller, or the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes.

Subd. 6. **Use tax.** A compensating use tax applies, at the same rate as the sales tax, on the use, storage, distribution, or consumption of tangible personal property or taxable services.

Subd. 7. **Exemptions.** (a) All goods or services that are otherwise exempt from taxation under this chapter are exempt from a political subdivision's tax.

(b) All mobile transportation equipment, and parts and accessories attached to or to be attached to the equipment are exempt, if purchased by a holder of a motor carrier direct pay permit under section 297A.90.

Subd. 8. **Credit for other local taxes.** If a person paid sales or use tax to another political subdivision of this state on an item subject to tax under this section, a credit applies against the tax imposed under this section. The credit equals the tax the person paid to the other political subdivision for the item.

Subd. 9. **Enforcement; collection; and administration.** (a) The commissioner of revenue shall collect the taxes subject to this section. The commissioner may collect the tax with the state sales and use tax. All taxes under this section are subject to the same penalties, interest, and enforcement provisions as apply to the state sales and use tax.

(b) A request for a refund of state sales tax paid in excess of the amount of tax legally due includes a request for a refund of the political subdivision taxes paid on the goods or services. The commissioner shall refund to the taxpayer the full amount of the political subdivision taxes paid on exempt sales or use.

(c) A political subdivision shall incur a legal debt to the state for refunds of local sales taxes made by the commissioner after a tax has terminated when the amount of the refunds exceeds the amount of local sales taxes collected for but not remitted to the political subdivision. The commissioner of revenue shall bill the political subdivision for this difference. The commissioner shall deposit the money in the state treasury and credit it to the general fund.

Subd. 10. **Use of zip code in determining location of sale.** (a) The lowest combined tax rate imposed in the zip code area applies if the area includes more than one tax rate in any level of taxing jurisdictions.

(b) If a nine-digit zip code designation is not available for a street address or if a seller is unable to determine the nine-digit zip code designation of a purchaser after exercising due diligence to determine the designation, the seller may apply the rate for the five-digit zip code area.

(c) For the purposes of this subdivision, there is a rebuttable presumption that a seller has exercised due diligence for a sale that requires a full street address to be completed if the seller has attempted to determine the nine-digit zip code designation by utilizing (1) the look-up application from the United States Postal Service; (2) software certified by the Coding Accuracy Support System; or (3) other software approved by the governing board that makes this designation from the street address and the five-digit zip code of the purchaser. For a sale that does not require a full street address to be completed, a seller has not exercised due diligence unless the seller has obtained or requested from the purchaser (1) the complete street address, including the five-digit zip code; or (2) the nine-digit zip code. A seller that has not exercised due diligence is not relieved from any additional liability that may be due as a result of incorrect sourcing.

(d) Notwithstanding subdivision 13, this subdivision applies to all local sales taxes without regard to the date of authorization. This subdivision does not apply when the purchased product is received by the purchaser at the business location of the seller.

Subd. 11. **Revenues; cost of collection.** The commissioner shall remit the proceeds of the tax, less refunds and a proportionate share of the cost of collection, at least quarterly, to the political subdivision. The commissioner shall deduct from the proceeds remitted an amount that equals

(1) the direct and indirect costs of the department to administer, audit, and collect the political subdivision's tax, plus

(2) the political subdivision's proportionate share of the indirect cost of administering all taxes under this section, plus

(3) the cost of constructing and maintaining a zip code or geo-code database necessary for local sales tax collections under the Streamlined Sales and Use Tax Agreement in section 297A.995.

The initial cost of constructing a database under clause (3) shall be distributed among the cities with a local sales tax based on each city's population. The commissioner shall develop a method for distributing the cost of maintaining the database among the cities with a local sales tax based on the number of boundary changes for each city.

Subd. 12. **Effective dates; notification.** (a) A political subdivision may impose a tax under this section starting only on the first day of a calendar quarter. A political subdivision may repeal a tax under this section stopping only on the last day of a calendar quarter.

(b) The political subdivision shall notify the commissioner of revenue at least 90 days before imposing, changing the rate of, or repealing a tax under this section.

(c) The political subdivision shall change the rate of tax imposed under this section starting only on the first day of a calendar quarter, and only after the commissioner has notified sellers at least 60 days prior to the change.

(d) The political subdivision shall apply the rate change for sales tax imposed under this section to purchases from printed catalogs, wherein the purchaser computed the tax based upon local tax rates published in the catalog, starting only on the first day of a calendar quarter, and only after the commissioner has notified sellers at least 120 days prior to the change.

(e) The political subdivision shall apply local jurisdiction boundary changes to taxes imposed under this section starting only on the first day of a calendar quarter, and only after the commissioner has notified sellers at least 60 days prior to the change.

Subd. 12a. **Notification of use tax.** Any political subdivision imposing a local sales and use tax, which maintains an official website, must display on its main home page a link to a notice that residents and businesses in the political subdivision may owe a local use tax on purchases of goods and services made outside of the political subdivision limits. The notice must provide information, including a link to any relevant Department of Revenue website, on how the taxpayer may get information and forms necessary for calculating and paying the tax. If the political subdivision provides and bills for sewer, water, garbage collection, or other public utility services, the billing statement must also include at least once per year a notice that residents and businesses may owe a local use tax on purchases made outside of the political subdivision limits and provide information on how the taxpayer may get information and forms necessary for calculating and paying the tax.

Subd. 13. **Application.** This section applies to all local sales taxes that were authorized before, on, or after June 2, 1997.

**History:** *2000 c 418 art 1 s 42; 1Sp2001 c 5 art 12 s 81-83; 2003 c 127 art 1 s 28-30; 2005 c 151 art 7 s 22; 1Sp2005 c 3 art 5 s 22,23; 2006 c 259 art 6 s 30; 2008 c 152 art 4 s 1; 2008 c 366 art 7 s 7; 1Sp2011 c 7 art 4 s 1,2; 2013 c 143 art 8 s 43; 1Sp2019 c 6 art 6 s 1-4; 1Sp2021 c 14 art 8 s 1; 2023 c 37 art 5 s 1; 2023 c 64 art 10 s 1; 2023 c 68 art 3 s 28; 1Sp2025 c 13 art 10 s 6*

DEPARTMENT OF REVENUE

**Local Sales and Use Taxes**
Including Special Local Taxes*
Effective 1/1/2026 – 3/31/2026

| City/County | Type of Tax | Begin Date | Rate |
|---|---|---|---|
| Albert Lea | Sales and Use Tax | 4/1/06 | 0.50% |
| Anoka County | Transit Sales and Use Tax | 10/1/17 | 0.25% |
| Austin | Sales and Use Tax | 4/1/07 | 0.50% |
| Avon | Sales and Use Tax | 10/1/19 | 0.50% |
| Baxter | Sales and Use Tax | 10/1/06 | 0.50% |
| Becker County | Transit Sales and Use Tax | 7/1/14 | 0.50% |
| Beltrami County | Sales and Use Tax<br>Transit Sales and Use Tax | 7/1/24<br>4/1/14 | 0.625%<br>0.50% |
| Bemidji | Sales and Use Tax | 1/1/06 | 0.50% |
| Benton County | Transit Sales and Use Tax | 10/1/19 | 0.50% |
| Blackduck | Sales and Use Tax | 4/1/25 | 0.50% |
| Bloomington | Sales and Use Tax | 4/1/24 | 0.50% |
| Blue Earth | Sales and Use Tax | 10/1/19 | 0.50% |
| Blue Earth County | Transit Sales and Use Tax | 4/1/16 | 0.50% |
| Brainerd | Sales and Use Tax | 4/1/07 | 0.50% |
| Brown County | Transit Sales and Use Tax | 4/1/16 | 0.50% |
| Cambridge | Sales and Use Tax | 10/1/19 | 0.50% |
| Carlton County | Transit Sales and Use Tax<br>Sales and Use Tax | 4/1/15<br>4/1/23 | 0.50%<br>0.50% |
| Carver County | Transit Sales and Use Tax | 10/1/17 | 0.50% |
| Cass County | Transit Sales and Use Tax | 4/1/16 | 0.50% |
| Chanhassen | Sales and Use Tax | 4/1/25 | 0.50% |
| Chippewa County | Transit Sales and Use Tax | 1/1/25 | 0.50% |
| Chisago County | Transit Sales and Use Tax | 4/1/16 | 0.50% |
| Clay County | Sales and Use Tax | 10/1/17 | 0.50% |
| Clearwater | Sales and Use Tax | 10/1/08 | 0.50% |
| Cloquet | Sales and Use Tax | 4/1/23<br>4/1/13 – 3/31/23 | 1.00%<br>0.50% |
| Cook County | Sales and Use Tax<br>Transit Sales and Use Tax | 4/1/10<br>1/1/17 | 1.00%<br>0.50% |
| Cottage Grove | Lodging Tax | 7/1/25 | 3.00% |
| Crow Wing County | Transit Sales and Use Tax | 4/1/16 | 0.50% |
| Dakota County | Transit Sales and Use Tax | 10/1/17 | 0.25% |
| Detroit Lakes | Food and Beverage Tax*<br>Sales and Use Tax | 4/1/11<br>4/1/25<br>10/1/19 – 6/30/23 | 1.00%<br>0.50%<br>0.50% |
| Dilworth | Sales and Use Tax | 4/1/25 | 0.50% |
| Dodge County | Transit Sales and Use Tax | 1/1/19 | 0.50% |
| Douglas County | Transit Sales and Use Tax | 10/1/14 | 0.50% |
| Duluth | Sales and Use Tax | 10/1/19<br>1/1/70 – 9/30/19 | 1.50%<br>1.00% |
| East Grand Forks | Sales and Use Tax | 7/1/25<br>1/1/18 – 9/30/20 | 1.00% |
| Edina | Sales and Use Tax | 4/1/23 | 0.50% |
| Elk River | Sales and Use Tax | 10/1/19 | 0.50% |
| Excelsior | Sales and Use Tax | 10/1/19 | 0.50% |
| Fairmont | Sales and Use Tax | 10/1/17 | 0.50% |

| City/County | Type of Tax | Begin Date | Rate |
|---|---|---|---|
| Faribault | Lodging Tax* | 1/1/26 | 3.00% |
| Fergus Falls | Sales and Use Tax | 10/1/23<br>1/1/18 – 9/30/22<br>1/1/12 – 12/31/16 | 0.50%<br>0.50%<br>0.50% |
| Fillmore County | Transit Sales and Use Tax | 1/1/15 | 0.50% |
| Freeborn County | Transit Sales and Use Tax | 1/1/16 | 0.50% |
| Garrison, Kathio, West Mille Lacs Sanitary District *(GKWMLL Sanitary District)* | Sales and Use Tax | 1/1/18 | 1.00% |
| Giants Ridge Recreation Area | Admissions and Recreation Tax*<br>Food and Beverage Tax*<br>Lodging Tax* | 7/1/11<br>7/1/11<br>7/1/11 | 2.00%<br>1.00%<br>2.00% |
| Glenwood | Sales and Use Tax | 1/1/20 | 0.50% |
| Golden Valley | Sales and Use Tax | 4/1/24 | 1.25% |
| Goodhue County | Transit Sales and Use Tax | 1/1/19 | 0.50% |
| Grand Rapids | Sales and Use Tax<br>Lodging Tax* | 4/1/23<br>1/1/25 | 0.50%<br>3.00% |
| Henderson | Sales and Use Tax | 4/1/25 | 0.50% |
| Hennepin County | Sales and Use Tax<br>Transit Sales and Use Tax | 1/1/07<br>10/1/17 | 0.15%<br>0.50% |
| Hermantown | Sales and Use Tax | 4/1/23<br>4/1/13 – 3/31/23<br>1/1/00 – 3/31/13 | 1.50%<br>1.00%<br>0.50% |
| Hibbing | Sales and Use Tax | 4/1/25 | 0.50% |
| Hubbard County | Transit Sales and Use Tax | 7/1/15 | 0.50% |
| Hutchinson | Sales and Use Tax | 1/1/12 | 0.50% |
| International Falls | Sales and Use Tax | 10/1/19 | 1.00% |
| Isanti County | Transit Sales and Use Tax | 7/1/19 | 0.50% |
| Itasca County | Sales and Use Tax | 4/1/23 | 1.00% |
| Jackson County | Sales and Use Tax | 4/1/25 | 1.00% |
| Kanabec County | Transit Sales and Use Tax | 1/1/20 | 0.50% |
| Kandiyohi County | Transit Sales and Use Tax | 4/1/18 | 0.50% |
| Koochiching County | Transit Sales and Use Tax | 4/1/22 | 0.50% |
| Lake County | Transit Sales and Use Tax<br>Lodging Tax* | 4/1/17<br>10/1/20 | 0.50%<br>4.00% |
| Lake of the Woods County *(Does not include lodging establishments located within the Baudette city limits effective 6/30/22.)* | Lodging Tax* | 1/1/21 | 3.00% |
| Lake Vermilion Area | Lodging Tax | 10/1/25 | 3.00% |
| Lanesboro | Sales and Use Tax | 1/1/12 – 12/31/24 | 0.50% |
| Le Sueur County | Transit Sales and Use Tax | 4/1/21 | 0.50% |
| Litchfield | Sales and Use Tax | 7/1/23 | 0.50% |
| Lyon County | Transit Sales and Use Tax | 10/1/15 – 6/30/20 | 0.50% |

| City/County | Type of Tax | Begin Date | Rate |
|---|---|---|---|
| Mankato | Sales Tax<br>Use Tax<br>Food and Beverage Tax*<br>Entertainment Tax*<br>Lodging Tax* | 4/1/92<br>1/1/00<br>4/1/09<br>4/1/09<br>10/1/21 | 0.50%<br>0.50%<br>0.50%<br>0.50%<br>3.00% |
| Maple Grove | Sales and Use Tax | 4/1/23 | 0.50% |
| Marshall | Sales and Use Tax<br>Food and Beverage Tax* | 4/1/13<br>7/1/13 | 0.50%<br>1.50% |
| Martin County | Transit Sales and Use Tax | 1/1/26 | 0.50% |
| McLeod County | Transit Sales and Use Tax | 1/1/20 | 0.50% |
| Medford | Sales and Use Tax | 4/1/13 | 0.50% |
| Metro Area Sales and Use Tax for Housing *(Includes the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington)* | Sales and Use Tax | 10/1/23 | 0.25% |
| Metro Area Transportation *(Includes the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington)* | Sales and Use Tax | 10/1/23 | 0.75% |
| Mille Lacs County | Transit Sales and Use Tax | 1/1/17 | 0.50% |
| Minneapolis | Sales and Use Tax<br>Downtown Liquor Tax*<br>Downtown Restaurant Tax*<br>Entertainment Tax*<br>Lodging Tax* | 2/1/87<br>2/1/87<br>2/1/87<br>10/1/69<br>10/1/19<br>10/1/17 – 9/30/19<br>4/1/02 – 9/30/17 | 0.50%<br>3.00%<br>3.00%<br>3.00%<br>3.00%<br>2.125%<br>2.625% |
| Monticello | Sales and Use Tax | 4/1/25 | 0.50% |
| Moorhead | Sales and Use Tax | 4/1/23 | 0.50% |
| Moose Lake | Sales and Use Tax | 10/1/17 | 0.50% |
| Morrison County | Transit Sales and Use Tax | 1/1/18 | 0.50% |
| Mower County | Transit Sales and Use Tax | 1/1/18 | 0.50% |
| New London | Sales and Use Tax | 10/1/17 – 12/31/25 | 0.50% |
| New Ulm | Sales and Use Tax | 4/1/01 | 0.50% |
| Nicollet County | Transit Sales and Use Tax | 1/1/18 | 0.50% |
| Nobles County | Transit Sales and Use Tax | 1/1/21 | 0.50% |
| Norman County | Transit Sales and Use Tax | 7/1/22 | 0.50% |
| North Mankato | Sales and Use Tax<br>Food and Beverage Tax* | 10/1/08<br>4/1/20 | 0.50%<br>0.50% |
| Oakdale | Sales and Use Tax | 4/1/23 | 0.50% |
| Olmsted County | Transit Sales and Use Tax | 7/1/17<br>1/1/14 – 6/30/17 | 0.50%<br>0.25% |
| Ortonville | Lodging Tax | 4/1/24 | 3.00% |
| Otter Tail County | Transit Sales and Use Tax | 1/1/16 | 0.50% |
| Owatonna | Sales and Use Tax | 4/1/07 – 6/30/11 | 0.50% |

DEPARTMENT OF REVENUE



| City/County | Type of Tax | Begin Date | Rate |
|---|---|---|---|
| Perham | Sales and Use Tax | 1/1/20 | 0.50% |
| Pine County | Transit Sales and Use Tax | 1/1/17 | 0.50% |
| Plymouth | Lodging Tax* | 7/1/24 | 3.00% |
| Polk County | Transit Sales and Use Tax | 4/1/24<br>1/1/18 – 3/31/24 | 0.50%<br>0.25% |
| Proctor | Sales and Use Tax<br><br><br>Food and Beverage Tax* | 7/1/25<br>10/1/17 – 6/30/25<br>4/1/00 – 9/30/17<br>4/1/15 | 1.50%<br>1.00%<br>0.50%<br>1.00% |
| Ramsey County | Transit Sales and Use Tax | 10/1/17 | 0.50% |
| Redwood County | Transit Sales and Use Tax | 4/1/19 | 0.50% |
| Renville County | Transit Sales and Use Tax | 1/1/23 | 0.50% |
| Rice County | Transit Sales and Use Tax | 1/1/14 | 0.50% |
| Richfield | Sales and Use Tax<br>Lodging Tax* | 4/1/25<br>1/1/26 | 0.50%<br>3.00% |
| Rochester | Sales and Use Tax<br><br>Lodging Tax* | 1/1/16<br>1/1/93 – 12/31/15<br>9/1/71 | 0.75%<br>0.50%<br>7.00% |
| Rogers | Sales and Use Tax | 10/1/19 | 0.25% |
| Roseau County | Transit Sales and Use Tax | 1/1/22 | 0.50% |
| Roseville | Sales and Use Tax | 7/1/25 | 0.50% |
| St. Cloud | Liquor Tax*<br>Food Tax* | 2/1/87<br>2/1/87 | 1.00%<br>1.00% |
| St. Cloud Area *(Includes the cities of St. Augusta, St. Cloud, St. Joseph, Sartell, Sauk Rapids, and Waite Park)* | Sales and Use Tax | 1/1/03 | 0.50% |
| St. Louis County | Transit Sales and Use Tax | 4/1/15 | 0.50% |
| St. Paul | Sales and Use Tax<br><br>Sales Tax<br>Lodging Tax less than 50 rooms*<br>Lodging Tax 50+ rooms* | 4/1/24<br>1/1/00 – 3/31/24<br>9/1/93 – 12/31/99<br>4/1/04<br>10/1/19<br>4/1/04 – 09/30/19 | 1.50%<br>0.50%<br>0.50%<br>3.00%<br>7.00%<br>6.00% |
| St. Peter | Sales and Use Tax | 7/1/22 | 0.50% |
| Sauk Centre | Sales and Use Tax | 1/1/20 | 0.50% |
| Scanlon | Sales and Use Tax | 1/1/20 | 0.50% |
| Scott County | Transit Sales and Use Tax | 10/1/15 | 0.50% |
| Sherburne County | Transit Sales and Use Tax | 1/1/19 | 0.50% |
| Sibley County | Transit Sales and Use Tax | 1/1/26 | 0.50% |
| Spicer | Sales and Use Tax | 10/1/17 | 0.50% |
| Staples | Sales and Use Tax | 4/1/23 | 0.50% |
| Stearns County | Sales and Use Tax<br>Transit Sales and Use Tax | 4/1/25<br>1/1/18 | 0.375%<br>0.25% |
| Steele County | Transit Sales and Use Tax | 4/1/15 | 0.50% |
| Stillwater | Sales and Use Tax | 4/1/25 | 0.50% |

| City/County | Type of Tax | Begin Date | Rate |
|---|---|---|---|
| Todd County | Transit Sales and Use Tax | 1/1/15 | 0.50% |
| Transit Improvement Area *(Includes the counties of Anoka, Dakota, Hennepin, Ramsey, and Washington)* | Sales and Use Tax | 7/1/08 – 9/30/17 | 0.25% |
| Two Harbors | Sales and Use Tax<br><br>Lodging Tax | 10/1/19<br>4/1/99 – 9/30/19<br>10/1/20 | 1.00%<br>0.50%<br>1.00% |
| Virginia | Sales and Use Tax | 1/1/20 | 1.00% |
| Wabasha County | Transit Sales and Use Tax | 4/1/16 | 0.50% |
| Wadena County | Transit Sales and Use Tax | 4/1/14 | 0.50% |
| Waite Park | Sales and Use Tax | 4/1/23 | 0.50% |
| Walker | Sales and Use Tax | 1/1/18 | 1.50% |
| Warren | Sales and Use Tax | 4/1/23 | 0.50% |
| Waseca County | Transit Sales and Use Tax | 4/1/19 | 0.50% |
| Washington County | Transit Sales and Use Tax | 10/1/21<br>10/1/17-9/30/21 | 0.50%<br>0.25% |
| Watonwan County | Transit Sales and Use Tax | 1/1/25 | 0.50% |
| West St. Paul | Sales and Use Tax | 1/1/20 | 0.50% |
| Willmar | Sales and Use Tax | 10/1/19<br>1/1/06 – 12/31/12 | 0.50%<br>0.50% |
| Winona County | Sales and Use Tax<br>Transit Sales and Use Tax | 4/1/25<br>1/1/17 | 0.25%<br>0.50% |
| Woodbury | Sales and Use Tax<br>Lodging Tax | 4/1/25<br>4/1/23 | 0.50%<br>3.00% |
| Worthington | Sales and Use Tax | 1/1/20<br>4/1/09 – 9/30/18 | 0.50%<br>0.50% |
| Wright County | Transit Sales and Use Tax | 10/1/17 | 0.50% |

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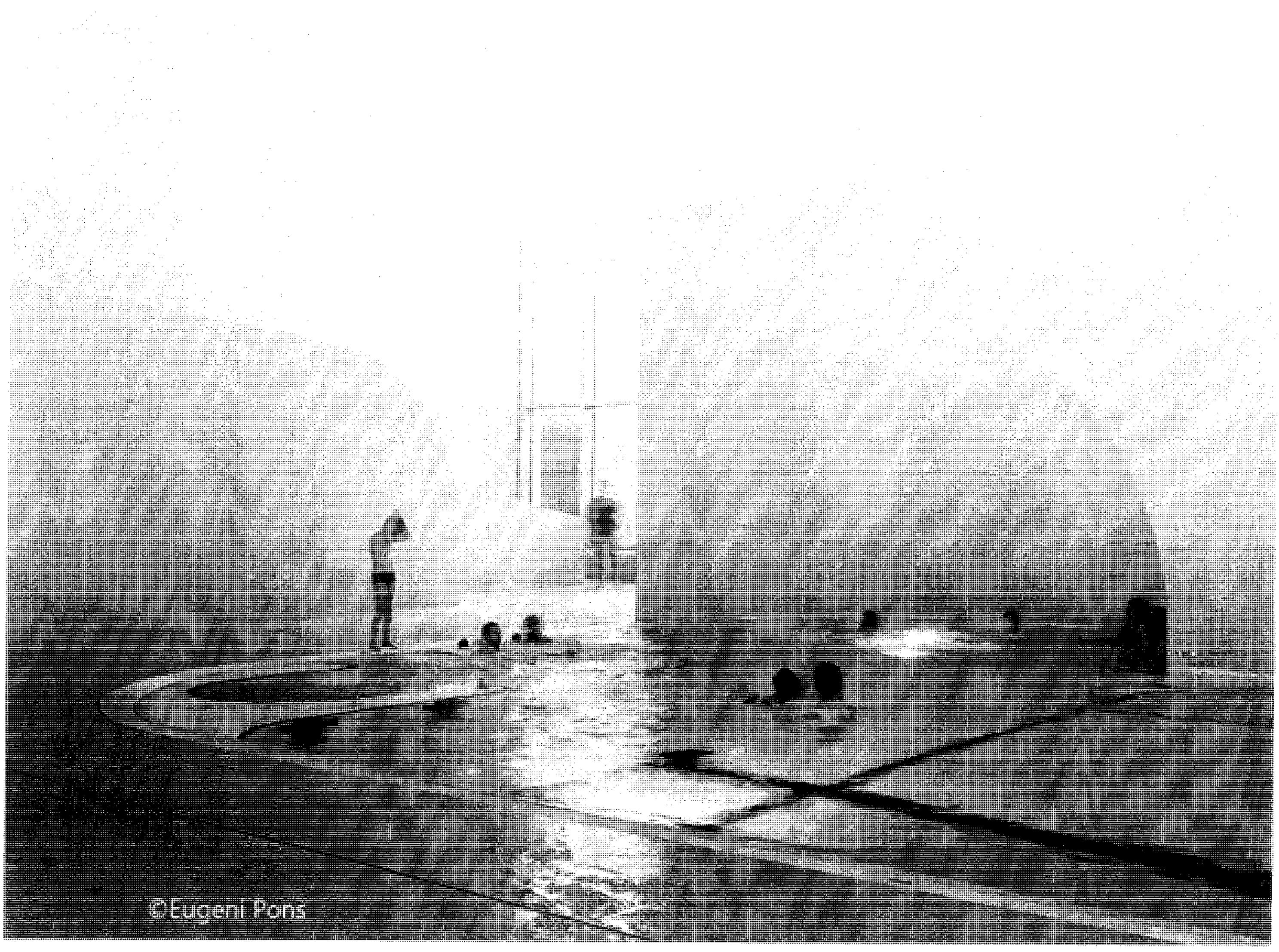
# Why do we build pools?
# The value of public swimming facilities



# Why do we build pools? The value of public swimming facilities

## Introduction

**Swimming pools are some of the most well-used and loved public facilities. They bring people together across age, background, and ability, offering shared spaces that promote health, fun, inclusion, and social connection. Pools foster resilient, equitable communities and support a wide range of benefits. Yet, despite their broad impact, public swimming pools are among the most expensive municipal assets to build and operate. Thus, when planning a swimming pool project to be economically sustainable, it becomes imperative to understand the desired intentions and benefits. This often begins by answering the simple question: Why do we build pools?**

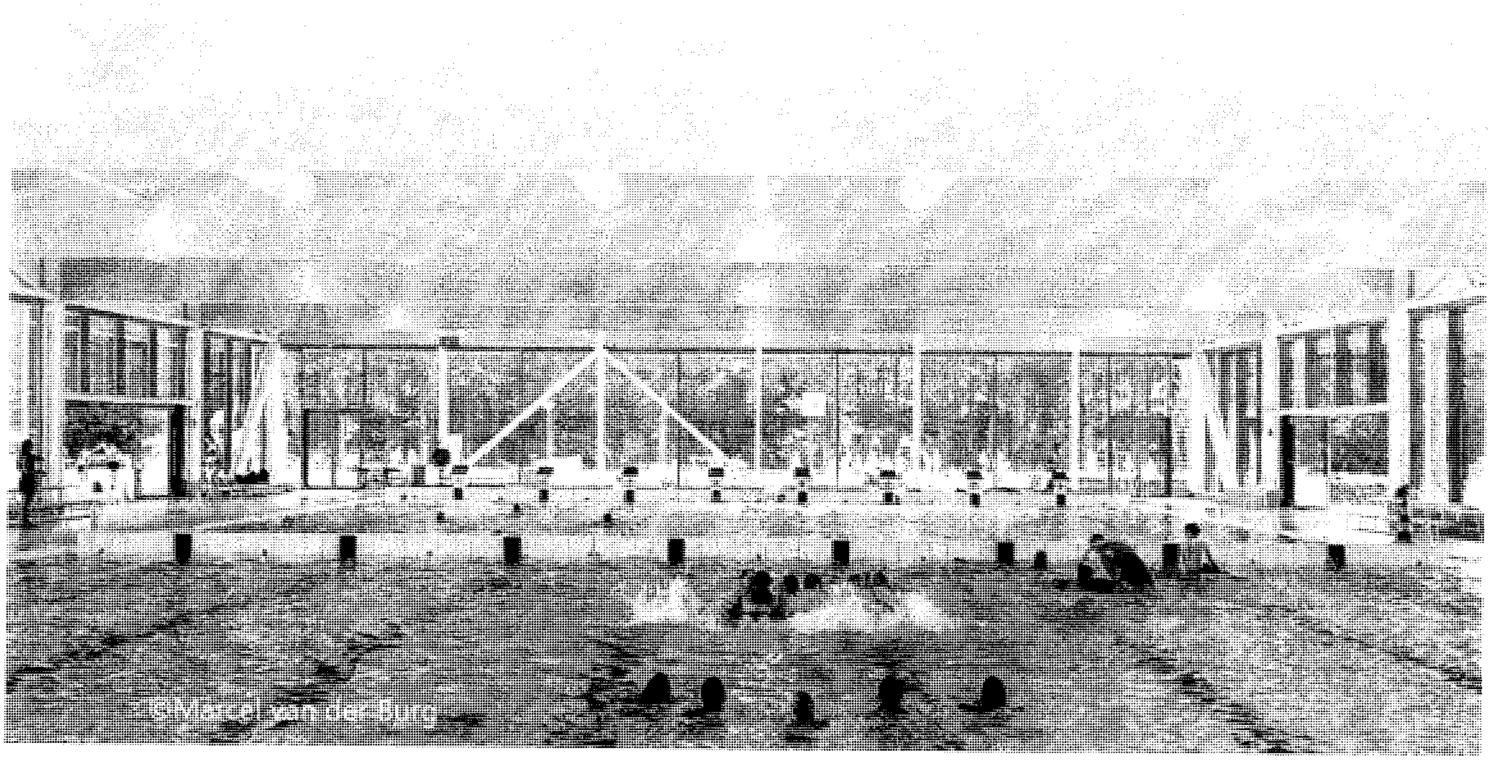
Too often, when a pool project begins – whether a new build or a renovation – the planning process is driven by immediate practical needs, such as learning to swim, school programs, or competition. These organised uses are important but represent only a fraction of a pool's overall potential. Many owners (typically municipalities) overlook the wider community benefits that well-planned aquatic facilities can deliver – from inclusive recreation and rehabilitation to mental wellness and cultural connection.

This discussion paper aims to expand the conversation. It explores a broader spectrum of what pools can offer and makes the case for approaching them not simply as recreational facilities, but as strategic investments in public health, community development, and social infrastructure.

Setting clear goals early in the planning process – and reviewing progress against these goals as the project moves forward – is crucial to realizing this potential. These goals help guide design decisions, ensuring the final facility reflects the community it serves.

In the past, most swimming pools were designed with a narrow understanding of community needs. As a result, many older facilities can be improved by having a broader, more inclusive vision during refurbishment.

This paper serves as a tool for municipal staff and decision-makers to develop strong rationales and clear expectations for pool projects in their communities, delivering aquatic spaces with lasting social value for generations to come.



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# Potential benefits

**Public swimming pools offer benefits that extend well beyond recreation. We've grouped these into four key categories: health, wellbeing and safety benefits; social benefits; sport benefits; and economic benefits. They are discussed briefly below.**

## Health, wellbeing and safety benefits

- **Drowning prevention, water safety, learning to swim**

Swimming pools teach essential life skills, including how to feel comfortable in and around water. Learning to swim builds confidence; it prepares children and adults for safe aquatic experiences in all environments.

- **Rehabilitation**

Water-based activities are a powerful tool for physical rehabilitation. For some people – including those with joint problems, injuries, or excess weight – it can be one of the most effective and low-impact forms of physical activity.

- **Wellbeing, relaxation, and mental health**

The calming properties of water – particularly in thermal and spa environments – can help relax the body and mind, reduce stress, and support an individual's overall mental wellness.

- **Leisure and fun**

Pools are designed to support families with children and adolescents. They provide a healthy space to connect, play, and spend quality leisure time together.

- **Building a foundation for other water activities**

Swimming is a foundational skill to safely engage with most other water activities, including surfing, kayaking, and paddleboarding.

- **Respite from heat**

During times of extreme heat, as well as in hot regions of the world, it can be a matter of life or death to cool down. Water is incredibly efficient for lowering the body's core temperature; pools can therefore provide a valuable public safety service.

## Social benefits

- **Youth development**

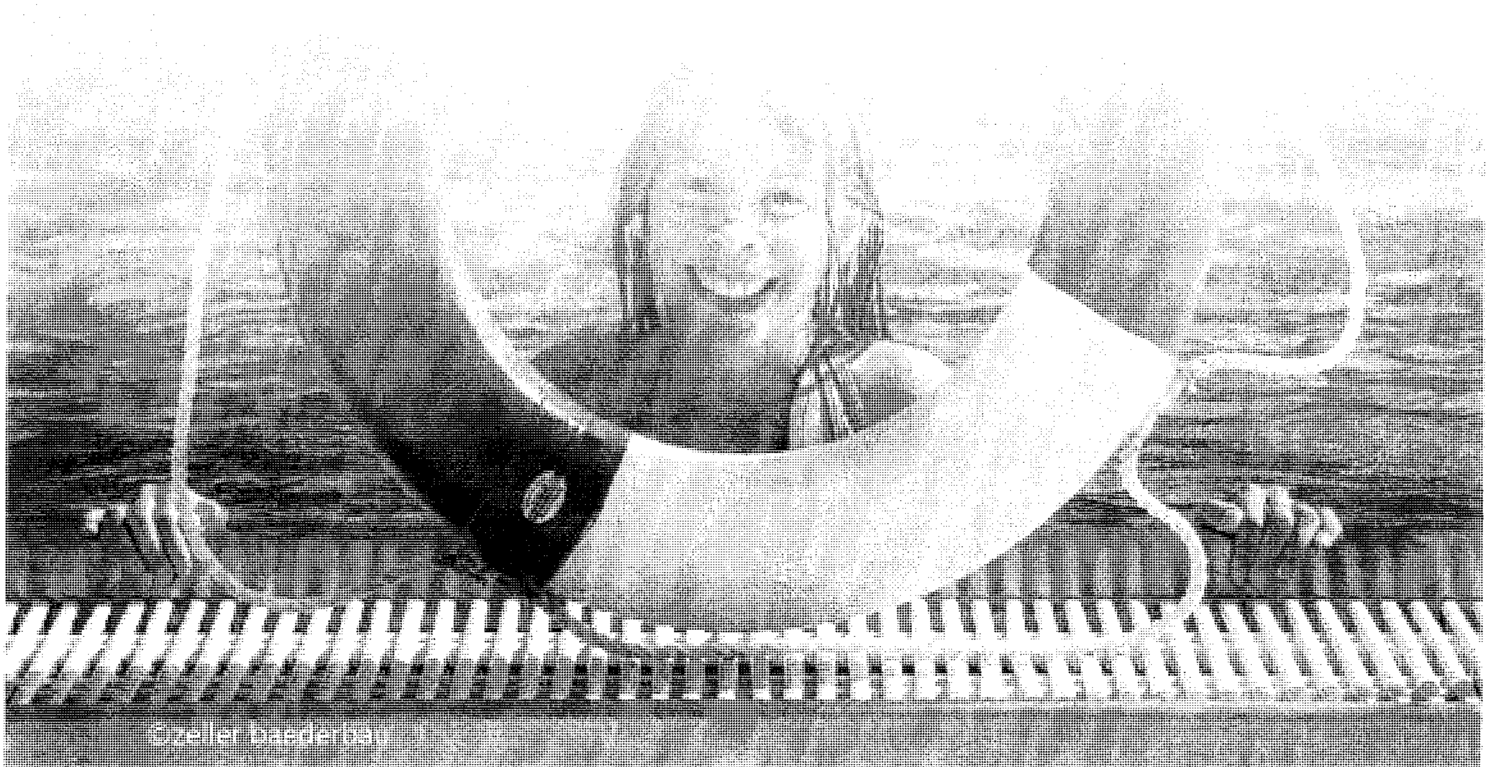
Swimming and other water activities are a positive and healthy way of spending leisure time and can help build social networks. Involvement in swim clubs or working as lifeguards can also foster leadership and provide employment opportunities for young people.

- **Community building and engagement**

Pools act as gathering spaces that strengthen community bonds. They offer a shared environment where people of all ages and backgrounds can connect.

- **Inclusion, universal design, and an equitable society**

Pools can be enjoyed across all stages of life and levels of ability; they are truly a place for all. With inclusive design and accessibility in mind, they become places where everyone feels welcome and supported.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## Sport benefits

- **Fitness and sport for all**

From lane swimming to water aerobics, pools host a wide range of physical activities that promote health and fitness among diverse individuals and groups.

- **Competitive sport**

Swimming competitions and other water-based sports offer an opportunity for people to pursue their personal fitness goals, build discipline, and stay active.

- **Elite sport**

A strong network of local, regional, and national pools supports the development of high-performance athletes and a path to elite-level competition.

## Economic benefits

- **Reduced healthcare system costs**

Participation at public pools helps lower healthcare system costs by promoting healthier, more active lifestyles. One clear example of this was during the COVID-19 lockdowns, when many elderly individuals were unable to attend their regular water gymnastics classes. As a result, their health significantly deteriorated, demonstrating the important role public aquatic programs play in preventative healthcare.

- **Reduced workplace absenteeism**

The health of the workforce was a key motivation when the pool sector was nationalised starting in England around 1850, with "public baths". The recognition of this benefit remains to this day.

- **Neighbourhood development**

Leisure facilities, including pools and community centres, are catalysts for urban renewal. They can improve the desirability of a community and even increase local property values.

- **Attracting new businesses**

Companies increasingly consider the availability of community amenities when deciding where to locate or expand. Access to leisure facilities, such as pools, can be a key factor in their deliberations.

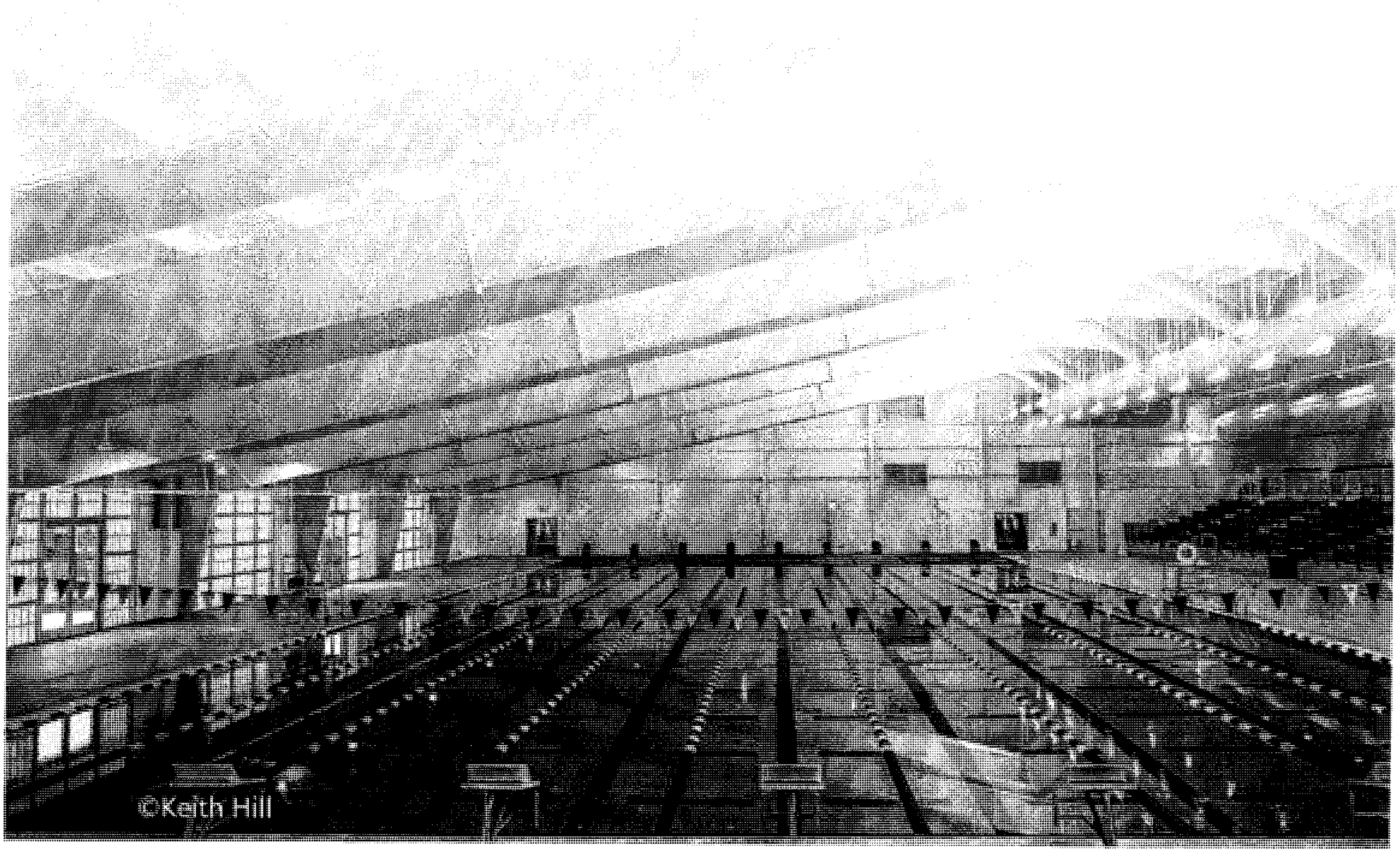
- **Tourism growth**

Pools are a natural complement to other tourism offerings – such as skiing – as they create all-weather recreation options. Indoor aquatic facilities, in particular, can help extend seasonal tourism and enhance a region's overall appeal.

- **Job creation**

Building and operating a swimming pool requires a diverse team, creating meaningful job opportunities – including those for youth. They can also provide a vital link for those exploring new career directions.

In summary, the benefits of public swimming pools are diverse, impactful, and long-lasting. While communities may value different aspects more highly, in all cases it's critical to set clear priorities and define achievable goals. The following section describes how to do this.



# Setting goals: the starting point of a successful project

**Public pools are unique community assets and can contribute to a wide range of goals: drowning prevention, population health, recreation, rehabilitation, inclusion, youth development, and local employment. To ensure these benefits, the starting point for all projects must be clear goal setting. Defining what success looks like from the outset will shape every key decision – from design and programming to measurement of long-term performance.**

To guide this process, the following steps outline the most important considerations for launching a successful public pool project. For more technical guidance, see **'Getting Your Pool Facility Right'** by the IAKS Pool Expert Circle.

### Why are we doing it? The strategic level

Before determining what to build or refurbish, it is essential to understand why you are doing it. Every facility should be anchored in a clearly defined purpose. This often begins with reviewing data from an existing pool. This helps at a strategic and political level, where decision-makers identify the core goals of the project or an identified need. This might be to replace an ageing and/or energy inefficient facility, to reduce overcrowding at other existing pools, to add missing programming, such as family-friendly spaces, or to introduce a new type of recreational or wellness offer in the region.

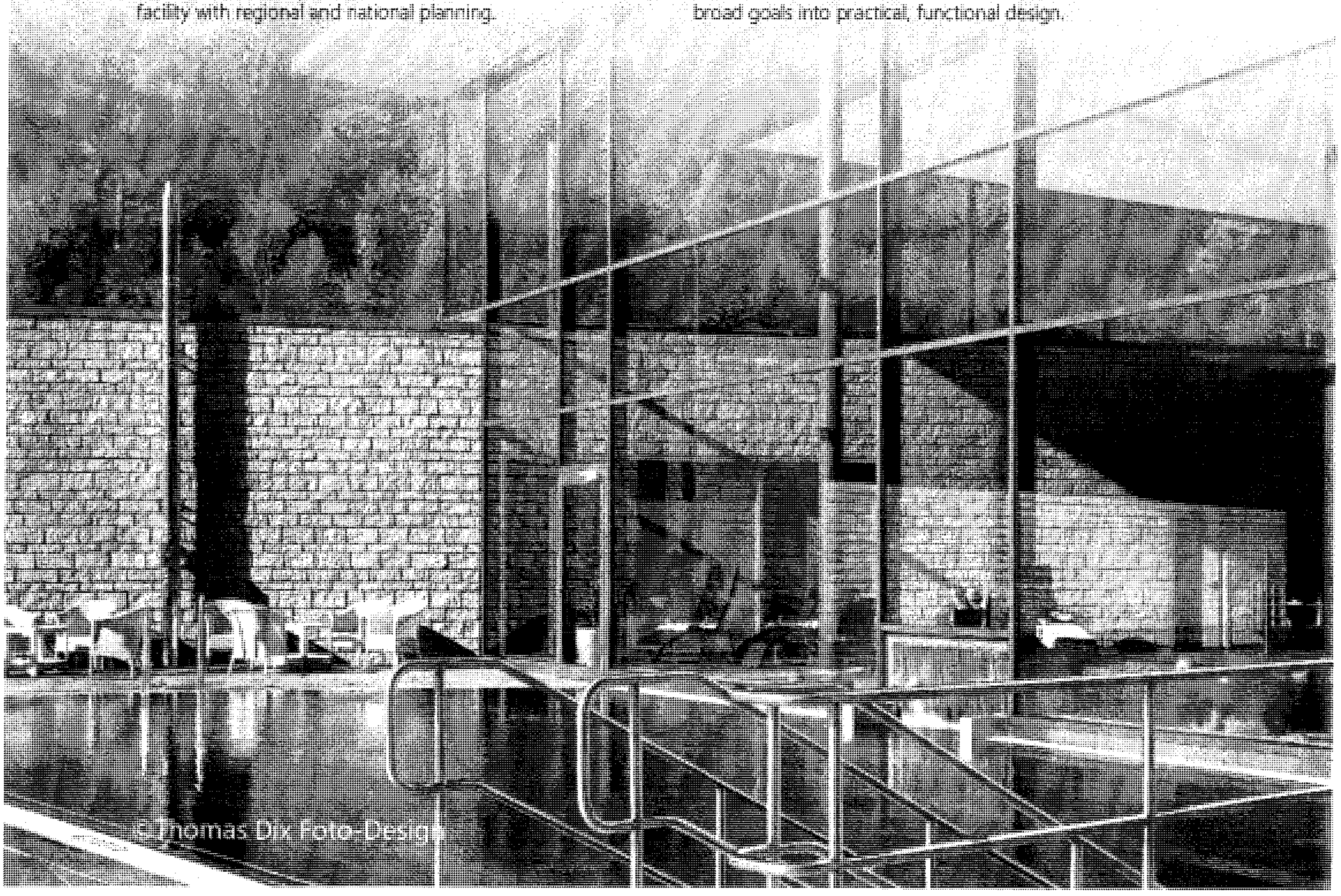
### Regional and national planning

Swimming pools rarely serve only their immediate neighbourhood. Their impact – and their users – often span broader geographic areas. As such, it is essential to align any new facility with regional and national planning.

By analysing the current coverage of aquatic facilities in a given area, decision-makers can better identify gaps and avoid duplication. For instance, are there enough warm-water pools for therapeutic use? Is there a shortage of learn-to-swim facilities? Or perhaps there are already several 50-metre pools in the region? A national perspective becomes particularly important when there is demand for specialised functions, such as facilities for elite sports.

### The users know best

Once the overall purpose of the project has been established, it's crucial to involve future users – and non-users – as they play a central role in the success of the project. Users can help clarify why certain features are important and what functions are necessary to meet those needs. This feedback becomes a valuable resource for architects and operators as they translate broad goals into practical, functional design.



### Timing engagement for maximum impact

Engagement is most valuable in the early planning stages, when key decisions around programming and purpose are still being shaped. Later, once a preliminary concept has been developed, users should be brought back into the process to test, refine, and validate the proposed content and functionality.

To ensure this input is meaningful, it is important to set clear expectations about the purpose of their participation. The goal is not consensus, but insight. To inform decisions, not delay them. Be sure to involve a broad representation of future users – both organised and self-organised groups. Along with future local users, it is also advisable to involve operational experts and stakeholders who represent different aquatic activities, such as lifesaving organisations or aquatic federations.

### Process design and curating user and expert input

Both the facility owner/operator and the architect play a crucial role in creating processes that integrate user input, while also ensuring their input is appropriately weighed according to how critical each group's needs are to the success of the facility.

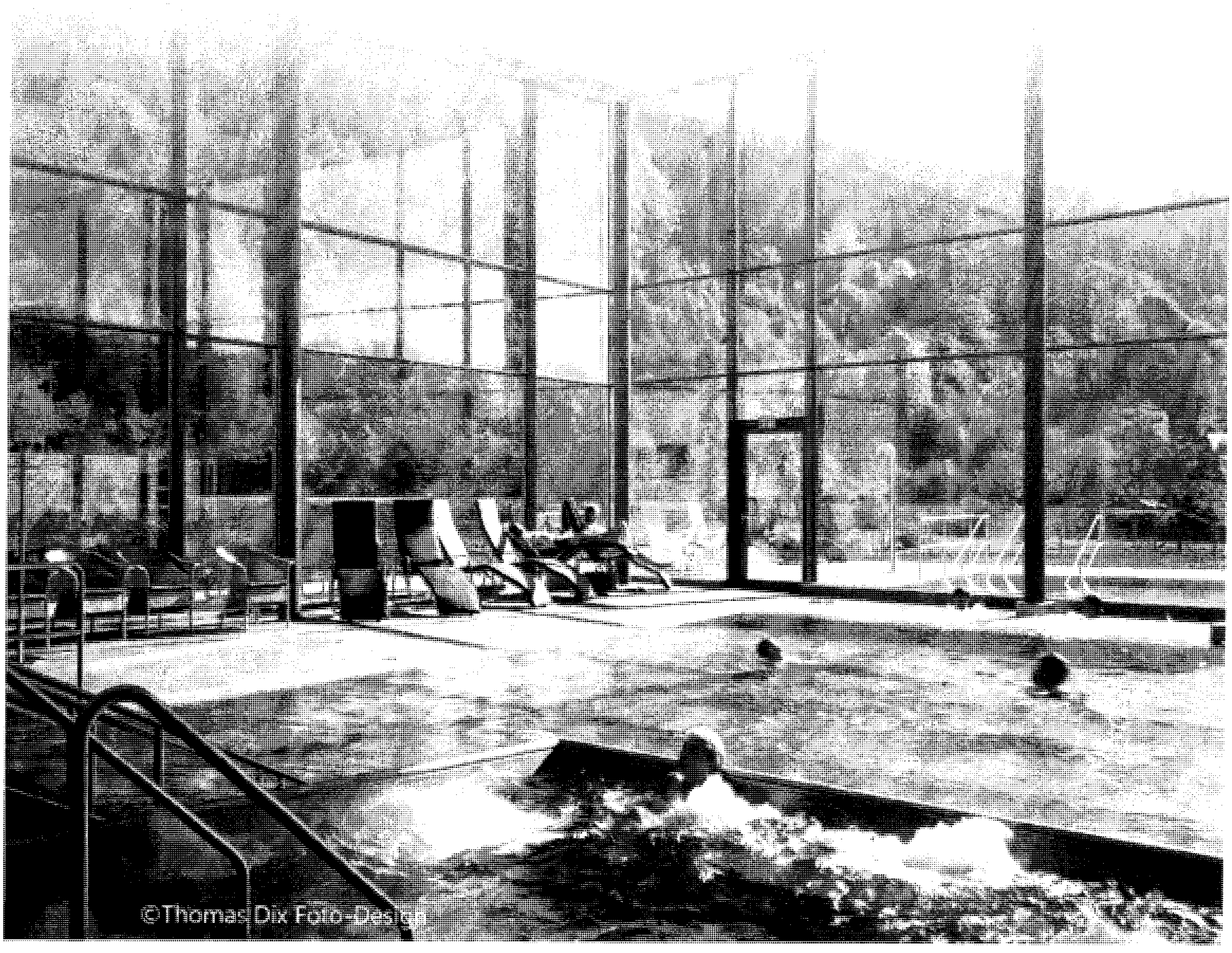
For example, if the primary goal is drowning prevention, it is essential to create an environment that builds water confidence, including warm, shallow pools for beginner experiences. Therefore, if the consultation process focuses too heavily on competitive swimmers, their needs may dominate the design – and yield a facility that fails to meet its core mission.

### Build knowledge to make better decisions

Ultimately, good decisions are grounded in good information: insights about users, awareness of the local, regional and national facility contexts, and a clear understanding of the project's strategic purpose.

Don't rush the process. Skipping early engagement – or failing to identify clear project goals – can lead to costly changes, when even the smallest revisions can require rework by architects, engineers, or contractors. Investing the time to build a strong foundation of knowledge early on is not only more effective but also more economical.

When setting goals, it is important to ensure they are measurable. We discuss this further in the next section.



# Measuring outcomes and impact: Why it matters for public pool investment

**Public swimming pools represent significant investments; it is essential to evaluate and measure if – and how – they are meeting the objectives set at the beginning of the project.**

### Clarifying purpose and demonstrating value

In an era of increased scrutiny over public spending, it is not enough for pool projects to deliver value – they must demonstrate it. For local governments and funding bodies, this means articulating clear goals and implementing robust frameworks to measure outcomes and impact. Demonstrating the benefits of public pools is essential – not only for accountability but also for securing sustained funding, policy support, and community trust.

### From inputs to impact

Too often, measurement of community infrastructure focuses on inputs (e.g. money spent) or outputs (e.g. visitor numbers). While these metrics are useful, they don't answer the most important questions: What changed? For whom? And why?

Outcomes-based measurement digs deeper. It tracks the real-life changes that pools bring to individuals and communities, such as improved safety for children, increased physical activity levels among older adults, or stronger social cohesion in multicultural communities. Establishing a logic model or theory of change early in a project can help guide both planning and evaluation efforts by making these intended outcomes explicit.

## Tools for measuring impact

### Indicators and levels of measurement

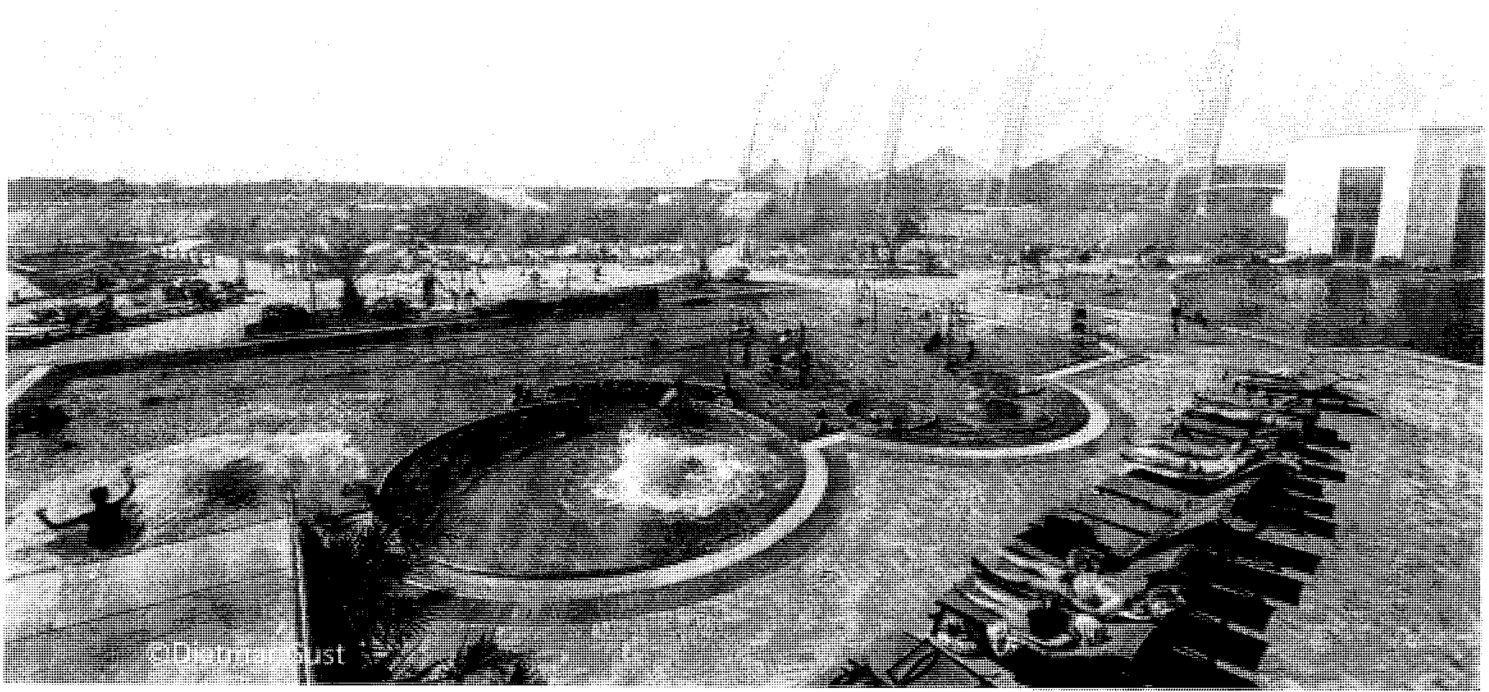
Outcomes can be tracked at multiple levels:

- *Micro-level:* changes in individual behaviours or health (e.g. a child reaching swimming benchmarks)
- *Meso-level:* community-level change (e.g. increased community engagement or social connection)
- *Macro-level:* broader societal or economic impact (e.g. reduced healthcare costs or improved climate resilience)

Indicators should be SMART (Specific, Measurable, Attainable, Realistic, and Timely). They may be:

- *Qualitative*, such as interviews capturing personal experiences; or
- *Quantitative*, such as a reduction in non-swimmer rates

The choice of indicators must reflect stakeholder priorities and ethical considerations, especially when working with vulnerable populations.



### Social return on investment (SROI)

SROI is one framework gaining traction around the world, as it helps quantify the social, health and economic benefits of various programmes and infrastructure, including pools. SROI estimates the social value created per Dollar/Euro invested, using financial proxies for non-market outcomes, such as improved wellbeing, increased social cohesion, fewer drownings, or reduced injury risk.

For example, a Royal Life Saving Australia study entitled 'Social Health and Economic Benefits of the National Aquatic Industry' found an SROI of $4.87 (AUD) for every $1 (AUD) invested in aquatic infrastructure and programs.

While powerful, SROI is data-intensive, and its effectiveness depends on the quality of proxies and stakeholder input. Its financial framing can also oversimplify complex outcomes, and comparisons between SROI analyses must be approached cautiously.

### Cost-benefit analysis (CBA)

Cost-benefit analysis is a more traditional approach that monetises both direct and indirect costs and benefits to determine a project's overall net value.

Examples of direct costs and benefits might be the net value of employment to the local economy generated by the pool, while indirect costs and benefits might be less obvious, such as healthcare savings associated with the pool.

Although narrower in scope than SROI, CBA is often better understood by treasury and finance departments and can support more technical investment cases.

### Ethics, materiality, and stakeholder relevance

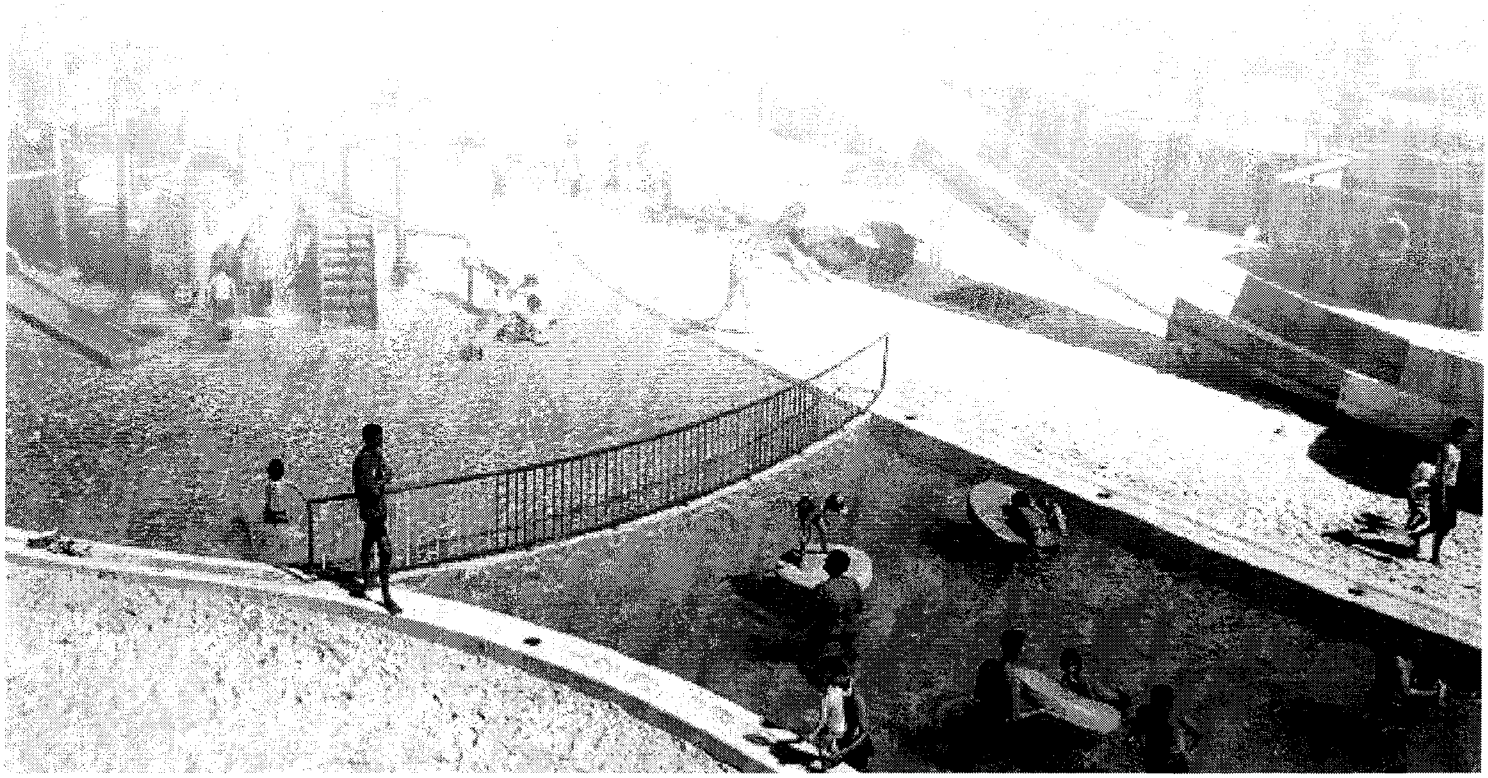
High-quality measurement demands ethical integrity – respect for participants, honest reporting, and stewardship of resources. Outcomes should be material: metrics that are genuinely important to stakeholders and communities, not just what is easiest to measure.

Engaging stakeholders – from swim school participants to government officials – is essential in identifying what success looks like and how it should be captured. This not only improves evaluation quality but also builds legitimacy and shared ownership of the facility's goals.

### Embedding measurement in pool planning

For planners and decision-makers, embedding impact thinking early in a pool project allows for smarter design, stronger business cases, and better long-term outcomes. Defining a clear, measurable set of social and economic objectives ensures the facility is not only fit for purpose – but also fit for the future.

Evaluation should not be an afterthought – it should guide investment decisions, policy alignment, and the public narrative around community wellbeing.



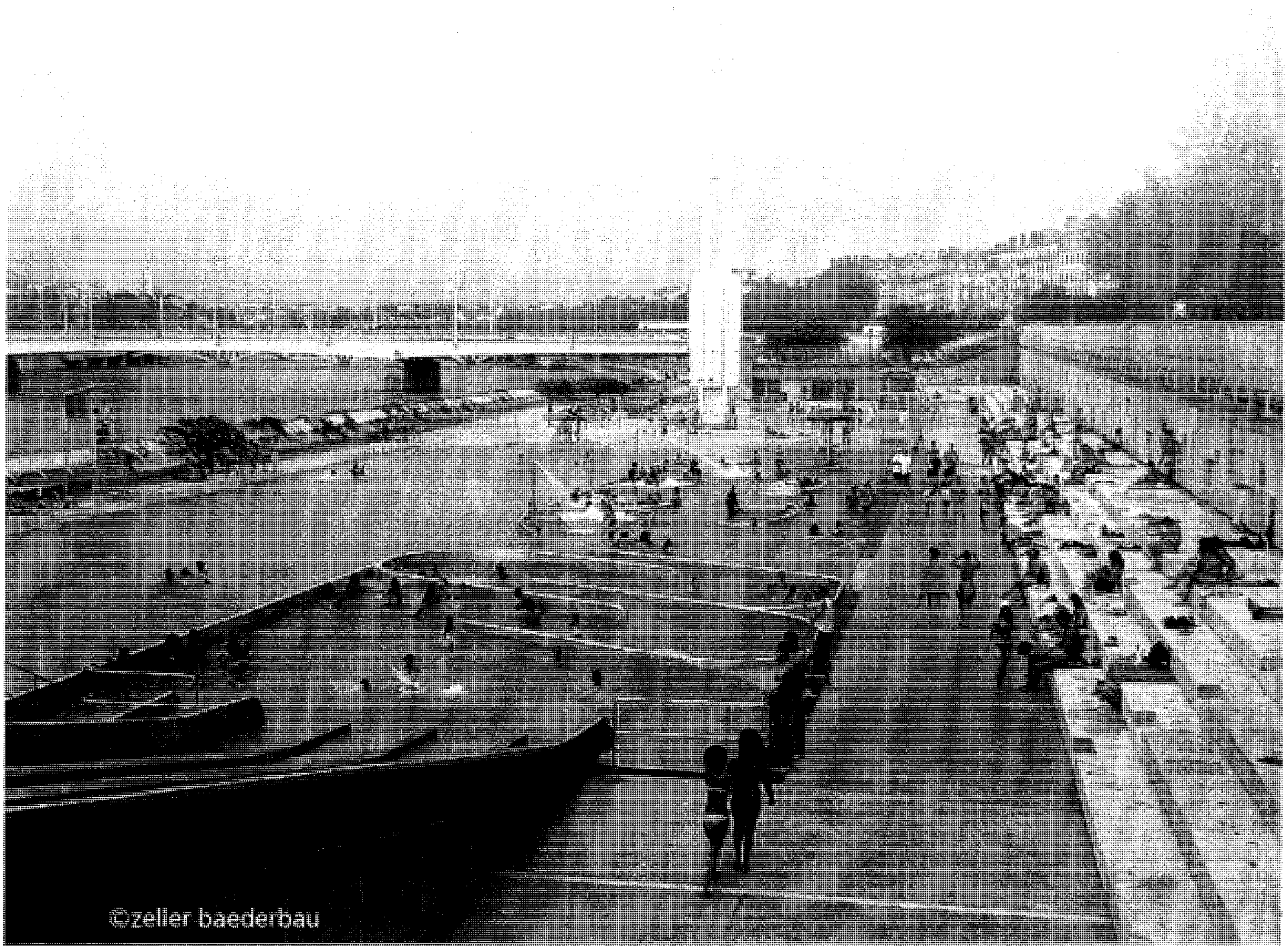
# Conclusion

Public swimming pools create deep and lasting value in communities – but only if we intentionally define, pursue, and measure that value.

This discussion paper outlines the range of important community benefits public pools can create, offers guidance on how to establish a project's goals, and highlights various measurement methods to quantify impact. While every community and context is unique and requires a nuanced response, the overall benefits and our approach to achieving them remain the same.

We hope this discussion paper helps provide a foundation of knowledge as you embark on your new build or renewal pool project. For additional information, we suggest that you review an earlier IAKS document, 'Getting Your Public Pool Facility Right', which is available for download on the IAKS website **iaks.sport**.

Through thoughtful goal-setting and strong project delivery, your pool project can become a cornerstone of community wellbeing – serving local needs and aspirations for many years to come.



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IAKS

## International Association
## for Sports and Leisure Facilities

# Who we are

IAKS is the leading global non-profit organisation for professionals from the sports, leisure and recreation facilities industry. Since 1965, IAKS has been enabling international networking for the exchange of expertise in the fields of architecture, construction and operations. IAKS is an IOC Recognized Organisation and cooperates with the IPC and many more international non-profit bodies.

Our network is the meeting place for architects, engineers, clients, designers, local authorities, technical and operative management, sports federations and clubs, suppliers and manufacturers.

IAKS has partners and members in 153 countries. National divisions serve local interests, organise regional events and provide services to the members of their countries.

## Imprint

**IAKS**
International Association for
Sports and Leisure Facilities
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50933 Köln, Germany
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info@iaks.sport
www.iaks.sport

**Editors:**
Darryl Condon,
Warren Green,
Gar Holohan,
RJ Houston,
Stefan Kannewischer (chair),
Jens Oyas Moller,
Frederic Tomarchio

# RESOLUTION #2026-

**INTRODUCED:**
**SECONDED:**
**VOTED: Aye:**
**Nay:**
**Absent:**

## CITY OF WINDOM

### RESOLUTION SUPPORTING THE AUTHORITY TO IMPOSE A LOCAL SALES TAX TO FUND SPECIFIC CAPITAL IMPROVEMENTS PROVIDING REGIONAL BENEFIT, TO ESTABLISH THE DURATION OF THE TAX AND THE REVENUE TO BE RAISED BY THE TAX, AND TO AUTHORIZE THE CITY TO ISSUE BONDS SUPPORTED BY THE SALES TAX REVENUE

**WHEREAS,** the City Council has engaged community residents and businesses and identified recreational facilities to include a swimming pool and flood mitigation measures;

**WHEREAS,** the project(s) will result in benefits to both the residents and businesses of the City of Windom and to non-resident visitors and businesses; and

**WHEREAS,** funding the project(s) with a local sales tax will more closely distribute the cost of the project(s) to the users of the facilities; and

**WHEREAS,** the project(s) are estimated to cost approximately $10,000,000; and

**WHEREAS,** the city estimates that a local sales tax of 1 percent would generate $7,500,000 over 15 years; and

**WHEREAS,** the city has provided documentation of the regional significance of each project, including the share of the economic benefit to or use of each project by persons residing, or businesses located, outside of the jurisdiction; and

**WHEREAS,** the estimated local sales tax revenue and estimated time needed to raise that amount of revenue for each project is as follows:

- For the Swimming Pool: The city will collect $6,500,000 over 15 years.
- For Flood Mitigation measures: The city will collect $1,000,000 over 15 years.

**WHEREAS,** the regional significance for the swimming pool project is that Windom serves not only as a county seat, but is a community that provides employment and services for many persons (and families) residing outside of City limits. Additionally, Windom's pool serves to provide swimming instruction to it residents, residents of Mountain Lake (pool closed) and surrounding communities and rural households. Benefits include health, wellbeing, safety, sports benefits, and economic benefits.

**WHEREAS**, the regional significance for the flood mitigation measures to protect major roadways and employment centers is directly related to the economic viability of the region as a commercial and agricultural transportation corridor for goods via US Highway 71 and MN State Trunk Highway 60 serving approximately 12,000 vehicles per day and supporting millions of dollars of trade.

**WHEREAS,** Minn. Stat. § 297A.99 authorizes the imposition of a general sales tax if permitted by special law of the Minnesota Legislature; and,

**WHEREAS,** Minn. Stat. § 297A.99 requires the City to pass a resolution authorizing such a local tax and to obtain Legislative approval prior to approval by the local voters to enact the local tax;

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

1. The City Council hereby supports the authority to impose a general option local sales tax of 1 percent for a period of 15 years to fund the aforementioned project(s);

2. Upon approval of this resolution, the city will submit the adopted resolution and documentation of regional significance to the chairs and ranking minority members of the House and Senate Taxes Committees for approval and passage of a special law authorizing the tax, by January 31 of the year that it is seeking the special law.

3. Upon Legislative approval and passage of the special law authorizing the tax, the city will adopt a resolution accepting the new law, which will be filed with a local approval certificate to the Office of the Secretary of State before the following Legislative session.

4. The city will put a detailed ballot question(s), which includes separate questions for each project, on a general election ballot for local voter approval. This will be done within two years of receiving legislative authority.

5. If one or more ballot questions pass, the city will also pass an ordinance imposing the tax and notify the commissioner of Revenue at least 90 days before the first day of the calendar quarter that the tax will be imposed.

6. Upon completion of the aforementioned requirements, the local sales tax will commence and run until December 31, 2041 or until a sum sufficient to fund the voter approved project(s). including the related debt costs, is raised, whichever comes first.

Adopted this 20th day of January, 2026.

____________________________________
Hilary Mathis, Mayor

ATTEST:

______________________________
Steven Nasby, City Administrator

# RESOLUTION #2026-

**INTRODUCED:**

**SECONDED:**

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

## CITY OF WINDOM

### RESOLUTION AUTHORIZING THE CREATION OF A JOINT AIRPORT ZONING BOARD

**WHEREAS,** the City of Windom owns and controls the Windom Municipal Airport; and

**WHEREAS,** portions of the airport hazard area adjacent to the airport are located outside the territorial limits of this Municipality but within the territorial limits of Cottonwood County, Township of Dale, Township of Great Bend, and the Township of Lakeside; and

**WHEREAS,** the City of Windom deems it necessary and expedient to create a Joint Airport Zoning Board in cooperation with the above County and Townships, pursuant to Minnesota Statutes Section 360.063, Subdivision 3, and other applicable laws for the purpose of establishing, administering and enforcing zoning laws for the areas surrounding the airport and for the protection of the airport and the public; and

**WHEREAS,** the above statute provides that the City of Windom has the right to appoint two persons to said Board (said persons should not be members of this Council); and

**WHEREAS,** Subdivision. 8 of Section 32 of the Appropriations Bill passed by the Minnesota Legislature effective July 1, 1973, provides that no moneys shall be expended by the Commissioner of Transportation of the State of Minnesota to improve and maintain an airport unless the governmental unit owning the airport has or is establishing a zoning authority for the airport.

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

1. That there is hereby created in cooperation with the above County and Townships a Joint Airport Zoning Board to be composed of representatives of the City of Windom and representatives of the above County and Townships, pursuant to Minnesota Statutes Section 360.063, Subdivision 3.

2. That the undersigned Municipality hereby appoints (said persons should not be members of this Council) Matthew Fast and Jared Baloun to be its representatives on said Board, said persons to serve for an indefinite term until they resign or are replaced by the City of Windom.

Adopted and passed this 20th day of January, 2026.

____________________________________

Hilary Mathis, Mayor Date

ATTEST:

____________________________________

Steven Nasby, City Administrator Date

**CERTIFICATION**

STATE OF MINNESOTA :
COUNTY OF COTTONWOOD:

I certify that the foregoing Resolution #2026-XX is a true and correct copy of the Resolution adopted by the Windom City Council at an authorized meeting held on the 20th day of January, 2026, as shown by the minutes of the meeting in my possession.

____________________________________

Steve Nasby, City Administrator Date

____________________________________

Notary Public Date

My Commission Expires: ____________________

# ACTION ITEM

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

**TO:** City Council
**FROM:** Scott Peterson, Chief of Police
**DATE:** 01/20/26
**RE:** Axon A.I. Assistant Payoff
**DEPT:** Police
**CONTACT:** Scott Peterson, Chief of Police; scott.peterson@windompdmn.com

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**Recommendations/Options/Action Requested:**
At the City Council Budget meeting in September of 2025, I was given permission to enter into an agreement with Axon to purchase A.I. (Artificial Intelligence) Assistant. This system allows for translation of 50 languages, A.I. driven transcription of videos, and A.I. assistance in drafting incident and arrest reports. The total project cost is $53,699.18. This was to be paid over a 4-year period. The 2025 police budget has funds remaining. It is my recommendation to pay off the entire amount of project with these remaining funds.

**Issue Summary/Background:**
These purchases were added to complement our fleet of body and squad cameras, which were purchased with leftover budget money from 2024.

**Fiscal Impact:**
Paying off this project will limit the amount of money requested by the Windom Police Department for future Axon projects in the upcoming budget cycles.

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**Attachments**

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# ACTION ITEM

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

**TO:** Steve Nasby and the City Council
**FROM:** Jon Ketzenberg, Street and Parks Superintendent
**DATE:** **January 13, 2026**
**RE:** Seal coat project
**DEPT:** Street & Parks Department
**CONTACT:** Jon.ketzenberg@windommn.com

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**Recommendations/Options/Action Requested:**
Street & Parks Superintendent recommends the council to approve moving $60,000 of the 2025 seal coat/crack-fill budget to 2026. This is money that we have used in previous years to purchase mastic.

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**Issue Summary/Background:**

This will expand the size of the seal coat project and help get a better price.

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**Fiscal Impact:**

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**Attachments**

**CERTIFICATE FOR PAYMENT NO. 4**

**Duininck, Inc.**
**408 6th Street**
**Prinsburg, MN 56281**

Project: 2025 Alley Improvements
Windom, MN

DGR Project No. 373179

Owner: City of Windom, MN

For Period From: November 27, 2025 to December 31, 2025

| Line No. | Estimated Units | | Description | Unit Price | Contract Price | This Application Units | This Application Value | Completed to Date Units | Completed to Date Value |
|---|---|---|---|---|---|---|---|---|---|
| **Base Bid** | | | | | | | | | |
| 1 | JOB | | Mobilization | L.S. | $40,000.00 | 50% | $20,000.00 | 100% | $40,000.00 |
| 2 | JOB | | Maint & Restoration of Access | L.S. | 2,000.00 | | 0.00 | 100% | 2,000.00 |
| 3 | 4,950 | S.Y. | Remove Pavement | 7.50 | 37,125.00 | | 0.00 | 5,091.00 | 38,182.50 |
| 4 | 2,050 | C.Y. | Common Excavation (P) | 25.00 | 51,250.00 | | 0.00 | 2,050.00 | 51,250.00 |
| 5 | 4,950 | S.Y. | 12" Subgrade Preparation | 2.00 | 9,900.00 | | 0.00 | 4,950.00 | 9,900.00 |
| 6 | 4,950 | S.Y. | 12" Aggregate Base Class 5 | 10.00 | 49,500.00 | | 0.00 | 4,950.00 | 49,500.00 |
| 7 | 1,165 | Ton | Bituminous Pavement, 4" | 115.00 | 133,975.00 | | 0.00 | 1,165.00 | 133,975.00 |
| 8 | 230 | L.F. | Concrete Curb and Gutter Match | 50.00 | 11,500.00 | | 0.00 | 207.00 | 10,350.00 |
| 9 | 280 | S.Y. | 7" Concrete Approach Pavement | 40.00 | 11,200.00 | | 0.00 | 421.00 | 16,840.00 |
| 10 | 160 | L.F. | 4" Perforated Drain Pipe | 15.00 | 2,400.00 | | 0.00 | 160.00 | 2,400.00 |
| 11 | 24 | Ea. | Subdrain/Roof Drain Outlet | 20.00 | 480.00 | | 0.00 | 24.00 | 480.00 |
| 12 | 209 | L.F. | 6" PVC Pipe Sewer, SDR-35 | 20.00 | 4,180.00 | | 0.00 | 209.00 | 4,180.00 |
| 13 | 211 | L.F. | 8" PVC Pipe Sewer, SDR-35 | 28.00 | 5,908.00 | | 0.00 | 211.00 | 5,908.00 |
| 14 | 118 | L.F. | 10" PVC Pipe Sewer, SDR-35 | 55.00 | 6,490.00 | | 0.00 | 118.00 | 6,490.00 |
| 15 | 1,029 | L.F. | 12" PVC Pipe Sewer, SDR-35 | 68.00 | 69,972.00 | | 0.00 | 1,029.00 | 69,972.00 |
| 16 | 2 | Ea. | Connect to Existing Storm Sewer | 1,050.00 | 2,100.00 | | 0.00 | 2.00 | 2,100.00 |
| 17 | 10 | Ea. | Connect to Existing Roof Drain | 300.00 | 3,000.00 | | 0.00 | 10.00 | 3,000.00 |
| 18 | 9 | Ea. | Roof Drain Inserta-Tee, 6" | 300.00 | 2,700.00 | | 0.00 | 9.00 | 2,700.00 |
| 19 | 8 | Ea. | Roof Drain Inserta-Tee, 8" | 425.00 | 3,400.00 | | 0.00 | 7.00 | 2,975.00 |
| 20 | 1 | Ea. | Storm Manhole 4x4 Minimum | 5,000.00 | 5,000.00 | | 0.00 | 1.00 | 5,000.00 |
| 21 | 7 | Ea. | Single Grate Intake | 4,675.00 | 32,725.00 | | 0.00 | 7.00 | 32,725.00 |
| 22 | 80 | S.Y. | Terrace Grading | 25.00 | 2,000.00 | | 0.00 | | 0.00 |
| 23 | JOB | | Traffic Control | L.S. | 8,000.00 | | 0.00 | 100% | 8,000.00 |
| 24 | 2 | Ea. | Install Handicap Sign | 1,000.00 | 2,000.00 | 2.00 | 2,000.00 | 2.00 | 2,000.00 |
| 25 | JOB | | SWPPP Management | L.S. | 500.00 | | 0.00 | 100% | 500.00 |
| 26 | 8 | Ea. | Storm Drain Inlet Protection | 150.00 | 1,200.00 | | 0.00 | 8.00 | 1,200.00 |
| 27 | JOB | | Seeding, Fertilizing, and Hydromulching | L.S. | 5,850.00 | | 0.00 | | 0.00 |
| 28 | 2 | Ea. | Pavement Markings - Symbol | 65.00 | 130.00 | | 0.00 | 2.00 | 130.00 |
| 29 | 1,082 | L.F. | Pavement Markings - 4" Parking Stalls | 1.15 | 1,244.30 | | 0.00 | 1,142.00 | 1,313.30 |
| 30 | 8 | Ea. | 12" PVC Pipe Bends | 450.00 | 3,600.00 | | 0.00 | 3.00 | 1,350.00 |
| | | | **TOTAL BASE BID** | | **$509,329.30** | | **$22,000.00** | | **$504,420.80** |

| Line No. | Estimated Units | Description | Unit Price | Contract Price | This Application Units | This Application Value | Completed to Date Units | Completed to Date Value |
|---|---|---|---|---|---|---|---|---|
| **Alternate Bid** | | | | | | | | |
| A1 | 330 S.Y. | Remove Pavement | $12.00 | $3,960.00 | | $0.00 | 216.00 | $2,592.00 |
| A2 | 17 C.Y. | Common Excavation (P) | 35.00 | 595.00 | | 0.00 | 17.00 | 595.00 |
| A3 | 330 S.Y. | 12" Subgrade Preparation | 2.00 | 660.00 | | 0.00 | 236.00 | 472.00 |
| A4 | 330 S.Y. | 12" Aggregate Base Class 5 | 10.00 | 3,300.00 | | 0.00 | 236.00 | 2,360.00 |
| A5 | 84 Ton | Bituminous Pavement, 4" | 115.00 | 9,660.00 | | 0.00 | 64.00 | 7,360.00 |
| A6 | 161 L.F. | 6" PVC Pipe Sewer, SDR-35 | 20.00 | 3,220.00 | | 0.00 | 130.00 | 2,600.00 |
| A7 | 337 L.F. | 8" PVC Pipe Sewer, SDR-35 | 28.00 | 9,436.00 | | 0.00 | 222.00 | 6,216.00 |
| A8 | 24 L.F. | 10" PVC Pipe Sewer, SDR-36 | 55.00 | 1,320.00 | | 0.00 | 14.00 | 770.00 |
| A9 | 16 Ea. | Connect to Existing Roof Drain | 300.00 | 4,800.00 | | 0.00 | 16.00 | 4,800.00 |
| | | **TOTAL ALTERNATE BID** | | **$36,951.00** | | **$0.00** | | **$27,765.00** |
| | | **TOTAL BASE AND ALTERNATE BID** | | **$546,280.30** | | **$22,000.00** | | **$532,185.80** |
| **Change Orders** | | | | | | | | |
| CO1 | 76 L.F. | Foundation Removal | $60.75 | 4,617.00 | | 0.00 | 76.00 | 4,617.00 |
| | | **TOTAL CHANGE ORDER** | | **$4,617.00** | | **$0.00** | | **$4,617.00** |
| | | **TOTAL BASE, ALTERNATE BID, AND CHANGE ORDER** | | **$550,897.30** | | **$22,000.00** | | **$536,802.80** |
| | | | | Total Work Completed | | | | $536,802.80 |
| | | | | Stored Materials | | | | |
| | | | | Less Retainage | | 5 % | | 26,840.14 |
| | | | | | | | | $509,962.66 |
| | | | | Less Previous Payments | | | | 489,062.66 |
| | | | | **TOTAL AMOUNT DUE THIS PAY REQUEST** | | | | **$20,900.00** |

Payment Requested by:

Duininck, Inc.
(Contractor)

(signature) Date 1/8/26

Payment Recommended by: DGR Engineering

(signature) Date 1/9/2026

Payment Approved by: City of Windom

(signature) Date

# ACTION ITEM

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

| | |
|---|---|
| **TO:** | City Council |
| **FROM:** | Steve Nasby, City Administrator |
| **DATE:** | January 9, 2026 |
| **RE:** | Wage Schedule for Seasonal, Part-time and Swimming Pool Employees |
| **DEPT:** | Administration |
| **CONTACT:** | Steve Nasby: Steve.Nasby@windommn.com |

**Recommendations/Options/Action Requested**

Staff recommends that the City Council take the following action:

1. Adoption of the 2026 wage scale for seasonal and part-time (non-union) employees.

**Issue Summary/Background**

For 2025 the new minimum wage is $11.41 per hour. The law does allow for an exemption as a "training" wage at $9.31 per hour for persons under 20 years old for up to 90 consecutive days of employment. The State also requires that the new MN Paid Leave law deduction paid by an employee does not reduce their wage to less than the State mandated minimum wage. As such, an additional $0.06 per hour has to be added in 2026 to the minimum wage to compensate for this requirement.

To be competitive with other employers seeking part-time or seasonal help and to be consistent with the personnel we hire for all positions the recommendation is to adopt a seasonal and part-time wage schedule starting at the $11.47 per hour minimum. The following is the recommendation for seasonal and part-time (non-union) employees:

| | | |
|---|---|---|
| **Temporary & Seasonal Recreation & Pool** | $11.47 per hour up to $15.00 per hour depending on position and years of service. | |
| **Non-union Part-time** | $13.00 per hour to $15.50 per hour hiring range depending on experience. | |
| | $14.25 | After 6 months of employment |
| | $15.00 | 1 year |
| | $15.50 | 18 months |

**Fiscal Impact**

The minimum wage for seasonal and part-time (non-union) employees had been included in the proposed 2026 budget. The effective date will be January 19, 2026 which coincides with the start of the most recent pay period.

**Attachments**

1. None

# ACTION ITEM

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

**TO:** City Council
**FROM:** Tim Hogan, Recreation Director
**DATE:** January 20, 2026
**RE:** Part Time
**DEPT:** Arena
**CONTACT:** Tim Hogan 507-822-0514 (e-mail- tim.hogan@windommn.com)

## Recommendations/Options/Action Requested

Staff recommends that the City Council take the following action hiring Xavier Roberts for a part time position at the Arena at $13.00 per Hour.

## Issue Summary/Background

The Arena has been short-staffed since with the retirement last year and movement of our permanent part-time person into that open full-time roll. Several on-call employees have been working to fill the hours and we have need to keep the Arena hours staffed with all the activities.

## Fiscal Impact

Money is budgeted to pay the wages of part time employees at the Arena. This part time position