



WILLMAR CITY COUNCIL MEETING
MONDAY, SEPTEMBER 16, 2024 @ 6:30 PM
BOARD ROOM HEALTH AND HUMAN SERVICES BUILDING
2200 – 23rd STREET NE, WILLMAR MINNESOTA

AGENDA

1. Call Meeting to Order
2. Roll Call
3. Pledge of Allegiance
4. Proposed Additions or Deletions to Agenda
5. Consent Items

Approve:

- A. City Council Minutes of September 3, 2024
- B. City Council Work Session Minutes of August 28, 2024
- C. Police Civil Service Commission Minutes for July 17th, 2024
- D. Municipal Utilities Commission Meeting Minutes of September 9, 2024
- E. Approve Settlement and Release Agreement City vs Neubauer
- F. Consideration of Resolution Declaring Surplus Equipment and Authorizing Sale at Public Auction
- G. Preliminary & Final Plat Approval: Fair Grounds Second Addition
- H. Preliminary & Final Plat Approval: Gurley's Addition
- I. Consideration of Sunday Liquor License
- J. Consideration of State Temporary Liquor Permit Vinje Lutheran Church
- K. Accounts Payable Report, 08-29-24 thru 09-11-24

Information:

- L. Monthly Permit Report - August 2024
 - M. Directors Reports
 - N. KCED Letter to Council
6. Approve Consent Agenda Items
 7. Items Removed from Consent Agenda
 8. Open Forum (Individuals Limited to Three (3) Minutes)
 9. Regular Business

- A. Accept the 2023 Audit
 - B. Adopt 2024 Assessment Roll
 - C. Approval of a Purchase Agreement with CURA
 - D. Approval of a Lease Amendment with CentraCare Health System
 - E. Approval of an Acquisition of Rice Home Medical Properties, Assignment and Assumption of Lease and Option Agreements
 - F. Introduction of an Ordinance and Call for a Public Hearing Authorizing the Sale of Real Property
 - G. Accept the Donation of a Fire Prevention / Smoke Escape House Trailer from the City of Renville, Minnesota
10. "Community Pride" Announcements
11. Adjourn

WILLMAR CITY COUNCIL PROCEEDINGS
BOARD ROOM HEALTH AND HUMAN SERVICES BUILDING
2200 – 23rd STREET NE
WILLMAR MINNESOTA

September 3, 2024
6:30 PM

The regular meeting of the Willmar City Council was called to order by Mayor Douglas Reese. Members present on a roll call were Mayor Douglas Reese, Council Members Justin Ask, Vicki Davis, Carl Shuldes, Michael O'Brien, Thomas Butterfield, Julie Asmus, and Rick Fagerlie. Excused was Audrey Nelsen. Present 8, Absent 1.

Also present were City Administrator Leslie Valiant, City Operations Director Kyle Box, Police Chief Jim Felt, Finance Director Tom Odens, Parks and Recreation Director Rob Baumgarn, Planning and Development Director Christopher Corbett, Public Works Director Justin DeLeeuw, City Planner Chris Frank, Fire Chief Frank Hanson, Director of Community Growth Pablo Obregon, Downtown Coordinator Riley Kennedy, Engineer Spencer Johnson from Bolton & Menk, and City Clerk Vernae Larsen.

There were no additions or deletions to the agenda.

Council Member Ask moved to approve the agenda. Council Member Davis seconded the motion, which carried on a roll call vote of Ayes 7, Noes 0.

Ayes Council Member Ask, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
Noes None

Proclamation:

A. **Welcoming Week**

Mayor Reese read a Proclamation inviting the city residents to Welcoming Week on Saturday, September 14, 2024. Community Growth Director Pablo Obregon provided details and was joined by members of the Welcoming Committee.

Consent Agenda:

City Clerk Vernae Larsen reviewed the consent agenda.

Approve:

- A. City Council Minutes of August 19, 2024
- B. Municipal Utilities Commission Meeting Minutes of August 26, 2024
- C. Swansson Field Memorandum of Understanding
- D. **Resolution No. 2024-103** Accepting Southwest Initiative Foundation Grant
- E. Knights of Columbus Lawful Gambling Application

- F. Kandiyohi County Pheasants Forever Lawful Gambling Application
- G. Glacial Ridge Curling Lawful Gambling Application
- H. Church of St. Mary Lawful Gambling Application
- I. Accounts Payable Report, 8/15/24 - 8/28/24

Council Member Shuldes moved to approve the **Consent Agenda Items**. Council Member Ask seconded the motion, which carried on a roll call vote of Ayes 7, Noes 0.

Ayes Council Member Ask, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
 Noes None

Regular Business

A. Receive the Mayor's Proposed Budget for 2025 and consider setting the Preliminary Property Tax Levy

Finance Director Tom Odens presented the Mayor's 2025 proposed budget. Council Member Asmus motioned to adopt **Resolution No. 2024-104** to set the preliminary levy for property taxes payable in 2025 and also to set the Truth in Taxation hearing on December 2, 2024 on or after 6:30pm. Council Member Davis seconded the motion, which carried on a roll call vote of Ayes 7, Noes 0.

Ayes Council Member Ask, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
 Noes None

B. Authorizing the Purchase of a Hazardous Materials Decontamination System for the Willmar Fire Department

Fire Chief Frank Hanson presented information to the council regarding the Fire Department's need for a new Hazardous Materials Decontamination System. Council Member Asmus motioned to approve **Resolution No. 2024-105** Authorizing the purchase of a Hazardous Materials Decontamination System from Air Shelters USA, LLC as approved in the 2024 CIP budget in the amount not to exceed \$25,000. Council Member Ask seconded the motion, which carried on a roll call vote of Ayes 7, Noes 0.

Ayes Council Member Ask, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
 Noes None

C. Authorizing the Purchase of a set of Rescue Struts for the Willmar Fire Department

Fire Chief Frank Hanson presented information to the council regarding the Fire Department's need for a new set of Rescue Struts. Council Member Fagerlie moved to approve **Resolution No. 2024-106** authorizing the purchase of a new set of Rescue Struts from Alex Air Apparatus, as approved in the 2024 CIP budget in the amount not to exceed \$10,000. Council Member Butterfield seconded the motion, which carried on a roll call vote of Ayes 7, Noes 0.

Ayes Council Member Ask, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
Noes None

D. Request to Set a Public Hearing for Water View Senior Housing: Vacation of Drainage and Utility Easements

Planning and Development Director Christopher Corbett presented information to the council and asked that they adopt a resolution setting a public hearing for the vacation of Drainage and Utility Easements for Water View Senior Housing and set the matter for public hearing. Council Member O'Brien moved to approve **Resolution No. 2024-107 setting the public hearing for Water View Senior Housing: Vacation of Drainage and Utility Easements for October 7, 2024 at the regular City Council meeting at 6:30 p.m.** Council Member Butterfield seconded the motion, which carried on a roll call vote of Ayes 7, Noes 0.

Ayes Council Member Ask, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
Noes None

E. Call for a Budget Work Session on Monday, September 30, 2024 at 6:00 PM

City Administrator Leslie Valiant requested a Budget Work Session be scheduled. Council Member Ask moved to set a **Budget Work Session on Monday, September 30, 2024 at 6:00 PM.** Council Member Shuldes seconded the motion, which carried on a roll call vote of Ayes 7, Noes 0.

Ayes Council Member Ask, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
Noes None

Council Member Fagerlie moved to **Adjourn** the meeting at 7:29 p.m. Council Member Davis seconded the motion, which carried on a roll call vote of Ayes 7, Noes 0.

Ayes Council Member Ask, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
Noes None

MAYOR

Attest:

CITY CLERK

RESOLUTION NO. 2024-103

AUTHORIZATION TO ACCEPT SOUTHWEST INITIATIVE FOUNDATION GRANT

Motion By: Ask Second By: Davis

BE IT RESOLVED by the City Council of the City of Willmar, a municipal corporation of the State of Minnesota, that city staff be authorized accept the Southwest Initiative Foundation grant in the amount of \$13,000.

Dated this 3rd day of September, 2024

/S/Douglas E. Reese
MAYOR

Attest:

/S/Vernae Larsen
CITY CLERK

RESOLUTION NO. 2024-104

A RESOLUTION SETTING THE PRELIMINARY LEVY FOR 2025.

Motion By: Asmus Second By: Davis

WHEREAS, that the Mayor of the City of Willmar submitted a preliminary levy request of \$11,132,914; and

BE IT RESOLVED, by the City Council of the City of Willmar, Kandiyohi County, Minnesota, that the following sums of money be preliminarily levied for the current year collectable in 2025 upon the taxable property in said City of Willmar for the following purposes:

General Fund	\$9,410,932
Street Improvements	\$1,134,982
City Hall Debt Service	\$587,000
Total Preliminary Levy	\$11,132,914

BE IT RESOLVED that there is sufficient sum of money in the Debt Service Funds of the City to pay principal and interest in 2024 on all outstanding bond issues, and the deferred annual tax levies previously certified to the County Auditor are hereby canceled;

BE IT FURTHER RESOLVED that a public hearing shall be scheduled for the 2025 proposed budget on December 2, 2024 on or after 6:30pm.

The City Clerk is hereby instructed to transmit a certified copy of this Resolution to the County Auditor of Kandiyohi County, Minnesota.

Dated this 3rd day of September, 2024

/S/Douglas E. Reese
Mayor

Attest:

/S/Vernae Larsen
City Clerk

RESOLUTION NO. 2024-105

AUTHORIZATION TO PURCHASE A HAZARDOUS MATERIALS DECONTAMINATION SYSTEM

Motion By: Asmus

Second By: Ask

BE IT RESOLVED, by the City Council of the City of Willmar, a Municipal Corporation of the State of Minnesota, to authorize the purchase of a ZUMRO hazardous materials containment system. This system is to be purchased from Air Shelters USA, LLC in the amount of \$24,418.96.

BE IT FURTHER RESOLVED, by the City Council of the City of Willmar, a Municipal Corporation of the State of Minnesota, authorize the use of American Rescue Plan Act (ARPA) funds for this purchase.

Dated this 3rd day of September 2024

/S/Douglas E. Reese
MAYOR

ATTEST:

/S/Vernae Larsen
CITY CLERK

RESOLUTION NO. 2024-106

AUTHORIZATION TO PURCHASE A SET OF RESCUE STRUTS

Motion By: Fagerlie

Second By: Butterfield

BE IT RESOLVED, by the City Council of the City of Willmar to approve the purchase a set of rescue struts from Alex Air Apparatus for the amount of \$6,800.00 plus shipping.

BE IT FURTHER RESOLVED THAT, the City Council of the City of Willmar authorize the use of the remaining Public Safety Fund for this purchase, with the remaining to come from the Fire Department operations budget.

Dated this 3rd day of September 2024.

/S/Douglas E. Reese
MAYOR

ATTEST:

/S/Vernae Larsen
CITY CLERK

RESOLUTION NO. 2024-107

**RESOLUTION SETTING A PUBLIC HEARING TO CONSIDER A
PETITION TO VACATE UTILITY EASEMENTS**

Motion By: O'Brien Second By: Butterfield

BE IT RESOLVED by the City Council of the City of Willmar that the Council conduct a public hearing on October 7, 2024, in the Board Room of the Health and Human Services Building, 2200 – 23rd Street NE, Willmar, Minnesota, 56201.

BE IT FURTHER RESOLVED that the purpose of the hearing will be to consider a petition submitted by Duinink Development, Inc. for the vacation of drainage, utility and other easements more particularly described as:

All of the drainage and utility easements over, under and across Lots 1, 2, and 7, Block 6, as delineated and dedicated on WATER VIEW BUSINESS PARK, according to the recorded plat thereof, Kandiyohi County, Minnesota.

BE IT FURTHER RESOLVED that any person having an interest in said matter is invited to appear in person or be represented by counsel to be heard on this matter.

Dated this 3rd day of September 2024.

/S/Douglas E. Reese
MAYOR

Attest:

/S/Vernae Larsen
CITY CLERK

WILLMAR CITY COUNCIL PROCEEDINGS
Willmar Municipal Utilities
700 Litchfield Ave SW, Willmar, MN 56201

August 28, 2024
6:30 PM

The regular meeting of the Willmar City Council was called to order by Mayor Douglas Reese. Members present on a roll call were Mayor Douglas Reese, Council Members Justin Ask, Vicki Davis, Carl Shuldes, Michael O'Brien, Thomas Butterfield, Julie Asmus, and Rick Fagerlie. Absent: Audrey Nelsen, Present 8, Absent 1.

Also present were City Administrator Leslie Valiant, City Operations Director Kyle Box, Police Chief Jim Felt, Fire Chief Frank Hanson, Finance Director Tom Odens, Parks and Recreation Director Rob Baumgarn, Planning and Development Director Christopher Corbett, Public Works Director Justin DeLeeuw.

There were no additions or deletions to the agenda.

A. Review 2025 General Fund and Tax Levy

Mayor Reese called on City Administrator Leslie Valiant to provide an agenda overview. Administrator Valiant introduced Finance Director Tom Odens to provide a summary of the 2025 General Fund and Tax Levy.

Council Member Nelson joined the meeting at 6:35 PM.

Council Member Shuldes motioned to **Adjourn** at 8:18 p.m. Council Member Nelsen seconded the motion, which carried on a roll call vote of Ayes 8, Noes 0.

Ayes	Council Member Ask, Council Member Nelsen, Council Member Davis, Council Member Shuldes, Council Member Fagerlie, Council Member Asmus, Council Member Butterfield, Council Member O'Brien
Noes	None

MAYOR

Attest:

CITY CLERK

MINUTES
WILLMAR POLICE COMMISSION
Wednesday, July 17, 2024

A meeting of the Willmar Police Civil Service Commission was held on Wednesday, July 17, 2024, at the Law Enforcement Center in Willmar.

Present were Police Civil Service Commission members President Mike Kubesh, Vice President Earline Schulstad, Secretary Lilbon Clark and Police Commission member Kris Rosendahl. Police Chief Jim Felt was also present.

The meeting was called to order by President Kubesh at 8:57 am.

A motion was made by Commissioner Schulstad, seconded by Commissioner Kubesh to approve the June 7th minutes as submitted. **Motion carried.**

Chief Felt gave the Commission an update on two candidates that were recently interviewed and have completed their required pre-employment testing. We are still waiting for the psychological exam results of one of the candidates. He will reach out to the testing company to see when those might be available. The results for the second candidate have come back and the recommendation given was that employment with Willmar Police Department (WPD) should not be pursued at this time.

Chief Felt stated that with very few applicants the past several months, conversations have been initiated about potential ways to incentivize candidates to apply for employment with WPD. Currently we have a strong CSO base with eight people employed and three of those who are eligible to be hired. Four of the CSOs have one year of schooling left. One idea would be to start the background investigations while the CSOs are students and add to it at the end of their education. Additionally, to create a "fast track" program that would establish steps to guide the advancement from CSO to WPD officer. Commissioner Kubesh motioned to have Chief Felt conceptualize and create the "fast track" program and bring it back to the Commission for approval. Commissioner Clark seconded the motion. **Motion carried.**

Chief Felt presented the Commission with an update about a candidate that was recently interviewed and went through the background investigation. The background summary was provided to the commissioners for review. After some discussion, Commissioner Kubesh motioned to not proceed with the pre-employment testing and seconded by Commissioner Schulstad. **Motion carried.**

Chief Felt presented information about an application he received from a former employee who would like to come back to work for WPD as an officer. After some discussion was had to bring new Commissioner Rosendahl up to speed with the circumstances that surrounded this employee's departure at that time. Commissioner Schulstad motioned to proceed with an updated background investigation and seconded by Commissioner Clark. **Motion carried.**

Chief Felt extended a warm welcome to new Commissioner, Kris Rosendahl, and thanked him for his willingness to serve on the Commission. With the addition of Commissioner Rosendahl, Commissioner Kubesh is stepping down. He has served on the Commission for many years and will be greatly missed. Thank you, Mike Kubesh!

Miscellaneous

- Chief Felt shared that Pastor Paul McCullough has submitted his resignation from Chaplaincy stated he will stay on to mentor his replacement. There are currently two local pastors who have shown interest in the Chaplaincy program. One has passed his background, and the other is currently going through the process.
- Coffee With The Cops Update – On July 11th there was a Coffee With The Cops event at the Community Center. There was a good turnout. There will be a Pop With The Cops event later this summer and Bernicks Pepsi will be providing the beverages.
- Web Cams/Flock Safety – Chief Felt gave an update on new technology that is being installed around town. So far four of the ten cameras have been installed. They have the capability to save limited data for 30 days and use AI technology to assist with vehicle information. They have been very useful already in solving a few cases. The goal is to have all of the cameras up and running by the end of the summer.
- Chief Felt gave an update on the SROs. Once Superintendent Dr Adams has taken over for Dr Holm, WPD will reach out to him to see if there would be any interest to discussing placing SROs back into the schools this Fall and what that might look like. Until that time, SRO Officers have been placed on patrol teams and are taking calls and shifts along with their teams. Letters of support from current Willmar Public School employees have been submitted to the school administration in support of the SROs coming back, in particular because they don't feel safe without the presence. SROs have been in the schools since the year 2016.
- Update of new Officer Rosa Rodriguez – Chief Felt states she is in her third month of four in the FTO program and progressing.

Having no further business, a motion was made by Commissioner Clark and seconded by Commissioner Schulstad to adjourn. The meeting was adjourned at 10:22 am.

by Lynn Shuldes



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.D.
Agenda Section:	Consent Items	Originating Department:	Administration
Resolution:	No	Prepared By:	
Ordinance:	No	Presented By:	
Item:	Municipal Utilities Commission Meeting Minutes of September 9, 2024		

RECOMMENDED ACTION:

OVERVIEW:

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. 24.09.09 MUC Meeting Minutes



WILLMAR MUNICIPAL UTILITIES COMMISSION

Meeting Minutes – September 9, 2024

11:45 am – WMU Auditorium

The Municipal Utilities Commission (MUC) met in its regular scheduled meeting on Monday, September 9, 2024, at 11:45 am in the WMU Auditorium with the following Commissioners present: Shawn Mueske, John Kennedy, Terrill Sieck, Carol Laumer, Bruce DeBlieck, and Patricia Elizondo. Absent was Commissioner Dave Baumgart.

Others present at the meeting were: General Manager John Harren, Director of Administration Janell Johnson, Finance & Office Services Supervisor Andrea Prekker, Staff Electrical Engineer Jeron Smith, Information Systems Coordinator Mike Sangren, Facilities & Maintenance Supervisor Kevin Marti, Executive Secretary Beth Mattheisen, City Attorney Robert Scott (via teleconference), MRES Director of Rates Tim Miller, and WC Tribune Journalist Jennifer Kotila.

The meeting opened with the recitation of the Pledge of Allegiance. Due to the absence of Commission Secretary Baumgart, Commission President Mueske appointed Commissioner Sieck to serve as Acting Secretary. Following the appointment, Commissioner Mueske inquired if any changes to the agenda were needed. Mueske noted an additional item would be added to the agenda to commemorate General Manager Harren's service and dedication to WMU over the past ten years. Following review and discussion, Commissioner Laumer offered a resolution to approve the consent agenda, including the additional agenda item as presented. Commissioner DeBlieck seconded.

RESOLUTION NO. 33

"BE IT RESOLVED, by the Municipal Utilities Commission of the City of Willmar, Minnesota, that the consent agenda be approved as presented which includes:

- ❖ Minutes from the August 26, 2024 MUC Meeting, and the August 26, 2024 Special MUC Meeting; and,
- ❖ Bills represented by vouchers No. 20241197 to No. 20241257 and associated wire transfers inclusive in the amount of \$525,188.56.

Dated this 9th day of September, 2024.

President

Attest:

Acting Secretary

The foregoing resolution was adopted by a vote of six ayes and zero nays.

At this time, Commissioner Mueske introduced Director of Rates Tim Miller from Missouri River Energy Services (MRES) who was in attendance to present the 2024 Willmar Municipal Utilities: Electric Rate Study. Study highlights included: first MRES Electric Rate Study since WMU began purchasing power from MRES in 2019, previous rate changes, proposed rate adjustments (planned overall increase of 3% from 2025 through 2029), and reasons for rate increases. Visual aids were provided, including multiple graphs and charts, illustrating: energy purchases & predications, energy consumptions by class, electric utility cost breakdowns, revenue/funding sources, power supply & transmission increase projections, Time-of-Use rates, purchased power costs & transmission, projected expenses & transfers, anticipated capital electric expenditures including funding/cost recovery, predicted changes in revenue & costs, status & projects for WMU's cash reserves, and proposed rate adjustments & monthly bill comparisons. This comprehensive analysis provided insight into the factors driving rate changes and WMU's long-term financial planning.

Director Miller concluded the presentation of the 2024 WMU Electric Rate Study by outlining key recommendations. The main recommendation is a 3% overall electric rate increase from 2025 through 2029, with varying impacts depending on the customer and class:

- Residential customers are expected to see an increase ranging from \$3.00 to \$6.00 per month each year.
- These rate adjustments aim to ensure that the rates accurately reflect purchased power and fixed costs while maintaining WMU's strong financial position.

Following the presentation and discussion, Commissioner DeBlieck made a motion to accept the 2024 Willmar Municipal Utilities Electric Rate Study as presented, which was seconded by Commissioner Sieck. The motion passed unanimously with six ayes and zero nays.

The presentation of the proposed 2025 WMU Budget by Finance & Office Services Supervisor Prekker outlined a balanced approach to addressing the current and future financial needs of the Utility. With a total budget set at \$43,090,090, the largest expense is projected to be purchased power, estimated at \$18,185,004. Additionally, the Capital Budget amounts to \$15,898,442, with the most significant expenditure being the new WMU building project at \$12,661,000. Key points included:

- A minimal electric rate increase, supported by the 2024 WMU Electric Rate Study conducted by MRES.
- The Intergovernmental Transfer to the City of Willmar remains unchanged at \$2,136,842 for 2025.
- A Ten-Year Capital Improvement Plan for both Electric and Water Divisions was reviewed, showcasing long-term financial planning.
- A 3% electric rate adjustment was recommended as part of the overall strategy.

After thorough review and discussion, Commissioner Laumer offered a resolution to approve the budget and to proceed with implementing a 3% overall electric rate increase. Commissioner DeBlieck seconded.

RESOLUTION NO. 34

"BE IT RESOLVED, by the Municipal Utilities Commission of the City of Willmar, Minnesota, that the 2025 WMU Budget be approved, with the inclusion of the recommended 3% overall electric rate increase, as presented."

Dated this 9th day of September, 2024.

President

Attest:

Acting Secretary

The foregoing resolution was adopted by a vote of six ayes and zero nays.

In conjunction with the approval of the 2025 WMU Budget, Commissioner Laumer introduced a motion directing staff to initiate the process to amend the current rate ordinance in line with the recommended 3% electric rate adjustment. This adjustment is to be incorporated into the City's current rate ordinance, effective January 1, 2025. The amendment process includes the requirement of Public Hearings to be conducted by both WMU and the City Council. The WMU Public Hearing was scheduled for September 23rd at 11:50 am. Commissioner Kennedy seconded the motion, which passed unanimously with six ayes and zero nays.

Finance & Office Services Supervisor Prekker reviewed the July 2024 Financial Reports, including a recap of the July Investment Portfolio and the July Cost of Power Report. The financial information in the report reflects operating revenues, expenses, retained earnings, and fund comparisons for both the Electric and Water Divisions.

Commissioner Elizondo (LC Chair) reviewed with the Commission minutes from the September 4th WMU Labor Committee meeting (see attached). Along with the minutes, a map depicting the proposed "Option #1" for a possible

site for the new WMU building project was presented by Facilities and Maintenance Supervisor Marti. Following review and discussion, Commissioner Elizondo offered a motion to approve the minutes as presented. This approval included directing staff to proceed with the process to acquire land for a new facility, approve measures to correct disparities in family health insurance deductibles across all employee groups, and follow the *Emergency Succession Plan for the General Manager*, appointing Director of Administration Johnson as interim General Manager beyond September 20, 2024 as necessary. Commissioner Kennedy seconded the motion which carried by a vote of six ayes and zero nays.

Staff Electrical Engineer Smith provided a summary of recent power outages. On August 26th at 4:47 pm, strong winds caused a large branch to damage power lines at the intersection of Olena Avenue SE and 9th Street SE. WMU Linemen patrolled and cleared the lines before restoring the power. Approximately 1100 meters were out of power for 60 minutes on Feeder #1 and approximately 900 meters were out of power for 80 minutes on Feeder #11. This outage was more widespread because the two feeders were tied together for maintenance at the time. The scheduled maintenance on Feeder #1 was completed on August 27th.

On August 29th at 2:38 pm, strong winds again caused damage to power lines along Trott Avenue SW in Industrial Park. Linemen once again patrolled the line before restoring the power at 3:06 pm. Approximately 800 meters were without power for 28 minutes. WMU proactively analyzes major interruptions to prevent similar outages and restore service more quickly in the future.

Facilities & Maintenance Supervisor Kevin Marti presented the Commission with the August 2024 Wind Turbine Report. Ongoing issues with both Units #3 and #4, resulted in neither being operational for the entire month, leading to no production being recorded. As of August 2024, total wind turbine production remains at 3,182,251 kwh for the year. The cost per kilowatt hour for operating the units in 2024 is 2.01¢/kwh while the long-term operational costs since their inception in 2009 has been calculated at 14.32¢/kwh. Due to the persistent issues, no further monthly wind turbine reports will be provided until a decision regarding the future of the units is made by the Commission. It is expected that further discussion will take place at the MUC meeting on September 23rd.

General Manager Harren noted tentative future Labor Committee agenda items will include new building land acquisition and the MUC Self-Survey. Tentative future Planning Committee agenda items include new building, new generation, CMMPA transmission investment, and wind turbines.

On behalf of everyone at Willmar Municipal Utilities, Commissioner Mueske presented a plaque to General Manager John Harren in recognition of his exceptional service and leadership. Over the years, John has shown unwavering commitment to our organization and the community. His leadership has been marked by dedication, wisdom, and a deep understanding of the needs and goals of WMU. He has not only guided WMU through challenges but also inspired us to reach new heights. We express our sincere gratitude for the invaluable contributions he has made. His impact on WMU and the community will be felt for years to come. Congratulations, John, on your well-deserved retirement.

Upcoming 2024 events to note:

- MUC Special Mtg.: Interview with GM finalists – September 13th
- MRES Municipal Power Leadership Academy (Sioux Falls, SD): September 18-19

There being no further business to come before the Commission, Commissioner DeBleck offered a motion to adjourn. Commissioner Kennedy seconded the motion, which carried by a vote of six ayes and zero nays. The meeting was adjourned at 1:20 pm.

Respectfully Submitted,

WILLMAR MUNICIPAL UTILITIES

Beth Mattheisen, Executive Secretary

ATTEST:

Terrill Sieck, Acting Secretary

WILLMAR MUNICIPAL UTILITIES
MUC Labor Committee Meeting Minutes
Wednesday, September 4, 2024
12:00 pm (WMU Conference Room)

Attendees: Commissioners Patricia Elizondo, Bruce DeBlieck, and Carol Laumer (via teleconference), General Manager John Harren, Director of Administration Janell Johnson, Facilities & Maintenance Supervisor Kevin Marti, and Executive Secretary Beth Mattheisen.

Commissioner Elizondo (LC Chair) called the meeting to order at 12:00 pm.

1) 2024 Land Purchase Site Options (new WMU facility) (Facilities & Maintenance Supervisor Kevin Marti)

Supervisor Marti provided an update on the process of acquiring land for the new WMU facility. Key points from the review included:

- WMU's first four choices, as determined by the Commission, have been unsuccessful.
- Staff explored additional available properties within and around Willmar to identify the best fit based on approved criteria.
- Previously considered Industrial Park properties are no longer available.
- Staff has also met with local architects and builders to prepare a Request for Proposal (RFP) for services.
- Two new options have been identified for consideration.

Committee recommendation:

- After reviewing and discussing the options, the Committee reached a consensus to proceed with negotiations to purchase a portion of the property identified as Option #1, approximately 23 acres.
- Authorize the City Attorney to prepare a purchase agreement contingent upon the following conditions:
 - Temporary access agreement with the owner(s) to conduct environmental work.
 - Favorable results from Phase I and Phase II Environmental Impact Studies, including soil borings.
 - Soils must be stable for development without requiring excessive soil corrections.
 - Agreement with the City for annexation of the property and wastewater service, or provision for a private septic system.
 - The proposed facility must meet township zoning and land use.
 - Obtain Right of First Refusal for additional parcels adjacent to the selected property (same owners).
 - Access onto Civic Center Drive
 - WMU reserves the right to withdraw from the Option #1 purchase agreement if any of the contingencies are unfavorable. If withdrawn, Option #2 would be pursued.

At this time, Supervisor Marti departed the meeting.

2) Non-Union Health Insurance (Director of Administration Janell Johnson)

Director Johnson led discussion on the topic of health insurance premiums for non-union employees in 2025. The current coverage was reviewed, noting that in 2024, NECA/IBEW provided BCBS low-deductible health coverage for union members, while non-union employees are on a high-deductible plan with Medica. The discussion highlighted the disparities in deductibles and out-of-pocket expenses between employee groups.

Committee recommendation:

- After reviewing the anticipated costs for the 2025 premiums and discussing the inequities, the Committee reached a consensus on the following recommendations:
 - An equitable benefit for non-union staff should be established, ensuring that employee share of the high deductible family coverage premium will not exceed the employee share of IBEW low deductible health insurance premium.
 - Employer health insurance deductible contributions for family coverage should be made equivalent across all employee groups.

3) Interim GM Agreement (General Manager John Harren)

With General Manager Harren set to retire on September 20th and a new General Manager soon to be hired, the Committee has been asked to consider implementing the *Emergency Succession Plan - General Manager* which was previously approved by the MUC on September 27, 2021.

If the newly hired General Manager cannot start immediately after September 20th, the Committee recommends appointing Director of Administration Johnson as Interim General Manager, in accordance with the *Emergency Succession Plan - General Manager*. Compensation for this interim position has been established, and Director Johnson has accepted the appointment. The *Succession Plan* will take effect on September 20th.

At this time, Commissioner Laumer departed the meeting.

4) Adjournment:

There being no further business to come before the WMU Labor Committee, Commissioner Elizondo offered a motion to adjourn. Commissioner DeBleck seconded the motion which carried, and the meeting was adjourned by a vote of two ayes and zero nays at 1:43 pm.



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.E.
Agenda Section:	Consent Items	Originating Department:	Administration
Resolution:	No	Prepared By:	Leslie Valiant, City Administrator
Ordinance:	No	Presented By:	Robert Scott, City Attorney
Item:	Approve Settlement and Release Agreement City vs Neubauer		

RECOMMENDED ACTION:

Motion by; _____ Second by: _____, to approve the settlement and release agreement between the City and Sam Neubauer and to authorize the Mayor and City Administrator to execute agreements.

OVERVIEW:**BUDGETARY/FISCAL ISSUES:****ALTERNATIVES TO CONSIDER:****ATTACHMENTS:**

1. Resolution re Settlement and Release Agreement 091624

RESOLUTION NO.

**RESOLUTION APPROVING SETTLEMENT AND RELEASE AGREEMENT
BETWEEN CITY OF WILLMAR AND SAMUEL NEUBAUER**

Motion By: _____ Second By: _____

WHEREAS, Samuel Neubauer was employed by the City as Police Officer until June 9, 2023 - the effective date of his removal from employment with the City; and

WHEREAS, Samuel Neubauer was determined to be eligible for duty disability benefits by the Public Employees Retirement Association (PERA); and

WHEREAS, the City filed a Petition for Review (Petition) with PERA to initiate a contested case under Minnesota Statutes Section 299A.465, subd. 1(b)(2) asserting that PERA erred in its determination that Samuel Neubauer was eligible for duty disability benefits under the statute, which requires the City to continue to provide health coverage and payment of its contribution to Samuel Neubauer's health coverage until he reaches age 65; and

WHEREAS, City and Samuel Neubauer mutually feel that it is in the best interests of each party that they resolve this matter in accordance with the terms and conditions specified in the Settlement and Release Agreement, and to avoid the time, expense, effort, and risk of proceeding with the contested case.

NOW, THEREFORE, BE IT RESOLVED by the City Council of Willmar that it:

1. Approves the Settlement and Release Agreement Between City of Willmar and Samuel Neubauer;
2. Authorizes the Mayor and City Administrator to sign and fully execute the Settlement and Release Agreement Between City of Willmar and Samuel Neubauer;
3. Authorizes the Payroll Department to process the settlement payment in accordance with the terms outlined in the Settlement and Release Agreement.

Dated this ____ day of _____, 2024

Mayor

Attest:

City Clerk



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.F.
Agenda Section:	Consent Items	Originating Department:	City Clerk
Resolution:	Yes	Prepared By:	Vernae Larsen, City Clerk
Ordinance:	No	Presented By:	Vernae Larsen, City Clerk
Item:	Consideration of Resolution Declaring Surplus Equipment and Authorizing Sale at Public Auction		

RECOMMENDED ACTION:

Approve the Resolution Declaring Surplus Equipment and Authorizing Sale at Public Auction

OVERVIEW:

This resolution declares certain equipment and items listed on Exhibit A to the resolution to be surplus to the City's needs, and authorizes the sale of such listed items at the City's semi-annual public auction. Sale of such surplus items at a public auction is consistent with the Uniform Municipal Contracting Law, Minn. Stat. § 471.345.

BUDGETARY/FISCAL ISSUES:

N/A

ALTERNATIVES TO CONSIDER:

Do not adopt the resolution and consider alternative method of disposing of surplus items.

ATTACHMENTS:

1. Resolution for sale of surplus equipment 10-2024
2. Purchase and Release Agreement

RESOLUTION NO.

**A RESOLUTION BY THE MAYOR AND CITY COUNCIL OF THE CITY OF WILLMAR, MINNESOTA DECLARING
SURPLUS SUPPLIES, MATERIALS, AND EQUIPMENT AND AUTHORIZING THE SALE THEREOF**

Motion By: _____

Second By: _____

WHEREAS, the City of Willmar ("City") is permitted to sell City-owned surplus supplies, materials, and equipment pursuant to Minnesota Statutes Section 471.345, subdivision 17; and

WHEREAS, the City has determined that it owns a surplus of supplies, materials, and equipment, as specified in Exhibit A, which is attached and incorporated herein; and

WHEREAS, the City wishes to hold a public auction on October 2, 2024 ("Public Auction") at which the surplus supplies, materials, and equipment may be sold.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Willmar that:

1. The City Council finds and declares that all surplus supplies, materials, and equipment listed in Exhibit A is City-owned surplus supplies, materials, and equipment and is authorized to be sold at the Public Auction.

Adopted by the City Council of the City of Willmar on September 16, 2024.

Approved:

Mayor

Attested:

City Clerk

PURCHASE OF SURPLUS SUPPLIES, MATERIALS, OR EQUIPMENT,
ACKNOWLEDGMENT AND RELEASE AGREEMENT

The City of Willmar, a Minnesota municipal corporation (hereinafter “City”), and
(name) _____, legal bidder number _____
(hereinafter “Buyer”), hereby agree as follows:

1. **Purchase.** Pursuant to Minn. Stat. § 471.345 subdivision 17, City agrees to sell the supplies, materials, or equipment listed in Exhibit A, which is attached and incorporated herein (the “equipment”) to the Buyer, and the Buyer accepts the equipment from the City pursuant to the terms and conditions of acceptance set forth below.
2. **Purchase Price.** Buyer agrees to purchase the equipment from the City for a total amount of \$ _____ (the “purchase price”). Buyer agrees to pay the purchase price on **October 2, 2024**.
3. **Possession of Equipment.** Upon execution of this Agreement, Buyer shall be entitled to sole possession of the equipment purchased under this Agreement. It shall be the sole responsibility of Buyer to arrange for any transportation of the equipment to the Buyer’s location. The equipment purchased under this agreement must be removed from the public auction site by **October 2, 2024**.
4. **Training.** Buyer acknowledges that Buyer shall be responsible for training its employees, representatives and agents regarding proper use of the equipment, and that the City undertakes no obligation to provide such training as part of the sale of the equipment to Buyer.
5. **As-Is.** The equipment is being sold to Buyer in an “as is” and with “all faults” condition. Buyer hereby acknowledges that Buyer has had adequate opportunity to inspect the equipment prior to purchase. Buyer’s acceptance of the equipment shall represent Buyer’s acknowledgment and agreement that, except as expressly set forth herein: (i) City has not made any written or oral representation or warranty of any kind with respect to the equipment (including without limitation express or implied warranties of title, merchantability, or fitness for a particular purpose), (ii) Buyer has not relied on any written or oral representation or warranty made by City, its agents or employees with respect to the condition or value of the equipment, (iii) Buyer has had an adequate opportunity to inspect the condition of the equipment and to inspect documents applicable thereto, and Buyer is relying solely on such inspection, and (iv) the condition of the equipment is fit for Buyer’s intended use. Buyer agrees to accept all risk of claims (including without limitation all claims arising at common law, in equity or under a federal, state or local statute, rule or regulation) whether past, present or future, existing or contingent, known or unknown, arising out of, resulting from or relating to the condition of the equipment, known or unknown, contemplated or un contemplated, suspected or unsuspected.

6. **Release and Indemnity.**

- a. Buyer assumes full responsibility and all risks and liabilities related to the possession and use of the equipment as of the date hereof;
- b. Buyer fully and forever releases, waives and discharges the City, its officers, employees, agents, and elected officials, from any and all claims, demands, damages, rights of action, or causes of action, present or future, whether the same be known, anticipated or unanticipated, resulting from the purchase or use of the equipment;
- c. Buyer agrees to indemnify, defend, and hold harmless the City, its officers, employees, agents, and elected officials, and to pay any damages, costs or attorney's fees, as a result of any action brought by or against the City, its officers, employees, agents, and elected officials, for any acts, omissions or conduct by Buyer of whatever kind or nature whatsoever, pertaining to the equipment from and after the date hereof.

7. **Execution.** This Contract may be executed simultaneously in two or more counterparts that, when taken together, shall be deemed an original and constitute one and the same document. The signature of any PARTY to the counterpart shall be deemed a signature to the Contract, and may be appended to, any other counterpart. Photocopies and facsimile and email transmissions of scanned executed signature pages shall be deemed as originals and sufficient to bind the executing PARTY.

Dated this 2nd day of October, 2024.

_____, BUYER

By: _____
Its: _____

CITY OF WILLMAR, MINNESOTA

Verna Larsen,
Its: City Clerk

EXHIBIT A
2024 City Auction Items-Fall

All Departments

Surplus property including miscellaneous items and bicycles

Police Department

Year	Make	Style	License Number	Serial Number
2000	Dodge	Ram	DKZ985	1B7HF13Z8YJ123018
2011	Dodge	Nitro	AVA733	1D4PU4GK3BW581031
2007	Pontiac	Grand Prix	BVL004	2G2WP552971229759
2015	Ford	Fusion	AFC9853	3FA6P0G7XFR267086
2001	Volkswagen	Passat	KNB809	WVWAC63B21P045056
2006	Ford	Taurus	GTY097	1FAFP53U66A133498
2004	Ford	Freestar	573WJE	2FMZA52204BA94820
2011	Ford	Focus	GPT862	1FAHP3HN4BW180587
2005	GMC	Sierra	LBD3397	2GTEK13T151368307
2006	Honda	Ridgeline pickup	ASA400	2HJYK16556H508101



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.G.
Agenda Section:	Consent Items	Originating Department:	Planning and Development
Resolution:	No	Prepared By:	Chris Frank, City Planner
Ordinance:	No	Presented By:	Christopher Corbett, Planning and Development Director
Item:	Preliminary & Final Plat Approval: Fair Grounds Second Addition		

RECOMMENDED ACTION:

Approval of the preliminary and final plats for Fair Grounds Second Addition via consent agenda action.

OVERVIEW:

The Kandiyohi County Fairgrounds and a neighboring property owner, Matthew Kuefler, are exchanging portions of their land due to a previous road vacation that resulted in an unclear boundary line and encroachments. The exchange involved the Fairgrounds taking ownership of the land just to the west of the sidewalk leading to the ticket booth, ticket booth to the middle of the previously vacated road. In exchange, Mr. Kuefler would receive land along the northern border extending to the lake where Mr. Kuefler's shed and garden have encroached onto the Fairgrounds' property. This boundary line correction is an exception to the subdivision ordinance that allows the parties to re-plat this property to correct the boundary line issue rather than having to make separate subdivisions of each small boundary piece. The plat was reviewed and approved by the Engineering department. The preliminary and final plats came before the Planning Commission at the September 4, 2024, meeting and were passed unanimously.

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. 2024-348FP (002) Kandi Fair Assoc - Kuefler

O'MALLEY & KRON LAND SURVEYORS, INC.
1004 2ND ST. SE
WILLMAR, MN 56201
PH. 320-235-9492

FAIR GROUNDS SECOND ADDITION

KNOW ALL MEN BY THESE PRESENTS: that Kandiyohi County Fair Association, a non-profit corporation under the laws of Minnesota, owner and proprietor of the following described property, situated in the County of Kandiyohi, State of Minnesota, described as follows, to-wit:
Lots 1 thru 6 of Block 2, of PARSON'S SUBDIVISION OF LOTS NO. 5, 6 AND 7 OF BLOCK NO. 2 THORPE & LIEN'S ADDITION TO THE VILLAGE OF WILLMAR as of public record, Kandiyohi County, Minnesota and the southern half of vacated Woodland Avenue and the western half of vacated Park Avenue adjacent to said Lots 1 thru 6.

Have caused the same to be surveyed and platted and hereafter known as FAIR GROUNDS SECOND ADDITION and does hereby dedicate to the public for public use the drainage and utility easements created by this plat.

In witness whereof said Kandiyohi County Fair Association, a non-profit corporation under the laws of Minnesota, has hereunto set its hand this ____ day of _____, 20 ____.

Chad Lien, President
Katie Thompson, Secretary

STATE OF _____)
COUNTY OF _____) SS
This instrument was acknowledged before me on the ____ day of _____, 20 ____, by Chad Lien, President and Katie Thompson, Secretary of the Kandiyohi County Fair Association, a non-profit corporation under the laws of Minnesota..

(Notary Signature) (Notary Printed Name)

Notary Public _____ County, State of _____
My Commission Expires: _____

KNOW ALL MEN BY THESE PRESENTS: that Matthew Kuefler and Emily Kuefler, a married couple, owners and proprietors of the following described property, situated in the County of Kandiyohi, State of Minnesota, described as follows, to-wit:
Lots 7 thru 11 of Block 2, and the western half of vacated Park Avenue adjacent to said Lots 7 thru 11 and the North half of vacated Oak Avenue NW lying Southerly of and adjacent to said Lots 7 and 8 all in PARSON'S SUBDIVISION OF LOTS NO. 5, 6 AND 7 OF BLOCK NO. 2 THORPE & LIEN'S ADDITION TO THE VILLAGE OF WILLMAR according to the map or plat thereof on file and of record in the office of the County Recorder in and for Kandiyohi County, Minnesota.

Have caused the same to be surveyed and platted and hereafter known as FAIR GROUNDS SECOND ADDITION and does hereby dedicate to the public for public use the drainage and utility easements created by this plat.

In witness whereof said Matthew Kuefler and Emily Kuefler, a married couple, has hereunto set their hands this ____ day of _____, 20 ____.

Matthew Kuefler
Emily Kuefler

STATE OF _____)
COUNTY OF _____) SS
This instrument was acknowledged before me on the ____ day of _____, 20 ____, by Matthew Kuefler and Emily Kuefler, a married couple.

(Notary Signature) (Notary Printed Name)

Notary Public _____ County, State of _____
My Commission Expires: _____

I, Benjamin C. O'Malley, do hereby certify that this plat was prepared by me or under my direct supervision; that I am a duly Licensed Land Surveyor in the State of Minnesota; that this plat is a correct representation of the boundary survey; that all mathematical data and labels are correctly designated on this plat; that all monuments depicted on this plat have been, or will be correctly set within one year; that all water boundaries and wet lands, as defined in Minnesota Statutes, Section 505.01 Subd. 3, as of the date of this certificate are shown and labeled on this plat; and all public ways are shown and labeled on this plat.

Dated this ____ day of _____, 20 ____.

Benjamin C. O'Malley, Licensed Land Surveyor
Minnesota Registration No. 42300

STATE OF MINNESOTA)
COUNTY OF _____) SS
This instrument was acknowledged before me on the ____ day of _____, 20 ____, by Benjamin C. O'Malley, Licensed Land Surveyor, Minnesota Registration No. 42300.

(Notary Signature) (Notary Printed Name)

Notary Public Kandiyohi County, State of Minnesota
My Commission Expires: _____

I, hereby certify that the proper evidence of title has been presented to me and that all parties with an interest in said property have been included in the execution of the above instrument. Dated this ____ day of _____, 20 ____.

ATTORNEY

Approved by the Planning Commission of the City of Willmar, Kandiyohi County, Minnesota, this ____ day of _____, 20 ____.

CHAIRMAN

CLERK

Approved by the City Council of the City of Willmar, Kandiyohi County, Minnesota, this ____ day of _____, 20 ____.

MAYOR

CLERK

Approved this ____ day of _____, 20 ____.

ENGINEER, CITY OF WILLMAR

I, hereby certify that all taxes are paid for the year ____ for the land herein described.

KANDIYOHI COUNTY TREASURER

No delinquent taxes and transfer entered this ____ day of _____, 20 ____.

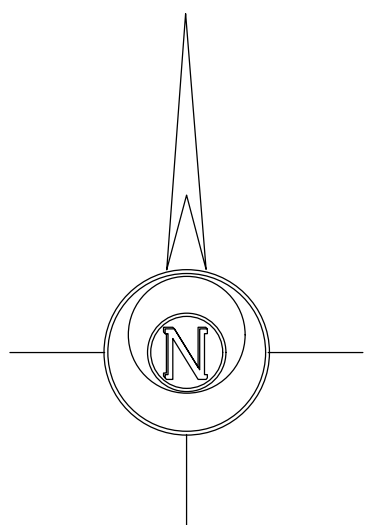
KANDIYOHI COUNTY AUDITOR

I, hereby certify that the within instrument was filed in this office for record on the ____ day of _____, 20 ____, at ____ o'clock __.M. and was duly recorded as Folder No. _____; and as Document No. _____.

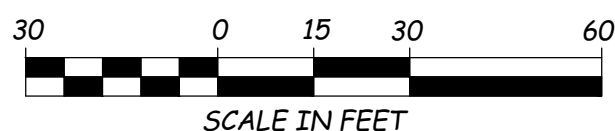
KANDIYOHI COUNTY RECORDER

FOOT LAKE

O.H.W. = 1118.1 (NGVD 29)
HIGHEST KNOWN ELEV. = 1118.51 (NGVD 29)
WATER ELEVATION ON 04/09/2024 = 1117.36 (NGVD 29)



ORIENTATION OF THIS BEARING SYSTEM IS BASED ON THE
KANDIYOHI COUNTY COORDINATE SYSTEM, NAD 83, 2011 PROJECTION



SCALE IN FEET

Legend

- INDICATES IRON MONUMENT FOUND
- INDICATES IRON MONUMENT PLACED WITH REGISTRATION NO. 42300 INSERTED THEREIN



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.H.
Agenda Section:	Consent Items	Originating Department:	Planning and Development
Resolution:	No	Prepared By:	Chris Frank, City Planner
Ordinance:	No	Presented By:	Christopher Corbett, Planning and Development Director
Item:	Preliminary & Final Plat Approval: Gurley's Addition		

RECOMMENDED ACTION:

Approval of the preliminary and final plats of Gurley's Addition via consent agenda.

OVERVIEW:

Gurley's Foods has engaged a neighboring property owner, Ms. Amber Oslund, to clean up a boundary line issue involving a small corner of land to be absorbed by Gurley's in exchange for building a fence for the neighbor. The area involves the rear parking lot for the Gurley's Foods property. The plats include required utility easements and was approved by the Engineering department. The exchange meets the boundary line exception for the City's subdivision ordinance and does not require a full subdivision for the small piece of property. The Preliminary and Final Plats were approved by Planning Commission at the September 4, 2024 meeting.

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. 2024-430FP Gurley's Addition (Gurley Foods Lot Adjustment)

O'MALLEY & KRON LAND SURVEYORS, INC.
1004 2ND ST. SE
WILLMAR, MN 56201
PH. 320-235-9492

GURLEY'S ADDITION

KNOW ALL MEN BY THESE PRESENTS: that Amber C. Oslund, a single person, owner and proprietor of the following described property, situated in the County of Kandiyohi, State of Minnesota, described as follows, to-wit:
Lot 8, Except the North 15.00 feet thereof and the easterly 13.00 feet of Lot 9 except the North 15.00 feet thereof, all in Block 1, NYQUIST'S FIRST ADDITION TO THE CITY OF WILLMAR as of public record, Kandiyohi County, Minnesota.

Has caused the same to be surveyed and platted and hereafter known as GURLEY'S ADDITION and does hereby dedicate to the public for public use the drainage and utility easements as created by this plat.

In witness whereof said Amber C. Oslund, has hereunto set her hand this ____ day of _____, 20 ____.

Amber C. Oslund

STATE OF _____)
COUNTY OF _____) SS
This instrument was acknowledged before me on the ____ day of _____, 20 ____, by Amber C. Oslund, a single person

(Notary Signature) (Notary Printed Name)

Notary Public _____ County, State of _____
My Commission Expires: _____

KNOW ALL MEN BY THESE PRESENTS: that Taunton Enterprises LLC, a Minnesota limited liability company, owner and proprietor of the following described property, situated in the County of Kandiyohi, State of Minnesota, described as follows, to-wit:
Lots 5, 6, and 7 and the North 15 feet of Lot 8 and the North 15 feet of the East 13 feet of Lot 9, all in Block 1 of NYQUIST'S FIRST ADDITION TO THE CITY OF WILLMAR, as of public record, Kandiyohi County, Minnesota.

Have caused the same to be surveyed and platted and hereafter known as GURLEY'S ADDITION and does hereby dedicate to the public for public use the drainage and utility easements as created by this plat.

In witness whereof said Thomas J. Taunton, Manager, has hereunto set his hand this ____ day of _____, 20 ____.

Thomas J. Taunton, Manager

STATE OF _____)
COUNTY OF _____) SS
This instrument was acknowledged before me on the ____ day of _____, 20 ____, by Thomas J. Taunton, Manager of Taunton Enterprises LLC, a Minnesota limited liability company.

(Notary Signature) (Notary Printed Name)

Notary Public _____ County, State of _____
My Commission Expires: _____

I, Benjamin C. O'Malley, do hereby certify that this plat was prepared by me or under my direct supervision; that I am a duly Licensed Land Surveyor in the State of Minnesota; that this plat is a correct representation of the boundary survey; that all mathematical data and labels are correctly designated on this plat; that all monuments depicted on this plat have been, or will be correctly set within one year; that all water boundaries and wet lands, as defined in Minnesota Statutes, Section 505.01 Subd. 3, as of the date of this certificate are shown and labeled on this plat; and all public ways are shown and labeled on this plat.

Dated this ____ day of _____, 20 ____.

Benjamin C. O'Malley, Licensed Land Surveyor
Minnesota Registration No. 42300

STATE OF MINNESOTA)
COUNTY OF _____) SS
This instrument was acknowledged before me on the ____ day of _____, 20 ____, by Benjamin C. O'Malley, Licensed Land Surveyor, Minnesota Registration No. 42300.

(Notary Signature) (Notary Printed Name)

Notary Public Kandiyohi County, State of Minnesota
My Commission Expires: _____

I, hereby certify that the proper evidence of title has been presented to me and that all parties with an interest in said property have been included in the execution of the above instrument.
Dated this ____ day of _____, 20 ____.

ATTORNEY

Approved by the Planning Commission of the City of Willmar this ____ day of _____, 20 ____.

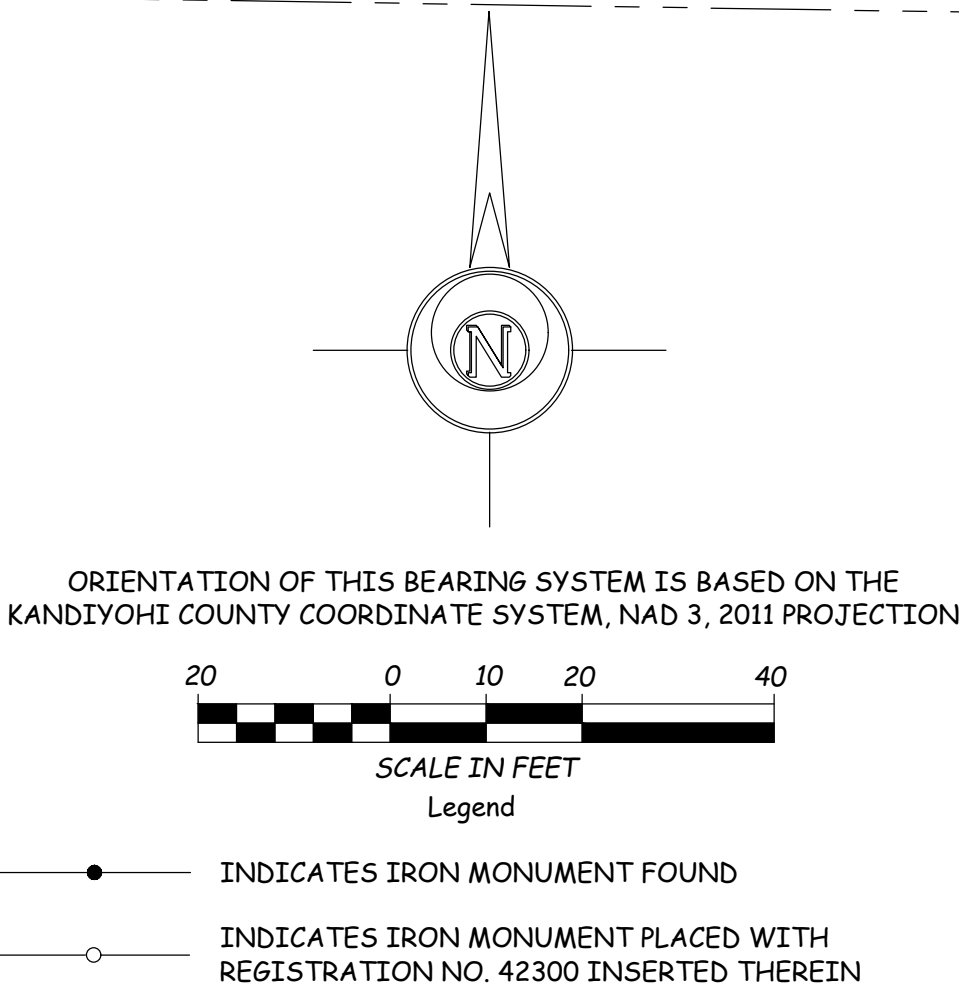
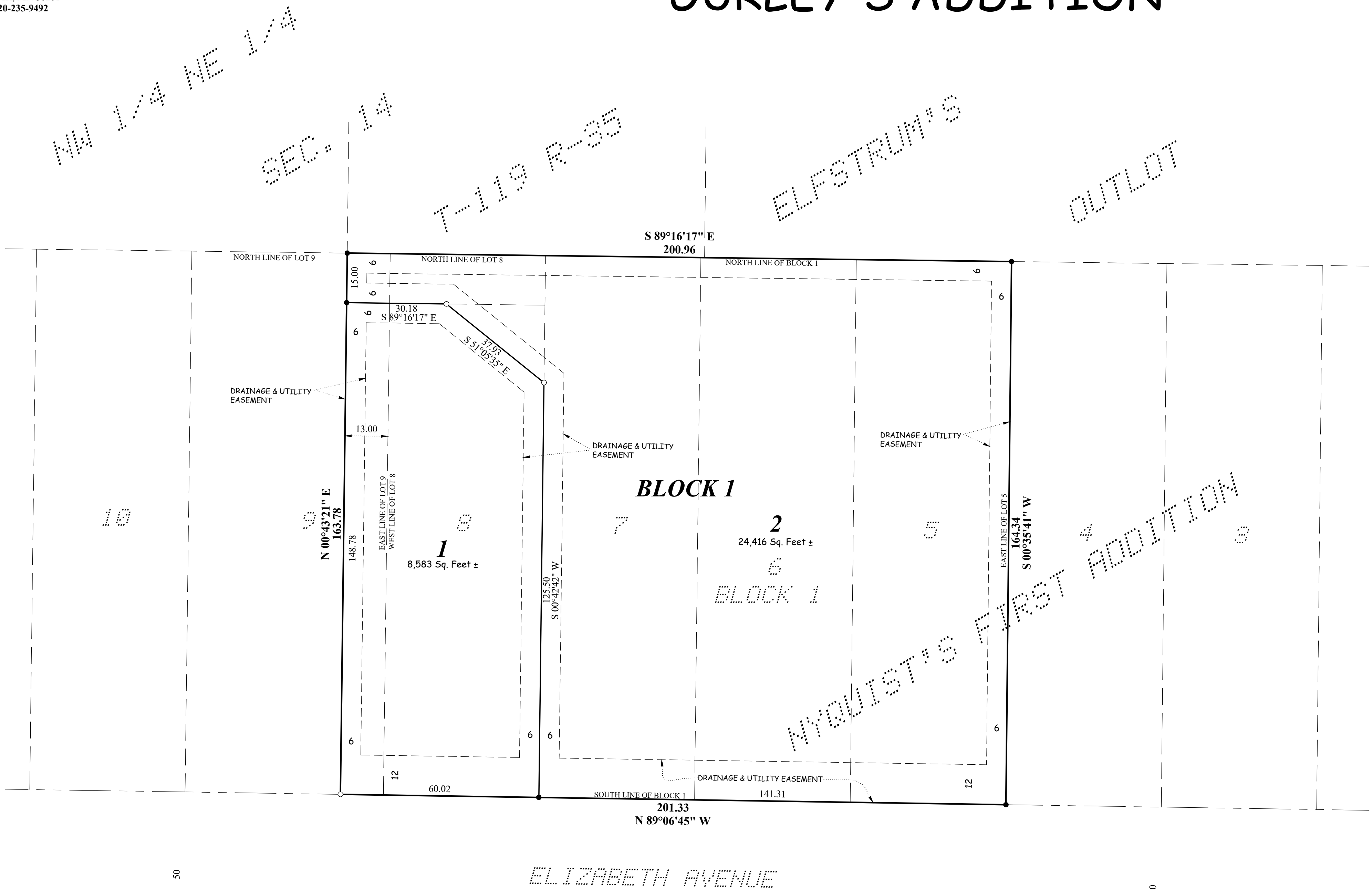
CHAIRMAN SECRETARY

Approved by the City Council of the City of Willmar, Kandiyohi County, Minnesota, this ____ day of _____, 20 ____.

MAYOR CLERK

Approved this ____ day of _____, 20 ____.

ENGINEER, CITY OF WILLMAR



I, hereby certify that all taxes are paid for the year ____ for the land herein described.

KANDIYOHI COUNTY TREASURER

No delinquent taxes and transfer entered this ____ day of _____, 20 ____.

KANDIYOHI COUNTY AUDITOR

I, hereby certify that the within instrument was filed in this office for record on the ____ day of _____, 20 ____, at ____ o'clock ____ M. and was duly recorded as Folder No. _____; and as Document No. _____.

KANDIYOHI COUNTY RECORDER



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.I.
Agenda Section:	Consent Items	Originating Department:	City Clerk
Resolution:	No	Prepared By:	Vernae Larsen, City Clerk
Ordinance:	No	Presented By:	Vernae Larsen, City Clerk
Item:	Consideration of Sunday Liquor License		

RECOMMENDED ACTION:

Approve the Sunday Liquor License on a Roll Call Vote

OVERVIEW:

The following establishment is requesting a Sunday Liquor License for the remainder of the 2024 fiscal year:

On September 10, 2024, Police Chief Jim Felt recommended application approval to the BPOE Lodge 952 request to hold an On-Sale Sunday Liquor License located at 222 20th Street SE under the name BPOE Lodge 952 dba Willmar Elks Lodge. This establishment is currently licensed as a Club On-Sale Liquor License holder with the option to hold a Sunday Liquor license.

BUDGETARY/FISCAL ISSUES:

Prorated annual \$200.00 application fee

ALTERNATIVES TO CONSIDER:

Deny the application as requested.

ATTACHMENTS:

None



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.J.
Agenda Section:	Consent Items	Originating Department:	City Clerk
Resolution:	No	Prepared By:	Vernae Larsen, City Clerk
Ordinance:	No	Presented By:	Vernae Larsen, City Clerk
Item:	Consideration of State Temporary Liquor Permit Vinje Lutheran Church		

RECOMMENDED ACTION:

Approve the State Application and Permit for 1 Day to 4 Day Temporary On-Sale Liquor License on a Roll Call Vote

OVERVIEW:

On September 10, 2024, Police Chief Jim Felt recommended application approval to the Vinje Lutheran Church; a religious organization under the laws of the State of Minnesota, has plans to purchase and sell alcohol during their Annual Lutefisk Supper located at 1101 Willmar Avenue SW which will be held November 5, 2024. State Application and Permit for a 1-Day to 4-Day Temporary On-Sale Liquor License is required to distribute or consume alcohol at their property. Municipal Code Section 3-173 states a temporary license shall only be issued to a club, charitable, religious, or other nonprofit organization that has been in existence for at least three (3) years.

BUDGETARY/FISCAL ISSUES:

\$100 application fee per event

ALTERNATIVES TO CONSIDER:

Deny the serving of alcohol during the supper event

ATTACHMENTS:

None



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.K.
Agenda Section:	Consent Items	Originating Department:	Finance
Resolution:	No	Prepared By:	Carol Cunningham, Assistant Finance Director
Ordinance:	No	Presented By:	Vernae Larsen, City Clerk
Item:	Accounts Payable Report, 08-29-24 thru 09-11-24		

RECOMMENDED ACTION:

Review and Approve Accounts Payable Listing.

OVERVIEW:

Departmental submission of invoices to be included on the Accounts Payable Listing.

BUDGETARY/FISCAL ISSUES:

Reduction of Departmental Budgets by amounts approved.

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. Vendor Pymt History Report 08.29.2024-09.11.2024
2. Vendor Pymt History Report 08.29.2024-09.11.2024 Excel

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
103696 ACE ROLLOFFS & DISPOSAL										
201/09-24		09/09/2024	09/11-AV	72420	25.38	25.38	09/24/2024	INV	PD	Garbag
CHECK DATE:	09/11/2024									
233/09-24		09/05/2024	09/11-AV	72420	49.68	49.68	09/20/2024	INV	PD	WASTE
CHECK DATE:	09/11/2024									
236/09-24		09/09/2024	09/11-AV	72420	176.12	176.12	09/24/2024	INV	PD	Garbag
CHECK DATE:	09/11/2024									
237/09-24		08/03/2024	09/11-AV	72420	52.70	52.70	08/18/2024	INV	PD	Garbag
CHECK DATE:	09/11/2024									
239/09-24		09/03/2024	09/11-AV	72420	202.64	202.64	09/18/2024	INV	PD	Public
CHECK DATE:	09/11/2024									
240/09-24		09/03/2024	09/11-AV	72420	24.35	24.35	09/18/2024	INV	PD	Waste
CHECK DATE:	09/11/2024									
241/09-24		09/03/2024	09/11-AV	72420	209.71	209.71	09/18/2024	INV	PD	Wastew
CHECK DATE:	09/11/2024									
					740.58					
103923 AHRENDT/ABBY										
091124		08/28/2024	09/11-AV	72421	178.22	178.22	09/12/2024	INV	PD	Milage
CHECK DATE:	09/11/2024									
102061 ALEX AIR APPARATUS 2 LLC										
8654		09/03/2024	09/11-AV	72422	151.25	151.25	09/18/2024	INV	PD	Annual
CHECK DATE:	09/11/2024									
INV-50666		08/28/2024	09/11-AV	72422	385.50	385.50	09/12/2024	INV	PD	Nitril
CHECK DATE:	09/11/2024									
					536.75					
103557 AMAZON CAPITAL SERVICES										
136R-RGTL-9GK3		09/03/2024	09/11-AV	72423	46.62	46.62	09/18/2024	INV	PD	CURBSI
CHECK DATE:	09/11/2024									
1C7L-1JRG-769N		08/20/2024	09/11-AV	72423	10.65	10.65	09/19/2024	INV	PD	Camera
CHECK DATE:	09/11/2024									
1D61-LG4F-QFXT		08/28/2024	09/11-AV	72423	14.60	14.60	09/12/2024	INV	PD	Self-A
CHECK DATE:	09/11/2024									
1DYN-3TF6-9K6D		08/28/2024	09/11-AV	72423	5.99	5.99	09/12/2024	INV	PD	Fuses
CHECK DATE:	09/11/2024									

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
1GVM-PYPD-QK3D CHECK DATE:	09/11/2024	09/03/2024	09/11-AV	72423	155.72	155.72	09/18/2024	INV	PD		Carniv
1HFV-4N4T-4DF9 CHECK DATE:	09/11/2024	09/09/2024	09/11-AV	72423	14.00	14.00	10/09/2024	INV	PD		Apple
1J63-L61L-X7RW CHECK DATE:	09/11/2024	09/02/2024	09/11-AV	72423	79.58	79.58	10/02/2024	INV	PD		Flag F
1MCR-XMK1-RX36 CHECK DATE:	09/11/2024	09/01/2024	09/11-AV	72423	124.47	124.47	10/01/2024	INV	PD		Footba
1NCR-4973-CH1J CHECK DATE:	09/11/2024	09/03/2024	09/11-AV	72423	108.10	108.10	10/03/2024	INV	PD		Roller
1P1Q-GKVN-DMF9 CHECK DATE:	09/11/2024	08/26/2024	09/11-AV	72423	9.49	9.49	09/25/2024	INV	PD		SC to
1P9H-WXDY-9DVV CHECK DATE:	09/11/2024	09/04/2024	09/11-AV	72423	78.22	78.22	09/19/2024	INV	PD		CRAFTS
1QDT-X7QQ-1J37 CHECK DATE:	09/11/2024	09/03/2024	09/11-AV	72423	15.99	15.99	10/03/2024	INV	PD		Replac
1XF1-YLY9-361L CHECK DATE:	09/11/2024	09/03/2024	09/11-AV	72423	149.95	149.95	10/03/2024	INV	PD		Progra
900148 AMERICAN DATABANK LLC					813.38						
2408302 CHECK DATE:	09/11/2024	08/28/2024	09/11-AV	72424	104.64	104.64	09/12/2024	INV	PD		Backgr
102954 ANDERSON LAW OFFICES											
2562 CHECK DATE:	09/11/2024	08/28/2024	09/11-AV	72425	20,460.75	20,460.75	09/12/2024	INV	PD		Profes
103946 ARVIG											
STMT/08-24 CHECK DATE:	09/11/2024	08/28/2024	09/11-AV	72426	3,850.00	3,850.00	09/25/2024	INV	PD		Leased
103008 ASPEN MILLS											
338379 CHECK DATE:	09/11/2024	08/30/2024	09/11-AV	72427	575.83	575.83	09/14/2024	INV	PD		Class
100075 AT&T MOBILITY											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
287296610156X0903202 CHECK DATE: 09/11/2024		08/25/2024	09/11-AV	72428	2,242.94	2,242.94	09/20/2024	INV	PD	FirstN
100131 AVENU INSIGHTS & ANALYTICS										
INVB-056056 CHECK DATE: 09/11/2024		08/29/2024	09/11-AV	72429	3,012.64	3,012.64	09/28/2024	INV	PD	AS400
103120 B & W CONTROL SPECIALISTS										
58602 CHECK DATE: 09/11/2024		09/04/2024	09/11-AV	72430	1,095.00	1,095.00	09/19/2024	INV	PD	Tree s
104080 B&F Fastener Supply										
80005813-00 CHECK DATE: 09/11/2024		08/19/2024	09/11-AV	72431	126.90	126.90	09/03/2024	INV	PD	Grinde
80006449-00 CHECK DATE: 09/11/2024		08/29/2024	09/11-AV	72431	101.48	101.48	09/13/2024	INV	PD	Tape M
80006983-00 CHECK DATE: 09/11/2024		09/09/2024	09/11-AV	72431	25.40	25.40	09/24/2024	INV	PD	Shop s
80006993-00 CHECK DATE: 09/11/2024		09/10/2024	09/11-AV	72431	110.70	110.70	09/25/2024	INV	PD	Markin
80007022-00 CHECK DATE: 09/11/2024		09/10/2024	09/11-AV	72431	196.94	196.94	09/25/2024	INV	PD	PPE, W
80007041-00 CHECK DATE: 09/11/2024		09/10/2024	09/11-AV	72431	33.07	33.07	09/25/2024	INV	PD	6mm ta
				594.49						
100917 BAKER GRAPHICS INC										
24902 CHECK DATE: 09/11/2024		09/03/2024	09/11-AV	72432	44.00	44.00	09/18/2024	INV	PD	DTW Co
24979 CHECK DATE: 09/11/2024		09/03/2024	09/11-AV	72432	510.00	510.00	09/18/2024	INV	PD	Correc
				554.00						
103482 BAKER TILLY MUNICIPAL ADVISORS										
BTMA27286 CHECK DATE: 09/11/2024		08/23/2024	09/11-AV	72433	52,500.00	52,500.00	09/07/2024	INV	PD	2024A

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
102860 BATTERY WHOLESale INC											
245320WIL		08/28/2024	09/11-AV	72434	14.95		14.95	09/12/2024	INV	PD	Door o
CHECK DATE: 09/11/2024											
104176 Blue Line Custom Gifts											
277		08/28/2024	09/11-AV	72435	50.98		50.98	09/12/2024	INV	PD	Laser
CHECK DATE: 09/11/2024											
101010 BOLTON & MENK INC											
0343925		08/28/2024	09/11-AV	72436	6,545.50		6,545.50	09/12/2024	INV	PD	Projec
CHECK DATE: 09/11/2024											
0343929		08/28/2024	09/11-AV	72436	2,601.50		2,601.50	09/12/2024	INV	PD	Trott
CHECK DATE: 09/11/2024											
0343931		08/28/2024	09/11-AV	72436	14,460.00		14,460.00	09/12/2024	INV	PD	Projec
CHECK DATE: 09/11/2024											
0343934		08/28/2024	09/11-AV	72436	13,279.00		13,279.00	09/12/2024	INV	PD	Master
CHECK DATE: 09/11/2024											
0343935		08/28/2024	09/11-AV	72436	7,505.00		7,505.00	09/12/2024	INV	PD	Engine
CHECK DATE: 09/11/2024											
0343940		08/28/2024	09/11-AV	72436	49,570.40		49,570.40	09/12/2024	INV	PD	Projec
CHECK DATE: 09/11/2024											
0343942		08/28/2024	09/11-AV	72436	9,507.50		9,507.50	09/12/2024	INV	PD	Outdoo
CHECK DATE: 09/11/2024											
0343944		08/28/2024	09/11-AV	72436	5,504.00		5,504.00	09/12/2024	INV	PD	Projec
CHECK DATE: 09/11/2024											
0343948		08/28/2024	09/11-AV	72436	12,339.50		12,339.50	09/12/2024	INV	PD	TH 40
CHECK DATE: 09/11/2024											
0343949		08/28/2024	09/11-AV	72436	2,724.50		2,724.50	09/12/2024	INV	PD	Projec
CHECK DATE: 09/11/2024											
0343953		09/04/2024	09/11-AV	72436	13,719.50		13,719.50	09/19/2024	INV	PD	willma
CHECK DATE: 09/11/2024											
					137,756.40						
101980 BSE											
928851869		08/09/2024	09/11-AV	72437	9.92		9.92	08/24/2024	INV	PD	Sperry
CHECK DATE: 09/11/2024											
928957090		08/28/2024	09/11-AV	72437	49.16		49.16	09/12/2024	INV	PD	Tape

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
CHECK DATE: 09/11/2024										
929005600		09/06/2024	09/11-AV	72437	6.30	6.30	09/21/2024	INV	PD	Pump o
CHECK DATE: 09/11/2024										
100736 CHARTER COMMUNICATIONS					65.38					
224360801090124		09/01/2024	09/11-AV	72438	551.57	551.57	10/01/2024	INV	PD	Septem
CHECK DATE: 09/11/2024										
101708 CINTAS CORPORATION										
5227551333		09/10/2024	09/11-AV	72439	112.30	112.30	09/25/2024	INV	PD	First
CHECK DATE: 09/11/2024										
103708 CITY LINE TOWING										
24-4796885		08/28/2024	09/11-AV	72440	195.00	195.00	09/12/2024	INV	PD	Tow fo
CHECK DATE: 09/11/2024										
102984 CODE 4 SERVICES INC										
9799		08/28/2024	09/11-AV	72441	15,666.22	15,666.22	09/12/2024	INV	PD	In-Car
CHECK DATE: 09/11/2024										
900028 COMMUNITY GIVING										
W-AD8262024		08/28/2024	09/11-AV	72442	900.00	900.00	09/12/2024	INV	PD	2024 w
CHECK DATE: 09/11/2024										
100186 CROW CHEMICAL & LIGHTING										
127967		08/14/2024	09/11-AV	72443	43.50	43.50	08/29/2024	INV	PD	wipes
CHECK DATE: 09/11/2024										
127987		08/16/2024	09/11-AV	72443	180.40	180.40	08/31/2024	INV	PD	scalea
CHECK DATE: 09/11/2024										
128108		09/03/2024	09/11-AV	72443	231.65	231.65	09/18/2024	INV	PD	Toilet
CHECK DATE: 09/11/2024										
128109		09/03/2024	09/11-AV	72443	211.00	211.00	09/18/2024	INV	PD	Toilet
CHECK DATE: 09/11/2024										
100212 DOOLEY'S PETROLEUM INC					666.55					

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
605264		09/06/2024	09/11-AV	72444	20,280.00	20,280.00	09/21/2024	INV	PD	UnLead
CHECK DATE: 09/11/2024										
100151 DUININCK CONCRETE										
2407-685456		09/09/2024	09/11-AV	72445	33.48	33.48	09/24/2024	INV	PD	Foam E
CHECK DATE: 09/11/2024										
100222 DUININCK INC										
561814		08/27/2024	09/11-AV	72446	2,947.82	2,947.82	09/11/2024	INV	PD	Asphal
CHECK DATE: 09/11/2024										
561866		08/27/2024	09/11-AV	72446	871.44	871.44	09/11/2024	INV	PD	Sand f
CHECK DATE: 09/11/2024										
561910		08/27/2024	09/11-AV	72446	1,100.00	1,100.00	09/11/2024	INV	PD	Asphal
CHECK DATE: 09/11/2024										
561984		09/04/2024	09/11-AV	72446	2,000.25	2,000.25	09/19/2024	INV	PD	Sand f
CHECK DATE: 09/11/2024										
					6,919.51					
102443 EXCEL OVERHEAD DOOR										
43299		09/04/2024	09/11-AV	72447	265.60	265.60	09/19/2024	INV	PD	Repair
CHECK DATE: 09/11/2024										
100810 FERGUSON ENTERPRISES INC										
0835517		08/21/2024	09/11-AV	72448	120.42	120.42	09/05/2024	INV	PD	Irriga
CHECK DATE: 09/11/2024										
104077 Flagship Recreation										
F22991		08/23/2024	09/11-AV	72449	1,362.25	1,362.25	09/07/2024	INV	PD	Destin
CHECK DATE: 09/11/2024										
101449 FLAHERTY & HOOD P.A.										
21739		08/28/2024	09/11-AV	72450	9,074.96	9,074.96	09/12/2024	INV	PD	Genera
CHECK DATE: 09/11/2024										
21788		08/28/2024	09/11-AV	72450	2,312.50	2,312.50	09/12/2024	INV	PD	Labor
CHECK DATE: 09/11/2024										
					11,387.46					
102973 FLEETPRIDE										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
119601413 CHECK DATE: 09/11/2024		09/03/2024	09/11-AV	72451	40.37		40.37	09/18/2024	INV	PD	Filter
119731969 CHECK DATE: 09/11/2024		09/09/2024	09/11-AV	72451	13.94		13.94	09/24/2024	INV	PD	Filter
					54.31						
102269 FORUM COMMUNICATIONS COMPANY											
I2024.00004437 CHECK DATE: 09/11/2024		08/28/2024	09/11-AV	72452	821.76		821.76	09/12/2024	INV	PD	Aerati
I2024.00040811 CHECK DATE: 09/11/2024		08/28/2024	09/11-AV	72452	350.00		350.00	09/12/2024	INV	PD	welcom
STWPR0824 CHECK DATE: 09/11/2024		09/10/2024	09/11-AV	72452	250.00		250.00	09/25/2024	INV	PD	advert
					1,421.76						
103835 GEHRKING/JOHN											
6061 CHECK DATE: 09/11/2024		09/06/2024	09/11-AV	72453	242.24		242.24	09/21/2024	INV	PD	Reimbu
100293 GENERAL MAILING SERVICES											
70470 CHECK DATE: 09/11/2024		08/28/2024	09/11-AV	72454	9.53		9.53	09/12/2024	INV	PD	postag
70909 CHECK DATE: 09/11/2024		09/05/2024	09/11-AV	72454	234.36		234.36	09/20/2024	INV	PD	postag
70959 CHECK DATE: 09/11/2024		09/05/2024	09/11-AV	72454	50.04		50.04	09/20/2024	INV	PD	Postag
					293.93						
100786 GRAINGER INC											
9222055593 CHECK DATE: 09/11/2024		08/20/2024	09/11-AV	72455	308.60		308.60	09/04/2024	INV	PD	Kaiser
9225957647 CHECK DATE: 09/11/2024		08/22/2024	09/11-AV	72455	37.35		37.35	09/06/2024	INV	PD	Spill
9238492251 CHECK DATE: 09/11/2024		09/05/2024	09/11-AV	72455	95.18		95.18	09/20/2024	INV	PD	RWW pu
					441.13						
101887 GRAND RENTAL STATION											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
1-582195		08/28/2024	09/11-AV	72456	157.67		157.67	09/12/2024	INV	PD	Welcom
CHECK DATE: 09/11/2024											
100321 HANSEN ADVERTISING SPECIALTIES											
50885		08/28/2024	09/11-AV	72457	121.80		121.80	09/12/2024	INV	PD	Carpen
CHECK DATE: 09/11/2024											
103765 HARRY'S FROZEN FOOD											
79524		09/10/2024	09/11-AV	72458	388.50		388.50	09/25/2024	INV	PD	Conces
CHECK DATE: 09/11/2024											
100324 HAUG IMPLEMENT CO - JOHN DEERE											
497213		08/19/2024	09/11-AV	72459	1,306.09		1,306.09	09/03/2024	INV	PD	Servic
CHECK DATE: 09/11/2024											
102609 HAUG-KUBOTA LLC											
25229		08/27/2024	09/11-AV	72460	734.05		734.05	09/11/2024	INV	PD	PTO Sh
CHECK DATE: 09/11/2024											
25239		08/28/2024	09/11-AV	72460	5.67		5.67	09/12/2024	INV	PD	Bolt
CHECK DATE: 09/11/2024											
25296		09/10/2024	09/11-AV	72460	39.88		39.88	09/25/2024	INV	PD	oil
CHECK DATE: 09/11/2024											
25305		09/06/2024	09/11-AV	72460	210.83		210.83	09/21/2024	INV	PD	Tie Ro
CHECK DATE: 09/11/2024											
				990.43							
100325 HAWKINS INC											
6851744		08/27/2024	09/11-AV	72461	11,982.26		11,982.26	09/11/2024	INV	PD	Ind. f
CHECK DATE: 09/11/2024											
6852524		08/28/2024	09/11-AV	72461	12,199.41		12,199.41	09/12/2024	INV	PD	Muni f
CHECK DATE: 09/11/2024											
				24,181.67							
103936 HOFFMAN CONSTRUCTION CO. LLC											
INV287		08/19/2024	09/11-AV	72462	3,562.50		3,562.50	09/03/2024	INV	PD	Catch
CHECK DATE: 09/11/2024											
INV300		09/09/2024	09/11-AV	72462	5,625.00		5,625.00	09/24/2024	INV	PD	10th s

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
CHECK DATE: 09/11/2024										
100058 HOME DEPOT CREDIT SERVICES					9,187.50					
1514601		08/28/2024	09/11-AV	72463	110.91	110.91	09/12/2024	INV PD		Suppli
CHECK DATE: 09/11/2024										
2514528		08/28/2024	09/11-AV	72463	68.37	68.37	09/12/2024	INV PD		Broom
CHECK DATE: 09/11/2024										
103789 JH, LLC					179.28					
09/10/2024		09/04/2024	09/11-AV	72464	66,697.42	66,697.42	09/19/2024	INV PD		1st ha
CHECK DATE: 09/11/2024										
103355 JOHANNECK WTR CONDITIONING INC										
125444		08/28/2024	09/11-AV	72465	32.00	32.00	09/12/2024	INV PD		Lab wa
CHECK DATE: 09/11/2024										
125446		08/28/2024	09/11-AV	72465	25.00	25.00	09/12/2024	INV PD		Lab wa
CHECK DATE: 09/11/2024										
CR1711-3-169		08/29/2024	09/11-AV	72465	1.00	1.00	09/13/2024	INV PD		Cooler
CHECK DATE: 09/11/2024										
CR1711-3-181		08/29/2024	09/11-AV	72465	2.00	2.00	09/13/2024	INV PD		Cooler
CHECK DATE: 09/11/2024										
ER1801-3-080		08/29/2024	09/11-AV	72465	46.00	46.00	09/13/2024	INV PD		water
CHECK DATE: 09/11/2024										
103404 JOHNSON CNTRLs FIRE PROTECTION					106.00					
52261480	56	09/06/2024	09/11-AV	72466	2,678.21	2,678.21	09/21/2024	INV PD		Sprink
CHECK DATE: 09/11/2024										
103772 JOHNSON/JONAH										
090324		09/03/2024	09/11-AV	72467	34.10	34.10	09/18/2024	INV PD		Mileag
CHECK DATE: 09/11/2024										
103537 JONES/JOHN										
091124		09/11/2024	09/11-AV	72468	150.00	150.00	09/26/2024	INV PD		Plumbi
CHECK DATE: 09/11/2024										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
103138 KING'S ELECTRIC LLC											
3093		09/06/2024	09/11-AV	72469	460.00		460.00	09/21/2024	INV	PD	RWW P5
CHECK DATE:		09/11/2024									
3111		09/10/2024	09/11-AV	72469	968.24		968.24	09/25/2024	INV	PD	Electr
CHECK DATE:		09/11/2024									
3112		09/10/2024	09/11-AV	72469	1,103.54		1,103.54	09/25/2024	INV	PD	Electr
CHECK DATE:		09/11/2024									
3113		09/10/2024	09/11-AV	72469	2,252.26		2,252.26	09/25/2024	INV	PD	electr
CHECK DATE:		09/11/2024									
3114		09/10/2024	09/11-AV	72469	305.06		305.06	09/25/2024	INV	PD	Add el
CHECK DATE:		09/11/2024									
					5,089.10						
102122 KRISS PREMIUM PRODUCTS INC											
189149		09/10/2024	09/11-AV	72470	863.50		863.50	09/25/2024	INV	PD	Ice Ar
CHECK DATE:		09/11/2024									
189229		09/10/2024	09/11-AV	72470	539.00		539.00	09/25/2024	INV	PD	Ice Ar
CHECK DATE:		09/11/2024									
					1,402.50						
101646 LAKESIDE PRESS											
12405		09/05/2024	09/11-AV	72471	484.00		484.00	09/20/2024	INV	PD	envelo
CHECK DATE:		09/11/2024									
102380 LIVINGOOD/ROSS											
091124		08/28/2024	09/11-AV	72472	72.82		72.82	09/12/2024	INV	PD	Meal R
CHECK DATE:		09/11/2024									
102593 LOFFLER COMPANIES											
4795510		09/04/2024	09/11-AV	72473	84.71		84.71	09/19/2024	INV	PD	Cvc Of
CHECK DATE:		09/11/2024									
4798391		09/06/2024	09/11-AV	72473	354.05		354.05	09/21/2024	INV	PD	CH Fin
CHECK DATE:		09/11/2024									
					438.76						
100424 M-R SIGN CO INC											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
225314		08/22/2024	09/11-AV	72474	361.70		361.70	09/06/2024	INV	PD	Signs
CHECK DATE: 09/11/2024											
103263 M.D. GRAPHICS											
8115		09/04/2024	09/11-AV	72475	98.00		98.00	09/19/2024	INV	PD	Decals
CHECK DATE: 09/11/2024											
104175 Mackenzie Schoumaker											
0009510		09/10/2024	09/11-AV	72476	100.00		100.00	09/25/2024	INV	PD	shelte
CHECK DATE: 09/11/2024											
101838 MARCO TECHNOLOGIES LLC											
536864804		08/27/2024	09/11-AV	72477	162.28		162.28	09/20/2024	INV	PD	500-06
CHECK DATE: 09/11/2024											
536865017		08/27/2024	09/11-AV	72477	205.39		205.39	09/20/2024	INV	PD	500-06
CHECK DATE: 09/11/2024											
					367.67						
103692 MCAA											
200012072		08/28/2024	09/11-AV	72478	22.00		22.00	09/12/2024	INV	PD	Forfei
CHECK DATE: 09/11/2024											
100446 MCMASTER-CARR SUPPLY CO											
32414178		08/27/2024	09/11-AV	72479	27.02		27.02	09/11/2024	INV	PD	Allen
CHECK DATE: 09/11/2024											
100449 MENARDS											
81725		08/28/2024	09/11-AV	72480	71.84		71.84	09/12/2024	INV	PD	Foldin
CHECK DATE: 09/11/2024											
81842		08/28/2024	09/11-AV	72480	39.98		39.98	09/12/2024	INV	PD	Garbag
CHECK DATE: 09/11/2024											
82212		09/10/2024	09/11-AV	72480	89.21		89.21	09/25/2024	INV	PD	Small
CHECK DATE: 09/11/2024											
82619		08/29/2024	09/11-AV	72480	94.55		94.55	09/13/2024	INV	PD	GBT ge
CHECK DATE: 09/11/2024											
82621		09/10/2024	09/11-AV	72480	96.94		96.94	09/25/2024	INV	PD	weathe
CHECK DATE: 09/11/2024											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
82671		09/03/2024	09/11-AV	72480	110.80		110.80	09/18/2024	INV	PD	Parts
CHECK DATE: 09/11/2024											
82968		09/05/2024	09/11-AV	72480	55.13		55.13	09/20/2024	INV	PD	Tape M
CHECK DATE: 09/11/2024											
82996		09/06/2024	09/11-AV	72480	222.06		222.06	09/21/2024	INV	PD	Paint
CHECK DATE: 09/11/2024											
83030		09/06/2024	09/11-AV	72480	44.48		44.48	09/21/2024	INV	PD	Shop s
CHECK DATE: 09/11/2024											
83122		09/09/2024	09/11-AV	72480	6.96		6.96	09/24/2024	INV	PD	Bottle
CHECK DATE: 09/11/2024											
83141		09/11/2024	09/11-AV	72480	12.38		12.38	09/26/2024	INV	PD	WASHER
CHECK DATE: 09/11/2024											
103890 MHSRC/RANGE					844.33						
337900-11190		08/28/2024	09/11-AV	72481	780.00		780.00	09/12/2024	INV	PD	Class
CHECK DATE: 09/11/2024											
337900-11204		08/28/2024	09/11-AV	72481	525.00		525.00	09/12/2024	INV	PD	Traini
CHECK DATE: 09/11/2024											
102104 MIDWEST OVERHEAD CRANE					1,305.00						
158259		08/31/2024	09/11-AV	72482	1,300.88		1,300.88	09/15/2024	INV	PD	Overhe
CHECK DATE: 09/11/2024											
101805 MINI BIFF LLC											
A-151657		09/09/2024	09/11-AV	72483	543.66		543.66	09/24/2024	INV	PD	Mini B
CHECK DATE: 09/11/2024											
A-151750		09/09/2024	09/11-AV	72483	117.30		117.30	09/24/2024	INV	PD	Mini B
CHECK DATE: 09/11/2024											
100522 MN DEPT OF LABOR & INDUSTRY					660.96						
09042024		09/04/2024	09/11-AV	72484	4,049.03		4,049.03	09/19/2024	INV	PD	August
CHECK DATE: 09/11/2024											
100490 MN DEPT OF PUBLIC SAFETY											
3417500912023		08/23/2024	09/11-AV	72485	25.00		25.00	09/07/2024	INV	PD	Tier 2

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
CHECK DATE: 09/11/2024											
100520 MN STATE FIRE CHIEFS ASSN											
7943		09/03/2024	09/11-AV	72486	325.00		325.00	09/18/2024	INV	PD	Gilber
CHECK DATE: 09/11/2024											
101320 MN TRANSPORTATION ALLIANCE/THE											
P24-1105		08/28/2024	09/11-AV	72487	700.00		700.00	09/12/2024	INV	PD	Annual
CHECK DATE: 09/11/2024											
100873 MOTOR SPORTS OF WILLMAR											
2408915		08/26/2024	09/11-AV	72488	49.90		49.90	09/10/2024	INV	PD	Filter
CHECK DATE: 09/11/2024											
2408989		08/28/2024	09/11-AV	72488	199.99		199.99	09/12/2024	INV	PD	Ranger
CHECK DATE: 09/11/2024											
				249.89							
101797 MOTOROLA SOLUTIONS INC											
8281967006		08/28/2024	09/11-AV	72489	157,886.40		157,886.40	09/12/2024	INV	PD	30 Rad
CHECK DATE: 09/11/2024											
8281968519		08/31/2024	09/11-AV	72489	9,141.28		9,141.28	09/30/2024	INV	PD	Office
CHECK DATE: 09/11/2024											
				167,027.68							
103756 MR. CLEAN WILLMAR CLEANING SER											
STMT/08-24		09/09/2024	09/11-AV	72490	2,610.00		2,610.00	09/24/2024	INV	PD	Shelte
CHECK DATE: 09/11/2024											
100539 MTI DISTRIBUTING CO											
1446877-00		08/27/2024	09/11-AV	72491	812.00		812.00	09/11/2024	INV	PD	Toro P
CHECK DATE: 09/11/2024											
100544 MVTL LABORATORIES INC											
1268294		08/28/2024	09/11-AV	72492	303.00		303.00	09/12/2024	INV	PD	Lab te
CHECK DATE: 09/11/2024											
1268327		08/28/2024	09/11-AV	72492	80.00		80.00	09/12/2024	INV	PD	Lab te
CHECK DATE: 09/11/2024											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
1268700		08/29/2024	09/11-AV	72492	57.00		57.00	09/13/2024	INV	PD	Lab te
CHECK DATE: 09/11/2024											
1269282		09/04/2024	09/11-AV	72492	57.00		57.00	09/19/2024	INV	PD	Lab te
CHECK DATE: 09/11/2024											
100249 NAPA CENTRAL MN					497.00						
929305		09/05/2024	09/11-AV	72493	9.43		9.43	09/20/2024	INV	PD	Belt
CHECK DATE: 09/11/2024											
100568 NELSON INTERNATIONAL											
X101132653:01		08/30/2024	09/11-AV	72494	551.24		551.24	09/14/2024	INV	PD	Hight
CHECK DATE: 09/11/2024											
X101132654:01		09/03/2024	09/11-AV	72494	649.00		649.00	09/18/2024	INV	PD	Seat A
CHECK DATE: 09/11/2024											
X101132911:01		09/05/2024	09/11-AV	72494	349.37		349.37	09/20/2024	INV	PD	Belt T
CHECK DATE: 09/11/2024											
X101132911:02		09/06/2024	09/11-AV	72494	79.47		79.47	09/21/2024	INV	PD	Drive
CHECK DATE: 09/11/2024											
X101132983:01		09/06/2024	09/11-AV	72494	32.22		32.22	09/21/2024	INV	PD	Plant
CHECK DATE: 09/11/2024											
X101133088:01		09/09/2024	09/11-AV	72494	-448.82		-448.82	09/09/2024	CRM	PD	Return
CHECK DATE: 09/11/2024											
X101133119:01		09/10/2024	09/11-AV	72494	102.42		102.42	09/25/2024	INV	PD	Cab Le
CHECK DATE: 09/11/2024											
103502 NELSON SANITATION & RENTAL INC					1,314.90						
INV/2024/12761		09/10/2024	09/11-AV	72495	990.00		990.00	09/25/2024	INV	PD	Televi
CHECK DATE: 09/11/2024											
103388 NISSEN SLABJACKING INC											
476		09/03/2024	09/11-AV	72496	2,275.00		2,275.00	09/18/2024	INV	PD	Raised
CHECK DATE: 09/11/2024											
102547 CARRANZA/NOE											
179		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
180		08/28/2024	09/11-AV	72497	225.00		225.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
181		08/28/2024	09/11-AV	72497	225.00		225.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
186		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
187		08/28/2024	09/11-AV	72497	262.50		262.50	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
188		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
189		08/28/2024	09/11-AV	72497	300.00		300.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
190		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
191		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
192		08/28/2024	09/11-AV	72497	225.00		225.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
193		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
194		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
195		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
196		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
197		08/28/2024	09/11-AV	72497	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
183		08/28/2024	09/11-AV	72498	2,737.50		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
184		08/28/2024	09/11-AV	72498	150.00		150.00	09/12/2024	INV	PD	Interp
CHECK DATE: 09/11/2024											
185		08/28/2024	09/11-AV	72498	150.00		150.00	09/12/2024	INV	PD	Intrep
CHECK DATE: 09/11/2024											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
100650 O'REILLY AUTOMOTIVE INC					450.00					
1528-162959		09/04/2024	09/11-AV	72499	44.41	44.41	09/19/2024	INV	PD	Turn S
CHECK DATE: 09/11/2024										
100604 PERKINS LUMBER CO INC										
2408-251889		08/02/2024	09/11-AV	72500	20.39	20.39	08/17/2024	INV	PD	2 1/2
CHECK DATE: 09/11/2024										
2408-254188		08/20/2024	09/11-AV	72500	7.39	7.39	09/04/2024	INV	PD	Expand
CHECK DATE: 09/11/2024										
2408-255794		08/30/2024	09/11-AV	72500	74.95	74.95	09/14/2024	INV	PD	Suppli
CHECK DATE: 09/11/2024										
101968 PEST PRO II					102.73					
18690		09/03/2024	09/11-AV	72501	40.00	40.00	09/18/2024	INV	PD	pest p
CHECK DATE: 09/11/2024										
100374 PREMIUM WATERS INC										
330612363		08/31/2024	09/11-AV	72502	19.99	19.99	09/15/2024	INV	PD	Drinki
CHECK DATE: 09/11/2024										
330614830		09/03/2024	09/11-AV	72502	-60.00	-60.00	09/18/2024	CRM	PD	Unused
CHECK DATE: 09/11/2024										
330616085		09/11/2024	09/11-AV	72502	46.49	46.49	09/26/2024	INV	PD	WATER
CHECK DATE: 09/11/2024										
330617153		09/03/2024	09/11-AV	72502	10.00	10.00	09/18/2024	INV	PD	water
CHECK DATE: 09/11/2024										
100624 PRINT MASTERS					16.48					
93089		08/28/2024	09/11-AV	72503	136.00	136.00	09/12/2024	INV	PD	Pablo
CHECK DATE: 09/11/2024										
101093 QUICK SIGNS										
182341		08/29/2024	09/11-AV	72504	20.00	20.00	09/13/2024	INV	PD	Extra
CHECK DATE: 09/11/2024										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
100639	RAMBOW INC										
660222		08/27/2024	09/11-AV	72505	858.00	858.00	09/11/2024	INV PD	Flag	F	
CHECK DATE:	09/11/2024										
660272		09/05/2024	09/11-AV	72505	254.00	254.00	09/20/2024	INV PD	Footba		
CHECK DATE:	09/11/2024										
					1,112.00						
103109	RDO EQUIPMENT CO										
P9549711		08/27/2024	09/11-AV	72506	632.72	632.72	09/11/2024	INV PD	Soleno		
CHECK DATE:	09/11/2024										
103560	RECON ROBOTICS INC										
24-0339-PROFORMA		08/28/2024	09/11-AV	72507	250.00	250.00	09/12/2024	INV PD	Comman		
CHECK DATE:	09/11/2024										
104174	Refresh Exteriors										
091024		09/04/2024	09/11-AV	72508	112.38	112.38	09/19/2024	INV PD	overch		
CHECK DATE:	09/11/2024										
100665	RULE TIRE SHOP										
1-72224		09/04/2024	09/11-AV	72509	524.00	524.00	09/19/2024	INV PD	Tires		
CHECK DATE:	09/11/2024										
1-72230		09/04/2024	09/11-AV	72509	816.00	816.00	09/19/2024	INV PD	Tires		
CHECK DATE:	09/11/2024										
					1,340.00						
101418	RUNNING'S SUPPLY INC										
6227593-2		08/02/2024	09/11-AV	72510	.98	.98	08/17/2024	INV PD	Air Re		
CHECK DATE:	09/11/2024										
6229335		08/01/2024	09/11-AV	72510	39.99	39.99	09/25/2024	INV PD	Hitch		
CHECK DATE:	09/11/2024										
6230033		08/02/2024	09/11-AV	72510	9.98	9.98	09/25/2024	INV PD	In-lin		
CHECK DATE:	09/11/2024										
6230173		08/02/2024	09/11-AV	72510	93.30	93.30	09/25/2024	INV PD	Fly sp		
CHECK DATE:	09/11/2024										
6232745		08/06/2024	09/11-AV	72510	59.98	59.98	09/25/2024	INV PD	Spray		
CHECK DATE:	09/11/2024										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
6234571		08/09/2024	09/11-AV	72510	44.99		44.99	09/25/2024	INV	PD	Cargo
CHECK DATE:	09/11/2024										
6237805		08/14/2024	09/11-AV	72510	55.37		55.37	09/25/2024	INV	PD	Genera
CHECK DATE:	09/11/2024										
6237825		08/14/2024	09/11-AV	72510	49.99		49.99	09/25/2024	INV	PD	Torch
CHECK DATE:	09/11/2024										
6240980		08/19/2024	09/11-AV	72510	105.51		105.51	09/25/2024	INV	PD	Post P
CHECK DATE:	09/11/2024										
6241716		08/20/2024	09/11-AV	72510	189.99		189.99	09/25/2024	INV	PD	Sump p
CHECK DATE:	09/11/2024										
6242242		08/21/2024	09/11-AV	72510	45.75		45.75	09/25/2024	INV	PD	Polyme
CHECK DATE:	09/11/2024										
6246486		08/28/2024	09/11-AV	72510	59.99		59.99	09/12/2024	INV	PD	Fish n
CHECK DATE:	09/11/2024										
6246542		08/28/2024	09/11-AV	72510	39.98		39.98	09/12/2024	INV	PD	Spraye
CHECK DATE:	09/11/2024										
100682 SCHWEGMAN'S CLEANERS					795.80						
705452		07/30/2024	09/11-AV	72511	6.85		6.85	10/02/2024	INV	PD	Unifor
CHECK DATE:	09/11/2024										
100690 SHERWIN WILLIAMS CO											
7006-3		08/13/2024	09/11-AV	72512	75.31		75.31	09/20/2024	INV	PD	Paint
CHECK DATE:	09/11/2024										
7257-2		08/07/2024	09/11-AV	72512	245.04		245.04	09/20/2024	INV	PD	Paint
CHECK DATE:	09/11/2024										
103699 SILVA/AMBER					320.35						
091024		09/05/2024	09/11-AV	72513	888.81		888.81	09/20/2024	INV	PD	wellne
CHECK DATE:	09/11/2024										
100706 STACY'S NURSERY INC											
23732		09/09/2024	09/11-AV	72514	14,020.83		14,020.83	09/24/2024	INV	PD	Landsc
CHECK DATE:	09/11/2024										
100188 STERLING WATER-MINNESOTA LLC											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
289221		08/28/2024	09/11-AV	72515	60.75		60.75	09/12/2024	INV	PD	Soften
CHECK DATE: 09/11/2024											
315X03959409		08/31/2024	09/11-AV	72515	19.45		19.45	09/15/2024	INV	PD	Soften
CHECK DATE: 09/11/2024											
315X03969200		08/28/2024	09/11-AV	72515	60.75		60.75	09/12/2024	INV	PD	Soften
CHECK DATE: 09/11/2024											
315X03969309		09/03/2024	09/11-AV	72515	60.75		60.75	09/18/2024	INV	PD	MAINTE
CHECK DATE: 09/11/2024											
100722 STREICHER'S					201.70						
I1715754		08/28/2024	09/11-AV	72516	3,698.64		3,698.64	09/12/2024	INV	PD	Ammuni
CHECK DATE: 09/11/2024											
107174 Stryker Sales, LLC											
9207051704		08/28/2024	09/11-AV	72517	404.23		404.23	09/12/2024	INV	PD	Lucas
CHECK DATE: 09/11/2024											
102583 TORKELOSON'S LOCK SERVICE											
24-0439		09/09/2024	09/11-AV	72518	108.00		108.00	09/24/2024	INV	PD	Keys
CHECK DATE: 09/11/2024											
101471 TRAFFIC CONTROL CORPORATION											
153255		08/30/2024	09/11-AV	72519	1,100.00		1,100.00	09/14/2024	INV	PD	Field
CHECK DATE: 09/11/2024											
153314		09/04/2024	09/11-AV	72519	819.00		819.00	09/19/2024	INV	PD	PED Pu
CHECK DATE: 09/11/2024											
103795 TYLER TECHNOLOGIES, INC					1,919.00						
045-482000		08/28/2024	09/11-AV	72520	4,200.00		4,200.00	09/12/2024	INV	PD	SAAS C
CHECK DATE: 09/11/2024											
104168 UGSI Chemical Feed, Inc.											
0034918		08/27/2024	09/11-AV	72521	700.55		700.55	09/11/2024	INV	PD	Polyme
CHECK DATE: 09/11/2024											

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID	AMOUNT	DUE DATE	TYPE	STS	DESCR
100764	UNITED LABORATORIES										
INV416172		08/30/2024	09/11-AV	72522	314.84		314.84	09/14/2024	INV	PD	Garbag
CHECK DATE:	09/11/2024										
100264	US BANK										
7444841		08/23/2024	09/11-AV	72523	500.00		500.00	09/07/2024	INV	PD	2022A
CHECK DATE:	09/11/2024										
104038	Vernae Larsen										
091024		09/10/2024	09/11-AV	72524	197.65		197.65	09/25/2024	INV	PD	Mileag
CHECK DATE:	09/11/2024										
104083	Vestis										
2560279255		07/15/2024	09/11-AV	72525	13.56		13.56	09/25/2024	INV	PD	Mainte
CHECK DATE:	09/11/2024										
2560286232		08/05/2024	09/11-AV	72525	76.03		76.03	09/25/2024	INV	PD	Mechan
CHECK DATE:	09/11/2024										
2560286243		08/05/2024	09/11-AV	72525	14.64		14.64	09/25/2024	INV	PD	Mainte
CHECK DATE:	09/11/2024										
2560288602		08/12/2024	09/11-AV	72525	65.98		65.98	09/25/2024	INV	PD	Mechan
CHECK DATE:	09/11/2024										
2560288611		08/12/2024	09/11-AV	72525	13.55		13.55	09/25/2024	INV	PD	Ma
CHECK DATE:	09/11/2024										
2560290924		08/21/2024	09/11-AV	72525	84.02		84.02	09/25/2024	INV	PD	unifor
CHECK DATE:	09/11/2024										
2560290935		08/19/2024	09/11-AV	72525	13.55		13.55	09/25/2024	INV	PD	unifor
CHECK DATE:	09/11/2024										
2560293347		08/28/2024	09/11-AV	72525	65.98		65.98	09/25/2024	INV	PD	unifor
CHECK DATE:	09/11/2024										
2560293356		08/26/2024	09/11-AV	72525	13.55		13.55	09/10/2024	INV	PD	Mainte
CHECK DATE:	09/11/2024										
100803	WEST CENTRAL PRINTING				360.86						
24699		08/28/2024	09/11-AV	72526	243.69		243.69	09/12/2024	INV	PD	Overti
CHECK DATE:	09/11/2024										

VENDOR INVOICE LIST

INVOICE	P.O.	INV DATE	CHECK RUN	CHECK #	INVOICE NET	PAID AMOUNT	DUE DATE	TYPE	STS	DESCR
100805 WEST CENTRAL SANITATION										
13219013		08/31/2024	09/11-AV	72527	70.07	70.07	09/15/2024	INV PD		City H
CHECK DATE: 09/11/2024										
100808 WEST CENTRAL TROPHIES										
9600		09/06/2024	09/11-AV	72528	10.00	10.00	09/21/2024	INV PD		tags-D
CHECK DATE: 09/11/2024										
248 INVOICES					621,655.09					

** END OF REPORT - Generated by Abby Valladarez **

VENDOR	NAME	INVOICE	CHECK RUN	CHECK NO
103696	ACE ROLLOFFS & DISPOSAL	237/09-24	09/11-AV	72420
103696	ACE ROLLOFFS & DISPOSAL	233/09-24	09/11-AV	72420
103696	ACE ROLLOFFS & DISPOSAL	241/09-24	09/11-AV	72420
103696	ACE ROLLOFFS & DISPOSAL	240/09-24	09/11-AV	72420
103696	ACE ROLLOFFS & DISPOSAL	239/09-24	09/11-AV	72420
103696	ACE ROLLOFFS & DISPOSAL	236/09-24	09/11-AV	72420
103696	ACE ROLLOFFS & DISPOSAL	201/09-24	09/11-AV	72420
103923	AHRENDT/ABBY	091124	09/11-AV	72421
102061	ALEX AIR APPARATUS 2 LLC	INV-50666	09/11-AV	72422
102061	ALEX AIR APPARATUS 2 LLC	8654	09/11-AV	72422
103557	AMAZON CAPITAL SERVICES	136R-RGTL-9GK3	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1D61-LG4F-QFXT	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1P1Q-GKVN-DMF9	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1GVM-PYPD-QK3D	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1C7L-1JRG-769N	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1P9H-WXDY-9DVV	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1DYN-3TF6-9K6D	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1NCR-4973-CH1J	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1J63-L61L-X7RW	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1MCR-XMK1-RX36	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1QDT-X7QQ-1J37	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1XF1-YLY9-361L	09/11-AV	72423
103557	AMAZON CAPITAL SERVICES	1HFV-4N4T-4DF9	09/11-AV	72423
900148	AMERICAN DATABANK LLC	2408302	09/11-AV	72424
102954	ANDERSON LAW OFFICES	2562	09/11-AV	72425
103946	ARVIG	STMT/08-24	09/11-AV	72426
103008	ASPEN MILLS	338379	09/11-AV	72427
100075	AT&T MOBILITY	287296610156X0903202	09/11-AV	72428
100131	AVENU INSIGHTS & ANALYTICS	INVB-056056	09/11-AV	72429
103120	B & W CONTROL SPECIALISTS	58602	09/11-AV	72430
104080	B&F Fastener Supply	80005813-00	09/11-AV	72431
104080	B&F Fastener Supply	80006449-00	09/11-AV	72431
104080	B&F Fastener Supply	80006993-00	09/11-AV	72431
104080	B&F Fastener Supply	80007022-00	09/11-AV	72431
104080	B&F Fastener Supply	80007041-00	09/11-AV	72431
104080	B&F Fastener Supply	80006983-00	09/11-AV	72431
100917	BAKER GRAPHICS INC	24902	09/11-AV	72432
100917	BAKER GRAPHICS INC	24979	09/11-AV	72432
103482	BAKER TILLY MUNICIPAL ADVISORS	BTMA27286	09/11-AV	72433
102860	BATTERY WHOLESALE INC	245320WIL	09/11-AV	72434
104176	Blue Line Custom Gifts	277	09/11-AV	72435
101010	BOLTON & MENK INC	0343942	09/11-AV	72436
101010	BOLTON & MENK INC	0343934	09/11-AV	72436
101010	BOLTON & MENK INC	0343953	09/11-AV	72436
101010	BOLTON & MENK INC	0343940	09/11-AV	72436
101010	BOLTON & MENK INC	0343944	09/11-AV	72436

101010	BOLTON & MENK INC	0343931	09/11-AV	72436
101010	BOLTON & MENK INC	0343949	09/11-AV	72436
101010	BOLTON & MENK INC	0343925	09/11-AV	72436
101010	BOLTON & MENK INC	0343929	09/11-AV	72436
101010	BOLTON & MENK INC	0343948	09/11-AV	72436
101010	BOLTON & MENK INC	0343935	09/11-AV	72436
101980	BSE	928851869	09/11-AV	72437
101980	BSE	928957090	09/11-AV	72437
101980	BSE	929005600	09/11-AV	72437
100736	CHARTER COMMUNICATIONS	224360801090124	09/11-AV	72438
101708	CINTAS CORPORATION	5227551333	09/11-AV	72439
103708	CITY LINE TOWING	24-4796885	09/11-AV	72440
102984	CODE 4 SERVICES INC	9799	09/11-AV	72441
900028	COMMUNITY GIVING	W-AD8262024	09/11-AV	72442
100186	CROW CHEMICAL & LIGHTING	127967	09/11-AV	72443
100186	CROW CHEMICAL & LIGHTING	127987	09/11-AV	72443
100186	CROW CHEMICAL & LIGHTING	128108	09/11-AV	72443
100186	CROW CHEMICAL & LIGHTING	128109	09/11-AV	72443
100212	DOOLEY'S PETROLEUM INC	605264	09/11-AV	72444
100151	DUININCK CONCRETE	2407-685456	09/11-AV	72445
100222	DUININCK INC	561910	09/11-AV	72446
100222	DUININCK INC	561866	09/11-AV	72446
100222	DUININCK INC	561814	09/11-AV	72446
100222	DUININCK INC	561984	09/11-AV	72446
102443	EXCEL OVERHEAD DOOR	43299	09/11-AV	72447
100810	FERGUSON ENTERPRISES INC	0835517	09/11-AV	72448
104077	Flagship Recreation	F22991	09/11-AV	72449
101449	FLAHERTY & HOOD P.A.	21739	09/11-AV	72450
101449	FLAHERTY & HOOD P.A.	21788	09/11-AV	72450
102973	FLEETPRIDE	119601413	09/11-AV	72451
102973	FLEETPRIDE	119731969	09/11-AV	72451
102269	FORUM COMMUNICATIONS COMPANY	I2024.00004437	09/11-AV	72452
102269	FORUM COMMUNICATIONS COMPANY	STWPR0824	09/11-AV	72452
102269	FORUM COMMUNICATIONS COMPANY	I2024.00040811	09/11-AV	72452
103835	GEHRKING/JOHN	6061	09/11-AV	72453
100293	GENERAL MAILING SERVICES	70470	09/11-AV	72454
100293	GENERAL MAILING SERVICES	70959	09/11-AV	72454
100293	GENERAL MAILING SERVICES	70909	09/11-AV	72454
100786	GRAINGER INC	9225957647	09/11-AV	72455
100786	GRAINGER INC	9222055593	09/11-AV	72455
100786	GRAINGER INC	9238492251	09/11-AV	72455
101887	GRAND RENTAL STATION	1-582195	09/11-AV	72456
100321	HANSEN ADVERTISING SPECIALTIES	50885	09/11-AV	72457
103765	HARRY'S FROZEN FOOD	79524	09/11-AV	72458
100324	HAUG IMPLEMENT CO - JOHN DEERE	497213	09/11-AV	72459
102609	HAUG-KUBOTA LLC	25229	09/11-AV	72460
102609	HAUG-KUBOTA LLC	25239	09/11-AV	72460

102609	HAUG-KUBOTA LLC	25305	09/11-AV	72460
102609	HAUG-KUBOTA LLC	25296	09/11-AV	72460
100325	HAWKINS INC	6851744	09/11-AV	72461
100325	HAWKINS INC	6852524	09/11-AV	72461
103936	HOFFMAN CONSTRUCTION CO. LLC	INV287	09/11-AV	72462
103936	HOFFMAN CONSTRUCTION CO. LLC	INV300	09/11-AV	72462
100058	HOME DEPOT CREDIT SERVICES	2514528	09/11-AV	72463
100058	HOME DEPOT CREDIT SERVICES	1514601	09/11-AV	72463
103789	JH, LLC	09/10/2024	09/11-AV	72464
103355	JOHANNECK WTR CONDITIONING INC	ER1801-3-080	09/11-AV	72465
103355	JOHANNECK WTR CONDITIONING INC	125446	09/11-AV	72465
103355	JOHANNECK WTR CONDITIONING INC	CR1711-3-181	09/11-AV	72465
103355	JOHANNECK WTR CONDITIONING INC	CR1711-3-169	09/11-AV	72465
103355	JOHANNECK WTR CONDITIONING INC	125444	09/11-AV	72465
103404	JOHNSON CNTRLS FIRE PROTECTION	52261480	09/11-AV	72466
103772	JOHNSON/JONAH	090324	09/11-AV	72467
103537	JONES/JOHN	091124	09/11-AV	72468
103138	KING'S ELECTRIC LLC	3093	09/11-AV	72469
103138	KING'S ELECTRIC LLC	3113	09/11-AV	72469
103138	KING'S ELECTRIC LLC	3112	09/11-AV	72469
103138	KING'S ELECTRIC LLC	3111	09/11-AV	72469
103138	KING'S ELECTRIC LLC	3114	09/11-AV	72469
102122	KRISS PREMIUM PRODUCTS INC	189149	09/11-AV	72470
102122	KRISS PREMIUM PRODUCTS INC	189229	09/11-AV	72470
101646	LAKESIDE PRESS	12405	09/11-AV	72471
102380	LIVINGOOD/ROSS	091124	09/11-AV	72472
102593	LOFFLER COMPANIES	4795510	09/11-AV	72473
102593	LOFFLER COMPANIES	4798391	09/11-AV	72473
100424	M-R SIGN CO INC	225314	09/11-AV	72474
103263	M.D. GRAPHICS	8115	09/11-AV	72475
104175	Mackenzie Schoumaker	0009510	09/11-AV	72476
101838	MARCO TECHNOLOGIES LLC	536864804	09/11-AV	72477
101838	MARCO TECHNOLOGIES LLC	536865017	09/11-AV	72477
103692	MCAA	200012072	09/11-AV	72478
100446	MCMMASTER-CARR SUPPLY CO	32414178	09/11-AV	72479
100449	MENARDS	82619	09/11-AV	72480
100449	MENARDS	82671	09/11-AV	72480
100449	MENARDS	83030	09/11-AV	72480
100449	MENARDS	82621	09/11-AV	72480
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100449	MENARDS	82968	09/11-AV	72480
100449	MENARDS	83122	09/11-AV	72480
100449	MENARDS	83141	09/11-AV	72480
100449	MENARDS	81725	09/11-AV	72480
100449	MENARDS	81842	09/11-AV	72480
103890	MHSRC/RANGE	337900-11190	09/11-AV	72481

103890	MHSRC/RANGE	337900-11204	09/11-AV	72481
102104	MIDWEST OVERHEAD CRANE	158259	09/11-AV	72482
101805	MINI BIFF LLC	A-151657	09/11-AV	72483
101805	MINI BIFF LLC	A-151750	09/11-AV	72483
100522	MN DEPT OF LABOR & INDUSTRY	09042024	09/11-AV	72484
100490	MN DEPT OF PUBLIC SAFETY	3417500912023	09/11-AV	72485
100520	MN STATE FIRE CHIEFS ASSN	7943	09/11-AV	72486
101320	MN TRANSPORTATION ALLIANCE/THE	P24-1105	09/11-AV	72487
100873	MOTOR SPORTS OF WILLMAR	2408989	09/11-AV	72488
100873	MOTOR SPORTS OF WILLMAR	2408915	09/11-AV	72488
101797	MOTOROLA SOLUTIONS INC	8281968519	09/11-AV	72489
101797	MOTOROLA SOLUTIONS INC	8281967006	09/11-AV	72489
103756	MR. CLEAN WILLMAR CLEANING SER	STMT/08-24	09/11-AV	72490
100539	MTI DISTRIBUTING CO	1446877-00	09/11-AV	72491
100544	MVTL LABORATORIES INC	1268294	09/11-AV	72492
100544	MVTL LABORATORIES INC	1268327	09/11-AV	72492
100544	MVTL LABORATORIES INC	1268700	09/11-AV	72492
100544	MVTL LABORATORIES INC	1269282	09/11-AV	72492
100249	NAPA CENTRAL MN	929305	09/11-AV	72493
100568	NELSON INTERNATIONAL	X101132911:01	09/11-AV	72494
100568	NELSON INTERNATIONAL	X101133119:01	09/11-AV	72494
100568	NELSON INTERNATIONAL	X101132654:01	09/11-AV	72494
100568	NELSON INTERNATIONAL	X101132653:01	09/11-AV	72494
100568	NELSON INTERNATIONAL	X101133088:01	09/11-AV	72494
100568	NELSON INTERNATIONAL	X101132911:02	09/11-AV	72494
100568	NELSON INTERNATIONAL	X101132983:01	09/11-AV	72494
103502	NELSON SANITATION & RENTAL INC	INV/2024/12761	09/11-AV	72495
103388	NISSAN SLABJACKING INC	476	09/11-AV	72496
102547	CARRANZA/NOE	181	09/11-AV	72497
102547	CARRANZA/NOE	180	09/11-AV	72497
102547	CARRANZA/NOE	179	09/11-AV	72497
102547	CARRANZA/NOE	186	09/11-AV	72497
102547	CARRANZA/NOE	187	09/11-AV	72497
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102547	CARRANZA/NOE	197	09/11-AV	72497
102547	CARRANZA/NOE	185	09/11-AV	72498
102547	CARRANZA/NOE	184	09/11-AV	72498
102547	CARRANZA/NOE	183	09/11-AV	72498
100650	O'REILLY AUTOMOTIVE INC	1528-162959	09/11-AV	72499

100604	PERKINS LUMBER CO INC	2408-255794	09/11-AV	72500
100604	PERKINS LUMBER CO INC	2408-251889	09/11-AV	72500
100604	PERKINS LUMBER CO INC	2408-254188	09/11-AV	72500
101968	PEST PRO II	18690	09/11-AV	72501
100374	PREMIUM WATERS INC	330617153	09/11-AV	72502
100374	PREMIUM WATERS INC	330614830	09/11-AV	72502
100374	PREMIUM WATERS INC	330612363	09/11-AV	72502
100374	PREMIUM WATERS INC	330616085	09/11-AV	72502
100624	PRINT MASTERS	93089	09/11-AV	72503
101093	QUICK SIGNS	182341	09/11-AV	72504
100639	RAMBOW INC	660222	09/11-AV	72505
100639	RAMBOW INC	660272	09/11-AV	72505
103109	RDO EQUIPMENT CO	P9549711	09/11-AV	72506
103560	RECON ROBOTICS INC	24-0339-PROFORMA	09/11-AV	72507
104174	Refresh Exteriors	091024	09/11-AV	72508
100665	RULE TIRE SHOP	1-72224	09/11-AV	72509
100665	RULE TIRE SHOP	1-72230	09/11-AV	72509
101418	RUNNING'S SUPPLY INC	6230173	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6229335	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6230033	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6234571	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6237805	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6237825	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6232745	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6241716	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6242242	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6240980	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6246486	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6227593-2	09/11-AV	72510
101418	RUNNING'S SUPPLY INC	6246542	09/11-AV	72510
100682	SCHWEGMAN'S CLEANERS	705452	09/11-AV	72511
100690	SHERWIN WILLIAMS CO	7006-3	09/11-AV	72512
100690	SHERWIN WILLIAMS CO	7257-2	09/11-AV	72512
103699	SILVA/AMBER	091024	09/11-AV	72513
100706	STACY'S NURSERY INC	23732	09/11-AV	72514
100188	STERLING WATER-MINNESOTA LLC	315X03969309	09/11-AV	72515
100188	STERLING WATER-MINNESOTA LLC	289221	09/11-AV	72515
100188	STERLING WATER-MINNESOTA LLC	315X03969200	09/11-AV	72515
100188	STERLING WATER-MINNESOTA LLC	315X03959409	09/11-AV	72515
100722	STREICHER'S	11715754	09/11-AV	72516
107174	Stryker Sales, LLC	9207051704	09/11-AV	72517
102583	TORKELSON'S LOCK SERVICE	24-0439	09/11-AV	72518
101471	TRAFFIC CONTROL CORPORATION	153255	09/11-AV	72519
101471	TRAFFIC CONTROL CORPORATION	153314	09/11-AV	72519
103795	TYLER TECHNOLOGIES, INC	045-482000	09/11-AV	72520
104168	UGSI Chemical Feed, Inc.	0034918	09/11-AV	72521
100764	UNITED LABORATORIES	INV416172	09/11-AV	72522

100264	US BANK	7444841	09/11-AV	72523
104038	Vernae Larsen	091024	09/11-AV	72524
104083	Vestis	2560279255	09/11-AV	72525
104083	Vestis	2560286232	09/11-AV	72525
104083	Vestis	2560286243	09/11-AV	72525
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104083	Vestis	2560290935	09/11-AV	72525
104083	Vestis	2560293347	09/11-AV	72525
104083	Vestis	2560293356	09/11-AV	72525
100803	WEST CENTRAL PRINTING	24699	09/11-AV	72526
100805	WEST CENTRAL SANITATION	13219013	09/11-AV	72527
100808	WEST CENTRAL TROPHIES	9600	09/11-AV	72528

INVOICE NET	INVOICE DESCRIPTION	CHECK DATE
52.70	Garbage Service	9/11/2024
49.68	WASTE REMOVAL	9/11/2024
209.71	Wastewater garbage service	9/11/2024
24.35	Waste Treatment garbage service	9/11/2024
202.64	Public Works garbage service	9/11/2024
176.12	Garbage	9/11/2024
25.38	Garbage Robbins Island	9/11/2024
178.22	Milage Reimbursement	9/11/2024
385.50	Nitrile Gloves for Evidence Room	9/11/2024
151.25	Annual compressor air quality test	9/11/2024
46.62	CURBSIDE CRAFTS	9/11/2024
14.60	Self-Adhesive Tabs	9/11/2024
9.49	SC to SC OS2 fiber jumper	9/11/2024
155.72	Carnival games for youth rec and remotes for CC tv	9/11/2024
10.65	Camera lens cleaning wipes	9/11/2024
78.22	CRAFTS	9/11/2024
5.99	Fuses for Squad Cars	9/11/2024
108.10	Roller kit for Canon DR-G1100	9/11/2024
79.58	Flag Football Pylons	9/11/2024
124.47	Football Flags	9/11/2024
15.99	Replacement props for drone	9/11/2024
149.95	Programmable keypad for V. Larsen	9/11/2024
14.00	Apple USB-C charger	9/11/2024
104.64	Background for Officer Candidate	9/11/2024
20,460.75	Professional services-Aug 2024	9/11/2024
3,850.00	Leased fiber - August	9/11/2024
575.83	Class B uniform & jacket for FF M. Peterson	9/11/2024
2,242.94	FirstNet Jul/Aug	9/11/2024
3,012.64	AS400 hosting - Aug	9/11/2024
1,095.00	Tree spraying	9/11/2024
126.90	Grinder, Sanding supplies	9/11/2024
101.48	Tape Measure	9/11/2024
110.70	Marking Paint	9/11/2024
196.94	PPE, Wire brushes	9/11/2024
33.07	6mm tap, Thread Lube	9/11/2024
25.40	Shop supplies	9/11/2024
44.00	DTW Corn Hole Board Decal	9/11/2024
510.00	Corrects Banners	9/11/2024
52,500.00	2024A Issuance Fees	9/11/2024
14.95	Door opener batteries	9/11/2024
50.98	Laser Engraved CERT plaque	9/11/2024
9,507.50	Outdoor Rink Project	9/11/2024
13,279.00	Master Biking, Walking Trail Plan	9/11/2024
13,719.50	Willmar/Safety Action Plan	9/11/2024
49,570.40	Project No. 2301-A professional services	9/11/2024
5,504.00	Project No. 2403-A professional services	9/11/2024

14,460.00	Project No. 2408 professional services	9/11/2024
2,724.50	Project No. 2404-A professional services	9/11/2024
6,545.50	Project No. 2401-A professional services	9/11/2024
2,601.50	Trott Stormwater Pond professional services	9/11/2024
12,339.50	TH 40 Turn Lanes professional services	9/11/2024
7,505.00	Engineering monthly professional services	9/11/2024
9.92	Sperry Court Ties	9/11/2024
49.16	Tape	9/11/2024
6.30	Pump overload's	9/11/2024
551.57	September Phone/Rice Park Internet	9/11/2024
112.30	First Aid Kits	9/11/2024
195.00	Tow for ICR 24010060	9/11/2024
15,666.22	In-Car Video System for Squads 42 & 43	9/11/2024
900.00	2024 WACF CELBRATION OF OUR COMMUNITY	9/11/2024
43.50	Wipes containers	9/11/2024
180.40	Scaleaway, toilet paper	9/11/2024
231.65	Toilet paper, hand wipes, urinal screens	9/11/2024
211.00	Toilet paper	9/11/2024
20,280.00	Unleaded and Diesel Fuel	9/11/2024
33.48	Foam Expansion	9/11/2024
1,100.00	Asphalt	9/11/2024
871.44	Sand for top dressing baseball fields	9/11/2024
2,947.82	Asphalt	9/11/2024
2,000.25	Sand for roads	9/11/2024
265.60	Repair garage door	9/11/2024
120.42	Irrigation repair at Baker field	9/11/2024
1,362.25	Destination Playground Trolley Parts	9/11/2024
9,074.96	General Municipal/Real Estate/Zoning-Aug 2024	9/11/2024
2,312.50	Labor & Employment Consultation-Aug 2024	9/11/2024
40.37	Filters	9/11/2024
13.94	Filters	9/11/2024
821.76	Aeration Ad	9/11/2024
250.00	advertising campaign for digital video ad	9/11/2024
350.00	Welcome Week - Sunday Reminder	9/11/2024
242.24	Reimbursement on work boots	9/11/2024
9.53	postage	9/11/2024
50.04	Postage 8/26-8/30/2024	9/11/2024
234.36	postage 8/19-8/23/2024	9/11/2024
37.35	Spill kit	9/11/2024
308.60	Kaiser blower motor	9/11/2024
95.18	RWW pump hook	9/11/2024
157.67	Welcome Week food warmers	9/11/2024
121.80	Carpenter Pencil	9/11/2024
388.50	Concessions	9/11/2024
1,306.09	Service JD tractor	9/11/2024
734.05	PTO Shaft	9/11/2024
5.67	Bolt	9/11/2024

210.83	Tie Rod Kit	9/11/2024
39.88	Oil	9/11/2024
11,982.26	Ind. ferric	9/11/2024
12,199.41	Muni ferric	9/11/2024
3,562.50	Catch Basin Repair	9/11/2024
5,625.00	10th st and 14th Ave SE Catch Basin repair	9/11/2024
68.37	Broom for Squad Cleaning Supplies	9/11/2024
110.91	Supplies for Squad 40	9/11/2024
66,697.42	1st half 2024 Tif payment	9/11/2024
46.00	Water cooler rental	9/11/2024
25.00	Lab water	9/11/2024
2.00	Cooler rent	9/11/2024
1.00	Cooler rent	9/11/2024
32.00	Lab water	9/11/2024
2,678.21	Sprinkler Repairs	9/11/2024
34.10	Mileage Reimbursement	9/11/2024
150.00	Plumbing CEUs	9/11/2024
460.00	RWW P5 problem's	9/11/2024
2,252.26	electrical work lighting cold storage building	9/11/2024
1,103.54	Electrical work for cold storage lighting	9/11/2024
968.24	Electrical work for cold storage lighting	9/11/2024
305.06	Add electrical circuit	9/11/2024
863.50	Ice Arena	9/11/2024
539.00	Ice Arena	9/11/2024
484.00	envelopes	9/11/2024
72.82	Meal Reimbursement for Active Shooter Class	9/11/2024
84.71	CvC Office & PD Sergeants prints	9/11/2024
354.05	CH Finance & PD Mailroom prints	9/11/2024
361.70	Signs	9/11/2024
98.00	Decals for the Explorer Trailer	9/11/2024
100.00	shelter damage deposit refund	9/11/2024
162.28	500-0611665-000	9/11/2024
205.39	500-0623211-000	9/11/2024
22.00	Forfeiture Forms	9/11/2024
27.02	Allen wrench set's	9/11/2024
94.55	GBT general supplies	9/11/2024
110.80	Parts for DOAC pump repair	9/11/2024
44.48	Shop supplies	9/11/2024
96.94	Weather Cement, PVC and Primer	9/11/2024
89.21	Small Tools	9/11/2024
222.06	Paint for Destination Playground	9/11/2024
55.13	Tape Measure, Shipping supplies	9/11/2024
6.96	Bottled water	9/11/2024
12.38	WASHERS	9/11/2024
71.84	Folding chairs for CERT, training, SWAT, etc	9/11/2024
39.98	Garbage can & bags for command post	9/11/2024
780.00	Class Fee for Two CSOs	9/11/2024

525.00	Training for Officer Lueders	9/11/2024
1,300.88	Overhead Crane Inspection	9/11/2024
543.66	Mini Biff Robbins Island	9/11/2024
117.30	Mini Biff Swanson Field	9/11/2024
4,049.03	August Surcharge report	9/11/2024
25.00	Tier 2 annual fee	9/11/2024
325.00	Gilbertson 2024 Conference Registration	9/11/2024
700.00	Annual membership renewal - 10/24-9/25	9/11/2024
199.99	Ranger belt	9/11/2024
49.90	Filter	9/11/2024
9,141.28	Officer Portable Radios	9/11/2024
157,886.40	30 Radios for Squads	9/11/2024
2,610.00	Shelter Cleaning	9/11/2024
812.00	Toro Parts	9/11/2024
303.00	Lab test's	9/11/2024
80.00	Lab test's	9/11/2024
57.00	Lab test	9/11/2024
57.00	Lab test	9/11/2024
9.43	Belt	9/11/2024
349.37	Belt Tensioner	9/11/2024
102.42	Cab Level Valve	9/11/2024
649.00	Seat Assembly	9/11/2024
551.24	Hight Control Valve	9/11/2024
(448.82)	Return Height Valve	9/11/2024
79.47	Drive Belt	9/11/2024
32.22	Plant generator parts	9/11/2024
990.00	Televis storm pipe for railroad storm line projec	9/11/2024
2,275.00	Raised sidewalk	9/11/2024
225.00	Interpretating for Officer Kelsey Lloyd	9/11/2024
225.00	Interpreting Services for ICR 24008541	9/11/2024
150.00	Interpretating Services for ICR 24008535	9/11/2024
150.00	Interpreting Services for ICR# 24009581	9/11/2024
262.50	Interpreting services for Detective Vazquez	9/11/2024
300.00	Interpreting services for ICR 24009998	9/11/2024
150.00	Interpreting Services for ICR 24009581	9/11/2024
150.00	Interpreting services for Officer VanDyken	9/11/2024
150.00	Interpreting Services for Officer Venenga	9/11/2024
150.00	Interprete Services for ICR 24010850	9/11/2024
150.00	Interprete Services for ICR 24010661	9/11/2024
225.00	Interpreting Services for Officer Hay	9/11/2024
150.00	Interpreting Services for ICR# 24010703	9/11/2024
150.00	Interpreting Services for ICR 24010661	9/11/2024
150.00	Interpreting Services for ICR 24011377	9/11/2024
150.00	Intrepreting Services for ICR 24008784	9/11/2024
150.00	Interpreting Services for ICR 24009055	9/11/2024
150.00	Interpreting Services for ICR 24008784	9/11/2024
44.41	Turn Signal Switch	9/11/2024

74.95	Supplies for catch basin repair	9/11/2024
20.39	2 1/2 lag screws	9/11/2024
7.39	Expanding foam	9/11/2024
40.00	pest prevention	9/11/2024
10.00	water	9/11/2024
(60.00)	Unused water refund for DOAC	9/11/2024
19.99	Drinking water	9/11/2024
46.49	WATER	9/11/2024
136.00	Pablo Business Cards	9/11/2024
20.00	Extra Football Decals	9/11/2024
858.00	Flag Football Uniforms	9/11/2024
254.00	Football Coach Shirts	9/11/2024
632.72	Solenoid	9/11/2024
250.00	Command Antenna Replacement for Drone	9/11/2024
112.38	Overcharge payment	9/11/2024
524.00	Tires	9/11/2024
816.00	Tires	9/11/2024
93.30	Fly spray	9/11/2024
39.99	Hitch Pin	9/11/2024
9.98	In-line Fuse Holder	9/11/2024
44.99	Cargo Mat	9/11/2024
55.37	General supplies	9/11/2024
49.99	Torch Kit	9/11/2024
59.98	Spray Gun for Pro Patch	9/11/2024
189.99	Sump pump	9/11/2024
45.75	Polymer system supplies	9/11/2024
105.51	Post Puller, Casters	9/11/2024
59.99	Fish net	9/11/2024
0.98	Air Regulator/tow Strap	9/11/2024
39.98	Sprayer tank neutralizer	9/11/2024
6.85	Uniform Alterations	9/11/2024
75.31	Paint for Bleachers	9/11/2024
245.04	Paint	9/11/2024
888.81	Wellness Program August 2024	9/11/2024
14,020.83	Landscaping Project	9/11/2024
60.75	MAINTENCE OF WATER SOFTENER	9/11/2024
60.75	Softener Salt	9/11/2024
60.75	Softener salt, equipment inspection softener	9/11/2024
19.45	Softener rental	9/11/2024
3,698.64	Ammunition	9/11/2024
404.23	Lucas device	9/11/2024
108.00	Keys	9/11/2024
1,100.00	Field service for autoscope turn-on assistance	9/11/2024
819.00	PED Push button	9/11/2024
4,200.00	SAAS CONTRACT	9/11/2024
700.55	Polymer check valves	9/11/2024
314.84	Garbage can spray	9/11/2024

500.00	2022A Paying Agent/Transfer Fee	9/11/2024
197.65	Mileage Reimbursement	9/11/2024
13.56	Maintenance man uniform	9/11/2024
76.03	Mechanic uniform rental	9/11/2024
14.64	Maintenance man uniform	9/11/2024
65.98	Mechanics uniform rental	9/11/2024
13.55	Ma	9/11/2024
84.02	uniform rental	9/11/2024
13.55	uniform rental	9/11/2024
65.98	Uniform Rental	9/11/2024
13.55	Maintenance uniform	9/11/2024
243.69	Overtime Request Forms & Pet Compliant Door Hanger	9/11/2024
70.07	City Hall Recycling Service	9/11/2024
10.00	tags-Deleeuw and Holmquist	9/11/2024



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.L.
Agenda Section:	Consent Items	Originating Department:	Planning and Development
Resolution:	No	Prepared By:	
Ordinance:	No	Presented By:	
Item:	Monthly Permit Report - August 2024		

RECOMMENDED ACTION:

OVERVIEW:

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. August 2024 External Report

Issued Dates: 8/1/2024 to 8/31/2024
 Report Name: Monthly External Permits Report
 Permit Type(s): Building, Mechanical, Plumbing

City of Willmar

Monthly External Permits Report

Printed: 9/4/2024
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Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI033802	8/1/2024	1014 Campbell Ave NW	95-003-0560 Block 5 Willmar, Town Of (Original)	Alteration Residential Add/Alter	Interior Remodel, replacing doors, windows and shingles	\$35,000.00	\$457.25
WI034072	8/1/2024	925 Becker Ave SE	95-520-0010 Murray's Addition	Siding Residential Add/Alter	Residential Reside	\$5,237.00	\$52.62
WI034096	8/1/2024	909 5th St SW	95-280-0310 Block 2 Hanson's Addition To Willmar	Deck Residential Add/Alter	Residential Deck	\$10,500.00	\$293.59
WI034097	8/1/2024	208 Kandiyohi Ave SW	95-006-4010 Block 85 First Addition To The Town Of Willmar	Install Egress Window Residential Add/Alter	Egress Window	\$900.00	\$53.80
WI034098	8/1/2024	1812 17th St NW	95-604-0050 Lot 5, Block 1 Oslo Meadows	Deck Residential Add/Alter	Residential Deck	\$9,200.00	\$272.31
WI034111	8/1/2024	1103 4th St SW	95-280-1530 Block 8 Hanson's Addition To Willmar	Single Family Replace	water heater replacement	\$3,000.00	\$71.00
WI034120	8/1/2024	1401 5th St SW	95-922-6080	Fire Sprinkler/Fire Alarm Apartment	Fire Alarm upgrade	\$12,000.00	\$314.96
WI034121	8/1/2024	1409 5th St SW	95-922-6080	Fire Sprinkler/Fire Alarm Apartment	Fire Alarm upgrade	\$12,000.00	\$314.96
WI034123	8/1/2024	332 Bernard St SE	95-220-0670 Block 6 Ferring's Addition	Reroofing Residential Add/Alter	Residential Reroof	\$6,000.00	\$3.00
WI034126	8/1/2024	209 Willmar Ave SE	95-914-1600	Addition Churches/Schools	Middle School Gym Addition	\$5,600,000.00	\$23,607.81
WI034130	8/1/2024	2704 9th St SW	95-686-0150 Lot 9, Block 1 Prairie View Estates	Townhouse Units Replace	AC replacement	\$4,989.00	\$26.00
WI034131	8/1/2024	1601 Hwy 12 E	95-914-1650	Commercial/Ind Replace	Furnace and AC replacment	\$11,225.00	\$117.86

City of Willmar

Monthly External Permits Report

Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI034132	8/1/2024	416 13th St NW	95-009-0600 Block 128 Second Addition To Willmar	Single Family Replace	A/C Replacement	\$5,039.00	\$26.00
WI034133	8/1/2024	725 Oak Lane NW	95-710-0370 Block 3 Seminary Addition	Single Family Replace	Gas Furnace & A/C Replacement	\$10,167.00	\$56.00
WI034134	8/1/2024	1216 15th St SW	95-860-0040 Lot 4, Block 1 West Park 1st Addition	Reroofing Residential Add/Alter	Residential Reroof	\$4,500.00	\$32.25
WI034135	8/1/2024	809 27th Ave SW	95-867-0560 Lot 16, Block 2 West Portland Acres	Deck Residential Add/Alter	Residential Deck	\$3,160.00	\$145.54
WI034136	8/1/2024	1624 19th Ave NW	95-604-0130 Lot 4, Block 2 Oslo Meadows	New New Single-Family Dwelling	New home	\$278,976.00	\$3,080.20
WI034137	8/1/2024	1624 19th Ave NW	95-604-0130 Lot 4, Block 2 Oslo Meadows	Single Family New	Plumbing for new home	\$0.00	\$199.00
WI034138	8/1/2024	1624 19th Ave NW	95-604-0130 Lot 4, Block 2 Oslo Meadows	Single Family New	HVAC for new home	\$278,976.00	\$140.49
WI034139	8/1/2024	709 27th Ave SW	95-684-0430 Lot 3, Block 4 Portland Acres	Siding Residential Add/Alter	Residential Reside	\$7,500.00	\$53.75
WI034140	8/1/2024	516 Johanna Ave SE	95-250-0220 Block 2 Glarum's Addition To Willmar	Reroofing Residential Add/Alter	Residential Reroof	\$4,943.00	\$32.47
WI034142	8/5/2024	614 Becker Ave SW	95-003-4740 Block 41 Willmar, Town Of (Original)	Alteration Residential Add/Alter	Residential Remodel, New roof system additional to existing permit	\$6,000.00	\$3.00
WI034143	8/5/2024	1608 Richland Ave SW	95-868-0490 Lot 6, Block 3 Westwind Estates	Siding Residential Add/Alter	Residential Reside	\$10,000.00	\$55.00

Issued Dates: 8/1/2024 to 8/31/2024
 Report Name: Monthly External Permits Report
 Permit Type(s): Building, Mechanical, Plumbing

City of Willmar Monthly External Permits Report

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Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI034144	8/6/2024	1025 Hill Road SW	95-600-0470 Lot 17, Block 3 Orchard Hill, Nursery Add	Reroofing Residential Add/Alter	Residential Reroof	\$10,000.00	\$35.00
WI034145	8/6/2024	901 24th St SE	95-668-4560 Lot 6, Block 1 Pheasant Run	Drainage system Residential Add/Alter	Drain tile	\$3,780.00	\$89.14
WI034146	8/6/2024	1158 9th St SE	95-230-0540 Lot 14, Block 3 Gesch Addition	Addition Garage/Shed	Addition to a existing shed	\$8,757.00	\$251.47
WI034147	8/6/2024	117 31st St NW	95-835-0340 Lot 11, Block 2 Vos Park	Siding Residential Add/Alter	Residential Reside	\$15,000.00	\$57.50
WI034148	8/6/2024	110 Gay St SE	95-914-1620	Commercial/Ind Alt/Remodel	Bathroom remodel	\$0.00	\$1.00
WI034149	8/6/2024	705 23rd St SE	95-668-2410 Lot 1, Block 3 Pheasant Run	Alteration Residential Add/Alter	PV roof top solar array	\$40,500.00	\$834.94
WI034150	8/6/2024	340 45th St NW	95-907-1000	Alteration Commercial Add/Alter	Cennection to City Water and Sewer	\$0.00	\$2,400.00
WI034152	8/6/2024	2508 3rd Ave SE	95-882-0020 Lot 2, Block 1 Woodberry Addition	Deck Residential Add/Alter	Residential Deck	\$6,200.00	\$208.94
WI034153	8/7/2024	1300 10th St SE	95-670-0350 Lot 15, Block 2 Pleasant View Addition	Deck Residential Add/Alter	Residential Deck	\$2,500.00	\$124.59
WI034154	8/7/2024	309 23rd St SE	95-668-0730 Lot 3, Block 4 Pheasant Run	Deck Residential Add/Alter	Residential Deck	\$4,000.00	\$145.96
WI034155	8/7/2024	700 19th Ave SE	95-841-1000 Lot 1, Block 1 Water View Business Park(The)	Commercial/Ind Tenant Finish	Tenant Finish for Icecream Shop	\$0.00	\$91.00
WI034157	8/7/2024	709 27th Ave SW	95-684-0430 Lot 3, Block 4 Portland Acres	Single Family Replace	Gas Furnace & A/C Replacement	\$8,975.00	\$56.00

Issued Dates: 8/1/2024 to 8/31/2024
 Report Name: Monthly External Permits Report
 Permit Type(s): Building, Mechanical, Plumbing

City of Willmar Monthly External Permits Report

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Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI034158	8/7/2024	814 4th St SE	95-180-0050 Block 1 Erickson`s Addition	Single Family Replace	Gas Furnace & A/C Replacement	\$9,420.00	\$1.00
WI034159	8/7/2024	1001 Cottonwood Dr NE	95-828-0240 Lot 5, Block 2 Trentwood Estates	Reroofing Residential Add/Alter	Residential Reroof	\$22,000.00	\$41.00
WI034160	8/7/2024	1104 23rd St SE	95-127-0040 Lot 4, Block 1 Carriage Homes (Puc #17)	Siding Residential Add/Alter	Residential Reside	\$12,941.00	\$56.47
WI034161	8/7/2024	1106 23rd St SE	95-127-0030 Lot 3, Block 1 Carriage Homes (Puc #17)	Siding Residential Add/Alter	Residential Reside	\$12,941.00	\$56.47
WI034162	8/7/2024	1110 23rd St SE	95-127-0010 Lot 1, Block 1 Carriage Homes (Puc #17)	Siding Residential Add/Alter	Residential Reside	\$12,941.00	\$56.47
WI034163	8/7/2024	1108 23rd St SE	95-127-0020 Lot 2, Block 1 Carriage Homes (Puc #17)	Siding Residential Add/Alter	Residential Reside	\$12,941.00	\$56.47
WI034164	8/8/2024	2505 Transportation Dr NE	95-901-0300	New Commercial New	New Fueling Station	\$151,668.00	\$1,509.89
WI034165	8/8/2024	508 Julii St SE	95-222-0120 Lot 12, Block 2 Ferrings 2nd Addition	Install Egress Window Residential Add/Alter	Egress Window	\$1,200.00	\$51.31
WI034168	8/8/2024	1520 Trott Ave SW	95-040-0030 Block 1 Barnstad`s Addition To The City Of Willmar	Siding Residential Add/Alter	Residential Reside	\$4,000.00	\$32.00
WI034169	8/8/2024	721 7th St SW	95-006-3530 Lot 9, Block 81 First Addition To The Town Of Willmar	Single Family Replace	A/C Replacement	\$5,333.00	\$26.00
WI034170	8/8/2024	2313 Williams Pkwy SW	95-715-1550 Lot 5, Block 3 Southgate Addition	Single Family Replace	A/C Replacement	\$5,170.00	\$26.00

City of Willmar

Monthly External Permits Report

Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI034171	8/12/2024	815 Monongalia Ave SW	95-006-3290 Block 79 First Addition To The Town Of Willmar	Deck Residential Add/Alter	Residential Deck	\$600.00	\$40.19
WI034172	8/12/2024	1801 Technology Dr NE	95-508-0400 Minnwest Technology Campus, Cic #40	Reroofing Commercial Add/Alter	Commercial Reroof/ Warranty	\$89,588.00	\$869.54
WI034173	8/12/2024	1121 4th St SW	95-280-1490 Block 8 Hanson`s Addition To Willmar	Alteration Residential Add/Alter	32' Basement Draintile	\$3,680.00	\$89.09
WI034174	8/12/2024	1300 7th St SW	95-780-0810 Block 4 Sunnyside	Alteration Residential Add/Alter	80' draintile and sump basket	\$6,300.00	\$127.90
WI034176	8/12/2024	819 5th St SW	95-280-0110 Block 1 Hanson`s Addition To Willmar	Reroofing Residential Add/Alter	Residential Reroof	\$17,000.00	\$38.50
WI034177	8/12/2024	926 6th St SW	95-090-0870 Lot 7 Booth`s Addition To Willmar	Single Family Replace	A/C Replacement	\$4,809.00	\$26.00
WI034178	8/12/2024	608 11th Ave SE	95-230-0280 Block 2 Gesch Addition	Single Family Replace	A/C Replacement	\$4,700.00	\$26.00
WI034179	8/12/2024	321 13th St NW	95-009-0200 Lot 1, Block 126 Second Addition To Willmar	Single Family Replace	A/C Replacement	\$5,200.00	\$26.00
WI034180	8/12/2024	1412 10th St SW	95-800-0240 Lot 4, Block 2 Terwisscha`s Addition	Single Family Replace	Gas Furnace & A/C Replacement	\$9,014.00	\$56.00
WI034181	8/12/2024	909 17th St SE	95-176-0120 Lot 3, Block 2 Emerald Pond	Single Family Replace	Gas Furnace & A/C Replacement	\$15,000.00	\$56.00

Issued Dates: 8/1/2024 to 8/31/2024
 Report Name: Monthly External Permits Report
 Permit Type(s): Building, Mechanical, Plumbing

City of Willmar Monthly External Permits Report

Printed: 9/4/2024
 Page: 6

Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI034182	8/12/2024	2401 24th St SW	95-715-1510 Lot 1, Block 3 Southgate Addition	Single Family Replace	Gas Furnace Replacement	\$4,500.00	\$31.00
WI034183	8/12/2024	1031 Willmar Ave SW	95-270-0020 Lot 2 Halverson's Addition	Reroofing Residential Add/Alter	Residential Reroof	\$10,000.00	\$35.00
WI034184	8/12/2024	1009 Irene Ave SE	95-665-0030 Lot 3, Block 1 Perkins 5th Addition	Alteration Residential Add/Alter	Foundation Anchor system	\$16,300.00	\$320.34
WI034185	8/12/2024	500 14th St SE	95-184-0910 Lot 1, Block 7 Erickson's Third Addition	Alteration Residential Add/Alter	Foundation Anchor system	\$29,950.00	\$508.42
WI034187	8/13/2024	164 25th St SE	95-165-0090 Block 1 Eastgate Addition	New Garage/Shed	Cold Storage Pole Shed	\$150,000.00	\$1,951.46
WI034190	8/14/2024	3317 Eagle Ridge Dr E	95-148-0180 Lot 18, Block 1 Eagles Landing	New Residential Add/Alter	Free standing gazebo	\$8,578.00	\$251.38
WI034191	8/15/2024	1112 17th St SW	95-350-0090 Hoaglund's Subdivision	Single Family Replace	A/C Replacement	\$5,804.00	\$26.00
WI034192	8/15/2024	632 Charlotte St SE	95-222-1030 Lot 13, Block 6 Ferrings 2nd Addition	Reroofing Residential Add/Alter	Residential Reroof	\$7,500.00	\$33.75
WI034193	8/15/2024	1105 Lakeland Dr NE	95-911-0430	Addition Residential Add/Alter	Addition to a storage shed	\$4,000.00	\$89.25
WI034195	8/15/2024	800 14th Ave SW	95-750-0670 Sub-Div. N1/2 Of Ne1/4	Alteration Residential Add/Alter	Foundation supports, helical piers	\$36,000.00	\$466.75
WI034196	8/15/2024	623 2nd St SE	95-740-2080 Block 13 Spicer's Addition	Drainage system Residential Add/Alter	Interior drain tile system	\$8,811.00	\$4.41
WI034197	8/16/2024	514 3rd St SE	95-740-0940 Block 7 Spicer's Addition	Reroofing Residential Add/Alter	Residential Reroof	\$14,378.00	\$7.19

Issued Dates: 8/1/2024 to 8/31/2024
 Report Name: Monthly External Permits Report
 Permit Type(s): Building, Mechanical, Plumbing

City of Willmar Monthly External Permits Report

Printed: 9/4/2024
 Page: 7

Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI034198	8/16/2024	2808 6th Ave NW	95-248-0280 Lot 8, Block 2 Glacial Valley Estates	Single Family Replace	A/C Replacement	\$5,907.00	\$26.00
WI034199	8/16/2024	309 11th St SW	95-003-4210 Lot 12, Block 37 Willmar, Town Of (Original)	Single Family Replace	A/C Replacement	\$7,232.00	\$26.00
WI034200	8/16/2024	2314 6th St NE	95-137-0211 Lot 7, Block 3 Country Club Terrace	Single Family Replace	A/C Replacement	\$12,290.00	\$56.00
WI034201	8/16/2024	2504 10th St SW	95-687-2030 Lot 3, Block 1 Prairie View West	Townhouse Units Replace	Furnace replacement	\$4,700.00	\$31.00
WI034202	8/16/2024	1115 Grace Ave SW	95-850-0020 Lot 2, Block 1 West Orchard Addition	Drainage system Residential Add/Alter	interior drain tile system	\$5,910.00	\$115.21
WI034203	8/19/2024	229 Terrace Dr SW	95-330-0250 Block 2 Hillside Terrace	Reroofing Residential Add/Alter	Residential Reroof	\$12,263.00	\$36.13
WI034204	8/19/2024	1416 7th St SW	95-780-1080 Block 5 Sunnyside	Single Family Replace	Water heater replacement	\$800.00	\$71.00
WI034205	8/19/2024	369 13th St SE	95-160-0100 Lot 10, Block 1 East Park Addition	Reroofing Residential Add/Alter	Residential Reroof	\$4,500.00	\$32.25
WI034206	8/19/2024	300 28th Ave SE	95-366-0010 Lot 1, Block 1 Home Depot Addition, The	Reroofing Commercial Add/Alter	Commercial Reroof	\$510,758.00	\$3,189.38
WI034207	8/19/2024	1205 Willmar Ave SE	95-914-2610	Multi Family Apts/Condos New	118 unit Independent Living Apartment	\$0.00	\$8,362.50
WI034208	8/19/2024	1205 Willmar Ave SE	95-914-2610	Multi Family Apts/Condos New	118 Unit Independent Living Apartment	\$1,355,995.00	\$14,202.35
WI034209	8/19/2024	913 20th Ave SE	95-138-0110 Lot 11, Block 1 Countryside Addition	Deck Residential Add/Alter	2 -Residential Decks	\$1,500.00	\$81.03

City of Willmar Monthly External Permits Report

Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI034210	8/20/2024	233 Benson Ave SE	95-630-0220 Block 2 Paulson & Sunde's Subd Of Lot D Eastern Ad	Reroofing Commercial Add/Alter	Commercial Reroof	\$28,000.00	\$390.75
WI034211	8/20/2024	513 9th St NW	95-820-0980 Block 5 Thorpe & Lien's Addition	Drainage system Residential Add/Alter	Interior drain tile and sump	\$16,053.00	\$257.78
WI034212	8/20/2024	2404 21st Ave SW	95-601-0110 Lot 16, Block 2 Ortenblad's Homesites	Alteration Residential Add/Alter	New siding and new deck surface and railing	\$8,500.00	\$154.00
WI034213	8/21/2024	509 8th St SW	95-006-0510 Lot 12, Block 60 First Addition To The Town Of Willmar	Addition Residential Add/Alter	Front porch roof	\$2,000.00	\$103.71
WI034214	8/21/2024	2301 Hwy 12 W	95-916-2895	Alteration Commercial Add/Alter	Cell Tower Upgrades	\$15,000.00	\$232.25
WI034217	8/22/2024	709 27th Ave SW	95-684-0430 Lot 3, Block 4 Portland Acres	Reroofing Residential Add/Alter	Residential Reroof	\$3,200.00	\$31.60
WI034220	8/23/2024	1001 High Ave NE	95-553-0060 Lot 6, Block 1 North 71 Addition	Addition Commercial Add/Alter	2400sq ft office addition	\$608,467.00	\$5,832.56
WI034221	8/23/2024	1001 High Ave NE	95-553-0060 Lot 6, Block 1 North 71 Addition	Commercial/Ind Addition	2400sq ft office addition	\$65,533.00	\$688.10
WI034222	8/23/2024	1001 High Ave NE	95-553-0060 Lot 6, Block 1 North 71 Addition	Commercial/Ind Addition	2400sq ft office addition	\$0.00	\$141.00
WI034223	8/23/2024	701 Litchfield Ave SE	95-220-0210 Block 2 Ferring's Addition	Commercial/Ind Replace	replace sewer holding tank	\$0.00	\$91.00
WI034224	8/23/2024	1320 1st St S	95-922-6070	Alteration Commercial Add/Alter	Tenant Improvment/ Kidney Dialysis	\$1,436,623.00	\$10,927.75
WI034230	8/28/2024	120 30th St NW	95-503-0020 Lot 2, Block 1 Mckenzie Estates	Storage Shed Garage/Shed	16 by 40 storage shed	\$20,000.00	\$297.25

Issued Dates: 8/1/2024 to 8/31/2024
Report Name: Monthly External Permits Report
Permit Type(s): Building, Mechanical, Plumbing

City of Willmar Monthly External Permits Report

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Permit #	Issued Date	Site Address		Permit Sub-Type and Work Type	Description	Valuation	Total Permit Fee
WI034231	8/28/2024	209 Willmar Ave SE	95-914-1600	Fire Sprinkler/Fire Alarm Churches/Schools	Alteration to Existing Fire Alarm System	\$8,078.00	\$191.23
WI034232	8/28/2024	1400 Willmar Ave SE	95-382-0010 Lot 1, Block 1 Independence Place	Drainage system Apartment	Draintile and Sump	\$15,000.00	\$288.44
WI034233	8/29/2024	2301 6th Ave SE	95-668-1110 Lot 1, Block 6 Pheasant Run	Siding Residential Add/Alter	Residential Reside	\$45,444.00	\$72.72

Count: 95

Totals: \$11,315,044.00 \$86,626.64

Year-to-Date Summary (1/1/2024 through 8/31/2024)

Count: 499

YTD Totals: \$58,757,232.00 \$541,115.90



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.M.
Agenda Section:	Consent Items	Originating Department:	Administration
Resolution:	No	Prepared By:	
Ordinance:	No	Presented By:	
Item:	Directors Reports		

RECOMMENDED ACTION:

OVERVIEW:

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. Fire Department Service Calls
2. Human Resource Director Report
3. Planning and Development
4. Parks & Recreation Directors Report
5. Police Department Monthly Stats
6. Public Works Director Report

WILLMAR FIRE DEPARTMENT

MONTHLY CALLS FOR SERVICE

AUGUST 2024

11Title	August 2023	August 2024
Alarm Activations	7	18
Building Fires	2	0
Good Intent Calls	0	2
Cooking Fires	4	3
Grass Fires	2	0
Electrical Fires	1	1
Carbon Monoxide Incidents	4	1
Natural Gas Leak	3	1
Car Crashes	12	3
Smoke Scares	0	1
Mutual Aid	2	0
Sprinkler calls	1	1
Weather Watch	0	1
Rubbish Fires	0	1
Elevator Rescues	0	0

Current Month CFS: 33 First Responder Calls: 16

2024 YTD Fire Calls for Service: 247

2024 YTD First Responder Calls: 94

2023 Calls for Service thru August: 227

Training:

August 3 -- Business Meeting

August 10 – Playground drills

August 17 – Hazardous Materials Training

August 24 – Officers meeting

August Response Time: 6:44

YTD Response Time: 6:18

Human Resources Update - 9/19/2024

- Staffing Update: The Police Department has hired a fulltime Secretary to replace Linda Wittman who is retiring from the PD as of September 13, 2024.
- HR has attended several Legislative updates in the last month. The MN Paid Leave Program through DEED had a information gathering meeting in Willmar as they are working on creating infrastructure to begin offering the plan as of January 1, 2026. There is reporting due to the state in October 2024 for initial information gathering. The program will share cost for both employers and employees and those amounts have not been determined yet. They plan to run reporting & deductions through the Unemployment Insurance department, as there is some overlap in data needed. More to come on this in the next year!
- Human Resources and Finance are working together to set up an Employee and Income Verification portal through our K-pay software. This will be on the City's website for access to vendors and communicated internally to our employees on how to let vendors know where to access their requests for this type of information. It is a secure portal and only specific information can be accessed. Each requestor would need a special code to be able to get data from the site. Our go live for this program will be later this fall and more information will be coming about it.
- We have our Employee Open Enrollment/Benefit Fair happening on Thursday, October 24, 2024 from 10am – 12noon at the Civic Cener. We will have most of our benefits vendors there and presentations for employees about any upcoming benefit changes for 2025. We will also offer flu shots to employees that day through Kandiyohi County Public Health from 9:30am – 10:30am that day.

Respectfully submitted,

LuAnn

LuAnn Sietsema

Human Resources Director

City of Willmar





333 6th Street Southwest | Willmar MN 56201 | 320.235.4913

September 2024 – Director’s Report

WITH WILLMAR, Comprehensive Plan

The Department of Planning and Development has concluded its public engagements. The department has participated/hosted 16 public events and meetings. The 4 surveys will close on September 30th. We encourage all members of the public to take part in the future of Willmar. The online survey is open through September 30 and can be accessed at: www.willmarmn.gov. Printed Surveys are located at City Hall.

- We are launching a sweepstakes this week as a last push for residents to take the survey. Please follow City of Willmar on Facebook for more information.
- A Vision Statement will be released for public input in October
- A draft document will be presented to the public later this fall

Professional Development

- Director, Christopher Corbett has started Leadership Perspectives, facilitated by Willmar Lakes Area, the program is designed to develop effective community leaders with vision and insight.
- City Planner, Chris Frank is participating in L.E.A.D. of Kandiyohi County. Presented by Vision 2040, the training program focuses on preparing the next generation of leaders to answer the call to serve the communities of the Willmar Lakes Area. L.E.A.D.

Boards + Commission

The Department of Planning and Development is accepting applications for our board and commission:

- Board of Zoning Appeals (BZA) (*6 vacancies*)
- Planning Commission (*1 vacancy*)

Board & Commission members are volunteers appointed by the City Council following an application process. Members typically serve three-year terms and hold no other office or position in the city government. Applications will be reviewed continuously and remain open until the BZA vacancies are filled. To apply for this board, fill out the application [online](#) or in person at the City of Willmar Office located in the lobby at 333 6th St SW, Willmar, MN 56201

Permitting

August 2024

- 95 permits were issued.
- Total Valuation: \$11,315,044.00
- Total Permit Fee: \$86,626.64

Phone: (320) 235-1545
2707 Arena Dr
Willmar, MN 56201



September 2024

Youth and Adult Programming:

- Staff have been working closely with the Willmar Hockey Association to get the Lakes Area Rec Hockey League and the Learn to Skate program. This will begin at the end of October
- Fall Hockey warm-up began the week of September 3rd. We have 85 hockey players participating.
- Fall Gymnastics begins the week of September 9th. We opened registration, and the beginner and intermediate classes filled up 10 minutes after opening. We have 82 participants throughout the four courses being offered.
- Flag Football: 114 Participants
- Tackle Football: 59 Participants
- Youth night at the Varsity game is Sept 13th.
- Tackle Jamboree - Sept 21st.
- Flag Jamboree - Sept 28th.
- Super Saturday - Oct 5th.
- High School Intramurals:
- Promoted our new programs to the high school. Ultimate Frisbee League starting this month.
- Adult Softball:
- Fall DH League starts this week. 7 Teams are participating.
- Miscellaneous
- Registrations are open for Adult Hockey, Adult Basketball, Winter Volleyball, Holiday Coed Volleyball Tournament, and December Pickleball Tournament.

DOAC:

- We wrapped up our 2024 season on August 22nd.
- August was a bit cooler than we would have liked, but we had an average of 174 people per day.
- The slides will be worked on and repaired the week of September 9th.

Community Center:

- Wrapped up summer programs.
- Trip to Twins game in early August went smoothly- one bus of 50 people of all ages
- Trip to MN State Fair, took two buses totaling 98 people, again of all ages.
- Back to the 50s- National Senior Day went over very well! I saw about 80 -90 seniors and guests enjoy the afternoon of music, dancing, trivia, a silent auction, and dessert
- Fall programs start this week.

Facilities:

- The ice is back on the Blue Line Arena
- Working with Field Turf to do a safety inspection of the Civic Center Turf Fields and Elsie Klemmetson Field.

Phone: (320) 235-1545
2707 Arena Dr
Willmar, MN 56201



- Cardinal Arena will turn over to ice on September 16th.
- Ordering Concession Stand Supplies
- Entering invoices and POs into Tyler Tech
- Organizing Open Skating Skates events
- Rifle and Pistol Gun Show September 13th-15th at the Civic Center
- Scheduling ice schedules for Diamond Edge, Glacial Lakes Curling, Wednesday Hockey League, Rec Hockey, and Christian Hockey League.
- Recruiting staff for the upcoming winter season

Facility Name	Facility Type	Used Days	Reservations
4 Season Shelter at Robbins Island	Shelter	23	23
Guri Shelter	Shelter	16	16
Hilltop Shelter	Shelter	2	2
Open Shelter #2	Shelter	3	3
Rice Park Shelter	Shelter	9	9
Shelter #1	Shelter	9	9

Facility Name	Parent Facility	Used Days	Used Hours	Reservations
East Turf Field	Turf Fields	21	149	30
West Turf Field	Turf Fields	23	160	41

Other items:

- Continue to have meetings about the Master Bike, Pedestrian, and Trail plans.
- Conducted meetings for the Outdoor Covered Ice Rink. PW/REC Staff toured the Legacy Building solutions for possible roofing materials.
- Discussing and developing an agreement with Radio Control Car Club to use some of the land at the old wastewater treatment center for a racetrack.
- Continue to work with the Baseball Association on the dugout project and a new baseball field concept.
- Reviewing the agreement with the DNR for ADA fishing platforms for Robbins Island.
- Staff is working on the Welcome Week committee and will attend the event on September 14th. We will have carnival games and prizes for the kids in attendance, and one of our bouncy houses will also be there.

Willmar Police Department

Monthly Calls for Service Statist

Title	August 2023	August 2024
911 Hang Up	16	13
Abandoned Vehicles	53	19
Agency Assist	53	33
Alarm	34	20
Alcohol Offense	5	8
Animal	50	63
Assault	16	12
Burglary	6	5
Child Custody Dispute	8	8
Crash	74	70
Criminal Damage To Property	38	23
Disorderly	24	35
Domestic	32	33
Drugs	7	9
Family Service	62	101
Fight	8	6
Fraud	24	9
Gun Permits	12	16
Harassment	22	35
Information	14	8
K-9 Assist	1	0
Lost And Found	70	42
Mental Issues	28	58
Missing Person	17	17
Motorists Assist	14	10
Neighborhood Disturbance	23	28
Public Assist	149	163
School Related Incidents	1	1
Sex Crimes	7	6
Sudden Death/Bodies Found	2	1
Suicidal Person	9	6
Suspicious	108	74
Theft	52	29
Traffic Complaint	48	42
Traffic Stop	203	242
Trespass	15	17
Warrant Service	24	17

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Current Month CFS:

1378

YTD Calls for Service:

11,143

2023 Month CFS:

1419

(Some minimal CFS
categories not shown)



Wastewater Updates from Superintendent Jason Lindahl

- Daily duties for plant operations.
- Daily sampling and testing for BOD's, TSS, Ammonia, Phosphorus, and pH as required by our NPDES permit.
- Cleaned grit from fine screen channels.
- Work on VFD issues in the headworks bldg.
- Received rental taker for Biosolids hauling season.
- EL 7, 8, 9 construction is in full swing.
- Submitted the monthly EDMR to the MPCA.
- JOTS billing and Hauled-in waste billings.
- Monthly generator runs at multiple lift stations and the plant.
- Sara attended Bolton & Menk's Salt Symposium
- Shared public education messages on wastewater and stormwater topics.
- Coordinated with Pace Analytical for third round of influent PFAS sampling.
- Attended Central Minnesota Water Education Alliance meeting.
- Updated Mercury Minimization Plan.



Public Works Updates from Superintendent Kyle Radunz

Streets

- Patched roads for water main, catch basin, and manhole repairs. Patched various other roads based on conditions. (Patched 8 days in August)
- Sprayed weeds in street cracks, boulevards, and sidewalks
- Swept roadways
- Continued hauling street sweepings to the landfill and picking up sand for the winter on the return trip
- Assisted with the installation of traffic detecting cameras at 1st St. and Trott

Parks

- Baker Field – re-established the perimeter of the infield, replaced and realigned the irrigation heads, repaired grass areas around the pitching mound and behind home plate
- Mowed and trimmed all 39 parks
- Inspected and created a list of maintenance and repairs needed in the parks
- Staff completed a daily bathroom cleaning route in the mornings and evenings - route includes Hilltop, Baker, North Swansson, Miller, Rice, Sperry, Four Seasons shelter and Lincoln
- Valley Side Park- removed playground equipment and started removing sand for the installation of a new park this fall
- Sperry Pickle Ball courts- installed a new picnic table and repaired some loose fencing
- Continued paint projects at Miller and Lincoln Park shelters

Sewers

- Stormwater catch basins continue to be cleaned before, during, and after rain events. This typically includes 4 different crews, totaling 8 people, for that given day to remove branches from the boulevards and tree/road debris from the catch basin. (In August, operators cleaned catch basins for 3 separate storms).
- Public Works operators repaired multiple stormwater catch basins. Some catch basins could be repaired, others required removal and replacement of the casting. Patching the road and curb are also included in these repairs.
- Sanitary sewers are flushed this time of year for sewer blockages as needed - some of these blockages are in the main line, but the majority are service line issues

Boulevards

- Tree removal is performed on an as needed basis this time of year. This includes trees damaged from storms, dead trees, and trees causing roadway or pedestrian concerns.
- Continued to grind stumps from the trees that were removed this past winter (250). We then remove those grindings and add black dirt and grass seed.
- Removed tree branches that have fallen from boulevard trees
- Removed broken branches, aka “hangers,” when located

Various Events

- Jared Anez Race – cones, barricades, and advance warning signs were provided
- Rockin’ Robbins – The last event was August 6th. We were able to place the stage and vendors in their original spots. We had some reduced parking because of wet conditions. In the days after the event, we made some repairs to the grass areas (rolled, aerated, seeded).
- Disc Golf Tournament – in the week prior to August 10th, PW operators performed some maintenance and improvements to the disc golf course at Robbins Island.
- Kandiyohi County Food Shelf- provided cones in the parking lot by Taco Johns
- Kandiyohi County Fair - barricades, cones, Show Mobile, and advanced warning signs were provided

- Primary Election – installed voting equipment at 11 different locations on August 12th, removed equipment on the 14th

Miscellaneous

- Monthly Inspections – fire extinguishers, harnesses, ladders, eyewash stations, hoists, cranes, AEDs, underground storage tanks, etc.
- Mowing - airport, city owned boulevards, along roadways, and other areas that are City owned
- Installed Welcome banners in the downtown area
- Cut asphalt and used the vac truck to excavate an area for the installation of electrical wire to the Dorothy Olson pool shed. Backfilled and patched asphalt the following day
- High Winds- On August 29th a storm caused excessive tree damage and multiple streets to become flooded. PW operators responded by barricading streets, clearing catch basins, and removing hazardous trees. Clean up continued the following 4 working days



Street Projects

On Gorton Ave, punch list work will continue to be completed throughout the month. This work includes pavement marking lines, storm catch basin lining, seeding/turf restoration work, and concrete street sealing.

On the 13th St/Grace Ave/Rice Ave project, sanitary sewer and watermain construction work continues to progress. Concrete curbing, driveway, and sidewalk work is expected to continue throughout the month. Existing road bases are being removed and installed in the various phases of the project.

Work on 10th St NW includes complete removal of the existing road base on the south end, followed by gravel and lining installation. Edge drain and sump pump service construction will be taking place as well.

The 19th Ave path has been paved and concrete work has been finished. Sign installation has also been completed. Turf restoration has begun and once it is established, erosion control will be removed.

On the Thompson Park parking lot project, concrete panels and curb work have been completed. Fill has been brought in and shaped to help with area drainage.

Construction updates and contacts can be found at willmarconstruction.com.

City Hall/Auditorium

General maintenance and cleaning are being performed daily. Painting, carpet cleaning, lighting/ballast work, and window cleaning are just a few examples of the work that has been done recently.

As always, thank you for the opportunity to be part of the remarkable team we have here at the City of Willmar.

Respectfully

A handwritten signature in cursive script, reading "Justin DeLeeuw". The signature is written in dark ink and is positioned below the word "Respectfully".

Justin DeLeeuw – Public Works Director



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	5.N.
Agenda Section:	Consent Items	Originating Department:	Administration
Resolution:	No	Prepared By:	Patrick O'Rourke, ECED Executive Director
Ordinance:	No	Presented By:	
Item:	KCED Letter to Council		

RECOMMENDED ACTION:

OVERVIEW:

Response from KCED Executive Director, Patrick O'Rourke, regarding the name change to the Kandiyohi County/City of Wilmar Economic Development

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. KCED Letter to City Council



August 30th, 2024

Willmar City Council

C/o: Leslie M. Valiant, City Administrator

Box 755

Willmar, MN 56201

Re: Rebranding of the EDC (Your letter to Aaron Backman dated January 8th, 2024)

Dear Ms. Valiant & Willmar City Council:

I was just recently asked by Mayor Reese and several Willmar City Council members to address the letter dated January 8th, 2024 that was received by my predecessor, Aaron Backman. As most of you are aware, I just recently (effective August 1st, 2024) assumed Mr. Backman's role as Executive Director of Kandiyohi County/City of Willmar Economic Development Commission (a separate governmental joint powers entity of the State of Minnesota) now doing business as "Kandiyohi County Economic Development," (KCED). I apologize on behalf of Kandiyohi County/City of Willmar Economic Development Commission that you did not receive an earlier response from Mr. Backman to your well-reasoned letter.

In reading through the approved minutes of Kandiyohi County/City of Willmar Economic Development Commission's joint powers board of directors (equally composed of members appointed by The City of Willmar and County of Kandiyohi Minnesota), I did see that the joint powers board approved (by majority vote) the name "Kandiyohi County Economic Development," as its doing business as (DBA) name, following extensive community, staff, and Kandiyohi County/City of Willmar Economic Development Commission's joint operations board (which consists of individual business and community members from the City of Willmar and Kandiyohi County and that are appointed by our joint powers board's members) input and approval.

As indicated above, in my (personal) opinion, I do believe that your letter of January 8th was very well-reasoned and made some excellent points/arguments. I do, however, honor and will comply with the joint powers board's decision to brand the organization with the use of its DBA/ Kandiyohi County Economic Development (KCEDO name). I will make sure that your letter is shared with both our joint operations board and our joint powers board (the final authority) at their next meetings.

222 20th Street SE | P.O. Box 1783 | Willmar, MN 56201 | 320.235.7370 | Toll Free 866.665.4556 | www.kandiyohi.com

Atwater | Blomkest | Kandiyohi | Lake Lillian | New London | Pennock | Prinsburg | Raymond | Regal | Spicer | Sunburg | Willmar
24 Townships | 4 Unincorporated Communities

Please know that I (personally) have developed a deep love for the City of Willmar, and for Kandiyohi County, and my wife and I purchased our home in The City of Willmar and have been residents of the city since late July 2024. As executive director of Kandiyohi County/City of Willmar Economic Development Commission DBA/ Kandiyohi County Economic Development, I deeply value our relationship with both the City of Willmar and with Kandiyohi County, and I will do everything in my power to further economic development throughout The City of Willmar and Kandiyohi County. Thank you for this opportunity to serve!

Very best regards,



Patrick K. O'Rourke, M.P.A./C.F.R.M.

Executive Director Kandiyohi County/City of Willmar Economic Development Commission
DBA/ Kandiyohi County Economic Development



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	9.A.
Agenda Section:	Regular Business	Originating Department:	Administration
Resolution:	No	Prepared By:	Kyle Box, City Operations Director
Ordinance:	No	Presented By:	David Euerle, Westberg Eischens
Item:	Accept the 2023 Audit		

RECOMMENDED ACTION:

To adopt the 2023 Audit

OVERVIEW:

The 2023 Audit was completed by Westberg Eischens. The attached overview of their audit will be presented by David Euerle, Partner at Westberg Eischens.

BUDGETARY/FISCAL ISSUES:**ALTERNATIVES TO CONSIDER:****ATTACHMENTS:**

1. Willmar Audit Presentation 2023
2. 2023 City of Willmar Financial Statement

**CITY OF WILLMAR, MINNESOTA
2023 PRESENTATION**

**GOVERNANCE COMMUNICATION LETTER
FOR THE YEAR ENDED
DECEMBER 31, 2023**

August 23, 2024

To the City Council
City of Willmar, Minnesota

We have audited the financial statements of the governmental activities, the business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Willmar, Minnesota for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Willmar, Minnesota are described in Note 1 to the financial statements. The City adopted accounting policies related to Governmental Accounting Standards Board Statement No. 96, Subscription Based Information Technology in 2023. The application of existing policies was not changed during 2023. We noted no transactions entered into by City of Willmar, Minnesota during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of depreciation is based on the estimated number of years an asset will be in service. We evaluated key factors and assumptions used to develop the depreciation estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of pension liabilities is based on actuarial valuations performed by consultants specializing in those areas. We evaluated the key factors and assumptions used to develop those estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the pension and OPEB liabilities are based on actuarial valuations performed by consultants specializing in those areas. We evaluated the key factors and assumptions used to develop those estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 23, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City of Willmar, Minnesota's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City of Willmar, Minnesota's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, individual schedules of revenue, expenditures and changes in fund balances – budget and actual, schedules of proportionate share of net pension liability, schedules of employer contributions, and schedule of changes in the city's total OPEB liability and related ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report combining statements, individual fund statements, and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on introductory and statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of City Council and management of City of Willmar, Minnesota and is not intended to be, and should not be, used by anyone other than these specified parties.

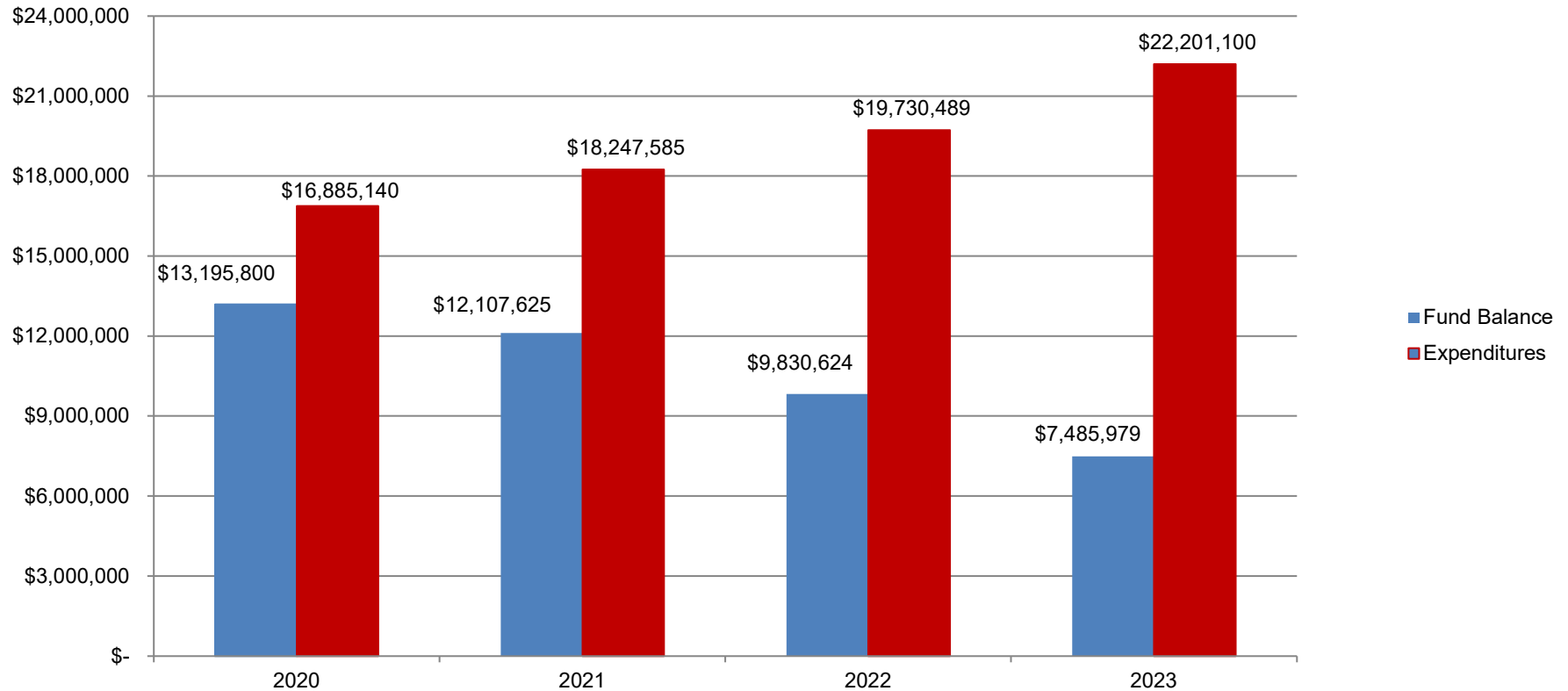
Very truly yours,

Westberg Eischens, PLLP

Westberg Eischens, PLLP
Willmar, Minnesota

CITY OF WILLMAR, MINNESOTA

GENERAL FUND AND CAPITAL IMPROVEMENT FUND FUND BALANCE AND EXPENDITURES



Key Points:

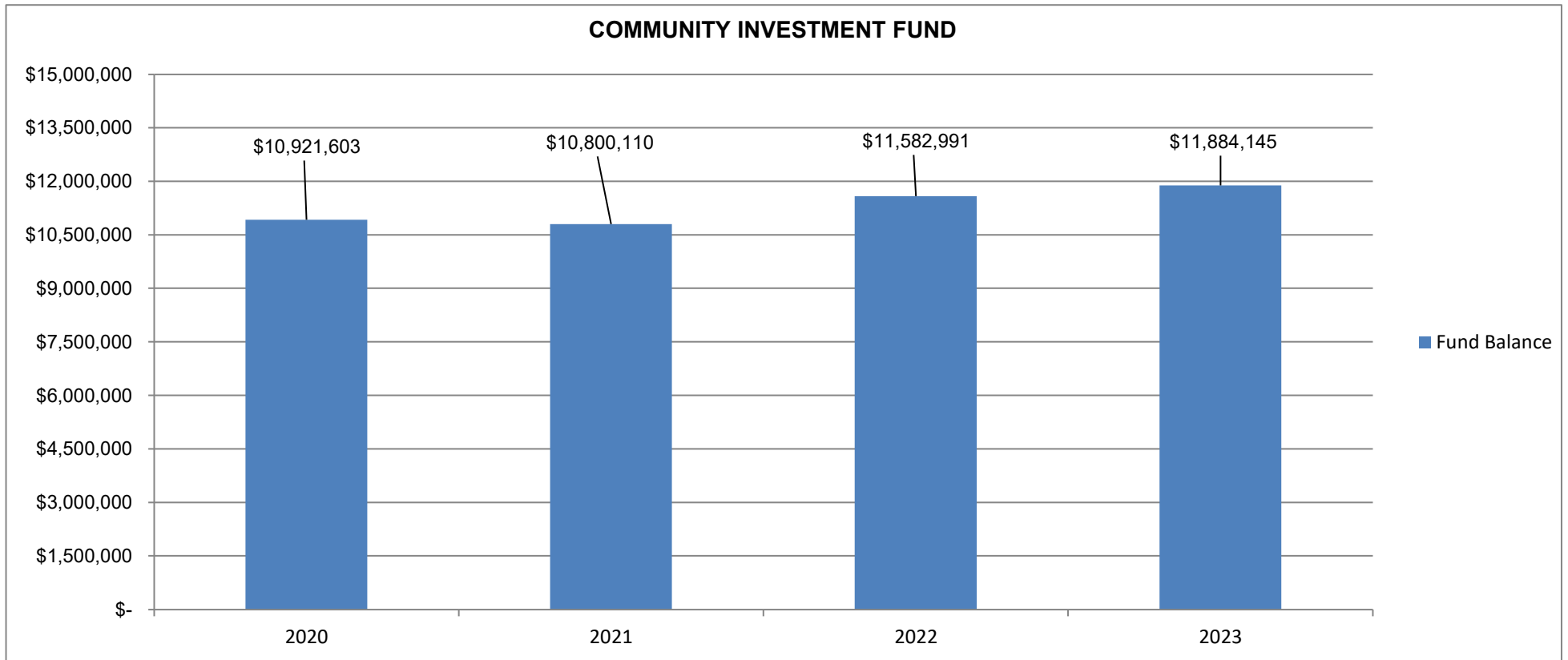
As planned in the budget, the total fund balance has decreased every year.

At the end of 2023, the fund balance for the general fund was below the minimum established in the City's policy.

Unrestricted fund balance at 12/31/2023	\$ 6,234,467
Per policy, minimum unrestricted fund balance	<u>7,000,000</u>
	<u>\$ (765,533)</u>

CITY OF WILLMAR, MINNESOTA

COMMUNITY INVESTMENT FUND



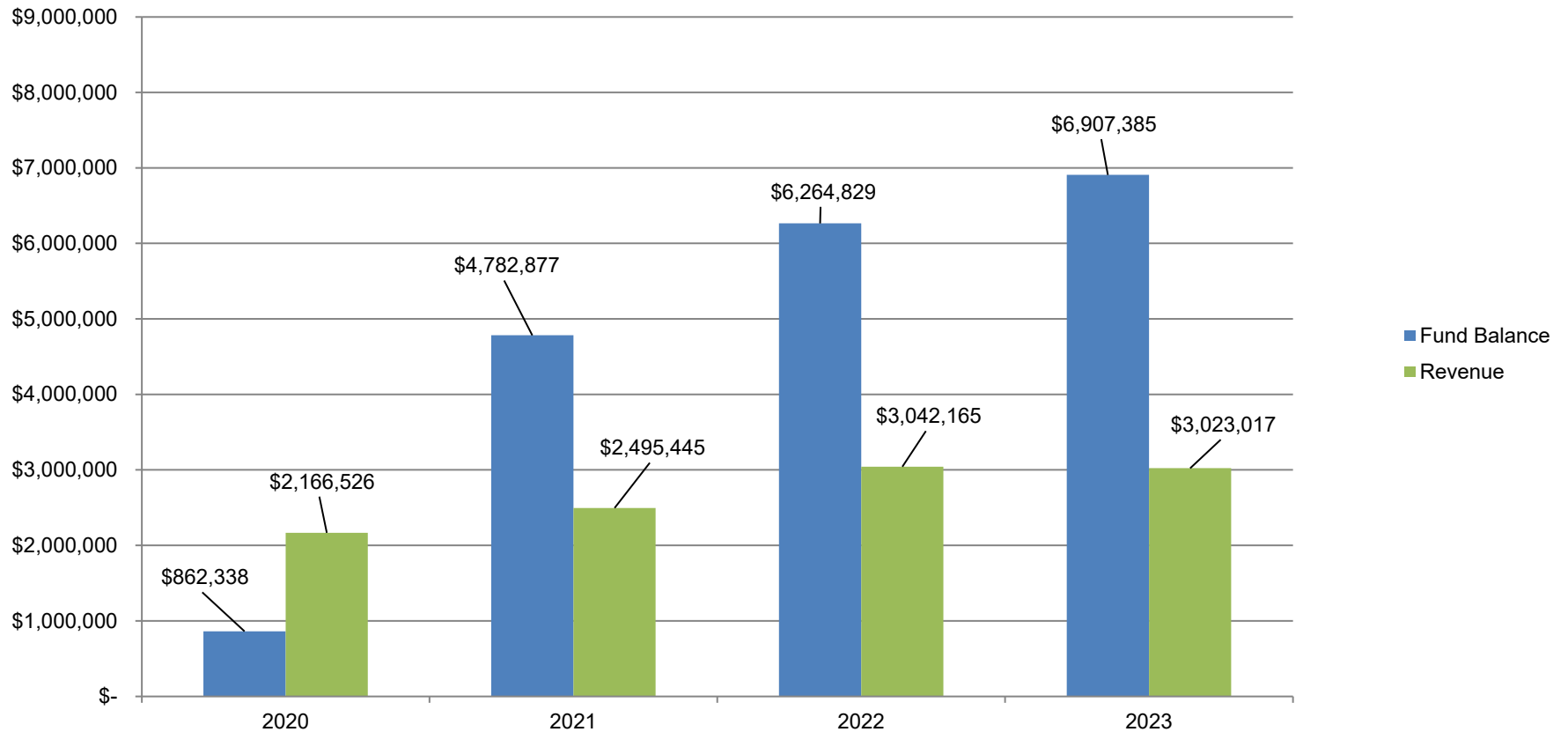
Key Points:

The fund balance increase in 2022 was due to transfers from closing out debt service funds

The fund balance increase in 2023 was primarily due to investment market value increase.

CITY OF WILLMAR, MINNESOTA

LOCAL OPTION SALES TAX SPECIAL REVENUE FUND FUND BALANCE AND REVENUE



Key Points:

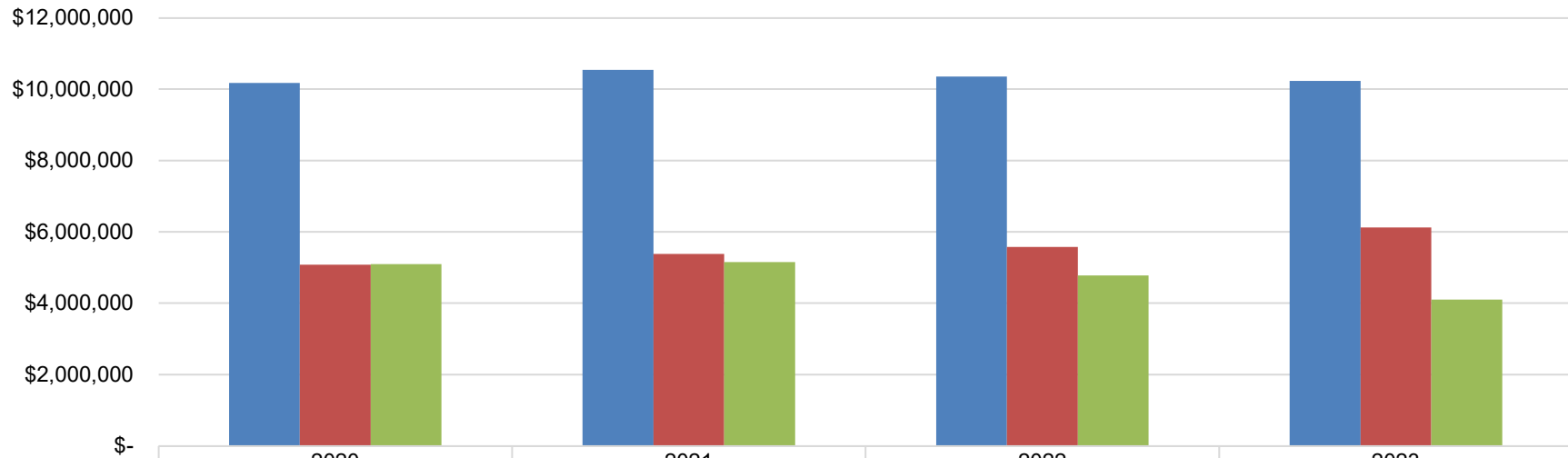
LOST Bond payments began in 2022.

Annual debt service requirements are \$1.96 million

City of Willmar
Governmental Activities Outstanding Bonds

	Issue Date	Maturity	Bonds Issued	Fund	Debt Balance 12/31/2022	Debt Balance 12/31/2023	Change
Special Assessment Bonds							
Ser 2016A	10/13/2016	2/1/2027	1,600,000	316	\$ 856,000	\$ 693,000	\$ (163,000)
Ser 2017A	11/20/2017	2/1/2028	1,100,000	397	703,000	594,000	(109,000)
Ser 2018B	6/20/2018	2/1/2029	2,930,000	318	2,140,000	1,860,000	(280,000)
Ser 2019A	10/21/2019	2/1/2030	4,740,000	319	3,900,000	3,450,000	(450,000)
Ser 2020A	7/29/2020	2/1/2031	1,965,000	300	1,784,000	1,598,000	(186,000)
Ser 2021B	10/7/2021	2/1/2032	2,900,000	321	2,900,000	2,705,000	(195,000)
Ser 2022A	8/17/2022	2/1/2038	5,560,000	322	5,560,000	5,560,000	-
Ser 2023A	9/14/2023	2/1/1939	8,370,000	323	-	8,370,000	8,370,000
					17,843,000	24,830,000	6,987,000
General Obligation							
Ser 2018A	6/20/2018	2/1/2038	2,780,000	338	2,440,000	2,320,000	(120,000)
Sales Tax Bonds							
Ser 2021A/Ser 2021C	2021	2/1/2033	18,210,000	320	17,900,000	16,770,000	(1,130,000)
					<u>\$ 38,183,000</u>	<u>\$ 43,920,000</u>	<u>\$ 5,737,000</u>

City of Willmar Waste Treatment Fund



Operating Rev	2020	2021	2022	2023
Operating Exp	\$10,171,790	\$10,538,229	\$10,357,888	\$10,230,371
Operating Income	\$5,076,632	\$5,384,887	\$5,580,861	\$6,127,376
	\$5,095,158	\$5,153,342	\$4,777,027	\$4,102,995

Key Points:

- Operating income is sufficient to cover debt payments and required replacement reserves.
- Cash and investments at the end of 2023 totaled \$12.6 million and provide sufficient reserves against unexpected revenue or expense fluctuations.
- Debt service payment for 2024 is \$4.8 million and increases to \$7.0 million in 2025

**City of Willmar
Investments**

	Fair Value	Investment Maturities					
		Less than 1		1-5 Years		6-10 Years	
12/31/2023	\$ 53,069,732	\$ 19,505,613	37%	\$ 33,564,119	63%	\$ -	0%
12/31/2022	\$ 48,807,761	\$ 8,569,393	18%	\$ 39,370,878	81%	\$ 867,490	2%
12/31/2021	\$ 61,927,366	\$ 27,349,500	44%	\$ 31,112,376	50%	\$ 3,465,490	6%
12/31/2020	\$ 51,925,590	\$ 14,464,888	28%	\$ 15,639,555	30%	\$ 21,821,147	42%
12/31/2019	\$ 46,406,219	\$ 6,443,924	14%	\$ 7,891,065	17%	\$ 32,071,230	69%

Key Points:

Fair value adjustment in 2023: \$1.4 million gain

Fair value adjustment in 2022: \$3.1 million loss

City of Willmar
Summary of Budget Overages

Fund 100 General Fund

Department

Mayor and Council	14,647
Planning and development	58,973
City clerk	51,195
Assessing	4,558
Legal	159,231
City hall	44,152
Police department	803,855
Storm water	16,118
Public works	533,465
Park and recreation	202,957
Civic center	112,487
Community center	8,547



ANNUAL COMPREHENSIVE FINANCIAL REPORT

DECEMBER 31, 2023

**CITY OF WILLMAR, MINNESOTA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

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**CITY OF WILLMAR, MINNESOTA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

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**CITY OF WILLMAR, MINNESOTA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

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CITY OF WILLMAR, MINNESOTA

INTRODUCTORY SECTION

ANNUAL COMPREHENSIVE FINANCIAL

REPORT OF THE

CITY OF

WILLMAR, MINNESOTA

FOR THE

YEAR ENDED

DECEMBER 31, 2023

DIVISION OF FINANCE

**TOM ODENS, DIRECTOR OF FINANCE
MEMBER OF THE GOVERNMENT FINANCE OFFICERS
ASSOCIATION OF THE UNITED STATES AND CANADA &
MINNESOTA GOVERNMENT FINANCE OFFICERS
ASSOCIATION**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

CITY OF WILLMAR, MINNESOTA

2023

CITY COUNCIL

DOUG REESE, MAYOR

COUNCIL MEMBERS:

CARL SHULDES

MICHAEL O'BRIEN

VICKI DAVIS

JULIE ASMUS

RICK FAGERLIE

JUSTIN ASK

TOM BUTTERFIELD

AUDREY NELSON

FINANCE DIRECTOR

TOM ODENS

CITY ADMINISTRATOR

LESLIE VALIANT

CITY OF WILLMAR, MINNESOTA

FINANCIAL SECTION - I

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Willmar, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Willmar, Minnesota as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Willmar, Minnesota's basic financial statements as listed in the table of contents. We did not audit the financial statements of Willmar Municipal Utilities Commission, which is a discretely presented component unit. Those financial statements were audited by the other auditors whose reports thereon have been furnished to us, and our opinion, in so far as it relates to the amounts included in Willmar Municipal Utilities Commission is based on the reports of the other auditors.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Willmar, Minnesota, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Willmar, Minnesota and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Willmar, Minnesota's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Willmar, Minnesota's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Willmar, Minnesota's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 1 and budgetary comparison information, the schedule of proportionate share of net pension liability, the schedule of employer contributions, the schedule of changes in net pension liability and related ratios, and related note disclosures on pages 66 through 89 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Willmar, Minnesota's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The

information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 23, 2024, on our consideration of the City of Willmar, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Willmar, Minnesota's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Willmar, Minnesota's internal control over financial reporting and compliance.

Westberg Eischens, PLLP

Westberg Eischens, PLLP
Willmar, Minnesota
August 23, 2024

**INDEPENDENT AUDITOR'S REPORT ON
MINNESOTA LEGAL COMPLIANCE**

Honorable Mayor and City Council
City of Willmar, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Willmar, Minnesota, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Willmar, Minnesota's basic financial statements and have issued our report thereon dated August 23, 2024. Our report includes a reference to other auditors who audited the financial statements of Willmar Municipal Utilities Commission, as described in our report on the City of Willmar, Minnesota's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

In connection with our audit, nothing came to our attention that caused us to believe that City of Willmar, Minnesota failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City of Willmar, Minnesota's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Westberg Eischens, PLLP

Westberg Eischens, PLLP
Willmar, Minnesota
August 23, 2024

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Mayor and City Council
City of Willmar, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Willmar, Minnesota, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Willmar, Minnesota's basic financial statements and have issued our report thereon dated August 23, 2024. Our report includes a reference to other auditors who audited the financial statements of Willmar Municipal Utilities Commission, as described in our report on the City of Willmar, Minnesota's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Willmar, Minnesota's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Willmar, Minnesota's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Willmar, Minnesota's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Willmar, Minnesota's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Westberg Eischens, PLLP

Westberg Eischens, PLLP
Willmar, Minnesota
August 23, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and City Council
City of Willmar, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited City of Willmar, Minnesota's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Willmar, Minnesota's major federal programs for the year ended December 31, 2023. City of Willmar, Minnesota's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Willmar, Minnesota complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Willmar, Minnesota and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Willmar, Minnesota's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Willmar, Minnesota's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Willmar, Minnesota's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about City of Willmar, Minnesota's compliance with the requirements of each major federal program as a whole.

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In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Willmar, Minnesota's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Willmar, Minnesota's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Willmar, Minnesota's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Westberg Eischens, PLLP

Westberg Eischens, PLLP
Willmar, Minnesota
August 23, 2024

CITY OF WILLMAR, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

Federal Funding Source	Pass-Through Agency	Program Name	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through To Sub-Recipients
U.S. Department of Justice	Direct	Bulletproof Vest Partnership Program	16.607	None	\$ 1,426	\$ -
U.S. Department of Housing and Urban Development	Minnesota Department of Employment and Economic Development	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CDAP-17-0049-0-FY18	\$ 88,268	\$ 88,268
U.S. Department of Housing and Urban Development	Minnesota Department of Employment and Economic Development	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	CDAP-18-0051-0-FY19	811,729	-
Total Community Development Block Grants					\$ 899,997	\$ 88,268
U.S. Department of the Treasury	Direct	Coronavirus Relief Fund	21.019C	None	\$ 1,143,339	\$ -
Total Expenditures of Federal Awards					\$ 2,044,762	\$ 88,268

The notes to the schedule of expenditures of federal awards are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards included the federal grant activity of the City of Willmar, Minnesota under programs of the federal government for the year ended December 31, 2023. The City's reporting entity is defined in Note 1A to the City's financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 PASS-THROUGH ENTITY IDENTIFYING NUMBERS

Pass-through entity identifying numbers are presented where available.

NOTE 4 SUBRECIPIENTS

During the year ended December 31, 2023, the City passed \$88,268 to subrecipients.

NOTE 5 DE MINIMIS COST RATE

The City of Willmar did not elect to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**CITY OF WILLMAR, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023**

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness identified?

No

Significant deficiencies identified?

No

Noncompliance material to the financial statements noted?

No

Federal Awards

Type of auditor's report issued on compliance for major federal program:

Unmodified

Internal control over major programs:

Material weakness identified?

No

Significant deficiencies identified?

No

Any audit findings disclosed that are required to be reported in accordance with 2 CFR200.516(a)?

No

Identification of major programs

**Assistance
Listing Number**

Coronavirus Relief Fund

21.019

Community Development Block Grant

14.228

The threshold for distinguishing between Types A and B programs was

\$ 750,000

Auditee qualified as a low-risk auditee?

No

**CITY OF WILLMAR, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023**

**SECTION II. FINDINGS RELATED TO FINANCIAL STATEMENTS AUDITED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

None

SECTION III. FINDINGS – MAJOR FEDERAL AWARDS PROGRAM

None

SECTION IV. MINNESOTA LEGAL COMPLIANCE

None

CITY OF WILLMAR, MINNESOTA

FINANCIAL SECTION - II

CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

This section of the basic financial statements of the City of Willmar (the City) presents a discussion and analysis of the City's financial performance during the fiscal year ended December 31, 2023. Please read it in conjunction with the City's basic financial statements following this section.

Financial Highlights

- The assets of the City exceeded liabilities by \$164,364,463 (net position). Of this amount, \$46,781,802 (in Restricted and Unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies.
- The City's governmental funds reported combined ending fund balances of \$44,624,738. Of this total amount, approximately 1% is Nonspendable, 37% is Restricted, and 62% is Committed.
- At the end of the current fiscal year, committed fund balance for the General Fund was \$8,015,179, or 40% of the total General Fund expenditures of \$20,180,961.
- Governmental fund expenditures related to capital outlay decreased significantly from 2022. Capital outlay expenditures decreased primarily due to finishing improvement and street infrastructure projects.

Using this Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements are presented after the Statement of Net Position. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's funds. The notes to the basic financial statements provide information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. This report also contains other supplementary information in addition to the basic financial statements.

The City as a whole: Statement of Net Position and Statement of Activities

Our analysis of the City of Willmar begins with the Statement of Net Position and the Statement of Activities. One of the most important questions asked about the City's finances is, "Is the City as a whole better off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities both report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the City's net position and changes thereto. You can think of the City's net position – the difference between assets and liabilities – as one way to measure the City's financial health. Over time, increases and decreases in the City's net position is one indicator of whether the City's financial health is improving or deteriorating.

You will need to consider other nonfinancial factors, however, to assess the overall health of the City of Willmar.

In the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

Governmental Activities - Most of the City's basic services are reported here, including the police, public works, parks departments and general administration. Property taxes, franchise fees, and state and federal grants finance most of these activities.

CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

Business-Type Activities – The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's waste treatment fund and internal service fund are reported here.

The City's Most Significant Funds: Fund Financial Statements

Our analysis of the City of Willmar's major funds begins with the fund financial statements. These statements provided detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by state law and by bond covenants. However, the City Council establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The City of Willmar's two kinds of funds – governmental and proprietary – use different accounting approaches.

Governmental Funds – Most of the City of Willmar's basic services are reported in governmental funds. Governmental funds focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps the reader of the statements determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation after the fund financial statements.

The governmental fund financial statements can be found on pages 14-19 of this report.

Proprietary Funds – When the City of Willmar charges customers for the services it provides – whether to outside customers or to other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds.

The proprietary fund financial statements can be found on pages 21-24 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-65 of this report.

Statement of Net Position

The City of Willmar's net position increased from a year ago. Our analysis below (next page) focuses on the net position (Table 1) and changes in net position (Table 3) of the City's governmental and business-type activities.

CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

Table 1
Condensed Statement of Net Position

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Current and other assets	\$ 56,360,954	\$ 52,387,569	\$ 3,973,385	\$ 15,011,627	\$ 18,376,468	\$ (3,364,841)
Net capital assets	160,043,778	153,875,195	6,168,583	76,790,445	77,104,720	(314,275)
Total Assets	216,404,732	206,262,764	10,141,968	91,802,072	95,481,188	(3,679,116)
Deferred Outflows	8,262,259	9,931,452	(1,669,193)	172,020	291,093	(119,073)
Other liabilities	33,041,509	36,194,435	(3,152,926)	145,823	138,209	7,614
Long-term liabilities	58,112,575	60,897,941	(2,785,366)	51,895,258	55,445,545	(3,550,287)
Total Liabilities	91,154,084	97,092,376	(5,938,292)	52,041,081	55,583,754	(3,542,673)
Deferred Inflows	8,861,564	1,153,396	7,708,168	219,891	24,424	195,467
Net Position						
Net Investment in						
Capital Assets	91,894,367	85,684,703	6,209,664	25,688,294	22,707,569	2,980,725
Restricted	35,564,696	30,292,206	5,272,490	918,802	1,238,235	(319,433)
Unrestricted	(2,807,720)	1,971,535	(4,779,255)	13,106,024	16,218,299	(3,112,275)
Total Net Position	\$ 124,651,343	\$ 117,948,444	\$ 6,702,899	\$ 39,713,120	\$ 40,164,103	\$ (450,983)

Governmental Activities

The net position of the City's governmental activities increased by \$6,702,899 in 2023 primarily due to an increase in general revenues and transfers.

Business-Type Activities

The total net position of the City's business-type activities decreased by \$450,983 in 2023. Operating expenses increased \$674,032 and transfers out increased approximately \$1.8 million.

Table 2
Condensed Statement of Net Position - Component Unit

	Municipal Utilities		
	2023	2022	Increase (Decrease)
Current and other assets	\$ 49,047,291	\$ 54,724,232	\$ (5,676,941)
Net capital assets	57,416,237	47,947,528	9,468,709
Total Assets	106,463,528	102,671,760	3,791,768
Deferred Outflows	672,262	980,676	(308,414)
Other liabilities	5,822,620	7,442,945	(1,620,325)
Long-term liabilities	3,566,137	4,374,133	(807,996)
Total Liabilities	9,388,757	11,817,078	(2,428,321)
Deferred Inflows	919,264	609,940	309,324
Net Position			
Net Investment in Capital Assets	57,195,571	47,947,528	9,248,043
Restricted	615,000	525,000	90,000
Unrestricted	39,017,198	42,752,890	(3,735,692)
Total Net Position	\$ 96,827,769	\$ 91,225,418	\$ 5,602,351

CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

Primary Government

Table 3
Condensed Statement of Activities

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Revenues						
Program revenues:						
Charges for services	\$ 3,464,615	\$ 3,529,961	\$ (65,346)	\$ 10,230,371	\$ 10,357,888	\$ (127,517)
Operating grants and contributions	1,455,246	1,394,570	60,676	-	-	-
Capital grants and contributions	7,118,704	7,139,015	(20,311)	-	-	-
General revenues:						
Property and other taxes	12,404,619	11,065,409	1,339,210	-	-	-
Grants and contributions not restricted to specific programs	6,399,295	5,131,711	1,267,584	-	-	-
Other	4,010,063	(1,611,829)	5,621,892	732,199	(730,193)	1,462,392
Total Revenues	<u>34,852,542</u>	<u>26,648,837</u>	<u>8,203,705</u>	<u>10,962,570</u>	<u>9,627,695</u>	<u>1,334,875</u>
Expenses						
General Government	4,989,941	4,645,856	344,085	-	-	-
Public safety	8,402,723	8,235,994	166,729	-	-	-
Public works	8,837,190	9,294,083	(456,893)	-	-	-
Health & Welfare	3,619,531	3,619,531	-	-	-	-
Culture and recreation	5,194,203	3,951,648	1,242,555	-	-	-
Economic development	723,913	275,659	448,254	-	-	-
Miscellaneous	526,048	507,960	18,088	-	-	-
Debt service	1,858,747	1,265,629	593,118	-	-	-
Waste treatment	-	-	-	7,592,250	7,143,575	448,675
Total Expenses	<u>34,152,296</u>	<u>31,796,360</u>	<u>2,355,936</u>	<u>7,592,250</u>	<u>7,143,575</u>	<u>448,675</u>
Changes in Net Position						
Before Transfers	700,246	(5,147,523)	5,847,769	3,370,320	2,484,120	886,200
Transfers	<u>6,002,653</u>	<u>4,120,652</u>	<u>1,882,001</u>	<u>(3,821,303)</u>	<u>(1,946,630)</u>	<u>1,874,673</u>
Changes in Net Position	6,702,899	(1,026,871)	7,729,770	(450,983)	537,490	(988,473)
Net Position, Beg. of Year	<u>117,948,444</u>	<u>118,975,315</u>	<u>(1,026,871)</u>	<u>40,164,103</u>	<u>39,626,613</u>	<u>537,490</u>
Net Position, End of Year	<u>\$ 124,651,343</u>	<u>\$ 117,948,444</u>	<u>\$ 6,702,899</u>	<u>\$ 39,713,120</u>	<u>\$ 40,164,103</u>	<u>\$ (450,983)</u>

CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

Component Unit

Component Unit

The total net position of the City's component unit, the Willmar Municipal Utilities, increased by \$5,602,351 in 2023.

Table 4
Condensed Statement of Activities

	<u>Municipal Utilities</u>		Increase (Decrease)
	<u>2023</u>	<u>2022</u>	
Revenues			
Municipal Utility	\$ 40,381,809	\$ 37,847,981	\$ 2,533,828
Investment income	2,322,832	(1,780,602)	4,103,434
Loss on disposal of property	(5,116,450)	(135,171)	(4,981,279)
Miscellaneous	101,279	14,853	86,426
Total Revenues	<u>37,689,470</u>	<u>35,947,061</u>	<u>1,742,409</u>
Expenses			
Municipal Utility	<u>29,950,277</u>	<u>26,862,226</u>	<u>3,088,051</u>
Total Expenses	<u>29,950,277</u>	<u>26,862,226</u>	<u>3,088,051</u>
Changes in Net Position			
Before transfers	7,739,193	9,084,835	(1,345,642)
Transfers	<u>(2,136,842)</u>	<u>(2,136,842)</u>	<u>-</u>
Changes in Net Position	5,602,351	6,947,993	(1,345,642)
Net Position, Beginning	<u>91,225,418</u>	<u>84,277,425</u>	<u>6,947,993</u>
Net Position, Ending	<u>\$ 96,827,769</u>	<u>\$ 91,225,418</u>	<u>\$ 5,602,351</u>

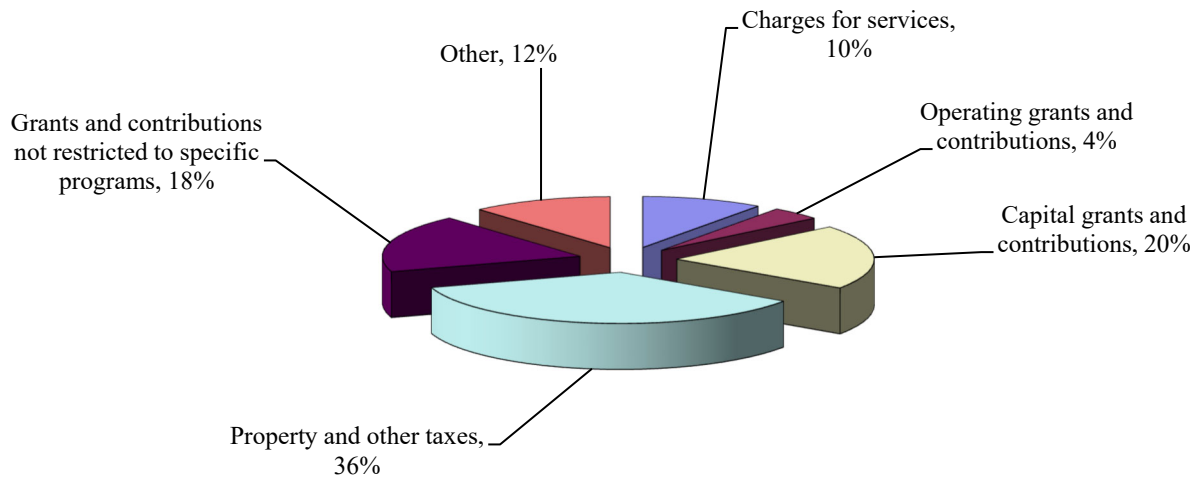
**CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023**

Primary Government

Governmental Activities

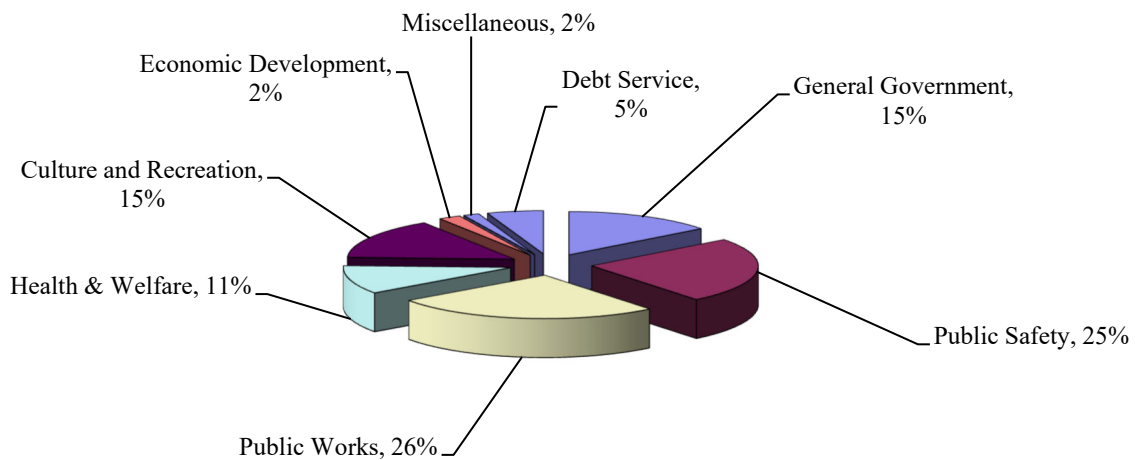
Revenues – The following chart visually illustrates the City's revenues by source for its governmental activities:

Revenue by Source - Governmental Activities



Expenses – The following chart visually illustrates the City's expenses by source for its governmental activities:

Expenses by Source - Governmental Activities



**CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023**

Financial Analysis of the City's Funds

General Fund – The City's General Fund Balance decreased by \$2,753,580 in 2023 which was \$1,309,839 more than the final budget projection which reflected a decrease of \$1,443,741.

Special Revenue Fund – The Community Investment Fund Balance increased by \$301,154 in 2023. The increase was primarily due to an increase in special assessment revenue and investment revenue.

Special Revenue Fund – Local Option Sales Tax Fund Balance increased \$642,556 in 2023. Sales tax revenue was \$647,017 higher than anticipated.

Capital Projects Fund – Local Option Sales Tax Fund Balance decreased \$292,081 in 2023 due to various projects that were started prior to 2023.

Debt Service Funds – The Special Assessments Bond Debt Service Fund Balance increased by \$2,042,885 in 2023. The increase was primarily due to an increase in special assessment revenue and investment revenue.

Capital Projects Fund – The Street, Water/Sewer Capital Projects Fund Balance increased by \$3,361,525 in 2023. The fund increase was mostly due to bonds issued in 2023 for ongoing construction projects started in 2023 and transfers from the sales tax special revenue fund.

GENERAL FUND BUDGETARY HIGHLIGHTS:

The City approved the 2023 general fund budget anticipating expenditures would exceed revenues by \$1,443,741. There were no budget amendments in 2023. Total expenses were higher than anticipated.

Revenue Variances:

- General property and other taxes revenue were less than the budget by \$425,868.
- License and permits revenue exceeded the budget by \$39,720.
- Intergovernmental revenue exceeded the budget by \$72,416.
- Investment income exceeded the budget by \$64,200 and exceeded the budget by an increase in market value of \$119,214.

Expenditure Variances:

- Public safety expenditures exceeded the budget by \$908,905.
- Public works expenditures exceeded the budget by \$233,930.
- Culture & recreation expenditures were less than budget by \$122,492.

CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023

Capital Assets

At the end of 2023, the Primary Government of the City of Willmar had over \$236,000,000 (net of accumulated depreciation) invested in a broad range of capital assets. In addition, the Component Unit had over \$57,000,000 (net of accumulated depreciation) invested in capital assets. Refer to Note 3.A.2 of the Notes to the Financial Statements for a schedule showing the City's capital asset activity.

Primary Government

Table 5
Capital Assets

	Government Activities			Business-Type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Land	\$ 10,912,925	\$ 10,912,925	\$ -	\$ 2,005,122	\$ 2,005,122	\$ -
Buildings	130,893,008	121,790,641	9,102,367	63,793,702	63,793,702	-
Furniture and equipment	5,428,818	4,916,141	512,677	799,916	799,916	-
Machinery and auto	12,746,655	12,294,694	451,961	7,230,097	7,166,686	63,411
Other improvements	183,016,638	150,043,024	32,973,614	30,449,193	30,449,193	-
Construction in progress	16,417,553	43,668,927	(27,251,374)	3,273,401	1,396,283	1,877,118
Right to Use Assets	282,389	-	282,389	-	-	-
Less: Accum depr and amort	<u>(199,654,208)</u>	<u>(189,751,157)</u>	<u>(9,903,051)</u>	<u>(30,760,986)</u>	<u>(28,506,182)</u>	<u>(2,254,804)</u>
Net capital assets	<u>\$ 160,043,778</u>	<u>\$ 153,875,195</u>	<u>\$ 6,168,583</u>	<u>\$ 76,790,445</u>	<u>\$ 77,104,720</u>	<u>\$ (314,275)</u>

Component Unit

Table 6
Capital Assets

	Willmar Municipal Utilities		
	2023	2022	Increase (Decrease)
Land	\$ 988,270	\$ 1,385,906	\$ (397,636)
Buildings & Improvements	2,858,319	3,769,512	(911,193)
Structures & Equipment	75,856,159	79,930,677	(4,074,518)
Construction in progress	25,860,402	19,067,315	6,793,087
Right to Use Assets	483,787	-	483,787
Less: Accum depr and amort	<u>(48,630,700)</u>	<u>(56,205,882)</u>	<u>7,575,182</u>
	<u>\$ 57,416,237</u>	<u>\$ 47,947,528</u>	<u>\$ 9,468,709</u>

**CITY OF WILLMAR, MINNESOTA
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2023**

Long-Term Debt

At year-end, the City of Willmar's Primary Government had over \$95,500,000 in bonds outstanding and its Component Unit had \$-0- bonds outstanding. Refer to Note 3.C.2 of the Notes to the Financial Statements for a schedule showing the City's long-term debt activity.

Primary Government

Table 7

	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>
Governmental Activities			
G.O. Special Assessment Bonds	\$ 24,830,000	\$ 17,843,000	\$ 6,987,000
G.O. Bonds	2,320,000	2,440,000	(120,000)
G.O. Sales Tax Revenue Bonds	16,770,000	17,900,000	(1,130,000)
Note Payable - TIF	891,185	968,702	(77,517)
	<u>\$ 44,811,185</u>	<u>\$ 39,151,702</u>	<u>\$ 5,659,483</u>
 Business-Type Activities			
G.O. Revenue Notes	<u>\$ 51,102,151</u>	<u>\$ 54,397,151</u>	<u>\$ (3,295,000)</u>

Economic Factors and Next Year's Budget

The 2024 adopted general fund budget was balanced and included a 11% increase for the property tax levy and a 1.2% overall increase in expenditures.

Contacting the City's Financial Management

This financial report is designated to provide our residents, customers, and creditors with a general overview of the City of Willmar's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional information, contact the City of Willmar, 333 6th St SW, Willmar, MN 56201 or by phone at (320) 235-4913.

CITY OF WILLMAR, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Municipal Utilities Commission
<u>Assets</u>				
Cash and Cash Equivalents	\$ 5,270,617	\$ 266,634	\$ 5,537,251	\$ 8,300,430
Investments	40,340,467	12,354,337	52,694,804	34,620,092
Receivables (Net of Allow for Uncollect)				
Accounts Receivable	816,564	1,741,637	2,558,201	4,317,910
Accrued Interest	153,403	41,473	194,876	-
Taxes Receivable	856,604	-	856,604	-
Special Assessments	5,272,849	-	5,272,849	-
Notes Receivable	363,694	-	363,694	-
Lease Receivable	466,382	-	466,382	84,162
Due from Component Unit	313,616	-	313,616	-
Due from Other Governmental Units	1,057,291	-	1,057,291	-
Inventories	60,158	-	60,158	891,525
Prepaid Items	350,166	3,562	353,728	218,172
Restricted Assets:				
Temporarily Restricted:				
Cash and Cash Equivalents	7,457	603,984	611,441	-
Investments	-	-	-	615,000
Capital and Right to Use Assets				
Nondepreciable and Non-amortizable	27,330,478	5,278,523	32,609,001	26,848,672
Depreciable and Amortizable, net	132,713,300	71,511,922	204,225,222	30,567,565
Net Pension Asset	263,121	-	263,121	-
Other Assets	768,565	-	768,565	-
Total Assets	216,404,732	91,802,072	308,206,804	106,463,528
<u>Deferred Outflows of Resources</u>				
Deferred Outflows of Resources	8,262,259	172,020	8,434,279	672,262
Total Deferred Outflows of Resources	8,262,259	172,020	8,434,279	672,262
Total Assets/Def. Outflows of Resources	\$ 224,666,991	\$ 91,974,092	\$ 316,641,083	\$ 107,135,790

The notes to the financial statements are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Municipal Utilities Commission
<u>Liabilities</u>				
Accounts and Contracts Payable	\$ 1,839,235	\$ 113,899	\$ 1,953,134	\$ 3,013,778
Accrued Interest Payable	1,496,657	-	1,496,657	-
Consumer Deposits	-	-	-	602,521
Due to Component Units	24,820	-	24,820	-
Due to Primary Government	-	-	-	1,952,188
Due to Other Governmental Units	6,979	-	6,979	-
Unearned Revenue	29,335,855	-	29,335,855	71,941
Accrued Compensation and Benefits	337,963	31,924	369,887	87,952
Noncurrent Liabilities				
Due within one year	3,298,505	3,387,000	6,685,505	94,240
Due in more than one year	46,874,287	47,906,791	94,781,078	954,693
Net OPEB Liability	721,742	-	721,742	665,467
Net Pension Liability	7,218,041	601,467	7,819,508	1,945,977
Total Liabilities	91,154,084	52,041,081	143,195,165	9,388,757
<u>Deferred Inflows of Resources</u>				
Deferred Inflows of Resources	8,861,564	219,891	9,081,455	919,264
Total Deferred Inflows of Resources	8,861,564	219,891	9,081,455	919,264
<u>Net Position</u>				
Net Investment in Capital Assets	91,894,367	25,688,294	117,582,661	57,195,571
Restricted				
Capital Improvements	7,769,357	315,262	8,084,619	-
Debt Service	24,222,500	-	24,222,500	-
Specific Operating Activities	3,572,839	603,540	4,176,379	615,000
Unrestricted	(2,807,720)	13,106,024	10,298,304	39,017,198
Total Net Position	124,651,343	39,713,120	164,364,463	96,827,769
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 224,666,991	\$ 91,974,092	\$ 316,641,083	\$ 107,135,790

The notes to the financial statements are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental Activities:				
General Government	\$ 4,989,941	\$ 576,511	\$ 7,851	\$ -
Public Safety	8,402,723	354,485	649,264	1,916
Public Works	8,837,190	24,406	376,326	5,680,203
Health and Welfare	3,619,531	1,638,503	-	-
Culture and Recreation	5,194,203	704,667	364,468	-
Economic Development	723,913	50,250	-	1,383,030
Miscellaneous	526,048	115,793	57,337	53,555
Debt Service - Interest	1,858,747	-	-	-
Total Governmental Activities	34,152,296	3,464,615	1,455,246	7,118,704
Business-Type Activities:				
Waste Treatment	7,592,250	10,230,371	-	-
Total Business-Type Activities	7,592,250	10,230,371	-	-
Total Primary Government	<u>\$ 41,744,546</u>	<u>\$ 13,694,986</u>	<u>\$ 1,455,246</u>	<u>\$ 7,118,704</u>
Component Units:				
Municipal Utilities	\$ 29,950,277	\$ 40,381,809	\$ -	\$ -
Total Component Units	<u>\$ 29,950,277</u>	<u>\$ 40,381,809</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:

- Property Taxes - general purposes
- Property Taxes - debt service
- Sales Taxes
- Other Taxes
- Grants and contributions not restricted to specific programs
- Investment income (loss)
- Gain (Loss) Capital Assets
- Miscellaneous
- Transfers

Total General Revenues /Transfers

Change in Net Position

Net Position - Beginning

Net Position - Ending

The notes to the financial statements are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2023

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Municipal Utilities Commission
\$ (4,405,579)		\$ (4,405,579)	
(7,397,058)		(7,397,058)	
(2,756,255)		(2,756,255)	
(1,981,028)		(1,981,028)	
(4,125,068)		(4,125,068)	
709,367		709,367	
(299,363)		(299,363)	
(1,858,747)		(1,858,747)	
(22,113,731)		(22,113,731)	
-	\$ 2,638,121	2,638,121	
-	2,638,121	2,638,121	
(22,113,731)	2,638,121	(19,475,610)	
			\$ 10,431,532
			10,431,532
7,951,947	-	7,951,947	-
1,208,931		1,208,931	-
3,023,017	-	3,023,017	-
220,724	-	220,724	-
6,399,295	-	6,399,295	-
1,762,189	687,815	2,450,004	2,322,832
1,554,256	44,384	1,598,640	(5,116,450)
693,618	-	693,618	101,279
6,002,653	(3,821,303)	2,181,350	(2,136,842)
28,816,630	(3,089,104)	25,727,526	(4,829,181)
6,702,899	(450,983)	6,251,916	5,602,351
117,948,444	40,164,103	158,112,547	91,225,418
\$ 124,651,343	\$ 39,713,120	\$ 164,364,463	\$ 96,827,769

CITY OF WILLMAR, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2023

	General	Community Investment Special Revenue Fund	Local Option Sales Tax Special Revenue
ASSETS			
Cash and Cash Equivalents	\$ 271,328	\$ -	\$ 589,029
Investments	6,333,027	11,378,037	5,754,435
Receivables (Net of Allowance for Uncollect)			
Accounts	777,838	-	-
Interest	25,750	39,529	19,344
Taxes			
Current	54,219	-	551,556
Delinquent	197,064	-	-
Assessments			
Delinquent	4,982	32,375	-
Deferred	-	582,227	-
Notes	-	-	-
Leases	232,099	-	-
Due From Component Unit	-	-	-
Due From Other Funds	79,662	466,580	-
Due From Other Governments	17,871	-	-
Inventory	60,158	-	-
Prepaid Expenses	121,819	-	-
Restricted Cash-Employee FSA	7,457	-	-
Amount To Be Provided	-	-	-
	<u>\$ 8,183,274</u>	<u>\$ 12,498,748</u>	<u>\$ 6,914,364</u>
LIABILITIES			
Accounts Payable	\$ 411,450	\$ -	\$ -
Accrued Wages	337,963	-	-
Contracts Payable	-	-	-
Due to Component Units	-	24,820	-
Due to Other Funds	-	-	-
Due to Other Governments	-	-	6,979
Unearned Revenue	419,060	-	-
	<u>1,168,473</u>	<u>24,820</u>	<u>6,979</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue	202,046	589,783	-
Lease Resources	219,376	-	-
	<u>421,422</u>	<u>589,783</u>	<u>-</u>
FUND BALANCES			
Nonspendable Fund Balance	181,977	-	-
Restricted Fund Balance	176,935	-	6,907,385
Committed Fund Balance	8,015,179	11,884,145	-
Unassigned	(1,780,712)	-	-
	<u>6,593,379</u>	<u>11,884,145</u>	<u>6,907,385</u>
Total Fund Balances	<u>6,593,379</u>	<u>11,884,145</u>	<u>6,907,385</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 8,183,274</u>	<u>\$ 12,498,748</u>	<u>\$ 6,914,364</u>

The notes to the financial statements are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2023

Local Option Sales Tax Capital Projects	Special Assessments Bonds Debt Service	Street Water/Sewer Capital Projects	Other Governmental Funds	Total Governmental Funds
\$ 91,915	\$ 842,050	\$ 1,545,661	\$ 1,930,634	\$ 5,270,617
1,000,010	6,933,246	2,943,156	5,998,556	40,340,467
-	-	-	38,726	816,564
3,372	23,249	9,922	32,237	153,403
-	-	-	25,048	630,823
-	28,552	-	165	225,781
-	-	-	-	37,357
-	4,653,265	-	-	5,235,492
-	-	-	363,694	363,694
-	-	-	234,283	466,382
-	-	313,616	-	313,616
-	-	-	120,458	666,700
-	-	950,000	89,420	1,057,291
-	-	-	-	60,158
-	-	-	228,347	350,166
-	-	-	-	7,457
-	-	-	768,565	768,565
<u>\$ 1,095,297</u>	<u>\$ 12,480,362</u>	<u>\$ 5,762,355</u>	<u>\$ 9,830,133</u>	<u>\$ 56,764,533</u>
\$ -	\$ -	\$ 753	\$ 554,157	\$ 966,360
-	-	-	-	337,963
184,225	-	641,638	47,012	872,875
-	-	-	-	24,820
-	-	466,580	200,120	666,700
-	-	-	-	6,979
-	-	-	1,854,578	2,273,638
<u>184,225</u>	<u>-</u>	<u>1,108,971</u>	<u>2,655,867</u>	<u>5,149,335</u>
-	4,681,816	-	1,071,458	6,545,103
-	-	-	225,981	445,357
-	4,681,816	-	1,297,439	6,990,460
-	-	-	258,347	440,324
911,072	7,798,546	-	1,400,195	17,194,133
-	-	4,653,384	4,407,421	28,960,129
-	-	-	(189,136)	(1,969,848)
<u>911,072</u>	<u>7,798,546</u>	<u>4,653,384</u>	<u>5,876,827</u>	<u>44,624,738</u>
<u>\$ 1,095,297</u>	<u>\$ 12,480,362</u>	<u>\$ 5,762,355</u>	<u>\$ 9,830,133</u>	<u>\$ 56,764,533</u>

CITY OF WILLMAR, MINNESOTA
RECONCILIATION OF THE BALANCE SHEET TO
THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
December 31, 2023

Amounts reported for governmental activities in the statement of net position are different because:

Total governmental fund balances		\$ 44,624,738
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Governmental funds - capital assets	359,697,986	
Less: Accumulated depreciation	<u>(199,654,208)</u>	
		160,043,778

Long-term assets are not available to pay for current-period expenditures and, therefore, are unavailable in the funds.

Delinquent property taxes	225,781	
Unavailable special assessments	4,579,494	
Notes/Interest Receivable	362,056	
Deferred Outflow of Resources - Pension	8,262,259	
Net Pension Asset	<u>263,121</u>	
		13,692,711

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Bonds and notes payable	(44,954,690)	
Unamortized bond premium	(3,568,793)	
Accrued interest	(1,496,657)	
Compensated absences	(1,649,309)	
Net OPEB Liability	(721,742)	
Net Pension Liability	(7,218,041)	
Deferred Inflow of Resources - Pension	(8,416,207)	
Unearned revenue - lease agreement	<u>(25,684,445)</u>	
		<u>(93,709,884)</u>

Net position of governmental activities		<u>\$ 124,651,343</u>
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The notes to the financial statements are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	<u>General</u>	<u>Community Investment Special Revenue</u>	<u>Local Option Sales Tax Special Revenue</u>
REVENUES			
General Property Taxes	\$ 7,879,969	\$ -	\$ -
Other Taxes	220,724	-	3,023,017
Special Assessments	1,659	422,038	-
License and Permits	537,280	-	-
Intergovernmental	6,283,462	-	-
Charges for Services	1,010,579	-	-
Fines and Forfeits	98,536	-	-
Investment Income	140,564	226,532	108,256
Change in market value	169,214	342,925	163,818
Miscellaneous Revenues	1,166,989	1,668	-
Total Revenues	<u>17,508,976</u>	<u>993,163</u>	<u>3,295,091</u>
EXPENDITURES			
Current:			
General Government	5,011,611	-	-
Public Safety	7,344,376	-	-
Public Works	4,591,508	-	6,523
Culture & Recreation	3,233,466	246	21,432
Economic Development	-	-	-
Miscellaneous	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Other Charges and Services	-	-	-
Capital Outlay	-	-	-
Total Expenditures	<u>20,180,961</u>	<u>246</u>	<u>27,955</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,671,985)</u>	<u>992,917</u>	<u>3,267,136</u>
OTHER FINANCING SOURCES (USES)			
Sale of Assets	-	-	-
Bond Proceeds	-	-	-
Premium on Bonds Issued	-	-	-
Operating Transfers In	2,531,166	433,000	-
Operating Transfers Out	(2,612,761)	(1,124,763)	(2,624,580)
Total Other Financing Sources (Uses)	<u>(81,595)</u>	<u>(691,763)</u>	<u>(2,624,580)</u>
Net Change in Fund Balances	<u>(2,753,580)</u>	<u>301,154</u>	<u>642,556</u>
Fund Balances - Beginning	<u>9,346,959</u>	<u>11,582,991</u>	<u>6,264,829</u>
Fund Balances - Ending	<u><u>\$ 6,593,379</u></u>	<u><u>\$ 11,884,145</u></u>	<u><u>\$ 6,907,385</u></u>

The notes to the financial statements are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

Local Option Sales Tax Capital Projects	Special Assessments Bonds Debt Service	Street Water/Sewer Capital Projects	Other Government Funds	Total Governmental Funds
\$ -	\$ 1,208,931	\$ -	\$ 286,384	\$ 9,375,284
-	-	-	305,425	3,549,166
-	1,666,623	-	-	2,090,320
-	-	10,739	100	548,119
-	-	950,000	2,409,920	9,643,382
-	-	-	167,219	1,177,798
-	-	-	-	98,536
20,733	83,455	39,417	78,681	697,638
29,985	156,437	61,334	139,963	1,063,676
-	1,814	-	91,465	1,261,936
<u>50,718</u>	<u>3,117,260</u>	<u>1,061,490</u>	<u>3,479,157</u>	<u>29,505,855</u>
-	-	-	1,447	5,013,058
-	-	-	15,874	7,360,250
-	-	-	38,139	4,636,170
-	-	-	605,318	3,860,462
-	-	-	801,430	801,430
-	-	-	180,721	180,721
-	1,383,000	-	1,250,000	2,633,000
-	516,362	-	734,630	1,250,992
-	65,882	75,009	505,237	646,128
342,799	-	11,935,687	3,510,759	15,789,245
<u>342,799</u>	<u>1,965,244</u>	<u>12,010,696</u>	<u>7,643,555</u>	<u>42,171,456</u>
<u>(292,081)</u>	<u>1,152,016</u>	<u>(10,949,206)</u>	<u>(4,164,398)</u>	<u>(12,665,601)</u>
-	1,000	-	1,553,256	1,554,256
-	-	8,370,000	-	8,370,000
-	-	611,954	-	611,954
-	1,124,763	5,328,777	5,275,185	14,692,891
-	(234,894)	-	(736,101)	(7,333,099)
-	890,869	14,310,731	6,092,340	17,896,002
<u>(292,081)</u>	<u>2,042,885</u>	<u>3,361,525</u>	<u>1,927,942</u>	<u>5,230,401</u>
<u>1,203,153</u>	<u>5,755,661</u>	<u>1,291,859</u>	<u>3,948,885</u>	<u>39,394,337</u>
<u>\$ 911,072</u>	<u>\$ 7,798,546</u>	<u>\$ 4,653,384</u>	<u>\$ 5,876,827</u>	<u>\$ 44,624,738</u>

CITY OF WILLMAR, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances-Governmental Funds				\$ 5,230,401
Governmental funds reported capital outlays as expenditures.				
However, in the statement of activities the cost of those assets				
is allocated over their estimated useful lives and reported as				
depreciation expense.				
Capital Outlay Expense		15,789,245		
Depreciation Expense		<u>(9,903,051)</u>		
				5,886,194
Revenues in the statement of activities that do not provide current				
financial resources are not reported as revenues in the funds				
Unavailable Revenue, December 31, 2023	5,167,331			
Unavailable Revenue, December 31, 2022	<u>(3,810,075)</u>	1,357,256		
Unearned Revenue		1,070,185		
Pension Contribution		<u>7,851</u>		
				2,435,292
Some expenses reported in the statement of activities do not				
require the use of current financial resources and, therefore,				
are not reported as expenditures in governmental funds.				
Compensated absences, December 31, 2023	(1,649,309)			
Compensated absences, December 31, 2022	<u>1,555,129</u>	(94,180)		
OPEB Expense		110,092		
Pension Expense		<u>(782,703)</u>		
				(766,791)
Bond proceeds provide current financial resources to governmental				
funds, but issuing debt increases long-term liabilities in the				
statement of net position. Repayment of bond principle is an				
expenditure in the governmental fund, but the repayment				
reduces long-term liabilities in the statement of net position.				
Principle Retirement of Long-Term Debt		2,633,000		
TIF Notes Payable		77,517		
Bond Proceeds		(8,370,000)		
Premium on Bonds Issued		(611,954)		
Amortization of Bond Premium		296,023		
Net Effect of SBITA		138,884		
Change in Accrued Interest		<u>(245,667)</u>		
				<u>(6,082,197)</u>
Change in Net Position-Governmental Activities				<u>\$ 6,702,899</u>

The notes to the financial statements are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
General Property and Other Taxes	\$ 8,049,561	\$ 8,049,561	\$ 7,879,969	\$ (169,592)
Other Taxes	477,000	477,000	220,724	(256,276)
Special Assessments	1,700	1,700	1,659	(41)
License and Permits	497,560	497,560	537,280	39,720
Intergovernmental	6,211,046	6,211,046	6,283,462	72,416
Charges for Services	1,001,401	1,001,401	1,010,579	9,178
Fines and Forfeits	100,000	100,000	98,536	(1,464)
Investment Income	76,364	76,364	140,564	64,200
Change in market value	50,000	50,000	169,214	119,214
Miscellaneous Revenues	698,960	698,960	1,166,989	468,029
Total Revenues	17,163,592	17,163,592	17,508,976	345,384
EXPENDITURES				
General Government	5,024,432	5,024,432	5,011,611	12,821
Public Safety	6,435,471	6,435,471	7,344,376	(908,905)
Public Works	4,357,578	4,357,578	4,591,508	(233,930)
Culture & Recreation	3,355,958	3,355,958	3,233,466	122,492
Total Expenditures	19,173,439	19,173,439	20,180,961	(1,007,522)
Excess (deficiency) of revenues over (under) expenditures	(2,009,847)	(2,009,847)	(2,671,985)	(662,138)
OTHER FINANCING SOURCES (USES)				
Sale of Assets	30,000	30,000	-	(30,000)
Operating Transfers In	2,524,792	2,524,792	2,531,166	6,374
Operating Transfers Out	(1,988,686)	(1,988,686)	(2,612,761)	(624,075)
Total Other Financing Sources (Uses)	566,106	566,106	(81,595)	(647,701)
Net Change in Fund Balances	\$ (1,443,741)	\$ (1,443,741)	(2,753,580)	\$ (1,309,839)
Fund Balances - Beginning			9,346,959	
Fund Balances - Ending			\$ 6,593,379	

The notes to the financial statements are an integral part of this statement.

City of Willmar, Minnesota
Statement of Net Position
Proprietary Funds
December 31, 2023

	Waste Treatment Plant
ASSETS	
Current Assets	
Cash and Cash Equivalents	\$ 266,634
Investments	12,354,337
Accounts Receivable	1,741,637
Interest Receivable	41,473
Prepaid Items	3,562
Restricted Cash/Employee FSA	444
Restricted Cash and Investments/System Replacement	<u>603,540</u>
Total Current Assets	<u>15,011,627</u>
Noncurrent Assets	
Capital Assets:	
Nondepreciable	5,278,523
Depreciable	102,272,908
Less: Accumulated Depreciation	<u>(30,760,986)</u>
Net capital assets	<u>76,790,445</u>
Total Noncurrent Assets	<u>76,790,445</u>
TOTAL ASSETS	<u>91,802,072</u>
DEFERRED OUTFLOWS OF RESOURCES	
Related to Pensions	<u>172,020</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>172,020</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	58,312
Contracts Payable	55,587
Accrued Wages	31,924
Current Portion of Debt	<u>3,387,000</u>
Total Current Liabilities	<u>3,532,823</u>
Noncurrent Liabilities:	
Notes Payable	47,715,151
Compensated Absences	191,640
Net Pension Liability	<u>601,467</u>
Total Noncurrent Liabilities	<u>48,508,258</u>
TOTAL LIABILITIES	<u>52,041,081</u>
DEFERRED INFLOWS OF RESOURCES	
Related to Pensions	<u>219,891</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>219,891</u>
NET POSITION	
Net Investment in Capital Assets	25,688,294
Restricted:	
Capital Improvements	315,262
System Replacement	603,540
Unrestricted	<u>13,106,024</u>
TOTAL NET POSITION	<u>\$ 39,713,120</u>

The notes to the financial statements are an integral part of this statement.

City of Willmar, Minnesota
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	Waste Treatment Plant
Operating Revenues	
Charges For Sales and Services:	\$ 10,230,371
Total Operating Revenues	<u>10,230,371</u>
Operating Expenses	
Personal Services	1,420,939
Supplies	941,403
Other Services and Charges	1,510,230
Depreciation	<u>2,254,804</u>
Total Operating Expenses	<u>6,127,376</u>
Operating Income (Loss)	4,102,995
Nonoperating Revenues (Expenses)	
Investment Earnings	277,375
Change in market value	410,440
Gain on sale of asset	44,384
Interest Expense	<u>(1,464,874)</u>
Total Nonoperating Revenues (Expenses)	<u>(732,675)</u>
Income (Loss) Before Contributions and Transfers	3,370,320
Transfers Out	<u>(3,821,303)</u>
Change in Net Position	(450,983)
Net Position - Beginning	<u>40,164,103</u>
Net Position - Ending	<u><u>\$ 39,713,120</u></u>

The notes to the financial statements are an integral part of this statement.

City of Willmar, Minnesota
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Waste Treatment Plant
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from Customers and Users	\$ 10,174,273
Payments to Suppliers	(2,469,814)
Payments to Employees	(1,240,504)
Net Cash Provided by Operating Activities	<u>6,463,955</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfer to Other Funds	(3,821,303)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(3,821,303)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchases of Capital Assets	(1,884,942)
Proceeds from Sale of Capital Assets	44,384
Interest Paid on Capital Debt	(1,464,874)
Principal Paid on Capital Debt	(3,295,000)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(6,600,432)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Proceeds from Sales and Maturities of Investments	4,027,091
Interest Received	283,543
Net Cash Provided (Used) by Investing Activities	<u>4,310,634</u>
Net Increase (Decrease) in Cash and Cash Equivalents	352,854
Cash and Cash Equivalents - Beginning	517,320
Cash and Cash Equivalents - Ending	<u><u>\$ 870,174</u></u>
Classified As:	
Cash and Cash Equivalents	\$ 266,634
Restricted Cash	603,540
Total Cash and Cash Equivalents, End of Year	<u><u>\$ 870,174</u></u>

The notes to the financial statements are an integral part of this statement.

City of Willmar, Minnesota
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	<u>Waste Treatment Plant</u>
Reconciliation of Operating Income to Net Cash Provided (Used)	
by Operating Activities:	
Operating Income	\$ 4,102,995
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) By	
Operating Activities:	
Depreciation	2,254,804
Change in Assets and Liabilities:	
(Increase) Decrease in Accounts Receivable	(56,098)
(Increase) Decrease in Prepaid Items	(52)
(Increase) Decrease in Deferred Outflows	119,073
Increase (Decrease) in Accounts Payable	(18,129)
Increase (Decrease) in Accrued Wages	(1,686)
Increase (Decrease) in Deposits-Payroll Flex/HSA Funds	3,228
Increase (Decrease) in Compensated Absences	(24,783)
Increase (Decrease) in Net Pension Liability	280,070
Increase (Decrease) in Deferred Inflows	(195,467)
Total Adjustments	<u>2,360,960</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 6,463,955</u></u>
 Non Cash Transactions:	
Net Increase (Decrease) in fair value of investments	\$ 410,440

The notes to the financial statements are an integral part of this statement.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Willmar's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as of and for the year ended December 31, 2023. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

A. Financial Reporting Entity

The City of Willmar was established in 1901 and is governed under a charter. The governing body consists of an eight-member council, and mayor elected by eligible voters of the City. Four members are elected every two years for a four-year term. The Mayor's office is for four years. The accompanying financial statements present the City's primary government and component units over which the City exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the City (as distinct from legal relationships).

1. Component Unit

a. Discretely presented component units

The component unit columns in the government-wide financial statements include the financial data of the City's other component units. The units are reported in separate columns to emphasize that they are legally separate from the City but are included because the primary government is financially accountable and is able to impose its will on the organizations.

Willmar Municipal Utilities

The Willmar Municipal Utilities (WMU) is responsible for the operation and management of the electric, water and district heating systems of the City of Willmar. WMU is governed by the Municipal Utilities Commission which is appointed by the Willmar City Council. The City also has the power to overrule any decision, motion, resolution, rule, regulation, or order of the board and the legal liability for the general obligation portion of any debt remains with the City. The rates for user charges and bond issuance authorizations are approved by the City Council. Complete financial statements for Willmar Municipal Utilities may be obtained at 700 Litchfield Avenue SW, Willmar, MN 56201.

b. Excluded: Firefighters Association

This association is organized as a non-profit organization by its members to provide pension and other benefits to such members in accordance with Minnesota Statutes. Their board of directors is appointed by the membership of the organization. All funding is conducted in accordance with Minnesota Statutes whereby State Aids flow to the association, tax levies are determined by the association and are only reviewed by the City, and the association pays benefits directly to its members.

B. Basic Financial Statements

1. Government-Wide Statements

The government-wide financial statements (the statement of net position and the statement of activities) display information about the primary government and its component units. These statements include the financial activities of the overall City government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. Government-Wide Statements (continued)

In the government-wide statement of net position, both the governmental and business-type activities columns:

(a) are presented on a consolidated basis by column; and (b) are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts: (1) net investment in capital assets; (2) restricted net position; and (3) unrestricted net position.

The statement of activities demonstrates the degree to which the direct expenses of each function of the City's governmental activities and its business-type activities are offset by program revenues. Direct expenses are those clearly identifiable with a specific function or activity. Program revenues include: (1) fees, fines, and charges paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions restricted to meeting the operational or capital requirements of a particular function or activity. Revenues not classified as program revenues, including all taxes, are presented as general revenues.

2. Fund Financial Statements

The accounts of the City are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund financial statements provide information about the City's funds. Separate statements for each fund category-governmental, proprietary and fiduciary-are presented. The emphasis of governmental and proprietary fund financial statements is on major individual governmental and enterprise funds, with each displayed in a separate column in the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

a. Governmental Funds

The City reports the following major governmental funds:

General Fund

The General Fund is the primary operating fund of the City and is always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Fund – Community Investment

This fund is used to account for surplus money in each separate improvement fund and in the improvement bond redemption fund which remain after the costs of each improvement have been fully funded.

Special Revenue Fund – Local Option Sales Tax

This fund is used to account for local sales tax collections. The sales tax is restricted for approved projects and debt service payments on sales tax revenue bonds.

Capital Project – Local Option Sales Tax

This fund is used to account for projects that are funded by the local sales tax.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

a. Governmental Funds (continued)

Debt Service Funds

This fund accounts for the accumulation of financial resources for the payment of principal and interest on the City's general obligation special assessment bonds and Rice Hospital G.O. Revenue and Revenue Bonds.

Capital Project Fund – Street, Water and Sewer

This fund is used to account for capital acquisition, construction and improvement projects related to streets, water and sewer.

b. Enterprise Funds

The City reports one major enterprise fund: Waste Treatment Fund. This fund is used to account for activities related to providing sewer services to the public.

c. Agency Funds

Financial statements of agency funds, which are used to account for assets held by the City as an agent for individuals, private organizations, other governments, and/or other funds, are reported using the economic resources measurement focus and the accrual basis of accounting. Agency funds' assets, liabilities, and net assets are included in the fiduciary statement of net position.

C. Measurement Focus and Basis of Accounting

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Shared revenues are generally recognized in the period the appropriation goes into effect. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. The City considers all revenues as available if collected within 60 days after the end of the current period, except for reimbursement (expenditure driven) grants for which the period is 90 days. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, hotel-motel taxes, licenses and permits, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Measurement Focus and Basis of Accounting (continued)

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. *Operating* revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing business operations. The principal operating revenues of the City's enterprise and internal service funds are charges to customers for sales and services. *Operating* expenses for the City's enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use unrestricted resources first, and then restricted resources as they are needed.

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Additionally, each fund's equity in the City's investment pool is treated as a cash equivalent because the City can deposit or effectively withdraw cash at any time without prior notice or penalty.

2. Deposits and Investments

The cash balances of substantially all funds are pooled and invested by the City in certificates of deposit and other authorized investments. Earnings on cash accounts are allocated to individual funds based upon an average of month-end balances.

Investments are stated at fair value based on quoted market prices at the reporting date.

3. Receivables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All receivables are shown net of an allowance for uncollectibles.

Property taxes are levied by the City Council in December of each year and are certified to Kandiyohi County for collection in the following year. The property taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments in May and October. The County collects the taxes and periodically remits them to the City. The majority of these remittances are made in June and November.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Receivables (continued)

Taxes that are not received by the end of the year are classified as delinquent taxes receivable. Delinquent taxes receivable are offset by a deferred inflow of resources in the governmental funds of the fund financial statements because they are not available to finance current expenditures.

Assessments are levied at various times upon City Council resolution for property owner improvements made by the City. Generally, assessment collections are deferred over periods ranging from one to ten years. Revenue from these assessments is recognized when assessed in the government-wide financial statements and as the annual installments become collectible in the governmental funds of the fund financial statements. Annual installments not collected as of each December 31 are classified as delinquent assessments receivable. Delinquent assessments receivable are offset by a deferred inflow of resources in the governmental funds of the fund financial statements because they are not available to finance current expenditures.

The City's lease receivable is measured at the present value of lease payments expected be received during the lease term.

A deferred inflow of resources is recorded for the lease at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are reported as prepaid items in both government-wide and fund financial statements.

5. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (such as roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities column in the government-wide financial statements and in the proprietary funds. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. During the current period, the City did not have any capitalized interest.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	25 - 50
Building improvements	25 - 50
Infrastructure	10 - 20
Furniture, equipment, and vehicles	3 - 20

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

6. Deferred Outflows of Resources

In addition to assets, the statement of net position and fund financial statements will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The City of Willmar has two items that qualify for reporting in this category – deferred pension resources and deferred other postemployment benefit resources, reported in the government-wide statement of net position and proprietary statement of net position. These items result from actuarial calculations and current year pension contributions and OPEB contributions made subsequent to the measurement dates.

7. Compensated Absences

It is the City's policy to permit employees to accumulate earned vacation and sick pay benefits. The liability for compensated absences is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the government funds only if they have matured. The City typically liquidates the liability for compensated absences to the fund where employees' salaries were originally charged.

8. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Pensions

For purposes of measuring the net pension liability or asset, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Postemployment Benefits Other Than Pensions

Under Minnesota statute 471.61, subdivision 2b., public employers must allow retirees and their dependents to continue coverage indefinitely in an employer-sponsored health care plan, under the following conditions: 1) Retirees must be receiving (or eligible to receive) an annuity from a Minnesota public pension plan, 2) Coverage must continue in group plan until age 65, and retirees must pay no more than the group premium, and 3) Retirees may obtain dependent coverage immediately before retirement. All premiums are funded on a pay-as-you-go basis. The liability was actuarially determined, in accordance with GASB Statement 75, at January 1, 2023. For the most part, the General fund is typically used to liquidate governmental OPEB liabilities.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Deferred Inflows of Resources

In addition to liabilities, the statement of net position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City of Willmar has one item that qualifies for reporting in this category under the modified accrual basis of accounting. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from four sources: property taxes, special assessments, and intergovernmental.

These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Additionally, deferred lease resources are reported as deferred inflows resulting from lease amortization calculations.

Furthermore, the City has additional items which qualify for reporting in this category on the statement of net position. The items, deferred pension resources and deferred other postemployment benefit resources are reported only in the statement of net position and results from actuarial calculation involving net differences between projected and actual earnings on plan investments and changes in proportions.

12. Net Position/Fund Balances

The government-wide and business-type activities fund financial statements use a net position presentation. Net position is categorized as net investment in capital assets (net of related debt), restricted and unrestricted:

Net Investment in Capital Assets - This category includes all capital assets, net of accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets.

Restricted net position - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This category represents net position of the City, not restricted for any project or other purpose.

In the governmental fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in governmental funds. These classifications are as follows:

Nonspendable – Consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact, such as, inventories and prepaid items.

Restricted – Consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed – Consists of amounts that are constrained for specific purposes that are internally imposed by formal action of the City Council. Those committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assigned – Consists of amounts intended for specific purposes set by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to the City’s fund balance policy, the City Administrator is authorized to establish assignments of fund balance.

Unassigned – Is the residual classification for the General Fund and reflects negative residual amounts in other funds.

The City of Willmar uses unrestricted amounts to be spent first when both restricted and unrestricted fund balance is available. Additionally, the City would first use committed, then assigned, and lastly unassigned amounts of unrestricted fund balances when expenditures are made.

13. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgets

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds and special revenue funds except some capital projects funds, which adopt project- length budgets. All annual appropriations except those for capital outlay lapse at fiscal year-end.

On or before the first Tuesday in August of each year, all agencies of the government submit a request for appropriations to the Mayor so that a budget may be prepared. In September, the proposed budget is presented to the City’s council for review. The council holds public hearings, and a final budget must be prepared and adopted no later than December 31.

The appropriated budget is prepared by fund, function, and department. The government’s City Administrator may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the governing council. The legal level of budgetary control is the department level. All supplemental budgetary appropriations in all funds were approved by the City Council.

B. Deficit Fund Balances

The following fund had a deficit balance as of December 31, 2023:

Airport Capital Project Fund	\$ (70,631)
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The deficit will be corrected with transfers from other funds.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Assets

1. Deposits and Investments

Cash and cash equivalents	\$ 14,449,122
Investments	<u>87,929,896</u>
	<u>\$ 102,379,018</u>
Primary Government	
Cash and cash equivalents	\$ 5,537,251
Investments	52,694,804
Temporarily Restricted Cash	<u>611,441</u>
Total Primary Government	<u>\$ 58,843,496</u>
Discretely Presented Component Unit	
Willmar Municipal Utilities:	
Cash and cash equivalents	\$ 8,300,430
Investments	34,620,092
Restricted investments	<u>615,000</u>
Total Willmar Municipal Utilities	<u>\$ 43,535,522</u>
Total	<u>\$ 102,379,018</u>

a. Deposits

Minn. Stat. §118A.02 and §118A.04 authorize the City to designate a depository for public funds and to invest in certificates of deposit. Minn. Stat. § 118A.03 requires that all City deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged shall be at least ten percent more than the amount on deposit plus accrued interest at the close of the financial institution's banking day, not covered by insurance or bonds.

Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better, and revenue obligations rated "AA" or better; irrevocable standby letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to it. It is the City's policy that collateral or bonds will be required for all uninsured amounts on deposit and the additional insurance will be documented to show compliance with state law and a perfected security interest under federal law. As of December 31, 2023, the City's deposits were entirely covered by federal depository insurance or by collateral held by the City or its agent in the City's name.

b. Investments

Minn. Stat. §118A.04 & §118A.05 generally authorize the following types of investments as available to the City:

- (1) securities which are direct obligations or are guaranteed or insured issues of the United States, its agencies, its instrumentalities, or organizations created by an act of Congress, except mortgage-backed securities defined as "high risk" by Minn. Stat. § 118A.04, subd. 6;

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

(2) mutual funds through shares of registered investment companies provided the mutual fund receives certain ratings depending on its investments;

(3) general obligations of the State of Minnesota and its municipalities, and in certain state agency and local obligations of Minnesota and other states provided such obligations have certain specified bond ratings by a national bond rating service;

(4) bankers' acceptances of United States banks;

(5) commercial paper issued by United States corporations or their Canadian subsidiaries that is rated in the highest quality category by two nationally recognized rating agencies and matures in 270 days or less; and

(6) with certain restrictions, in repurchase agreements, securities lending agreements, joint powers investment trusts, and guaranteed investment contracts.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. It is the City's policy to minimize its exposure to interest rate risk by investing in both shorter and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time, taking into account the City's investment risk constraints, cash flow characteristics of the portfolio, and prudent investment principles.

	Fair Value	Investment Maturities in Years		
		Less than 1	1-5 Years	6-10 Years
Certificates of Deposit	\$ 1,374,607	\$ 480,210	\$ 894,397	\$ -
Federal Farm Credit Banks	193,398	193,398	-	-
Federal Home Loan Banks	31,017,494	1,480,870	29,536,624	-
Federal Home Loan Mortgage Corporation	4,186,008	1,490,220	2,695,788	-
Money Market	15,659,947	15,659,947	-	-
Taxable Bond	638,278	200,968	437,310	-
	<u>\$ 53,069,732</u>	<u>\$ 19,505,613</u>	<u>\$ 33,564,119</u>	<u>\$ -</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. It is the City's policy to invest only in securities that meet the ratings requirements set by state statute. The City's investments are rated as follows:

	Rating
Commerical Paper	A1/P1 and A1+/P1
US Government Securities	AAA
Mutual/Bond Funds	Not Rated

Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities in the possession of an outside party. The City's policy is that brokers may hold City investments only to the extent that there is SIPC and excess SIPC coverage available.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

The issuers and amounts that exceed five percent of the City's investments are as follows:

<u>Issuer</u>	<u>Amount</u>	<u>Percent</u>
4M	\$ 8,978,506	16%
Multi-Bank Securities	\$ 10,572,378	20%
United Bank Services	\$ 6,512,989	12%
Wells Fargo Advisors	\$ 25,632,623	48%

Concentration of Credit Risk

The concentration of credit risk is the risk of loss that may be caused by the City's investment in a single issuer. The City's investment policy dictates that it will diversify its investments by security type and by institution. The security types and amounts that exceed five percent of the City's total investments are as follows:

<u>Security Type</u>	<u>Amount</u>	<u>Percent</u>
Federal Home Loan Banks	\$ 31,017,495	58%
Federal Home Loan Mortgage Corporation	\$ 4,186,008	8%
Money Market	\$ 15,659,947	32%

Fair Value Measurements

Accounting guidance provides a framework for measuring fair value of certain assets and liabilities and requires certain disclosures about fair value measurements. As defined in GASB Statement No. 72, *Fair Value Measurement and Application* (GASB No. 72), fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB No. 72 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy defined by GASB No. 72 and description of the valuation methodologies used for instruments measured at fair value are as follows:

Level 1: Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities as of the reporting date.

Level 2: Pricing inputs are other than quoted prices included in Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3: Pricing inputs include those that are significant to the fair value measurement of the financial asset or liability and are not observable from objective sources. These inputs may be used with internally developed methodologies that result in management's best estimate of fair value.

The City's assets and liability measured at fair value on a recurring basis are limited to investments. The fair values of the City's investments in mutual funds, corporate debt and notes, government and agency obligations and equity securities included in Level 1 were determined through unadjusted, quoted prices in active markets. The fair values of the Level 2 investments are recorded based on securities with similar characteristics in active markets. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the City's investments, and the amounts reported in the statements of revenues, expenses and changes in net position.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

These methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of the future fair values. Furthermore, while the City believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

The following table sets forth, by level within the fair value hierarchy, the City's financial assets measured at fair value on a recurring basis at December 31, 2023:

		Fair Value Measurements at Reporting Date Using:		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Fair Value			
Financial Assets:				
Certificates of Deposit	\$ 1,374,607	\$ -	\$ 1,374,607	\$ -
Federal Farm Credit Banks	193,398	193,398	-	-
Federal Home Loan Banks	31,017,494	31,017,494	-	-
Federal Home Loan Mortgage Corporation	4,186,008	4,186,008	-	-
Money Market	15,659,947	-	15,659,947	-
Taxable Bond	638,278	-	638,278	-
	<u>\$ 53,069,732</u>	<u>\$ 35,396,900</u>	<u>\$ 17,672,832</u>	<u>\$ -</u>

The financial assets disclosed in the fair value hierarchy above are reported in investments and restricted investments on the statement of net position.

2. Capital Assets

Primary Government

Please see the next page for capital asset activity.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

2. Capital Assets (continued)

Primary Government

The following is the capital asset activity for the year ended December 31, 2023:

<u>Governmental Activities</u>	<u>Balance 1/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2023</u>
Capital assets not being depreciated				
Land	\$ 10,912,925	\$ -	\$ -	\$ 10,912,925
Construction in progress	<u>43,668,927</u>	<u>14,460,371</u>	<u>41,711,745</u>	<u>16,417,553</u>
Total	<u>54,581,852</u>	<u>14,460,371</u>	<u>41,711,745</u>	<u>27,330,478</u>
Capital assets being depreciated				
Buildings and structures	121,790,641	9,102,367	-	130,893,008
Furniture and equipment	4,916,141	512,677	-	5,428,818
Machinery and auto	12,294,694	451,961	-	12,746,655
Other improvements	<u>150,043,024</u>	<u>32,973,614</u>	<u>-</u>	<u>183,016,638</u>
Total	<u>289,044,500</u>	<u>43,040,619</u>	<u>-</u>	<u>332,085,119</u>
Right to Use Assets, Being Amortized				
Subscription IT Assets	<u>-</u>	<u>282,389</u>	<u>-</u>	<u>282,389</u>
Less accumulated depreciation for:				
Buildings	84,276,936	4,249,018	-	88,525,954
Furniture and equipment	2,591,616	224,549	-	2,816,165
Machinery and equipment	7,432,518	507,161	-	7,939,679
Other improvements	<u>95,450,087</u>	<u>4,822,656</u>	<u>-</u>	<u>100,272,743</u>
Total	<u>189,751,157</u>	<u>9,803,384</u>	<u>-</u>	<u>199,554,541</u>
Less Accumulated Amortization for				
Subscription IT Assets	<u>-</u>	<u>99,667</u>	<u>-</u>	<u>99,667</u>
Total Capital Assets Being				
Depreciated and Amortized, Net	<u>99,293,343</u>	<u>33,419,957</u>	<u>-</u>	<u>132,713,300</u>
Net Capital Assets	<u>#####</u>	<u>\$ 47,880,328</u>	<u>\$ 41,711,745</u>	<u>#####</u>

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

Primary Government (continued)

<u>Business-Type Activities</u>	<u>Balance 1/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2023</u>
Capital assets not being depreciated				
Land	\$ 2,005,122	\$ -	\$ -	\$ 2,005,122
Construction in progress	1,396,283	1,877,118	-	3,273,401
Total	<u>3,401,405</u>	<u>1,877,118</u>	<u>-</u>	<u>5,278,523</u>
Capital assets being depreciated				
Buildings and structures	63,793,702	-	-	63,793,702
Furniture and equipment	799,916	-	-	799,916
Machinery and auto	7,166,686	63,411	-	7,230,097
Other improvements	30,449,193	-	-	30,449,193
Total	<u>102,209,497</u>	<u>63,411</u>	<u>-</u>	<u>102,272,908</u>
Less accumulated depreciation for:				
Buildings	17,124,515	1,257,659	-	18,382,174
Furniture and equipment	476,276	38,007	-	514,283
Machinery and auto	3,792,270	352,662	-	4,144,932
Other improvements	7,113,121	606,476	-	7,719,597
Total	<u>28,506,182</u>	<u>2,254,804</u>	<u>-</u>	<u>30,760,986</u>
Net Capital Assets	<u>\$ 77,104,720</u>	<u>\$ (314,275)</u>	<u>\$ -</u>	<u>\$ 76,790,445</u>

<u>Component Unit</u>	<u>Balance 1/1/2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2023</u>
Capital assets not being depreciated				
Land	\$ 1,385,906	\$ -	\$ 397,636	\$ 988,270
Construction in progress	19,067,315	18,414,225	11,621,138	25,860,402
Total	<u>20,453,221</u>	<u>18,414,225</u>	<u>12,018,774</u>	<u>26,848,672</u>
Capital assets being depreciated				
Buildings and improvements	3,769,512	4,462,511	5,373,704	2,858,319
Structures and equipment	79,930,677	5,726,487	9,801,005	75,856,159
Total	<u>83,700,189</u>	<u>10,188,998</u>	<u>15,174,709</u>	<u>78,714,478</u>
Right to Use Assets Being Amortized				
Subscription IT Assets	-	483,787	-	483,787
Less accumulated depreciation for:				
Buildings and improvements	3,412,611	33,001	991,295	2,454,317
Structures and equipment	52,793,271	2,433,300	9,202,080	46,024,491
Total	<u>56,205,882</u>	<u>2,466,301</u>	<u>10,193,375</u>	<u>48,478,808</u>
Less Accumulated Amortization for:				
Subscription IT Assets	-	151,892	-	151,892
Total Capital Assets Being				
Depreciated and Amortized, net	<u>27,494,307</u>	<u>8,054,592</u>	<u>4,981,334</u>	<u>30,567,565</u>
Net Capital Assets	<u>\$ 47,947,528</u>	<u>\$ 26,468,817</u>	<u>\$ 17,000,108</u>	<u>\$ 57,416,237</u>

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General Government	\$ 155,983
Public Safety	361,836
Public Works	4,154,216
Health/Welfare	3,619,531
Culture/Recreation	1,266,158
Miscellaneous	<u>345,327</u>
Total Depreciation and Amortization Expense	<u>\$ 9,903,051</u>
Business-Type Activities	
Waste treatment	<u>\$ 2,254,804</u>
Total Depreciation Expense	<u><u>\$ 2,254,804</u></u>

Construction Commitments

The City has active construction projects as of December 31, 2023. The projects include street improvements, storm water upgrades, and other improvements. At year end the City's commitments with contractors were as follows:

Construction Projects	Remaining Commitment
Street Projects	\$ 1,972,898
LOST Projects	268,220
Other Improvements	<u>504,224</u>
Total	<u><u>\$ 2,745,342</u></u>

B. Interfund Receivables, Payables and Transfers

1. Due from/Due to

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General Fund	Nonmajor Debt Service - T.I. (JH LLC)	\$ 68,740
General Fund	Nonmajor Debt Service - T.I. (Suite Liv'n Housing)	148
General Fund	Nonmajor Debt Service - T.I. (Lakleand JH LCC)	10,774
NonMajor - Special Revenue - Airport	NonMajor Capital Projects - Airport	120,458
Community Investment	Capital Projects - SABF 2024	<u>466,580</u>
		<u><u>\$ 666,700</u></u>

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

2. Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service, subsidies of various City operations and re-allocations of special revenues. The following schedule briefly summarizes the City's transfer activity:

<u>Transferred In</u>		<u>Transferred Out</u>	
General Fund	\$ 394,324	Nonmajor Special Revenue	\$ 10,500
		Fiduciary Fund - Donation Fund	7,573
		Enterprise Fund - Waste Treatment	376,251
			<u>394,324</u>
Special Revenue - Community Invest.	433,000	Nonmajor Special Revenue Fund	433,000
			<u>433,000</u>
Nonmajor Special Revenue Funds	581,371	Nonmajor Debt Service Fund	101,936
		General Fund	32,500
		Fiduciary Fund - Donation Fund	11,935
		Enterprise Fund - Waste Treatment	435,000
			<u>581,371</u>
Special Assessments Bonds	2,914,601	Special Revenue - Community Invest.	1,124,763
		Special Revenue - LOST	1,789,838
			<u>2,914,601</u>
Nonmajor Debt Service Fund	196,385	General Fund	196,385
			<u>196,385</u>
Capital Projects	3,971,638	Special Assessments Bonds	234,894
		Special Revenue - LOST	834,742
		Enterprise Fund - Waste Treatment	2,902,002
			<u>3,971,638</u>
Nonmajor Capital Projects Fund	<u>2,707,591</u>	Nonmajor Special Revenue	190,665
		Enterprise Fund - Waste Treatment	108,050
		Fiduciary Fund - Donation Fund	25,000
		General Fund	2,383,876
			<u>2,707,591</u>
Total	<u>\$ 11,198,910</u>	Total	<u>\$ 11,198,910</u>

C. Lease Receivable

The City leases lots for airport hangars to various individuals. The terms of the leases are 30 years with payments increasing incrementally every 5 years.

The City leases a cell tower site to Verizon Wireless. The initial term was 5 years and was automatically extended for three additional five-year terms. The lease may be terminated by either party at the end of the extension period.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

Lease activity for the year ended December 31, 2023, was as follows:

Description	Issue Date	Discount Rate	Lease Revenue	Interest Revenue	Balance at Year End
Airport Hanger Lots	1/1/2006	4.58%	\$ 816	\$ 838	\$ 17,452
Airport Hanger Lots	10/1/2006	4.80%	5,024	4,934	97,528
Airport Hanger Lots	10/1/2009	3.82%	2,797	2,102	52,132
Airport Hanger Lots	9/1/2022	3.57%	1,041	829	67,171
Verizon Tower - Fire Station	9/1/2015	2.72%	11,487	6,649	232,099
					<u>\$ 466,382</u>

D. Liabilities

1. Deferred Inflows of Resources – Unavailable Revenue

Deferred Inflows of Resources – Unavailable Revenue consists of the following:

Unavailable Taxes	\$ 225,781
Unavailable Special Assessments	5,248,029
Unavailable Notes Receivable	362,056
Unavailable Intergovernmental Revenue	709,237
	<u>\$ 6,545,103</u>

2. Long-Term Debt

Obligations Outstanding at the end of the Year – Primary Government

Please see the next page for the Obligations Outstanding at the end of the Year for the Primary Government.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

<u>Governmental Activities</u>	<u>Interest Rates</u>	<u>Date Issued</u>	<u>Date Matures</u>	<u>Original Issue</u>	<u>Outstanding at 12/31/2023</u>
<u>G.O. Special Assessments</u>					
2016A Improvement Bond	2.50	2016	2027	\$ 1,600,000	\$ 693,000
2017A Improvement Bond	3.25	2017	2028	1,100,000	594,000
2018B Improvement Bond	2.75-3.00	2018	2029	2,930,000	1,860,000
2019A Improvement Bond	2.30	2019	2030	4,740,000	3,450,000
2020A Improvement Bond	1.75	2020	2031	1,965,000	1,598,000
2021B Improvement Bond	3.00-5.00	2021	2032	2,900,000	2,705,000
2022A Improvement Bond	3.00-4.00	2022	2038	5,560,000	5,560,000
2023A Improvement Bond	4.00-5.00	2023	2039	8,370,000	8,370,000
Total Special Assessment Bonds				<u>29,165,000</u>	<u>24,830,000</u>
<u>G.O. Bonds</u>					
2018A Bond	2.75-3.50	2018	2038	<u>2,780,000</u>	<u>2,320,000</u>
Total G.O. Bonds				<u>2,780,000</u>	<u>2,320,000</u>
<u>G.O. Sales Tax Revenue Bonds</u>					
2021A Sales Tax Revenue Bond	1.25-4.00	2021	2033	4,495,000	3,870,000
2021C Sales Tax Revenue Bond	2.00-5.00	2021	2033	<u>13,715,000</u>	<u>12,900,000</u>
Total G.O. Sales Tax Revenue Bonds				<u>18,210,000</u>	<u>16,770,000</u>
<u>Tax Increment Financing Notes</u>					
2015 Jennie-O Turkey Store		2015		594,304	277,422
Legacy On 1st		2020		199,755	156,508
15th Street Flats		2020		<u>525,388</u>	<u>457,255</u>
Total Tax Increment Financing Notes				<u>1,319,447</u>	<u>891,185</u>
<u>Subscription Arrangements</u>					
Tyler Technology SaaS	5.00	2022	2024	<u>282,389</u>	<u>143,505</u>
Total Subscription Arrangements				<u>282,389</u>	<u>143,505</u>
Total Governmental Activities				<u>\$ 51,756,836</u>	<u>\$ 44,954,690</u>
<u>Business-Type Activities</u>					
<u>G.O. Revenue Notes and Bonds</u>					
2008 Waste Treatment Note	3.275	2008	2028	\$ 42,001,362	\$ 20,506,000
2008 Waste Treatment Note	0	2008	2030	7,000,000	7,000,000
2009 Waste Treatment Note	2.457	2009	2029	1,711,867	601,151
2009 Waste Treatment Note	3.44	2009	2038	27,663,530	18,191,000
2013 Waste Treatment Note	1.124	2013	2042	1,582,219	1,331,000
2014 Waste Treatment Note	1.00	2014	2034	2,835,054	1,629,000
2016 Waste Treatment Note	1.035	2016	2036	989,580	679,000
2018 Waste Treatment Note	1.119	2018	2038	<u>1,478,205</u>	<u>1,165,000</u>
Total G.O. Revenue Notes and Bonds				<u>85,261,817</u>	<u>51,102,151</u>
Total Business-Type Activities				<u>\$ 85,261,817</u>	<u>\$ 51,102,151</u>
Total Primary Government				<u>\$ 137,018,653</u>	<u>\$ 96,056,841</u>

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

2. Long-Term Debt Maturities

Long-Term Debt maturities are as follows:

Governmental Activities

<u>G. O. Special Assessment Bonds</u>			<u>G. O. Bonds</u>	
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,670,000	\$ 823,571	\$ 125,000	\$ 72,517
2025	2,058,000	812,829	130,000	68,693
2026	2,276,000	740,548	130,000	64,792
2027	2,356,000	662,230	135,000	60,986
2028	2,255,000	583,371	140,000	57,135
2029-2033	7,860,000	1,891,646	760,000	217,654
2034-2038	5,590,000	702,668	900,000	79,907
2039	765,000	15,300	-	-
Total	<u>\$ 24,830,000</u>	<u>\$ 6,232,163</u>	<u>\$ 2,320,000</u>	<u>\$ 621,684</u>

<u>G. O. Sales Tax Revenue Bonds</u>		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,360,000	\$ 599,388
2025	1,425,000	533,087
2026	1,500,000	463,463
2027	1,565,000	390,488
2028	1,640,000	314,137
2029-2033	9,280,000	557,519
Total	<u>\$ 16,770,000</u>	<u>\$ 2,858,082</u>

Business-Type Activities

<u>G. O. Revenue Notes</u>		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 3,387,000	\$ 1,464,874
2025	5,736,000	1,363,427
2026	5,957,000	1,258,991
2027	6,151,000	1,077,705
2028	6,317,000	889,156
2029-2033	14,940,151	2,019,440
2034-2038	8,310,000	809,610
2039-2042	304,000	8,576
Total	<u>\$ 51,102,151</u>	<u>\$ 8,891,779</u>

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

3. Changes in Long-Term Liabilities

	Balance 01/01/2023	Increases	Decreases	Balance 12/31/2023	Due Within One Year
Primary Government					
Governmental Activities					
G.O. Special Assessment Bonds	\$ 17,843,000	\$ 8,370,000	\$ 1,383,000	\$ 24,830,000	\$ 1,670,000
G.O. Bonds	2,440,000	-	120,000	2,320,000	125,000
G.O. Sales Tax Revenue Bonds	17,900,000	-	1,130,000	16,770,000	1,360,000
Bond Premium	3,252,862	611,954	296,023	3,568,793	-
TIF Note Payable-Jennie-O	321,636	-	44,214	277,422	-
TIF Note Payable-Legacy On 1	172,785	-	16,277	156,508	-
TIF Note Payable-15th Str Fl	474,282	-	17,027	457,255	-
Subscription Arrangements	-	282,389	138,884	143,505	143,505
Compensated Absences	1,555,129	94,180	-	1,649,309	-
Net OPEB Liability	859,329	-	137,587	721,742	-
Net Pension Liability	16,078,919	-	8,860,878	7,218,041	-
Total Governmental Activities	60,897,942	9,358,523	12,143,890	58,112,575	3,298,505
Business-Type Activities					
G.O. Revenue Notes	54,397,151	-	3,295,000	51,102,151	3,387,000
Compensated Absences	166,857	24,783	-	191,640	-
Net Pension Liability	881,537	-	280,070	601,467	-
Total Business-Type Activities	55,445,545	24,783	3,575,070	51,895,258	3,387,000
Total Primary Government	\$ 116,343,487	\$ 9,383,306	\$ 15,718,960	\$ 110,007,833	\$ 6,685,505
Component Units					
Municipal Utilities					
Compensated Absences	\$ 723,921	\$ 104,346	\$ -	\$ 828,267	\$ -
Subscription Arrangements	-	326,909	106,243	220,666	94,240
OPEB Liability	878,200	-	212,733	665,467	-
Net Pension Liability	2,772,012	-	826,035	1,945,977	-
Total Municipal Utilities	4,374,133	431,255	1,145,011	3,660,377	94,240
Total Component Units	\$ 4,374,133	\$ 431,255	\$ 1,145,011	\$ 3,660,377	\$ 94,240

4. Long-Term Subscriptions

At December 31, 2023, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. The Implementation allows the City to report its right to use subscription assets and related long-term subscription arrangements.

Subscription arrangements are summarized as follows:

Description	Origination Date	Discount Rate	Payment Terms	Payment Amount
Tyler Technology SaaS	11/1/2022	5.00%	3 years	\$ 150,867
	Original Lease Liability	Current Year Additional Outflows	Impairments	Balance Outstanding
Tyler Technology SaaS	\$ 282,389	\$ -	\$ -	\$ 143,505

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

On November 1, 2022, the City agreed to terms with Tyler Technology for use of their Software as a Service (SaaS) program and one-time conversion service. The lease term is 3 years at a discount rate of 5.00%. Subscription ends on October 31, 2024, at which point the City may choose to extend services on a yearly basis.

Annual requirements to amortize lease obligations and related interest is as follows:

<u>Tyler Technology SaaS</u>		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 143,505	\$ 7,362
Total	<u>\$ 143,505</u>	<u>\$ 7,362</u>

E. Fund Balance Detail

Governmental Fund Balance Detail at December 31, 2023:

<u>Fund</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>
General Fund			
Prepays and Inventory	\$ 181,977	\$ -	\$ -
Retirees Vacation/Sick Leave Held	-	87,495	-
Retiree Insurance BuyOut	-	89,440	-
Working Capital	-	-	4,000,000
Self-Insurance	-	-	1,000,000
Current Employees Sick Leave and Vacation	-	-	1,015,179
Next Year's Budget	-	-	1,000,000
Current Year Emergency	-	-	1,000,000
Sub-Totals	<u>\$ 181,977</u>	<u>\$ 176,935</u>	<u>\$ 8,015,179</u>
Community Investment Fund Special Revenue			
Debt Service and Capital Projects	\$ -	\$ -	\$ 11,134,145
Permanent Improvement Fund	-	-	750,000
Sub-Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,884,145</u>
Local Option Sales Tax Special Revenue			
Capital Projects and Debt Service	\$ -	\$ 6,907,385	\$ -
Local Option Sales Tax Capital Projects			
Capital Projects	\$ -	\$ 911,072	\$ -
Special Assessment Bonds Debt Service			
Debt Service	\$ -	\$ 7,798,546	\$ -
Street Capital Projects			
Capital Projects	\$ -	\$ -	\$ 4,653,384

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 3 DETAILED NOTES ON ALL FUNDS (continued)

E. Fund Balance Detail (continued)

<u>Fund</u>	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>
Other Governmental Funds			
Park Dedication	\$ -	\$ 95,172	\$ -
Industrial Park Development	-	1,209,772	2,448,048
Convention and Visitors Bureau Operations	9,959	-	405,206
Coronavirus Relief	138,430	-	-
Willmar Municipal Airport Operations	368	-	417,458
Willmar Mainstreet Operations	-	-	61,606
Bike Share Program	-	-	7,343
Public Works Reserve	-	-	2,000
Law Enforcement Forfeiture Fund	-	35,810	-
Law Enforcement Explorer Fund	-	13,252	-
Law Enforcement CERT Fund	-	16,457	-
Fire Department Explorer Fund	770	7,967	-
NonMajor Capital Projects	-	-	1,065,760
NonMajor Debt Service			
Tax Increment Financing	78,820	20,267	-
Perpetual Care	30,000	1,498	-
Sub-Totals	<u>\$ 258,347</u>	<u>\$ 1,400,195</u>	<u>\$ 4,407,421</u>
Totals	<u><u>\$ 440,324</u></u>	<u><u>\$ 17,194,133</u></u>	<u><u>\$ 28,960,129</u></u>

NOTE 4 DEFINED BENEFIT PENSION PLANS

A. Plan Description

The City of Willmar participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Fund

All full-time and certain part-time employees of the City of Willmar are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Public Employees Police and Fire Fund

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefits provision are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS (continued)

1. General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated and Basic Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% of average salary for each of the first 10 years of service and 1.7% of average salary for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% of the average salary for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

2. Police and Fire Plan Benefits

Benefits for Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of the average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equals at least 90.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of June 30 before the effective date of the increase will receive a reduced prorated increase.

C. Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

1. General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2023. The City of Willmar was required to contribute 7.50% for Coordinated Plan members. The City of Willmar's contributions to the General Employees Fund for the year ended December 31, 2023, were \$403,896. The City of Willmar's contributions were equal to the required contributions as set by state statute.

2. Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2023 and the City of Willmar was required to contribute 17.70% for Police and Fire Plan members. The City of Willmar's contributions to the Police and Fire Fund for the year ended December 31, 2023, were \$578,639. The City of Willmar's contributions were equal to the required contributions as set by state statute.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS (continued)

D. Pension Costs

1. General Employees Fund Pension Cost

At December 31, 2023, the City of Willmar reported a liability of \$3,595,584 for its proportionate share of the General Employees Fund's net pension liability. The City of Willmar's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City of Willmar's totaled \$99,159.

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City of Willmar's proportion of the net pension liability was based on the City of Willmar's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City of Willmar's proportionate share was 0.0643% at the end of the measurement period and 0.0675% for the beginning of the period.

City's proportionate share of the net pension liability	\$ 3,595,584
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>99,159</u>
Total	<u><u>\$ 3,694,743</u></u>

For the year ended December 31, 2023, the City of Willmar recognized pension expense of \$94,700 for its proportionate share of the General Employees Plan's pension expense. In addition, the City of Willmar recognized an additional \$446 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At December 31, 2023, the City of Willmar reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 119,492	\$ 25,270
Changes in actuarial assumptions	594,527	985,519
Net collective difference between projected and actual investment earnings	-	95,841
Changes in proportion	100,524	190,081
Contributions paid to PERA subsequent to the measurement date	<u>203,017</u>	<u>-</u>
Total	<u><u>\$ 1,017,560</u></u>	<u><u>\$ 1,296,711</u></u>

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS (continued)

The \$203,017 reported as deferred outflows of resources related to pensions resulting from the City of Willmar's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Pension Expense Amount
2024	\$ 123,201
2025	\$ (570,874)
2026	\$ 43,509
2027	\$ (78,004)

2. Police and Fire Fund Pension Costs

At December 31, 2023, the City of Willmar reported a liability of \$4,223,924 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City of Willmar's proportion of the net pension liability was based on the City of Willmar's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City of Willmar's proportionate share was 0.2446% at the end of the measurement period and 0.2669% for the beginning of the period.

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2023. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state was paid on October 1, 2022. Thereafter, by October 1 of each year, the state will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. The State of Minnesota's proportionate share of the net pension liability associated with the City of Willmar totaled \$170,107.

City's proportionate share of the net pension liability	\$ 4,223,924
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>170,107</u>
Total	<u>\$ 4,394,031</u>

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2023, the City of Willmar recognized pension expense of \$(110,726) for its proportionate share of the Police and Fire Plan's pension expense. The City of Willmar recognized an additional \$(10,245) as grant revenue for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS (continued)

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City of Willmar recognized \$22,014 for the year ended December 31, 2023, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

At December 31, 2023, the City of Willmar reported its proportionate share of the Police and Fire Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 1,197,403	\$ -
Changes in actuarial assumptions	5,253,092	5,938,470
Net collective difference between projected and actual investment earnings	-	80,579
Change in proportion	169,164	824,642
Contributions paid to PERA subsequent to the measurement date	<u>289,300</u>	<u>-</u>
Total	<u><u>\$ 6,908,959</u></u>	<u><u>\$ 6,843,691</u></u>

The \$289,300 reported as deferred outflows of resources related to pensions resulting from the City of Willmar's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	<u>Pension Expense Amount</u>
2024	\$ 199,454
2025	\$ 54,712
2026	\$ 1,076,688
2027	\$ (345,169)
2028	\$ (1,209,717)

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS (continued)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	25.0%	5.90%
Total	100%	

F. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.00%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.00% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan, and Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan, and 1.00% for the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. In the Police and Fire Plan, salary growth assumptions range from 11.75% after one year of service to 3.00% after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023 actuarial valuation. The most recent four-year experience study for the Police and Fire Plan was completed in 2020 was adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS (continued)

The following changes in actuarial assumptions and plan provisions occurred in 2023:

General Employees Fund

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

Police and Fire Fund

Changes in Actuarial Assumptions:

- The investment return assumption was changed from 6.50% to 7.00%.
- The single discount rate changed from 5.40% to 7.00%.

Changes in Plan Provisions:

- Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023.
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50% vesting after five years, increasing incrementally to 100% after 10 years.
- A one-time, non-compounding benefit increase of 3.00% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

G. Discount Rate

The discount rate used to measure the total pension liability in 2023 was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net positions of the General Employees Fund, and Police and Fire Plan were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 DEFINED BENEFIT PENSION PLANS (continued)

H. Pension Liability Sensitivity

The following presents the City of Willmar's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City of Willmar's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis				
<i>Net Pension Liability (Asset) at Different Discount Rates</i>				
	<u>General Employees Fund</u>		<u>Police and Fire Fund</u>	
1% Lower	6.00%	\$ 6,360,877	6.00%	\$ 8,380,769
Current Discount Rate	7.00%	\$ 3,595,584	7.00%	\$ 4,223,924
1% Higher	8.00%	\$ 1,321,025	8.00%	\$ 806,441

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

NOTE 5 DEFINED BENEFIT PENSION PLANS – STATEWIDE VOLUNTEER FIREFIGHTERS PLAN

A. Plan Description

The Willmar Fire Department participates in the Statewide Volunteer Firefighter Retirement Plan (accounted for in the Volunteer Firefighter Fund), an agent multiple-employer lump-sum defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). The Volunteer Firefighter Plan covers volunteer firefighters of municipal fire departments or independent nonprofit firefighting corporations that have elected to join the plan. As of December 31, 2022, the plan covered 35 active firefighters and 9 vested terminated fire fighters whose pension benefits are deferred. The plan is established and administered in accordance with Minnesota Statutes, Chapter 353 G.

B. Benefits Provided

The Volunteer Firefighter Plan provides retirement, death, and supplemental benefits to covered firefighters and survivors. Benefits are paid based on the number of years of service multiplied by a benefit level per year of service approved by the City. The benefit is selected from 71 possible levels in \$100 increments ranging from \$500 to \$7,500 per year of service. Members are eligible for a lump-sum retirement benefit at 50 years of age with five years of service. Plan provisions include a pro-rated vesting schedule that increases from 5 years at 40% through 20 years at 100%.

C. Contributions

The Volunteer Firefighter Plan is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in Minnesota Statutes. The State of Minnesota contributed \$128,030 in fire state aid to the fund for the year ended December 31, 2022. Required employer contributions are calculated annually based on statutory provisions. The City's statutorily required contributions to the Volunteer Firefighter Fund for the year ended December 31, 2022, was \$0. The City's contributions were equal to the required contributions as set by state statute.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 5 DEFINED BENEFIT PENSION PLANS – STATEWIDE VOLUNTEER FIREFIGHTERS PLAN (continued)

D. Pension Costs

At December 31, 2023, the City reported a net pension asset of \$263,121 for the Volunteer Firefighter Fund. The net pension asset was measured as of December 31, 2022. The total pension liability used to calculate the net pension asset in accordance with GASB 68 was determined by PERA applying an actuarial formula to specific census data certified by the fire department. The following table presents the changes in net pension liability during the year.

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Beginning Balance 12/31/21	\$ 1,508,902	\$ 2,024,456	\$ (515,554)
Changes for the Year			
Service Cost	84,416	-	84,416
Interest on Pension Liability	94,564	-	94,564
Actuarial Experience (Gains)/Losses	(99,125)	-	(99,125)
Projected Investment Earnings	-	121,467	(121,467)
Contributions (State)	-	128,030	(128,030)
Asset (Gain)/Loss	-	(420,661)	420,661
Benefit Payouts	(34,495)	(34,495)	-
PERA Administrative Fee	-	(1,414)	1,414
Net Changes	<u>45,360</u>	<u>(207,073)</u>	<u>252,433</u>
Balance End of Year 12/31/22	<u><u>\$ 1,554,262</u></u>	<u><u>\$ 1,817,383</u></u>	<u><u>\$ (263,121)</u></u>

There were no benefit provision changes during the measurement period.

For the year ended December 31, 2023, the City recognized pension expense of \$123,234.

At December 31, 2022, the City reported deferred outflows and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 19,869	\$ 153,929
Difference between projected and actual investment earnings	336,529	119,588
Contributions paid to plan subsequent to measurement date	142,639	-
State revenue received for the plan subsequent to measurement date	<u>-</u>	<u>142,639</u>
Totals	<u><u>\$ 499,037</u></u>	<u><u>\$ 416,156</u></u>

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 5 DEFINED BENEFIT PENSION PLANS – STATEWIDE VOLUNTEER FIREFIGHTERS PLAN (continued)

\$142,639 reported as deferred outflows of resources related to pensions resulting from City contributions to the pension plan subsequent to the measurement date will be recognized as an addition to the net pension liability (asset) in the year ended December 31, 2023. \$142,639 reported as deferred inflows of resources related to pensions resulting from state revenue received by the City for the pension plan subsequent to the measurement date will be recognized as a reduction to the net pension liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	Pension Expense Amount
2023	\$ (14,407)
2024	\$ 1,129
2025	\$ 31,853
2026	\$ 64,306

E. Actuarial Assumptions

The total pension liability at December 31, 2022, was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

- Retirement eligibility at the later of age 50 or 20 years of service
- Investment rate of return of 6.00%
- Inflation rate of 3.00%

There were no changes in actuarial assumptions in 2022.

F. Discount Rate

The discount rate used to measure the total pension liability was 6.00%. The projection of cash flows used to determine the discount rate assumed that contributions to the Volunteer Firefighter Fund will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability Sensitivity

The following presents the City's net pension asset for the Volunteer Firefighter Fund, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's net pension asset would be if it were calculated using a discount rate 1% lower or 1% higher than the current discount rate:

	1% Decrease in Discount Rate (5.0%)	Discount Rate (6.0%)	1% Increase in Discount Rate (7.0%)
Net Pension Asset	\$ (206,871)	\$ (263,121)	\$ (317,196)

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 5 DEFINED BENEFIT PENSION PLANS – STATEWIDE VOLUNTEER FIREFIGHTERS PLAN (continued)

H. Plan Investments

Investment Policy

The Minnesota State Board of Investment (SBI) is established by Article XI of the Minnesota Constitution to invest all state funds. Its membership as specified in the Constitution is comprised of the Governor (who is designated as chair of the Board), State Auditor, Secretary of State and State Attorney General.

All investments undertaken by the SBI are governed by the prudent person rule and other standards codified in Minnesota Statutes, Chapter 11A and Chapter 353G.

Within the requirements defined by state law, the SBI, with assistance of the SBI staff and the Investment Advisory Council, establishes investment policy for all funds under its control. These investments policies are tailored to the particular needs of each fund and specify investment objectives, risk tolerance, asset allocation, investment management structure and specific performance standards. Studies guide the on-going management of the funds and are updated periodically.

Asset Allocation

To match the long-term nature of the pension obligations, the SBI maintains a strategic asset allocation for the Volunteer Firefighter Plan that includes allocations to domestic equity, international equity, bonds and cash equivalents. The long-term target asset allocation and long-term expected real rate of return is the following:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Stocks	35%	5.10%
International Stocks	15%	5.30%
Bonds	45%	0.75%
Unallocated Cash	5%	0.00%
	<u>100%</u>	

The 6.00% long-term expected rate of return on pension plan investments was determined using a building-block method. Best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using both long-term historical returns and long-term capital market expectations from a number of investment management and consulting organizations. The asset class estimates and the target allocations were then combined to produce a geometric, long-term expected real rate of return for the portfolio. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

Description of significant investment policy changes during the year: The SBI made no significant changes to their investment policy during fiscal year 2022 for the Volunteer Firefighter Fund.

G. Pension Plan Fiduciary Net Position

Detailed information about the Volunteer Firefighter Fund's fiduciary net position as of June 30, 2022, is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 6 PUBLIC EMPLOYEES DEFINED CONTRIBUTION PLAN

One council member is covered by the Defined Contribution Plan, a multiple-employer deferred compensation plan administered by PERA. The Defined Contribution Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. *Minnesota Statutes*, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees contributions must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and .25% of the assets in each member's account annually.

Total contributions made by the City of Willmar during fiscal year 2023 were:

Contribution Amount		Percentage of Covered Payroll		Required
Employee	Employer	Employee	Employer	Rate
\$ 598	\$ 598	5%	5%	5%

NOTE 7 OTHER POST EMPLOYMENT BENEFITS (OPEB)

The City complies with the Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which allows the City to report its liability for other postretirement benefits consistent with established accounting principles generally accepted in the United States of America and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

A. Plan Description

The City's defined benefit OPEB plan provided OPEB for all qualified employees of the City. The City operates a single-employer retiree benefit plan ("the Plan"). No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75. The Plan does not issue a publicly available report.

B. Benefits Provided

The Plan provides health, dental, and/or life insurance plan to qualified employees. Benefit and eligibility provisions are established through negotiations between the City Council and employee groups including three unions. The union contracts are renegotiated periodically.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 7 OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

C. Employees Covered by Benefit Terms

At December 31, 2023, the following employees were covered by the benefit terms:

Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	11
Active Plan Members	<u>108</u>
Total Plan Members	<u><u>119</u></u>

D. Contributions

The City has chosen to fund the Plan on a pay-as-you-go basis. For fiscal year 2023, the City contributed \$96,690.

E. Actuarial Methods and Assumptions

The City's net OPEB liability of \$721,742 was measured as of December 31, 2023. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023.

The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	4.00%
20-Year Municipal Bond Yield	4.00%
Inflation Rate	2.50%
Salary Increases	Vary by service and employee classification.
Medical Trend Rate	6.25% in 2023 grading to 5.00% over 5 years and then to 4.00% over the next 48 years.

The discount rate used to measure the total OPEB liability was 4.00%. Since the plan is not funded (has no assets), the discount rate was developed by estimating the long-term investment yield on the employer funds that will be used to pay benefits as they come due.

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.

Economic assumptions are based on input from a variety of published sources of historical and projected future financial data. Each assumption was reviewed for reasonableness with the source information as well as for consistency with the other economic assumptions.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 7 OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

F. Changes in the Total OPEB Liability

	Total OPEB Liability
Beginning Balance 12/31/22	<u>\$ 859,329</u>
Changes for the Year	
Service Cost	35,811
Interest Cost	16,826
Assumption Changes	(81,999)
Benefit Payments	<u>(108,225)</u>
Net Changes	<u>(137,587)</u>
Balance End of Year 12/31/23	<u><u>\$ 721,742</u></u>

Since the prior measurement date, the following assumptions changed:

Benefit Changes:

- There have been no changes since the prior valuation.

Assumption Changes:

- The discount rate was changed from 2.00% to 4.00%.
- The inflation rate was changed from 2.00% to 2.50%.

G. Sensitivity of the Total OPEB Liability

The following presents the total OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.00%) or 1-percentage-point higher (5.00%) Than the current discount rate:

Sensitivity of Net OPEB Liability at Current Single Discount Rate		
1% Lower	3.00%	\$ 768,624
Current Discount Rate	4.00%	\$ 721,742
1% Higher	5.00%	\$ 678,294

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 7 OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

H. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB

For the year ended December 31, 2023, the City recognized OPEB expense of \$2,363. On December 31, 2023 the City reported deferred outflows of resources and deferred inflows of resource related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 140,374
Changes in actuarial	38,909	81,805
Contributions to OPEB Subsequent to the Measurement Date	<u>112,453</u>	<u>-</u>
Totals	<u>\$ 151,362</u>	<u>\$ 222,179</u>

Deferred outflows of resources to OPEB, resulting from the City's contributions subsequent to the measurement date of \$112,453, will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2024. There were no other amounts reported as deferred outflows and inflows of resources related to OPEB.

Component Unit – Willmar Municipal Utilities

The Utilities adopted Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This implementation allows the Utilities to report its total OPEB liability, deferred inflows of resources, deferred outflows of resources, and OPEB expense and to reflect an actuarially-determined liability for the present value of projected future benefits for retired and active employees less the OPEB plan's fiduciary net position on the financial statements.

Plan Description

The Utilities operates a single-employer retiree benefit plan ("the Plan") that provides health, dental, and life insurance to eligible employees and their spouses through the Utilities commercial insurance plans. There are 29 active participants and 16 retired participants. Benefit and eligibility provisions are established through negotiations between the Utilities and employee groups including a union. The union contract is renegotiated each three-year bargaining period. The Plan does not issue a publicly available financial report. No assets are accumulated in a trust that meets all of the criteria in GASB Statement No. 75, Paragraph 4.

Total OPEB Liability

The Utilities' total OPEB liability of \$665,467 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date. Update procedures were used to roll forward the total OPEB liability to December 31, 2023.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 7 OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

Changes in Total OPEB Liability

Changes in the total OPEB liability of the Utilities for 2023 were as follows:

	<u>Total OPEB Liability</u>
Balance at December 31, 2022	\$ 878,200
Changes for the year:	
Service Cost	18,560
Interest	15,020
Differences Between Expected and Actual Experience	(21,301)
Changes of assumptions	(64,078)
Benefit Payments	<u>(160,934)</u>
Net changes	<u>(212,733)</u>
Balance at December 31, 2023	<u><u>\$ 665,467</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 1.84% in 2022 to 4.05% in 2023.

Changes in Total OPEB Liability (continued)

Sensitivity of the total OPEB liability to changes in the discount rate was also calculated. The following presents the total OPEB liability of the Utilities as well as what the Utilities' total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.05%) or 1-percentage-point higher (5.05%) than the current discount rate:

	<u>1.0% Decrease in Discount Rate to 3.05%</u>	<u>Discount Rate of 4.05%</u>	<u>1.0% Increase in Discount Rate to 5.05%</u>
Total OPEB Liability	\$ 694,708	\$ 665,467	\$ 638,389

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates was calculated as well. The following presents the total OPEB liability of the Utilities as well as what the Utilities' total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.30% decreasing to 2.90%) or 1-percentage-point higher (7.30% decreasing to 4.90%) than the current healthcare cost trend rates:

	<u>1.00% Decrease (5.30% decreasing to 2.90%)</u>	<u>Healthcare Cost Trend Rates (6.30% decreasing to 3.90%)</u>	<u>1.00% Increase (7.30% decreasing to 4.90%)</u>
Total OPEB Liability	\$ 635,006	\$ 665,467	\$ 700,484

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 7 OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2023, the Utilities recognized OPEB expense of \$(207,875). At December 31, 2023, the Utilities reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Contributions paid subsequent to measurement date	\$ 167,982	\$ -

\$167,982 reported as deferred outflows of resources related to OPEB resulting from Utilities' contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended December 31, 2024.

Actuarial Methods and Assumptions

The total OPEB liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions and other inputs and applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	Based on the most recently disclosed assumptions for the pension plan in which the employee participates.
Healthcare Cost Trend Rates	6.30% for 2023, gradually decreasing over several decades to an ultimate rate of 3.90% for 2075 and later years.

**NOTE 7 OTHER POST EMPLOYMENT BENEFITS/Component Unit –
Willmar Municipal Utilities (continued)**

Actuarial Methods and Assumptions (continued)

Retirees' Share of Benefit-Related Costs Assumed to increase with healthcare trend rates.

A discount rate of 4.05% was applied in the measurement of the total OPEB liability. The discount rate is based on the index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Pub-210 General mortality tables with projected mortality improvements based on scale MP-2021, and other adjustments.

The actuarial assumptions used in the December 31, 2022, valuation were based on the results of an actuarial experience study for the period January 1, 2022, to December 31, 2022.

NOTE 8 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the City carries insurance. The City obtains insurance through participation in the League of Minnesota Cities Insurance Trust (LMCIT) which is a risk sharing pool with approximately 800 other governmental units. This City pays an annual premium to LMCIT for its workers compensation and property and casualty insurance. The LMCIT is self-sustaining through member premiums and will reinsure for claims above a prescribed dollar amount for each insurance event. Settled claims have not exceeded the City's coverage in any of the past three fiscal years.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 8 RISK MANAGEMENT (continued)

The workers' compensation policy is a retrospectively rated policy with premiums that accrue based on the ultimate cost of the experience to date. There is no way to estimate what the change in premium may be. Generally, it has been minimal.

NOTE 9 COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

In 2020, the City entered into an agreement with Kandiyohi County for use of the Law Enforcement Center. Under this agreement, beginning in 2021, the City is to remit an annual payment to Kandiyohi County for the City's pro-rated share of utility and maintenance costs of the administrative space, storage, and range building. It has been determined that the City's current share of this space is 45.7%. The pro-rated share of this communal space is subject to change on an annual basis as both parties may agree to increase or decrease their designated spaces within the joint facility as circumstances may require. For the year ended December 31, 2023, the City paid \$163,384 for annual operating expenses.

Willmar Municipal Utilities – Component Unit of the City of Willmar

Under a capacity energy confirmation agreement with Great River Energy, the Commission is committed to capacity charges on certain electric power and energy requirements through the year 2025. The Commission is also committed to certain capacity charges under wholesale power agreements with Western Area Power Administration through the year 2050.

In 2020, Willmar Municipal Utilities (WMU) discontinued operations of the District Heating Division. The cessation of operations resulted in underground infrastructure previously in service within the Heating District to be abandoned in place. WMU remains obligated for removal of these infrastructure items if the need arises in the event of unknown future roadway or utility improvements. At this time, there is no reasonable estimate of costs or potential timeline of District Heating infrastructure removal. It is the WMU Commission's opinion that any future potential related costs will not have a material adverse effect on the WMU financial condition.

NOTE 10 JOINTLY-GOVERNED ORGANIZATIONS

Kandiyohi County and City of Willmar Economic Development Commission

The EDC was established on July 1, 2003, by a joint-powers agreement between Kandiyohi County and the City of Willmar by resolution pursuant to Minn. Laws 1989, First Special Session, ch. 1, Art. 17, § 21. The EDC was set up to encourage, attract, promote, and develop economically sound industry and commerce within the County and City. The EDC has six members of which Kandiyohi County appoints three members and the City of Willmar appoints three members. Each member is appointed to serve for three years. Complete financial information for the EDC can be obtained at Kandiyohi County and City of Willmar Economic Development Commission, 333 Litchfield Avenue S.W., P. O. Box 1783, Willmar, Minnesota 56201.

CITY OF WILLMAR, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 10 JOINTLY-GOVERNED ORGANIZATIONS (continued)

Central Community Transit (CCT)

Kandiyohi Area Transit was established on October 20, 1998 by a joint powers agreement between Kandiyohi County and the City of Willmar. Effective January 1, 2015, Kandiyohi Area Transit combined with Renville County Heartland Express to form Central Community Transit (CCT). Effective April 29, 2016, Meeker County and the City of Litchfield were added as joint powers members of CCT. The CCT Board is made up of two members appointed by Kandiyohi County, two members appointed by the City of Willmar, one elected official from other local governments in Kandiyohi County, and two members appointed from Renville County. Complete financial information for CCT can be obtained at Central Community Transit, 1320 22nd Street SW, Willmar, Minnesota 56201.

NOTE 11 TAX ABATEMENTS

The City of Willmar enters into tax abatement agreements with local business under authority of Minnesota Statutes Section 1165.993 through 1165.995 and 469.1812 through 469.1815. Businesses must fulfill all requirements of approved development agreements and state statutes in order to receive the allowed amount of their tax abatements. The businesses are required to pay the property tax and request reimbursement from the City.

Tax abatement activity for the year ended December 31, 2023, was as follows:

Purpose	Amount of Taxes Abated During 2023	Maximum Abatement	Duration
MinnWest Technology Campus	\$ 41,600	\$ 416,000	2016-2025
Torgerson Properties	17,250	189,750	2016-2025
AEHM, LLC	-	87,000	2022-2031
	<u>\$ 58,850</u>		

NOTE 12 CHANGE IN ACCOUNTING PRINCIPLES

Effective January 1, 2023, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. GASB Statement No. 96 enhances the relevance and consistency of information of the government's information technology subscription arrangements. It establishes requirements for information technology subscription arrangements based on the principle that information technology software arrangements are financings of the right to use an underlying asset. A government is required to recognize a right to use subscription asset and a corresponding subscription liability. These changes were incorporated in the City's 2023 financial statements and had no effect on the beginning net position.

NOTE 13 SUBSEQUENT EVENTS

The City of Willmar has evaluated events and transactions for potential recognition or disclosure through August 23, 2024, the date the financial statements were available to be issued.

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City of Willmar, Minnesota
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
GENERAL PROPERTY TAXES				
Current Ad Valorem	\$ 7,964,561	\$ 7,964,561	\$ 7,801,733	\$ (162,828)
Delinquent Ad Valorem	85,000	85,000	78,236	(6,764)
Franchise Fees	477,000	477,000	220,724	(256,276)
TOTAL TAXES	8,526,561	8,526,561	8,100,693	(425,868)
LICENSES/PERMITS				
Business License/Permit	487,880	487,880	528,384	40,504
Non-Business License/Permit	9,680	9,680	8,896	(784)
TOTAL LICENSES & PERMITS	497,560	497,560	537,280	39,720
INTERGOVERNMENTAL				
FEDERAL GOVERNMENT				
Federal Grant	2,400	2,400	1,916	(484)
STATE GRANTS				
Local Government Aid	5,255,956	5,255,956	5,255,956	-
Police Department Aid	308,000	308,000	327,590	19,590
State Grant	50,000	50,000	62,699	12,699
Fire Department Aid	-	-	142,639	142,639
Shared Highway User Tax	350,000	350,000	342,769	(7,231)
COUNTY GRANTS				
Kandiyohi County Highways	3,795	3,795	5,276	1,481
Kandiyohi County	15,000	15,000	28,281	13,281
SCHOOL DISTRICT #347				
School Liaison Officer	225,895	225,895	116,336	(109,559)
TOTAL INTERGOVERNMENTAL	6,211,046	6,211,046	6,283,462	72,416
SERVICE CHARGES				
General Government	20,400	20,400	37,572	17,172
Public Safety	206,200	206,200	255,949	49,749
Highways & Streets	10,300	10,300	13,667	3,367
Culture and recreation	764,501	764,501	703,391	(61,110)
TOTAL SERVICE CHARGES	1,001,401	1,001,401	1,010,579	9,178
FINES AND FORFEITS				
Fines and impound fees	100,000	100,000	98,536	(1,464)
TOTAL FINES & FORFEITS	100,000	100,000	98,536	(1,464)
SPECIAL ASSESSMENTS				
Special Assessments	1,700	1,700	1,659	(41)
TOTAL SPECIAL ASSESSMENTS	1,700	1,700	1,659	(41)

See notes to required supplementary information.

City of Willmar, Minnesota
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES (Con't)				
MISCELLANEOUS REVENUE				
Miscellaneous	31,000	31,000	71,190	40,190
Interest Earnings	76,364	76,364	140,564	64,200
Donations	103,750	103,750	136,301	32,551
Sale of Materials	70,000	70,000	8,971	(61,029)
Carris Health Transfer	344,210	344,210	568,318	224,108
Market Value Increase/(Decrease)	50,000	50,000	169,214	119,214
Insurance Reimbursements	100,000	100,000	328,812	228,812
Insurance Pass Through	50,000	50,000	53,397	3,397
TOTAL MISCELLANEOUS	825,324	825,324	1,476,767	651,443
 TOTAL REVENUES	 17,163,592	 17,163,592	 17,508,976	 345,384
EXPENDITURES				
GENERAL GOVERNMENT				
Administration				
Personal Services	954,821	954,821	610,799	344,022
Supplies	100,850	100,850	47,504	53,346
Other Services & Charges	357,650	357,650	513,668	(156,018)
Total	1,413,321	1,413,321	1,171,971	241,350
Mayor and Council				
Personal Services	126,050	126,050	129,812	(3,762)
Supplies	350	350	39	311
Other Services & Charges	195,500	195,500	206,696	(11,196)
Total	321,900	321,900	336,547	(14,647)
Planning & Development				
Personal Services	661,675	661,675	687,640	(25,965)
Supplies	8,600	8,600	10,875	(2,275)
Other Services & Charges	93,700	93,700	124,433	(30,733)
Total	763,975	763,975	822,948	(58,973)
City Clerk/Treasurer				
Personal Services	208,786	208,786	259,224	(50,438)
Supplies	2,500	2,500	1,135	1,365
Other Services & Charges	3,425	3,425	5,547	(2,122)
Total	214,711	214,711	265,906	(51,195)
Assessing				
Other Services & Charges	134,938	134,938	139,496	(4,558)
Total	134,938	134,938	139,496	(4,558)
Accounting				
Personal Services	600,639	600,639	485,656	114,983
Supplies	2,000	2,000	3,359	(1,359)
Other Services & Charges	32,450	32,450	133,883	(101,433)
Total	635,089	635,089	622,898	12,191

See notes to required supplementary information.

City of Willmar, Minnesota
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (Con't)				
GENERAL GOVERNMENT (Con't)				
Legal				
Other Services & Charges	300,000	300,000	459,231	(159,231)
Total	300,000	300,000	459,231	(159,231)
City Hall				
Personal Services	96,458	96,458	76,768	19,690
Supplies	43,250	43,250	23,582	19,668
Other Services & Charges	73,100	73,100	156,610	(83,510)
Total	212,808	212,808	256,960	(44,152)
Information Technology				
Personal Services	275,323	275,323	307,049	(31,726)
Supplies	159,890	159,890	160,372	(482)
Other Services & Charges	326,847	326,847	277,856	48,991
Total	762,060	762,060	745,277	16,783
Human Resources				
Personal Services	164,349	164,349	168,785	(4,436)
Supplies	2,400	2,400	860	1,540
Other Services & Charges	61,100	61,100	13,188	47,912
Total	227,849	227,849	182,833	45,016
Elections & Voters Registration				
Personal Services	22,481	22,481	1,285	21,196
Supplies	400	400	13	387
Other Services & Charges	14,900	14,900	6,246	8,654
Total	37,781	37,781	7,544	30,237
TOTAL GENERAL GOVERNMENT	5,024,432	5,024,432	5,011,611	12,821
PUBLIC SAFETY				
Police Department				
Personal Services	4,986,380	4,986,380	5,307,086	(320,706)
Supplies	199,750	199,750	217,912	(18,162)
Other Services & Charges	218,200	218,200	683,187	(464,987)
Total	5,404,330	5,404,330	6,208,185	(803,855)

See notes to required supplementary information.

City of Willmar, Minnesota
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (Con't)				
PUBLIC SAFETY (Con't)				
Fire Department				
Personal Services	756,291	756,291	788,808	(32,517)
Supplies	53,300	53,300	37,039	16,261
Other Services & Charges	221,550	221,550	167,705	53,845
Total	1,031,141	1,031,141	993,552	37,589
Non-Departmental Expenses				
Fire Aid Remittance	-	-	142,639	(142,639)
Total	-	-	142,639	(142,639)
TOTAL PUBLIC SAFETY	6,435,471	6,435,471	7,344,376	(908,905)
PUBLIC WORKS				
Engineering				
Personal Services	772,808	772,808	90,387	682,421
Supplies	9,000	9,000	593	8,407
Other Services & Charges	89,850	89,850	465,025	(375,175)
Total	871,658	871,658	556,005	315,653
Storm Water				
Supplies	700	700	5,486	(4,786)
Other Services & Charges	81,500	81,500	92,832	(11,332)
Total	82,200	82,200	98,318	(16,118)
Public Works				
Personal Services	2,425,420	2,425,420	2,563,047	(137,627)
Supplies	297,000	297,000	350,626	(53,626)
Other Services & Charges	661,300	661,300	1,003,512	(342,212)
Total	3,383,720	3,383,720	3,917,185	(533,465)
Transit				
Other Services & Charges	20,000	20,000	20,000	-
Total	20,000	20,000	20,000	-
TOTAL PUBLIC WORKS	4,357,578	4,357,578	4,591,508	(233,930)
CULTURE & RECREATION				
WRAC 8				
Personal Services	109,722	109,722	108,791	931
Supplies	5,390	5,390	3,577	1,813
Other Services & Charges	15,600	15,600	17,867	(2,267)
Total	130,712	130,712	130,235	477
Library				
Other Services & Charges	568,825	568,825	503,205	65,620
Total	568,825	568,825	503,205	65,620
Auditorium				
Personal Services	1,250	1,250	-	1,250
Supplies	4,000	4,000	1,648	2,352
Other Services & Charges	171,000	171,000	56,252	114,748
Total	176,250	176,250	57,900	118,350

See notes to required supplementary information.

City of Willmar, Minnesota
General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES (Con't)				
CULTURE & RECREATION (Con't)				
Parks & Recreation				
Personal Services	598,781	598,781	761,951	(163,170)
Supplies	90,000	90,000	103,199	(13,199)
Other Services & Charges	207,750	207,750	234,338	(26,588)
Total	896,531	896,531	1,099,488	(202,957)
Civic Center - Ice Arena				
Personal Services	416,711	416,711	359,878	56,833
Supplies	75,500	75,500	110,661	(35,161)
Other Services & Charges	331,700	331,700	465,859	(134,159)
Total	823,911	823,911	936,398	(112,487)
Community Center				
Personal Services	167,794	167,794	203,893	(36,099)
Supplies	24,900	24,900	22,581	2,319
Other Services & Charges	67,500	67,500	42,267	25,233
Total	260,194	260,194	268,741	(8,547)
Aquatics Center				
Personal Services	176,535	176,535	128,632	47,903
Supplies	47,300	47,300	43,653	3,647
Other Services & Charges	87,200	87,200	42,151	45,049
Total	311,035	311,035	214,436	96,599
Event Center				
Personal Services	23,000	23,000	-	23,000
Supplies	47,000	47,000	15,722	31,278
Other Services & Charges	118,500	118,500	7,341	111,159
Total	188,500	188,500	23,063	165,437
TOTAL CULTURE & RECREATION	3,355,958	3,355,958	3,233,466	122,492
TOTAL EXPENDITURES	19,173,439	19,173,439	20,180,961	(1,007,522)
Excess of Revenues Over Expenditures	(2,009,847)	(2,009,847)	(2,671,985)	(662,138)
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	30,000	30,000	-	(30,000)
Transfers In	2,524,792	2,524,792	2,531,166	6,374
Transfers Out	(1,988,686)	(1,988,686)	(2,612,761)	(624,075)
Total Other Financing Sources (Uses)	566,106	566,106	(81,595)	(647,701)
Net Change in Fund Balances	(1,443,741)	(1,443,741)	(2,753,580)	(1,309,839)
Fund Balances - Beginning	9,346,959	9,346,959	9,346,959	-
Fund Balances - Ending	\$ 7,903,218	\$ 7,903,218	\$ 6,593,379	\$ (1,309,839)

See notes to required supplementary information.

City of Willmar, Minnesota
Industrial Development Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Licenses & Permits				
Pond Fees	\$ 100	\$ 100	\$ 100	\$ -
Service Charges				
Rental of Land	30,000	30,000	50,150	20,150
Miscellaneous Revenue				
Interest Earnings	6,000	6,000	54,090	48,090
Market Value Incr/(Decr)	-	-	90,151	90,151
Total Revenues	36,100	36,100	194,491	158,391
EXPENDITURES				
Current				
Public Works	-	-	38,139	(38,139)
Economic Development	36,100	36,100	113,162	(77,062)
Capital Outlay				
Economic Development	-	-	249,229	(249,229)
Total Expenditures	36,100	36,100	400,530	(364,430)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(206,039)	(206,039)
OTHER FINANCING SOURCES (USES)				
Sale of Assets	-	-	1,553,256	1,553,256
Transfer In	-	-	101,936	101,936
Total Other Financing Sources (Uses)	-	-	1,655,192	1,655,192
Net Change in Fund Balances	-	-	1,449,153	1,449,153
Fund Balance - Beginning	2,208,667	2,208,667	2,208,667	-
Fund Balance - Ending	\$ 2,208,667	\$ 2,208,667	\$ 3,657,820	\$ 1,449,153

See notes to required supplementary information.

City of Willmar, Minnesota
Convention and Visitors' Bureau Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
General Taxes				
Hotel-Motel Tax	\$ 240,000	\$ 240,000	\$ 305,425	\$ 65,425
Intergovernmental				
State Tourism Grant	10,000	10,000	10,000	-
Kandiyohi County	49,000	49,000	49,043	43
Total Intergovernmental	59,000	59,000	59,043	43
Service Charges	13,000	13,000	1,130	(11,870)
Miscellaneous Revenue				
Interest Earnings	-	-	7,220	7,220
Market Value Increase/(Decrease)	-	-	10,834	10,834
Miscellaneous	1,000	1,000	3,143	2,143
Total Miscellaneous Revenue	1,000	1,000	21,197	20,197
Total Revenue	313,000	313,000	386,795	73,795
EXPENDITURES				
Personal Services	142,000	142,000	143,313	(1,313)
Supplies	12,500	12,500	6,727	5,773
Other Services and Charges	74,750	74,750	70,719	4,031
Visitor Guide	14,000	14,000	18,850	(4,850)
Conference & Convention	35,000	35,000	22,022	12,978
Leisure Travel	41,000	41,000	63,493	(22,493)
Sports Promotions	10,000	10,000	5,626	4,374
Special Projects	8,000	8,000	8,201	(201)
Strategic Marketing	14,000	14,000	12,500	1,500
Total Expenditures	351,250	351,250	351,451	(201)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,250)	(38,250)	35,344	73,594
OTHER FINANCING SOURCES (USES)				
Transfer Out - General	(12,000)	(12,000)	(10,500)	1,500
Total Other Financing Sources (Uses)	(12,000)	(12,000)	(10,500)	1,500
Net Change in Fund Balances	(50,250)	(50,250)	24,844	75,094
Fund Balances-Beginning	390,321	390,321	390,321	-
Fund Balance - Ending	\$ 340,071	\$ 340,071	\$ 415,165	\$ 75,094

See notes to required supplementary information.

City of Willmar, Minnesota
Community Development Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental				
Federal Grants	-	-	688,268	688,268
Total Intergovernmental	-	-	688,268	688,268
Interest Revenue	875	875	-	(875)
Total Revenue	875	875	688,268	687,393
EXPENDITURES				
Housing Development	-	-	688,268	(688,268)
Total Expenditures	-	-	688,268	(688,268)
Excess (Deficiency) of Revenues Over (Under) Expenditures	875	875	-	(875)
Net Change in Fund Balances	875	875	-	(875)
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ 875	\$ 875	\$ -	\$ (875)

See notes to required supplementary information.

City of Willmar, Minnesota
Coronavirus Relief Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental				
Federal Grants	\$ -	\$ -	\$ 1,143,339	\$ 1,143,339
Interest Revenue	-	-	19,925	19,925
Total Revenue	-	-	1,163,264	1,143,339
EXPENDITURES				
Current				
General Government	-	-	1,447	1,447
Miscellaneous	-	-	4,000	4,000
Capital Outlay				
General Government	68,850	68,850	814,334	745,484
Public Safety	-	-	132,893	132,893
Total Expenditures	68,850	68,850	952,674	883,824
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,850)	(68,850)	210,590	2,027,163
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets				-
Transfers In				-
Transfers Out			(190,665)	(190,665)
Total Other Financing Sources (Uses)	-	-	(190,665)	(190,665)
Net Change in Fund Balances	(68,850)	(68,850)	19,925	2,027,163
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ (68,850)	\$ (68,850)	\$ 19,925	\$ 2,027,163

See notes to required supplementary information.

City of Willmar, Minnesota
Local Option Sales Tax Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
General Taxes				
Sales/Use Tax	\$ 2,376,000	\$ 2,376,000	\$ 3,023,017	\$ 647,017
Total General Taxes	2,376,000	2,376,000	3,023,017	647,017
Miscellaneous Revenue				
Interest Earnings	24,000	24,000	108,256	84,256
Market Value Increase/(Decrease)	-	-	163,818	163,818
Total Miscellaneous Revenue	24,000	24,000	272,074	248,074
Total Revenue	2,400,000	2,400,000	3,295,091	895,091
EXPENDITURES				
Community Center Replacement				
Other Services and Charges	-	-	1,864	(1,864)
New Athletic Fields				
Other Services and Charges	-	-	10,250	(10,250)
Stormwater Mgmt Infrastructure				
Other Services and Charges	-	-	6,523	(6,523)
Recreation/Event Center				
Other Services and Charges	-	-	9,318	(9,318)
Total Expenditures	-	-	27,955	(27,955)
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,400,000	2,400,000	3,267,136	867,136
OTHER FINANCING SOURCES (USES)				
Transfer Out - CIP	(834,441)	(834,441)	(834,742)	(301)
Transfer Out - Debt Service	(1,788,739)	(1,788,739)	(1,789,838)	(1,099)
Total Other Financing Sources (Uses)	(2,623,180)	(2,623,180)	(2,624,580)	(1,400)
Net Change in Fund Balances	(223,180)	(223,180)	642,556	865,736
Fund Balance - Beginning	6,264,829	6,264,829	6,264,829	-
Fund Balance - Ending	\$ 6,041,649	\$ 6,041,649	\$ 6,907,385	\$ 865,736

See notes to required supplementary information.

City of Willmar, Minnesota
Willmar Municipal Airport Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				
Federal Grant	\$ 500	\$ 500	\$ 1,000	\$ 500
State Airport Aid	56,337	56,337	56,337	-
Total Intergovernmental	56,837	56,837	57,337	500
Service Charges				
Rental Income	77,000	77,000	94,047	17,047
Fuel Sales	20,000	20,000	21,746	1,746
Total Service Charges	97,000	97,000	115,793	18,793
Miscellaneous Revenue				
Interest Earnings	500	500	5,429	4,929
Market Value Increase/(Decrease)	-	-	7,481	7,481
Total Miscellaneous Revenue	500	500	12,910	12,410
Total Revenue	154,337	154,337	186,040	31,703
EXPENDITURES				
Current				
Personal Services	2,000	2,000	-	2,000
Supplies	7,550	7,550	1,085	6,465
Other Services and Charges	199,500	199,500	175,636	23,864
Total Expenditures	209,050	209,050	176,721	32,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,713)	(54,713)	9,319	64,032
OTHER FINANCING SOURCES (USES)				
Transfers In - General Fund	200,000	200,000	-	(200,000)
Total Other Financing Sources (Uses)	200,000	200,000	-	(200,000)
Net Change in Fund Balances	145,287	145,287	9,319	(135,968)
Fund Balance - Beginning	408,507	408,507	408,507	-
Fund Balance - Ending	\$ 553,794	\$ 553,794	\$ 417,826	\$ (135,968)

See notes to required supplementary information.

City of Willmar, Minnesota
Willmar Main Street Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental				
Federal Grant	\$ -	\$ -	\$ 211,729	\$ 211,729
Miscellaneous Revenue				
Grant Revenue	4,000	4,000	33,000	29,000
Miscellaneous		-	146	146
Total Miscellaneous Revenue	4,000	4,000	33,146	29,146
Total Revenue	4,000	4,000	244,875	240,875
EXPENDITURES				
Current:				
Supplies	1,200	1,200	175	1,025
Other Services and Charges	35,300	35,300	44,675	(9,375)
Capital Outlay	-	-	208,544	(208,544)
Total Expenditures	36,500	36,500	253,394	(216,894)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(32,500)	(32,500)	(8,519)	23,981
OTHER FINANCING SOURCES (USES)				
Transfers In - General Fund	32,500	32,500	33,550	1,050
Total Other Financing Sources (Uses)	32,500	32,500	33,550	1,050
Net Change in Fund Balances	-	-	25,031	25,031
Fund Balance - Beginning	36,575	36,575	36,575	-
Fund Balance - Ending	\$ 36,575	\$ 36,575	\$ 61,606	\$ 25,031

See notes to required supplementary information.

City of Willmar, Minnesota
Bike Share Program Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Service Charges				
Net Bike Rental Income	\$ -	\$ -	\$ -	\$ -
Total Service Charges	-	-	-	-
Miscellaneous Revenue				
Grant Revenue	-	-	-	-
Total Miscellaneous Revenue	-	-	-	-
Total Revenue	-	-	-	-
EXPENDITURES				
Supplies	-	-	-	-
Total Expenditures	-	-	-	-
Net Change in Fund Balances	-	-	-	-
Fund Balance - Beginning	7,343	7,343	7,343	-
Fund Balance - Ending	\$ 7,343	\$ 7,343	\$ 7,343	\$ -

See notes to required supplementary information.

City of Willmar, Minnesota
Community Investment Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Variance With Final Budget Positive (Negative)
	Original	Final	Actual	
REVENUES				
Special Assessments	\$ 7,000	\$ 7,000	\$ 422,038	\$ 415,038
Miscellaneous Revenue				
Interest Earnings	160,000	160,000	226,532	66,532
Market Value Increase (Decrease)	-	-	342,925	342,925
Miscellaneous	-	-	1,668	1,668
Total Miscellaneous Revenue	160,000	160,000	571,125	411,125
Total Revenues	167,000	167,000	993,163	826,163
EXPENDITURES				
Other Charges	-	-	246	(246)
Total Expenditures	-	-	246	(246)
Excess (Deficiency) of Revenues Over (Under) Expenditures	167,000	167,000	992,917	825,917
OTHER FINANCING SOURCES (USES)				
Transfers In	433,000	433,000	433,000	-
Transfers Out	(1,378,183)	(1,378,183)	(1,124,763)	253,420
Total Other Financing Sources (Uses)	(945,183)	(945,183)	(691,763)	253,420
Net Change in Fund Balances	(778,183)	(778,183)	301,154	1,079,337
Fund Balances - Beginning	11,582,991	11,582,991	11,582,991	-
Fund Balance - Ending	\$ 10,804,808	\$ 10,804,808	\$ 11,884,145	\$ 1,079,337

See notes to required supplementary information.

City of Willmar, Minnesota
Public Works Reserve Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts		Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous Revenue				
Interest Earnings	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
Market Value Incr/(Decr)	-	-	-	-
Total Revenues	2,000	2,000	-	(2,000)
EXPENDITURES				
Other Charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,000	2,000	-	(2,000)
OTHER FINANCING SOURCES (USES)				
Transfers In	435,000	435,000	435,000	-
Transfers Out	(433,000)	(433,000)	(433,000)	-
Total Other Financing Sources (Uses)	2,000	2,000	2,000	-
Net Change in Fund Balances	4,000	4,000	2,000	(2,000)
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	\$ 4,000	\$ 4,000	\$ 2,000	\$ (2,000)

See notes to required supplementary information.

City of Willmar, Minnesota
Debt Service Funds/Special Assessments Bonds
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Over (Under)
	Original	Final	Actual	Final Budget
REVENUES				
General Taxes				
General Property Taxes	\$ 524,755	\$ 524,755	\$ 1,208,931	\$ 684,176
Special Assessments				
Special Assessments	393,824	393,824	1,666,623	1,272,799
Miscellaneous Revenue				
Miscellaneous	-	-	2,814	2,814
Interest Earnings	-	-	83,455	83,455
Market Value Increase (Decrease)	-	-	156,437	156,437
Total Revenues	918,579	918,579	3,118,260	2,199,681
EXPENDITURES				
Bond Principal Payments	1,383,000	1,383,000	1,383,000	-
Interest Payments	516,362	516,362	516,362	-
Other Charges	-	-	65,882	(65,882)
Total Expenditures	1,899,362	1,899,362	1,965,244	(65,882)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(980,783)	(980,783)	1,153,016	2,133,799
OTHER FINANCING SOURCES (USES)				
Transfers In	1,124,763	1,124,763	1,124,763	-
Transfers Out	-	-	(234,894)	(234,894)
Total Other Financing Sources (Uses)	1,124,763	1,124,763	889,869	(234,894)
Net Change in Fund Balances	143,980	143,980	2,042,885	1,898,905
Fund Balances - Beginning	5,755,661	5,755,661	5,755,661	-
Fund Balances - Ending	\$ 5,899,641	\$ 5,899,641	\$ 7,798,546	\$ 1,898,905

See notes to required supplementary information.

City of Willmar, Minnesota
Debt Service Funds/Local Option Sales Tax
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Over (Under)
	Original	Final	Actual	Final Budget
EXPENDITURES				
Bond Principal Payments	\$ 1,130,000	\$ 1,130,000	\$ 1,130,000	\$ -
Interest Payments	658,439	658,439	658,438	1
Other Charges	-	-	1,400	(1,400)
Total Expenditures	1,788,439	1,788,439	1,789,838	(1,399)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,788,439)	(1,788,439)	(1,789,838)	(1,399)
OTHER FINANCING SOURCES (USES)				
Transfers In	1,788,439	1,788,439	1,789,838	1,399
Total Other Financing Sources (Uses)	1,788,439	1,788,439	1,789,838	1,399
Net Change in Fund Balances	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -

See notes to required supplementary information.

City of Willmar, Minnesota
Debt Service Funds/R22 Refrigeration 2018A
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Over (Under)
	Original	Final	Actual	Final Budget
EXPENDITURES				
Bond Principal Payments	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
Interest Payments	76,193	76,193	76,192	1
Other Charges	-	-	750	(750)
Total Expenditures	196,193	196,193	196,942	(749)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,193)	(196,193)	(196,942)	(749)
OTHER FINANCING SOURCES (USES)				
Transfers In	66,586	66,586	196,385	129,799
Total Other Financing Sources (Uses)	66,586	66,586	196,385	129,799
Net Change in Fund Balances	(129,607)	(129,607)	(557)	129,050
Fund Balances - Beginning	557	557	557	-
Fund Balances - Ending	\$ (129,050)	\$ (129,050)	\$ -	\$ 129,050

See notes to required supplementary information.

City of Willmar, Minnesota
Debt Service Funds/ Tax Increment Bonds
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2023

	Budget Amounts			Over (Under)
	Original	Final	Actual	Final Budget
REVENUES				
General Taxes				
Tax Increment	\$ 224,765	\$ 224,765	\$ 286,384	\$ 61,619
Intergovernmental	-	-	65,542	65,542
Total Revenues	224,765	224,765	351,926	127,161
EXPENDITURES				
Other Charges	224,765	224,765	503,087	(278,322)
Total Expenditures	224,765	224,765	503,087	(278,322)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(151,161)	(151,161)
OTHER FINANCING SOURCES(USES)				
Transfers Out	-	-	(101,936)	(101,936)
Total Other Financing Sources (Uses)	-	-	(101,936)	(101,936)
Net Change in Fund Balances	-	-	(253,097)	(253,097)
Fund Balances - Beginning	352,184	352,184	352,184	-
Fund Balances - Ending	\$ 352,184	\$ 352,184	\$ 99,087	\$ (253,097)

See notes to required supplementary information.

CITY OF WILLMAR, MINNESOTA
SCHEDULES OF PROPORTIONATE SHARE OF NET PENSION LIABILITY

General Employees Retirement Fund

Fiscal Year Ending	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City (b)	Employer's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated With the City (a) + (b)	Employer's Covered- Employee Payroll (c)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2023	0.0643%	\$ 3,595,584	\$ 99,159	\$ 3,694,743	\$ 5,117,253	72.2%	83.1%
June 30, 2022	0.0675%	\$ 5,346,022	\$ 156,551	\$ 5,502,573	\$ 5,052,947	108.9%	76.7%
June 30, 2021	0.0656%	\$ 2,801,414	\$ 85,545	\$ 2,886,959	\$ 4,722,253	61.1%	87.0%
June 30, 2020	0.0616%	\$ 3,693,202	\$ 113,886	\$ 3,807,088	\$ 4,393,560	86.7%	79.1%
June 30, 2019	0.0584%	\$ 3,228,805	\$ 100,496	\$ 3,329,301	\$ 4,136,288	80.5%	80.2%
June 30, 2018	0.0567%	\$ 3,145,484	\$ 103,072	\$ 3,248,556	\$ 3,797,736	85.5%	79.5%
June 30, 2017	0.0561%	\$ 3,581,387	\$ 45,058	\$ 3,626,445	\$ 3,616,140	100.3%	75.9%
June 30, 2016	0.0587%	\$ 4,766,149	\$ 62,283	\$ 4,828,432	\$ 3,644,509	132.5%	68.9%
June 30, 2015	0.0615%	\$ 3,187,249	\$ -	\$ 3,187,249	\$ 3,618,192	88.1%	78.2%

Public Employees Police and Fire Fund

Fiscal Year Ending	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City (b)	Employer's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated With the City (a) + (b)	Employer's Covered- Employee Payroll (c)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2023	0.2446%	\$ 4,223,924	\$ 170,107	\$ 4,394,031	\$ 3,211,695	136.8%	86.5%
June 30, 2022	0.2669%	\$ 11,614,434	\$ 507,456	\$ 12,121,890	\$ 3,242,294	373.9%	70.5%
June 30, 2021	0.2529%	\$ 1,952,120	\$ 87,772	\$ 2,039,892	\$ 2,988,915	68.2%	93.7%
June 30, 2020	0.2397%	\$ 3,159,502	\$ 74,448	\$ 3,233,950	\$ 2,647,904	122.1%	87.2%
June 30, 2019	0.2442%	\$ 2,599,756	\$ -	\$ 2,599,756	\$ 2,575,996	100.9%	89.3%
June 30, 2018	0.2385%	\$ 2,542,164	\$ -	\$ 2,542,164	\$ 2,513,429	101.1%	88.8%
June 30, 2017	0.2240%	\$ 3,024,267	\$ -	\$ 3,024,267	\$ 2,304,499	131.2%	85.4%
June 30, 2016	0.2350%	\$ 9,430,959	\$ -	\$ 9,430,959	\$ 2,267,922	415.8%	63.9%
June 30, 2015	0.2400%	\$ 2,726,962	\$ -	\$ 2,726,962	\$ 2,199,684	124.0%	86.6%

Note: Schedules are intended to show a 10 year trend. Additional years will be reported as they become available.

See notes to required supplementary information

CITY OF WILLMAR, MINNESOTA
SCHEDULES OF EMPLOYER CONTRIBUTIONS

General Employees Retirement Fund

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered- Employee Payroll (d)	Contributions as a Percentage of Covered- Employee Payroll (b/d)
12/31/2023	\$ 403,896	\$ 403,896	\$ -	\$ 5,385,280	7.50%
12/31/2022	\$ 370,687	\$ 370,687	\$ -	\$ 4,942,493	7.50%
12/31/2021	\$ 357,237	\$ 357,237	\$ -	\$ 4,762,893	7.50%
12/31/2020	\$ 362,788	\$ 362,788	\$ -	\$ 4,837,166	7.50%
12/31/2019	\$ 313,491	\$ 313,491	\$ -	\$ 4,179,882	7.50%
12/31/2018	\$ 293,842	\$ 293,842	\$ -	\$ 3,918,443	7.50%
12/31/2017	\$ 279,953	\$ 279,953	\$ -	\$ 3,732,703	7.50%
12/31/2016	\$ 275,718	\$ 275,718	\$ -	\$ 3,676,241	7.50%
12/31/2015	\$ 265,540	\$ 265,540	\$ -	\$ 3,540,543	7.50%

Public Employees Police and Fire Fund

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered- Employee Payroll (d)	Contributions as a Percentage of Covered- Employee Payroll (b/d)
12/31/2023	\$ 578,639	\$ 578,639	\$ -	\$ 3,269,147	17.70%
12/31/2022	\$ 554,243	\$ 554,243	\$ -	\$ 3,131,316	17.70%
12/31/2021	\$ 546,613	\$ 546,613	\$ -	\$ 3,088,204	17.70%
12/31/2020	\$ 537,781	\$ 537,781	\$ -	\$ 3,038,306	17.70%
12/31/2019	\$ 431,201	\$ 431,201	\$ -	\$ 2,543,960	16.95%
12/31/2018	\$ 415,490	\$ 415,490	\$ -	\$ 2,564,749	16.20%
12/31/2017	\$ 390,745	\$ 390,745	\$ -	\$ 2,412,004	16.20%
12/31/2016	\$ 369,900	\$ 369,900	\$ -	\$ 2,283,329	16.20%
12/31/2015	\$ 359,668	\$ 359,668	\$ -	\$ 2,220,176	16.20%

Note: Schedules are intended to show a 10 year trend. Additional years will be reported as they become available.

See notes to required supplementary information

CITY OF WILLMAR, MINNESOTA
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Willmar Fire Department Pension Plan

	Measurement Date - December 31								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability (TPL)									
Service Cost	\$ 84,416	\$ 84,350	\$ 78,397	\$ 60,474	\$ 61,950	\$ 63,091	\$ 38,305	\$ 33,212	\$ 30,527
Interest on the Pension Liability	94,564	78,062	64,508	65,325	80,169	71,053	54,564	53,569	47,764
Actuarial Experience (Gains)/Losses	(99,125)	(94,787)	(44,391)	99,349	(216,540)	(20,947)	(17,553)	(29,522)	63,633
Changes in Benefit Level	-	227,240	265,277	-	-	124,619	249,237	-	-
Benefit Payments	(34,495)	(5,280)	(282,400)	(231,009)	(111,970)	(57,532)	(91,514)	-	(80,200)
Net Change in TPL	\$ 45,360	\$ 289,585	\$ 81,391	\$ (5,861)	\$ (186,391)	\$ 180,284	\$ 233,039	\$ 57,259	\$ 61,724
Total Pension Liability - Beginning	\$ 1,508,902	\$ 1,219,317	\$ 1,137,926	\$ 1,143,787	\$ 1,330,178	\$ 1,149,894	\$ 916,855	\$ 859,596	\$ 805,639
Total Pension Liability - Ending	<u>\$ 1,554,262</u>	<u>\$ 1,508,902</u>	<u>\$ 1,219,317</u>	<u>\$ 1,137,926</u>	<u>\$ 1,143,787</u>	<u>\$ 1,330,178</u>	<u>\$ 1,149,894</u>	<u>\$ 916,855</u>	<u>\$ 867,363</u>
Plan Fiduciary Net Position (PFNP)									
Fire State Aid	\$ 106,131	\$ 98,107	\$ 93,720	\$ 87,983	\$ 86,240	\$ 84,441	\$ 84,181	\$ 83,664	\$ 79,659
Fire Supplemental Aid	21,419	20,612	20,688	20,368	20,521	20,433	20,420	20,471	19,273
Supplemental Benefit Reimbursement	480	3,000	4,000	1,634	1,000	2,000	-	1,000	1,000
Net Investment Income	(299,194)	171,746	210,771	269,726	(62,058)	181,786	88,527	2,577	68,819
PERA Administrative Fee	(1,290)	(1,350)	(1,290)	(1,380)	(1,380)	(1,440)	(1,290)	(1,260)	(1,350)
SBI Investment Fee	(124)	(100)	(95)	(92)	(92)	(85)	(97)	(39)	-
Benefit Payments	(34,495)	(5,280)	(282,400)	(231,009)	(111,970)	(57,532)	(91,514)	-	(80,200)
Net Change in PFNP	\$ (207,073)	\$ 286,735	\$ 45,394	\$ 147,230	\$ (67,739)	\$ 229,603	\$ 100,227	\$ 106,413	\$ 87,201
PFNP - Beginning	\$ 2,024,456	\$ 1,737,721	\$ 1,692,327	\$ 1,545,097	\$ 1,612,836	\$ 1,383,233	\$ 1,283,006	\$ 1,176,593	\$ 1,089,392
PFNP - Ending	<u>\$ 1,817,383</u>	<u>\$ 2,024,456</u>	<u>\$ 1,737,721</u>	<u>\$ 1,692,327</u>	<u>\$ 1,545,097</u>	<u>\$ 1,612,836</u>	<u>\$ 1,383,233</u>	<u>\$ 1,283,006</u>	<u>\$ 1,176,593</u>
Net Pension Liability/(Asset) - Ending	<u>\$ (263,121)</u>	<u>\$ (515,554)</u>	<u>\$ (518,404)</u>	<u>\$ (554,401)</u>	<u>\$ (401,310)</u>	<u>\$ (282,659)</u>	<u>\$ (233,339)</u>	<u>\$ (366,151)</u>	<u>\$ (309,230)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	116.9%	134.2%	142.5%	148.7%	135.1%	121.2%	120.3%	139.9%	135.7%

Note: Schedules are intended to show a 10 year trend. Additional years will be reported as they become available.

See notes to required supplementary information

CITY OF WILLMAR, MINNESOTA
SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

	December 31, 2023	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
Total OPEB Liability						
Service Cost	\$ 35,811	\$ 49,216	\$ 46,692	\$ 38,921	\$ 37,002	\$ 103,368
Interest	16,826	17,911	25,861	47,342	73,346	75,211
Assumption Changes	(81,999)	5,214	36,976	32,362	(35,196)	-
Plan Changes	-	-	-	-	(845,830)	-
Difference between Expected and Actual Experience	-	(9,894)	-	(310,225)	-	-
Benefit Payments	<u>(108,225)</u>	<u>(98,384)</u>	<u>(117,793)</u>	<u>(221,513)</u>	<u>(195,005)</u>	<u>(142,866)</u>
Net Change in Total OPEB Liability	(137,587)	(35,937)	(8,264)	(413,113)	(965,683)	35,713
Total OPEB Liability - Beginning	<u>859,329</u>	<u>895,266</u>	<u>903,530</u>	<u>1,316,643</u>	<u>2,282,326</u>	<u>2,246,613</u>
Total OPEB Liability - Ending	<u>\$ 721,742</u>	<u>\$ 859,329</u>	<u>\$ 895,266</u>	<u>\$ 903,530</u>	<u>\$ 1,316,643</u>	<u>\$ 2,282,326</u>
Covered - Employee Payroll	\$ 7,899,114	\$ 7,669,043	\$ 7,674,749	\$ 7,433,171	\$ 6,570,891	\$ 6,379,506
City's Total OPEB Liability as a Percentage of Covered Employee Payroll	9%	11%	12%	12%	20%	36%

Note: Schedules are intended to show a 10 year trend. Additional years will be reported as they become available.

CITY OF WILLMAR
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

NOTE 1 EXPENDITURES EXCEEDING APPROPRIATIONS

Expenditures exceeded budgeted appropriations in the general fund by \$662,138

NOTE 2 GENERAL EMPLOYEES FUND

2023 Changes:

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.50% to 7.00%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.50% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes:

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

2021 Changes:

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

2020 Changes:

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.

CITY OF WILLMAR
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

NOTE 2 GENERAL EMPLOYEES FUND (continued)

2020 Changes: (continued)

Changes in Actuarial Assumptions: (continued)

- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes:

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes:

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00% per year through 2044 and 2.50% per year thereafter to 1.25% per year.

Changes in Plan Provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

CITY OF WILLMAR
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

NOTE 2 GENERAL EMPLOYEES FUND (continued)

2017 Changes:

Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.80% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1% per year for all years to 1% per year through 2044 and 2.50% per year thereafter.
- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16 million in 217 and 2018, and \$6 million thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21 million to \$31 million in calendar years 2019 to 2031. The state's contribution changed from \$16 million to \$6 million in calendar years 2019 to 2031.

2016 Changes:

Changes in Actuarial Assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2035 and 2.50% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate was changed from 7.90% to 7.50%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2015 Changes:

Changes in Actuarial Assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2030 and 2.50% per year thereafter to 1.0% per year through 2035 and 2.50% per year thereafter.

Changes in Plan Provisions:

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

NOTE 3 POLICE AND FIRE FUND

2023 Changes:

Changes in Actuarial Assumptions:

- The investment return assumption was changed from 6.50% to 7.00%.
- The single discount rate changed from 5.40% to 7.00%.

CITY OF WILLMAR
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

NOTE 3 POLICE AND FIRE FUND (continued)

Changes in Plan Provisions:

- Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023.
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50 percent vesting after five years, increasing incrementally to 100 percent after 10 years.
- A one-time, non-compounding benefit increase of 3.00% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022 Changes:

Changes in Actuarial Assumptions:

- The morality improvement scale was changed from Scale MP-2020 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.40%.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2021 Changes:

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

2020 Changes:

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2018 to MP-2019.

CITY OF WILLMAR
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

NOTE 3 POLICE AND FIRE FUND (continued)

2020 Changes:

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2019 Changes:

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2018 Changes:

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2016 to MP-2017.
- Postretirement benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019 and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019 and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalence factors were updated to reflect revised mortality and interest assumptions.

2017 Changes:

Changes in Actuarial Assumptions:

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1% for all years to 1% per year through 2064 and 2.50% thereafter.
- The Single Discount Rate was changed from 5.60% per annum to 7.50% per annum.

CITY OF WILLMAR
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

NOTE 3 POLICE AND FIRE FUND (continued)

2017 Changes:

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2016 Changes:

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.00% per year through 2037 and 2.50% thereafter to 1% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%. The single discount rate changed from 7.90% percent to 5.60%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.
- There have been no changes since the prior valuation.

2015 Changes:

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1% per year through 2030 and 2.50% per year thereafter to 1% per year through 2037 and 2.50% per year thereafter.

Changes in Plan Provisions:

- The post-retirement benefit increases to be paid after attainment of the 90% funding threshold was changed from inflation up to 2.50%, to a fixed rate of 2.50%.

NOTE 4 OTHER POST EMPLOYMENT BENEFITS

2023 Changes:

Changes in Actuarial Assumptions:

- The discount rate changed from 2.00% to 4.00%.
- The inflation rate was changed from 2.00% to 2.50%.

Changes in Plan Provisions:

- None.

2022 Changes:

Changes in Actuarial Assumptions:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount – Weighted Mortality Tables (General, Safety) with MP-2019 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount – Weighted Mortality Tables (General, Safety) with MP-2021 Generational Improvement Scale.
- The salary increase rates were updated to reflect the latest experience study.
- The retirement and withdrawal rates were updated to reflect the latest experience study.
- The inflation rate was changed from 2.50% to 2.00%.

Changes in Plan Provisions:

- None.

CITY OF WILLMAR
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2023

NOTE 4 OTHER POST EMPLOYMENT BENEFITS (continued)

2021 Changes:

Changes in Actuarial Assumptions:

- The discount rate was changed from 2.90% to 2.00%.

Changes in Plan Provisions:

- None.

2020 Changes:

Changes in Actuarial Assumptions:

- The health care trend rates, mortality tables, and salary increase rates were updated.
- The discount rate was changed from 3.80% to 2.90%.

Changes in Plan Provisions:

- None.

2019 Changes:

Changes in Actuarial Assumptions:

- The discount rate was changed from 3.30% to 3.80%.

Changes in Plan Provisions:

- The post-retirement medical subsidies are being discontinued for all employees who retire after June 30,2019.

2018 Changes:

Changes in Actuarial Assumptions:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2015 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel).
- The retirement and withdrawal tables for all employees were updated.
- The discount rate changed from 3.50% to 3.30%.

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City of Willmar, Minnesota
Combining Balance Sheet
NonMajor Governmental Funds
December 31, 2023

	Total Special Revenue Funds	Total Capital Projects Funds	Total Debt Service Funds	Permanent Fund Perpetual Care	Total Nonmajor Governmental Funds
ASSETS					
Cash and Cash Equivalents	\$ 334,122	\$ 1,161,811	\$ 434,254	\$ 447	\$ 1,930,634
Investments	5,151,101	816,111	-	31,344	5,998,556
Receivables					
Taxes Receivable - Current	25,048	-	-	-	25,048
Taxes Receivable - Delinquent		-	165	-	165
Accounts Receivable	7,461	20,343	10,922	-	38,726
Notes Receivable	363,694	-	-	-	363,694
Interest Receivable	29,382	2,748	-	107	32,237
Leases	234,283	-	-	-	234,283
Due From Other Funds	120,458	-	-	-	120,458
Due From Other Governments	25,900	49,826	13,694	-	89,420
Prepaid Items	149,527	-	78,820	-	228,347
Amount To Be Provided	672,543	96,022	-	-	768,565
Total Assets	<u>\$ 7,113,519</u>	<u>\$ 2,146,861</u>	<u>\$ 537,855</u>	<u>\$ 31,898</u>	<u>\$ 9,830,133</u>
LIABILITIES					
Accounts Payable	\$ 132,846	\$ 61,970	\$ 358,941	\$ 400	\$ 554,157
Contracts Payable	-	47,012	-	-	47,012
Due To Other Funds	-	120,458	79,662	-	200,120
Unearned revenue	932,286	922,292	-	-	1,854,578
Total Liabilities	<u>1,065,132</u>	<u>1,151,732</u>	<u>438,603</u>	<u>400</u>	<u>2,655,867</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenue	1,071,293	-	165	-	1,071,458
Lease Resources	225,981	-	-	-	225,981
Total Deferred Inflows of Resources	<u>1,297,274</u>	<u>-</u>	<u>165</u>	<u>-</u>	<u>1,297,439</u>
FUND BALANCES					
Nonspendable Fund Balance	149,527	-	78,820	30,000	258,347
Restricted Fund Balance	1,378,430	-	20,267	1,498	1,400,195
Committed Fund Balance	3,341,661	1,065,760	-	-	4,407,421
Unassigned Fund Balance	(118,505)	(70,631)	-	-	(189,136)
Total Fund Balances	<u>4,751,113</u>	<u>995,129</u>	<u>99,087</u>	<u>31,498</u>	<u>5,876,827</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,113,519</u>	<u>\$ 2,146,861</u>	<u>\$ 537,855</u>	<u>\$ 31,898</u>	<u>\$ 9,830,133</u>

City of Willmar, Minnesota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NonMajor Governmental Funds
For the Year Ended December 31, 2023

	Total Special Revenue Funds	Total Capital Projects Funds	Total Debt Service Funds	Permanent Fund Perpetual Care	Total Nonmajor Governmental Funds
REVENUES					
General Taxes	\$ -	\$ -	\$ 286,384	\$ -	\$ 286,384
Other Taxes	305,425	-	-	-	305,425
Licenses & Permits	100	-	-	-	100
Intergovernmental	2,159,716	184,662	65,542	-	2,409,920
Charges for Services	167,219	-	-	-	167,219
Investment Income	72,983	5,111	-	587	78,681
Net change in fair market value	124,483	14,596	-	884	139,963
Miscellaneous Revenue	90,974	491	-	-	91,465
Total Revenues	2,920,900	204,860	351,926	1,471	3,479,157
EXPENDITURES					
General Government	1,447	-	-	-	1,447
Public Safety	15,874	-	-	-	15,874
Public Works	38,139	-	-	-	38,139
Culture and Recreation	604,845	-	-	473	605,318
Economic Development	801,430	-	-	-	801,430
Miscellaneous	180,721	-	-	-	180,721
Debt Service					
Principal	-	-	1,250,000	-	1,250,000
Interest	-	-	734,630	-	734,630
Other Charges	-	-	505,237	-	505,237
Capital Outlay	1,196,456	-	-	-	1,196,456
Capital Projects	-	2,314,303	-	-	2,314,303
Total Expenditures	2,838,912	2,314,303	2,489,867	473	7,643,555
Excess (Deficiency) of Revenues Over (Under) Expenditures	81,988	(2,109,443)	(2,137,941)	998	(4,164,398)
OTHER FINANCING SOURCES (USES)					
Sale of Assets	1,553,256	-	-	-	1,553,256
Operating Transfers In	581,371	2,707,591	1,986,223	-	5,275,185
Operating Transfers Out	(634,165)	-	(101,936)	-	(736,101)
Total Other Financing Sources (Uses)	1,500,462	2,707,591	1,884,287	-	6,092,340
Net Change in Fund Balances	1,582,450	598,148	(253,654)	998	1,927,942
Fund Balances-Beginning	3,168,663	396,981	352,741	30,500	3,948,885
Fund Balances - Ending	\$ 4,751,113	\$ 995,129	\$ 99,087	\$ 31,498	\$ 5,876,827

City of Willmar, Minnesota
Combining Balance Sheet
NonMajor Governmental Funds/Special Revenue
December 31, 2023

	Park Dedication	Industrial Development	Convention and Visitors Bureau	Community Development
ASSETS				
Cash and Cash Equivalents	\$ 3,007	\$ (20,035)	\$ 62,916	\$ 2,900
Investments	91,861	3,670,803	380,087	-
Receivables				
Taxes Receivable	-	-	25,048	-
Accounts Receivable	-	-	246	-
Notes Receivable	-	13,694	-	350,000
Interest Receivable	304	12,348	1,284	12,056
Leases	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	-	-
Prepaid Items	-	-	9,959	-
Amount To Be Provided	-	672,543	-	-
Total Assets	<u>\$ 95,172</u>	<u>\$ 4,349,353</u>	<u>\$ 479,540</u>	<u>\$ 364,956</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 5,296	\$ 64,375	\$ 2,900
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>5,296</u>	<u>64,375</u>	<u>2,900</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	-	686,237	-	362,056
Lease Resources	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>686,237</u>	<u>-</u>	<u>362,056</u>
FUND BALANCES				
Nonspendable Fund Balance	-	-	9,959	-
Restricted Fund Balance	95,172	1,209,772	-	-
Committed Fund Balance	-	2,448,048	405,206	-
Unassigned	-	-	-	-
Total Fund Balances	<u>95,172</u>	<u>3,657,820</u>	<u>415,165</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 95,172</u>	<u>\$ 4,349,353</u>	<u>\$ 479,540</u>	<u>\$ 364,956</u>

City of Willmar, Minnesota
Combining Balance Sheet
NonMajor Governmental Funds/Special Revenue
December 31, 2023

Coronavirus Relief	Willmar Municipal Airport	Willmar Main Street	Total Carried Forward
\$ 37,821	\$ 95,741	\$ 63,083	\$ 245,433
806,206	202,144	-	5,151,101
-	-	-	25,048
-	7,215	-	7,461
-	-	-	363,694
2,713	677	-	29,382
-	234,283	-	234,283
-	120,458	-	120,458
-	23,000	2,900	25,900
138,430	368	-	148,757
-	-	-	672,543
<u>\$ 985,170</u>	<u>\$ 683,886</u>	<u>\$ 65,983</u>	<u>\$ 7,024,060</u>
<u>\$ 32,959</u>	<u>\$ 17,079</u>	<u>\$ 4,377</u>	<u>\$ 126,986</u>
932,286	-	-	932,286
<u>965,245</u>	<u>17,079</u>	<u>4,377</u>	<u>1,059,272</u>
-	23,000	-	1,071,293
-	225,981	-	225,981
-	248,981	-	1,297,274
138,430	368	-	148,757
-	-	-	1,304,944
-	417,458	61,606	3,332,318
(118,505)	-	-	(118,505)
<u>19,925</u>	<u>417,826</u>	<u>61,606</u>	<u>4,667,514</u>
<u>\$ 985,170</u>	<u>\$ 683,886</u>	<u>\$ 65,983</u>	<u>\$ 7,024,060</u>

City of Willmar, Minnesota
Combining Balance Sheet
NonMajor Governmental Funds/Special Revenue
December 31, 2023

	Bike Share Program	Public Works Reserve	Law Enforcement Forfeiture Fund	Law Enforcement Human Trafficking
ASSETS				
Cash and Cash Equivalents	\$ 7,343	\$ 2,000	\$ 38,370	\$ 3,190
Investments	-	-	-	-
Receivables				
Taxes Receivable	-	-	-	-
Accounts Receivable	-	-	-	-
Notes Receivable	-	-	-	-
Interest Receivable	-	-	-	-
Leases	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	-	-
Prepaid Items	-	-	-	-
Amount To Be Provided	-	-	-	-
Total Assets	<u>\$ 7,343</u>	<u>\$ 2,000</u>	<u>\$ 38,370</u>	<u>\$ 3,190</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 2,560	\$ 3,190
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,560</u>	<u>3,190</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue	-	-	-	-
Lease Resources	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable Fund Balance	-	-	-	-
Restricted Fund Balance	-	-	35,810	-
Committed Fund Balance	7,343	2,000	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>7,343</u>	<u>2,000</u>	<u>35,810</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 7,343</u>	<u>\$ 2,000</u>	<u>\$ 38,370</u>	<u>\$ 3,190</u>

City of Willmar, Minnesota
Combining Balance Sheet
NonMajor Governmental Funds/Special Revenue
December 31, 2023

Law Enforcement Explorer Fund	Law Enforcement CERT Fund	Fire Department Explorer Fund	Total Special Revenue Funds
\$ 13,252	\$ 16,457	\$ 8,077	\$ 334,122
-	-	-	5,151,101
-	-	-	25,048
-	-	-	7,461
-	-	-	363,694
-	-	-	29,382
-	-	-	234,283
-	-	-	120,458
-	-	-	25,900
-	-	770	149,527
-	-	-	672,543
<u>\$ 13,252</u>	<u>\$ 16,457</u>	<u>\$ 8,847</u>	<u>\$ 7,113,519</u>
\$ -	\$ -	\$ 110	\$ 132,846
-	-	-	932,286
-	-	110	1,065,132
-	-	-	1,071,293
-	-	-	225,981
-	-	-	1,297,274
-	-	770	149,527
13,252	16,457	7,967	1,378,430
-	-	-	3,341,661
-	-	-	(118,505)
<u>13,252</u>	<u>16,457</u>	<u>8,737</u>	<u>4,751,113</u>
<u>\$ 13,252</u>	<u>\$ 16,457</u>	<u>\$ 8,847</u>	<u>\$ 7,113,519</u>

City of Willmar, Minnesota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NonMajor Governmental Funds/Special Revenue
For the Year Ended December 31, 2023

	Park Dedication	Industrial Development	Convention and Visitors Bureau	Community Development
REVENUES				
Other Taxes	\$ -	\$ -	\$ 305,425	\$ -
Licenses & Permits	-	100	-	-
Intergovernmental	-	-	59,043	688,268
Service Charges	-	50,150	1,130	-
Investment income	710	54,090	7,220	-
Fair Market Value Incr/(Decr)	1,611	90,151	10,834	-
Miscellaneous Revenue	54,606	-	3,143	-
Total Revenues	56,927	194,491	386,795	688,268
EXPENDITURES				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	38,139	-	-
Culture and Recreation	-	-	351,451	-
Economic Development	-	113,162	-	688,268
Miscellaneous	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Economic Development	-	249,229	-	-
Total Expenditures	-	400,530	351,451	688,268
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,927	(206,039)	35,344	-
OTHER FIN. SOURCES (USES)				
Sale of assets	-	1,553,256	-	-
Transfers In	-	101,936	-	-
Transfers Out	-	-	(10,500)	-
Total Other Fin. Sources (Uses)	-	1,655,192	(10,500)	-
Net Change in Fund Balances	56,927	1,449,153	24,844	-
Fund Balances-Beginning	38,245	2,208,667	390,321	-
Fund Balances - Ending	\$ 95,172	\$ 3,657,820	\$ 415,165	\$ -

City of Willmar, Minnesota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NonMajor Governmental Funds/Special Revenue
For the Year Ended December 31, 2023

Coronavirus Relief	Willmar Municipal Airport	Willmar Main Street	Total Carried Forward
\$ -	\$ -	\$ -	\$ 305,425
-	-	-	100
1,143,339	57,337	211,729	2,159,716
-	115,793	146	167,219
5,519	5,429	-	72,968
14,406	7,481	-	124,483
-	-	33,000	90,749
<u>1,163,264</u>	<u>186,040</u>	<u>244,875</u>	<u>2,920,660</u>
1,447	-	-	1,447
-	-	-	-
-	-	-	38,139
-	-	253,394	604,845
-	-	-	801,430
4,000	176,721	-	180,721
814,334	-	-	814,334
132,893	-	-	132,893
-	-	-	249,229
<u>952,674</u>	<u>176,721</u>	<u>253,394</u>	<u>2,823,038</u>
210,590	9,319	(8,519)	97,622
-	-	-	1,553,256
-	-	33,550	135,486
(190,665)	-	-	(201,165)
<u>(190,665)</u>	<u>-</u>	<u>33,550</u>	<u>1,487,577</u>
19,925	9,319	25,031	1,585,199
-	408,507	36,575	3,082,315
<u>\$ 19,925</u>	<u>\$ 417,826</u>	<u>\$ 61,606</u>	<u>\$ 4,667,514</u>

City of Willmar, Minnesota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NonMajor Governmental Funds/Special Revenue
For the Year Ended December 31, 2023

	Total Brought Forward	Bike Share Program	Public Works Reserve	Law Enforcement Forfeiture Fund
REVENUES				
Other Taxes	\$ 305,425	\$ -	\$ -	\$ -
Licenses & Permits	100	-	-	-
Intergovernmental	2,159,716	-	-	-
Service Charges	167,219	-	-	-
Investment income	72,968	-	-	15
Fair Market Value Incr/(Decr)	124,483	-	-	-
Miscellaneous Revenue	90,749	-	-	-
Total Revenues	2,920,660	-	-	15
EXPENDITURES				
Current:				
General Government	1,447	-	-	-
Public Safety	-	-	-	4,413
Streets and Highways	38,139	-	-	-
Culture and Recreation	604,845	-	-	-
Economic Development	801,430	-	-	-
Miscellaneous	180,721	-	-	-
Capital Outlay:				
General Government	814,334	-	-	-
Public Safety	132,893	-	-	-
Economic Development	249,229	-	-	-
Total Expenditures	2,823,038	-	-	4,413
Excess (Deficiency) of Revenues Over (Under) Expenditures	97,622	-	-	(4,398)
OTHER FIN. SOURCES (USES)				
Sale of assets	1,553,256	-	-	-
Transfers In	135,486	-	435,000	-
Transfers Out	(201,165)	-	(433,000)	-
Total Other Fin. Sources (Uses)	1,487,577	-	2,000	-
Net Change in Fund Balances	1,585,199	-	2,000	(4,398)
Fund Balances-Beginning	3,082,315	7,343	-	40,208
Fund Balances - Ending	\$ 4,667,514	\$ 7,343	\$ 2,000	\$ 35,810

City of Willmar, Minnesota
Combining Statement of Revenues, Expenditures, Changes in Fund Balances
NonMajor Governmental Funds/Special Revenue
For the Year Ended December 31, 2023

Law Enforcement Human Trafficking	Law Enforcement Explorer Fund	Law Enforcement CERT Fund	Fire Department Explorer Fund	Total Special Revenue Funds
\$ -	\$ -	\$ -	\$ -	\$ 305,425
-	-	-	-	100
-	-	-	-	2,159,716
-	-	-	-	167,219
-	-	-	-	72,983
-	-	-	-	124,483
-	-	-	225	90,974
-	-	-	225	2,920,900
-	-	-	-	1,447
3,190	1,452	3,627	3,192	15,874
-	-	-	-	38,139
-	-	-	-	604,845
-	-	-	-	801,430
-	-	-	-	180,721
-	-	-	-	814,334
-	-	-	-	132,893
-	-	-	-	249,229
3,190	1,452	3,627	3,192	2,838,912
(3,190)	(1,452)	(3,627)	(2,967)	81,988
-	-	-	-	1,553,256
-	2,345	7,250	1,290	581,371
-	-	-	-	(634,165)
-	2,345	7,250	1,290	1,500,462
(3,190)	893	3,623	(1,677)	1,582,450
3,190	12,359	12,834	10,414	3,168,663
\$ -	\$ 13,252	\$ 16,457	\$ 8,737	\$ 4,751,113

City of Willmar, Minnesota
Combining Balance Sheet
NonMajor Governmental Funds/Capital Projects
December 31, 2023

	Airport Capital Project	Capital Improvement	Curling Facility	Epitopix	Equipment Certificates	Total NonMajor Capital Project Funds
ASSETS						
Cash	\$ 1,155	\$ 416,839	\$ 28,673	\$ 124,144	\$ 591,000	\$ 1,161,811
Investments	-	816,111	-	-	-	816,111
Interest Receivable	-	2,748	-	-	-	2,748
Accounts Receivable	-	-	20,343	-	-	20,343
Due From Other Governments	49,826	-	-	-	-	49,826
Amount To Be Provided	-	96,022	-	-	-	96,022
Total Assets	<u>\$ 50,981</u>	<u>\$ 1,331,720</u>	<u>\$ 49,016</u>	<u>\$ 124,144</u>	<u>\$ 591,000</u>	<u>\$ 2,146,861</u>
LIABILITIES						
Accounts Payable	\$ -	\$ 61,970	\$ -	\$ -	\$ -	\$ 61,970
Contracts Payable	1,154	45,858	-	-	-	47,012
Unearned Revenue	-	331,292	-	-	591,000	922,292
Due To Other Funds	120,458	-	-	-	-	120,458
Total Liabilities	<u>121,612</u>	<u>439,120</u>	<u>-</u>	<u>-</u>	<u>591,000</u>	<u>1,151,732</u>
FUND BALANCES						
Committed Fund Balance	-	892,600	49,016	124,144	-	1,065,760
Unassigned	<u>(70,631)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,631)</u>
Total Fund Balance	<u>(70,631)</u>	<u>892,600</u>	<u>49,016</u>	<u>124,144</u>	<u>-</u>	<u>995,129</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 50,981</u>	<u>\$ 1,331,720</u>	<u>\$ 49,016</u>	<u>\$ 124,144</u>	<u>\$ 591,000</u>	<u>\$ 2,146,861</u>

City of Willmar, Minnesota
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
NonMajor Governmental Funds/Capital Projects
For the Year Ended December 31, 2023

	Airport Capital Project	Capital Improvement	Curling Facility	Epitopix	Total NonMajor Capital Project Funds
REVENUES					
Intergovernmental	\$ 53,555	\$ -	\$ -	\$ 131,107	\$ 184,662
Investment Income	-	5,111	-	-	5,111
Market Value Incr/(Decr)	-	14,596	-	-	14,596
Miscellaneous	-	491	-	-	491
Total Revenues	53,555	20,198	-	131,107	204,860
EXPENDITURES					
Capital/Construction Projects	83,012	2,020,139	-	211,152	2,314,303
Total Expenditures	83,012	2,020,139	-	211,152	2,314,303
Excess (Deficiency) of Revenues Over (Under) Expenditures	(29,457)	(1,999,941)	-	(80,045)	(2,109,443)
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	-	2,408,876	-	298,715	2,707,591
Total Other Financing Sources (Uses)	-	2,408,876	-	298,715	2,707,591
Net Change in Fund Balances	(29,457)	408,935	-	218,670	598,148
Fund Balance - Beginning	(41,174)	483,665	49,016	(94,526)	396,981
Fund Balance - Ending	\$ (70,631)	\$ 892,600	\$ 49,016	\$ 124,144	\$ 995,129

City of Willmar, Minnesota
Combining Balance Sheet
Non-Major Debt Service Funds
December 31, 2023

	LOST Debt Service Bond	2018A - R22 Refrigeration Bond	Tax Increment Bonds	Total Debt Service Funds
ASSETS				
Cash and Cash Equivalents	\$ -	\$ -	\$ 434,254	\$ 434,254
Accounts Receivable	-	-	10,922	10,922
Receivables:				
Taxes Receivable - Deferred	-	-	165	165
Due From Other Governments	-	-	13,694	13,694
Prepaid Expenses	-	-	78,820	78,820
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 537,855</u>	<u>\$ 537,855</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 358,941	\$ 358,941
Due To Other Funds	-	-	79,662	79,662
Total Liabilities	<u>-</u>	<u>-</u>	<u>438,603</u>	<u>438,603</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue			165	165
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>165</u>	<u>165</u>
FUND BALANCES				
Nonspendable	-	-	78,820	78,820
Restricted	-	-	20,267	20,267
Total Fund Balances	<u>-</u>	<u>-</u>	<u>99,087</u>	<u>99,087</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 537,855</u>	<u>\$ 537,855</u>

City of Willmar, Minnesota
Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Debt Service Funds
For the Year Ended December 31, 2023

	LOST Debt Service Bond	2018A - R22 Refrigeration Bond	Tax Increment Bonds	Total Debt Service Funds
REVENUES				
Tax Increment	\$ -	\$ -	\$ 286,384	\$ 286,384
Intergovernmental	-	-	65,542	65,542
Total Revenues	-	-	351,926	351,926
EXPENDITURES				
Bond Principal Payments	1,130,000	120,000	-	1,250,000
Interest Payments	658,438	76,192	-	734,630
Other Charges	1,400	750	503,087	505,237
Total Expenditures	1,789,838	196,942	503,087	2,489,867
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,789,838)	(196,942)	(151,161)	(2,137,941)
OTHER FINANCING SOURCES (USES)				
Transfers In	1,789,838	196,385	-	1,986,223
Transfers Out	-	-	(101,936)	(101,936)
Total Other Financing Sources (Uses)	1,789,838	196,385	(101,936)	1,884,287
Net Change in Fund Balances	-	(557)	(253,097)	(253,654)
Fund Balances - Beginning	-	557	352,184	352,741
Fund Balances - Ending	\$ -	\$ -	\$ 99,087	\$ 99,087

City of Willmar, Minnesota
Statement of Net Position
Fiduciary Funds - Agency Fund
December 31, 2023

	<u>Agency Fund</u> <u>Fire Insurance</u> <u>Escrow/Trust Fund</u>	<u>Agency Fund</u> <u>Bioscience</u> <u>Grant Fund</u>	<u>Agency Fund</u> <u>Donation</u> <u>Fund</u>
ASSETS			
Cash and Cash Equivalents	\$ 94,744	\$ -	\$ 18,048
Accounts Receivable	-	-	1,000
Total Assets	<u>94,744</u>	<u>-</u>	<u>19,048</u>
LIABILITIES			
Accounts Payable	-	-	47
Unearned Revenue	-	-	1,000
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,047</u>
NET POSITION			
Restricted	<u>94,744</u>	<u>-</u>	<u>18,001</u>
Total Net Position	<u><u>\$ 94,744</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,001</u></u>

City of Willmar, Minnesota
Statement of Changes in Net Position
Fiduciary Funds - Agency Funds
For the Year Ended December 31, 2023

	<u>Agency Fund</u> <u>Fire Insurance</u> <u>Escrow/Trust</u> <u>Fund</u>	<u>Agency Fund</u> <u>Bioscience</u> <u>Grant</u> <u>Fund</u>	<u>Agency Fund</u> <u>Donation</u> <u>Fund</u>
ADDITIONS			
Miscellaneous			
Miscellaneous	\$ 156,219	\$ 2,784	\$ -
Contributions/Donations	-	-	71,083
Total Additions	<u>156,219</u>	<u>2,784</u>	<u>71,083</u>
DEDUCTIONS			
Public Safety	64,475	-	2,529
Culture and Recreation	-	-	9,607
Other Charges			
Insurance and Bonds	-	2,516	-
Licenses & Taxes	-	268	-
Other Charges	-	-	2,628
Transfers			
Transfer Out	-	-	44,508
Total Deductions	<u>64,475</u>	<u>2,784</u>	<u>59,272</u>
Change in Net Position	91,744	-	11,811
Net Position - Beginning	<u>3,000</u>	<u>-</u>	<u>6,190</u>
Net Position - Ending	<u><u>\$ 94,744</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 18,001</u></u>

CITY OF WILLMAR, MINNESOTA

STATISTICAL SECTION

City of Willmar, Minnesota

Capital Assets Used in the Operation of Governmental Funds

Comparative Schedules By Source*

December 31, 2023 and 2022

	2023	2022
Governmental Funds Capital Assets:		
Land	\$ 12,610,220	\$ 12,610,220
Buildings and Structures	130,893,008	121,790,641
Furniture and Equipment	5,428,818	4,916,141
Machinery and Auto Equipment	12,746,655	12,294,694
Other Improvements	181,319,343	148,345,729
Total Governmental Funds Capital Assets	<u>\$ 342,998,044</u>	<u>\$ 299,957,425</u>
Investments in Governmental Funds Capital Assets By Source:		
General Fund	\$ 316,691,321	\$ 273,650,702
Special Revenue Fund	26,927,473	26,927,473
Total Governmental Funds Capital Assets	<u>\$ 343,618,794</u>	<u>\$ 300,578,175</u>

*This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

City of Willmar, Minnesota
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes By Function and Activity*
For the Fiscal Year Ended December 31, 2023

CAPITAL ASSETS-2023	Governmental Funds Capital Assets 01/01/2023	Additions	Deductions	Governmental Funds Capital Assets 12/31/2023
<u>GENERAL GOVERNMENT</u>				
Mayor & Council	\$ 20,743	\$ -	\$ -	\$ 20,743
Community Development	258,313	-	-	258,313
Accounting	15,000	-	-	15,000
City Hall	882,819	-	-	882,819
Data Processing	496,961	-	-	496,961
Elections	83,370	-	-	83,370
Non-Departmental	203,341	-	-	203,341
Industrial Development	481,531	-	-	481,531
Total	2,442,078	-	-	2,442,078
<u>PUBLIC SAFETY</u>				
Police Dept.	1,944,698	251,532	-	2,196,230
Fire Dept.	4,799,671	9,932	-	4,809,603
Public Parking	631,870	-	-	631,870
Total	7,376,239	261,464	-	7,637,703
<u>PUBLIC WORKS</u>				
Engineering	232,173	-	-	232,173
Public Works	136,926,571	22,938,864	70,000	159,795,435
Airport	25,505,075	-	-	25,505,075
Total	162,663,819	22,938,864	70,000	185,532,683
<u>HEALTH & WELFARE</u>				
Rice Hospital	106,587,512	-	-	106,587,512
Total	106,587,512	-	-	106,587,512
<u>CULTURE & RECREATION</u>				
Auditorium	621,044	-	-	621,044
Buildings & Grounds	1,255,789	-	-	1,255,789
Parks & Rec	6,366,297	19,910,292	-	26,276,589
Civic Center	9,224,936	-	-	9,224,936
Community Center	495,992	-	-	495,992
Aquatic Center	2,443,408	-	-	2,443,408
WRAC-8	327,807	-	-	327,807
Library	152,504	-	-	152,504
Total	20,887,777	19,910,292	-	40,798,069
GRAND TOTAL	\$ 299,957,425	\$ 43,110,620	\$ 70,000	\$ 342,998,045

*This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

City of Willmar, Minnesota
Capital Assets Used in the Operation of Governmental Funds
Schedule By Function and Activity*
December 31, 2023

CAPITAL ASSETS-2023	Total	Land	Buildings/ Structures	Furniture/ Equipment	Machinery/ Auto	Other Improvements
<u>GENERAL GOVERNMENT</u>						
Mayor & Council	\$ 20,743	\$ -	\$ -	\$ 20,743	\$ -	\$ -
Community Development	258,313	174,960	-	-	83,353	-
Accounting	15,000	-	-	15,000	-	-
City Hall	882,819	40,000	818,871	-	-	23,948
Data Processing	496,961	-	-	367,149	-	129,812
Elections	83,370	-	-	83,370	-	-
Non-Departmental	203,341	-	-	203,341	-	-
Industrial Development	481,531	-	481,531	-	-	-
Total	2,442,078	214,960	1,300,402	689,603	83,353	153,760
<u>PUBLIC SAFETY</u>						
Police Dept.	2,196,230	-	-	314,232	1,859,798	22,200
Fire Dept.	4,809,603	163,547	737,417	852,294	2,950,131	106,214
Public Parking	631,870	631,870	-	-	-	-
Total	7,637,703	795,417	737,417	1,166,526	4,809,929	128,414
<u>PUBLIC WORKS</u>						
Engineering	232,173	-	-	81,262	113,397	37,514
Public Works	159,795,435	1,923,271	1,840,234	582,363	7,240,696	148,208,871
Airport	25,505,075	4,236,165	3,961,109	7,081	23,533	17,277,187
Total	185,532,683	6,159,436	5,801,343	670,706	7,377,626	165,523,572
<u>Health & Welfare</u>						
Rice Hospital	106,587,512	4,615,126	101,972,386	-	-	-
Total	106,587,512	4,615,126	101,972,386	-	-	-
<u>CULTURE & RECREATION</u>						
Auditorium	621,044	-	594,448	14,596	-	12,000
Buildings & Grounds	1,255,789	112,405	14,169	420,320	-	708,895
Parks & Rec	26,276,589	44,939	10,893,735	1,494,003	57,995	13,785,917
Civic Center	9,224,936	23,572	7,891,182	437,850	417,752	454,580
Community Center	495,992	87,635	316,409	17,851	-	74,097
Aquatic Center	2,443,408	75,200	1,561,629	328,472	-	478,107
WRAC-8	327,807	-	138,916	188,891	-	-
Library	152,504	-	152,504	-	-	-
Total	40,798,069	343,751	21,562,992	2,901,983	475,747	15,513,596
GRAND TOTAL	\$ 342,998,045	\$ 12,128,690	\$ 131,374,540	\$ 5,428,818	\$ 12,746,655	\$ 181,319,342

*This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

CITY OF WILLMAR, MINNESOTA

GOVERNMENT-WIDE EXPENSES BY FUNCTION

Years 2014 Through 2023

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Health & Welfare</u>	<u>Culture & Recreation</u>	<u>Economic Development</u>	<u>Miscellaneous</u>	<u>Debt Service</u>	<u>Waste Treatment</u>	<u>Office Services</u>	<u>OPEB - Unallocated</u>	<u>Total</u>
2014	\$ 4,411,086	\$ 4,725,380	\$ 7,506,805	\$ -	\$ 2,344,720		\$ 863,301	\$ 307,220	\$ 6,749,481	\$ 18,283	\$ -	\$ 26,926,276
2015	\$ 4,052,775	\$ 5,055,428	\$ 6,949,073	\$ -	\$ 2,441,662		\$ 896,033	\$ 297,324	\$ 6,773,721	\$ 16,137	\$ -	\$ 26,482,153
2016	\$ 3,907,763	\$ 6,277,277	\$ 7,432,779	\$ -	\$ 2,631,463		\$ 13,828	\$ 259,475	\$ 6,488,885	\$ -	\$ -	\$ 27,011,470
2017	\$ 3,704,457	\$ 5,735,917	\$ 8,216,746	\$ -	\$ 2,889,721		\$ 34,108	\$ 230,050	\$ 6,544,284	\$ -	\$ -	\$ 27,355,283
2018	\$ 3,387,796	\$ 5,664,498	\$ 7,111,707	\$ 3,548,429	\$ 2,753,642		\$ 147,444	\$ 3,487,611	\$ 6,717,743	\$ -	\$ -	\$ 32,818,870
2019	\$ 3,671,761	\$ 5,789,004	\$ 8,470,935	\$ 3,619,531	\$ 3,263,833	\$ 128,262	\$ -	\$ 1,738,650	\$ 6,927,042	\$ -	\$ (992,191)	\$ 32,616,827
2020	\$ 5,553,763	\$ 6,017,197	\$ 8,503,394	\$ 3,619,531	\$ 3,024,604	\$ 1,754,709	\$ -	\$ 1,638,833	\$ 6,827,312	\$ -	\$ -	\$ 36,939,343
2021	\$ 3,830,757	\$ 5,788,467	\$ 7,839,715	\$ 3,619,531	\$ 3,301,403	\$ 308,177	\$ 508,301	\$ 747,879	\$ 7,018,064	\$ -	\$ -	\$ 32,962,294
2022	\$ 4,645,856	\$ 8,235,994	\$ 9,294,083	\$ 3,619,531	\$ 3,951,648	\$ 275,659	\$ 507,960	\$ 1,265,629	\$ 7,143,575	\$ -	\$ -	\$ 38,939,935
2023	\$ 4,989,941	\$ 8,402,723	\$ 8,837,190	\$ 3,619,531	\$ 5,194,203	\$ 723,913	\$ 526,048	\$ 1,858,747	\$ 7,592,250	\$ -	\$ -	\$ 41,744,546

CITY OF WILLMAR, MINNESOTA

GOVERNMENT-WIDE REVENUES

Years 2014 through 2023

	Program Revenues	General Revenues			
Fiscal Year	Charges For Services	Taxes	Miscellaneous Revenue	Total	
2014	\$ 10,579,467	\$ 4,582,848	\$ 8,284,427	\$ 23,446,742	
2015	\$ 10,662,682	\$ 4,999,764	\$ 6,532,260	\$ 22,194,706	
2016	\$ 12,283,777	\$ 4,948,435	\$ 4,654,625	\$ 21,886,837	
2017	\$ 11,945,372	\$ 5,328,601	\$ 6,614,979	\$ 23,888,952	
2018	\$ 15,444,832	\$ 5,518,574	\$ 6,276,774	\$ 27,240,180	
2019	\$ 16,493,536	\$ 6,347,807	\$ 7,920,004	\$ 30,761,347	
2020	\$ 15,233,102	\$ 8,410,610	\$ 6,326,044	\$ 29,969,756	
2021	\$ 14,522,478	\$ 9,190,288	\$ 6,095,126	\$ 29,807,892	
2022	\$ 13,887,849	\$ 11,065,409	\$ 2,789,689	\$ 27,742,947	
2023	\$ 12,038,565	\$ 12,404,619	\$ 10,409,358	\$ 34,852,542	

CITY OF WILLMAR, MINNESOTA

GOVERNMENTAL EXPENDITURES BY FUNCTION

Years 2014 Through 2023

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Culture & Recreation</u>	<u>Miscellaneous</u>	<u>Total</u>
2014	\$ 3,955,656	\$ 4,468,517	\$ 3,148,422	\$ 2,095,665	\$ 9,527,501	\$ 23,195,761
2015	\$ 3,800,646	\$ 4,687,727	\$ 3,149,546	\$ 2,172,120	\$ 10,166,863	\$ 23,976,902
2016	\$ 3,791,773	\$ 4,741,831	\$ 3,092,997	\$ 2,292,543	\$ 7,251,799	\$ 21,170,943
2017	\$ 3,686,249	\$ 4,877,210	\$ 3,116,452	\$ 2,585,565	\$ 7,876,960	\$ 22,142,436
2018	\$ 3,501,751	\$ 5,346,113	\$ 3,396,551	\$ 2,459,916	\$ 13,864,686	\$ 28,569,017
2019	\$ 3,641,208	\$ 5,552,388	\$ 3,857,230	\$ 2,757,863	\$ 12,938,658	\$ 28,747,347
2020	\$ 5,188,740	\$ 5,918,970	\$ 3,760,042	\$ 2,514,020	\$ 14,952,085	\$ 32,333,857
2021	\$ 4,074,968	\$ 6,380,864	\$ 3,760,092	\$ 2,701,093	\$ 56,508,482	\$ 73,425,499
2022	\$ 4,581,889	\$ 7,278,049	\$ 3,836,826	\$ 3,206,331	\$ 26,750,085	\$ 45,653,180
2023	\$ 5,013,058	\$ 7,360,250	\$ 4,636,170	\$ 3,860,462	\$ 21,301,516	\$ 42,171,456

CITY OF WILLMAR, MINNESOTA

GOVERNMENTAL REVENUES BY SOURCE

Years 2014 Through 2023

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses and Permits</u>	<u>Intergovernmental Revenues</u>	<u>Charges for Services</u>	<u>Fines and Forfeitures</u>	<u>Miscellaneous Revenue</u>	<u>Total</u>
2014	\$ 4,582,848	\$ 544,182	\$ 6,325,521	\$ 971,092	\$ 167,157	\$ 4,944,871	\$ 17,535,671
2015	\$ 4,999,764	\$ 474,907	\$ 7,521,732	\$ 1,002,048	\$ 189,682	\$ 2,970,082	\$ 17,158,215
2016	\$ 4,948,435	\$ 698,062	\$ 6,402,935	\$ 1,061,549	\$ 158,377	\$ 2,572,567	\$ 15,841,925
2017	\$ 5,328,601	\$ 554,249	\$ 6,978,036	\$ 986,535	\$ 147,836	\$ 3,154,808	\$ 17,150,065
2018	\$ 5,518,574	\$ 552,526	\$ 6,672,420	\$ 4,738,527	\$ 159,255	\$ 2,510,111	\$ 20,151,413
2019	\$ 6,347,807	\$ 575,292	\$ 6,764,875	\$ 4,847,809	\$ 151,035	\$ 4,040,030	\$ 22,726,848
2020	\$ 8,410,610	\$ 772,014	\$ 10,625,901	\$ 4,550,494	\$ 102,040	\$ 2,762,207	\$ 27,223,266
2021	\$ 9,190,288	\$ 565,347	\$ 7,422,579	\$ 2,218,721	\$ 127,099	\$ 3,041,716	\$ 22,565,750
2022	\$ 14,107,574	\$ 691,868	\$ 10,312,635	\$ 1,171,748	\$ 93,882	\$ 348,517	\$ 26,726,224
2023	\$ 15,014,770	\$ 548,119	\$ 9,643,382	\$ 1,177,798	\$ 98,536	\$ 3,023,250	\$ 29,505,855

CITY OF WILLMAR, MINNESOTA

GENERAL FUND PROPERTY TAX LEVIES AND COLLECTIONS

Years 2014 Through 2023

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Per Cent Of Levy Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Collections As Per Cent of Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Delinquent Taxes as Per Cent of Current Levy</u>
2014	4,139,734	4,046,221	97.74%	84,538	4,130,759	99.78%	52,084	1.26%
2015	4,451,028	4,373,956	98.27%	98,147	4,472,103	100.47%	93,024	2.09%
2016	4,451,028	4,381,753	98.44%	76,376	4,458,129	100.16%	84,108	1.89%
2017	4,829,365	4,747,653	98.31%	45,846	4,793,499	99.26%	88,473	1.83%
2018	4,974,245	4,903,714	98.58%	66,136	4,969,849	99.91%	108,994	2.19%
2019	5,250,000	5,157,297	98.23%	93,651	5,250,948	100.02%	123,790	2.36%
2020	5,776,821	5,694,733	98.58%	81,146	5,775,879	99.98%	116,119	2.01%
2021	6,085,290	6,024,797	99.01%	86,125	6,110,922	100.42%	96,663	1.59%
2022	6,504,317	6,408,541	98.53%	76,961	6,485,502	99.71%	139,003	2.14%
2023	7,964,561	7,801,733	97.96%	78,236	7,879,969	98.94%	197,064	2.47%

CITY OF WILLMAR, MINNESOTA

TAX CAPACITIES AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY

YEARS 2014 THROUGH 2023

	2014	2015	2016	2017
Population (*Census)	19,694	19,694	19,694	19,694
REAL PROPERTY				
Tax Capacity	12,093,317	12,546,465	12,758,485	13,084,650
Less: Tax Increment Districts -				
Phoenix #95	0	0	0	0
Lakewood #06	0	0	0	0
Jennie-O (2) #07	0	1,506	9,544	43,820
GM Development #3	0	0	0	0
Legacy on First #4	0	0	0	0
15th Street Flats #10	0	0	0	0
JH, LLC #11				
JOBZ	181,807	181,807	181,807	0
Powerline	0	0	0	1,664
Agriculture District	0	0	0	125,368
Net Tax Capacity	11,911,510	12,363,152	12,567,134	12,913,798
Estimated Market Value	1,054,462,700	1,094,771,600	1,091,900,300	1,118,592,200
PERSONAL PROPERTY				
Tax Capacity	140,199	146,908	202,716	207,069
Estimated Market Value	7,581,400	7,977,200	8,457,400	10,884,900
TOTAL REAL AND PERSONAL PROPERTY				
Tax Capacity	12,051,709	12,510,060	12,769,850	13,120,867
Estimated Market Value	1,062,044,100	1,102,748,800	1,100,357,700	1,129,477,100
PERCENT OF TAX CAPACITY TO				
ESTIMATED MARKET VALUE	0.011348	0.011344	0.011605	0.011617
PER CAPITA VALUATION				
Tax Capacity	612	635	648	666
Estimated Market Value	53,927	55,994	55,873	57,351
NET BONDED DEBT				
Net Bonded Debt per Capita	N/A	N/A	N/A	N/A
Net Bonded Debt per Tax Capacity	N/A	N/A	N/A	N/A

CITY OF WILLMAR, MINNESOTA

TAX CAPACITIES AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY

YEARS 2014 THROUGH 2023

2018	2019	2020	2021	2022	2023
19,694	19,694	19,694	21,015	21,015	21,962
13,389,819	13,769,733	14,507,413	14,917,361	15,814,466	17,519,951
0	0	0	0	0	0
0	0	0	0	0	0
46,478	46,322	46,322	46,322	46,723	47,194
0	20,084	20,084	19,620	19,528	19,528
0	367	8,012	11,908	12,107	15,216
0	0	0	31,564	31,564	31,564
0	0	0	0	64,607	128,035
0	0	0	0	0	0
1,737	1,851	1,611	1,651	127	127
126,378	170,708	169,866	161,773	152,794	176,022
13,215,226	13,530,401	14,261,518	14,644,523	15,487,016	17,102,265
1,143,075,500	1,165,873,800	1,232,572,400	1,269,592,300	1,348,240,300	1,504,806,900
214,845	212,644	198,412	213,491	178,142	193,740
11,273,700	11,191,400	10,481,500	11,238,200	9,432,800	10,183,700
13,430,071	13,743,045	14,459,930	14,858,014	15,665,158	17,296,005
1,154,349,200	1,177,065,200	1,243,053,900	1,280,830,500	1,357,673,100	1,514,990,600
0.011634	0.011676	0.011633	0.011600	0.011538	0.011417
682	698	734	707	745	788
58,614	59,768	63,118	60,948	64,605	68,982
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

CITY OF WILLMAR, MINNESOTA

TAX CAPACITY RATES

ALL OVERLAPPING GOVERNMENTS

Years 2014 Through 2023

A 10-YEAR COMPARISON OF TAX CAPACITY RATES

<u>Year Tax Due</u>	<u>City</u>	<u>School</u>	***	<u>County</u>	<u>H.R.A.</u>	<u>EDC/ Mid-MN Dev.</u>	<u>Total</u>
2014	34.35	12.61		56.40	1.39	1.11	105.86
2015	35.58	8.41		54.18	1.07	1.02	100.26
2016	34.85	23.75		56.18	1.06	1.06	116.90
2017	36.81	27.37		57.33	1.12	1.11	123.74
2018	36.94	23.97		57.24	1.10	1.13	120.38
2019	38.08	24.05		59.15	1.09	1.15	123.52
2020	39.84	23.11		58.54	1.06	1.13	123.68
2021	40.84	22.40		58.43	1.05	1.12	123.84
2022	46.58	21.20		56.52	1.03	1.11	126.43
2023	53.03	18.64		49.31	1.03	0.98	122.99

*** Includes Mid Minnesota Development Commission.

CITY OF WILLMAR, MINNESOTA

TAX LEVIES

ALL OVERLAPPING GOVERNMENTS

Years 2014 Through 2023

A 10-YEAR COMPARISON OF TAX CAPACITY LEVIES

Year Tax Due	<u>(Levy amounts applicable to City of Willmar parcels)</u>					EDC/ Rural Dev. Fin. Auth.	Total
	<u>*City</u>	<u>School</u>	Market Value <u>Ref.</u>	<u>**County</u>	<u>H.R.A.</u>		
2014	4,139,400	1,519,721	1,565,134	6,822,472	168,362	108,224	14,323,313
2015	4,450,579	1,052,346	1,649,161	6,800,969	133,733	104,834	14,191,622
2016	4,450,804	3,032,201	1,565,062	7,197,726	135,488	111,608	16,492,889
2017	4,828,905	3,625,557	1,608,842	7,594,913	148,907	147,184	17,954,308
2018	4,960,998	3,248,951	1,635,648	7,760,035	149,682	152,801	17,908,115
2019	5,232,695	3,346,710	1,610,793	8,231,222	151,819	159,612	18,732,851
2020	5,760,755	3,341,195	1,649,464	8,465,839	153,438	163,849	19,534,540
2021	6,068,836	3,328,416	1,681,182	8,681,517	155,580	167,023	20,082,554
2022	7,313,672	3,320,257	1,657,346	8,853,006	161,039	174,041	21,479,361
2023	9,188,990	3,223,135	1,802,114	8,527,670	178,323	169,330	23,089,562

* This Levy does not take into consideration the small reduction that results from agricultural property.

** Includes Mid Minnesota Development Commission.

CITY OF WILLMAR, MINNESOTA

PRINCIPAL TAXPAYERS

December 31, 2023

Taxpayer	Type of Business	Market Valuation Payable 2024	2024 Total Tax
Minnwest Technology Campus	Technology Campus	\$ 18,331,900	\$ 352,271
AEHC, LLC c/o Suite Liv'n	4 or more units - Apts	\$ 25,505,400	\$ 319,179
Affiliated Community Health JH, LLC	Medical Center 4 or more units - Apts	\$ 13,716,700 \$ 20,209,900	\$ 273,584 \$ 252,626
BNSF Railway Company	Railroad	\$ 11,353,500	\$ 226,320
WalMart Stores, Inc.	Discount Retailer	\$ 9,340,200	\$ 186,054
2022 Willmar, LLC	Industrial Land/Building	\$ 9,040,300	\$ 180,056
West Central Steel, Inc.	Manufacturing Company	\$ 8,559,000	\$ 170,430
Torgerson Properties, Inc.	Hospitality/Hotel	\$ 8,430,300	\$ 166,356
Menard, Inc.	Retailer	\$ 8,000,600	\$ 158,512
Jennie-O Turkey Store, Inc.	Food Processing	\$ 7,797,100	\$ 155,146
Rockstep Willmar, LLC	Shopping Mall	\$ 7,859,300	\$ 153,436
Centerpoint Energy Minnegasco	Syst of Gas Utilities	\$ 7,289,400	\$ 144,843
Mills Property Investments, LLC	Vehicle Dealership	\$ 7,430,500	\$ 144,030

CITY OF WILLMAR, MINNESOTA

SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS

Year 2014 Through 2023

<u>Fiscal Year</u>	<u>Current Assessments Due</u>	<u>Current Assessments Collected</u>	<u>Percent of Collections To Amount Due</u>	<u>Total Outstanding Current and Delinquent Assessments</u>
2014	1,008,979	974,209	96.55%	361,233
2015	920,213	881,012	95.74%	369,448
2016	729,647	695,150	95.27%	377,236
2017	698,213	688,739	98.64%	299,531
2018	489,233	468,227	95.71%	83,104
2019	818,655	777,347	94.95%	89,544
2020	919,511	878,089	95.50%	74,930
2021	896,183	869,922	97.07%	35,350
2022	878,221	785,060	89.39%	32,864
2023	933,805	910,093	97.46%	32,864

NOTE: Special Assessments are certified to the County Auditor of Kandiyohi County for collection. Special Assessment Bonds are general obligation pursuant to M.S.A. Section 430.12

CITY OF WILLMAR, MINNESOTA

COMPUTATION OF LEGAL DEBT MARGIN

December 31, 2023

Legal Debt Limit and Margin

Legal Debt Limit (2% of Estimated Market Value \$1,514,990,600)	\$ 30,299,812
Less: Outstanding Debt Subject to Limit	<u>\$ 2,320,000</u>
Legal Debt Margin as of December 31, 2023	\$ 27,979,812

General Obligation Debt Supported Solely by Taxes*	\$ 2,320,000
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* 2018A General Obligation Bond Outstanding Principal Balance as of 12/31/23

CITY OF WILLMAR, MINNESOTA
MISCELLANEOUS STATISTICAL FACTS

Date of Incorporation	November 19, 1901
Date of Adoption of City Charter	November 5, 1968
Form of Government	Administrator
Fiscal Year Begins	January 1
Area - Acres (Land)	7,398
- Acres (Water)	1,229
Miles of Streets and Alleys:	
Streets -	
Paved	135
Sidewalks	65.00
Bike Paths	17.70
Building Permits	
Number of Permits Issued	
Year 2023	1,241
Year 2022	1,292
Year 2021	678
Year 2020	689
Year 2019	655
Year 2018	441
Year 2017	599
Year 2016	498
Year 2015	439
Year 2014	450
Year 2013	414
Estimated Construction Costs	
Year 2023	\$ 60,361,676
Year 2022	89,764,029
Year 2021	60,522,754
Year 2020	40,178,711
Year 2019	62,202,473
Year 2018	36,246,077
Year 2017	44,185,171
Year 2016	58,648,616
Year 2015	34,088,689
Year 2014	48,558,272
Year 2013	49,216,963

Note: Information obtained from various Departmental Reports

*Includes Building, Mechanical, and Plumbing Permits

CITY OF WILLMAR, MINNESOTA

MISCELLANEOUS STATISTICAL FACTS

	<u>2023</u>	<u>2022</u>
Public Safety:		
Fire Protection:		
Number of Stations	1.00	1.00
Number of Employees (Admin. & Clerical)	3.80	3.80
Number of Volunteer Firefighters	31.00	42.00
Police Protection:		
Number of Stations	1.00	1.00
Number of Employees (Admin. & Clerical)	4.00	4.00
Number of Employees (Law Enforcement Officers)	30.00	38.00
Total Number of Employees	<u>70.80</u>	<u>89.80</u>
Parks & Recreation:		
Number of Full-Time Employees	8.6	7.6
Number of Part-Time Employees	152	148
Number of Wading Pools	0	0
Number of Outdoor Swimming Pools	1	1
Number of Shelters	30	30
Number of Skating Rinks	4	4
Number of Hockey Rinks	2	2
Indoor Rinks	2	2
Tennis Courts - Lighted	6	6
Non-Lighted	0	0
Shared-Lighted	12	12
Lighted Softball, Football, Baseball and Soccer Fields	7	7
Miles of Hiking and Bicycle Paths	Est. 16 Miles	Est. 16 Miles
Skate Board Parks	1	1
BMX Bike Tracks	0	0
18-Hole Frisbee Golf Course	1	1
Number of Parks	37	37
Park Acres	310	310
Nature Areas	4	4
Parking Lots (Central Business District):		
Parking Spaces On Streets	380	380
Parking Spaces Off Streets	417	417

*Information obtained from various Departmental Reports



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	9.B.
Agenda Section:	Regular Business	Originating Department:	Public Works
Resolution:	Yes	Prepared By:	Kelsi Delbosque, Administrative Assistant
Ordinance:	No	Presented By:	Jared Voge, City Engineer
Item:	Adopt 2024 Assessment Roll		

RECOMMENDED ACTION:

Once Council has deliberated and addressed any questions it has to the City Engineer, the Council should rule on each objection by passing a motion as follows:

1. Motion to deny the objection listed in number(s) _____ of the City Engineer's memorandum dated September 13, 2024, and adopt the memorandum as the Council's findings regarding such parcel(s).
2. Motion to grant the objection listed in number _____ of the City Engineer's memorandum dated September 13, 2024, and order a reduction to the assessment listed in the roll of \$_____.

If no adjustments are made to the parcels reviewed, pass the resolution as follows:

Adopt the resolution approving the final assessment roll for the 2024 street and other improvements in the amount of \$2,370,927.79.

OVERVIEW:

As required by Minnesota State Statute 429.031 subd. 1(b), an assessment hearing was held for the 2024 Street and Other Improvements at the August 19th Council Meeting for the purpose of reviewing and explaining the proposed assessments and to obtain input from interested parties.

All objections from the hearing were reviewed by staff. The enclosed memo includes recommendations for Council Action on each objection received.

BUDGETARY/FISCAL ISSUES:

Funding sources for the projects include assessments, bond proceeds, MUC, Wastewater, Local Option Sales Tax, grant and County funds.

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. RESOLUTION- ADOPT ASSESSMENT ROLL 2024
2. 2024-09-13 Assessment Objection Recommendations
3. Project No. 2401-A 10th Street NW Assessment Roll - FINAL
4. Project No. 2403-A County Overlay Assessment Roll - By Lot - FINAL
5. Project No. 2401-B 13th, Grace, Rice Assessment Roll - FINAL

RESOLUTION NO. ____

A RESOLUTION ADOPTING THE ASSESSMENT ROLL FOR THE 2024 STREET AND OTHER IMPROVEMENTS.

Motion By:_____ Second By:_____

WHEREAS, pursuant to notice duly given as required by law, the City Council has met, heard, and passed upon all objections to the proposed assessment for 2024 Street and Other Improvements, and has amended such proposed assessment as it deems just;

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

1. Such proposed assessment, the sum of \$2,370,927.79, a copy of which is attached hereto and made a part hereof, is hereby accepted and shall constitute the special assessment against the lands named therein, and each tract of land therein is hereby found to be benefited by the proposed improvement listed as Project 2401.
2. Such assessments shall be as follows:
 - A. The assessments shall be payable in equal annual installments extending over a period of fifteen (15) years, the first of said installments to be payable with general taxes for the year 2024, collectible with such taxes during the year 2025.
 - B. To the first installment shall be added interest at the rate of 5.868 percent per annum on the entire principal amount of the assessment from the date of funding, approximately July 1, 2024, until December 31, 2025. To each subsequent installment, when due there shall be added interest for one year at said rate on the unpaid principal amount of the assessment.
 - C. The owner of any property so assessed may at any time prior to the certification of the assessment or the first installment thereof to the County Auditor (Treasurer), pay the whole of the principal amount of the assessment on such property with interest accrued to the date of payment to the City Clerk, except that no interest shall be charged if the entire assessment is paid by October 31, 2024, and such property owner may at any time prior to November 15 of any year pay to the City Clerk the entire principal amount.
3. The City Clerk shall forthwith transmit a certified duplicate copy of this assessment to the County Auditor to be extended on the tax list of the County.

Dated this 16th day of September, 2024

MAYOR

ATTEST:

CITY ADMINISTRATOR

MEMORANDUM

Date: September 13, 2024
To: Honorable Mayor Reese
Members of the City Council
From:  Jared Voge, P.E.
City Engineer
Subject: Assessment Recommendations
2024 Improvement Projects
City of Willmar

Pursuant to Council direction at the Assessment Hearing for the 2024 Improvement Projects, the City Engineer, City Attorney, Public Works Staff, and Administrative Staff collaborated to review the comments and assessment objections raised by property owners. Staff recommendations associated with each objection are listed below:

13th Street SW, Grace Avenue SW, & Rice Avenue SW Improvement Project

1. Justin Mattern Roll #7 95-650-0030 1008 13th Street SW
 - a. Objection: Written objection submitted.
 - i. Claiming that the City funding sources should be used to reduce the assessment amounts.
 - ii. Claims that the benefit does not increase the value of his property by the amount he is being assessed.
 - iii. Claims that property owners being assessed were caught off guard by the assessment amounts.
 - iv. Requesting a reduction in assessment amount for those that have signed the objection.
 - v. Requesting the City pursue options to reduce assessments for future improvements.
 - vi. Additional objectors that have signed Justin Mattern's objection letter:
 - i. Nicholas Baker Roll #13 95-570-0735 816 13th Street SW
 - ii. Michael Nitchals Roll #43 95-200-0290 901 13th Street SW
 - iii. David Kuehl Roll #40 95-570-0440 1009 13th Street SW
 - iv. Mark Wedel Roll #6 95-650-0040 1016 13th Street SW
 - v. Steven Haarstad Roll #38 95-570-0460 1021 13th Street SW
 - vi. Jennifer Clark Roll #37 95-570-0470 1101 13th Street SW

vii.	Ashley Duininck	Roll #70	95-570-0420	1209 Grace Ave SW
viii.	Jose & Mariela Diaz	Roll #39	95-570-0450	1017 13 th Street SW
ix.	Benjamin & Kendra Saunders			
		Roll #96	95-200-0230	1114 Grace Ave SW
x.	Jon Saunders	Roll #12	95-570-0810	820 13 th Street SW
xi.	Sonia Coto	Roll #8	95-650-0020	1004 13th Street SW
xii.	Jennifer Holland	Roll #5	95-650-0050	1018 13th Street SW
xiii.	Janice Schwitters	Roll #98	95-200-0210	910 11th Street SW
xiv.	Dennis Schaefbauer & Ann Hendershott			
		Roll #81	95-080-0430	1436 Grace Ave SW
xv.	Michael & Elizabeth Dokkebakken			
		Roll #97	95-200-0220	1104 Grace Ave SW
xvi.	Cathy Bannon	Roll #93	95-200-0260	1208 Grace Ave SW

b. Recommendation:

- i. The assessments have been calculated in accordance with the City's assessment policy and are based on a portion of the total improvement costs (Engineering, Administration, Legal, Testing, Construction), not just construction costs. The City funding sources include WMU (\$1,479,800), LOST (\$973,000), and Community Investment Fund (\$0).
- ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy.
- iii. Notices were mailed to each property owner and published in the West Central Tribune for the improvement hearing held on November 20, 2023, and for the assessment hearing held on August 19, 2024, as required by the Minnesota Statute 429 process. There was also an open house that was held on November 9, 2023 where property owners had an opportunity to learn more about the projects and the anticipated assessment amounts.
- iv. The total project cost is \$11.665 Million. The total assessment amount is \$2,367,965.56. The amount of the proposed assessment is 20.3% of the total project cost.
- v. The assessments were calculated in accordance with the City's Assessment Policy. Council can consider modifications to the Assessment Policy at any time.
- vi. We recommend that the City assess the properties as presented.

2. Dennis Shaefbauer Roll #81 95-080-0430 1436 Grace Avenue SW
- a. Objection: Objecting to the cost of the assessment.
- b. Recommendation: The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.
3. Donald Pearce Roll #106 95-590-0320 913 Rice Avenue SW
- a. Objection:
- i. Claiming assessment amounts are significantly higher than last year.
- ii. Objecting to the cost of the assessment.
- b. Recommendation:
- i. The assessment rates are calculated based on the actual improvement costs. The rates are within 3% to 8% of the 2023 rates. The 2023 rates and 2024 rates are shown in the table below:

Item	Unit	2023 Assessment Rates		2024 Assessment Rates	
Street – Reconstruction	Foot	\$62.50		\$64.00	
Sanitary Sewer Main – Reconstruction	Foot	\$15.00		\$16.25	
Sanitary Sewer Service	Each	\$785.00		\$820.00	
Watermain – Reconstruction	Foot	\$19.50		\$20.75	
Water Service ≤ 1"	Each	\$995.00		\$1,035.00	
Water Service > 1"	Each	\$2,845.00		\$2,960.00	
Storm Sewer – Reconstruction	Foot	\$13.00		\$14.00	
Overlay	Each	\$3,000	0' – 60.9'	\$3,250	0' – 60.9'
		\$4,500	61' – 99.9'	\$4,875	61' – 99.9'
		\$6,000	≥ 100'	\$6,500	≥ 100'
		\$900 Corner (Long Side)		\$975 Corner (Long Side)	

- ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

4. Donna Isley Roll #68 95-650-0210 1000 14th Street SW

- a. Objection: Previously assessed on 14th Street SW. Objecting to the cost of the assessment.
- b. Recommendation: The property is a corner lot that abuts Grace Avenue SW on the 124.5-foot north side (short) and 14th Street SW on the 130-foot east side (long). The property was previously assessed on the long side in 2012 for Street and Utility Reconstruction on 14th Street SW in the amount of \$7,724.55. The footage used in the previous assessment was 115 feet, which does not reflect the actual footage of 130 feet. The 2012 assessment on the long side of the property was based on the 2005 revision of the Assessment Policy. The corner lot policy in that revision assessed corner lots on the street that fronts their address, and not on the side street. The latest revision of the Assessment Policy was updated in 2022 and included revisions to the corner lot policy. Under the current policy, corner lots are assessed for street reconstruction and storm sewer items at 100 percent of the short side length and 30 percent of the long side length. The sanitary sewer and watermain replacement assessment items are assessed at 100 percent of the length of the property's footage on which the utility service connections are located.

The current assessment is against the 124.5-foot north side. The adjusted front footage for the street reconstruction and storm sewer items is 124.5 feet. There are no sanitary or watermain assessments on the property since it is serviced from 14th Street, outside of the improvement limits.

The previous assessment on the property was in accordance with the previous version of the assessment policy. The current assessment is in accordance with the current assessment policy. The improvements are a benefit to the property. We recommend that the City assess the property as presented.

5. Cathy Bannon Roll #93 95-200-0260 1208 Grace Avenue SW

- a. Objection:
 - i. Complained about the removal of trees along the project area.
 - ii. Objecting to the cost of the assessment.
 - iii. Indicated the assessment could cause a financial hardship.
- b. Recommendation:
 - i. The trees that were removed with the project were removed because they were in conflict with the improvements.
 - ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.
 - iii. If the property owner qualifies for deferred assessments based on hardship, a deferred assessment can be granted per the City's Assessment Policy.

6. Michael Dokkebakken Roll #97 95-200-0220 1104 Grace Avenue SW
- a. Objection:
- i. Complained about the removal of trees along the project area.
 - ii. Objecting to the cost of the assessment.
- b. Recommendation:
- i. The trees that were removed with the project were removed because they were in conflict with the improvements.
 - ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.
7. Jalaine Goeser Roll #72 95-570-0410 1201 Grace Avenue SW
- a. Objection:
- i. Voiced complaints about access during construction.
 - ii. Objecting to the cost of the assessment.
- b. Recommendation:
- i. Acknowledged.
 - ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.
8. John Magnuson Roll #18 95-006-7800 712 13th Street SW
- a. Objection:
- i. Asked if assessments for project are being levied to fund school improvements.
 - ii. Objecting to the cost of the assessment.
- b. Recommendation:
- i. The assessment is only being used to fund a portion of the costs associated with the City's improvement project in accordance with the City's Assessment Policy and Minnesota State Statute 429 and are not being utilized to pay for school improvements. The school is also being assessed for the City's improvement project.
 - ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

9. Blake Fostervold Roll #16 95-006-7820 730 13th Street SW

a. Objection:

- i. Objecting to length used for assessment calculation. Claims it should be 25 feet or 30 feet.
- ii. Objecting to the cost of the assessment.

b. Recommendation:

- i. The lot is a corner lot. The City of Willmar's Assessment Policy assesses street reconstruction and storm sewer items for corner lots at 100 percent of the short side and 30 percent of the long side. The sanitary sewer and watermain replacement assessment items are assessed at 100 percent of the length of the property's footage on which the utility service connections are located. Mr. Fostervold's property frontage abuts the project on the east side of his property. There is 50 feet on the east side (short) and 150 feet on the south side (long). Since the improvement does not abut the long side of his property it is not used in the adjusted front footage calculation. The adjusted front footage for the street reconstruction and storm sewer items is 50 feet. The adjusted front footage used for the watermain item is 50 feet. There is no sanitary sewer assessment on the property since the property is serviced from Kandiyohi Avenue.

- ii. The mailed assessment notice included an amount for the sanitary sewer assessment items. Between the time the assessment notice was sent and the assessment hearing, we were made aware that the property is serviced with sanitary sewer from Kanidyohi Avenue, outside the limits of construction. The sanitary sewer main and service items have been removed from the assessment calculation. This resulted in a reduction of \$1,632.50 from the amount listed in the notice. The revised assessment amount is \$5,972.50.

The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as indicated on the assessment roll in the amount of \$5,972.50.

10. Jon Saunders Roll #12 95-570-0810 820 13th Street SW
 Roll #42 95-200-0280 1220 Grace Avenue SW

a. Objection:

- i. Requested confirmation that the individuals that signed Justin Mattern's assessment objection letter have made a formal objection.
- ii. Objecting to the cost of the assessment.

b. Recommendation:

- i. City Attorney, Robert Scott, confirmed that the individuals that signed the Justin Mattern's letter is considered to have objected for the purposes of the statute.

- ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

11. Josh Johnson Roll #62 95-080-0080 1459 Grace Avenue SW

a. Objection: Written objection submitted.

- i. Claimed to not receive the mailed notice of assessment hearing.
- ii. Expressed concerns about access to the assessment roll.
- iii. Objecting to the method for assessing sanitary sewer main, watermain, and services.
- iv. Objecting to adjusted front footage length used for assessment calculation.
- v. Inquired on why the use of meter fees are not used to fund improvements.
- vi. Claims the assessment policy is being unfairly levied.
- vii. Objecting to the 20% assessment bond requirement.
- viii. Objects to the benefit received by the property from the improvement.
Objecting to the cost of the assessment.

b. Recommendation:

- i. Notices were mailed to each property owner and published in the West Central Tribune for the assessment hearing held on August 19, 2024, as required by the Minnesota Statute 429 process.
- ii. Assessment rolls are on file at City Hall. Requests for access can be made according to City requirements.
- iii. State Statute 429 grants municipalities the authority to fund a portion of the improvement project costs with special assessments to the properties benefiting from the improvements. The City has adopted a Special Assessment Policy to maintain consistency with the special assessment process. The sanitary sewer main, watermain, and service assessment items are based on the City's Assessment Policy.
- iv. The lot is classified as an irregular shaped lot. The Assessment Policy states that the length used for assessment on irregular shaped lots shall be determined by calculating the average width. The property has a front length of 112 feet and a rear length of 124 feet. This results in an average width of 118 feet, which is what was used to calculate the assessment amount for the property.
- v. City fees are used along with special assessments to fund the improvements.
- vi. State Statute 429 grants municipalities the authority to fund a portion of the improvement project costs with special assessments to the properties benefiting from the improvements. The assessments have been calculated according to the City's Assessment Policy.

- vii. Minnesota Statute 429 requires that 20% of the improvement cost be assessed against the benefiting properties in order for Council to approve the bond issue for the improvements.
- viii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

12. Daren Kotzenmacher Roll #10 95-570-0840 826 13th Street SW

- a. Objection: Written objection submitted.
 - i. Objecting to the cost of the assessment.
 - ii. Claims the assessment will cause a financial hardship
- b. Recommendation:
 - i. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.
 - ii. If the property owner qualifies for deferred assessments based on hardship, a deferred assessment can be granted per the City's Assessment Policy.

Willmar Avenue Improvement Project

13. Emily Streich Roll #79 95-570-0320 1106 Willmar Avenue SW

- a. Objection: Objecting to the cost of the assessment.
- b. Recommendation: The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

14. Aaron Kinder Roll #23 95-923-0035 1214 Willmar Avenue SE

- a. Objection:
 - i. Claims to have not received a notice on the improvement.
 - ii. Objecting to the cost of the assessment.
- b. Recommendation:
 - i. Notices were mailed to each property owner and published in the West Central Tribune for the improvement hearing held on November 20, 2023, and for the assessment hearing held on August 19, 2024, as required by the Minnesota Statute 429 process.
 - ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

15. John Kennedy Roll #24 95-923-0030 1210 Willmar Avenue SE

a. Objection:

- i. Objecting to project.
- ii. Objecting to the cost of the assessment.

b. Recommendation:

- i. The existing paved surface was reviewed and was determined to be in need of improvement via overlay to preserve the life of the road and delay the need for more invasive and costly improvement methods such as reconstruction. The project also includes spot replacement to address structurally deficient sidewalk, driveway aprons, curb and gutter, and storm sewer casting rehabilitation.
- ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

16. Chaun Wang & Rachel Smilovici Roll #77 95-600-0550 1210 Willmar Avenue SW

a. Objection: Written objection submitted.

- i. Claims work was only done to the pedestrian ramp in the sidewalk and has caused additional work for homeowners to complete grass repair and clean up.
- ii. Objecting to the cost of the assessment.

b. Recommendation:

- i. ADA improvements are being completed to the pedestrian infrastructure and asphalt overlay improvements are being completed to the street surfacing for the project. All turf disturbed with the improvements will be restored with the project. The contractor will also be responsible to clean up all construction debris prior to the completion of the project.
- ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

17. Cindy Johnson Roll #117 95-270-0010 1029 Willmar Avenue SW

a. Objection: Written objection submitted.

- i. Claims the cost of the assessment is more than what would have cost her to replace her driveway apron with concrete and provided an estimate.
- ii. Objecting to the cost of the assessment.

b. Recommendation:

- i. The existing paved surface was reviewed and was determined to be in need of improvement via overlay to preserve the life of the road and delay the need for more invasive and costly improvement methods such as reconstruction. The project also includes spot replacement to address structurally deficient

sidewalk, driveway aprons, curb and gutter, and storm sewer casting rehabilitation.

The assessment amounts are based on a portion of the actual costs of the entire improvement scope, not just for concrete driveway apron replacement.

- ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

18. Jason & Nicole Kowalczyk Roll #31 95-670-0210 1201 9th Street SE

- a. Objection: Written objection submitted. Objecting to the cost of the assessment.
- b. Recommendation: The improvements are a benefit to the property. We recommend that the City assess the property as presented.

19. Ronald & Michele Johnson Roll #128 95-060-0010 1401 Willmar Avenue SW

- a. Objection: Written objection submitted.
 - i. Did not receive a new driveway apron with the improvement and is requesting a reduced assessment amount.
 - ii. Objecting to the cost of the assessment.
- b. Recommendation:
 - i. The project includes spot replacement to address structurally deficient sidewalk, driveway aprons, curb and gutter, and storm sewer casting rehabilitation. Mr. Johnson's driveway apron was determined to be structurally sound and was not replaced with the improvement.
 - ii. The improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

10th Street NW Improvement Project

20. Kandiyohi County HRA Roll #11 95-009-1640 920 Lake Avenue NW

- a. Objection: Written objection submitted. Jill Bengtson, Executive Director of the Kandiyohi County HRA, objected to the assessment and claims that public properties cannot be assessed.
- b. Recommendation: According to Minnesota State Statute 435.19, any City having authority to levy special assessments may levy special assessments against the property of a governmental unit benefited by an improvement to the same extent as if such property were privately owned. A "governmental unit" is defined as any county, city, town, public corporation, school district, and any other political subdivision. Statute 435.19 makes clear the City's authority to assess public property owned by a political subdivision, such as a County HRA. Minn Stat. 469.003 makes clear that a duly established HRA is a "public body, corporate and politic" which would bring it within the

realm of 435.19. Because of this and since the improvements are a benefit to the property, we recommend that the City assess the property as presented.

Objections Received After Public Hearing Was Closed:

According to Minnesota Statute 429, no one can formally object to, or appeal, the amount of an assessment unless the property owner signs a written objection and files it with the city clerk prior to the assessment hearing or presents it to the presiding officer at the hearing.

This information was included in the notice of assessment hearing sent to the property owners of all benefiting properties on the proposed assessment roll.

Any objections to the assessments not received at the public assessment hearing in the manner prescribed are to be waived, which was affirmed in the 1982 case of Habel v. City of Chisago.

We recommend the objections received after the public hearing was closed be waived.

1. Jason & Nicole Kowalczyk Roll #31 95-670-0210 1201 9th Street SE
 - a. Recommendation:
 - i. Regardless of the timing the City received the objection, the improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.
2. Lisa Baumgarn Roll #75 95-600-0520 1043 Hill Road SW
 - a. Recommendation:
 - i. Regardless of the timing the City received the objection, the improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.
3. Nichole Porttiin Roll #74 95-850-0020 1115 Grace Avenue SW
 - a. Recommendation:
 - i. Regardless of the timing the City received the objection, the improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.
4. Kimberly Davis Roll #131 95-060-0040 1425 Willmar Avenue SW
 - a. Recommendation:
 - i. Regardless of the timing the City received the objection, the improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

5. Brad & Ronna Schueller Roll #132 95-060-0060 1433 Willmar Avenue SW

a. Recommendation:

- i. Regardless of the timing the City received the objection, the improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

6. Iglesia Lutherana Paz Y Esperanza Roll #28 95-320-0460 524 13th Street SW

a. Recommendation:

- i. Regardless of the timing the City received the objection, the improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

7. First Covenant Church Roll #111 95-750-0750 801 Willmar Avenue SW

a. Recommendation:

- i. Regardless of the timing the City received the objection, the improvements are a benefit to the property and the assessments have been calculated in accordance with the City's Assessment Policy. We recommend that the City assess the property as presented.

Written Assessment Objections Received At Or Prior To The August 19 Assessment Hearing

Mayor Reese and Councilmembers,

I'm writing today in response to the proposed assessment on 13th St SW for the 2024 street reconstruction project. I want to first recognize the need for our street improvements and applaud the City in their recent efforts to replace and/or repair the road infrastructure within Willmar. This includes the replacement and upgrades on the 13th Street, Grace Avenue and Rice Avenue project.

As some of you know, for years I have been a proponent of changing how the City handles street assessments. Both personally, and in my role as a former Willmar Municipal Utilities Commissioner, I had met with various members of the Council and City staff advocating for improved street planning and changes to the City assessment policy. My concerns include the following.

#1 - City project cost offsets:

This includes the share of project costs incurred by the Municipal Utilities per a previous MOU with the City and the Utilities, the share of the project costs covered by the Local Option Sales Tax for storm water upgrades, and the share of project costs that are supposed to be covered by the monthly *Utility Improvement Charges* that are appended to each monthly wastewater bill.

These combined funding sources are intended to reduce the total cost burden for street projects and thus have a direct impact on subsequent assessment amounts. (see attached: *2024 Street Construction Project Costs.pdf* for a breakdown).

#2 - Assessment amounts larger than realized gains in property values per State statute:

This has been a concern for a number of years now and has been publicly addressed in a West Central Tribune article published on October 07, 2022 (see attached: *WC Trib - Willmar Street Assessments - 10-2022.pdf*). The concern has been exacerbated by the recent housing bubble which has already inflated home values and further muted the effectual property value increase on homes as a result of street improvements.

#3 - Assessed estimates vs. assessed project costs:

Our assessment public hearing notice states that the total estimated cost of assessable improvements is \$11.66 million of which nearly \$3.1 million is to be assessed. However, the total bids as provided in previous Council packets for all 2024 street projects listed in the notice came in significantly lower at \$9.26 million (see attached: *2024 Street Construction Project Costs.pdf* for a breakdown). My understanding from preliminary communication with the contracted City Engineer is that actual project costs have been pretty well aligned with the bid amounts (see attached: *email from Jared Voge on 8/16/24*). Further, I understand that the targeted assessed value for street projects is just over 20% of actual project costs due to the type of bonding that the City utilizes. In this case the \$3.1 million proposed assessment is roughly 1/3 of the actual project costs. Following the currently intended City pattern, a more appropriate 22% assessment of the \$9.26 million bid would be roughly \$2 million.

#4 - Homeowners caught off guard:

As I have spoken casually with some of my neighbors, I realize the shock that many citizens experience when they find out about their assessment amounts. While those of you on the Council and in City work are exposed to these amounts year after year, most people in the community are not.

Due to these concerns, I am requesting for the following changes to be considered:

Firstly, as a direct consequence of concerns #1 #2 and #3, I'm asking for a 33% reduction in my assessment amount and of the assessment of those who have signed on to this notice (see attached: *Addendum 1, 2 & 3*).

Secondly, in light of all of these concerns, I would ask the City to further pursue options to reduce (though not eliminate) these assessments in the future and to help spread the burden in a more palatable fashion. For example, further utilizing something like the Utility Improvement Charge to raise a larger pot of funds from everyone each year, could go towards street projects with the sole purpose of reducing the sudden impact of such a large cost to the property owners each time a new street is repaired. I recognize additional options can and should be considered, and while some discussion had taken place this spring during a Council work session, no serious conversation or brainstorming of such options has ensued.

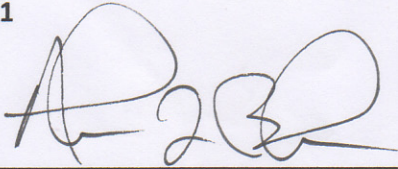
As always, I welcome further conversation with any of you should you wish to reach out.

Finally, although I have not gone door to door canvassing my neighborhood, I have had typical “end of driveway” and “across the fence” conversation with some of my neighbors. These neighbors share my concerns and thusly have chosen to sign on in agreement to the terms of this letter as an official notice of objection to their own assessments (see attached: *Addendum 1, 2 & 3*).

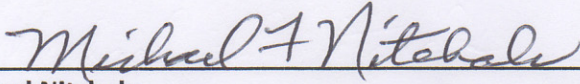
Sincerely,

Justin Mattern
1008 13th Street SW

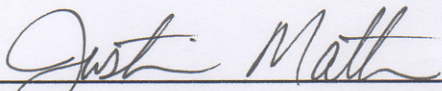
Addendum 1



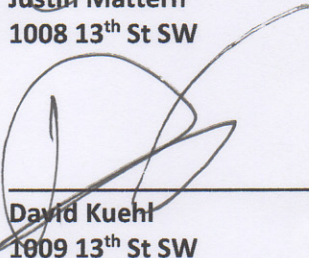
Nicholas Baker
816 13th St SW



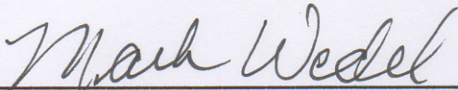
Michael Nitchals
901 13th St SW



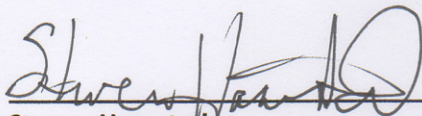
Justin Mattern
1008 13th St SW



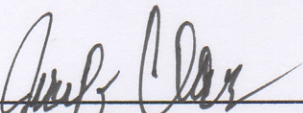
David Kuehl
1009 13th St SW



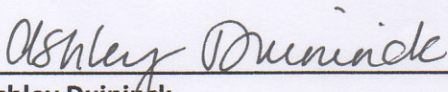
Mark Wedel
1016 13th St SW



Steven Haarstad
1021 13th St SW



Jennifer Clark
1101 13th St SW



Ashley Duininck
1209 Grace Ave SW

Addendum 2

Jose G Diaz

Jose & Mariela Diaz
1017 13th St SW

Ben & Kendra Saunders

Benjamin & Kendra Saunders
1114 Grace Ave SW

Jon & Linda Saunders

Jon & Linda Saunders
1220 Grace Ave SW

Jon Saunders

Jon Saunders
820 13th St SW – Rental Property

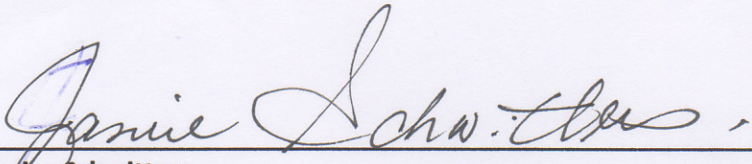
Sonia Coto

Sonia Coto
1004 13th St SW

Jennifer Holland

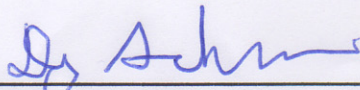
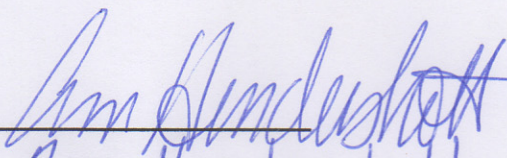
Jennifer Holland
1018 13th St SW

Addendum 3

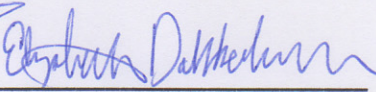


Janice Schwitters
910 11th St SW

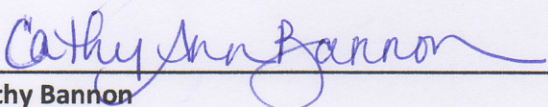
Nichole M Porttiin
1115 Grace Ave SW

Dennis Schaeffbauer
1436 Grace Ave SW
Ann Hendershott

Michael & Elizabeth Dokkebakken
1104 Grace Ave SW



Cathy Bannon
1208 Grace Ave SW

2024 Street Construction Project Costs – Bid Vs. Estimates:

Meeting Packet 4-1-24: Project 2401-B

Adopt the resolution awarding Project No. **2401-B** to Duininck, Inc. in the amount of **\$7,080,541.60**.

Adopt the resolution approving the as bid budget for Project No. 2401-B in the amount of \$8,892,600.

Meeting Packet 4-1-24 Project 2401-A

Adopt the resolution awarding Project No. **2401-A** to Levanen Underground, LLC in the amount of **\$719,661**.

Adopt the resolution approving the as-bid budget for Project No. 2401-A in the amount of \$921,900.

Meeting Packet 8-5-24: Project 2403-A

Adopt the resolution approving the Cooperative Construction Agreement with Kandiyohi County for Project No. **2403-A** in the amount of **\$162,897**.

Meeting Packet 3-18-24: Project 2404-A

Adopt the resolution awarding Project No. **2404-A** to Joe Riley Construction in the amount of **\$138,036.10**

Meeting Packet 5-6-24: Project 2404-B

Adopt the resolution awarding Project No. **2404-B** to Joe Riley Construction in the amount of **\$868,380.24**.

Adopt the resolution approving the as-bid budget for Project No. 2404-B in the amount of \$1,151,000.

Meeting Packet 5-6-24: Project 2408

Adopt the resolution awarding Project No. **2408** to Asphalt Surface Technologies Corporation a/k/a ASTECH Corp. in the amount of **\$285,880.57**.

Adopt the resolution approving the as-bid budget for Project No. 2408 in the amount of \$337,400

Total Estimate Project Cost: \$11.66 Million

Total Bid Costs: \$9.26 Million

Total Proposed Assessments: \$3.1 Million = 1/3 of project bid costs

Re-calculated Assessments Based on Bid Cost/Actual Project Costs: \$2 million = 22% of actual project costs

Furthermore

Total amount of the project costs (\$9.26 million) should be further offset by the dollars collected and funded by:

Willmar Municipal Utilities share of costs – *What is this total?*

Local Option Sales Tax dollars designated specifically for the Rice, Grace and 13th St project – \$973,000

Utility Improvement Charges collected by the City – *\$425,000~ collected in 2023*

Tribune Opinion: Willmar's street assessment policy is faulty and unfair

By West Central Tribune Editorial Board

October 07, 2022

City of Willmar's street improvement policy is faulty is resulting in assessments that exceed the benefit to properties being assessed. The City Council must fix this situation or endanger future street improvement as well as risk significant finance risk and damages.

News reporting

The Willmar City Council has opened a Pandora's box by maintaining a street assessment policy that allows higher assessments than the increased value to a property, which is likely headed to a legal fight for the city. To make matters worse, the City Council in recent years has been advised multiple times about the city's faulty policy and has failed to fix it.

In addition, individual council members have responded in public to numerous complaints from one specific street's neighborhood this year, but have not raised any concerns about another street being assessed in the same way in a neighborhood that has a more diverse population. A simple question, why?

The major problem has been the failure of the City Council in recent years to address and fix the city's faulty assessment policy, which has resulted in assessments exceeding the amount by which the property benefits.

The City Council has been previously advised that the assessments for street improvements could easily exceed the benefit to properties being assessed. Minnesota law, in fact, prohibits exactly that: The amount of an assessment may not exceed the benefit accrued to the property as a result of the improvement.

The city's legal position here is extremely weak based on similar assessment cases historically in other Minnesota cities. Basically, the various cities have lost in court and the property owners won.

At an Aug. 16 City Council meeting, only 17 of the 60-plus property owners to be assessed for 2023 street improvements addressed the City Council about their assessment objection, which, by law, registered their objection to their assessment and protected their right to sue the city in the future if no remedy is reached. Individual property owners who did not appear during a hearing to object to their assessment do not have the right under state law to contest an assessment any further.

After those residents had made their comments, the public comment period of the hearing was closed and the City Council began its deliberations.

Later in the deliberations, Councilor Audrey Nelsen made the motion to continue the assessment hearing at the September meeting. The city attorney later advised staff and the City Council to continue the assessment deliberations as the public comment period had been closed.

During the September meeting, however, Nelsen said it had been her intent to extend the public comment period as well and she supported the amendment to the agenda to do so. The City Council's action to take additional public comment opened the current assessment process to further possible legal risk.

The City Council then continued to make this policy dysfunction even worse. The council made no decision and continued the hearing again, supposedly for only further deliberations until Oct. 11.

The council still has not addressed the original problem — Willmar's fault street assessment policy.

By failing to previously correct a faulty assessment policy and continuing the current assessment hearings, the City Council has now risked further lawsuits against the city by the landowners currently being assessed, but also possibly those landowners assessed in recent years.

The City Council's continued inaction on the assessment policy has just kicked this can of worms down the road. Now the city could easily be facing a significant class-action suit from the owners assessed for the latest round of assessment for street improvements and also others in recent years. Already resident Tom Anderson told the City Council at the Sept. 6 meeting that he was speaking for 22 residents, which is more than the original 17 owners who spoke initially in August.

The latest streets assessments range from about \$2,000 to more than \$17,000, depending on the specific property location.

This is a new and significant liability risk, which will, in turn, not only cost the city legal fees plus settlement costs, but could significantly impact the city's bond rating and availability.

Finally, the failure to fix the city's faulty assessment policy may negate any future street improvements in the coming years until this assessment policy is resolved. That, in turn, will only increase the future costs of Willmar street improvements, which are badly needed, due to time delays and increasing construction costs.

It is time the City Council take corrective action soon and adopt a fair and impartial street assessment policy that does not assess an amount that exceeds the benefit accrued to the property as a result of the improvement.

--END--

Justin Mattern

From: Jared Voge <Jared.Voge@bolton-menk.com>
Sent: Friday, August 16, 2024 6:09 PM
To: Justin Mattern
Subject: RE: Street Construction Follow Up

Hi Justin,

It will take me some time to assemble the requested information. One thing that might help with your questions is that the amount listed in the assessment notice - \$11,665,000 is the total amount of all projects in 2024 i.e., 13th/Grace/Rice, 10th, Thompson Park, 19th Avenue Trail. I am not sure what the bonding amount is but I think council approved the bonds at their 1st meeting in July. I can find the WMU and LOST portions of the project costs but I don't have any information surrounding the Utility Improvement portion.

Project costs are tracking with the bid amounts.

I'll get back to you on the other questions as soon as I can.

Have a great weekend!

Thank you,

Jared

8/19/2024

Dear: Mayor, Doug Reese/City Clerk, Vernae Larsen

I hereby submit my written objection to the special assessments that are being proposed against my private property (Parcel No. 95-080-0080).

I for whatever reason never received my mailed Notice of Hearing on Assessments for the assessments to my property. It was not until I heard a few other residents of the project had received notices, that I took it upon myself to reach out to the City about my notice. I reached out this morning to the City and found that indeed the notices had been mailed and that the public hearing was set for tonight.

I requested the to see the proposed assessment roll for the project through email but was instead sent the cost breakdown for my assessment. The public notice indicates "The proposed assessment roll is on file with the Clerk and open to public inspection.", however upon stopping into the city office, I was denied access to the assessment roll and told I needed to file a request for information, and it would need to be approved. This assessment roll should be open

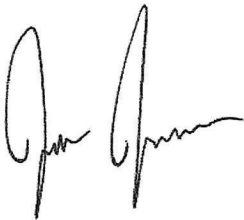
I object to the assessment for a number of reasons.

- I do not feel that the proposed assessment passes the special benefit test.
 - The land receives a special benefit from the improvement,
 - The assessment does not exceed the special benefit measured by the increase in market value due to the improvement.
- Current tax data indicated that the Land Value for my property is estimated at \$30,800, I would not agree that the current assessments increase my land value by over 50%.
- I would fight that a property currently receiving water and sewer services is not receiving an additional special benefit because it continues to receive water and sewer service.
- I do not feel that my property lot length footage is calculated appropriately to reflect actual quantities used on the project.

- There is currently a meter fee or more commonly referred to as a base fee associated with both the water and sewer bill in the City. These fees typically are collected for operation, maintenance, and replacement. Why is this not the case for the City of Willmar? Water and sewer service charges would be appropriate to do as special assessments, water and sewer main should not.
- I would also argue against this assessment policy as being unfairly levied against the unfortunate property owner that is living there during the reconstruct project. I would assume the City roads are reconstructed around every 60 years. Average homeownership in the US is around 11 years, with first time home buyers relocating in 4-5 years.

I do not want this letter to be taken as I am not in support of the street project, or the councils continued push for utility replacement or street maintenance and reconstruction in the future. I do however strongly object to the council assessment policy and using special assessments as a tool solely to satisfying the 20% assessment requirements for the bonds.

Best Regards,

A handwritten signature in black ink, appearing to read 'Josh Johnson', with a stylized, cursive script.

Josh Johnson, P.E.

1459 Grace Ave SW
Willmar, MN 56201

Daren Kotzenmacher
826 13th St SW
Willmar MN 56201
Parcel 95-570-0840

I am writing to request your consideration in adjusting my current assessment to a lesser amount due to my financial hardship.

Since 2003, I have been receiving Social Security benefits as a result of traumatic brain injuries that have led to diminished capacity. Despite my efforts to contribute through part-time work as a delivery driver, my income remains substantially below the poverty line. I am fortunate to receive family help for the maintenance and fiscal management of having home that allows me to live independently.

I appreciate your consideration of my request to adjust the assessment amount to better reflect my financial situation.

Thank you for considering.

Daren Kotzenmacher

Pam Kotzenmacher, Authorized Representative Payee

Appeal MN Statutes Section 429.081 Parcel#95-600-0550

To whom it may concern, we appeal the assessment for project NOS. 2401-A, 2401-B, 2403-A, 2404-A, 2404-B, 2408 2024 street and other improvements on Parcel# 95-600-0550. Only work done was on handicap ramp of sidewalk. The digging around ramp has caused additional work for homeowners for grass repair and clean up.

Chaun Wang 8/6/24

Rachel Smilovici 8/6/24

The image shows two handwritten signatures. The top signature is a large, stylized cursive signature, likely belonging to Chaun Wang. The bottom signature is a smaller, more legible cursive signature, likely belonging to Rachel Smilovici.

August 9th 2024

CINDY JOHNSON

1029 WILLMAR AVE SW

WILLMAR MN 56201

CITY OF WILLMAR

CITY COUNCIL

WILLMAR MN 56201

SUBJECT: OBJECTION TO PROPERTY 95-270-0010 ASSESSMENT PROPOSAL

I am aware that you don't really care about me or what I have to say.

But I feel the need to voice my objection to this proposal!

You seem to think I needed a new approach to my driveway. I had a tar approach,
You tore it out and are putting in a concrete one. The amount that you are charging
Me for this repair, which I didn't need or want, is excessive! I called some cement
Contractors, they all gave me estimates less than this for the 6x14' of approach.
I could have hired this done myself for HALF of what you are charging me for this
Repair. (See attached)

THE Minnesota Statue says " a special assessment amount cannot exceed the amount by
Which the property benefits from the improvement."

I have yet to see how replacing a tar approach with a cement one benefits my property at all.
Tar melts the ice and snow better than the cement does. You could have done a tar over-lay,
Instead of tearing it all out and putting in cement. This would have been much cheaper

Your letter says that I have until October 31, 2024 to pay this assessment amount, or I will be

Charged 5.868% interest for a 12 month period. So I have to pay 12 months of interest when you haven't even given me a year to pay it!

Then you say I can put it on my property taxes over a 15 year period with interest.

I did some figuring and after 20 years I would still owe money on this and I would have paid

You \$1933.57 in interest. Now I ask myself, where does that interest go?

Does it go to the city, the county, a bank or credit union, where??

Is it necessary for you to charge this 5.868% interest??

You state in your letter the project cost \$11,665,000, which you are paying \$8,582,300.

I assume you are paying your portion with a bond?

I would like to ask if you were over budget on this project, why did you go ahead with all

Of these "repairs"?? Could you have maybe just done sidewalk and curbs and not done approaches?

Would that have saved some money?? I guess im old school, you don't spend money you don't have!!

You just drop a \$3,082,700 debt into our laps and demand that we all pay for your OVER SPENDING!!

I'd like to talk about property taxes.

My property taxes went up 25% from 2023 to 2024, with no improvements to my property at all.

They have almost doubled in the last 4 years. My house is very small, 30x40 including the garage.

If I put this on my taxes it will add \$230 the first year to my taxes. ^(a 15% increase) Can you tell me will this be considered as "maintenance" or will it be a "special assessment" on my taxes?

This is all I have to say.

Thank you for your time.



Cindy Johnson

C2 H Concrete - \$2000.00 (6 x 14')

Dunnicks - Concrete - 4" deep / yard 190.00
1000 fee 175.00

Tensar #1-5 SF = \$420

gravel #15-20 in = 20

\$1440

365.00

the 16.00

381.00

Revised 29.72

410.72

+ 440.00

\$ 850.72

where is other
\$ ~~2000~~ coming from?
\$1600

Huber 800.00 ??

\$1600.72

City of Willmar, MN
ATTN: Vernae Larson, City Clerk

8/12/2024

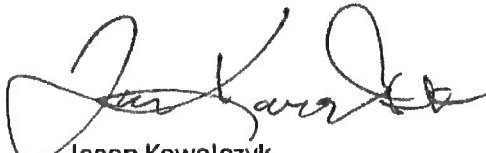
Parcel No. 95-670-0210

Kowalczyk/Jason L & Nicole M
1201 9th St. SE
Willmar, MN 56201

To whom this may concern,

Please accept this letter as my official objection to the notice sent out July 30th, 2024. I will not be paying the assessment of \$975.00. I was not made aware of this policy change and don't feel this is right that I must pay for it. I never had to pay for the road when it was initially put in and will not be paying for this as well.

If I end up incurring this cost, I will be sending bills to the city of Willmar for the extra 3'-4' I have to snow blow because the plow doesn't seem to want to do it.



Jason Kowalczyk

August 16, 2024

Vernae Larson
City Clerk
Willmar, MN
and
Kandiyohi County District Court

Pursuant to MN Statutes, Section 429.081, we are appealing the assessment on our property.

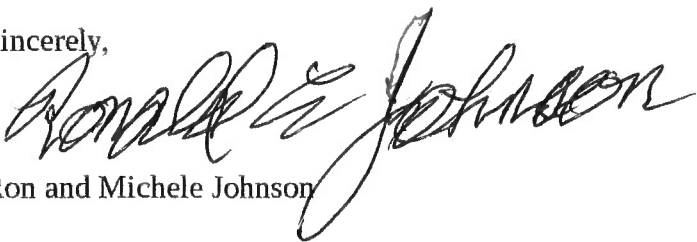
Parcel No. 95-060-0010
Johnson/Ronald E and Michele A
1401 + 401 Willmar Ave SW
Willmar MN 56201

This is a written objection to the amount of \$6,500 which we see as being too high in view of the fact that our property is not getting a new driveway apron. Our lot size is 100 feet wide. We called and had the apron examined by Jeremy Pfeifer, Assistant Engineer.

In 2020, we called the city's Department of Public Works and were told that it would be our responsibility to pay for a new apron. We paid a private contractor to do a new apron because the old original asphalt between side walk and curb was breaking up. This was not done correctly and so is in two parts. The replacement concrete portion was done at only four inches thick as opposed to what is being done now at six inches thick. So the part replaced was in no respect comparable in size or quality to these presently being done. Therefore, it seems that our higher assessment cost is not comparable with some other properties on Willmar Avenue.

We ask that the assessment amount be reduced. Thank you.

Sincerely,


Ron and Michele Johnson

Spencer Johnson

From: Leslie Valiant <lvaliant@willmarmn.gov>
Sent: Tuesday, August 6, 2024 1:21 PM
To: Kelsi Delbosque; Jared Voge; Spencer Johnson
Subject: FW: Assessment Notice
Attachments: 3762_001.pdf

Categories: Filed by Newforma

Please see email below

Leslie Valiant
City Administrator

O: (320) 214-5160 | M: (320) 979-0818
333 6th St SW, Willmar, MN 56201



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The information in this communication is privileged and strictly confidential. It is intended solely for the use of the individual, or entity named above, whom is/are the recipient(s) of this email. If the reader of this message is not an intended recipient, or the employee or agent responsible to deliver it to the intended recipient, any dissemination, distribution, copying or other use of the information contained in this communication is strictly prohibited. If you have received this communication in error, please first notify the sender immediately and then delete this communication from all data storage devices and destroy all hard copies.

From: Jill Bengtson <Jill.Bengtson@kchra.com>
Sent: Tuesday, August 6, 2024 1:13 PM
To: vlarsen@willmarmn.gov
Cc: Leslie Valiant <lvaliant@willmarmn.gov>
Subject: Assessment Notice

Hello,

We received the attached assessment notice for one of our public housing properties. Please note this property is publicly owned and cannot be assessed. Thank you in advance for making the change.

Jill Bengtson

Executive Director

Kandiyohi County Housing and Redevelopment Authority

McLeod County Housing and Redevelopment Authority

2200 23rd St NE, Suite 2090, Willmar, MN 56201

(320) 235-8637 x2855

jill.bengtson@kchra.com *Please note new email address*

Written Assessment Objections Received After The August 19 Assessment Hearing Was Closed

City of Willmar, MN
ATTN: Vernae Larson, City Clerk

8/12/2024

Parcel No. 95-670-0210

Kowalczyk/Jason L & Nicole M
1201 9th St. SE
Willmar, MN 56201

To whom this may concern,

Please accept this letter as my official objection to the notice sent out July 30th, 2024. I will not be paying the assessment of \$975.00. I was not made aware of this policy change and don't feel this is right that I must pay for it. I never had to pay for the road when it was initially put in and will not be paying for this as well.

If I end up incurring this cost, I will be sending bills to the city of Willmar for the extra 3'-4' I have to snow blow because the plow doesn't seem to want to do it.

Jason Kowalczyk

8/19/2024

I wanted to add to this after being at the hearing tonight. Hearing so many people talk about this assessment and what they are being charge is crazy and I feel sad for them. 1 gentleman discussed the issue of the Willmar Ave. overlay project and how on the SE side didn't need it and it is crazy we spend this money this way. Willmar Ave on the SE side wasn't bad and didn't need this overlay done. Seems like foolish spending. I'm guessing it's not hard to spend if it's not your checkbook it's coming from. I'm constantly moving the barrels off my lawn as the construction company told me they are not replacing dead grass on boulevards, why is that if this is the reason the grass is dying? If that's the case, they shouldn't be putting these on the boulevards as this will kill the grass under them. Especially since they put all these barrels out at the beginning of July and just recently started the project. When Willmar Ave was done a few years back it took me a very long time to get grass to grow as the city went cheap in that area, so I had to spend money out of pocket to have it seeded. Our addressed street was recently done, and we paid \$9,000 for that, I understood the reasoning for that as our street did need repairs.

I still do not agree with this assessment and that I wasn't notified properly of the policy change. This is truly frustrating for homeowners as our taxes are getting outrageous to live in the city of Willmar.

I do have a few properties I'd like to reference that I've talked about that don't add up to what I'm being charged. This assessment will not benefit my property at all.

Attached you'll see a Kandiyohi County GIS image that has my property and my neighbor's property behind me. They are being assessed considerably less than I am, and our property is the same size on Willmar Ave and a corner lot. How do you figure these costs? Doesn't make sense to me or if you're just throwing numbers at a dart board.



Attached you'll see a Kandiyohi County GIS image that has a friend of mine's property located on SW Willmar Ave. She is being assessed the same amount I am, and they had all new curbing put in and a driveway approach along with boulevard work and re-seeding. The only thing that is being done at my address is an overlay to a County Rd 23/Willmar Ave. Tell me why city residents are paying for a county road?



After doing some more thinking about this I'm curious about what our property taxes actually cover? What does the gas tax cover? Isn't that to be used for only roads and bridges, according to statute 239.7511. My taxes have almost doubled in the past few years here in Willmar. I love this city but it's getting awfully hard to stay in this town let alone this state. Something needs to change. Please see my tax breakdown for the years 2020 at the bottom all the way up to 2024 at the top that I got off the Kandiyohi County Property Tax website.

Total Net Tax
2,506.00
2,134.00
1,746.00
1,546.00
1,324.00

I have decided as well to make sure my fellow neighbors are aware of what they've received and to make sure they attend these hearings and reach out to the city clerk and council members to stress their concerns.

Thank you again for listening to me on this, I do still object to the assessment for my addressed street at 1201 9th St. SE, Willmar, MN and don't believe I should be paying this.

Jason & Nicole Kowalczyk

Lisa Baumgarn
1043 Hill Road SW
Willmar, MN 56201
lbaumgarn@charter.net
(320) 262-0750

08/19/2024

Subject: Opposition to the assessment fee on Willmar Ave

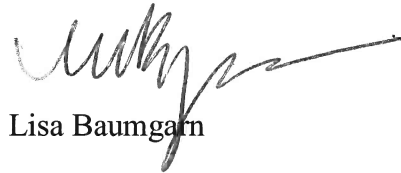
Dear Mayor and City Council Members,

I am writing to address the recent assessment \$975 to cover road repairs on Willmar Ave, which is currently under construction. My property at 1043 Hill Road abuts (the back of the property) road, but I do not receive any direct services from this construction. My drive access is to the front of the house which is on Hill Road. The only repair that was done, was a small section of the curb was replaced on Willmar Ave.

I kindly request that the city reconsider this assessment charge. I feel as though this fee should be reconsidered since there is no value in this repair to my property value. I appreciate your understanding and look forward to your response.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lisa Baumgarn', with a long horizontal flourish extending to the right.

Lisa Baumgarn

Kimberly R. Davis
1425 Willmar Ave SW

To whom this may concern,

I'm writing this letter to let you know I strongly object to the proposed assessments made to properties for projects Nos. 2401-A, 2401-B, 2403-A, 2404-B and 2408 discussed in the letter I recieved. I live on Willmar Avenue SW and feel the assessments aren't fair to property owners. I feel that everyone driving a vehicle on the streets of Willmar should share the cost of repair. It is sad that these assessments are putting many people in great financial hardship. I know I can find more enjoyable ways to spend my hard earned money. Willmar Ave. is a well used road in Willmar and really didn't need to be repaired.

a concerned citizen
sincerely Kim Davis

parcel No - 95 - 060 - 0040

To the Mayor and City Council of
the city of Willmar.

The purposed assessment that we
heard on the night of Monday
August 19, 2024 looks very promising.
We are writing this letter
to object the cost of the assessment
on 1433 Willmar Ave S.W. for
\$6,500⁰⁰ for the skirt at the end of
our driveway. Parcel No. 95-060-0060
We feel it does not add to the value
of our (home) property.

1. We are required to pay this by
the ~~end~~ 1st of Nov. - Nov. 15th 2024.
This was a short noticed for everyone.
2. We are retired and on a fixed incomes.
We both do a few hours every week
so we could have some money
to do some fun things. That might
come to a end.

We appreciate all of your hard
work that you put into our City.
Donna Schueller Brad Schueller

FINAL ASSESSMENT ROLL
10TH STREET NW IMPROVEMENT PROJECT
CITY OF WILLMAR, MINNESOTA
BMI PROJECT 0W1.132905
CITY PROJECT 2401-A
SEPTEMBER 2024

LEGEND	Orange lines correspond with street
	Gray lines correspond with sides of street
	Pink lines correspond with City owned properties

SEPTEMBER 2024				Frontage Calculations				Street - Reconstruction		Sanitary Main - Reconstruction		Sewer Service		Watermain - Reconstruction		Water Service ≤ 1"		Water Service > 1"		Storm Sewer - Reconstruction		Final Assessment Amount	Parcel Classification
				Short Side	Long Side	Corner	Assessable	Rate / LF \$64.00		Rate / LF \$16.25		Rate / Each \$820.00		Rate / LF \$20.75		Rate / Each \$1,035.00		Rate / Each \$2,960.00		Rate / LF \$14.00			
				Lot Length (LF)	Total Lot Length (LF)	Lot Adjust?	Front Footage (LF)	Length (LF)	Assessment	Front Footage	Assessment	Each	Assessment	Front Footage	Assessment	Each	Assessment	Each	Assessment	Front Footage	Assessment		
Line	Taxpayer Name	Parcel #	Physical Address																				
10th Street NW																							
West Side																							
1	CRUZ/NICOLAS & MARTA	95-003-0440	1002 GORTON AVE NW		100.50	YES	30.15	30.15	\$ 1,929.60		\$ -	\$ -		\$ -		\$ -		\$ -	30.15	\$ 422.10	\$ 2,351.70	Corner Lot	
2	A & B PROPERTIES, LLC	95-003-0420	313 10TH ST NW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
3	DEZEEUW/MARTIN JAMES	95-003-0410	315 10TH ST NW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
4	A&L INVESTMENTS, LLC	95-003-0390	317 10TH ST NW	100.50		YES	100.50	100.50	\$ 6,432.00	100.50	\$ 1,633.13	1	\$ 820.00	100.50	\$ 2,085.38	1	\$ 1,035.00		\$ -	100.50	\$ 1,407.00	\$ 13,412.50	Corner Lot
5	MCCORMACK/JAMES & ROBIN	95-009-1470	401 10TH ST NW	99.50		YES	99.50	99.50	\$ 6,368.00	99.50	\$ 1,616.88	1	\$ 820.00	99.50	\$ 2,064.63	1	\$ 1,035.00		\$ -	99.50	\$ 1,393.00	\$ 13,297.50	Corner Lot
6	FREIBERG FAMILY LIVING TRUST & C/O WALTER & DEBRA FREIBERG	95-009-1460	411 10TH ST NW	49.50		NO	49.50	49.50	\$ 3,168.00	49.50	\$ 804.38	1	\$ 820.00	49.50	\$ 1,027.13	1	\$ 1,035.00		\$ -	49.50	\$ 693.00	\$ 7,547.50	Regular Lot
7	SCHMIDT/JON J & KATHLEEN M	95-009-1440	413 10TH ST NW	95.75		YES	95.75	95.75	\$ 6,128.00		\$ -	\$ -		\$ -		\$ -		\$ -	95.75	\$ 1,340.50	\$ 7,468.50	Corner/Irregular Lot	
East Side																							
8	HERRERA/AUGUSTO C RODRIGUEZ	95-003-0320	918 GORTON AVE NW	75.00		YES	75.00	75.00	\$ 4,800.00		\$ -	\$ -		\$ -		\$ -		\$ -	75.00	\$ 1,050.00	\$ 5,850.00	Corner Lot	
9	ALLEX/GREGORY	95-003-0340	308 10TH ST NW	75.00		NO	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00		\$ -	75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
10	LHS PROPERTIES, LLC	95-003-0360	318 10TH ST NW		150.50	YES	45.15	45.15	\$ 2,889.60	150.50	\$ 2,445.63	1	\$ 820.00	150.50	\$ 3,122.88	1	\$ 1,035.00		\$ -	45.15	\$ 632.10	\$ 10,945.20	Corner Lot
11	KANDIYOHI COUNTY H&R AUTH	95-009-1640	920 LAKE AVE NW		98.00	YES	29.40	29.40	\$ 1,881.60	98.00	\$ 1,592.50	1	\$ 820.00	98.00	\$ 2,033.50	1	\$ 1,035.00		\$ -	29.40	\$ 411.60	\$ 7,774.20	Corner Lot
12	STADEM/PETER J & KARI J	95-009-1660	919 ELLA AVE NW		112.75	YES	33.83	33.83	\$ 2,164.80		\$ -	\$ -		\$ -		\$ -		\$ -	33.83	\$ 473.55	\$ 2,638.35	Corner/Irregular Lot	
			TOTALS	595.25	461.75		733.78	733.78	\$ 46,961.60	673.00	\$ 10,936.25	8	\$ 6,560.00	673.00	\$ 13,964.75	8	\$ 8,280.00	-	\$ -	734	\$ 10,272.85	\$ 96,975.45	

FINAL ASSESSMENT ROLL
WILLMAR AVE MILL & OVERLAY IMPROVEMENT PROJECT
CITY OF WILLMAR, MINNESOTA
BMI PROJECT 0W1.132906
CITY PROJECT 2403-A
SEPTEMBER 2024

LOT CLASSIFICATION LEGEND

LEGEND	Orange lines correspond with street
	Gray lines correspond with sides of street
	Pink lines correspond with City owned properties
	Reduced Street Assessment Due to Unused Existing Street Life

S	Small lot assessment. 0'-60.9'. \$3,250
M	Medium lot assessment. 61'-99.9'. \$4,875
L	Large lot assessment. ≥100'. \$6,500
c	Residential corner lot assessment. \$975 on long side
COMM	Commercial lot assessment. Short side length assessed \$6,500 per equivalent large lot assessment. Total short length/100'x\$6,500. Minimum assessment \$6,500.
C	Commercial corner lot assessment. 30% of long side length assessed \$6,500 per equivalent large lot assessment. Total long length/100'x\$6,500. Minimum assessment \$6,500.

				Frontage Calculations			Overlay		Reduction Amount	Final Assessment Amount	Parcel Classification	
		Short Side Lot Length (LF)	Long Side Total Lot Length (LF)	Corner Lot Adjust?	Assessable Front Footage (LF)	Lot Classification	Assessment					
Line	Taxpayer Name	Parcel #	Physical Address									
Willmar Avenue SE (HWY 71 to 1st Street S)												
North Side												
1	IND. SCHOOL DIST. #347 TO WILLMAR PUBLIC SCHOOLS	95-913-0040	1001 LAKELAND DR SE	620.00		NO	620.00	COMM	\$ 39,000.00	\$ -	\$ 39,000.00	Double-Frontage Lot
2	CENTERPOINT ENERGY MINNEGASCO ATTN: TAX DEPARTMENT	95-913-0050	1125 LAKELAND DR SE		434.00	YES	130.20	COMM C	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
3	GESCH PROPERTIES LLC % LE ANN ISAACSON	95-914-2615			969.50	YES	290.85	COMM C	\$ 13,000.00	\$ -	\$ 13,000.00	Corner Lot
4	BETHESDA	95-914-2610	1205 WILLMAR AVE SE	478.50		YES	478.50	COMM	\$ 26,000.00	\$ -	\$ 26,000.00	Corner Lot
5	BETHESDA	95-055-1000	901 WILLMAR AVE SE		1050.00	YES	315.00	COMM C	\$ 19,500.00	\$ -	\$ 19,500.00	Double-Frontage Lot
6	KMCC LIVING TRUST	95-230-0540	1158 9TH ST SE		100.00	YES	30.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
7	ECKLUND/SHERNEY	95-230-0530	808 PIONEER CIRCLE SE		100.00	YES	30.00	c	\$ 975.00	\$ -	\$ 975.00	Double-Frontage Lot
8	ZUPKE/DAVID & AMANDA	95-230-0520	804 PIONEER CIRCLE SE		126.50	YES	37.95	c	\$ 975.00	\$ -	\$ 975.00	Double-Frontage Lot
9	KANDIYOHI COUNTY - WCCS C/O WOODLAND CENTERS	95-914-1450		299.00		NO	299.00	COMM	\$ 13,000.00	\$ 764.85	\$ 12,235.15	Regular Lot
10	WOODLAND CENTERS	95-914-1460	1125 6TH ST SE	184.00		YES	184.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
11	IND. SCHOOL DIST. #347 TO WILLMAR PUBLIC SCHOOLS	95-914-1600	209 WILLMAR AVE SE		1337.00	YES	401.10	COMM C	\$ 26,000.00	\$ 1,880.26	\$ 24,119.74	Double-Frontage Lot
12	HEILING PROPERTIES, LLC	95-914-1570	1124 2ND ST SE	153.00		YES	153.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
13	WILLMAR DEV, LLC	95-914-1490	1221 1ST ST S	102.00		YES	102.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
South Side												
14	WILLMAR REAL ESTATE, LLC	95-924-0010		121.75		NO	121.75	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Irregular Lot
15	WILLMAR REAL ESTATE, LLC	95-924-0020			1199.00	YES	359.70	COMM C	\$ 19,500.00	\$ 3,056.85	\$ 16,443.15	Double-Frontage Lot
16	NORTHERN NATURAL GAS COMPANY	95-924-0030	1201 LAKELAND DR SE	98.00		YES	98.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
17	TWC PROPERTIES, LLP	95-441-1010	1550 WILLMAR AVE SE	178.00		YES	178.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
18	TWC PROPERTIES, LLP	95-441-1020	1520 WILLMAR AVE SE	220.00		NO	220.00	COMM	\$ 13,000.00	\$ 560.89	\$ 12,439.11	Regular Lot
19	RO HOLDINGS, LLC	95-382-0040	1412 WILLMAR AVE SE	172.00		NO	172.00	COMM	\$ 6,500.00	\$ 438.51	\$ 6,061.49	Regular Lot
20	R & J TOURS, INC	95-382-0030	1408 WILLMAR AVE SE	171.50		NO	171.50	COMM	\$ 6,500.00	\$ 438.51	\$ 6,061.49	Regular Lot
21	TERWISSCHA REVOC TRUSTS/J & S % JOHN & SHIRLEY TERWISSCHA	95-382-0050		60.00		NO	60.00	COMM	\$ 6,500.00	\$ 152.97	\$ 6,347.03	Irregular Lot
22	D & B PROPERTIES AND MORE, LLC	95-923-0020	1300 WILLMAR AVE SE	170.00		NO	170.00	L	\$ 6,500.00	\$ 433.42	\$ 6,066.59	Regular Lot
23	KINDER/AARON & HANNAH	95-923-0035	1214 WILLMAR AVE SE	137.50		NO	137.50	L	\$ 6,500.00	\$ 350.56	\$ 6,149.44	Regular Lot
24	KENNEDY/JOHN P/III & KRYSTAL G	95-923-0030	1210 WILLMAR AVE SE	137.50		NO	137.50	L	\$ 6,500.00	\$ 350.56	\$ 6,149.44	Regular Lot
25	GESCH LIVING TRUST/JERROLD E	95-923-8860	1200 WILLMAR AVE SE	200.00		YES	200.00	L	\$ 6,500.00	\$ 350.56	\$ 6,149.44	Corner Lot
26	WILLIAMS LIV TRUST/DONALD E C/O DONALD E WILLIAMS	95-672-0010	1104 WILLMAR AVE SE		125.00	YES	37.50	c	\$ 975.00	\$ 340.08	\$ 634.92	Corner Lot
27	ARREDONDO/JAIME & RACHEL	95-670-0910	1100 WILLMAR AVE SE	125.00		YES	125.00	L	\$ 6,500.00	\$ 340.08	\$ 6,159.92	Corner Lot
28	WESTBERG/MICHAEL & LINDA	95-670-0700	1200 11TH ST SE		125.00	YES	37.50	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
29	RODRIGUEZ/RAFAEL PABLO FUENTES	95-670-0510	1000 WILLMAR AVE SE		125.00	YES	37.50	c	\$ 975.00	\$ 318.69	\$ 656.31	Corner Lot
30	BREIMON/NORMAN R & BARBARA J	95-670-0400	904 WILLBARA AVE SE		125.00	YES	37.50	c	\$ 975.00	\$ 315.40	\$ 659.60	Corner Lot
31	KOWALCZYK/JASON L & NICOLE M	95-670-0210	1201 9TH ST SE		125.00	YES	37.50	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
32	MUHAMUD/ABDULLAH/ BATULA & OMAR	95-670-0010	812 WILLMAR AVE SE		125.00	YES	37.50	c	\$ 975.00	\$ 325.19	\$ 649.81	Corner Lot
33	KNUTSON/CHARLES & MARLENE	95-923-8305	808 WILLMAR AVE SE	118.00		NO	118.00	L	\$ 6,500.00	\$ 300.84	\$ 6,199.16	Regular Lot
34	SHELTER HOUSE	95-923-8300	804 WILLMAR AVE SE	238.00		NO	238.00	COMM	\$ 13,000.00	\$ 456.36	\$ 12,543.64	Irregular Lot
35	CENTELLAS/DAVID	95-923-8310	712 WILLMAR AVE SE	95.00		NO	95.00	M	\$ 4,875.00	\$ 242.20	\$ 4,632.80	Regular Lot
36	ORSTEN/RAYBURN	95-923-8330	708 WILLMAR AVE SE	85.00		NO	85.00	M	\$ 4,875.00	\$ 216.71	\$ 4,658.29	Regular Lot
37	JDAN PROPERTIES, LLC	95-923-8320	1209 7TH ST SE	182.50		YES	182.50	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
38	GESCH PROPERTIES LLC % LE ANN ISAACSON	95-231-0120	600 WILLMAR AVE SE	346.50		YES	346.50	COMM	\$ 19,500.00	\$ -	\$ 19,500.00	Corner Lot
39	BREMER BANK, LEASEE ATTN: FACILITIES	95-231-0110	500 WILLMAR AVE SE	346.50		YES	346.50	COMM	\$ 19,500.00	\$ -	\$ 19,500.00	Corner Lot
40	COBORN, INC, LEASEE ATTN: TAX DEPT	95-231-0100	1300 5TH ST SE		670.50	YES	201.15	COMM C	\$ 13,000.00	\$ -	\$ 13,000.00	Corner Lot
41	PETERSON REV LIV TRUST/BRUCE&P % PATRICIA PETERSON	95-923-8540	130 WILLMAR AVE SE	115.00		NO	115.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
42	ZE 45TH WAG MN REALTY LLC C/O MICHAEL ZACHARIAS	95-923-8550	1301 1ST ST S		300.00	YES	90.00	COMM C	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
Willmar Avenue SW (1st Street S to 7th Street SW)												
North Side												
43	5 STAR PROPERTIES OF WILLMAR, & LLC	95-280-2610	1200 1ST ST S	233.25		YES	233.25	COMM	\$ 13,000.00	\$ -	\$ 13,000.00	Double-Frontage Lot
44	BARAJUAN/BRUNE/S GLORIA A & BARAJUAN CARDONA	95-280-1610	1224 3RD ST SW	84.50		YES	84.50	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
45	LANCASTER/ROXANNE L	95-280-1640	308 WILLMAR AVE SW	110.00		NO	110.00	L	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
46	REICH/MARVIN D	95-280-1650	320 WILLMAR AVE SW		113.00	YES	33.90	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot

FINAL ASSESSMENT ROLL
WILLMAR AVE MILL & OVERLAY IMPROVEMENT PROJECT
CITY OF WILLMAR, MINNESOTA
BMI PROJECT 0W1.132906
CITY PROJECT 2403-A
SEPTEMBER 2024

LOT CLASSIFICATION LEGEND

LEGEND	Orange lines correspond with street
	Gray lines correspond with sides of street
	Pink lines correspond with City owned properties
	Reduced Street Assessment Due to Unused Existing Street Life

S	Small lot assessment. 0'-60.9'. \$3,250
M	Medium lot assessment. 61'-99.9'. \$4,875
L	Large lot assessment. ≥100'. \$6,500
C	Residential corner lot assessment. \$975 on long side
COMM	Commercial lot assessment. Short side length assessed \$6,500 per equivalent large lot assessment. Total short length/100'×\$6,500. Minimum assessment \$6,500.
C	Commercial corner lot assessment. 30% of long side length assessed \$6,500 per equivalent large lot assessment. Total long length/100'×\$6,500. Minimum assessment \$6,500.

				Frontage Calculations				Overlay		Reduction Amount	Final Assessment Amount	Parcel Classification
				Short Side Lot Length (LF)	Long Side Total Lot Length (LF)	Corner Lot Adjust?	Assessable Front Footage (LF)					
								Lot Classification	Assessment			
Line	Taxpayer Name	Parcel #	Physical Address									
47	KAMSTRA/LINDA SUE % LINDA BARRON DIERING	95-915-2650	1212 4TH ST SW		153.00	YES	45.90	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
48	SUNVOLD/DARRELL & MARY	95-915-2660	1129 5TH ST SW		153.00	YES	45.90	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
49	NIELAND/MARLEEN	95-790-0050	502 WILLMAR AVE SW		145.50	YES	43.65	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
50	JIMENEZ/JOSE L	95-790-0080	512 WILLMAR AVE SW	44.50		NO	44.50	S	\$ 3,250.00	\$ -	\$ 3,250.00	Irregular Lot
51	CASTELLANOS/MARIA R TROCHEZ	95-402-0010	1133 6TH ST SW		106.00	YES	31.80	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
52	CARLSON/LUANN	95-090-2080	1128 6TH ST SW		145.00	YES	43.50	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
53	ESPELUND/MICHAEL ANTHONY	95-090-2090	1129 7TH ST SW		145.00	YES	43.50	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
South Side												
54	AFFILIATED COMM MED CTRS & DBA/CARRIS HEALTH CLINICS ATTN:	95-750-0050	101 WILLMAR AVE SW	367.00		YES	367.00	COMM	\$ 19,500.00	\$ -	\$ 19,500.00	Corner Lot
55	AFFILIATED COMM MED CTRS & DBA/CARRIS HEALTH CLINICS ATTN:	95-839-0030		10.00		NO	10.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Irregular Lot
56	AFFILIATED COMM MED CTRS & DBA/CARRIS HEALTH CLINICS ATTN:	95-022-0010	325 WILLMAR AVE SW	248.00		NO	248.00	COMM	\$ 13,000.00	\$ -	\$ 13,000.00	Regular Lot
57	AFFILIATED COMM MED CTRS & DBA/CARRIS HEALTH CLINICS ATTN:	95-022-0100		42.00		NO	42.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Double-Frontage Lot
58	IND. SCHOOL DIST. #347 TO WILLMAR PUBLIC SCHOOLS	95-750-0080	405 WILLMAR AVE SW	82.00		NO	82.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
59	LINDSTRAND/SUSAN M	95-750-0090	409 WILLMAR AVE SW	75.00		NO	75.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
60	LINDSTRAND/SUSAN M	95-750-0070	411 WILLMAR AVE SW	65.00		NO	65.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
61	AHLSTRAND/STEVE	95-750-0060	1201 5TH ST SW	75.00		YES	75.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
62	DIAZ/MICHAEL&SAMANTHA HUNTLEY	95-480-0010	1200 5TH ST SW		150.00	YES	45.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
63	ELSETH/KARI A	95-480-0130	1201 6TH ST SW		150.00	YES	45.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
64	SLAGTER/ROSE M & JAMES M	95-480-0210	1200 6TH ST SW		150.00	YES	45.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
65	SEARCY/DEBORAH K	95-480-0340	1201 7TH ST SW		150.00	YES	45.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
Willmar Avenue SW (7th Street SW to 22nd Street SW)												
North Side												
66	IND. SCHOOL DIST. #347 TO WILLMAR PUBLIC SCHOOLS	95-090-1800	824 7TH ST SW	753.50		YES	753.50	COMM	\$ 45,500.00	\$ -	\$ 45,500.00	Corner Lot
67	IND. SCHOOL DIST. #347 TO WILLMAR PUBLIC SCHOOLS	95-090-2500	824 7TH ST SW	38.50		NO	38.50	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Irregular Lot
68	CITY OF WILLMAR % MUNICIPAL UTILITIES	95-570-0220	902 WILLMAR AVE SW	100.00		NO	100.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
69	IND. SCHOOL DIST. #347 TO WILLMAR PUBLIC SCHOOLS	95-570-0230	906 WILLMAR AVE SW	100.00		NO	100.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
70	IND. SCHOOL DIST. #347 TO WILLMAR PUBLIC SCHOOLS	95-570-0210	910 WILLMAR AVE SW	190.00		NO	190.00	COMM	\$ 6,500.00	\$ -	\$ 6,500.00	Irregular Lot
71	NADOLNY/EDMUND & LOREL K	95-570-0260	1000 WILLMAR AVE SW	75.00		NO	75.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
72	BUTTERFIELD/JAMES & TERRIE	95-570-0240	1004 WILLMAR AVE SW	129.50		NO	129.50	L	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
73	DIVINE HOUSE PROPERTIES LLP	95-570-0250	1018 WILLMAR AVE SW	93.00		NO	93.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
74	WOODS/CECIL & YVONNE	95-600-0510	1041 HILL ROAD SW		57.00	YES	17.10	c	\$ 975.00	\$ -	\$ 975.00	Double-Frontage Lot
75	BAUMGARN/LISA M	95-600-0520	1043 HILL ROAD SW		103.00	YES	30.90	c	\$ 975.00	\$ -	\$ 975.00	Double-Frontage Lot
76	QUITNEY/RYAN & EMILY	95-600-0530	1047 HILL ROAD SW		85.00	YES	25.50	c	\$ 975.00	\$ -	\$ 975.00	Double-Frontage Lot
77	WANG/CHAUN & RACHEL SMILOVICI	95-600-0550	1051 HILL ROAD SW	55.00		YES	55.00	S	\$ 3,250.00	\$ -	\$ 3,250.00	Corner Lot
78	NIELSEN/CALVIN D & JOY E	95-570-0330	1128 11TH ST SW	75.00		YES	75.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
79	STREICH/EMILY	95-570-0320	1106 WILLMAR AVE SW	75.00		NO	75.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
80	HOFFMAN/RICHARD&MARCIA FLUCK	95-570-0360	1112 WILLMAR AVE SW		88.50	YES	26.55	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
81	GALLARDO/ANSELMO GOMEZ	95-850-0130	1140 FLORENCE LANE SW	49.50		YES	49.50	S	\$ 3,250.00	\$ -	\$ 3,250.00	Corner Lot
82	ABELL/SANDRA Y	95-570-0380	1204 WILLMAR AVE SW	63.00		NO	63.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
83	SKAALERUD/ROBERT & JANE	95-570-0390	1210 WILLMAR AVE SW	63.50		NO	63.50	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
84	QUAM/KRISTIN A	95-570-0510	1216 WILLMAR AVE SW	62.00		NO	62.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
85	HUFFMAN/MICHAEL C & MARNA	95-570-0500	1220 WILLMAR AVE SW		129.50	YES	38.85	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
86	HOME TEAM/THE/OF WILLMAR LLC C/O MARIA HENDRICKSON	95-650-0090	1304 WILLMAR AVE SW		125.00	YES	37.50	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
87	NIELSEN/CALVIN D & JOY E	95-650-0100	1312 WILLMAR AVE SW		125.00	YES	37.50	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
88	ZIEHL/RODNEY & AMY	95-650-0290	1400 WILLMAR AVE SW	66.50		YES	66.50	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
89	ZIEHL/RODNEY & AMY	95-650-0295	1402 WILLMAR AVE SW	58.50		NO	58.50	S	\$ 3,250.00	\$ -	\$ 3,250.00	Regular Lot
90	HEDLOF PROPERTIES, LLC	95-080-0010	1404 WILLMAR AVE SW	94.00		NO	94.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
91	FAITH PROPERTIES, LLC	95-080-0020	1408 WILLMAR AVE SW	93.50		NO	93.50	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
92	PETERSON/BRETT W & CARRIE A	95-080-0030	1412 WILLMAR AVE SW	93.50		NO	93.50	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
93	THOMSON/THOMAS E & DONNA K	95-039-0020	1416 WILLMAR AVE SW	46.50		NO	46.50	S	\$ 3,250.00	\$ -	\$ 3,250.00	Regular Lot

FINAL ASSESSMENT ROLL
WILLMAR AVE MILL & OVERLAY IMPROVEMENT PROJECT
CITY OF WILLMAR, MINNESOTA
BMI PROJECT 0W1.132906
CITY PROJECT 2403-A
SEPTEMBER 2024

LOT CLASSIFICATION LEGEND

LEGEND	Orange lines correspond with street
	Gray lines correspond with sides of street
	Pink lines correspond with City owned properties
	Reduced Street Assessment Due to Unused Existing Street Life

S	Small lot assessment. 0'-60.9'. \$3,250
M	Medium lot assessment. 61'-99.9'. \$4,875
L	Large lot assessment. ≥100'. \$6,500
c	Residential corner lot assessment. \$975 on long side
COMM	Commercial lot assessment. Short side length assessed \$6,500 per equivalent large lot assessment. Total short length/100'×\$6,500. Minimum assessment \$6,500.
C	Commercial corner lot assessment. 30% of long side length assessed \$6,500 per equivalent large lot assessment. Total long length/100'×\$6,500. Minimum assessment \$6,500.

				Frontage Calculations				Overlay		Reduction Amount	Final Assessment Amount	Parcel Classification
				Short Side Lot Length (LF)	Long Side Total Lot Length (LF)	Corner Lot Adjust?	Assessable Front Footage (LF)					
								Lot Classification	Assessment			
Line	Taxpayer Name	Parcel #	Physical Address									
94	THOMSON/THOMAS E & DONNA K	95-039-0010	1418 WILLMAR AVE SW	47.00		NO	47.00	S	\$ 3,250.00	\$ -	\$ 3,250.00	Regular Lot
95	HIS PROPERTY GROUP LLC	95-080-0050	1428 WILLMAR AVE SW	92.00		YES	92.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
96	WRIGHT/STEVEN L & NANCY J	95-042-0370	1120 15TH ST SW		150.00	YES	45.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
97	WOOD/DEANNA	95-042-0380	1508 WILLMAR AVE SW	72.00		NO	72.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
98	DITTBERNER/MICHAEL C & SUSAN	95-042-0390	1115 16TH ST SW	111.00		YES	111.00	L	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
99	HANSON/MYRON D & KAREN R	95-550-0130	1116 16TH ST SW	76.00		YES	76.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
100	ALVEREZ-PEREZ/ADAN	95-550-0140	1604 WILLMAR AVE SW	84.00		NO	84.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
101	DUBRUYCKER/TERENCE/&K EDDY	95-550-0150	1608 WILLMAR AVE SW	67.50		NO	67.50	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
102	KITZMANN/WAYNE H	95-550-0160	1113 17TH ST SW	76.00		YES	76.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
103	HOLMGREN/KURT D	95-350-0090	1112 17TH ST SW		130.00	YES	39.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
104	VANDEN EINDE/DONALD & MARY L	95-350-0110	1708 WILLMAR AVE SW	95.00		NO	95.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
105	AUGUSTIN/RANDY R & JILL V	95-350-0120	1113 18TH ST SW	75.00		NO	75.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
106	CITY OF WILLMAR % MUNICIPAL UTILITIES	95-916-3010	800 18TH ST SW	680.00		NO	680.00	COMM	\$ 39,000.00	\$ -	\$ 39,000.00	Irregular Lot
107	CITY OF WILLMAR	95-916-3010	800 18TH ST SW	910.00		NO	910.00	COMM	\$ 58,500.00	\$ -	\$ 58,500.00	Irregular Lot
South Side												
108	COFER/JOEL N & SANDRA R	95-780-0010	1200 7TH ST SW		115.00	YES	34.50	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
109	AYON/GENOVEVA	95-780-0210	1202 7 1/2 ST SW		109.50	YES	32.85	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
110	STATE OF MINNESOTA %COUNTY AUDITOR(FORFEIT LANDS)	95-780-0480	1201 8TH ST SW		109.00	YES	32.70	COMM C	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
111	FIRST COVENANT CHURCH	95-750-0750	801 WILLMAR AVE SW	339.00		NO	339.00	COMM	\$ 19,500.00	\$ -	\$ 19,500.00	Double-Frontage Lot
112	HABBen LIVING TRUST % EARL J & MARLYCE M HABBen	95-922-7270	1200 9TH ST SW	95.00		YES	95.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
113	HEATH/JONATHAN T & JENNIFER M	95-922-7250	905 WILLMAR AVE SW	85.00		NO	85.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
114	HENDRICKSON/MARIA	95-922-7240	909 WILLMAR AVE SW	174.75		NO	174.75	L	\$ 6,500.00	\$ -	\$ 6,500.00	Irregular Lot
115	PAULY FAMILY REVOC LIVING TRUST % KENNETH & BARBARA PAULY	95-922-7100	911 WILLMAR AVE SW	158.00		YES	158.00	L	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
116	SWANSON/VI & A N SUSSENGUTH	95-612-0010	1021 WILLMAR AVE SW	91.50		YES	91.50	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
117	JOHNSON/CINDY K	95-270-0010	1029 WILLMAR AVE SW	56.00		NO	56.00	S	\$ 3,250.00	\$ -	\$ 3,250.00	Regular Lot
118	LIESKE/JAMES B	95-270-0020	1031 WILLMAR AVE SW	50.00		NO	50.00	S	\$ 3,250.00	\$ -	\$ 3,250.00	Regular Lot
119	SWEEP/ALEISHA M	95-612-0050	1037 WILLMAR AVE SW	110.00		NO	110.00	L	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
120	PORTIIN/BRUCE P & RITA M	95-612-0040	1041 WILLMAR AVE SW	69.00		YES	69.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Corner Lot
121	VINJE LUTHERAN CHURCH	95-690-0240	1101 WILLMAR AVE SW		489.50	YES	146.85	COMM C	\$ 6,500.00	\$ -	\$ 6,500.00	Double-Frontage Lot
122	CABRERA/ANDRES/ & A CABERA	95-690-0230	1217 WILLMAR AVE SW		110.00	YES	33.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
123	GIMMESTAD/SELMER R & KELLY L/ & JOSHUA T & JESSICA GIMMESTAD	95-690-0050	1301 WILLMAR AVE SW		133.50	YES	40.05	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
124	BRAUN/ALBIN D	95-690-0040	1309 WILLMAR AVE SW	72.00		NO	72.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
125	JOHNSON/JAMES D & DIANE	95-690-0030	1317 WILLMAR AVE SW	72.00		NO	72.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
126	PETERSON/SHARON A	95-690-0020	1323 WILLMAR AVE SW	72.00		NO	72.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
127	PETERSON/DERIK/&TIANNA R CHUTE	95-690-0010	1329 WILLMAR AVE SW	72.00		NO	72.00	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
128	JOHNSON/RONALD E & MICHELE A	95-060-0010	1401 WILLMAR AVE SW	100.00		NO	100.00	L	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
129	SCHWAB/LOURDEZ & JASON	95-060-0020	1415 WILLMAR AVE SW	100.00		NO	100.00	L	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
130	MARCUS/ROSS & DAWN C/O MARCUS CONSTRUCTION CO	95-060-0030	1419 WILLMAR AVE SW	100.00		NO	100.00	L	\$ 6,500.00	\$ -	\$ 6,500.00	Regular Lot
131	DAVIS/KIMBERLY R	95-060-0040	1425 WILLMAR AVE SW	79.50		NO	79.50	M	\$ 4,875.00	\$ -	\$ 4,875.00	Regular Lot
132	SCHUELLER/BRADLEY T & RONNA	95-060-0060	1433 WILLMAR AVE SW	100.00		YES	100.00	L	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
133	ELLINGER/LETITIA E	95-860-0010	1200 15TH ST SW		130.00	YES	39.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
134	ZIEBARTH/FRANK & SUZANNE	95-860-0140	1505 WILLMAR AVE SW		130.00	YES	39.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
135	ERICKSON/JUANITA P	95-860-0210	1601 WILLMAR AVE SW		130.00	YES	39.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
136	JONES/JOHN S & GINA M	95-860-0320	1201 17TH ST SW		130.00	YES	39.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
137	RUHL/RYAN	95-860-0410	1200 17TH ST SW		130.00	YES	39.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
138	MOLACEK/JOHN & JULIE	95-510-0210	1705 WILLMAR AVE SW		130.00	YES	39.00	c	\$ 975.00	\$ -	\$ 975.00	Corner Lot
139	CURA	95-921-5710	1801 WILLMAR AVE SW		450.00	YES	135.00	COMM C	\$ 6,500.00	\$ -	\$ 6,500.00	Corner Lot
140	CITY OF WILLMAR	95-921-5690			1137.50	YES	341.25	COMM C	\$ 19,500.00	\$ -	\$ 19,500.00	Double-Frontage Lot
			TOTALS	13,346.75	13,024.00		17,253.95	-	944,775.00	\$ 11,633.47	\$ 933,141.53	

FINAL ASSESSMENT ROLL
13TH ST, GRACE AVE, & RICE AVE IMPROVEMENT PROJECT
CITY OF WILLMAR, MINNESOTA
BMI PROJECT 0W1.127953
CITY PROJECT 2401-B
SEPTEMBER 2024

LEGEND	Orange lines correspond with street
	Gray lines correspond with sides of street
	Pink lines correspond with City owned properties

SEPTEMBER 2024				Frontage Calculations				Street - Reconstruction		Sanitary Main - Reconstruction		Sewer Service		Watermain - Reconstruction		Water Service ≤ 1"		Water Service > 1"		Storm Sewer - Reconstruction		Final Assessment Amount	Parcel Classification
				Short Side Lot Length (LF)	Long Side Total Lot Length (LF)	Corner Lot Adjust?	Assessable Front Footage (LF)	Rate / LF \$64.00		Rate / LF \$16.25		Rate / Each \$820.00		Rate / LF \$20.75		Rate / Each \$1,035.00		Rate / Each \$2,960.00		Rate / LF \$14.00			
								Length (LF)	Assessment	Front Footage	Assessment	Each	Assessment	Front Footage	Assessment	Each	Assessment	Each	Assessment	Front Footage	Assessment		
Line	Taxpayer Name	Parcel #	Physical Address																				
13th Street SW																							
West Side																							
1	HOME TEAM/THE/OF WILLMAR LLC	95-650-0090	1304 WILLMAR AVE SW	75.00		YES	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00	\$ -		75.00	\$ 1,050.00	\$ 10,480.00	Corner Lot
2	PRESBYTERIAN FAMILY FOUNDATN	95-650-0080	1108 13TH ST SW	75.00		NO	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00	\$ -		75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
3	GULBRANDSEN/KRISTIN A	95-650-0070	1104 13TH ST SW	75.00		NO	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00	\$ -		75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
4	TRUWE/CURTIS/ & ELISHA WEAVER	95-650-0060	1100 13TH ST SW	75.00		NO	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00	\$ -		75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
5	HOLLAND/JENNIFER	95-650-0050	1018 13TH ST SW	75.00		NO	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00	\$ -		75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
6	WEDEL/MARK A	95-650-0040	1016 13TH ST SW	75.00		NO	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00	\$ -		75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
7	MATTERN/JUSTIN	95-650-0030	1008 13TH ST SW	75.00		NO	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00	\$ -		75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
8	MEJIA/SONIA MARGARITA COTO	95-650-0020	1004 13TH ST SW	70.00		NO	70.00	70.00	\$ 4,480.00	70.00	\$ 1,137.50	1	\$ 820.00	70.00	\$ 1,452.50	1	\$ 1,035.00	\$ -		70.00	\$ 980.00	\$ 9,905.00	Regular Lot
9	LAPATKA/ANTHONY & MARY	95-650-0010	1002 13TH ST SW	70.00	125.00	YES	107.50	107.50	\$ 6,880.00	125.00	\$ 2,031.25	1	\$ 820.00	125.00	\$ 2,593.75	1	\$ 1,035.00	\$ -		107.50	\$ 1,505.00	\$ 14,865.00	Corner Lot
10	KOTZENMACHER/DAREN M	95-570-0840	826 13TH ST SW	65.50	150.00	YES	110.50	110.50	\$ 7,072.00	65.50	\$ 1,064.38	1	\$ 820.00	65.50	\$ 1,359.13	1	\$ 1,035.00	\$ -		110.50	\$ 1,547.00	\$ 12,897.50	Corner Lot
11	LUNDBERG/RUSSELL A & H M% RENAE L THOMPSON	95-570-0880	824 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Regular Lot
12	SAUNDERS/JON C	95-570-0810	820 13TH ST SW	63.50		NO	63.50	63.50	\$ 4,064.00	63.50	\$ 1,031.88	1	\$ 820.00	63.50	\$ 1,317.63	1	\$ 1,035.00	\$ -		63.50	\$ 889.00	\$ 9,157.50	Regular Lot
13	BAKER/NICHOLAS/ & MEGAN KNIGGE	95-570-0735	816 13TH ST SW	70.00		NO	70.00	70.00	\$ 4,480.00	70.00	\$ 1,137.50	1	\$ 820.00	70.00	\$ 1,452.50	1	\$ 1,035.00	\$ -		70.00	\$ 980.00	\$ 9,905.00	Regular Lot
14	GROT/JOHN/MICHAEL J	95-570-0740	814 13TH ST SW	66.25		NO	66.25	66.25	\$ 4,240.00	66.25	\$ 1,076.56	1	\$ 820.00	66.25	\$ 1,374.69	1	\$ 1,035.00	\$ -		66.25	\$ 927.50	\$ 9,473.75	Irregular Lot
15	HARVEY/JAMES D	95-570-0760	1301 KANDIYOHI AVE SW		150.50	YES	45.15	45.15	\$ 2,889.60	150.50	\$ 2,445.63	1	\$ 820.00	150.50	\$ 3,122.88	1	\$ 1,035.00	\$ -		45.15	\$ 632.10	\$ 10,945.20	Irregular Lot
16	FOSTERVOLD/BLAKE R	95-006-7820	730 13TH ST SW	50.00		YES	50.00	50.00	\$ 3,200.00		\$ -		\$ -	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 5,972.50	Corner Lot
17	TWEDT/DORI M	95-006-7810	720 13TH ST SW	75.00		NO	75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00	\$ -		75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
18	MAGNUSON/JOHN & DOREEN	95-006-7800	712 13TH ST SW	125.00		NO	125.00	125.00	\$ 8,000.00	125.00	\$ 2,031.25	1	\$ 820.00	125.00	\$ 2,593.75	1	\$ 1,035.00	\$ -		125.00	\$ 1,750.00	\$ 16,230.00	Regular Lot
19	SCHWITTERS/CLINT	95-006-7790	704 13TH ST SW	50.00		YES	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Double-Frontage Lot
20	SOFT/CAMERON M	95-006-7780	702 13TH ST SW	50.00		YES	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Corner Lot
21	EISCHENS/JAMES E & ZAYNA K	95-006-7970	1300 MONONGALIA AVE SW	50.00		YES	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Corner Lot
22	ARNDT/WAYNE/ETAL (4)	95-006-7960	620 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Regular Lot
23	GARCIA/JOSE R & TANIA E	95-006-7950	612 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Regular Lot
24	HAMMILL/CHAD R	95-006-7940	610 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Regular Lot
25	GORT/JAMES D	95-006-7930	608 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Regular Lot
26	STEPAN/JAMES A & CORNELIA E	95-006-7920	604 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Regular Lot
27	MATESKI/BRANT M & ANGELA J	95-006-7910	600 13TH ST SW	50.00		YES	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Corner Lot
28	IGLESIA LUTERANA PAZ YESPERANZA	95-320-0460	524 13TH ST SW	100.50		YES	100.50	100.50	\$ 6,432.00	100.50	\$ 1,633.13	1	\$ 820.00	100.50	\$ 2,085.38	1	\$ 1,035.00	\$ -		100.50	\$ 1,407.00	\$ 13,412.50	Corner Lot
29	R & S PROPERTIES OF WILLMAR	95-320-0450	512 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Regular Lot
30	AMBERG/THOMAS P	95-320-0440	510 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00	\$ -		50.00	\$ 700.00	\$ 7,605.00	Regular Lot
31	RITZ/PATRICIA J	95-320-0430	508 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037								

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SEPTEMBER 2024

LEGEND	Orange lines correspond with street
	Gray lines correspond with sides of street
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SEPTEMBER 2024				Frontage Calculations				Street - Reconstruction		Sanitary Main - Reconstruction		Sewer Service		Watermain - Reconstruction		Water Service ≤ 1"		Water Service > 1"		Storm Sewer - Reconstruction		Final Assessment Amount	Parcel Classification
				Short Side Lot Length (LF)	Long Side Total Lot Length (LF)	Corner Lot Adjust?	Assessable Front Footage (LF)	Rate / LF \$64.00		Rate / LF \$16.25		Rate / Each \$820.00		Rate / LF \$20.75		Rate / Each \$1,035.00		Rate / Each \$2,960.00		Rate / LF \$14.00			
								Length (LF)	Assessment	Front Footage	Assessment	Each	Assessment	Front Footage	Assessment	Each	Assessment	Each	Assessment	Front Footage	Assessment		
Line	Taxpayer Name	Parcel #	Physical Address																				
48	OKLAND/MATTHEW R		623 13TH ST SW		100.50	YES	30.15	30.15	\$ 1,929.60	100.50	\$ 1,633.13	1	\$ 820.00	100.50	\$ 2,085.38	1	\$ 1,035.00		\$ -	30.15	\$ 422.10	\$ 7,925.20	Corner Lot
49	RODRIGUEZ/AMANDA MARIE	95-006-7400	617 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
50	LUNA/ALFREDO & ORALIA GARCIA-	95-006-7410	613 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
51	SORIANO/SALVADOR & ANGELICA	95-006-7420	609 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
52	TCS PROPERTIES, LLC	95-006-7430	605 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
53	NOE/WIN/ & TA SE SE	95-006-7440	601 13TH ST SW	50.00		YES	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Corner Lot
54	TORRES PLASENCIA/RAFAEL M/ & ARGENTINA TORRES	95-006-7240	525 13TH ST SW	50.00		YES	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Corner Lot
55	GILBERTSON/BRANDY/ & E GRIEGER	95-006-7250	521 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
56	KLEIDON/JACOB A	95-006-7260	517 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
57	KLEIDON/JACOB A	95-006-7270	517 13TH ST SW	50.00		NO	50.00	50.00	\$ 3,200.00	50.00	\$ 812.50	1	\$ 820.00	50.00	\$ 1,037.50	1	\$ 1,035.00		\$ -	50.00	\$ 700.00	\$ 7,605.00	Regular Lot
58	OLSON/DAVID A	95-006-7290	505 13TH ST SW	77.00		NO	77.00	77.00	\$ 4,928.00	77.00	\$ 1,251.25	1	\$ 820.00	77.00	\$ 1,597.75	1	\$ 1,035.00		\$ -	77.00	\$ 1,078.00	\$ 10,710.00	Regular Lot
59	GUERRERO/EFRAIN & CYNTHIA S	95-006-7300	1217 TROTT AVE SW	73.50		YES	73.50	73.50	\$ 4,704.00		\$ -		\$ -		\$ -		\$ -		\$ -	73.50	\$ 1,029.00	\$ 5,733.00	Corner Lot
Grace Avenue SW																							
South Side																							
60	LEENSTRA/WIEBE T & KAREN	95-080-0060	1467 GRACE AVE SW	102.00		YES	102.00	102.00	\$ 6,528.00		\$ -		\$ -		\$ -		\$ -		\$ -	102.00	\$ 1,428.00	\$ 7,956.00	Corner Lot
61	BRAUN/JOHN & LEONTINE	95-080-0070	1463 GRACE AVE SW	82.00		NO	82.00	82.00	\$ 5,248.00	82.00	\$ 1,332.50	1	\$ 820.00	82.00	\$ 1,701.50	1	\$ 1,035.00		\$ -	82.00	\$ 1,148.00	\$ 11,285.00	Regular Lot
62	JOHNSON/JENNIFER M & JOSHUA A	95-080-0080	1459 GRACE AVE SW	118.00		NO	118.00	118.00	\$ 7,552.00	118.00	\$ 1,917.50	1	\$ 820.00	118.00	\$ 2,448.50	1	\$ 1,035.00		\$ -	118.00	\$ 1,652.00	\$ 15,425.00	Irregular Lot
63	ANDERSON JT LIV TRUST/ F H & R J FREDERICK & ROSELLA ANDERSON	95-080-0090	1455 GRACE AVE SW	120.00		NO	120.00	120.00	\$ 7,680.00	120.00	\$ 1,950.00	1	\$ 820.00	120.00	\$ 2,490.00	1	\$ 1,035.00		\$ -	120.00	\$ 1,680.00	\$ 15,655.00	Irregular Lot
64	NELSON/KEN R & HEIDI J	95-080-0110	1447 GRACE AVE SW	96.75		NO	96.75	96.75	\$ 6,192.00	96.75	\$ 1,572.19	1	\$ 820.00	96.75	\$ 2,007.56	1	\$ 1,035.00		\$ -	96.75	\$ 1,354.50	\$ 12,981.25	Irregular Lot
65	LEADENS/JENNIFER B	95-080-0120	1443 GRACE AVE SW	90.00		NO	90.00	90.00	\$ 5,760.00	90.00	\$ 1,462.50	1	\$ 820.00	90.00	\$ 1,867.50	1	\$ 1,035.00		\$ -	90.00	\$ 1,260.00	\$ 12,205.00	Regular Lot
66	TACK/SHARON R	95-080-0130	1439 GRACE AVE SW	90.00		NO	90.00	90.00	\$ 5,760.00	90.00	\$ 1,462.50	1	\$ 820.00	90.00	\$ 1,867.50	1	\$ 1,035.00		\$ -	90.00	\$ 1,260.00	\$ 12,205.00	Regular Lot
67	JOHNSON/RALPH & ALVERA	95-080-0140	1409 GRACE AVE SW	90.00	125.00	YES	127.50	127.50	\$ 8,160.00	90.00	\$ 1,462.50	1	\$ 820.00	90.00	\$ 1,867.50	1	\$ 1,035.00		\$ -	127.50	\$ 1,785.00	\$ 15,130.00	Corner Lot
68	ISLEY/DONNA M	95-650-0210	1000 14TH ST SW	124.50		YES	124.50	124.50	\$ 7,968.00		\$ -		\$ -		\$ -		\$ -		\$ -	124.50	\$ 1,743.00	\$ 9,711.00	Corner Lot
69	MALAVE-FIGUEROA/WANDA IVETTE	95-650-0180	1307 GRACE AVE SW		125.00	YES	37.50	37.50	\$ 2,400.00	125.00	\$ 2,031.25	1	\$ 820.00	125.00	\$ 2,593.75	1	\$ 1,035.00		\$ -	37.50	\$ 525.00	\$ 9,405.00	Corner Lot
70	DUININCK/ASHLEY	95-570-0420	1209 GRACE AVE SW	100.00			100.00	100.00	\$ 6,400.00	100.00	\$ 1,625.00	1	\$ 820.00	100.00	\$ 2,075.00	1	\$ 1,035.00		\$ -	100.00	\$ 1,400.00	\$ 13,355.00	Regular Lot
71	BERSKOW/JAMIE M	95-570-0400	1205 GRACE AVE SW	63.50			63.50	63.50	\$ 4,064.00	63.50	\$ 1,031.88	1	\$ 820.00	63.50	\$ 1,317.63	1	\$ 1,035.00		\$ -	63.50	\$ 889.00	\$ 9,157.50	Regular Lot
72	GOESER/GREGORY J & JALAINE L	95-570-0410	1201 GRACE AVE SW	75.00			75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00		\$ -	75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
73	OUSLEY/SHENEY	95-850-0010	1125 GRACE AVE SW	80.50			80.50	80.50	\$ 5,152.00	80.50	\$ 1,308.13	1	\$ 820.00	80.50	\$ 1,670.38	1	\$ 1,035.00		\$ -	80.50	\$ 1,127.00	\$ 11,112.50	Regular Lot
74	PORTTIIN/EVAN C & NICHOLE M	95-850-0020	1115 GRACE AVE SW	89.00			89.00	89.00	\$ 5,696.00	89.00	\$ 1,446.25	1	\$ 820.00	89.00	\$ 1,846.75	1	\$ 1,035.00		\$ -	89.00	\$ 1,246.00	\$ 12,090.00	Regular Lot
75	HEDLOF PROPERTIES, LLC	95-850-0030	1111 GRACE AVE SW	89.00			89.00	89.00	\$ 5,696.00	89.00	\$ 1,446.25	1	\$ 820.00	89.00	\$ 1,846.75	1	\$ 1,035.00		\$ -	89.00	\$ 1,246.00	\$ 12,090.00	Regular Lot
76	GAW/PAH/ & THAY MAE PAW	95-850-0040	1101 GRACE AVE SW		89.00	YES	26.70	26.70	\$ 1,708.80	89.00	\$ 1,446.25	1	\$ 820.00	89.00	\$ 1,846.75	1	\$ 1,035.00		\$ -	26.70	\$ 373.80	\$ 7,230.60	Corner Lot
North Side																							
77	LARSEN/ESMERALDA V	95-080-0310	1468 GRACE AVE SW		135.00	YES	40.50	40.50	\$ 2,592.00		\$ -		\$ -		\$ -		\$ -		\$ -	40.50	\$ 567.00	\$ 3,159.00	Corner Lot
78	LANGE/DAVID L & KEVIN L	95-080-0460	1460 GRACE AVE SW	85.00	145.50	YES	128.65	128.65	\$ 8,233.60	85.00	\$ 1,381.25	1	\$ 820.00	85.00	\$ 1,763.75	1	\$ 1,035.00		\$ -	128.65	\$ 1,80		

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LEGEND	Orange lines correspond with street
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	Pink lines correspond with City owned properties

SEPTEMBER 2024				Frontage Calculations				Street - Reconstruction		Sanitary Main - Reconstruction		Sewer Service		Watermain - Reconstruction		Water Service ≤ 1"		Water Service > 1"		Storm Sewer - Reconstruction		Final Assessment Amount	Parcel Classification
				Short Side Lot Length (LF)	Long Side Total Lot Length (LF)	Corner Lot Adjust?	Assessable Front Footage (LF)	Rate / LF \$64.00		Rate / LF \$16.25		Rate / Each \$820.00		Rate / LF \$20.75		Rate / Each \$1,035.00		Rate / Each \$2,960.00		Rate / LF \$14.00			
								Length (LF)	Assessment	Front Footage	Assessment	Each	Assessment	Front Footage	Assessment	Each	Assessment	Each	Assessment	Front Footage	Assessment		
Line	Taxpayer Name	Parcel #	Physical Address																				
95	WOLTJER/STEVEN D	95-200-0240	1122 GRACE AVE SW	84.00			84.00	84.00	\$ 5,376.00	84.00	\$ 1,365.00	1	\$ 820.00	84.00	\$ 1,743.00	1	\$ 1,035.00		\$ -	84.00	\$ 1,176.00	\$ 11,515.00	Regular Lot
96	SAUNDERS/BENJAMIN C & KENDRA L	95-200-0230	1114 GRACE AVE SW	84.00			84.00	84.00	\$ 5,376.00	84.00	\$ 1,365.00	1	\$ 820.00	84.00	\$ 1,743.00	1	\$ 1,035.00		\$ -	84.00	\$ 1,176.00	\$ 11,515.00	Regular Lot
97	DOKKEBAKKEN/MICHAEL & ELIZABETH	95-200-0220	1104 GRACE AVE SW	84.00			84.00	84.00	\$ 5,376.00	84.00	\$ 1,365.00	1	\$ 820.00	84.00	\$ 1,743.00	1	\$ 1,035.00		\$ -	84.00	\$ 1,176.00	\$ 11,515.00	Regular Lot
98	SCHWITTERS/JANICE	95-200-0210	910 11TH ST SW	87.00		YES	87.00	87.00	\$ 5,568.00	87.00	\$ 1,413.75	1	\$ 820.00	87.00	\$ 1,805.25	1	\$ 1,035.00		\$ -	87.00	\$ 1,218.00	\$ 11,860.00	Corner Lot
Rice Avenue SW																							
South Side																							
99	KIEPER/CAROL & EILEEN	95-590-0390	955 RICE AVE SW	71.50			71.50	71.50	\$ 4,576.00	71.50	\$ 1,161.88	1	\$ 820.00	71.50	\$ 1,483.63	1	\$ 1,035.00		\$ -	71.50	\$ 1,001.00	\$ 10,077.50	Regular Lot
100	YUSUF/LUL	95-590-0380	949 RICE AVE SW	76.00			76.00	76.00	\$ 4,864.00	76.00	\$ 1,235.00	1	\$ 820.00	76.00	\$ 1,577.00	1	\$ 1,035.00		\$ -	76.00	\$ 1,064.00	\$ 10,595.00	Regular Lot
101	FRANZWA/NICOLE R	95-590-0370	943 RICE AVE SW	75.00			75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00		\$ -	75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
102	LEIVA ESCOBAR/VICENTA M	95-590-0360	939 RICE AVE SW	75.00			75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00		\$ -	75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
103	WADSWORTH/TERRY	95-590-0350	929 RICE AVE SW	75.00			75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00		\$ -	75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
104	ZUTTER/MICHAEL & JOANNE/SR	95-590-0340	923 RICE AVE SW	75.00			75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00		\$ -	75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
105	MOHAMED/MUHYADIN HIRSI	95-590-0330	917 RICE AVE SW	75.00			75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00		\$ -	75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
106	PEARCE/DONALD W/JR	95-590-0320	913 RICE AVE SW	85.50			85.50	85.50	\$ 5,472.00	85.50	\$ 1,389.38	1	\$ 820.00	85.50	\$ 1,774.13	1	\$ 1,035.00		\$ -	85.50	\$ 1,197.00	\$ 11,687.50	Regular Lot
107	IND. SCHOOL DIST. #347TO WILLMAR PUBLIC SCHOOLS	95-090-0600	824 7TH ST SW	318.50			318.50	318.50	\$ 20,384.00		\$ -		\$ -		\$ -		\$ -		\$ -	318.50	\$ 4,459.00	\$ 24,843.00	Irregular Lot
North Side																							
108	LEIKVOLL/ANDREW J & JASMINE R	95-590-0060	950 RICE AVE SW	112.00	229.00	YES	180.70	180.70	\$ 11,564.80	229.00	\$ 3,721.25	1	\$ 820.00	229.00	\$ 4,751.75	1	\$ 1,035.00		\$ -	180.70	\$ 2,529.80	\$ 24,422.60	Corner Lot
109	LUNDQUIST/ROGER D/& DIANE KLUNDQUIST PICKLE	95-590-0090	936 RICE AVE SW	90.00			90.00	90.00	\$ 5,760.00	90.00	\$ 1,462.50	1	\$ 820.00	90.00	\$ 1,867.50	1	\$ 1,035.00		\$ -	90.00	\$ 1,260.00	\$ 12,205.00	Regular Lot
110	SWANSON/JON M & LAURE K	95-590-0100	924 RICE AVE SW	75.00			75.00	75.00	\$ 4,800.00	75.00	\$ 1,218.75	1	\$ 820.00	75.00	\$ 1,556.25	1	\$ 1,035.00		\$ -	75.00	\$ 1,050.00	\$ 10,480.00	Regular Lot
111	HASSAN/ADEN A/& MAQSUUD ALIADEYS	95-590-0110	916 RICE AVE SW	94.75			94.75	94.75	\$ 6,064.00	94.75	\$ 1,539.69	1	\$ 820.00	94.75	\$ 1,966.06	1	\$ 1,035.00		\$ -	94.75	\$ 1,326.50	\$ 12,751.25	Irregular Lot
112	LONGMAN/JOHN A & KATHARINE	95-590-0120	908 RICE AVE SW	80.00			80.00	80.00	\$ 5,120.00	80.00	\$ 1,300.00	1	\$ 820.00	80.00	\$ 1,660.00	1	\$ 1,035.00		\$ -	80.00	\$ 1,120.00	\$ 11,055.00	Irregular Lot
113	HEMINOVER/CHRISTOPHER&ADONICA	95-090-0060	820 8TH ST SW	60.00	149.50	YES	104.85	104.85	\$ 6,710.40	149.50	\$ 2,429.38	1	\$ 820.00	149.50	\$ 3,102.13	1	\$ 1,035.00		\$ -	104.85	\$ 1,467.90	\$ 15,564.80	Corner Lot
10th Street SW																							
West Side																							
114	CARLSON/MYRON R & CAROLYN	95-590-0210	812 10TH ST SW	132.00			132.00	132.00	\$ 8,448.00	132.00	\$ 2,145.00	1	\$ 820.00	132.00	\$ 2,739.00	1	\$ 1,035.00		\$ -	132.00	\$ 1,848.00	\$ 17,035.00	Regular Lot
115	SKAALERUD/MARY JO	95-590-0230	808 10TH ST SW	66.00			66.00	66.00	\$ 4,224.00	66.00	\$ 1,072.50	1	\$ 820.00	66.00	\$ 1,369.50	1	\$ 1,035.00		\$ -	66.00	\$ 924.00	\$ 9,445.00	Regular Lot
116	LANKEY FAMILY TRUSTDOUGLAS & ANNE LANKEY	95-590-0240	1005 KANDIYOHI AVE SW	60.00		YES	60.00	60.00	\$ 3,840.00	60.00	\$ 975.00	1	\$ 820.00	60.00	\$ 1,245.00	1	\$ 1,035.00		\$ -	60.00	\$ 840.00	\$ 8,755.00	Irregular Lot
East Side																							
117	NEVAREZ/REMIGIO BECERRA	95-590-0050	915 KANDIYOHI AVE SW		116.25	YES	34.88	34.88	\$ 2,232.00		\$ -		\$ -	34.88	\$ 723.66	1	\$ 1,035.00		\$ -	34.88	\$ 488.25	\$ 4,478.91	Irregular Lot
8th Street SW																							
West Side																							
118	KOPACEK/JARRETT J	95-090-0050	816 8TH ST SW	65.00			65.00	65.00	\$ 4,160.00	65.00	\$ 1,056.25	1	\$ 820.00	65.00	\$ 1,348.75	1	\$ 1,035.00		\$ -	65.00	\$ 910.00	\$ 9,330.00	Regular Lot
119	GONZALEZ/ROSARIO A	95-090-0040	814 8TH ST SW	65.00			65.00	65.00	\$ 4,160.00	65.00	\$ 1,056.25	1	\$ 820.00	65.00	\$ 1,348.75	1	\$ 1,035.00		\$ -	65.00	\$ 910.00	\$ 9,330.00	Regular Lot
120	LOCKEN/MARGARET P	95-090-0030	810 8TH ST SW	60.00			60.00	60.00	\$ 3,840.00	60.00	\$ 975.00	1	\$ 820.00	60.00	\$ 1,245.00	1	\$ 1,035.00		\$ -	60.00	\$ 840.00	\$ 8,755.00	Regular Lot
121	MUNOZ/ELVISI& BLANCA RODRIGUESMUNOZ	95-090-0020	806 8TH ST SW	43.00			43.00	43.00	\$ 2,752.00	43.00	\$ 698.75	1	\$ 820.00	43.00	\$ 892.25	1	\$ 1,035.00		\$ -	43.00	\$ 602.00	\$ 6,800.00	Regular Lot
122	EISENBACHER/JASON J & TIERNEY	95-090-0010	802 8TH ST SW	57.50		YES	57.50	57.50	\$ 3,680.00		\$ -		\$ -	57.50	\$ 1,193.13	1	\$ 1,035.00		\$ -	57.50	\$ 805.00	\$ 6,713.13	Corner Lot
East Side																							
123	IND. SCHOOL DIST. #347TO WILLMAR PUBLIC SCHOOLS	95-090-0100	824 7TH ST SW		419.00	YES	125.70	125.70	\$ 8,044.80	419.00	\$ 6,808.75	1	\$ 820.00		\$ -		\$ -		\$ -	125.70	\$ 1,759.80	\$ 17,433.35	Double-Frontage Lot
			TOTALS	8,808.00	2,903.75		9,679.13	9,924.48	\$ 635,166.40	9,620.75	\$ 156,337.19	114	\$ 93,480.00	9,416.88	\$ 195,400.16	117	\$ 121,095.00	1	\$ 2,960.00	9,924.48	\$ 138,942.65	\$ 1,340,810.81	



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	9.C.
Agenda Section:	Regular Business	Originating Department:	Administration
Resolution:	Yes	Prepared By:	Kyle Box, City Operations Director
Ordinance:	No	Presented By:	Robert Scott, City Attorney
Item:	Approval of a Purchase Agreement with CURA		

RECOMMENDED ACTION:

To Approve a Resolution Approving the Purchase Agreement for the Sale and Conveyance of Willmar Care Center Real Estate to CURA.

OVERVIEW:

The City of Willmar has previously adopted Resolution No. 2024-029, approving the transition of the Care Center real property to CURA and amending the Operating Lease to remove the Care Center from the Lease Assets on certain real estate owned by Rice Home Medical. Furthermore, the City of Willmar has approved Ordinance No. 1524 authorizing the sale and conveyance of the Care Center real estate to CURA under the terms of a purchase agreement between the City of Willmar and CURA. Following the actions taken by the City Council, a purchase agreement has been developed for the City's sale and conveyance of the Care Center real estate to Cura.

BUDGETARY/FISCAL ISSUES:**ALTERNATIVES TO CONSIDER:****ATTACHMENTS:**

1. Resolution approving Care Ctr purchase agreement with Cura
2. Purchase_Agreement

**CITY OF WILLMAR
RESOLUTION NO.**

**A RESOLUTION APPROVING THE PURCHASE AGREEMENT FOR THE SALE AND
CONVEYANCE OF WILLMAR CARE CENTER REAL ESTATE TO CURA**

Motion By: _____ Second By: _____

WHEREAS, the City of Willmar (the “**City**”) is a party to an Operating Lease Agreement (“**Operating Lease**”), Affiliation Agreement, and ancillary documents dated December 31, 2017 with Carris LLC f/k/a Carris Health, LLC (“**Carris**”), a subsidiary of CentraCare Health System (“**CentraCare**”), a Minnesota nonprofit corporation and organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “**Code**”), pursuant to which the City engaged CentraCare, through Carris, to operate Rice Memorial Hospital (the “**Hospital**”), Willmar Care Center and Therapy Suites (the “**Care Center**”), and their related facilities and operations (collectively, the “**Transaction Documents**”);

WHEREAS, after careful consideration of and discussions with potential partners, CentraCare has determined that it is in the best interests of CentraCare, Carris, their patients, residents, and communities served to transition the ownership and operations of the Care Center to Cura, a Minnesota nonprofit corporation and organization described in Code Section 501(c)(3), to be effective in spring 2024 (the “**Cura Transition**”), and that CentraCare through Carris would continue to own and operate the Hospital pursuant to the Operating Lease;

WHEREAS, the Willmar City Council adopted its Resolution No. 2024-029, dated March 11, 2024, pursuant to which the City approved the transition of the Care Center real property to Cura and amending the Operating Lease to remove the Care Center from the Leased Assets, as defined therein, conditioned on certain real estate owned by Rice Home Medical in Willmar and Redwood Falls as legally described on exhibit A to Resolution No. 2024-029 (the “**Rice Home Medical Properties**”) also being removed from the Leased Assets under the Operating Lease;

WHEREAS, the Willmar City Council adopted Ordinance No. ____ on May 6, 2024, authorizing the sale and conveyance of the Care Center real estate to Cura pursuant to the terms of a purchase agreement between the City and Cura to be separately approved; and

WHEREAS, consistent with the approvals and authorizations contained in City Council’s Resolution No. 2024-029, Willmar City staff and Cura, through their respective legal counsel, have developed a purchase agreement for the City’s sale and conveyance of the Care Center real estate to Cura, which purchase agreement is appended hereto.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Willmar, a municipal corporation of the State of Minnesota, as follows:

1. The City Council hereby approves the Purchase Agreement for the sale and conveyance of the Care Center real estate to Cura.
2. The City Council hereby authorizes and directs the Mayor and City Administrator to execute the Purchase Agreement, in substantially the form appended hereto, on behalf of the City.
3. The City Council hereby authorizes and directs the City Administrator and City Attorney to take all actions necessary or convenient to effectuate the transaction approved in this Resolution and consistent with the Transaction Documents.

PASSED by the City Council of the City of Willmar on this ____ day of _____, 2024.

ATTEST

City Clerk

Mayor

EXHIBIT A
Purchase Agreement

COMMERCIAL PROPERTY PURCHASE AGREEMENT

This Commercial Property Purchase Agreement (this “**Agreement**”) is made this _____ day of _____, 2024 (“**Effective Date**”), by and between CURA, a non-profit corporation organized under the laws of the State of Minnesota, hereinafter referred to as “**Buyer**”, and the City of Willmar, a municipal corporation under the laws of Minnesota, hereinafter referred to as “**Seller**.”

RECITALS

1. Seller is the owner of certain real estate located in the City of Willmar, Kandiyohi County, Minnesota, totaling 4.10 acres in size, identified as Parcel No 95-921-5710 by the Office of the Kandiyohi County Auditor, as legally described on the attached Exhibit A and depicted on the attached Exhibit B (the “**Land**”).
2. Seller is a party to an Operating Lease Agreement (the “**Operating Lease**”), Affiliation Agreement, and ancillary documents dated December 31, 2017 with Carris Health, LLC, a subsidiary of CentraCare Health System, a Minnesota nonprofit corporation and organization described in Section 501(c)(3) of the Internal Revenue Code of 1986 (“**CentraCare**”), as amended, pursuant to which the City engaged CentraCare, through Carris, to operate Rice Memorial Hospital, Willmar Care Center and Therapy Suites, a state licensed nursing home facility located on the Land, (the “**Care Center**”), and their related facilities and operations.
3. Buyer is in possession of the Land, on which it operates and maintains the Care Center pursuant to the terms of a sublease with CentraCare dated March 19, 2024 (the “**Sublease**”).
4. Buyer desires to acquire from Seller the entirety of the Land, together with all improvements thereon (the “**Property**”) by voluntary sale for purposes of owning, operating and maintaining the state licensed nursing home facility known as the Willmar Care Center thereon (the “**Intended Use**”).
5. Seller is willing to sell its interest in the Property “as is” without making any representations or warranties as to the condition of the Property or its suitability to Buyer’s purposes.
6. Pursuant to the requirements of Minn. Stat. § 462.356 and Section 4.02, Subdivision 8 of the Willmar Charter, the Willmar Planning Commission recommended approval of the sale of the Property to Buyer at its meeting on April 17, 2024, subject to its recommendation that the Willmar City Council include a requirement in this Agreement that Buyer maintain ownership of the Property and devote the Property to its Intended Use for a minimum period of five years from and after the Closing Date, as defined below.

7. Following its introduction and a duly noticed public hearing, the Willmar City Council adopted Ordinance No. 1524 authorizing the sale of the Property to Buyer on May 6, 2024, satisfying the requirements of Section 2.12(G) of the Willmar Charter.

AGREEMENT

In consideration of the mutual covenants and agreements of the parties hereto contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Seller and Buyer hereby agree as follows:

1. Offer/Acceptance. Buyer agrees to purchase and Seller agrees to sell the Property under the terms and conditions set forth in this Agreement.
2. Purchase Price. The purchase price for the Property shall be One Dollar (\$1.00), payable at Closing.
3. Conveyance; No Representations or Warranties. Seller agrees to quit claim the Property to Buyer on the Closing Date using a quit claim deed in form and substance consistent with the draft quit claim deed attached hereto as Exhibit C (the “**Quit Claim Deed**”), without making any representations or warranties about the condition of the Property, and Buyer agrees to accept the Property “as is,” subject to the terms and conditions herein contained.
4. Restrictions, Covenants and Seller’s Reserved Interests. The Quit Claim Deed shall contain the following restrictions, covenants, and conditions and interests reserved to the Seller:
 - a. The Property herein conveyed shall be devoted to its Intended Use for a minimum period of five (5) years from and after the Closing Date.
 - b. The Buyer shall not transfer title to the Property within five (5) years after the date of the Deeds without the express written consent of the Seller.
 - c. If the Buyer fails to devote the Property to its Intended Use for the duration of the period provided in Paragraph 4.a above, title to the Property shall revert to Seller, at Seller's election, and, in that event, Buyer shall promptly offer a deed to the Property legally described herein to Seller, who will then refund to Buyer the amount of the Purchase Price paid by Buyer to Seller, without interest, less any taxes and other amounts necessary to remove encumbrances affecting marketability of title. In the event the taxes and other amounts necessary to remove encumbrances affecting marketability of title exceed the amount of the Purchase Price, Buyer shall make payment to Seller in an amount equal to the difference between the total amount taxes and other amounts necessary to remove encumbrances affecting marketability of title and the Purchase Price at the time of delivery of the deed to the Property to Seller.

- d. Any transfer of title to the Property made pursuant to the provisions of paragraphs 4.b hereof shall be made only to a person or entity who demonstrates to the satisfaction of Seller that such person or entity has the ability to perform in place of Buyer.
- e. Seller and its successor and assigns shall retain, for the use and benefit of the public, certain permanent easements on the Property to be depicted on the final plat to be recorded prior to Closing pursuant to Section **Error! Reference source not found.** below.

5. Platting of Land. Seller shall plat the Land pursuant to the requirements of Willmar City Code, Chapter 14 and applicable law on or before the Closing Date, as defined below. The legal description for the Property to be sold and acquired under this Agreement shall be established by the plat of the Land completed by Seller. If so requested by either party, this Agreement shall be amended to reflect the correct and complete updated legal description of the Property. Seller shall provide copies of any survey, preliminary plat, and final plat or similar documents required to effect the platting of the Property to Buyer as they are produced. The plat shall depict certain permanent easements for the use and benefit of the public, including but not limited to the following:

- a. A permanent easement, ten (10) feet in width, for utility and drainage purposes, over, under and across the entire perimeter of the Land; and
- b. A permanent easement, approximately 95' by 155' in width, over, under and across that portion of the Land on which an existing stormwater retention pond and appurtenant facilities (the “**Stormwater Management Facilities**”) are situated, and for public access thereto, for the purpose of allowing Seller and its authorized agents to access the Stormwater Management Facilities to inspect the same and to allow (but not obligate) Seller and its authorized agents to maintain and repair the same should Buyer or its successors in interest fail to do so pursuant to the requirements of Willmar City Code Chapter 17 and applicable law. The parties agree that from and after the Closing, the Stormwater Management Facilities will be privately owned improvements subject to the requirements of Willmar City Code Chapter 17 and applicable law.

6. Closing and Possession. The closing of the purchase and sale of the Property contemplated by this Agreement (the “**Closing**”) shall occur within sixty (60) days of this Agreement, or on a date mutually acceptable to Seller and Buyer, (the “**Closing Date**”). The Seller agrees to deliver possession of the Property not later than the Closing Date provided that all the contingencies and other terms and conditions contained in this Agreement have been complied with and satisfied. The Closing shall take place at Willmar City Hall or the Title Company, as hereinafter defined, or at such other place as may be agreed to mutually by the Parties.

7. Seller's Closing Documents. On the Closing Date, Seller shall deliver to Buyer the following (collectively, "**Seller's Closing Documents**"):

- a. Quit Claim Deed. A duly executed quit claim deed, in form and substance consistent with Exhibit C hereto.
- b. Operating Lease Amendment. A duly executed lease amendment, effective on or before the Closing Date, pursuant to which Seller's Operating Lease with CentraCare is amended to remove the Property from the Leased Assets, as defined therein.
- c. Seller's Affidavits. Seller shall provide a standard owner's affidavit and/or indemnity which may be reasonably required by the Title Company to issue an owner's policy of title insurance conforming to the requirements of Section 11 of this Agreement.
- d. Well Certificate. If there are wells on the Property, a Well Certificate in the form required by Minn. Stat. § 103I.
- e. Other Affidavits. Any other affidavits or certificates that may be required under Minn. Stat. § 116.48, Subd. 6, or Sect. 115B.16 or other provisions of law.
- f. Abstract. The abstract of title or the owner's duplicate certificate of title for the Property, if the same is in the Seller's possession.
- g. Plat. Evidence that the Land has been legally platted in accordance with the Subdivision Ordinance of the City of Willmar.
- h. Other. Such other documents as may reasonably be required to transfer fee title to the Property to Buyer and to enable the Title Company to provide the Title Policy as required by this Agreement.

8. Buyer's Closing Obligations. On the Closing Date, Buyer will deliver to Seller the Purchase Price subject to any adjustment, prorations and credits (less the Earnest Money, if any, previously paid to Seller and subject to the prorations set forth below), in immediately available funds, together with such other documents necessary to satisfy Buyer's obligations under this Agreement, including but not limited to an executed Stormwater Facilities Maintenance Agreement pursuant to Paragraph 9.b.i below.

9. Contingencies.

- a. Buyer's Contingencies. The obligation of the Buyer to perform under this Purchase Agreement is contingent upon the timely occurrence or satisfaction of each of the following conditions:

- i. On the Closing Date, title to the Property shall be acceptable to Buyer in accordance with the provisions of Section 11 and the Title Company has unconditionally agreed to issue the Title Policy.
- ii. Seller shall have performed all its obligations required to be performed by Seller under this Agreement as and when required under this Agreement.

The contingencies in this section are solely for the benefit of, and may at any time be waived by, the Buyer. If any approval as provided herein is not obtained by the Closing Date, this Agreement shall be null and void at the option of the Buyer, and in this event the Earnest Money paid by Buyer, if any, shall be returned to Buyer.

- b. Seller's Contingencies. The obligation of the Seller to perform under this Purchase Agreement is contingent upon the timely occurrence or satisfaction of each of the following conditions:

- i. In order to provide stormwater management and control on the Property, to meet the City's stormwater permitting requirements, Willmar City Code Chapter 17 and state law and regulations, as applicable, and to promote the water quality and volume control to the City's stormwater system and water bodies, Buyer and Seller shall have entered into a Stormwater Facilities Maintenance Agreement in a recordable form acceptable to Seller, which establishes covenants and declarations upon the Land for Buyer's and its successors' and assigns' ongoing operation, repair, maintenance and replacement of the existing Stormwater Management Facilities on the Land at Buyer's and its successors' and assigns' cost and expense. The Stormwater Facilities Maintenance Agreement shall dedicate a permanent easement in favor of the public over, under and across that portion of the Land on which the Stormwater Management Facilities are situated and for access thereto as described in Section 5 above.
- ii. Buyer shall have performed all its obligations required to be performed by Buyer under this Agreement as and when required under this Agreement.

The contingencies in this Section are solely for the benefit of, and may at any time be waived by, the Seller.

- 10. Prorations. Seller and Buyer agree to the following prorations and allocation of costs regarding this Agreement.

- a. Title Insurance and Closing Fee. Buyer will pay all costs of the Title Commitment and all premiums required for the issuance of the Title Policy

and any endorsements. Seller shall pay any costs to perfect its own title and/or to release encumbrances other than Permitted Exceptions (defined below) the Property. Buyer shall pay any closing fee imposed by the Title Company. All other costs charged by the Title Company will be prorated as is normal and customary.

- b. Deed Tax. Buyer shall pay the state deed tax as required in order to record the Quit Claim Deed.
- c. Real Estate Taxes and Special Assessments. General real estate taxes and installments of special assessments payable therewith payable in the year prior to the year of Closing (including any so-called green acre taxes imposed because of a change in use of the Property after Closing thereof) will be paid by Seller. General real estate taxes and installments for special assessments payable in the year of Closing shall be prorated such that Seller shall pay such portion of such taxes and assessments attributable to the period beginning on January 1 of the year in which the Closing Date takes place, and continuing through and including the Closing Date and Buyer shall pay such portion of such taxes attributable to the period beginning on the first day after the Closing Date takes place; provided, however, if the Property is exempt from real estate taxes for the year in which Closing occurs there shall be no tax proration. If general real estate taxes due and payable during the year in which the Closing Date takes place have not yet been determined as of the Closing Date, Buyer and Seller shall prorate based on the last tax statement available.
- d. Recording Costs. Buyer will pay the cost of recording Seller's quit claim deed and Well Certificate, if any. Seller shall pay the cost of recording any documents necessary to perfect its own title or which release encumbrances other than Permitted Exceptions.
- e. Professional Consultants' Fees. Buyer shall be responsible for payment of all real estate commissions, legal fees and/or other professional or administrative fees and expenses incurred by itself in connection with the sale and conveyance of the Property to Buyer. However, Seller shall be responsible for paying any commissions due to any real estate brokers or agents engaged by Seller and shall indemnify, defend and hold the Buyer hereunder from any claim related thereto. Buyer shall be responsible for the payment to any professionals required to be retained to effect the platting of the Property.
- f. Other Costs. All other operating costs of the Property will be allocated between Seller and Buyer as of the Closing Date, so that Seller pays that part of such other operating costs accruing on or before the Closing Date, and Buyer pays that part of such operating costs accruing after the Closing Date.

11. Title. Prior to Closing, Buyer shall have the opportunity to satisfy itself that Seller's interest in the Property is free of encumbrances other than any easements and restrictions of record which do not materially interfere with Buyer's Intended Use of the Property, as determined by Buyer in its sole discretion, and Permitted Exceptions as provided herein.

- a. Title Commitment. Buyer may obtain at its sole cost and expense, a title commitment ("Title Commitment") covering the Property and binding the Title Company to issue at closing a current form ALTA Owner's Policy of Title Insurance ("Title Policy") in favor of the Buyer and/or an ALTA survey. Within ten (10) days of the Effective Date of this Agreement, Seller shall deliver to Buyer one or more Abstracts of Title, if the same are in Seller's possession, covering the Land.
- b. Objections. Within thirty (30) days of the Effective Date of this Agreement, Buyer may deliver to Seller such written objections as Buyer may have to any matters disclosed by the Title Commitment or in any survey to be prepared by Buyer. Seller shall use commercially reasonable efforts to satisfy such objections prior to the Closing Date.
- c. Buyer's Rights if Seller Fails to Cure Objections. If Seller delivers written notice to Buyer on or before the date twenty (20) days after its receipt of Buyer's written objections that Seller is unable to satisfy any objection, Buyer may, as Buyer's exclusive remedies, waive such objections and accept such title as Seller is able to convey, extend the Closing Date in order to cure such objections itself, or terminate this Agreement by written notice to Seller, provided that such termination notice must be delivered on or before the Closing Date.
- d. Permitted Exceptions. The following shall be deemed to be "Permitted Exceptions":
 - (1) Building and zoning laws, ordinances, state and federal regulations in effect on the Effective Date of this Agreement;
 - (2) Restrictions, covenants, conditions and interests reserved to Seller as described Section 4 above.
 - (3) The lien of general real property taxes for the year of Closing which by the terms of this Agreement are to be paid or assumed by Buyer (but prorated as described herein); and
 - (4) Matters contained in any title commitment or survey which Buyer is in possession of and for which Buyer does not make any objection to or waives any objection to and proceeds to closing on the Property.

12. Operation Prior to Closing. During the period from the Effective Date of this Agreement to the Closing Date (the “**Executory Period**”), Buyer shall operate and maintain the Property in the ordinary course of business in accordance with prudent, reasonable business standards, including the maintenance of adequate liability insurance and any currently-maintained insurance against loss by fire, windstorm and other hazards, casualties and contingencies, including vandalism and malicious mischief, and in full compliance with the terms of its sublease with CentraCare described in Recital 3 above. During the Executory Period, neither Party will enter into any contracts or agreements pertaining to the Property, except contracts or agreements which are not inconsistent with either Party's rights and obligations hereunder and which may be terminated on not more than 30 days' notice. During the Executory Period, Buyer shall (i) comply with all laws, ordinances, regulations and restrictions affecting the Property and its use, (ii) not create any mortgage, lien, pledge or other similar encumbrance in any way affecting the Property, and (iii) not commit any waste or nuisance upon the Property. During the Executory Period, Seller shall not convey any interest in the Property.

13. Damage. If, prior to the Closing Date, all or any part of the Property is substantially damaged by fire casualty, the elements or any other cause, at Buyer's option (to be exercised within fifteen (15) days after Seller's notice), Buyer may terminate this Agreement. In the event Buyer so terminates this Agreement, the parties will have no further obligations under this Agreement. Nothing herein shall deprive either Party of its rights or relieve either Party from its obligations with respect to such damage under the Operating Lease or the Sublease.

14. Purchase “As-Is”. Buyer represents and warrants that it is currently and since March 19, 2024, has been in possession of the Property and has, prior to entering into this Agreement, had a full opportunity to (i) conduct such surveys, reviews, inspections and tests of the Property as Buyer in its sole discretion deemed necessary or advisable, (ii) conduct Phase I and Phase II environmental site assessment(s) of the Property, (iii) obtain such federal, state and local governmental approvals (including, without limitation, zoning and site plan approvals and approvals of the plans and specifications) and permits (including, without limitation, building permits) and other necessary or desirable approvals, permits, and entitlements (collectively, “**Entitlements**”) as Buyer in its sole discretion deemed necessary or advisable for Buyer's Intended Use of the Property; (iv) determine the legal and economic feasibility of the Intended Use of the Property; and (v) obtain financing for Buyer's devotion of the Property to its Intended Use on such terms and conditions as are satisfactory to Buyer, in Buyer's sole discretion. By entering into this Agreement, Buyer covenants that it has determined that the Property is suitable for Buyer's Intended Uses, and subject to the satisfaction of the conditions to Closing, Buyer agrees to accept the condition of the Property at Closing, including specifically without limitation, the environmental and geological condition of the Property, in an “AS-IS” and with “ALL FAULTS” condition. Buyer's acceptance of title to the Property shall represent Buyer's acknowledgment and agreement that, except as expressly set forth in this Agreement: (i) Seller has not made any written or oral representation or warranty of any kind with respect to the Property (including without limitation express or implied warranties of title,

merchantability, or fitness for a particular purpose), (ii) Buyer has not relied on any written or oral representation or warranty made by Seller, its agents or employees with respect to the condition or value of the Property, (iii) Buyer has had an adequate opportunity to inspect the condition of the Property, including without limitation, any environmental testing, and to inspect documents applicable thereto, and Buyer is relying solely on such inspection and testing, and (iv) the condition of the Property is fit for Buyer's intended use. Buyer agrees to accept all risk of Claims (including without limitation all Claims under any Environmental Law and all Claims arising at common law, in equity or under a federal, state or local statute, rule or regulation) whether past, present or future, existing or contingent, known or unknown, arising out of, resulting from or relating to the condition of the Property, known or unknown, contemplated or un contemplated, suspected or unsuspected, including without limitation, the presence of any Hazardous Substance on the Property, whether such Hazardous Substance is located on or under the Property, or has migrated or will migrate from or to the Property.

For purposes of this Section, the following terms have the following meanings:

“Environmental Law” means the Comprehensive Environmental Response, Compensation and Liability Act (“CERCLA”), 42 U.S.C. §9601 et seq., the Resource Conservation and Recovery Act, 42 U.S.C. §9601 et seq. the Federal Water Pollution Control Act, 33 U.S.C. §1201 et seq., the Clean Water Act, 33 U.S.C. §1321 et seq., the Clean Air Act, 42 U.S.C. §7401 et seq., the Toxic Substances Control Act, 33 U.S.C. §1251 et seq., and the Minnesota Environmental Response and Liability Act, all as amended from time to time, and any other federal, state, local or other governmental code, statute, regulation, rule, law, permit, consent, license, order or ordinance dealing with the protection of human health, safety, natural resources or the environment now existing and hereafter enacted; and

“Hazardous Substance” means any pollutant, contaminant, hazardous substance or waste, solid waste, petroleum product, distillate, or fraction, radioactive material, chemical known to cause cancer or reproductive toxicity, polychlorinated biphenyl or any other chemical, substance or material listed or identified in or regulated by any Environmental Law; and

“Claim” or “Claims” means any and all liabilities, suits, claims, counterclaims, causes of action, demands, penalties, debts, obligations, promises, acts, fines, judgment, damages, consequential damages, losses, costs, and expenses of every kind (including without limitation any attorney's fees, consultant's fees, costs, remedial action costs, cleanup costs and expenses which may be related to any claims).

15. Notices. Any notice required or permitted to be given by any party upon the other is given in accordance with this Agreement if it is directed to Seller by delivering it personally to a representative of Seller; or if it is directed to Buyer, by delivering to a representative of Buyer; or if mailed by United States registered or certified mail; return

receipt requested, postage prepaid; or if transmitted by facsimile or e-mailed copy, and unless a confirmation of receipt is received then it must be followed by mailed notice as above required, or if deposited cost paid with a nationally recognized, reputable overnight courier, properly addressed as follows:

If to Seller: City Administrator
City of Willmar
333 Sixth Street Southwest
Willmar, MN 56201
Tel. No. (320) 235-4913
E-mail: lvaliant@willmarmn.gov

If to Buyer: CURA
Attn: Tom A. Opatz
701 Stearns Ave
Paynesville, MN 56362
E-mail: tom.opatz@hilltophealthcc.com

Notices shall be deemed effective on the earlier of the date of receipt or the date of deposit as aforesaid; provided, however, that if notice is given by deposit, that the time for response to any notice by the other party shall commence to run two (2) business days after any such deposit. Any party may change its address for the service of notice by giving advance written notice of such change to the other party, in any manner above specified. Attorneys for each party shall be authorized to give notices for such party.

16. Entire Agreement; Amendments. This Agreement represents the complete and final agreement of the parties and supersedes any prior or contemporaneous oral or written understanding between the parties. There are no verbal agreements that change this Agreement and no waiver of any of its terms will be effective unless in writing executed by the parties. This Agreement may be amended only in writing, signed by both parties.

17. Binding Effect; Assignment. This Agreement shall be binding upon the parties hereto and their respective heirs, executors, administrators, successors and permitted assigns. Each party agrees to give the other party notice prior to assigning its interest in the Property or this Agreement. Buyer may assign all of Buyer's rights hereunder to and have its obligations hereunder assumed by any company that controls, is controlled by, or is under common control with Buyer, and in the event of any such assignment, Buyer shall be released from any further obligations which have not yet accrued hereunder.

18. Controlling Law. The Parties acknowledge and agree that each has been given the opportunity to independently review this Agreement with legal counsel, and/or has the requisite experience and sophistication to understand, interpret, and agree to the particular language of this Agreement. The Parties have equal bargaining power and intend the plain meaning of the provisions of this Agreement. In the event of an ambiguity in or dispute regarding the interpretation of this Agreement, the ambiguity or dispute shall not be

resolved by application of any rule that provides for interpretation against the drafter of the Agreement. This Agreement has been made under the laws of the State of Minnesota, and such laws will control its interpretation.

19. Remedies. If Closing does not occur as a result of a default by Buyer which is not cured within thirty (30) days after receipt of written notice from Seller identifying such default, then Seller has the right to (a) immediately terminate this Agreement, (b) enforce this Agreement by specific performance, or (c) commence a claim against Buyer for damages incurred by Seller proximately caused by Buyer's default. If Closing does not occur as a result of a default by Seller which is not cured within thirty (30) days after receipt of written notice from Buyer identifying such default, then Buyer has the right to (a) immediately terminate this Agreement or (b) enforce this Agreement by specific performance. The termination of this Agreement or enforcement of this Agreement by specific performance will be the sole remedies available to Buyer for such default by Seller, and Seller will not be liable for damages.

20. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, and which together shall constitute a single, integrated contract.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be executed as of the Effective Date.

BUYER:

SELLER:

CURA

CITY OF WILLMAR

By: tom opatz
Tom A. Opatz, Its President/CEO

By: _____
Douglas E. Reese, Mayor

By: _____
Leslie Valiant, City Administrator

EXHIBIT A
LEGAL DESCRIPTION OF THE PROPERTY

(Subject to revision in accordance with Plat and Title Commitment)

All that part of the N $\frac{1}{2}$ of the NE $\frac{1}{4}$ of Section 21, Township 119, Range 35 described as follows, to-wit: commencing at a point on the North line of said Section 21 a distance of 970 feet Westerly of the Northeast corner thereof; thence deflecting Southerly through $90^{\circ}10'$ a distance of 433 feet to a point; thence Westerly and parallel with the North line of said Section 21 a distance of 480 feet to a point; thence deflecting Northerly through $89^{\circ}50'$ to a point on the North line of said Section 21; thence Easterly on and along the said North line of Section 21 to the point of beginning, (which includes part of 18th St. West dedicated to the public in the plat of Molenaar's Addition to the City of Willmar) Kandiyohi County, Minnesota.

EXHIBIT B
DEPICTION OF THE PROPERTY



EXHIBIT C
FORM OF QUIT CLAIM DEED

(Top 3 inches reserved for recording data)

QUIT CLAIM DEED

DEED TAX DUE: \$1.65

DATE: _____, 2024

FOR VALUABLE CONSIDERATION, the City of Willmar, a Minnesota municipal corporation with its offices at 333 6th Street Southwest, Willmar, Minnesota 56201 ("**Grantor**"), hereby conveys and quitclaims to CURA, a non-profit corporation organized under the laws of the State of Minnesota, ("**Grantee**"), real property in Kandiyohi County, Minnesota, legally described on the attached Exhibit "1" (the "**Property**"), together with all hereditaments and appurtenances belonging thereto, subject to the following restrictions, covenants and interests reserved to the **Grantor**:

1. The **Property** herein conveyed shall be devoted to its Intended Use, as that term is defined in that certain Commercial Property Purchase Agreement between Grantor and Grantee dated _____, 2024 (the "**Purchase Agreement**"), for a minimum period of five (5) years from and after the date of this instrument.
2. The **Grantee** shall not transfer title to the **Property** within five (5) years after the date of this instrument without the express written consent of the **Grantor**.
3. If the **Grantee** fails to devote the **Property** to its Intended Use as defined in the **Purchase Agreement** for the duration of the period provided in Paragraph 1 above, title to the Property shall revert to **Grantor**, at **Grantor's** election, pursuant to the terms and conditions set forth in the **Purchase Agreement**.
4. Any transfer of title to the **Property** made pursuant to the provisions of Paragraph 1 above shall be made only to a person or entity who demonstrates to the satisfaction of **Grantor** that such person or entity has the ability to perform in place of **Grantee**.

5. **Grantor** and its successor and assigns shall retain, for the use and benefit of the public, such easements, rights-of-way, and other property interests as depicted on the [name of plat] plat on file in the Office of the Kandiyohi County Recorder.

The total consideration for this transfer is \$3,000.00 or less.

☐ **Grantor** certifies that the **Grantor** does not know of any wells on the described real property.

[Signature page to follow]

City of Willmar, Minnesota, Grantor

By: _____
Douglas E. Reese, Mayor

ATTEST:

Leslie Valiant, City Administrator

[illegible]

This instrument was acknowledged before me on _____, 2024, by Douglas E. Reese, Mayor, of the City of Willmar, Minnesota.

(Stamp)

Notary Public

[illegible]

This instrument was acknowledged before me on _____, 2024, by Leslie Valiant, City Administrator, of the City of Willmar, Minnesota.

(Stamp)

Notary Public

THIS INSTRUMENT WAS DRAFTED BY:

FLAHERTY & HOOD, P.A.
525 Park Street, Suite 470
St. Paul, MN 55103
(651) 225-8840

TAX STATEMENTS FOR THE REAL
PROPERTY DESCRIBED IN THIS
INSTRUMENT SHOULD BE SENT TO:

CURA
701 Stearns Ave
Paynesville, MN 56362

**EXHIBIT 1 [TO QUIT CLAIM DEED]
LEGAL DESCRIPTION OF THE PROPERTY**

(Subject to revision in accordance with Plat & Title Commitment)

All that part of the N $\frac{1}{2}$ of the NE $\frac{1}{4}$ of Section 21, Township 119, Range 35 described as follows, to-wit: commencing at a point on the North line of said Section 21 a distance of 970 feet Westerly of the Northeast corner thereof; thence deflecting Southerly through $90^{\circ}10'$ a distance of 433 feet to a point; thence Westerly and parallel with the North line of said Section 21 a distance of 480 feet to a point; thence deflecting Northerly through $89^{\circ}50'$ to a point on the North line of said Section 21; thence Easterly on and along the said North line of Section 21 to the point of beginning, (which includes part of 18th St. West dedicated to the public in the plat of Molenaar's Addition to the City of Willmar) Kandiyohi County, Minnesota.

Title	Purchase Agreement
File name	Willmar-Cura_Care...inal_-_091224.pdf
Document ID	b2ef19d58c5fc3cdfed02120566c3e0f1cecdde2
Audit trail date format	MM / DD / YYYY
Status	● Signed

Document History



SENT

09 / 12 / 2024

20:19:25 UTC

Sent for signature to Tom A. Opatz

(tom.opatz@hilltophealthcc.com) from kelly@amundsonlaw.com

IP: 199.103.16.47



VIEWED

09 / 12 / 2024

20:23:56 UTC

Viewed by Tom A. Opatz (tom.opatz@hilltophealthcc.com)

IP: 174.213.242.37



SIGNED

09 / 13 / 2024

12:06:52 UTC

Signed by Tom A. Opatz (tom.opatz@hilltophealthcc.com)

IP: 71.37.1.28



COMPLETED

09 / 13 / 2024

12:06:52 UTC

The document has been completed.



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	9.D.
Agenda Section:	Regular Business	Originating Department:	Administration
Resolution:	Yes	Prepared By:	Kyle Box, City Operations Director
Ordinance:	No	Presented By:	Robert Scott, City Attorney
Item:	Approval of a Lease Amendment with CentraCare Health System		

RECOMMENDED ACTION:

To Approve a Resolution Approving a Third Amendment to the Operating Lease Agreement between the City of Willmar and CentraCare Health System

OVERVIEW:

The City Council adopted Resolution No. 2024-029, in which the City approved the transition of the Care Center real property to Cura and amending the Operating Lease to remove the Care Center from the Leased Assets for certain real estate owned by Rice Home Medical.

City staff and CentraCare, through their respective legal counsel, have developed a draft Third Amendment to the Operating Lease Agreement to remove the Care Center real estate and the Rice Home Medical Properties from the Leased Assets as defined in the Operating Lease.

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. Resolution approving Third Amendment to Operating Lease with CCH
2. CCH_ Third Amendment to Carris Operating Lease Agreement
3. Letter Agreement Regarding Operating Lease Amendment

**CITY OF WILLMAR
RESOLUTION NO.**

**A RESOLUTION APPROVING THIRD AMENDMENT TO OPERATING LEASE
AGREEMENT WITH CENTRACARE HEALTH SYSTEM**

Motion By: _____ Second By: _____

WHEREAS, the City of Willmar (the “**City**”) is a party to an Operating Lease Agreement (“**Operating Lease**”), Affiliation Agreement, and ancillary documents dated December 31, 2017 with Carris LLC f/k/a Carris Health, LLC (“**Carris**”), a subsidiary of CentraCare Health System (“**CentraCare**”), a Minnesota nonprofit corporation and organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “**Code**”), pursuant to which the City engaged CentraCare, through Carris, to operate Rice Memorial Hospital (the “**Hospital**”), Willmar Care Center and Therapy Suites (the “**Care Center**”), and their related facilities and operations (collectively, the “**Transaction Documents**”);

WHEREAS, after careful consideration of and discussions with potential partners, CentraCare has determined that it is in the best interests of CentraCare, Carris, their patients, residents, and communities served to transition the ownership and operations of the Care Center to Cura, a Minnesota nonprofit corporation and organization described in Code Section 501(c)(3), to be effective in spring 2024 (the “**Cura Transition**”), and that CentraCare through Carris would continue to own and operate the Hospital pursuant to the Operating Lease;

WHEREAS, the Willmar City Council adopted its Resolution No. 2024-029, dated March 11, 2024, pursuant to which the City approved the transition of the Care Center real property to Cura and amending the Operating Lease to remove the Care Center from the Leased Assets, as defined therein, conditioned on certain real estate owned by Rice Home Medical, LLC in Willmar and Redwood Falls, as legally described on Exhibit A to Resolution No. 2024-029 (the “**Rice Home Medical Properties**”) also being removed from the Leased Assets under the Operating Lease;

WHEREAS, consistent with Resolution No. 2024-029, City staff and CentraCare, through their respective legal counsel, have developed a draft Third Amendment to Operating Lease Agreement to remove the Care Center real estate and the Rice Home Medical Properties from the Leased Assets as defined in the Operating Lease, which draft amendment is appended hereto.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Willmar, a municipal corporation of the State of Minnesota, as follows:

1. The City Council hereby approves the Third Amendment to Operating Lease Agreement appended hereto.

2. The City Council hereby authorizes and directs the Mayor and City Administrator to execute the Third Amendment to Operating Lease Agreement, in substantially the form appended hereto, on behalf of the City.
3. The City Council hereby authorizes and directs the City Administrator and City Attorney to take all actions necessary or convenient to effectuate the transaction approved in this Resolution and consistent with the Transaction Documents, including, if necessary, approval of a letter agreement with CentraCare to remove the Care Center from the Leased Assets under the Operating Lease prior to the closing of the transactions concerning the Care Center Real Estate and Rice Home Medical Properties.

PASSED by the City Council of the City of Willmar on this ____ day of _____, 2024.

ATTEST

City Clerk

Mayor

EXHIBIT A

Third Amendment to Operating Lease Agreement

**THIRD AMENDMENT TO
OPERATING LEASE AGREEMENT**

THIS THIRD AMENDMENT TO OPERATING LEASE AGREEMENT (the “**Amendment**”), is entered into as of [_____], 2024, by and among the **City of Willmar, Minnesota**, a Minnesota home rule charter city of the third class (the “**City**”), **CentraCare Health System**, a Minnesota nonprofit corporation (“**CentraCare**”) and **Carris Health, LLC**, a Minnesota nonprofit limited liability company (“**Carris**”) (collectively referred to herein as the “**Parties**”).

PREAMBLE

WHEREAS, the Parties entered into that certain Operating Lease Agreement (the “**Operating Lease Agreement**”) on December 31, 2017, under which the City leased certain property, and transferred the operations of Rice Memorial Hospital facilities, to Carris on the terms and conditions set forth in the Operating Lease Agreement; and

WHEREAS, the Parties have determined that it is in their best interests to revise certain obligations set forth in the Operating Lease Agreement.

NOW, THEREFORE, in consideration of the premises and mutual covenants and conditions contained herein, the Parties agree that the Operating Lease Agreement is amended as follows:

1. The following real property listed in Exhibit 1.31 shall be deleted therefrom and excluded from the “Leased Assets” as defined in Section 1.31:

- a. **Rice Care Center**
1801 SW Willmar Ave
Willmar, MN 56201
Parcel Number: 95-921-5710

All that part of the N1/2 of the NE1/4 of Section 21, Township 119, Range 35 described as follows, to-wit:

Commencing at a point on the north line of said Section 21 a distance of 970 feet westerly of the Northeast corner thereof; thence deflecting southerly through 90°10' a distance of 433 feet to a point; thence westerly and parallel with the north line of said Section 21 a distance of 480 feet to a point; thence deflecting northerly through 89'50" to a point on the north line of said Section 21; thence easterly on and along the said north line of Section 21 to the point of beginning, (which includes part of 18th Street West dedicated to the public in the plat of Molenaar's Addition to the City of Willmar) Kandiyohi County, Minnesota.

- b. **Facilities Owned by Rice Home Medical, LLC:**
 - i. **1020 East Bridge St**
Redwood Falls, MN 56283
Parcel Number: 88-106-2130

LOTS SEVEN (7) AND EIGHT (8) OF AUDITOR'S SUBDIVISION NUMBER ONE (1) OF THE NORTHWEST FRACTIONAL QUARTER (NW FR1/4) OF SECTION SIX (6) TOWNSHIP ONE HUNDRED TWELVE (112) NORTH OF RANGE THIRTY-FIVE (35) WEST OF THE FIFTH PRINCIPAL MERIDIAN, ACCORDING TO THE RECORDED PLAT THEREOF, SUBJECT TO HIGHWAY EASEMENTS, AND COMMENCING AT THE SOUTHWEST CORNER OF LOT NUMBER SIX (6) OF AUDITOR'S SUBDIVISION NUMBER ONE (1) OF THE NORTHWEST FRACTIONAL QUARTER (NW FR1/4) OF SECTION SIX (8) TOWNSHIP ONE HUNDRED TWELVE (112) NORTH OF RANGE THIRTY-FIVE (35) WEST, ACCORDING TO THE RECORDED PLAT THEREOF, THENCE RUNNING EAST A DISTANCE OF FORTY (40) FEET, THENCE AT RIGHT ANGLES NORTH A DISTANCE OF FORTY (40) FEET, THENCE AT RIGHT ANGLES WEST A DISTANCE OF FORTY (40) FEET, THENCE AT RIGHT ANGLES SOUTH A DISTANCE OF FORTY (40) FEET TO THE PLACE OF BEGINNING, SAID TRACT BEING PART OF AUDITOR'S LOT SIX (6) AFORESAID.

ii. 1033 19th Ave SW
Willmar, MN 56201
Parcel Number: 95-378-0010

Lot 1, Block 1, Hughes Addition Kandiyohi County, Minnesota.

2. Exhibit 1.31 shall be deleted in its entirety and replaced with the Revised Exhibit 1.31 appended hereto and incorporated herein by reference.
3. All other provisions of the Operating Lease Agreement shall remain in full force and effect.

[Signature pages follow]

CITY OF WILLMAR, MINNESOTA

By: _____
Douglas E. Reese, Mayor

ATTEST:

Leslie Valiant, City Administrator

NOTARY

STATE OF MINNESOTA)
 :
COUNTY OF KANDIYOHI)

The foregoing instrument was acknowledged before me this ____ of _____, 2024, by Douglas E. Reese, who is the Mayor of the City of Willmar, and Leslie Valiant, who is the City Administrator of the City of Willmar, on behalf of the City.

Notary Public

CARRIS HEALTH, LLC

By: _____

NOTARY

STATE OF MINNESOTA)
 :
COUNTY OF KANDIYOHI)

The foregoing instrument was acknowledged before me this ____ of _____,
2024, by _____, who is the _____ of Carris Health, LLC.

Notary Public

CENTRACARE HEALTH SYSTEM

By: _____

NOTARY

STATE OF MINNESOTA)
 :
COUNTY OF STEARNS)

The foregoing instrument was acknowledged before me this ____ of _____,
2024, by _____, who is the _____ of CentraCare Health System.

Notary Public

REVISED EXHIBIT 1.31

Rice Facilities

Facilities Owned by the City of Willmar:

1. Rice Memorial Hospital

301 Becker Ave SW

Willmar, MN 56201

Parcel Number: 95-003-5970

Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, Block 49, Town (now City) of Willmar, Kandiyohi County, Minnesota

AND

Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, Block 46, Town (now City) of Willmar, Kandiyohi County, Minnesota

AND

That part of vacated 3rd Street SW lying between Blocks 48 and 49.

Parking lot parcels:

405 2nd St. SW, Willmar, MN 56201

Parcel Number: 95-003-5760

Lots 8, 9, 10, 11, 12, 13, 14, Block 47, Town (now City) of Willmar, Kandiyohi County, Minnesota

404 1st St. S, Willmar MN 56201

Parcel Number: 95-003-5630

Lots 1, 2, 3, 4, 5, 6, 7, Block 47, Town (now City) of Willmar, Kandiyohi County, Minnesota

2. Rice Hospice

301 Becker Ave SW

Willmar, MN 56201

Parcel Number: 95-003-5970

Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, Block 49, Town (now City) of Willmar, Kandiyohi County, Minnesota

AND

Lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, Block 45, Town (now City) of Willmar, Kandiyohi County, Minnesota

AND

That part of Vacated 3rd Street SW lying between Blocks 48 and 49.

3. Rice Rehab
300 Minnesota Ave SW
Willmar, MN 56201
Parcel Number: 95-006-1000

Lots 1, 2, 3, 4, 5, 6, 7, 11, 12, 13 and 14, Block 64, First Addition to the Town (now City) of Willmar,
together with that part of vacated public street accruing and adjacent thereto by
Resolution filed March 16, 2015, as Doc. No, 625792.

LETTER AGREEMENT REGARDING OPERATING LEASE AMENDMENT

This Letter of Agreement Regarding Operating Lease Amendment (this “**Agreement**”) is made this ____ day of _____, 2024 (“**Effective Date**”), by and between CentraCare Health System, a Minnesota nonprofit corporation (“**CentraCare**”), Carris Health, LLC, a Minnesota nonprofit limited liability company and subsidiary of CentraCare (“**Carris**”), Cura, a Minnesota nonprofit corporation (“**Cura**”), and the City of Willmar, a municipal corporation under the laws of Minnesota (the “**City**”).

RECITALS

- A. The City is the owner of certain real estate located in the City of Willmar, Kandiyohi County, Minnesota, totaling 4.10 acres in size, identified as Parcel No 95-921-5710 by the Office of the Kandiyohi County Auditor, as legally described on the attached Exhibit A and depicted on the attached Exhibit B (the “**Land**”).
- B. The City and Carris are parties to an Operating Lease Agreement (the “**Operating Lease**”), Affiliation Agreement, and ancillary documents dated December 31, 2017 pursuant to which the City engaged CentraCare, through Carris, to operate Rice Memorial Hospital, Willmar Care Center and Therapy Suites, a state licensed nursing home facility located on the Land, (the “**Care Center**”), and their related facilities and operations.
- C. Cura is in possession of the Land, on which it operates and maintains the Care Center pursuant to the terms of a sublease with Carris dated March 19, 2024 (the “**Sublease**”).
- D. Cura desires to acquire from the City the entirety of the Land, together with all improvements thereon (the “**Property**”) by voluntary sale (the “**Property Sale**”) with the closing of the Property Sale expected to occur prior to October 31, 2024 (the “**Outside Date**”).
- E. In connection with the closing of the Property Sale, the Operating Lease will be amended to remove the Property from Operating Lease and the Sublease will terminate.
- F. The parties hereto desire to memorialize their mutual understanding and agreement with regard to the removal of the Property from the Operating Lease and the termination of the Sublease in the event that the Property Sale has not occurred by the Outside Date.

AGREEMENT

In consideration of the mutual covenants and agreements of the parties hereto contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

1. Amendment of Operating Lease and Termination of Sublease. If the Property Sale has not been completed by the Outside Date, then the parties agree that on the Outside Date, unless otherwise agreed to in writing by the parties hereto, the Sublease will terminate, the Operating Lease shall be amended to remove the Property, and the City and Cura will enter into a separate short-term lease for the Property until the closing of the Property Sale is completed.
2. Entire Agreement; Amendments. This Agreement represents the complete and final agreement of the parties and supersedes any prior or contemporaneous oral or written understanding between the parties. There are no verbal agreements that change this Agreement and no waiver of any of its terms will be effective unless in writing executed by the parties. This Agreement may be amended only in writing, signed by both parties.
3. Controlling Law. This Agreement has been made under the laws of the State of Minnesota, and such laws will control its interpretation.
4. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, and which together shall constitute a single, integrated contract.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be executed as of the Effective Date.

CENTRACARE HEALTH SYSTEM

By: _____
Kenneth Holmen, M.D., President and
Chief Executive Officer

CARRIS HEALTH, LLC

By: _____
Joy Plamann, Executive Vice President
and Chief Operating Officer,
CentraCare Health System

CURA

By: _____
Tom A. Opatz, Its President/CEO

CITY OF WILLMAR

By: _____
Douglas E. Reese, Mayor

By: _____
Leslie Valiant, City Administrator

EXHIBIT A
LEGAL DESCRIPTION OF THE PROPERTY

(Subject to revision in accordance with Plat and Title Commitment)

All that part of the N ½ of the NE ¼ of Section 21, Township 119, Range 35 described as follows, to-wit: commencing at a point on the North line of said Section 21 a distance of 970 feet Westerly of the Northeast corner thereof; thence deflecting Southerly through 90°10' a distance of 433 feet to a point; thence Westerly and parallel with the North line of said Section 21 a distance of 480 feet to a point; thence deflecting Northerly through 89°50' to a point on the North line of said Section 21; thence Easterly on and along the said North line of Section 21 to the point of beginning, (which includes part of 18th St. West dedicated to the public in the plat of Molenaar's Addition to the City of Willmar) Kandiyohi County, Minnesota.

[Signature Page to Letter Agreement Regarding Operating Lease Amendment]

EXHIBIT B
DEPICTION OF THE PROPERTY





City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	9.E.
Agenda Section:	Regular Business	Originating Department:	Administration
Resolution:	Yes	Prepared By:	Kyle Box, City Operations Director
Ordinance:	No	Presented By:	Robert Scott, City Attorney
Item:	Approval of an Acquisition of Rice Home Medical Properties, Assignment and Assumption of Lease and Option Agreements		

RECOMMENDED ACTION:

To Approve the Resolution Approving the Acquisition of Rice Home Medical Properties, Assignment and Assumption of Lease and Option.

OVERVIEW:

The City Council adopted its Resolution No. 2024-029 in which the City approved the Cura Transition, including the conveyance of the Care Center real property to Cura, and amending the Operating Lease to remove the Care Center from the Leased Assets on certain real estate owned by Rice Home Medical, LLC in Willmar and Redwood Falls as legally described on Exhibit A to Resolution No. 2024-029 (the "Rice Home Medical Properties") also being removed from the Leased Assets under the Operating Lease and turned back to the City.

Rice Home Medical, LLC, an entity under the control of CentraCare and itself the fee owner of the Rice Home Medical Properties, is willing to convey the Rice Home Medical Properties to the City by quit claim deed.

Rice Home Medical, LLC, as Landlord, and Corner Home Medical, Inc., as Tenant, previously entered into that certain Facility Lease Agreement dated October 3, 2022 (the "Lease"), which Lease is appended hereto as Exhibit A and pursuant to which Corner Home Medical, Inc. leased the Rice Home Medical Properties from Rice Home Medical, LLC.

Rice Home Medical, LLC, as Seller, and Steiner, LLC, a Minnesota limited liability company, and Arcadium, LLC, a Minnesota limited liability company, collectively, as the Buyer, are parties to that certain Option to Purchase Real Property dated October 3, 2022 (the "Option"), which Option is appended hereto as Exhibit B and pursuant to which Buyer was granted the option to purchase the Rice Home Medical Properties.

It is recommended that the City Council accept Rice Home Medical LLC's quit claim deeds transferring the Rice Home Medical Properties to the City and is willing to accept and assignment of and assume Rice Home Medical, LLC's rights and obligations under the Lease and the Option.

City staff and CentraCare, through their respective legal counsel, have developed a draft Assignment and Assumption of Lease and Option, which is appended hereto as Exhibit C.

Corner Home Medical wishes to amend the Lease to remove that portion of the Rice Home Medical Properties consisting of the parcel located in Willmar therefrom, and Steiner, LLC and Arcadium, LLC wish to enter into a purchase agreement with the City for the purchase of only that portion of the Rice Home Medical Properties consisting of the parcel located in Redwood Falls.

BUDGETARY/FISCAL ISSUES:

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. Resolution accepting RHM properties and Assignment of Lease and Option
2. Facility Lease
3. Option Agreement to Purchase Real Estate
4. Assignment and Assumption of Lease and Option

**CITY OF WILLMAR
RESOLUTION NO.**

**A RESOLUTION APPROVING ACQUISITION OF RICE HOME MEDICAL
PROPERTIES AND ASSIGNMENT AND ASSUMPTION OF LEASE AND OPTION
AGREEMENTS**

Motion By: _____ Second By: _____

WHEREAS, the City of Willmar (the “**City**”) is a party to an Operating Lease Agreement (“**Operating Lease**”), Affiliation Agreement, and ancillary documents dated December 31, 2017 with Carris LLC f/k/a Carris Health, LLC (“**Carris**”), a subsidiary of CentraCare Health System (“**CentraCare**”), a Minnesota nonprofit corporation and organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “**Code**”), pursuant to which the City engaged CentraCare, through Carris, to operate Rice Memorial Hospital (the “**Hospital**”), Willmar Care Center and Therapy Suites (the “**Care Center**”), and their related facilities and operations (collectively, the “**Transaction Documents**”);

WHEREAS, after careful consideration of and discussions with potential partners, CentraCare has determined that it is in the best interests of CentraCare, Carris, their patients, residents, and communities served to transition the ownership and operations of the Care Center to Cura, a Minnesota nonprofit corporation and organization described in Code Section 501(c)(3), to be effective in spring 2024 (the “**Cura Transition**”), and that CentraCare through Carris would continue to own and operate the Hospital pursuant to the Operating Lease;

WHEREAS, the Willmar City Council adopted its Resolution No. 2024-029, dated March 11, 2024, pursuant to which the City approved the Cura Transition, including the conveyance of the Care Center real property to Cura, and amending the Operating Lease to remove the Care Center from the Leased Assets, as defined therein, conditioned on certain real estate owned by Rice Home Medical, LLC in Willmar and Redwood Falls as legally described on Exhibit A to Resolution No. 2024-029 (the “**Rice Home Medical Properties**”) also being removed from the Leased Assets under the Operating Lease and turned back to the City;

WHEREAS, consistent with Resolution No. 2024-029, Rice Home Medical, LLC, an entity under the control of CentraCare and itself the fee owner of the Rice Home Medical Properties, is willing to convey the Rice Home Medical Properties to the City by quit claim deed;

WHEREAS, Rice Home Medical, LLC, as Landlord, and Corner Home Medical, Inc., as Tenant, previously entered into that certain Facility Lease Agreement dated October 3, 2022 (the “**Lease**”), which Lease is appended hereto as Exhibit A and pursuant to which Corner Home Medical, Inc. leased the Rice Home Medical Properties from Rice Home Medical, LLC;

WHEREAS, Rice Home Medical, LLC, as Seller, and Steiner, LLC, a Minnesota limited liability company, and Arcadium, LLC, a Minnesota limited liability company, collectively, as

the Buyer, are parties to that certain Option to Purchase Real Property dated October 3, 2022 (the “**Option**”), which Option is appended hereto as Exhibit B and pursuant to which Buyer was granted the option to purchase the Rice Home Medical Properties; and

WHEREAS, the City is willing to accept Rice Home Medical LLC’s quit claim deeds transferring the Rice Home Medical Properties to the City and is willing to accept and assignment of and assume Rice Home Medical, LLC’s rights and obligations under the Lease and the Option;

WHEREAS, consistent with City Council Resolution No. 2024-029, City staff and CentraCare, through their respective legal counsel, have developed a draft Assignment and Assumption of Lease and Option, which is appended hereto as Exhibit C;

WHEREAS, Corner Home Medical wishes to amend the Lease to remove that portion of the Rice Home Medical Properties consisting of the parcel located in Willmar therefrom, and Steiner, LLC and Arcadium, LLC wish to enter into a purchase agreement with the City for the purchase of only that portion of the Rice Home Medical Properties consisting of the parcel located in Redwood Falls.

NOW THEREFORE, BE IT RESOLVED, by the City Council of the City of Willmar, a municipal corporation of the State of Minnesota, as follows:

1. The City Council hereby approves Rice Home Medical, LLC’s conveyance of the Rice Home Medical Properties to the City and authorizes the City Administrator and City Attorney to take all actions necessary or convenient to accept the quit claim deeds conveying the Rice Home Medical Properties to the City and cause the same to be recorded with the Kandiyohi County Recorder’s Office.
2. The City Council hereby approves the Assignment and Assumption of Lease Agreement.
3. The City Council hereby authorizes and directs the Mayor and City Administrator to execute the Assignment and Assumption of Lease Agreement, in substantially the form appended hereto as Exhibit C, on behalf of the City.
4. The City Administrator and City Attorney are authorized and directed to prepare amendments to the Lease and Option to remove the Willmar parcel therefrom and to develop a purchase agreement for the City’s sale and conveyance of the Redwood Falls parcel to Steiner, LLC and Arcadium, LLC and bring such agreements back to City Council for separate approval.
5. The City Council hereby authorizes and directs the City Administrator and City Attorney to take all actions necessary or convenient to effectuate the transactions approved in this Resolution and consistent with the Transaction Documents.

PASSED by the City Council of the City of Willmar on this ____ day of _____, 2024.

ATTEST

City Clerk

Mayor

EXHIBIT A
Facility Lease Agreement

EXHIBIT B
Option to Purchase Real Property

EXHIBIT C

Assignment and Assumption of Lease and Option

RICE HOME MEDICAL, LLC
CORNER HOME MEDICAL, INC.
FACILITY LEASE AGREEMENT

THIS LEASE (this “Lease”) is made to be effective as of October 3, 2022, (“Effective Date”) between **Rice Home Medical, LLC**, a Minnesota limited liability company (“Lessor”) and **Corner Home Medical, Inc.**, a Minnesota corporation (“Lessee”).

RECITALS

- A. Lessor, and Lake Region Home Medical, LLC, a Minnesota nonprofit limited liability company, collectively, as Seller, CHM Central, LLC, a Minnesota limited liability company, CentraCare Health System, a Minnesota nonprofit corporation are parties, among others, to that certain Asset Purchase Agreement dated as of October 3, 2022 for the sale of certain assets related to the businesses owned and operated by the Seller (the “Businesses”).
- B. Subject to all the terms, provisions, and conditions of the Asset Purchase Agreement, Lessor agreed to lease to Lessee the real property used to operate the Businesses.
- C. Lessor hereby leases to Lessee, and Lessee hereby leases from Lessor, on an exclusive basis, all of that certain real property located in Redwood Falls and Willmar, Minnesota, and legally described on Exhibit A (the “Leased Premises”) pursuant to the terms and conditions as herein provided.

AGREEMENT

NOW, THEREFORE, for and in consideration of the mutual promises set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Lessor and Lessee hereby agree as follows:

1. Demise and Term. Lessor hereby leases to Lessee, and Lessee hereby leases from Lessor, the Leased Premises on the terms and conditions contained herein. The term of this Lease (the “Term”) shall commence on October 3, 2022 (the “Commencement Date”) and shall terminate on September 30, 2027 (the “Termination Date”), subject to earlier termination as set forth herein.

2. Option for Early Termination. Lessee shall have the option to terminate this Lease (the “Termination Option”) on or after the last day of the 36th month of the Term by providing Lessor not less than 60 days prior written notice of the date of termination (the “Early Termination Date”). All Base Rent and Additional Rent shall be paid through and appropriated as of the Early Termination Date; and (ii) neither party shall have any rights, liabilities or obligations under this Lease for the period accruing after the Early Termination Date, except those which, by the provisions of this Lease, expressly survive the termination of the Term of this Lease. The Termination Option shall be self-operative and no additional agreement between Lessor and Lessee shall be necessary to effectuate such termination; provided, however, Lessor and Lessee shall, for their mutual convenience, execute a termination agreement prior to the Early Termination Date.

3. Base Rent. Lessee shall pay to Lessor, at the office of Rice Home Medical, LLC, Attention: _____, 1406 6th Avenue North, St. Cloud, MN 56303, monthly base rent for the Leased Premises, in advance on the first day of each month during the Term in lawful money of the United States the sum set forth on the attached Exhibit B (the “Base Rent”). The Base Rent shall due and payable starting on the Commencement Date.

4. Additional Rent. In addition to the Base Rent, Lessee shall pay to Lessor, at the same time, place and manner as the Base Rent: the real estate taxes due and payable with respect to the Leased Premises in such year (the “Additional Rent”). The Base Rent and Additional rent are sometimes hereinafter collectively referred to as “Rent.”

5. Late Fees. Any Base Rent, Additional Rent or any other amounts due and payable by Lessee to Lessor under this Lease that is not paid within ten (10) days after the same is due will be automatically subject to a late fee equal to five percent (5%) of any past due amounts. Lessee specifically agrees that Lessor has the right to invoice and collect from Lessee the late fee due under this Lease. Lessee shall pay the Rent and such other amounts due promptly when due, without setoff, and without notice or demand therefor.

6. Permitted Use of the Leased Premises. Lessee covenants and agrees, so long as this Lease remains in force and effect, to use and occupy the Leased Premises continuously and not abandon the same and to use the Leased Premises as a facility to operate a durable medical equipment and such other general business purpose (the “Permitted Use”).

7. Compliance with Laws. Lessee warrants that any use of the Leased Premises shall fully comply with all applicable federal, state, and local statutes, laws, rules, ordinances, building codes, and regulations (collectively, the “Laws”) now in effect or hereafter enacted or passed during the term of this Lease and that it shall be deemed a default of this Lease by Lessee if it shall fail to observe this requirement. If such a breach is not cured in accordance with Paragraph 19, Lessor may terminate this Lease without penalty and without limiting any other rights and remedies set forth in this Lease.

8. Signs. The Leased Premises shall be identified as operated by Lessee. Lessee shall not display, inscribe, print, maintain, or affix on any place in or about the Leased Premises any sign, notice, legend, direction, figure or advertisement without the prior approval of Lessor, which approval shall not be unreasonably delayed, withheld or conditioned. For avoidance of doubt, Lessor has approved the signage described in Exhibit C. Lessee shall remove such signs upon the expiration or termination of this Lease and shall repair and restore in a good and workmanlike manner any damage to the Leased Premises resulting from such signage.

9. Lessor’s Obligation. Upon delivery of the Leased Premises and throughout the Term, Lessor shall pay for and perform all necessary maintenance and repairs to the “base-building” systems and equipment (plumbing, sewage, heating, air conditioning, and electrical), the exterior walls, roof, downspouts, gutters, basic structural elements and common areas of the Leased Premises, parking areas and driveways. In addition, Lessor shall be responsible for all outside maintenance of the Leased Premises, including grounds and parking areas. Lessee agrees to promptly notify Lessor or its representative of any accidents or defects in the Leased Premises of which Lessee becomes aware, including defects in pipes, electrical wiring, and HVAC equipment. Lessee shall also provide Lessor with prompt notification of any matter or condition

which may cause injury or damage to the Leased Premises or any person or property therein and of which Lessee has actual knowledge save and except for acts of God.

10. Lessee's Obligation. Lessee shall pay all costs, fees, disbursements and expenses paid or incurred in the maintenance, management, replacement and repair of the Leased Premises that are not Lessor's Obligation pursuant to Paragraph 9 above (collectively, the "Operating Expenses"). The Operating Expenses include, but are not limited to, cleaning expenses, janitorial services, window cleaning, and garbage and refuse removal of the Leased Premises, costs of electricity and other utility services provided to the Leased Premises.

11. Insurance, Indemnity and Casualty.

- a. Lessee's Insurance. Lessee, at Lessee's expense, shall procure and maintain during the term of the Lease, (i) "all risk" property insurance covering the full replacement value of all of Lessee's leasehold improvements, trade fixtures and personal property within the Leased Premises, and (ii) comprehensive general liability insurance with limits of not less than \$1,000,000 for personal injury (including death) and \$1,000,000 for property damage and professional liability insurance covering the risk of personal injury or death with limits not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate. The policy or policies shall be issued by a company or companies licensed to do business in Minnesota and shall name Lessor as an additional insured. Duplicate policies or certificates of all such insurance shall be delivered to Lessor. Lessee shall carry and maintain during the entire Term, at Lessee's sole cost and expense, increased amounts of the insurance required to be carried by Lessee pursuant to this Paragraph, and such other reasonable types of insurance coverage and in such reasonable amounts covering the Leased Premises and Lessee's operations therein, as may be reasonably requested by Lessor or as are otherwise required to be carried by applicable Laws.
- b. Responsibility for Own Acts. Each party shall be responsible for its own acts and omissions and shall be liable for payment of that portion of any and all claims, liabilities, injuries, suits, and demands and expenses of all kinds that may result or arise out of any alleged malfeasance or neglect caused or alleged to have been caused by such party, and its employees, agents, contractors, or subcontractors in the performance or omission of any act or responsibility of such party under this Lease. In the event that a claim is made against both parties, it is the intent of both parties to cooperate in the defense of the claim and to cause their insurers to do likewise. Both parties shall, however, retain the right to take any and all actions they believe necessary to protect their own interests. The provisions of this Paragraph 11.b. shall survive the termination or expiration of this Lease.
- c. Mutual Waiver of Subrogation. Lessor and Lessee shall each require that fire and extended coverage insurance and/or casualty insurance policies contain a waiver of subrogation rights by the insurer against the other party for loss, damage or injury to insured's property caused or contributed to by act or omission of the other party, its agents, employees, or invitees. Each party hereby releases the other party from and against any claim for such loss, damage or injury and agrees to indemnify and hold the other party harmless from all loss, damage and expense, including court costs and experts', consultants', and attorneys' fees, resulting directly or indirectly

from assertion of subrogation rights by insured party's insurer or insurers against the other party, which obligation shall expressly survive the termination or expiration of this Lease.

- d. Lessor Not Liable. Lessee agrees that Lessor shall not be liable to Lessee for any loss, damage or injury to person or property occurring in or about the Leased Premises regardless of cause, unless said loss, damage, or injury shall result solely from Lessor's gross negligence or willful misconduct. Before filing suit for an alleged default by Lessor, Lessee shall give Lessor notice and ten (10) days to cure the alleged default.

12. Fire and Other Casualty.

- a. Complete Destruction. If the Leased Premises are made wholly untenable by fire, explosion or other casualty, Lessor may, at its reasonable option, elect to terminate this Lease as of the date of such damage by written notice to Lessee given within thirty (30) days after the casualty. Otherwise, Lessor shall restore the Leased Premises to tenantable condition within ninety (90) days after the casualty. The Rent and all other amounts due under this Lease shall be fully abated during the period that the Leased Premises are untenable in proportion to the reduction of tenantability during the period of restoration.
- b. Partial Destruction. If the Leased Premises are rendered partially untenable by fire or other casualty, and if such damage cannot, in Lessor's reasonable estimation, be materially restored within sixty (60) days of such damage or if the proceeds of any applicable insurance are not made available to Lessor, then Lessor may terminate this Lease by written notice to Tenant given within thirty (30) days after the casualty. Otherwise, Lessor shall restore the Leased Premises to tenantable condition within sixty (60) days after the casualty. The Rent and all other amounts due under this Lease shall be fully abated during the period that the Leased Premises are untenable in proportion to the reduction of tenantability during the period of restoration.
- c. Restoration. If Lessor elects to restore, it shall proceed with reasonable diligence, subject to delays from causes beyond its reasonable control.

13. Quiet Enjoyment. So long as Lessee pays its Rent and all other amounts due under this Lease, and performs all of its other obligations under this Lease, Lessee shall peaceably and quietly occupy and enjoy the possession of the Leased Premises in accordance with the provisions of this Lease without any interruption or disturbance from Lessor.

14. Lessee's General Indemnity of Lessor. Lessee agrees to indemnify, defend and hold Lessor harmless from and against any and all claims for personal injury, including, but not limited to, death, or property damage occurring in the Leased Premises, except to the extent caused by the gross negligence or intentional misconduct of Lessor or its members, managers, employees or property manager. These obligations of Lessee pursuant to this Paragraph 14 shall expressly survive the termination or expiration of this Lease.

15. Alterations. Lessee, at its expense, may make additions, alterations and improvements (collectively, the “Alterations”) to the Leased Premises, provided such Alterations shall: (1) be made only with the prior written consent of Lessor, which consent shall not be unreasonably delayed, withheld or conditioned; provided, however, that the prior written consent of Lessor shall not be required for Alterations which have an aggregate cost of less than \$10,000 so long as in connection with such Alterations, the Lessee complies with the requirements of subparagraphs 2, 3 and 4; (2) comply with all applicable Laws; (3) equal or exceed existing material and workmanship standards of the Leased Premises; and (4) be performed by a licensed contractor.

16. Condition of Premises; Obligations.

- a. Lessor makes no representations or warranties to Lessee with respect to the Leased Premises. Lessee takes the Leased Premises in “AS-IS” condition.
- b. Lessee shall be solely responsible for providing, insuring, and maintaining any equipment, furniture and fixtures within the Leased Premises.

17. Notice. Any notice, demand, request or other communication which may or shall be given or served to Lessor or Lessee hereunder shall be given and deemed effective as of (i) the date of hand delivery, (ii) the date the same is deposited in the United States mail, registered or certified, postage prepaid, return receipt requested, or (iii) the date of delivery to any overnight delivery service which acknowledges receipt and delivery of its deliveries, addressed as follows:

Lessor: Rice Home Medical, LLC
 CentraCare Health System
 Attn: Facility Management
 1406 6th Avenue North
 St. Cloud, MN 56303

Lessee: Corner Home Medical, Inc.
 Attn: Michael K. Steinhauer
 Fourth Floor
 1820 Old Highway 8 NW
 New Brighton, MN 55112-1828

18. Assignment and Subletting. Lessee shall not assign this Lease or any interest therein, or sublet the Leased Premises or any part or parts thereof, except with the prior written consent of Lessor, which consent shall not be unreasonably delayed, withheld or conditioned.

19. Remedies of Lessor. Lessor shall give Lessee (i) at least ten (10) days prior written notice of any monetary default under the Lease, and an opportunity to cure same within such 10-day period (provided, however, Lessor shall in no event be required to give Lessee notice of a monetary default more than twice per calendar year, and thereafter, such failure to pay shall automatically be a default hereunder without any notice or cure period required), and (ii) at least thirty (30) days prior written notice of any non-monetary default under the Lease, and an opportunity to cure same within such 30-day period, and Lessor shall have the right to evict Lessee from the Leased Premises, to terminate this Lease, or to exercise any and all of its available rights and remedies hereunder or at law or equity.

20. No Waiver. The failure of either party to insist in any one or more cases upon the strict performance or observance of any obligation of the other party hereunder or to exercise any right or option contained herein shall not be construed as a waiver or relinquishment for the future of any such obligation or any right or option. No waiver by either party of any term, covenant or condition of this Lease shall be deemed to have been made unless expressed in writing and signed by the other party.

21. Access. Lessor shall give Lessee reasonable notice (and in no event less than 48 hours' notice) before entering the Leased Premises for any reason other than an emergency.

22. Compliance Requirements. Lessor and Lessee acknowledge and agree to comply with the compliance requirements set forth below.

a. Compliance with Environmental Laws. Lessee shall cause the Leased Premises to comply with applicable environmental laws. Lessee shall at its own cost and expense be responsible for obtaining and maintaining all environmental licenses and permits necessary in connection with its use of the Leased Premises. In addition, Lessee shall furnish Lessor with a copy of any and all citations, orders, reports, subpoenas, or requests regarding the Leased Premises from any federal, state, or local governmental authority and a copy of any and all information, documents, or reports submitted to any federal, state, or local governmental authority by or on behalf of Lessee regarding the Leased Premises. All notices and reports shall be furnished to Lessor as soon as practical, and in no event later than five (5) days after Lessee's receipt of such notice or the occurrence of the event which triggers the reporting obligation. Nothing in this Lease shall lessen any duty imposed on Lessee by such applicable environmental laws.

b. Compliance with All Laws. Each party warrants that any use of the Leased Premises and any services to be provided hereunder, whether by either party directly or by an approved subtenant, shall fully comply with all applicable Laws now in effect or hereafter enacted or passed during the Term, and that it shall be deemed a default of this Lease if either party shall fail to observe this requirement. If such a breach is not cured in accordance with this Lease, the other party may terminate this Lease without penalty and without limiting any other rights and remedies set forth in this Lease.

23. Health Care Laws. The parties agree that this Lease is intended to comply with all Laws including, but not limited to the Anti-Kickback Statute (42 U.S.C. Section 1320a-7b(b)) and the regulations promulgated thereunder, and the Ethics in Patient Referrals Act (42 U.S.C. Section 1395nn) and the regulations promulgated thereunder

24. Complete Agreement; Amendments. There are no representations, agreements, arrangements or understandings, oral or written, between the parties relating to the subject matter of this Lease that are not fully expressed in this Lease (incorporating by reference the terms and conditions of the Primary Lease as set forth herein). This Lease cannot be changed or modified except by a written agreement executed by both parties.

25. Incorporation of Recitals. The recitals set forth on the first page of this Lease are incorporated into and made a part of this Lease as if each were specifically recited herein.

26. Attorney's Fees. In the event either party defaults in the performance of any of the terms, covenants, agreements or conditions contained in this Lease and the non-defaulting party places in the hands of an attorney the enforcement of all or any part of this Lease, the prevailing party shall be entitled to all costs incurred in connection with such action, including without limitation reasonable attorney's fees.

27. Authority. Each individual executing this Lease on behalf of Lessor and Lessee is duly authorized to execute and deliver the Lease on behalf of such party, in accordance with the bylaws/limited liability company or operating agreement, and that this Lease is binding upon such entity. Lessee is duly authorized to conduct business in the State of Minnesota.

28. Counterparts; Electronic Signatures. This Lease may be signed in one or more counterparts, each of which shall constitute an original and when taken together constitute one and the same agreement. This Lease may be executed by electronic signature and such electronic signature shall constitute an original signature where required by law.

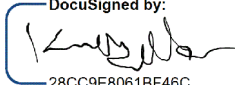
29. Miscellaneous. Irrespective of the place of execution or performance, this Lease shall be governed by and construed in accordance with the laws of the State of Minnesota. If any provision of this Lease or the application thereof to any person or circumstance shall be invalid or unenforceable, then the remainder of this Lease and the application of that provision to other persons or circumstances shall not be affected but rather shall be enforced to the extent permitted by law. The captions, headings and titles, if any, in this Lease are solely for convenience of reference and shall not affect its interpretation. This Lease shall be construed without regard to any presumption or other rule requiring construction against the party causing this Lease to be drafted.

IN WITNESS WHEREOF, Lessor and Lessee have executed this Lease as of the day and year first above written.

Lessor:

RICE HOME MEDICAL, LLC

Date: October 3, 2022

By:  _____
28CC9E8061BF46C...

Name: Kenneth D. Holmen, MD

Title: Authorized Representative

Lessee:

CORNER HOME MEDICAL, INC.

Date: _____

By: _____

Name:

Title:

IN WITNESS WHEREOF, Lessor and Lessee have executed this Lease as of the day and year first above written.

Lessor: **RICE HOME MEDICAL, LLC**

Date: _____

By: _____

Name: Kenneth D. Holmen, MD

Title: Authorized Representative

Lessee: **CORNER HOME MEDICAL, INC.**

Date: October 3, 2022

By:  _____

Name: Jesse Neumann

Title: President

FACILITY LEASE AGREEMENT

EXHIBIT A

1020 Bridge Street, Redwood Falls, Redwood County, Minnesota

Lots Seven (7) and Eight (8) of Auditor's Subdivision Number One (1) of the northwest fractional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West of the Fifth Principal Meridian, according to the recorded plat thereof, Redwood County, Minnesota subject to highway easements; and

Commencing at the southwest corner of Lot Number Six (6) of Auditor's Subdivision Number One (1) of the northwest fractional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West; thence running east a distance of Forty (40) feet; thence at right angles north a distance of Forty (40) feet; thence at right angles west a distance of Forty (40) feet; thence at right angles south a distance of Forty (40) feet to the place of beginning; said tract being part of Auditor's Lot Six (6) aforesaid.

Torrens Property, being registered land as evidence by Certificate of Title No. 5311.0.

Tax Parcel: 88.106.2130

1033-19th Avenue W, Willmar, Kandiyohi County, Minnesota

Lot 1, Block 1 Hughes Addition, according to the plat thereof, Kandiyohi County, Minnesota.

Tax Parcel # 95-378-0010

FACILITY LEASE AGREEMENT

EXHIBIT B

<u>Lease Period</u>	<u>Monthly Base Rent</u>	<u>Annual Base Rent</u>
10/03/2022 – 9/30/2025	\$23,808.58	\$285,702.96 *
10/01/2025 and thereafter **		

* The rent is based on \$19.00 per square foot for a total 15,037 square feet of leased space (Redwood Falls, 6,793, and Willmar 8,244).

** On October 1, 2025, and on the 1st day of each and every October thereafter during the term of the lease, the annual rent will be adjusted as follows:

Annual rent will equal \$285,702.96 for the each twelve months (the Extended Term) and increased by an amount by the change in the CPI (as defined below) over the CPI as of 10/01/2024 to the month immediately prior to the first day of the month prior to the new Extended Term(e.g., the rent adjustment for the new Extended Term of the Lease of 10/01/2025 to 09/30/2026 would be determined as of 09/01/2025); provided, however, that, if the CPI is reported on a semi-annual basis rather than a monthly basis, then the annual rent adjustment will be calculated using the change in the CPI over the calendar year immediately prior to the new Extended Term. As used herein, the "CPI" means the Consumer Price Index for All Urban Consumers, Minneapolis-St. Paul Area, All Items (Not Seasonally Adjusted) (1982-84 = 1 00), as published by the U.S. Department of Labor, Bureau of Labor Statistics, or if the publication of such index is discontinued, such other materially equivalent index or indices selected by Lessor. Notwithstanding anything in this exhibit to the contrary, the annual rent shall never decrease from year to year, even if the change in the CPI is negative.

FACILITY LEASE AGREEMENT

EXHIBIT C

[Insert signage description]

OPTION TO PURCHASE REAL PROPERTY

THIS OPTION TO PURCHASE REAL PROPERTY (this “Agreement”) with the effective date as of October 3, 2022 (the “Effective Date”) is made and entered into by and between RICE HOME MEDICAL, LLC, a Minnesota limited liability (“Seller”), and Steiner, LLC and Arcadium LLC, each a Minnesota limited liability company (collectively, “Buyer”).

RECITALS

- A. Seller, Lake Region Home Medical, LLC, a Minnesota nonprofit limited liability company CHM Central, LLC, a Minnesota limited liability company (“CHM”), and CentraCare Health System, a Minnesota nonprofit corporation (“CentraCare”) are parties to that certain Asset Purchase Agreement of event date herewith (the “APA”), with respect to the transfer and assignment by Seller and the acceptance by CHM of certain assets, liabilities, and responsibilities related to the assets and business owned and operated by Seller and by Lake Region Home Medical (the “Businesses”).
- B. Subject to all the terms, provisions, and conditions of the APA, Seller agreed to lease to Corner Home Medical, Inc., a Minnesota corporation and an affiliate of Buyer (“Corner”) the real property used to operate the Businesses pursuant to the terms of a Facility Lease Agreement of even date herewith (the “Lease”) and provide Buyer with an exclusive option to purchase the real property, each as identified on Exhibit A.
- C. Seller is willing to grant Buyer such exclusive option to purchase the real property used to operate the Businesses pursuant to the terms and conditions as herein provided.

NOW, THEREFORE, for and in consideration of the mutual promises set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

- 1. **Grant.** In consideration of the lease of real property dated October 3, 2022, from Seller by Corner (the “Facility Lease Agreement”), consummation of the transactions under the APA, and subject to the terms and conditions specified in this Agreement, Seller does hereby give and grant to Buyer the exclusive right and option (the “Option”) to purchase the real property located in the Cities of Willmar and Redwood Falls, Minnesota that is legally described on the attached Exhibit A and is referred to as the “Option Real Property”.
- 2. **Purchase Price and Manner of Payment.** The purchase price (“Purchase Price”) to be paid by Buyer to Seller shall be the Purchase Price identified on Exhibit B. The Purchase Price shall be payable as follows: (i) the sum of \$5,000.00 in cash on the exercise of the

Option (the “Earnest Money Deposit”); and (ii) the balance of the Purchase Price paid in cash at closing.

3. **Term of Option.** The Option granted under the terms of this Agreement shall commence at any time from the date of this Agreement and shall continue until the termination of the Facility Lease Agreement by Corner.
4. **Notice.** The Option cannot be exercised by Buyer unless: (i) Buyer has exercised the Option by delivering to Seller a written notice in accordance with Paragraph 8 of Buyer’s election to exercise the Option during the term of this Agreement, and (ii) Buyer has delivered to Seller an executed copy of the Real Estate Purchase Agreement that is substantially the form attached as Exhibit C.
5. **Contingency.** In the event Buyer exercises the Option, the obligations of Buyer under this Agreement are contingent upon title to the Option Real Property being acceptable to Buyer in accordance with the requirements of the Real Estate Purchase Agreement.
6. **Closing Date.** The closing of the transaction contemplated by this Agreement (the “Closing Date”) shall occur the later of 120 days after Buyer has exercised the Option pursuant to Paragraph 4 or 45 days following the date the Purchase Price is fully determined under the Real Estate Purchase Agreement.
7. **Survival.** All of the terms of this Agreement shall survive and be enforceable after the Closing Date.
8. **Notices.** Any notice, demand, request or other communication which may or shall be given or served to or on Seller by Buyer or to or on Buyer by Seller hereunder shall be given and deemed effective as of (i) the date of hand delivery, (ii) the date the same is deposited in the United States mail, registered or certified, postage prepaid, return receipt requested, or (iii) the date of delivery to any overnight delivery service which acknowledges receipt and delivery of its deliveries, addressed as follows:

If to Seller: CentraCare Health System
 Attention: David Larson, Vice President,
 Support and Facilities Management
 1406 6th Avenue North
 St. Cloud, MN 56303
 Email: larsond@centracare.com

With copy to: CentraCare Health System
 Attention: Santo Cruz, Sr. Vice President and General Counsel
 1406 6th Avenue North
 St. Cloud, MN 56303
 Email: Santo.Cruz@centracare.com

If to Buyer: Michael K. Steinhauser
Fourth Floor
1820 Old Highway 8 NW
New Brighton, MN 55112-1828
Email: mikes@3bgi.com

with a copy to: Moss & Barnett, P.A.
150 South Fifth Street, Suite 1200
Minneapolis, MN 55402
Attn: Chris Stall
Email: chris.stall@lawmoss.com

Either Seller or Buyer may change its address for the service of notice by giving notice of such change to the other party, in any manner above specified, ten (10) days prior to the effective date of such change.

9. **Production of Documents.** Upon request of Buyer, Seller, at Seller's expense, shall deliver to Buyer copies of all surveys, title policies, soil studies, current subdivision reports, engineering studies, environmental reports and other non-proprietary information in Seller's possession or control that pertain to the Option Real Property. Buyer will have the right to utilize any such documents, drawings, reports or other information in lieu of or in addition to that which might be prepared by or for Buyer.
10. **Approvals.** Buyer will, at Buyer's sole expense during the option term and prior to the Closing Date, have the right to seek such approvals, permits, licenses, certificates, exceptions, authorizations and variances, including, without limitation, those pertaining to zoning, subdivision, use, building, erosion, environmental compliance, curb cuts and utility connections and services pertaining to the Option Real Property as Buyer will deem necessary for its use and development of the Option Real Property ("Approvals") so long as all such Approvals are contingent upon the closing on Buyer's purchase of the Option Real Property. Seller shall cooperate with Buyer's efforts to seek such Approvals and shall, if required, execute such documents as may be necessary or helpful to obtain such Approvals, provided such documents shall not be effective unless and until the successful Closing Date of the sale of the Option Real Property as provided hereunder. If Buyer is unable to obtain the necessary Approvals for Buyer's intended use, then upon written notice by Buyer, Seller shall within three (3) days return the Earnest Money Deposit and this Agreement shall be null and void, and thereupon, all parties hereto will be fully released and discharged, each to the other, from any and all liability or obligation hereunder arising.
11. **Representations and Warranties of Seller.** Seller represents and warrants to Buyer that each of the following are true and correct as of the date hereof and shall be true and correct as of the Closing Date as if such representations and warranties were made on the Closing Date, and each of the following shall be deemed independently material and shall survive the Closing Date:
 - (a) Seller owns marketable fee simple title to the Option Real Property and Seller's

execution, delivery and/or performance of this Agreement is not prohibited by and will not cause a default under any other agreement, covenant, document or instrument, provided, however, the City of Willmar consent to the transfer to Buyer is required; Seller intends to obtain such consent prior to the transfer.

- (b) Seller has no actual knowledge of violations of any federal, state, county or municipal law, ordinance, order, regulation or requirement, affecting all or any portion of the Option Real Property and Seller has received no written notice of any such violation issued by any governmental authority.
- (c) There are no pending condemnation proceedings or other litigation to which Seller is a party affecting the Property or any part thereof, nor has Seller received any notice that such action is contemplated.
- (d) All work, labor, services and materials furnished prior to Closing to or in connection with the Option Real Property at Seller's request will be discharged by Seller at or prior to the Closing Date, so that no mechanics, materialmen or other lien may constitute a claim against the Option Real Property.
- (e) Seller has the full power and authority to make, deliver, enter into and perform pursuant to the terms and conditions of this Agreement and has taken all necessary action or its equivalent to authorize the execution, delivery and performance of the terms and conditions of this Agreement.
- (f) There is not now, any action, suit or proceeding pending, or threatened against or affecting the Option Real Property or any portion thereof, or relating to or arising out of the ownership or development of the Option Real Property, in any court or before any federal, state, county or municipal department, commission, board, bureau or agency or other governmental instrumentality.
- (g) Seller has not granted any license, lease (other than the Facility Lease Agreement) or other right relating to the use or possession of the Option Real Property.
- (h) Seller has not received any notice from any governmental agency or entity or other person or entity that any hazardous or toxic wastes or materials are or may be present in, on, or under the Option Real Property.
- (i) To the best of Seller's knowledge, the Option Real Property has never been used for the storage, generation, transportation or disposal of any hazardous or toxic wastes or materials are present in, on, or under the Option Real Property in quantities that violate any applicable governmental standards. As used herein "hazardous or toxic wastes" shall mean and refer to any substances or materials which are regulated by or subject to regulation by any local, state, or federal agencies or entities, pursuant to any law, statute, ordinance, rule or regulation.
- (j) Seller shall not encumber the Option Real Property with any legal, financial or other obligation or burden, including, but not limited to, easements, restrictions and mortgages or other liens, between the date of this Agreement and the Closing

Date.

12. **Seller's Obligation to Preserve Title.** During the term of this Option and prior to the Closing Date, Seller will not, without the prior written approval of Buyer: (i) enter into any easements, leases (other than the Facility Lease Agreement) or license agreements involving the Option Real Property; or (ii) allow any liens or other encumbrances affecting the Option Real Property to be created after the date of this Agreement.
13. **Risk of Loss.** The risk of loss to any improvements on the Option Real Property during the term of this Option and prior to the Closing Date by casualty or the taking of the Option Real Property (or any part thereof or interest therein) by eminent domain (or by deed in lieu thereof) will be borne entirely and solely by the Seller. Buyer shall assume the risk of loss to any improvements on the Option Real Property on the Closing Date. If the building and improvements are damaged prior to the Closing Date, and the estimated repair costs are equal to or less than twenty percent (20%) of the replacement value of the building and improvements as determined by the Buyer, in its sole discretion, Seller shall make such repairs as necessary and shall be entitled to any insurance proceeds for the same. If, however, the estimated repair costs are more than twenty percent (20%) of the replacement value of the building and improvements, then Buyer may elect to (i) terminate this Agreement and obtain a refund of its Earnest Money Deposit, or (ii) purchase the Option Real Property with the damaged building and improvements, in which event Buyer shall be assigned all insurance proceeds received or to be received by Seller or its insurance carriers.
14. **Default and Remedies.**
 - (a) Seller's Remedies. If Buyer timely exercises its Option hereunder and then fails to close in accordance with the terms of this Agreement, Seller shall receive and retain the Earnest Money Deposit as full liquidated damages for such default by Buyer and the parties hereto acknowledge that retention of the Earnest Money Deposit is intended not as a penalty, but as fully liquidated damages. Seller's right to retain the Earnest Money Deposit shall be Seller's sole and exclusive remedy in the event of default hereunder by Buyer.
 - (b) Buyer's Remedies. If Buyer timely exercises its Option hereunder and if the sale contemplated by this Agreement is not consummated because of Seller's default of any terms in this Agreement, the Facility Lease Agreement or the Real Estate Purchase Agreement, including Seller's representations and warranties, or if Seller fails to perform any of the covenants or agreements set forth in this Agreement, the Facility Lease Agreement or the Real Estate Purchase Agreement to be performed by Seller, then Buyer shall elect as its sole remedy, either (i) to terminate this Agreement and receive a refund of the Earnest Money Deposit, and upon receipt of such monies, the parties shall have no further rights or obligations hereunder, except for those rights and obligations which expressly survive termination of this Agreement; or (ii) to seek specific performance of this Agreement.
15. **Recording; Short Form Option Agreement.** This Agreement shall not be recorded.

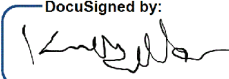
However, Seller and Buyer agree that a memorandum or short form option agreement, in substantially the form attached as Exhibit D, shall be filed against the Option Real Property, which shall give notice of the existence of this Agreement.

16. **Captions.** The paragraph headings or captions appearing in this Agreement are for convenience only, are not a part of this Agreement, and are not to be considered in interpreting this Agreement.
17. **Entire Agreement.** This Agreement, including its exhibits, constitutes the complete agreement between the parties and supersedes any prior oral or written agreements between the parties regarding the option to purchase Option Real Property. There are no verbal agreements that change this Agreement and are not to be considered in interpreting this Agreement.
18. **Binding Effect.** This Agreement binds and benefits the parties and their successors.
19. **Controlling Law.** This Agreement has been made under the laws of the State of Minnesota, and such laws shall control its interpretation.
20. **Counterparts.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[Remainder of page is intentionally blank; Signature page and Exhibits follow.]

IN WITNESS WHEREOF, the parties hereto have entered this Option to Purchase Real Property on the date first above written.

SELLER: RICE HOME MEDICAL, LLC

DocuSigned by:
By: 
28CC9E8061BF46C...
Name: Kenneth D. Holmen, MD
Its: Authorized Representative

BUYER: STEINER, LLC

By: _____
Name: _____
Its: _____

ARCADIUM LLC

By: _____
Name: _____
Its: _____

IN WITNESS WHEREOF, the parties hereto have entered this Option to Purchase Real Property on the date first above written.

SELLER: RICE HOME MEDICAL, LLC

By: _____
Name: _____
Its: _____

BUYER: STEINER LLC

DocuSigned by:
By: Sean Steinhauser
40034009B38D408
Name: Sean Steinhauser
Its: President

ARCADIUM LLC

DocuSigned by:
By: Patrick Steinhauser
4EE70D01BEE64A5...
Name: Patrick Steinhauser
Its: President

OPTION TO PURCHASE REAL PROPERTY
EXHIBIT A

1020 Bridge Street. Redwood Falls, Redwood County, Minnesota

Lots Seven (7) and Eight (8) of Auditor's Subdivision Number One (1) of the northwest fractional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West of the Fifth Principal Meridian, according to the recorded plat thereof, Redwood County, Minnesota subject to highway easements; and

Commencing at the southwest corner of Lot Number Six (6) of Auditor's Subdivision Number One (1) of the northwest fractional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West; thence running east a distance of Forty (40) feet; thence at right angles north a distance of Forty (40) feet; thence at right angles west a distance of Forty (40) feet; thence at right angles south a distance of Forty (40) feet to the place of beginning; said tract being part of Auditor's Lot Six (6) aforesaid.

Torrens Property, being registered land as evidence by Certificate of Title No. 5311.0.

Tax Parcel: 88.106.2130

1033-19th Avenue W, Willmar, Kandiyohi County, Minnesota

Lot 1, Block 1 Hughes Addition, according to the plat thereof, Kandiyohi County, Minnesota.

Tax Parcel # 95-378-0010

OPTION TO PURCHASE REAL PROPERTY

EXHIBIT B

PURCHASE PRICE

The Purchase Price for the Real Property shall be the Fair Market Value of the Real Property as reduced for the Interest Rate Adjustment, determined as follows:

Buyer and Seller shall seek to agree as to the Fair Market Value for the Real Property for the period of 30 days of the exercise of the Option. Within 30 days of the exercise of the Option, Buyer and Seller shall deliver to the other an appraisal of the Fair Market Value for the Real Property, each by a Qualified Appraiser. "Fair Market Value" means the price, as of the date of Buyer's notice of exercise of the purchase option, that a willing buyer would agree to pay and that a willing seller would agree to accept for the Real Property taking into account all relevant factors except for the terms of the Lease, as adjusted for the Interest Rate Discount.

Notwithstanding any other provision of this Agreement, Seller and Buyer agree that the Fair Market Value shall not be less than \$1,800,000 and not more than \$2,400,000.

If Buyer and Seller are able to so agree on Fair Market Value during that thirty (30) day period, the agreed amount shall be the Purchase Price. If, on the other hand, Buyer and Seller are unable to so agree, either party, by notice to the other given within ten (10) days after expiration of said thirty (30) day period, may cause the Fair Market Value to be determined by arbitration in accordance with the following provisions, failing such timely notice Buyer's notice of exercise of the Option automatically shall be rescinded and of no force and effect. If either party timely provides such notice to cause the Fair Market Value of the Real Property to be determined by arbitration, the arbitration process below shall govern the process for determining Fair Market Value; provided however that the Fair Market Value shall not be less than \$1,800,000 and not more than \$2,400,000.

In event the determination of the Fair Market Value is submitted to arbitration, Fair Market Value will be determined by an arbitration board consisting of three individuals who are Qualified Appraisers. Two of the appraisers shall be the appraisers who delivered the appraisals above and the third shall be designated in accordance with the requirements below. A "Qualified Appraiser" means an individual who is certified as an MAI appraiser or as an ASA appraiser and who has had at least three (3) years' experience within the previous ten (10) years as a real estate appraiser working in the greater Minnesota area, with working knowledge of current real estate market for properties similar to the Real Property. An "MAI" appraiser means an individual who holds an MAI designation conferred by, and is an independent member of, the American Institute of Real Estate Appraisers (or its successor organization or, if there is no successor organization, the organization and designation most similar), and an "ASA" appraiser means an individual who holds the Senior Member designation conferred by, and is an independent member of, the American Society of Appraisers (or its successor organization or, if there is no successor organization, the organization and designation most similar).

The arbitrators selected by the parties shall attempt to agree upon a third arbitrator. If the first two arbitrators are unable to agree on a third arbitrator within twenty (20) days after the

submission to arb, such third arbitrator shall be appointed by the presiding judge of the Stearns County District Court, or by any person to whom such presiding judge formally delegates the matter or, if such methods of appointment fail, by the American Arbitration Association. No later than ten (10) days after appointment of the third arbitrator, each arbitrator shall provide to each of other the arbitrators the above definition of Fair Market Value, together with such party's proposed amount for Fair Market Value. Each arbitrator shall submit his or her determination Fair Market Value (inclusive of the Interest Rate Discount, if any) in a sealed envelope by the thirtieth (30th) day following appointment of the last arbitrator, and any determination not submitted by such time shall be disregarded. If the determinations of at least two of the arbitrators are identical in amount, that amount shall be the Fair Market Value. If the determinations of the three arbitrators all differ in amount, Fair Market Value shall be determined as follows:

- (i) If neither the highest nor lowest determination differs from the middle determination by more than ten percent (10%) of the middle determination, Fair Market Value shall be the average of the three determinations; and
- (ii) If clause (i) does not apply, Fair Market Value shall be the average of the middle determination and the other determination that is closer in amount to the middle determination.

The decision of the arbitrators shall be reduced to a writing signed by the arbitrators and delivered to the parties. The decision of the arbitrators, determined as above set forth, will be final and non-appealable. Except where specifically provided otherwise in this Agreement, each party shall bear its own expenses in connection with the arbitration and the costs of its arbitrator, and the cost of the third arbitrator shall be shared equally by Buyer and Seller. The costs of all counsel, experts and other representatives that are retained by a party will be paid by such party.

DETERMINATION OF INTEREST RATE ADJUSTMENT

The Purchase Price shall be reduced in the event that the interest rate available to Buyer for financing the purchase of the property shall exceed the sum of 4.35586% (LIBOR as of August 1, 2022 plus 2.0%) (the "Base Rate") and .5%. The amount of such reduction shall be the tax adjusted present value of the monthly excess interest payment over 84 months, ("Interest Rate Adjustment") which shall be determined as follows:

Step 1: Determine the "Excess Interest Rate", which shall be the amount that Buyer's available interest rate (assumed to be LIBOR as of the date of valuation plus 2.0%) exceeds the Base Rate; provided however, the Excess Interest Rate shall never exceed 5.00%. As they become available, Buyer will provide lender commitment letter(s) or such other reasonable to verify Buyer's available interest rate from its lender.

Step 2: Multiply the Excess Interest Rate by 80% of the Fair Market Value to obtain the "Yearly Excess Interest" and divide the Yearly Excess Interest by 12 to obtain the "Monthly Excess Interest".

Step 3: Determine the present value of the Monthly Excess Interest over a 84 month period (immediately following a closing) using a discount rate of the Base Rate. This result is the “Present Value of Excess Interest”.

Step 4 Multiply the Present Value of Excess Interest by 65% to adjust for the Federal tax benefit of the interest rate payments. The result of Step 4 is the “Interest Rate Adjustment.”

The Interest Rate Adjustment (if any) shall be subtracted from the Fair Market Value to determine the Purchase Price. For avoidance of doubt, there shall be no Interest Rate Adjustment to the extent Buyer’s available interest rate is less than 4.85586 %. Notwithstanding anything contained herein, the amount of the Interest Rate Adjustment shall not exceed \$250,000 US.

OPTION TO PURCHASE REAL PROPERTY
EXHIBIT C
REAL ESTATE PURCHASE AGREEMENT

REAL ESTATE PURCHASE AGREEMENT

THIS REAL ESTATE PURCHASE AGREEMENT (this "Agreement") with the effective date as of _____, 202__ (the "Effective Date") is by and between RICE HOME MEDICAL, LLC, a Minnesota limited liability ("Seller"), and Steiner, LLC and Arcadium LLC, each a Minnesota limited liability company (collectively, "Buyer").

RECITALS

- A. Seller, Lake Region Home Medical, LLC, a Minnesota nonprofit limited liability company CHM Central, LLC, a Minnesota limited liability company ("CHM"), and CentraCare Health System, a Minnesota nonprofit corporation ("CentraCare") are parties to that certain Asset Purchase Agreement dated _____, 2022 (the "APA"), which outlines certain rights and obligations the parties have with respect to the transfer and assignment by Seller and the acceptance by Buyer of certain assets, liabilities, and responsibilities related to the assets and business owned and operated by Seller and by Lake Region Home Medical (the "Businesses").
- B. In connection with the Transactions with the APA, Corner Home Medical, Inc., a Minnesota corporation ("Corner") and affiliate of Buyer is leasing certain real property located in Redwood Falls and Willmar, Minnesota, and legally described on Exhibit 1, pursuant to the terms of a Facility Lease Agreement of even date herewith (the "Lease").
- C. As a condition of Closing of the Transactions contemplated by the APA, Seller is granting Buyer the option to purchase real property describe on Exhibit 1 and the improvements constructed thereon, subject to the terms and conditions of this of that certain Option to Purchase Real Property dated [_____], 2022 (the "Option").

NOW, THEREFORE, in consideration of the mutual promises made in the APA, Seller and Buyer agree as follows:

- 1. Sale of Real Property. Subject to the terms and conditions of this Agreement and that certain Option to Purchase Real Property dated as of [_____], 2022, by and between Seller and Buyer (the "Option"), Seller shall sell to Buyer and Buyer shall buy from Seller real property located at (i) 1020 Bridge Street. Redwood Falls, Redwood County, Minnesota and (ii) 1033-19th Avenue SW, Willmar, Kandiyohi County, Minnesota, legally described on Exhibit 1 (the "Land"), together with all buildings, improvements and related facilities situated on the Land, and all appurtenances, air rights, privileges, easements and other rights benefiting, belonging, or pertaining to the Land (collectively the "Real Property"). In the event of any conflict between the terms of this Agreement and the Option, the terms and conditions of the Option shall control.
- 2. Purchase Price and Manner of Payment. As consideration for the purchase of the Real Property, the total purchase price to be paid by Buyer to Seller for the Real Property shall be the amount determined in accordance with Exhibit B of the Option (the "Purchase Price"). Upon completion of the appraisals, Seller and Buyer shall acknowledge the Purchase Price by a written addendum to this Agreement. The Purchase Price shall be payable by wire transfer of immediately available funds on the Date of Transfer.

3. Buyer's Conditions. The obligations of Buyer under this Agreement are conditioned upon satisfaction or waiver by Buyer of each of the following by the respective dates indicated:
- a. Title and Survey. Title to, and the survey of, the Real Property shall be acceptable to Buyer in accordance with the requirements and terms of Paragraph 6, and at Closing (as hereinafter defined), an ALTA owner's title insurance policy shall be issued by a title company of Buyer's choosing (the "Title Company") pursuant to the Title Commitment (as defined below), in favor Buyer as of the Effective Date.
 - b. Representations and Warranties. The representations and warranties of Seller contained in this Agreement will be true as of the Effective Date and on the Date of Transfer as if made on the Date of Transfer.
 - c. Performance of Seller's Obligations. Seller shall have performed all of the obligations required to be performed by Seller under the APA, the Option and under this Agreement.
 - d. Due Diligence. The Inspection Period (described below) shall have expired without Buyer terminating this Agreement, as provided for in Paragraph 5(d).
4. Seller's Conditions. The obligations of Seller under this Agreement are conditioned upon satisfaction or waiver by Seller of each of the following by the respective dates indicated:
- a. Representations and Warranties. The representations and warranties of Buyer contained in this Agreement will be true now and on the Date of Transfer as if made on the Date of Transfer.
 - b. Performance of Buyer's Obligations. Buyer shall have performed all of the obligations required to be performed by Buyer under the APA and under this Agreement.
5. Inspection Period.
- a. Buyer's Entry and Due Diligence. Commencing on the Effective Date and expiring 5:00 p.m. Central Standard Time on the date that is ninety (90) days following the Effective Date (the "Inspection Period"), Buyer shall have the right, at Buyer's sole cost and expense, to review Seller's Deliveries (as hereinafter defined), to have the Real Property inspected, and to have such tests and feasibility studies performed including, but not limited to, environmental reports of the environmental condition of the Real Property, by representatives of Buyer including, but not limited to, engineers, architects, contractors and other professionals as Buyer shall deem necessary or appropriate (the "Due Diligence"). All Due Diligence shall be performed at Buyer's sole cost and expense. Notwithstanding the foregoing, no invasive or destructive tests, studies, or examinations may be conducted on the Real Property by or on behalf of Buyer without the prior written consent of Seller, which consent shall not be unreasonably withheld, delayed or conditioned. Seller shall allow Buyer and its agents, employees, consultants, representatives, or contractors access to the Real Property without charge and at all reasonable times for the purpose of Buyer's Due Diligence investigation. *Upon written request from Seller, Buyer shall*

provide Seller with copies of the reports of such tests, studies and examinations. If Buyer determines, for ~~any~~ good reason, that it is not satisfied with the results of its Due Diligence investigation, then prior to the expiration of the Inspection Period, Buyer may unilaterally elect to terminate this Agreement and this Agreement thereupon shall be deemed terminated and there shall be no further obligation or liability on either of the parties hereto, except for obligations specifically provided for under this Agreement that survive termination of the Agreement. If Buyer elects to terminate this Agreement, it shall return to Seller all Seller's Materials (as hereinafter defined). The failure to so notify Seller within the Inspection Period shall be deemed a notice to Seller that Buyer has elected to not terminate this Agreement during the Inspection Period. Buyer agrees that it will use reasonable efforts to complete its Due Diligence of the Real Property within ninety (90) days after the Effective Date but Buyer makes no promise that it will complete, nor is Buyer obligated to complete, its due diligence within the foregoing 90-day period. Buyer shall have the entire Inspection Period within which to complete its inspection and Due Diligence of the Real Property. Buyer shall repair and restore any damage to the Real Property caused by or occurring during Buyer's testing and shall return the Real Property to substantially the same condition as existed prior to such entry.

- b. Seller's Deliveries. Within ten (10) business days after the Effective Date, Seller shall deliver to Buyer (collectively, the "Seller's Deliveries") copies of the following documents, to the extent that such are in existence and are in Seller's possession or control (collectively, the "Seller's Materials") for Buyer's review and analysis:
- i. The most recent survey and site plans of the Real Property.
 - ii. The most recent title commitment issued to Seller with respect to the Real Property and copies of all recorded documents.
 - iii. All environmental studies or reports, soils or boring reports, or hydrological studies of the Real Property.
 - iv. All notices, correspondence, or other documents received by Seller from any federal, state, or local governmental body, department, or authority relating to the Real Property.
 - v. All governmental approvals, permits, certificates of occupancy and licenses issued with respect to the Real Property unless those that are required and provided under the terms of the Lease.
 - vi. All unexpired warranties and guaranties obtained in connection with the construction, maintenance, repair or operation of the improvements to the Real Property.
 - vii. Copies of any development agreements, zoning approvals or other agreements with any governmental entity with respect to the Real Property.

- viii. Copies of all building plans and any construction contracts and architectural contracts relating thereto.
 - ix. Information in possession of Seller regarding any pending or potential litigation, condemnation, rezoning or assessment with respect to the Real Property.
 - x. Records of any casualty or liability losses (whether or not insurance claims have been filed) during the last thirty-six (36) months that affected the Real Property.
 - xi. Records of maintenance, major repairs (meaning repairs or replacements costing in excess of \$10,000 in any single instance), and capital improvements, to the Real Property during the last thirty-six (36) months.
 - xii. Records of any deferred maintenance of the Real Property for which maintenance will be required within the next twenty-four (24) months.
 - xiii. Copies of any other agreement or contract affecting the ownership, use and/or operation of the Real Property.
- c. Buyer's Indemnity. On or after the Closing Date, Buyer agrees to protect, indemnify, defend, and hold Seller and its officers, partners, employees, tenants, invitees, agents, successors, and assigns (collectively, the "Indemnified Parties") harmless from and against any claim for liabilities, losses, costs, expenses (including reasonable attorneys' fees), damages, or injuries suffered or incurred by any of the Indemnified Parties, unless such liabilities, losses, costs, expenses (including reasonable attorneys' fees), damages, or injuries result solely from the Indemnified Parties' gross negligence or willful misconduct, arising out of, resulting from, relating to, or connected with: (i) any Due Diligence performed at the Real Property by Buyer or its agents, employees, consultants, representatives, or contractors; and/or (ii) the gross negligence or willful misconduct of, or other acts or omissions of, Buyer or its agents, employees, consultants, representatives, or contractors at the Real Property.
- d. Buyer's Termination Right. Buyer shall have determined ~~in its sole discretion~~ on or before expiration of the Inspection Period that it is satisfied with the condition of the Real Property, including, without limitation, the results of and matters disclosed by soil tests, well tests, engineering inspections, and hazardous waste and environmental reviews of the Real Property. If Buyer is not ~~so~~ satisfied *for good reason*, then Buyer may: (i) terminate this Agreement by written notice to Seller before expiration of the Inspection Period, in which event neither party shall have any further obligation or liability to the other hereunder; or (ii) elect to proceed with the transaction contemplated by (and in accordance with) this Agreement. In the absence of such written notice from Buyer before expiration of the Inspection Period, the inspection contingency described in this Paragraph shall be deemed to have been waived.
- e. As-Is Purchase. Buyer acknowledges that Buyer has been given or will be given a reasonable opportunity to inspect and investigate the Real Property, either

independently or through agents of Buyer's choosing, and that in purchasing the Real Property, Buyer is not relying upon any representations of Seller except for the express representations and warranties of Seller set forth in this Agreement and the documents to be delivered by Seller at the Closing. The sale of the Real Property provided for herein is made on an "as-is", "where-is" condition and basis. Notwithstanding the foregoing, and subject to the express representations and warranties of Seller made in this Agreement and in Seller's Transfer Documents, it is understood that Buyer accepts the Real Property "AS IS, WHERE IS, AND WITH ALL FAULTS." SUBJECT TO THE EXPRESS REPRESENTATIONS AND WARRANTIES SET FORTH IN THIS AGREEMENT, ANY OTHER WARRANTIES, EITHER EXPRESS OR IMPLIED, AS TO THE MERCHANTABILITY, CONDITION, FITNESS, OR HABITABILITY OF THE PROPERTY, OR AS TO THE PROPERTY'S SUITABILITY FOR A PARTICULAR USE, OR AS TO ITS COMPLIANCE WITH GOVERNMENTAL REQUIREMENTS, OR AS TO THE PHYSICAL CONDITION (INCLUDING ENVIRONMENTAL CONDITION) OF THE PROPERTY OR ANY PART OR COMPONENT THEREOF ARE VOID.

6. Title Matters. Title examination shall be conducted as follows:

- a. Title Insurance Commitment. Within ten (10) days following the Effective Date, Buyer will provide Seller with a commitment for title insurance, together with copies of the exception documents listed therein ("Title Commitment") issued by the Title Company for an ALTA owner's policy of title insurance showing title to the Real Property to be vested in Seller and committing to insure title to the Real Property in Buyer by issuance of its ALTA owner's policy of title insurance in the amount of the Purchase Price, subject only to the exceptions to title disclosed in the Title Commitment (the "Title Policy").
- b. Survey. Promptly after the Effective Date (in no event later than 60 days following the Effective Date), Buyer may obtain a currently dated ALTA/NSPS survey of the Real Property (the "Survey"), prepared by a Minnesota registered land surveyor reasonably acceptable to Buyer, and certified to Seller, Buyer, Buyer's lender, and the Title Company, containing such items from Table A to the 2016 ALTA/NSPS Land Surveying Standards as Buyer deems appropriate.
- c. Buyer's Objections. Buyer will have twenty (20) business days after its receipt of the last item of the Title Commitment and Survey and any revisions, endorsements, and/or supplements thereto (collectively, the "Title Evidence") to examine the Title Evidence and make any objections (the "Title Objection Notice") to the form and/or content of the Title Commitment or any matters disclosed on the Survey. Any objections not made within the Title Review Period shall be deemed to be waived by Buyer. Buyer shall be deemed to have automatically made Objections to any mortgages, deeds of trust, judgment, tax liens, mechanic's liens, and any other lien or encumbrance that may be discharged by the payment of money encumbering the Real Property (collectively, the "Financial Liens").
- d. Seller's Cure. Seller will have fifteen (15) days after delivery of Buyer's Title Objection Notice (the "Seller's Cure Period") to cure said title and survey objections

in a manner acceptable to Buyer and the Title Company. If Seller is unable to cure any such title or survey matters in a manner acceptable to Buyer and the Title Company within Seller's Cure Period, Buyer may terminate this Agreement within ten (10) days after expiration of Seller's Cure Period, in which case neither party shall have any further rights, obligations or liabilities with respect to each other hereunder, except for obligations specifically provided for under this Agreement that survive termination of the Agreement. If Seller is unable to cure any such title or survey matters as provided herein, and if Buyer does not elect to terminate this Agreement as provided herein, such matters that Seller does not cure shall be deemed waived by Buyer. Buyer shall have an additional 5-day period in which to object to any revisions or endorsements to the Title Commitment and/or Survey as may be issued from time to time, and Seller and Buyer will have the same rights and obligations as provided above. Notwithstanding anything contained herein to the contrary, Seller will at Closing (a) satisfy all Schedule B-I requirements of the Title Commitment which are applicable to Seller, (b) pay and discharge all Financial Liens, and (c) cause to be deleted the standard and customary insuring exceptions for the "gap," mechanics liens, survey exceptions, parties in possession and unrecorded encumbrances. Seller shall not, after the date of this Agreement, encumber the Real Property without Buyer's prior written consent. At Closing, Seller shall convey to Buyer fee simple title to the Real Property, subject, however, to the Permitted Exceptions (as defined herein). "Permitted Exceptions" shall consist of those title and survey matters accepted or deemed accepted by Buyer pursuant to this Paragraph 6(d).

- e. Condition of Title upon Closing. If the conditions of these subparagraphs (a)-(d) are completed and Buyer has not objected to the Title Evidence, Seller have no further obligation to provide Title Evidence at the Closing. At Closing, Seller shall (i) execute the Title Company's customary form of title affidavit(s) and indemnities, (ii) execute such other instruments as are customarily and reasonably required by the Title Company for compliance with tax reporting or disclosure requirements, (iii) execute and deliver such documents necessary to cause the Title Company to insure over or delete any exceptions that are not Permitted Exceptions, and (iv) furnish such written evidence of Seller's organizational status and authority to consummate this transaction as the Title Company may require. Any adverse title or survey matters arising after expiration of the Inspection Period resulting from the acts or omissions of Seller shall be cured to the satisfaction of Buyer at the expense of Seller prior to Closing.

- 7. Transfer of Real Property. The transfer of the Real Property that is the subject of this Agreement and the conveyance of title to the Real Estate (the "Date of Transfer") shall be the later of 120 days after Buyer has exercised the Option or 45 days following the date the Purchase is fully determined (if later) (the "Closing"), or such other date as agreed by the parties. The Date of Transfer shall take place at 10:00 a.m. Central Standard Time at the office of the Title Company or at another office, as may be acceptable to Buyer.

- a. Seller's Transfer Documents. On the Date of Transfer, Seller shall execute and/or deliver to Buyer the following documents in form reasonably satisfactory to Buyer (collectively, the "Seller's Transfer Documents"):

- i. Deed. A Warranty Deed conveying fee simple title to the Real Property to Buyer, free and clear of all encumbrances, except the Permitted Encumbrances, in form and content acceptable to Buyer and the Title Company (the “Deed”). The Deed shall not contain any provision subjecting the conveyance to “all matters of record” or any similar language.
- ii. FIRPTA Affidavit. A nonforeign affidavit, properly executed and in recordable form, containing such information as is required by IRC Paragraph 1445(b)(2) and its regulations.
- iii. IRS Reporting Form. The appropriate Federal Income Tax reporting form, if any is required.
- iv. Resolution. Certified copies of resolutions, duly adopted by the members, managers or other governing individual or body of the Seller, which shall be in full force and effect at the time of the Closing, authorizing the execution, delivery and performance by the Seller of this Agreement and the consummation of the transactions contemplated hereby.
- v. Good Standing Certificate. A certificate of the Secretary of the State of Minnesota as to the good standing of the Seller as of a recent date (but in no event shall such certificate be dated more than thirty (30) days before the Closing).
- vi. Assignment of Intangibles and Assumption Agreement. An Assignment of Intangibles and Assumption Agreement for the Intangibles in form and content acceptable to Buyer (the “Assignment of Intangibles”).
- vii. Seller’s Affidavit. Any title affidavit(s), indemnities or other documents to be executed and delivered by Seller as required in Section 6 hereof.
- viii. Bring-Down Certificate. A certificate to the effect that the representations and warranties of Seller contained in this Agreement and the Option are true, correct and complete in all material respects as of the Date of Transfer.
- ix. Original Documents. Licenses, permits and warranties, to the extent that the same are in Seller’s possession and have not previously been delivered to Buyer, and all keys, remotes, and combinations to locks with respect to the Real Property.
- x. Title Documents. Such other documents as may be reasonably required by the Title Company in order to issue the Title Policy required by this Agreement, including, without limitation, any Seller’s affidavit and “gap” undertaking.
- xi. Closing Statement. A closing statement in form and substance acceptable to both Seller and Buyer, and consistent with the terms, provisions and conditions of this Agreement (the “Closing Statement”). The Title

Company shall prepare a draft of the Closing Statement two (2) business days prior to the Date of Transfer.

- xii. Transfer Tax Declarations. Such transfer tax and similar declarations, affidavits or certificates as may be required by applicable law, completed in a manner reasonably acceptable to Buyer, including without limitation relating to any allocation of the Purchase Price.
 - xiii. Other Documents. All other documents and affidavits reasonably determined by Buyer to be necessary to transfer the Real Property to Buyer free and clear of all encumbrances, except the Permitted Encumbrances.
- b. Buyer's Transfer Documents. On the Date of Transfer, Buyer will execute and/or deliver to Seller the following (collectively, "Buyer's Transfer Documents"):
- i. Purchase Price. The Purchase Price, plus or minus prorations and other adjustments, if any, in cash or by wire transfer of immediately available funds, to be paid as required by Paragraph 2 hereof.
 - ii. Closing Statement. The Closing Statement.
 - iii. Title Documents. Such affidavits of Buyer or other documents as may be reasonably required to record the Deed and issue the Title Policy required by Paragraph 6 of this Agreement.
- c. Prorations. Seller and Buyer shall make the following prorations and allocations of taxes, assessments, rents, costs, and other expenses at Closing:
- i. Title Insurance and Closing Fee. Seller shall pay all costs of the Title Commitment. Buyer will pay for the cost of the Title Policy, any endorsements to the Title Policy which Buyer requests, and for the costs of any lender's title insurance policy. Seller and Buyer will each pay one-half of any reasonable and customary closing fee or charge imposed by the Title Company or its designated closing agent.
 - ii. Deed Tax and Other Costs. Seller shall pay all state deed tax charged by the state or other level of government, the cost of recording the Deed, any documents necessary to remove Financial Liens from title or to cause the Title Company to insure over such matters (at Buyer's option).
 - iii. Real Estate Taxes and Special Assessments. Seller shall pay all real estate taxes and special assessments payable in the calendar year prior to the Date of Transfer and all prior years, except to the extent payable directly by the current tenant under the Lease and Seller has not received payment of such real estate taxes and special assessments from tenant. All assessments levied, pending, and/or assessed against the Real Property prior to the Date of Transfer shall be paid in full by Seller at Closing regardless of whether the same may be paid in installments, and whether or not then due and payable.

- iv. Recording Costs. In addition to the cost of recording the Deed, Seller will pay the cost of recording all documents necessary to place record title in Buyer in the condition required by this Agreement. Buyer will pay the cost of recording all other documents.
- v. Possession. Seller shall deliver possession of the Real Property to Buyer on the Date of Transfer, free of any tenants or other parties, excepting Corner and its affiliates.
- vi. Attorneys' Fees. Seller and Buyer shall pay their own attorneys' fees in connection with the preparation and negotiation of this Agreement and the transfer documents, except that if litigation or other proceeding is brought by a party hereto to enforce its rights under this Agreement, the non-prevailing party shall pay the reasonable attorneys' fees and court costs incurred by the prevailing party in such proceeding.
- vii. Other Costs. All other costs will be allocated in accordance with the customs prevailing in similar transactions in the greater metropolitan area in which the Real Property is located.

To the extent that errors are discovered in, or additional information becomes available with respect to, the prorations and allocations made at Closing, including, without limitation, any supplemental tax or utility bills relating at least in part to the period of time prior to Closing, Seller and Buyer agree to make such post-Closing adjustments as may be necessary to correct any such inaccuracy; however, all prorations will be deemed final no later than one (1) year after the Date of Transfer. Seller agrees to deliver to Buyer copies of all invoices and payments related to the Real Property received by Seller after Closing, and Buyer shall do the same for Seller, to the extent that any such invoices or statements relate to the post-Closing adjustment described in this Paragraph.

8. Representations, Warranties, and Indemnity by Seller. Seller represents and warrants to Buyer as follows:

- a. Organization; Authority. Seller is a limited liability company, duly organized and is in good standing under the laws of the State of Minnesota. Seller has the requisite power and authority to execute and perform this Agreement and those Seller's Transfer Documents to be signed by it; such documents have been duly authorized by all necessary action on the part of Seller and at the Closing shall have been duly executed and delivered. Such execution, delivery, and performance by Seller of such documents do not conflict with or result in a violation of Seller's organizational documents, any judgment, order, or decree of any court or arbiter to which Seller is a party, or any agreement by which Seller is bound, and such documents are and shall be valid and binding obligations of Seller, enforceable in accordance with their terms.

- b. Title to Real Property. Seller owns fee simple title to the Real Property; such title will be free and clear of all encumbrances except the Permitted Encumbrances.
- c. Assessments. Except as may be shown on any tax bills delivered to Buyer as part of Seller's Materials and the Title Commitment, Seller has not received any notice of any special assessment or other municipal charges of any kind which currently affect, or are planned that will affect, the Real Property. There are no unpaid real property taxes levied against any of the Real Property currently due and payable. There are no actual or to Seller's knowledge contemplated special assessments; area assessments; property owner's association assessments; reserve capacity assessments, one time or ongoing use fees for public improvements; impact fees; hook-up fees; water, sewer or other deferred fees; or similar assessments, fees or charges applicable with respect to the Real Property other than as reflected on the most recent tax statement or notices delivered to Buyer.
- d. Environmental Laws. To Seller's Knowledge, (a) no substances or conditions exist in, on or under the Real Property that may support a claim or cause of action under any federal, state, or local environmental statutes, regulations, ordinances, or other environmental regulatory requirements or Laws, and (b) no aboveground or underground tanks are or have been located in, about or under the Real Property.
- e. Wells and Septic. There are no wells or "individual sewage treatment systems," within the meaning of Minn. Stat. § 115.55, on the Real Property.
- f. Rights of Others to Purchase Property. Seller has not executed any other contracts for the lease or sale of the Real Property, and to Seller's Knowledge, there are no existing rights of first refusal or options to purchase the Real Property or any other rights of others that might prevent the consummation of this Agreement.
- g. FIRPTA. Seller is not a "foreign person," "foreign partnership," "foreign trust," or "foreign estate," as those terms are defined in Paragraph 1445 of the Internal Revenue Code.
- h. Proceedings. There is no action, claim, litigation, condemnation or proceeding of any kind pending or to Seller's Knowledge, threatened against Seller or against any portion of the Real Property, nor any outstanding judgments against Seller or the Real Property which would affect Seller's ability to perform its obligations under this Agreement or that otherwise arose out of any personal injury, bodily injury, death or property damage occurring on or with respect to the Real Property. Seller (A) has not applied for, has not consented to, and is not subject to the appointment of a receiver, trustee, custodian, liquidator or other similar official for itself or for all or a substantial part of its assets; (B) is not subject to a bankruptcy, insolvency, reorganization, liquidation, dissolution or similar proceeding, and has not admitted in writing its inability to pay its debts as they become due; (C) has not made an assignment for the benefit of creditors; (D) has not filed a petition or an answer seeking, consenting to, or acquiescing in a reorganization or an arrangement with creditors, or sought to take advantage of any bankruptcy law, insolvency law or other law for the benefit of debtors; or (E) has not filed an answer admitting the material

obligations of a petition filed against it in any bankruptcy, insolvency, reorganization, liquidation, dissolution or similar proceeding.

- i. Violations. To Seller's Knowledge, Seller has received no notice of any uncured violation of any applicable federal, state, or local Laws, ordinance, or regulation relating to the Real Property.
- j. Methamphetamine. To Seller's Knowledge, methamphetamine production has not occurred on the Real Property.
- k. Seller's Knowledge. For purposes of this Paragraph 8, "Seller's Knowledge" shall mean the actual knowledge of David Larson.

Seller will indemnify Buyer and its successors and assigns against, and will hold Buyer and its successors and assigns harmless from, any expenses or damages, including reasonable attorneys' fees, that Buyer incurs because of the breach of any of the above representations and warranties. Consummation of this Agreement by Buyer with knowledge of any breach of any representation, warranty, or covenant by Seller shall constitute a waiver or release by Buyer of any claims due to such breach.

9. Representations, Warranties, and Indemnity by Buyer. Buyer represents and warrants to Seller: that Buyer is duly organized and in good standing under the laws of the State of Minnesota; that Buyer has the power and authority to execute any Buyer's Transfer Documents signed by it; that all such documents will be duly authorized by all necessary action on the part of Buyer and at the Closing shall have been duly executed and delivered; that the execution, delivery, and performance by Buyer of such documents do not conflict with or violate Buyer's organizational documents or any judgment, order, or decree of any court or arbiter or any agreement by which Buyer is bound; and that all such documents are valid and binding obligations of Buyer and are enforceable in accordance with their terms.

Buyer will indemnify Seller and its successors and assigns against, and will hold Seller and its successors and assigns harmless from, any expenses or damages, including reasonable attorneys' fees, that Seller incurs because of the breach of any of the above representations and warranties. Consummation of this Agreement by Seller with knowledge of any such breach by Buyer shall constitute a waiver or release by Seller of any claims due to such breach.

10. Broker's Commission. Seller and Buyer represent and warrant to each other that they have employed, used the services of, or otherwise dealt with no brokers, finders, or the like in connection with this transaction. Each shall indemnify the other and hold the other harmless against all claims, damages, costs, or expenses of or for any other such fees or commissions resulting from their actions or agreements regarding the execution or performance of this Agreement and shall pay all costs of defending any legal action brought against the other party to recover any other such fees or commissions, including reasonable attorneys' fees.
11. Assignment. Buyer may assign its rights under this Agreement to affiliated companies or entities at any time prior to Closing by providing notice to Seller of such assignment. For avoidance of doubt, Buyer may assign the rights and obligations under the Agreement with

respect to each parcel of land constituting the Real Estate to each entity constituting the Buyer, separately.

12. Notices. Any notice, demand, request or other communication which may or shall be given or served to Lessor or Lessee hereunder shall be given and deemed effective as of (i) the date of hand delivery, (ii) the date the same is deposited in the United States mail, registered or certified, postage prepaid, return receipt requested, or (iii) the date of delivery to any overnight delivery service which acknowledges receipt and delivery of its deliveries, addressed as follows:

To Seller: CentraCare Health System
Attn: David Larson, Vice President
Facilities and Support Services
1406 6th Avenue North
St. Cloud, MN 56303

with a copy to: CentraCare Health System
Attn. Santo Cruz, Sr. Vice President and General Counsel
1406 6th Avenue North
St. Cloud, MN 56303

To Buyer: Michael K. Steinhauser
Fourth Floor
1820 Old Highway 8 NW
New Brighton, MN 55112-1828

with a copy to: Moss & Barnett, A Profession Association
150 South Fifth Street, Suite 1200
Minneapolis, MN 55402
Attn: Chris Stall

Notice shall be effective, and the time for response to any notice by the other party shall commence to run, one (1) business day after any such deposit. Either Seller or Buyer may change its address for the service of notice by giving notice of such change to the other party, in any manner above specified, ten (10) days prior to the effective date of such change.

13. Captions. The Paragraph and paragraph headings or captions appearing in this Agreement are for convenience only, are not a part of this Agreement, and are not to be considered in interpreting this Agreement.
14. Entire Agreement; Modification. This written Agreement constitutes the complete agreement between Seller and Buyer and supersedes any prior oral or written agreements between them regarding the Real Property. There are no verbal agreements that change this Agreement, and no amendment of any of its terms will be effective unless in writing and executed by both Seller and Buyer.
15. Binding Effect. This Agreement binds and benefits Seller and Buyer and their respective successors and assigns.

16. Controlling Law. This Agreement has been made under, and will be interpreted and controlled by, the laws of the State of Minnesota.
17. Further Assurances. At any time and from time to time before and after the Closing, Buyer and Seller shall, at the request of the other party hereto, and without further consideration, promptly execute, acknowledge, and deliver such further instruments and take such further action as the requesting party may reasonably request in order to consummate and confirm the transaction contemplated by this Agreement and to accomplish the purposes of this Agreement; however, no such instruments or actions shall impose any burden or obligation that is in excess of any burden or obligation specifically imposed pursuant to the terms of this Agreement, other than the terms of this Paragraph 17.
18. Exhibits. All Exhibits referred to in and attached to this Agreement are incorporated in and made a part of this Agreement.
19. Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original and which together shall constitute one and the same Agreement.
20. Review by Counsel. Buyer and Seller acknowledge that they have each been represented by counsel and that their respective counsel have reviewed and approved this Agreement, and the parties hereby agree that the rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.
21. Effect of Submission. The submission by Buyer to Seller or Seller to Buyer of this Agreement in an unsigned form shall be deemed to be a submission solely for consideration and not for acceptance and execution. Such submission shall have no binding force or effect and shall not confer any rights or impose any obligations, irrespective of any reliance thereon, change of position, or partial performance. The submission by Seller or Buyer of this Agreement for execution shall similarly have no binding force or effect unless and until both parties shall have executed this Agreement and a counterpart hereof shall have been delivered to the other party hereto.
22. No Third-Party Beneficiary. This Agreement is for the benefit of Buyer and Seller only and is not for the benefit of any third party. No third party shall have the right to enforce any provisions of this Agreement.
23. Calculation of Time Periods. In the event the date on which Buyer or Seller is required to take any action under the terms of this Agreement is not a business day, the action shall be taken on the next succeeding business day. Seller and Buyer have executed this Agreement as of the Effective Date.

IN WITNESS WHEREOF, Seller and Buyer have executed this Agreement as of the day and year first above written.

SELLER: RICE HOME MEDICAL, LLC

By: _____
Name: _____
Its: _____

BUYER: STEINER, LLC

By: _____
Name: _____
Its: _____

ARCADIUM LLC

By: _____
Name: _____
Its: _____

REAL ESTATE PURCHASE AGREEMENT

Exhibit 1

Legal Description of Real Property

Property One: 1033 – 19th Avenue SW, Willmar, MN

Lot 1, Block 1 Hughes Addition, according to the plat thereof, Kandiyohi County, Minnesota.

Tax Parcel # 95-378-0010

Property Two: 1020 Bridge Street, Redwood Falls, MN

Lots Seven (7) and Eight (8) of Auditor's Subdivision Number One (1) of the northwest factional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West of the Fifth Principal Meridian, according to the recorded plat thereof, subject to highway easements; and

Commencing at the southwest corner of Lot Number Six (6) of Auditor's Subdivision Number One (1) of the northwest factional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West; thence running east a distance of Forty (40) feet; thence at right angles north a distance of Forty (40) feet; thence at right angles west a distance of Forty (40) feet; thence at right angles south a distance of Forty (40) feet to the place of beginning; said tract being part of Auditor's Lot Six (6) aforesaid.

Torrens Property, being registered land as evidence by Certificate of Title No. 5311.0.

Tax Parcel: 88.106.2130

OPTION TO PURCHASE REAL PROPERTY
EXHIBIT D
SHORT FORM OPTION AGREEMENT

ASSIGNMENT AND ASSUMPTION OF LEASE AND OPTION

THIS ASSIGNMENT AND ASSUMPTION OF LEASE AND OPTION (“**Assignment**”), made and entered into as of August __, 2024 (the “**Effective Date**”), by and between RICE HOME MEDICAL, LLC, a Minnesota limited liability company (“**Assignor**”), and THE CITY OF WILLMAR, a municipal corporation under the laws of the State of Minnesota (“**Assignee**”), is made and entered into with reference to the following:

A. Assignor is the owner of certain real property described on **Exhibit A**, attached hereto, and incorporated herein by reference (the “**Property**”).

B. Assignor, as Landlord, and Corner Home Medical, Inc., (as “**Tenant**”), previously entered into that certain Facility Lease Agreement dated October 3, 2022 (the “**Lease**”).

C. Assignor, as seller, and Steiner, LLC, a Minnesota limited liability company, and Arcadium, LLC, a Minnesota limited liability company, (collectively, as the “**Buyer**”), are parties to that certain Option to Purchase Real Property dated October 3, 2022 (the “**Option**”), pursuant to which Buyer was granted the option to purchase the Property.

D. Assignor is conveying the Property to Assignee by quit claim deed on a date even herewith for the consideration of ten dollars and other good and valuable consideration.

E. Assignor desires to assign to Assignee all of Assignor’s right, title, and interest in the Lease and Option, and Assignee desires to assume all of Assignor’s obligations with respect to the Lease and Option.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows as of the date hereof:

1. Assignor hereby assigns and transfers to Assignee all of Assignor’s right, title, and interest in, to and under the Lease, from and after the Effective Date. Assignee hereby accepts such assignment and assumes all obligations of the Assignor under the Lease and Option, from and after the Effective Date

2. Assignor shall and does hereby indemnify Assignee against, and agrees to hold Assignee harmless of and from, all liabilities, obligations, actions, suits, proceedings or claims, and all losses, costs, and expenses, including but not limited to reasonable attorneys’ fees, accruing under the Lease or Option, or related to any obligations to be performed by the Landlord under the Lease or Seller under the Option (a) arising as a result of any obligation of Assignor accruing with respect to the Lease or Option on or prior to the Effective Date and (b) arising as a result of any act or omission of Assignor on or prior to the Effective Date.

3. This Assignment shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns.

4. This Assignment may be executed in any number of counterparts, each of which may be deemed an original but all of which together shall constitute one and the

same instrument. The signature pages of any counterpart may be detached therefrom without impairing the legal effect of the signature(s) thereon, provided such signature pages are attached to any other counterpart identical thereto except having additional signature pages executed by other parties to this Assignment attached thereto.

5. This Assignment shall be governed by and construed in accordance with the laws of the state of Minnesota.

[Signatures appear on following pages]

IN WITNESS WHEREOF, the Parties have duly executed this Assignment pursuant to all requisite authorizations as of the date first above written.

ASSIGNOR:

RICE HOME MEDICAL, LLC
A Minnesota limited liability
company

By:_____

Name:_____

Title:_____

ASSIGNEE:

THE CITY OF WILLMAR

A municipal corporation under the laws of the State
of Minnesota

By:_____

Name: Doulgas E. Reese

Title: Mayor

EXHIBIT A
LEGAL DESCRIPTION OF PROPERTY

Property One: 1033 – 19th Avenue SW, Willmar, MN

Lot 1, Block 1 Hughes Addition, according to the plat thereof, Kandiyohi County, Minnesota.

Tax Parcel # 95-378-0010

Property Two: 1020 Bridge Street, Redwood Falls, MN

Lots Seven (7) and Eight (8) of Auditor's Subdivision Number One (1) of the northwest fractional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West of the Fifth Principal Meridian, according to the recorded plat thereof, subject to highway easements; and

Commencing at the southwest corner of Lot Number Six (6) of Auditor's Subdivision Number One (1) of the northwest fractional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West; thence running east a distance of Forty (40) feet; thence at right angles north a distance of Forty (40) feet; thence at right angles west a distance of Forty (40) feet; thence at right angles south a distance of Forty (40) feet to the place of beginning; said tract being part of Auditor's Lot Six (6) aforesaid.

Torrens Property, being registered land as evidence by Certificate of Title No. 5311.0.

Tax Parcel: 88.106.2130



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	9.F.
Agenda Section:	Regular Business	Originating Department:	Administration
Resolution:	No	Prepared By:	Kyle Box, City Operations Director
Ordinance:	Yes	Presented By:	Robert Scott, City Attorney
Item:	Introduction of an Ordinance and Call for a Public Hearing Authorizing the Sale of Real Property		

RECOMMENDED ACTION:

Introduce an Ordinance authorizing the sale of real property to Steiner, LLC and Arcadium, LLC, and Call for a Public Hearing on Monday, October 7, 2024, at 6:30 PM.

OVERVIEW:

Finding it to be in the best interests of the City of Willmar, the Willmar City Council will consider the authorization to sell and convey real property located at 1020 Bridge Street, Redwood Falls, Redwood County, Minnesota, as legally defined on Exhibit A hereto, to Steiner, LLC and Arcadium LLC, each a Minnesota limited liability company, by warranty deed according to the terms and conditions of a Real Estate Purchase Agreement to be entered into between the City and Buyer. Said sale and conveyance shall be conditioned on the City first acquiring the real property from Rice Home Medical, LLC.

BUDGETARY/FISCAL ISSUES:**ALTERNATIVES TO CONSIDER:****ATTACHMENTS:**

1. Ordinance authorizing sale of RHM RWFalls property to Steiner & Arcadium 091624

ORDINANCE NO. _____

AN ORDINANCE AUTHORIZING THE SALE OF
REAL PROPERTY TO STEINER, LLC AND ARDADIUM, LLC

The City Council of the City of Willmar hereby ordains as follows:

Section 1. AUTHORIZATION OF SALE. Finding it to be in the best interests of the City of Willmar, the Willmar City Council hereby authorizes the sale and conveyance of real property located at 1020 Bridge Street, Redwood Falls, Redwood County, Minnesota, as legally defined on Exhibit A hereto, to Steiner, LLC and Arcadium LLC, each a Minnesota limited liability company (collectively, the “Buyer”), by warranty deed pursuant to the terms and conditions of a Real Estate Purchase Agreement to be entered into between the City and Buyer. Said sale and conveyance shall be conditioned on the City first acquiring the real property from Rice Home Medical, LLC and completing the transactions authorized under Willmar City Council Resolution Nos. _____, _____, and _____, all dated September 16, 2024.

Section 2. EFFECTIVE DATE. This ordinance shall take effect after its adoption and second publication.

Passed by the City Council of the City of Willmar this ____ day of _____, 2024.

ATTEST:

Verna Larson, City Clerk

Douglas E. Reese, Mayor

VOTE: ____ ASK ____ ASMUS ____ BUTTERFIELD ____ DAVIS
 ____ FAGERLIE ____ NELSEN ____ O'BRIEN ____ SHULDES

This Ordinance introduced by Council Member: _____

This Ordinance introduced on: _____

This Ordinance published on: _____

This Ordinance given a hearing on: _____

This Ordinance adopted on: _____

This Ordinance published on: _____

EXHIBIT A
LEGAL DESCRIPTION

1020 Bridge Street, Redwood Falls, Redwood County, Minnesota

Lots Seven (7) and Eight (8) of Auditor's Subdivision Number One (1) of the northwest fractional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West of the Fifth Principal Meridian, according to the recorded plat thereof, Redwood County, Minnesota subject to highway easements; and

Commencing at the southwest corner of Lot Number Six (6) of Auditor's Subdivision Number One (1) of the northwest fractional quarter (NW FR1/1) of Section Six (6), Township One Hundred Twelve (112) North of Range Thirty-five (35) West; thence running east a distance of Forty (40) feet; thence at right angles north a distance of Forty (40) feet; thence at right angles west a distance of Forty (40) feet; thence at right angles south a distance of Forty (40) feet to the place of beginning; said tract being part of Auditor's Lot Six (6) aforesaid.

Torrens Property, being registered land as evidence by Certificate of Title No. 5311.0.

Tax Parcel: 88.106.2130



City Council Action Request

Council Meeting Date:	September 16, 2024	Agenda Item Number:	9.G.
Agenda Section:	Regular Business	Originating Department:	Fire Department
Resolution:	Yes	Prepared By:	Frank Hanson, Fire Chief
Ordinance:	No	Presented By:	Frank Hanson, Fire Chief
Item:	Accept the Donation of a Fire Prevention / Smoke Escape House Trailer from the City of Renville, Minnesota		

RECOMMENDED ACTION:

To approve a resolution accepting the donation of a Fire Prevention / Smoke Escape House Trailer from the City of Renville.

OVERVIEW:

The Renville Fire Chief has inquired if the Willmar Fire Department had any interest in accepting a donation of their Smoke Escape Trailer. This 2002 trailer, manufactured by Mobile Concepts, is designed to teach people, especially children, how to escape from a smoke-filled building. This trailer is in very good shape and will require minimal effort to be operational. The cost for a new trailer of this kind typically costs between \$25,000-\$40,000.

BUDGETARY/FISCAL ISSUES:

This is a donation. Any money used on this trailer will come from the current fire department operations budget.

ALTERNATIVES TO CONSIDER:

ATTACHMENTS:

1. Smoke House resolution
2. Smoke House - side exterior
3. Smoke House - rear exterior
4. Smoke House - interior

RESOLUTION NO. _____

AUTHORIZATION TO ACCEPT THE DONATION OF A FIRE PREVENTION TRAILER

Motion By: _____

Second By: _____

BE IT RESOLVED, by the City Council of the City of Willmar to approve the acceptance of a donation of a fire prevention and escape house trailer from the City of Renville, MN.

Dated this 16th day of September 2024.

MAYOR

ATTEST:

CITY CLERK





RENVILLE FIRE & RESCUE
FIRE SAFETY TRAINING

EMERGENCY

911

Minnesota
975319
FEB TAX EXEMPT

Mobile Concepts
by SCOTTY
1-800-783-0213

