

City of Tower  
City Council  
Regular Meeting  
August 10, 2020  
Monday @ 5:30 PM  
Civic Center and Electronic Meeting via GotoMeeting

1. Call to Order / Roll Call
2. Accept Agenda
3. Accept minutes of the July 13, 2020 Regular Council meeting  
Accept minutes of the August 5, 2020 Special Council meeting
4. Public Input
5. Correspondence
  - 5.1 Lamppa Family RE Lamppa Drive and Lamppa Civic Center
6. Consent Agenda
  - 6.1 Reports
  - 6.2 Resolution 2020-029 Taconite Area Community Relief Fund Acceptance program
  - 6.3 TEDA, Vacancy Posting
7. Special Presentation
  - 7.1 Fire, new Firefighter Certification Presentation (5 members)
  - 7.2 Ambulance, achievement of EMT certification of Steve Freshour
8. Unfinished
  - 8.1 Sewer, Addressing Wastewater Infiltration and Inflow Update
  - 8.2 Ambulance, Ambulance Vehicle Replacement Agreement
  - 8.3 Ambulance, Ambulance Business Plan DRAFT
  - 8.4 Ambulance, Holiday Pay Review
  - 8.5 Ambulance, Supervisor Job Posting
9. New Business
  - 9.1 Corona Virus Relief Funds, Business Relief Program Potential
  - 9.2 Sewer, Hoodoo Point Campground usage charge fee
  - 9.3 Treasurer, Ambulance Service Audit Inquiry
  - 9.4 Planning / Zoning; contracted Zoning Administrator assistance for Dave Rose RV Park Project
  - 9.5 Planning / Zoning; Conditional Use Permit application and fee
  - 9.6 Ambulance, Employee Expectations Hours per month
  - 9.7 Ambulance, Applicants (4 EMT, 2 EMR)
  - 9.8 Recreation, Prospectors ATV Club Trail Request
  - 9.9 Contract, Propane w/o Employee Discount
10. Pay the Bills
11. Adjourn

City of Tower: Regular City Council Meeting August 10, 2020 at 5:30pm  
Mon, Aug 10, 2020 5:30 PM - 8:30 PM (CDT)

**Please join my meeting from your computer, tablet or smartphone.**

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**Access Code:** 592-422-525

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MASKS REQUIRED

EMT	Runs
Altenburg, S	40
Battin, J	0
Dowden, D	94
Dowden, T	76
Gianlorenzi	17
Gilbert, H	23
Hannan, M	0
Heglin, A	7
Jacobson, K	0
Neelson, P	11
Schmidt, J	48
Schmidt, S	28
Suihkonen, D	80
Tuchel, M	31
Villebrun, J	2

Origin	Sum
Tower	44
Breitung	27
Greenwood	40
Fortune Bay	29
B.F. Reservation	31
Embarrass	6
Eagles Nest	8
Kugler	1
Vermillion Lk	15
Other	1
Ely Hos.	10
ESS Virginia	4
Cook Hos.	6
Hibbing Hos.	1
ESS N. Pines	0
Local Clinics	12
<b>Grand Total</b>	<b>235</b>

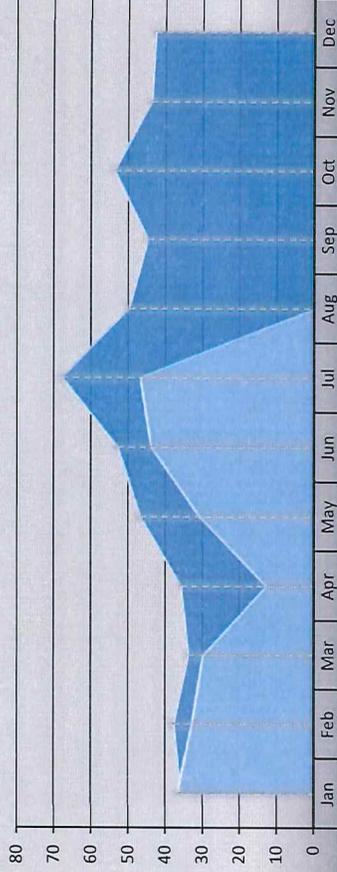
Destination	Sum
Ely Hospital	11
Ess Virginia	78
Cook Hospital	26
N. Pines Aurora	1
UMCM Hibbing	0
Ess Duluth	15
Millier Dwan	1
St Lukes	4
Metro	0
Intercept	7
Air Medical	5
Other	2
No Transport	72
Tower	1
<b>Grand Total</b>	<b>223</b>

Asst. Agencies	Count
Tower/Breitung	17
Fortune Bay	26
Eagles Nest	10
Ely	1
Embarrass	7
Greenwood	94
Pike/Sandy	1
Nett Lake/BIA	16
Sheriff Dept	30
State Patrol	6
Vermillion Lake	16
Virginia	15
Air Medical	5
Other	4

## Tower Ambulance Monthly Run Report

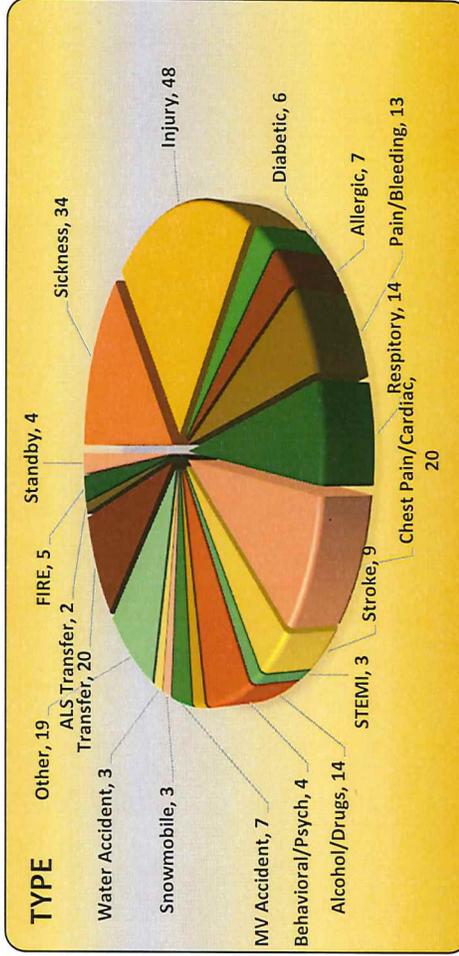
235 Total runs in 2020

### Runs per Month



Emr Staff	Runs
Boettcher	27
Burgess, S	8
Dicasmirro, R	11
Freshour, S	112
Larsen, M	5
Martin-Joki, T	8
Matich, B	0
Northrup, M	0
Nylund, D	1
Peterson, S	6
Strong, Kristal	42
Suihkonen, O	14

Time of Day	Runs
12 AM - 1 AM	6
1 AM - 2 AM	5
2 AM - 3 AM	5
3 AM - 4 AM	3
4 AM - 5 AM	4
5 AM - 6 AM	2
6 AM - 7 AM	5
7 AM - 8 AM	6
8 AM - 9 AM	15
9 AM - 10 AM	14
10 AM - 11 AM	14
11 AM - 12 PM	11
12 PM - 1 PM	8
1 PM - 2 PM	17
2 PM - 3 PM	12
3 PM - 4 PM	25
4 PM - 5 PM	11
5 PM - 6 PM	11
6 PM - 7 PM	11
7 PM - 8 PM	10
8 PM - 9 PM	9
9 PM - 10 PM	13
10 PM - 11 PM	11
11 PM - 12 AM	6





**City of Tower Grants Management Report**  
**JULY Activity**  
**August 10, 2020 Council Meeting**

**LCCMR Grants – Harbor Trail (Phase 1) and Trailhead and Habitat (Phase 2)**

The City's M.L. 2016 grant (Phase 1) and M.L. 2017 grant amendment requests were approved by the LCCMR commission on January 16, 2020. Full reimbursement made to M.L. 2016 grant and that grant is closed.

- *LCCMR ML 2017 grant still in limbo until legislators approve the 2020 ENTRF funding bill which includes the grant technical revision and September time extension.*
- *Currently only the term is extended to June 30, 2021.*
- ***If another State Special Session is held it may be approved.***

**Airport Grants**

- **2018 Grant – Guidance Sign and Windcone**
  - Waiting for the project closeout report from SEH
  - **No further activity reported in July**
- **2019 Grant – Crack Seal Project and SRE Building Design – \$98,353.50**
  - The sealing project is complete and the SRE building design work continues
  - Reimbursement request for \$90,550 submitted to MNDOT FAA
  - **No further activity in July**
- **2020 Grant - SRE Building Construction**
  - Grant and contract documents were received by the City
  - 100% of project costs covered by this CARES Act funding

**Grants Submitted or Awarded**

- No activity or awards in July

**Grant Program Applications**

**St. Louis County Community Development Grant Program (CDBG)**

- The CDBG staff will contact the City when HUD gives final approval to the survey process.
  - ***Received CDBG survey information – preliminary discussion with clerk held***

**IRRR Community Infrastructure Program**

- A \$250,000 request submitted in November by Breitung Township on behalf of the TBWWB for the water treatment plant upgrade will be considered by IRRR later this spring when the City is notified of the bonding request. A second \$250,000 request will be submitted as advised by IRRR staff for the water treatment plant and water main improvements project. The grant agreement was executed by Breitung Township.
  - ***No activity in July***

### **IRRR Residential Redevelopment Program (Demolition Program)**

The City is the eligible applicant for residential demolition grants that cover 75% of eligible costs through this IRRR Program. Funding requests to IRRR can be made throughout the year if funding is still available. The City has created program guidelines and advertised this to City of Tower residents.

- ***No requests received by residents in July***

### **IRRR Main Street – Streetscapes Grant Program**

\$50,000 grant received in 2019 for signage at Hoodoo Point and at both entrances to the city; and for sidewalk safety improvements as well as other improvements along Main Street and side streets. The grant term extends to December 31, 2020. City match was sidewalk improvements at the school and medical clinic and city in-kind work by public works staff.

- ***Hoodoo Point ADA and other signage there was installed in July***
- ***Planning with public works staff for grant-funded highly visible sidewalk projects was done in July; Bids were requested for the identified project areas.***
- ***Main Street Committee met in July regarding landscape improvements at entrance signs with work to be completed this summer***



# BREITUNG POLICE DEPARTMENT

SERVING BREITUNG TOWNSHIP, THE TOWN OF SOUDAN, AND THE CITY OF TOWER

PHONE: (218) 753-6660

41 1<sup>ST</sup> AVE • P.O. BOX 6

DAN NYLUND

FAX: (218) 753-2407

SOUDAN MN 55782

CHIEF OF POLICE

June 2020

**CALLS: 289**

**CITATIONS/FORMAL CHARGES: 7**

**MONTHLY MILEAGE: 2136 (TAHOE: 1587 EXPLORER: 549)**

**SQUADS:** Current end of the month mileage for the Gold 2012 Chevy Tahoe (Tower) is **97,987**. Current end of the month mileage for the 2017 Ford Explorer is **28,774**.

**ADDITIONAL SHIFTS:** During the month of June the Breitung Police Department worked 5 extra TZD shifts.

**TRAINING:** N/A

**MISC:** Please continue to check with the CDC for Covid 19 updates.

## CALL SUMMARY

### **CITATIONS/FORMAL CHARGES/ARRESTS:**

- 3 Harassing telephone calls - Citation
- 1 DUI – Referred to County Attorney
- 1 Assault Misdemeanor- Citation
- 2 Speed - Citation



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[@breitungpolice](https://twitter.com/breitungpolice)

**TOWER ECONOMIC DEVELOPMENT AUTHORITY**  
Director's Report Final  
Thursday, August 6, 2020 (To be held at Tower Civic Center)

It's been another busy month for TEDA, as follows:

**Lamppa Manufacturing**

The work on the south half of the building is not yet completed. There was a delay in delivery of formica for the break room, which had delayed final completion of cabinet work. All those materials have now been delivered and Dale Horihan said he expects to complete the project this month. If so, we'll be able to approve final payment on this project next month.

In other matters, I met with a representative of SEH and the city's maintenance staff to look at the situation with the lack of landscaping at Lamppa Manufacturing. The SEH representative, Jason Chopp, took photos and said he would bring the issue to his supervisors. I inquired with the Clerk-Treasurer but we have yet to hear anything from SEH since. I would appreciate direction on how you all wish to proceed.

**Tower Harbor Shores**

I had a phone conversation with Jeremy Schoenfelder and Michael Wood last week. It is apparent that this group is looking to end its involvement with this project but is also seeking a way to recoup some of the private investment made. They feel that former city officials misled them on a number of things and that the lack of clear title to the land caused a delay in the project that has proved fatal for Tower Harbor Shores.

At the same time, it appears we now have significant interest from other developers, and some of them are planning to attend our planning charrette set for Aug. 13. That does leave open the issue of the current development agreement with THS, which is the one piece of leverage that the THS group has in regards to any future project at the site. The THS group is likely willing to relinquish its rights under the agreement for some kind of consideration, likely a combination of buy-out by the new developer and forgiveness of its loan from TEDA.

**Marina Drive property**

Your Boat Club has signed the sign lease at a price of \$65 per month, or \$780 per year. Once the TEDA board okays the lease, I can sign it. This lease now provides TEDA with a nearly eight percent return on its investment for the acquisition of this property.

I've also spoken with an architect who has worked with numerous hotel developers who has expressed interest in the Marina Drive property as part of a deal that would also involve the acquisition of the Mesojedec property. That architect plans to attend the Aug. 13 charrette so hopefully we will have more details for next month.

**Recommendation: Approve a motion approving the sign lease with Your Boat Club.**

**TEDA Commercial Loan Update**

Miranda reports she is very close to finalizing a refinancing plan for the owners of Sulu's, that I believe includes funding to pay off the business's loan to TEDA. The business owes TEDA approximately \$15,900.

### **510 South Second St.**

Demolition work at this site is set to begin the week of Aug. 10, according to G-Men. I worked several hours in late July along with the city of Tower public works staff, to clean out the contents of this house. It required the use of full PPE, including respirators, goggles, and Tyvek suits to protect us from the extraordinary amount of mold that has engulfed the house. TEDA had to purchase some of this equipment and we also had to rent a large dumpster from G-Men. Total bill on that work is right around \$500, which puts TEDA's cost for this project at approximately \$4,800.

We do have the resources to pay for this but will need to do another budget amendment (see below) before we pay the demolition bill. The application for the IRRR funding has been approved, so TEDA has brought \$7,431 in new funding to the city for addressing blight and preparing for residential redevelopment.

### **Ancient Cedar Forest Trail**

Clearing of the trail is nearly completed and we are beginning work on the signage.

### **Charter School repairs**

The contractors have been given the go-ahead from the LMC insurance trust to complete the inside repairs. The city of Tower has contributed \$5,000 towards a potential fix to the roof of the school to prevent leakage in the future. TEDA will provide the remaining funds to pay the estimated \$10,500 cost of the repairs to the roof. This is part of our budget adjustment.

### **Charter School renovation**

Nothing new to report.

### **TEDA 2020 initiatives**

**Housing-** I have completed four blight checklists on properties in the city and have sent the property owners blight letters. So far, we have not seen response from any of the owners. I have not had time to draft a funding request to IRRRB regarding housing rehabilitation.

### **TEDA Website**

No update at this point.

### **Prospector Trail lease**

I have had two conference calls with Joel Lewicki, a city attorney, and Victoria Ranua about the Prospector Trail lease and we have proposed a couple changes in the new language to clarify that TEDA will not be responsible for any costs associated with either the relocation of the trail or the assignment of the trail to a new owner.

**Recommendation: Approve a motion authorizing the executive director to sign the trail lease with those changes.**

### **Wastewater capacity**

As members may be aware, the Tower-Breitung Wastewater District is essentially at capacity, which will restrict TEDA's ability to advance any significant new development unless such development provides its own wastewater treatment solution. This is a significant impediment to our work and it is something that TEDA should urge the city council to address as quickly as

possible, most likely through I&I reduction. **Recommendation: Approve a resolution encouraging the city council to address the lack of sewage treatment capacity.**

### **IRRR COVID-19 special grant funding**

The IRRR has awarded TEDA \$50,000 in grant funds to assist Tower businesses that have been impacted by the COVID-19 pandemic. I have prepared a set of draft loan guidelines for discussion. We will also need to establish a loan committee that will review applications.

**Recommendation: If acceptable, approve loan guidelines and appoint membership on a loan committee.**

### **Budget amendment**

Two separate initiatives this year are making it necessary for TEDA to revise its budget to accommodate additional expenses.

- First, we need approximately \$5,500 for TEDA's share of roof repairs at Vermilion Country School. This is work that TEDA must undertake. It has been negligent that this work was not undertaken prior to this.
- Second, we need approximately \$5,000 to pay for TEDA's share of the demolition work at 510 S. Second St.

I have prepared a budget amendment that incorporates these expenses into our spending plan.

**Recommendation: Approve a motion to amend TEDA's 2020 budget as proposed.**

### **Enhancing community spaces**

Communicated with community ed director Amy Banks about the possible use of a vacant Main Street lot for a community garden/pocket park. This would be a community ed initiative. Have received no follow-up on the suggestion.

### **Marketing**

We need more discussion on this initiative to clarify the board's thinking in this area.



## **TOWER ECONOMIC DEVELOPMENT AUTHORITY**

*City of Tower, P.O. Box 576, Tower, MN 55790*

### **TEDA RESOLUTION 2020-008**

#### **URGING THE CITY OF TOWER TO SEEK BOTH SHORT- AND LONG-TERM SOLUTIONS TO ITS WASTEWATER CAPACITY SHORTAGE**

Motion by: Kringstad, Second by: Schultz

**WHEREAS,** the Tower Economic Development Authority (TEDA) has a mission to encourage economic development within the City of Tower; and

**WHEREAS,** the lack of wastewater capacity is a significant impediment to new development initiatives in the city; and

**WHEREAS,** it is up to the Tower City Council to address the wastewater treatment capacity issue.

**NOW THEREFORE, BE IT HEREBY RESOLVED BY THE TOWER ECONOMIC DEVELOPMENT AUTHORITY** as follows:

1. That the TEDA strongly urges the City Council to begin to develop solutions to the wastewater capacity problem as quickly as possible through the reduction of inflow and infiltration and any other means into the joint Tower-Breitung Wastewater Treatment System.

Passed and adopted by Tower Economic Development Authority this 6th day of August, 2020.

Ayes 7

Nays 0

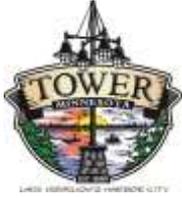
Attested to by:

Marshall Helmberger

*Marshall Helmberger*

Executive Director

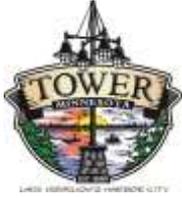




**City of Tower**  
**\*Expenditure Guideline©**

Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
<b>GENERAL FUND</b>							
Active	E 101-41310-110 COUNCIL SALAR	\$15,600.00	\$7,800.64	\$811.30	\$0.00	\$7,799.36	50.00%
Active	E 101-41310-122 FICA	\$1,193.00	\$572.78	\$38.13	\$0.00	\$620.22	48.01%
Active	E 101-41310-140 UNEMPLOYMEN	\$89.00	\$0.00	\$0.00	\$0.00	\$89.00	0.00%
Active	E 101-41310-200 OFFICE SUPPLI	\$500.00	\$1,660.63	\$84.19	\$0.00	-\$1,160.63	332.13%
Active	E 101-41310-218 FOOD AND MEA	\$0.00	\$172.69	\$146.29	\$0.00	-\$172.69	0.00%
Active	E 101-41310-243 LMC LOAN PAY	\$50,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00	0.00%
Active	E 101-41310-315 ENGINEERING S	\$10,000.00	\$1,514.00	\$0.00	\$0.00	\$8,486.00	15.14%
Active	E 101-41310-352 PUBLICATIONS	\$1,000.00	\$2,034.51	\$1,012.00	\$0.00	-\$1,034.51	203.45%
Active	E 101-41310-355 MEETING EXPE	\$3,000.00	\$522.02	\$489.54	\$0.00	\$2,477.98	17.40%
Active	E 101-41310-360 INSURANCE	\$2,000.00	\$7,150.36	\$660.28	\$0.00	-\$5,150.36	357.52%
Active	E 101-41310-433 DUES/FEES	\$1,500.00	\$1,981.31	\$0.00	\$0.00	-\$481.31	132.09%
Active	E 101-41400-100 WAGES	\$0.00	\$32,275.33	\$2,844.04	\$0.00	-\$32,275.33	0.00%
Active	E 101-41400-103 WAGE AMB POC	\$10,364.02	\$0.00	\$0.00	\$0.00	\$10,364.02	0.00%
Active	E 101-41400-104 TEMPORARY E	\$535.00	\$0.00	\$0.00	\$0.00	\$535.00	0.00%
Active	E 101-41400-120 STATE TAXES	\$25,770.00	\$0.00	\$0.00	\$0.00	\$25,770.00	0.00%
Active	E 101-41400-121 PERA	\$2,464.21	\$2,259.40	\$76.53	\$0.00	\$204.81	91.69%
Active	E 101-41400-122 FICA	\$2,899.70	\$2,452.69	\$207.82	\$0.00	\$447.01	84.58%
Active	E 101-41400-131 HEALTH INSURA	\$13,552.00	\$20,080.35	\$2,376.81	\$0.00	-\$6,528.35	148.17%
Active	E 101-41400-132 DENTAL INSURA	\$0.00	\$1,158.60	\$48.32	\$0.00	-\$1,158.60	0.00%
Active	E 101-41400-133 LIFE INSURANC	\$1,200.00	\$388.74	\$33.34	\$0.00	\$811.26	32.40%
Active	E 101-41400-136 EMPLR HLTH SV	\$3,500.00	\$8,247.02	\$548.18	\$0.00	-\$4,747.02	235.63%
Active	E 101-41400-137 LONGEVITY BAL	\$0.00	\$1,326.29	\$0.00	\$0.00	-\$1,326.29	0.00%
Active	E 101-41400-140 UNEMPLOYMEN	\$792.00	\$9.87	\$9.87	\$0.00	\$782.13	1.25%
Active	E 101-41400-200 OFFICE SUPPLI	\$5,000.00	\$1,180.98	\$149.38	\$0.00	\$3,819.02	23.62%
Active	E 101-41400-207 COMPUTER SUP	\$2,500.00	\$3,431.89	\$87.87	\$0.00	-\$931.89	137.28%
Active	E 101-41400-220 REPAIR & MAIN	\$1,000.00	\$797.09	\$374.00	\$0.00	\$202.91	79.71%
Active	E 101-41400-300 PROFESSIONAL	\$500.00	\$151.19	\$0.00	\$0.00	\$348.81	30.24%
Active	E 101-41400-319 CONTRACT SER	\$10,000.00	\$2,474.43	\$234.09	\$0.00	\$7,525.57	24.74%
Active	E 101-41400-321 TELEPHONE	\$3,200.00	\$1,756.03	\$502.30	\$0.00	\$1,443.97	54.88%
Active	E 101-41400-355 MEETING EXPE	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 101-41400-360 INSURANCE	\$700.00	\$15,241.17	\$397.17	\$0.00	-\$14,541.17	2177.31%
Active	E 101-41400-433 DUES/FEES	\$800.00	\$224.17	\$0.00	\$0.00	\$575.83	28.02%
In-Active	E 101-41400-437 REFUNDS	\$0.00	\$1,785.84	\$1,785.84	\$0.00	-\$1,785.84	0.00%
Active	E 101-41410-100 WAGES	\$0.00	\$1,109.02	\$0.00	\$0.00	-\$1,109.02	0.00%
Active	E 101-41410-104 TEMPORARY E	\$1,700.00	\$0.00	\$0.00	\$0.00	\$1,700.00	0.00%



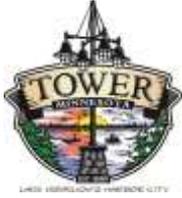
**City of Tower**  
**\*Expenditure Guideline©**

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Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 101-41410-121 PERA	\$0.00	\$29.21	\$0.00	\$0.00	-\$29.21	0.00%
Active	E 101-41410-122 FICA	\$130.00	\$83.71	\$0.00	\$0.00	\$46.29	64.39%
Active	E 101-41410-131 HEALTH INSURA	\$0.00	\$72.16	\$0.00	\$0.00	-\$72.16	0.00%
Active	E 101-41410-132 DENTAL INSURA	\$0.00	\$5.84	\$0.00	\$0.00	-\$5.84	0.00%
Active	E 101-41410-133 LIFE INSURANC	\$0.00	\$4.88	\$0.00	\$0.00	-\$4.88	0.00%
Active	E 101-41410-136 EMPLR HLTH SV	\$0.00	\$16.46	\$0.00	\$0.00	-\$16.46	0.00%
Active	E 101-41410-210 OPERATING SU	\$1,000.00	\$67.28	\$0.00	\$0.00	\$932.72	6.73%
Active	E 101-41410-218 FOOD AND MEA	\$500.00	\$94.66	\$0.00	\$0.00	\$405.34	18.93%
Active	E 101-41600-310 ATTORNEY	\$15,000.00	\$21,288.00	\$510.00	\$0.00	-\$6,288.00	141.92%
Active	E 101-41600-316 AUDIT	\$24,000.00	\$0.00	\$0.00	\$0.00	\$24,000.00	0.00%
Active	E 101-41940-100 WAGES	\$5,000.00	\$720.00	\$0.00	\$0.00	\$4,280.00	14.40%
Active	E 101-41940-102 WAGES OVERTI	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 101-41940-104 TEMPORARY E	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%
Active	E 101-41940-121 PERA	\$560.00	\$0.00	\$0.00	\$0.00	\$560.00	0.00%
Active	E 101-41940-122 FICA	\$700.00	\$55.09	\$0.00	\$0.00	\$644.91	7.87%
Active	E 101-41940-133 LIFE INSURANC	\$1,200.00	\$0.00	\$0.00	\$0.00	\$1,200.00	0.00%
Active	E 101-41940-140 UNEMPLOYMEN	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 101-41940-210 OPERATING SU	\$4,000.00	\$728.45	\$0.00	\$0.00	\$3,271.55	18.21%
Active	E 101-41940-211 EQUIPMENT CD	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
Active	E 101-41940-218 FOOD AND MEA	\$0.00	\$85.75	\$11.00	\$0.00	-\$85.75	0.00%
Active	E 101-41940-220 REPAIR & MAIN	\$2,000.00	\$776.12	\$666.59	\$0.00	\$1,223.88	38.81%
Active	E 101-41940-225 EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-41940-300 PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-41940-360 INSURANCE	\$1,000.00	\$660.28	\$660.28	\$0.00	\$339.72	66.03%
Active	E 101-41940-380 ELECTRICITY	\$3,000.00	\$1,076.93	\$113.20	\$0.00	\$1,923.07	35.90%
Active	E 101-41940-390 FUEL OIL	\$7,000.00	\$2,722.51	\$0.00	\$0.00	\$4,277.49	38.89%
Active	E 101-42000-100 WAGES	\$3,024.89	\$1,898.30	\$186.35	\$0.00	\$1,126.59	62.76%
Active	E 101-42000-102 WAGES OVERTI	\$5,470.91	\$0.00	\$0.00	\$0.00	\$5,470.91	0.00%
Active	E 101-42000-121 PERA	\$552.00	\$123.64	\$7.32	\$0.00	\$428.36	22.40%
Active	E 101-42000-122 FICA	\$646.49	\$145.23	\$14.26	\$0.00	\$501.26	22.46%
Active	E 101-42000-131 HEALTH INSURA	\$0.00	\$304.36	\$32.16	\$0.00	-\$304.36	0.00%
Active	E 101-42000-132 DENTAL INSURA	\$0.00	\$196.98	\$19.16	\$0.00	-\$196.98	0.00%
Active	E 101-42000-133 LIFE INSURANC	\$50.00	\$8.01	\$1.02	\$0.00	\$41.99	16.02%
Active	E 101-42000-136 EMPLR HLTH SV	\$0.00	\$25.81	\$3.29	\$0.00	-\$25.81	0.00%
Active	E 101-42000-140 UNEMPLOYMEN	\$650.00	\$0.00	\$0.00	\$0.00	\$650.00	0.00%
Active	E 101-42000-210 OPERATING SU	\$4,000.00	\$1,216.92	\$927.91	\$0.00	\$2,783.08	30.42%



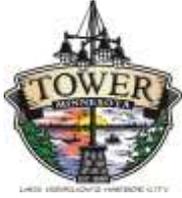
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Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 101-42000-220 REPAIR & MAIN	\$5,000.00	\$662.50	\$0.00	\$0.00	\$4,337.50	13.25%
Active	E 101-42000-360 INSURANCE	\$1,500.00	\$660.28	\$660.28	\$0.00	\$839.72	44.02%
Active	E 101-42000-380 ELECTRICITY	\$5,000.00	\$3,964.56	\$195.80	\$0.00	\$1,035.44	79.29%
Active	E 101-42000-390 FUEL OIL	\$0.00	\$1,141.21	\$0.00	\$0.00	-\$1,141.21	0.00%
Active	E 101-42100-180 POLICE CONTR	\$110,000.00	\$65,131.84	\$18,256.27	\$0.00	\$44,868.16	59.21%
Active	E 101-42100-210 OPERATING SU	\$6,000.00	\$3,694.41	\$1,425.16	\$0.00	\$2,305.59	61.57%
Active	E 101-42100-211 EQUIPMENT CD	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 101-42200-100 WAGES	\$0.00	\$5,137.04	\$473.07	\$0.00	-\$5,137.04	0.00%
In-Active	E 101-42200-104 TEMPORARY E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42200-105 DEPARTMENT H	\$15,600.00	\$0.00	\$0.00	\$0.00	\$15,600.00	0.00%
Active	E 101-42200-121 PERA	\$900.00	\$69.24	\$0.00	\$0.00	\$830.76	7.69%
Active	E 101-42200-122 FICA	\$1,193.00	\$392.54	\$36.19	\$0.00	\$800.46	32.90%
Active	E 101-42200-140 UNEMPLOYMEN	\$1,371.00	\$21.40	\$21.40	\$0.00	\$1,349.60	1.56%
Active	E 101-42200-210 OPERATING SU	\$10,000.00	\$4,513.29	\$3,403.97	\$0.00	\$5,486.71	45.13%
Active	E 101-42200-211 EQUIPMENT CD	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 101-42200-218 FOOD AND MEA	\$2,500.00	\$734.02	\$335.28	\$0.00	\$1,765.98	29.36%
Active	E 101-42200-220 REPAIR & MAIN	\$8,000.00	\$147.50	\$5.00	\$0.00	\$7,852.50	1.84%
Active	E 101-42200-225 EQUIPMENT	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 101-42200-300 PROFESSIONAL	\$3,000.00	\$7,382.20	\$3,299.20	\$0.00	-\$4,382.20	246.07%
Active	E 101-42200-305 MEDICAL EXPE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 101-42200-311 PENSION, 2%, M	\$7,750.00	\$7,750.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 101-42200-321 TELEPHONE	\$1,000.00	\$392.78	\$78.70	\$0.00	\$607.22	39.28%
Active	E 101-42200-352 PUBLICATIONS	\$100.00	\$7.00	\$0.00	\$0.00	\$93.00	7.00%
Active	E 101-42200-360 INSURANCE	\$1,000.00	\$1,320.55	\$1,320.55	\$0.00	-\$320.55	132.06%
Active	E 101-42200-380 ELECTRICITY	\$2,500.00	\$2,150.21	\$97.89	\$0.00	\$349.79	86.01%
Active	E 101-42200-390 FUEL OIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42200-417 Uniforms/Turnout	\$11,000.00	\$159.00	\$0.00	\$0.00	\$10,841.00	1.45%
Active	E 101-42200-433 DUES/FEES	\$700.00	\$167.50	\$0.00	\$0.00	\$532.50	23.93%
Active	E 101-42200-488 EMS Promotional	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 101-42500-105 DEPARTMENT H	\$2,400.00	\$0.00	\$0.00	\$0.00	\$2,400.00	0.00%
Active	E 101-42500-122 FICA	\$149.00	\$0.00	\$0.00	\$0.00	\$149.00	0.00%
Active	E 101-42500-210 OPERATING SU	\$0.00	\$12.99	\$0.00	\$0.00	-\$12.99	0.00%
Active	E 101-42500-300 PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-42600-301 CONTRACTOR	\$0.00	\$102.60	\$0.00	\$0.00	-\$102.60	0.00%
Active	E 101-43100-100 WAGES	\$15,123.00	\$33,125.49	\$2,437.70	\$0.00	-\$18,002.49	219.04%
Active	E 101-43100-102 WAGES OVERTI	\$9,191.00	\$493.20	\$57.54	\$0.00	\$8,697.80	5.37%



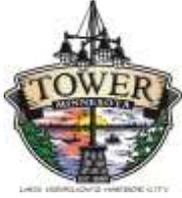
**City of Tower**  
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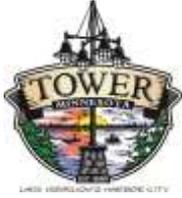
		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 101-43100-104 TEMPORARY E	\$3,745.00	\$0.00	\$0.00	\$0.00	\$3,745.00	0.00%
Active	E 101-43100-121 PERA	\$1,580.39	\$2,457.39	\$92.69	\$0.00	-\$877.00	155.49%
Active	E 101-43100-122 FICA	\$2,146.24	\$3,125.02	\$205.43	\$0.00	-\$978.78	145.60%
Active	E 101-43100-131 HEALTH INSURA	\$0.00	\$4,490.47	\$417.46	\$0.00	-\$4,490.47	0.00%
Active	E 101-43100-132 DENTAL INSURA	\$0.00	\$2,330.14	\$243.66	\$0.00	-\$2,330.14	0.00%
Active	E 101-43100-133 LIFE INSURANC	\$200.00	\$174.26	\$14.07	\$0.00	\$25.74	87.13%
Active	E 101-43100-136 EMPLR HLTH SV	\$10,255.00	\$6,949.80	\$994.39	\$0.00	\$3,305.20	67.77%
Active	E 101-43100-137 LONGEVITY BAL	\$0.00	\$7,375.53	\$190.43	\$0.00	-\$7,375.53	0.00%
Active	E 101-43100-140 UNEMPLOYMEN	\$2,500.00	\$6,390.72	\$0.00	\$0.00	-\$3,890.72	255.63%
Active	E 101-43100-210 OPERATING SU	\$13,000.00	\$9,221.10	\$311.73	\$0.00	\$3,778.90	70.93%
Active	E 101-43100-220 REPAIR & MAIN	\$15,000.00	\$24,876.62	\$4,960.00	\$0.00	-\$9,876.62	165.84%
Active	E 101-43100-223 SIDEWALK REP	\$42,000.00	\$6,100.00	\$6,100.00	\$0.00	\$35,900.00	14.52%
Active	E 101-43100-224 STREET RECON	\$26,000.00	\$0.00	\$0.00	\$0.00	\$26,000.00	0.00%
Active	E 101-43100-225 EQUIPMENT	\$6,000.00	\$0.00	\$0.00	\$0.00	\$6,000.00	0.00%
Active	E 101-43100-226 BANNERS	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 101-43100-300 PROFESSIONAL	\$300.00	\$262.80	\$0.00	\$0.00	\$37.20	87.60%
Active	E 101-43100-352 PUBLICATIONS	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 101-43100-360 INSURANCE	\$1,000.00	\$1,320.55	\$1,320.55	\$0.00	-\$320.55	132.06%
Active	E 101-43100-550 FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-43160-220 REPAIR & MAIN	\$20,000.00	\$400.00	\$400.00	\$0.00	\$19,600.00	2.00%
Active	E 101-43160-380 ELECTRICITY	\$15,000.00	\$10,548.01	\$1,408.44	\$0.00	\$4,451.99	70.32%
Active	E 101-45200-100 WAGES	\$9,073.00	\$0.00	\$0.00	\$0.00	\$9,073.00	0.00%
Active	E 101-45200-102 WAGES OVERTI	\$4,376.00	\$0.00	\$0.00	\$0.00	\$4,376.00	0.00%
Active	E 101-45200-104 TEMPORARY E	\$4,815.00	\$0.00	\$0.00	\$0.00	\$4,815.00	0.00%
Active	E 101-45200-121 PERA	\$874.00	\$0.00	\$0.00	\$0.00	\$874.00	0.00%
Active	E 101-45200-122 FICA	\$1,397.42	\$0.00	\$0.00	\$0.00	\$1,397.42	0.00%
Active	E 101-45200-133 LIFE INSURANC	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 101-45200-140 UNEMPLOYMEN	\$139.00	\$0.00	\$0.00	\$0.00	\$139.00	0.00%
Active	E 101-45200-210 OPERATING SU	\$3,000.00	\$354.69	\$235.13	\$0.00	\$2,645.31	11.82%
Active	E 101-45200-215 LAND ACQUISITI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-220 REPAIR & MAIN	\$1,000.00	\$121.16	\$121.16	\$0.00	\$878.84	12.12%
Active	E 101-45200-225 EQUIPMENT	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 101-45200-300 PROFESSIONAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-315 ENGINEERING S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-352 PUBLICATIONS	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 101-45200-360 INSURANCE	\$800.00	\$868.92	\$868.92	\$0.00	-\$68.92	108.62%



**City of Tower**  
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		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 101-45200-380 ELECTRICITY	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 101-45200-480 4TH OF JULY EX	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00	0.00%
Active	E 101-45200-483 FIREWORKS EX	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00	0.00%
Active	E 101-45200-485 TS QUEEN EXPE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45200-495 JOINT POWERS	\$1,000.00	\$491.00	\$0.00	\$0.00	\$509.00	49.10%
Active	E 101-45200-551 CAPITAL PROJE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45300-100 WAGES	\$1,511.91	\$0.00	\$0.00	\$0.00	\$1,511.91	0.00%
Active	E 101-45300-102 WAGES OVERTI	\$546.77	\$0.00	\$0.00	\$0.00	\$546.77	0.00%
Active	E 101-45300-121 PERA	\$321.00	\$0.00	\$0.00	\$0.00	\$321.00	0.00%
Active	E 101-45300-122 FICA	\$157.29	\$0.00	\$0.00	\$0.00	\$157.29	0.00%
Active	E 101-45300-133 LIFE INSURANC	\$30.00	\$0.00	\$0.00	\$0.00	\$30.00	0.00%
Active	E 101-45300-140 UNEMPLOYMEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 101-45300-210 OPERATING SU	\$250.00	\$84.99	\$14.99	\$0.00	\$165.01	34.00%
Active	E 101-45300-220 REPAIR & MAIN	\$3,000.00	\$570.00	\$0.00	\$0.00	\$2,430.00	19.00%
Active	E 101-45300-360 INSURANCE	\$600.00	\$825.34	\$825.34	\$0.00	-\$225.34	137.56%
Active	E 101-47000-608 FIRE TRUCK PRI	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 101-47000-609 FIRE TRUCK INT	\$135.00	\$2,676.50	\$0.00	\$0.00	-\$2,541.50	1982.59%
Active	E 101-47000-626 Harbor Gunderse	\$12,000.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	50.00%
Active	E 101-47000-627 Harbor Gunderso	\$5,018.00	\$0.00	\$0.00	\$0.00	\$5,018.00	0.00%
Active	E 101-49000-550 FUND BALANCE	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	0.00%
Active	E 101-49000-700 TRANSFERS OU	\$0.00	\$65,582.94	\$0.00	\$0.00	-\$65,582.94	0.00%
Active	E 101-49100-710 TAX LEVY APPO	\$7,000.00	\$0.00	\$0.00	\$0.00	\$7,000.00	0.00%
Active	E 101-49500-100 WAGES	\$1,413.00	\$1,911.93	\$247.57	\$0.00	-\$498.93	135.31%
Active	E 101-49500-102 WAGES OVERTI	\$1,012.00	\$0.00	\$0.00	\$0.00	\$1,012.00	0.00%
Active	E 101-49500-121 PERA	\$158.00	\$128.40	\$10.24	\$0.00	\$29.60	81.27%
Active	E 101-49500-122 FICA	\$186.00	\$146.34	\$18.94	\$0.00	\$39.66	78.68%
Active	E 101-49500-131 HEALTH INSURA	\$0.00	\$318.22	\$43.71	\$0.00	-\$318.22	0.00%
Active	E 101-49500-132 DENTAL INSURA	\$0.00	\$194.92	\$26.71	\$0.00	-\$194.92	0.00%
Active	E 101-49500-133 LIFE INSURANC	\$30.00	\$10.08	\$1.28	\$0.00	\$19.92	33.60%
Active	E 101-49500-136 EMPLR HLTH SV	\$0.00	\$32.45	\$4.11	\$0.00	-\$32.45	0.00%
Active	E 101-49500-140 UNEMPLOYMEN	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 101-49500-210 OPERATING SU	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
Active	E 101-49500-220 REPAIR & MAIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Total GENERAL FUND</b>	<b>\$771,390.24</b>	<b>\$469,839.26</b>	<b>\$67,250.78</b>	<b>\$0.00</b>	<b>\$301,550.98</b>	<b>60.91%</b>
<b>SKI TRAIL FUND</b>							
Active	E 102-49993-104 TEMPORARY E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



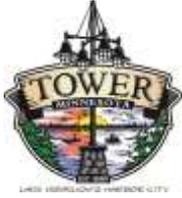
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Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 102-49993-220 REPAIR & MAIN	\$1,500.00	\$1,085.00	\$0.00	\$0.00	\$415.00	72.33%
Active	E 102-49993-352 PUBLICATIONS	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	0.00%
Active	E 102-49993-380 ELECTRICITY	\$700.00	\$594.19	\$53.00	\$0.00	\$105.81	84.88%
	<b>Total SKI TRAIL FUND</b>	<b>\$2,500.00</b>	<b>\$1,679.19</b>	<b>\$53.00</b>	<b>\$0.00</b>	<b>\$820.81</b>	<b>67.17%</b>
<b>AIRPORT CAPITAL PROJECTS</b>							
Active	E 104-49800-301 CONTRACTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 104-49800-315 ENGINEERING S	\$0.00	\$34,320.00	\$18,720.00	\$0.00	-\$34,320.00	0.00%
Active	E 104-49800-352 PUBLICATIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 104-49800-550 FUND BALANCE	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
	<b>Total AIRPORT CAPITAL PROJECTS</b>	<b>\$5,000.00</b>	<b>\$34,320.00</b>	<b>\$18,720.00</b>	<b>\$0.00</b>	<b>-\$29,320.00</b>	<b>686.40%</b>
<b>FOREST FUND</b>							
Active	E 107-49600-210 OPERATING SU	\$0.00	\$444.25	\$250.00	\$0.00	-\$444.25	0.00%
Active	E 107-49600-215 LAND ACQUISITI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 107-49600-700 TRANSFERS OU	\$27,437.00	\$5,000.00	\$5,000.00	\$0.00	\$22,437.00	18.22%
	<b>Total FOREST FUND</b>	<b>\$27,437.00</b>	<b>\$5,444.25</b>	<b>\$5,250.00</b>	<b>\$0.00</b>	<b>\$21,992.75</b>	<b>19.84%</b>
<b>HOODOO POINT FUND</b>							
Active	E 109-49992-100 WAGES	\$7,559.55	\$4,528.57	\$287.26	\$0.00	\$3,030.98	59.91%
Active	E 109-49992-102 WAGES OVERTI	\$5,470.91	\$0.00	\$0.00	\$0.00	\$5,470.91	0.00%
Active	E 109-49992-103 WAGE AMB POC	\$7,897.67	\$0.00	\$0.00	\$0.00	\$7,897.67	0.00%
Active	E 109-49992-104 TEMPORARY E	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 109-49992-120 STATE TAXES	\$5,514.78	\$0.00	\$0.00	\$0.00	\$5,514.78	0.00%
Active	E 109-49992-121 PERA	\$1,579.32	\$326.59	\$12.47	\$0.00	\$1,252.73	20.68%
Active	E 109-49992-122 FICA	\$1,940.98	\$345.79	\$21.92	\$0.00	\$1,595.19	17.82%
Active	E 109-49992-131 HEALTH INSURA	\$0.00	\$591.99	\$41.38	\$0.00	-\$591.99	0.00%
Active	E 109-49992-132 DENTAL INSURA	\$0.00	\$231.94	\$16.69	\$0.00	-\$231.94	0.00%
Active	E 109-49992-133 LIFE INSURANC	\$200.00	\$37.27	\$2.43	\$0.00	\$162.73	18.64%
Active	E 109-49992-136 EMPLR HLTH SV	\$0.00	\$92.16	\$6.55	\$0.00	-\$92.16	0.00%
Active	E 109-49992-140 UNEMPLOYMEN	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 109-49992-175 CONTRACT MAN	\$36,000.00	\$21,000.00	\$3,000.00	\$0.00	\$15,000.00	58.33%
Active	E 109-49992-210 OPERATING SU	\$15,000.00	\$4,716.99	\$2,562.49	\$0.00	\$10,283.01	31.45%
Active	E 109-49992-220 REPAIR & MAIN	\$20,000.00	\$2,934.30	\$114.30	\$0.00	\$17,065.70	14.67%
Active	E 109-49992-225 EQUIPMENT	\$5,000.00	\$4,849.00	\$4,849.00	\$0.00	\$151.00	96.98%
Active	E 109-49992-321 TELEPHONE	\$1,700.00	\$1,567.91	\$732.24	\$0.00	\$132.09	92.23%
Active	E 109-49992-325 HOODOO CREDI	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 109-49992-352 PUBLICATIONS	\$500.00	\$703.70	\$314.70	\$0.00	-\$203.70	140.74%
Active	E 109-49992-360 INSURANCE	\$3,000.00	\$3,961.65	\$3,961.65	\$0.00	-\$961.65	132.06%



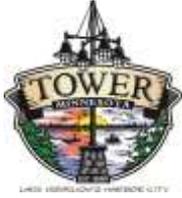
**City of Tower**  
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Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 109-49992-380 ELECTRICITY	\$17,000.00	\$4,571.52	\$3,109.67	\$0.00	\$12,428.48	26.89%
Active	E 109-49992-433 DUES/FEES	\$1,200.00	\$1,122.20	\$1,120.00	\$0.00	\$77.80	93.52%
Active	E 109-49992-437 REFUNDS	\$2,389.00	\$1,986.00	\$264.00	\$0.00	\$403.00	83.13%
Active	E 109-49992-551 CAPITAL PROJE	\$26,134.16	\$30,000.46	\$0.00	\$0.00	-\$3,866.30	114.79%
Active	E 109-49992-602 SEWER BOND P	\$17,000.00	\$17,000.00	\$0.00	\$0.00	\$0.00	100.00%
Active	E 109-49992-603 SEWER BOND I	\$20,208.00	\$10,263.75	\$0.00	\$0.00	\$9,944.25	50.79%
Active	E 109-49992-700 TRANSFERS OU	\$13,866.00	\$0.00	\$0.00	\$0.00	\$13,866.00	0.00%
	<b>Total HOODOO POINT FUND</b>	<b>\$213,660.37</b>	<b>\$110,831.79</b>	<b>\$20,416.75</b>	<b>\$0.00</b>	<b>\$102,828.58</b>	<b>51.87%</b>
<b>AIRPORT OPERATING FUND</b>							
Active	E 110-49800-100 WAGES	\$3,024.89	\$5,791.12	\$455.22	\$0.00	-\$2,766.23	191.45%
Active	E 110-49800-102 WAGES OVERTI	\$6,785.94	\$0.00	\$0.00	\$0.00	\$6,785.94	0.00%
Active	E 110-49800-103 WAGE AMB POC	\$1,708.79	\$0.00	\$0.00	\$0.00	\$1,708.79	0.00%
Active	E 110-49800-120 STATE TAXES	\$2,757.39	\$0.00	\$0.00	\$0.00	\$2,757.39	0.00%
Active	E 110-49800-121 PERA	\$927.69	\$367.27	\$8.78	\$0.00	\$560.42	39.59%
Active	E 110-49800-122 FICA	\$1,133.13	\$441.49	\$34.57	\$0.00	\$691.64	38.96%
Active	E 110-49800-131 HEALTH INSURA	\$0.00	\$922.00	\$70.52	\$0.00	-\$922.00	0.00%
Active	E 110-49800-132 DENTAL INSURA	\$0.00	\$463.44	\$25.67	\$0.00	-\$463.44	0.00%
Active	E 110-49800-133 LIFE INSURANC	\$50.00	\$39.78	\$3.90	\$0.00	\$10.22	79.56%
Active	E 110-49800-136 EMPLR HLTH SV	\$0.00	\$139.84	\$14.06	\$0.00	-\$139.84	0.00%
Active	E 110-49800-140 UNEMPLOYMEN	\$500.00	\$0.00	\$0.00	\$0.00	\$500.00	0.00%
Active	E 110-49800-210 OPERATING SU	\$5,800.00	\$1,757.62	\$401.72	\$0.00	\$4,042.38	30.30%
Active	E 110-49800-220 REPAIR & MAIN	\$10,319.00	\$9,723.02	\$3,334.84	\$0.00	\$595.98	94.22%
Active	E 110-49800-225 EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 110-49800-321 TELEPHONE	\$0.00	\$904.59	\$258.86	\$0.00	-\$904.59	0.00%
Active	E 110-49800-352 PUBLICATIONS	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 110-49800-354 PERMITS, LICEN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 110-49800-360 INSURANCE	\$3,000.00	\$4,168.98	\$4,168.98	\$0.00	-\$1,168.98	138.97%
Active	E 110-49800-380 ELECTRICITY	\$4,400.00	\$2,109.15	\$192.00	\$0.00	\$2,290.85	47.94%
Active	E 110-49800-404 AIRPORT DEBT	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00	0.00%
Active	E 110-49800-433 DUES/FEES	\$200.00	\$150.00	\$0.00	\$0.00	\$50.00	75.00%
	<b>Total AIRPORT OPERATING FUND</b>	<b>\$56,006.83</b>	<b>\$26,978.30</b>	<b>\$8,969.12</b>	<b>\$0.00</b>	<b>\$29,028.53</b>	<b>48.17%</b>
<b>AIRPORT FUEL SYSTEM</b>							
Active	E 111-49800-100 WAGES	\$1,511.91	\$355.60	\$83.42	\$0.00	\$1,156.31	23.52%
Active	E 111-49800-102 WAGES OVERTI	\$1,393.14	\$0.00	\$0.00	\$0.00	\$1,393.14	0.00%
Active	E 111-49800-103 WAGE AMB POC	\$1,708.79	\$0.00	\$0.00	\$0.00	\$1,708.79	0.00%
Active	E 111-49800-120 STATE TAXES	\$102.10	\$0.00	\$0.00	\$0.00	\$102.10	0.00%



**City of Tower**  
**\*Expenditure Guideline©**

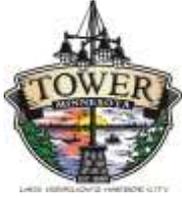
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Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
Active	E 111-49800-121 PERA	\$371.29	\$23.32	\$2.93	\$0.00	\$347.97	6.28%
Active	E 111-49800-122 FICA	\$437.63	\$27.23	\$6.38	\$0.00	\$410.40	6.22%
Active	E 111-49800-131 HEALTH INSURA	\$0.00	\$53.38	\$13.75	\$0.00	-\$53.38	0.00%
Active	E 111-49800-132 DENTAL INSURA	\$0.00	\$25.94	\$7.74	\$0.00	-\$25.94	0.00%
Active	E 111-49800-133 LIFE INSURANC	\$25.00	\$2.67	\$0.51	\$0.00	\$22.33	10.68%
Active	E 111-49800-136 EMPLR HLTH SV	\$0.00	\$8.60	\$1.65	\$0.00	-\$8.60	0.00%
Active	E 111-49800-140 UNEMPLOYMEN	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00	0.00%
Active	E 111-49800-210 OPERATING SU	\$927.00	\$1,054.87	\$0.00	\$0.00	-\$127.87	113.79%
Active	E 111-49800-220 REPAIR & MAIN	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	E 111-49800-225 EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 111-49800-321 TELEPHONE	\$1,250.00	\$0.00	\$0.00	\$0.00	\$1,250.00	0.00%
Active	E 111-49800-330 AIRPLANE FUEL	\$40,400.00	\$31,203.45	\$8,863.85	\$0.00	\$9,196.55	77.24%
Active	E 111-49800-360 INSURANCE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 111-49800-380 ELECTRICITY	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	0.00%
	<b>Total AIRPORT FUEL SYSTEM</b>	<b>\$51,426.86</b>	<b>\$32,755.06</b>	<b>\$8,980.23</b>	<b>\$0.00</b>	<b>\$18,671.80</b>	<b>63.69%</b>
<b>AMBULANCE DEPARTMENT</b>							
Active	E 201-42300-100 WAGES	\$0.00	\$24,556.31	\$1,718.09	\$0.00	-\$24,556.31	0.00%
Active	E 201-42300-101 WAGES AMB TR	\$0.00	\$2,379.85	\$0.00	\$0.00	-\$2,379.85	0.00%
Active	E 201-42300-102 WAGES OVERTI	\$0.00	\$51,904.31	\$3,656.50	\$0.00	-\$51,904.31	0.00%
Active	E 201-42300-103 WAGE AMB POC	\$9,737.00	\$1,548.08	\$0.00	\$0.00	\$8,188.92	15.90%
Active	E 201-42300-104 TEMPORARY E	\$0.00	\$533.17	\$0.00	\$0.00	-\$533.17	0.00%
Active	E 201-42300-105 DEPARTMENT H	\$37,000.00	\$0.00	\$0.00	\$0.00	\$37,000.00	0.00%
Active	E 201-42300-108 AMB RUN WAGE	\$30,000.00	\$13,226.17	\$2,330.85	\$0.00	\$16,773.83	44.09%
Active	E 201-42300-109 AMB PAID ON C	\$130,000.00	\$0.00	\$0.00	\$0.00	\$130,000.00	0.00%
Active	E 201-42300-120 STATE TAXES	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00	0.00%
Active	E 201-42300-121 PERA	\$4,500.00	\$1,705.74	\$23.18	\$0.00	\$2,794.26	37.91%
Active	E 201-42300-122 FICA	\$18,638.00	\$8,906.90	\$588.94	\$0.00	\$9,731.10	47.79%
Active	E 201-42300-125 DEFINED CONT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 201-42300-131 HEALTH INSURA	\$0.00	\$771.32	\$58.86	\$0.00	-\$771.32	0.00%
Active	E 201-42300-132 DENTAL INSURA	\$0.00	\$64.35	\$4.90	\$0.00	-\$64.35	0.00%
Active	E 201-42300-133 LIFE INSURANC	\$210.00	\$63.35	\$4.77	\$0.00	\$146.65	30.17%
Active	E 201-42300-136 EMPLR HLTH SV	\$0.00	\$192.94	\$12.94	\$0.00	-\$192.94	0.00%
Active	E 201-42300-140 UNEMPLOYMEN	\$19,026.00	\$551.55	\$542.67	\$0.00	\$18,474.45	2.90%
Active	E 201-42300-210 OPERATING SU	\$55,000.00	\$11,599.15	\$3,967.67	\$0.00	\$43,400.85	21.09%
Active	E 201-42300-217 HOUSE	\$11,240.00	\$3,253.33	\$256.82	\$0.00	\$7,986.67	28.94%
Active	E 201-42300-218 FOOD AND MEA	\$6,500.00	\$1,340.79	\$51.24	\$0.00	\$5,159.21	20.63%





**City of Tower**  
**\*Expenditure Guideline©**

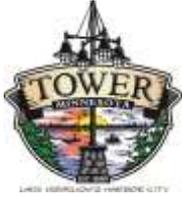
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Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
In-Active	E 205-46200-550 FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46200-610 INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46200-613 INTERIM FINAN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46200-625 BOND INTERES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-100 WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-102 WAGES OVERTI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-104 TEMPORARY E	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-210 OPERATING SU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-220 REPAIR & MAIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-360 INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-610 INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46250-625 BOND INTERES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-100 WAGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-102 WAGES OVERTI	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-122 FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-210 OPERATING SU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-220 REPAIR & MAIN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-301 CONTRACTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-310 ATTORNEY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-315 ENGINEERING S	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-360 INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-380 ELECTRICITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-390 FUEL OIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46270-610 INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
In-Active	E 205-46500-100 WAGES	\$11,600.00	\$7.08	\$0.00	\$0.00	\$11,592.92	0.06%
Active	E 205-46500-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 205-46500-122 FICA	\$1,152.00	\$0.00	\$0.00	\$0.00	\$1,152.00	0.00%
Active	E 205-46500-300 PROFESSIONAL	\$2,600.00	\$51.30	\$0.00	\$0.00	\$2,548.70	1.97%
Active	E 205-46500-360 INSURANCE	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.00%
Active	E 205-46500-400 REPAIRS AND M	\$13,000.00	\$4,733.00	\$980.00	\$0.00	\$8,267.00	36.41%
Active	E 205-46500-510 LAND	\$0.00	\$10,566.32	\$0.00	\$0.00	-\$10,566.32	0.00%
Active	E 205-46500-520 BUILDINGS	\$0.00	\$163,854.23	\$0.00	\$0.00	-\$163,854.23	0.00%
Active	E 205-46500-600 PRINCIPAL	\$68,900.00	\$20,845.66	\$0.00	\$0.00	\$48,054.34	30.25%





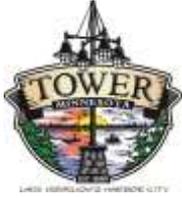
**City of Tower**  
**\*Expenditure Guideline©**

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Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
<b>Total DEBT SERVICE ACCOUNTS</b>		\$8,170.00	\$8,170.00	\$0.00	\$0.00	\$0.00	100.00%
<b>TIF 2 DEBT - ASSISTED LIVING</b>							
Active	E 402-47500-307 COUNTY FEE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 402-47500-433 DUES/FEES	\$0.00	\$990.00	\$990.00	\$0.00	-\$990.00	0.00%
Active	E 402-47500-618 TIF/A PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 402-47500-619 TIF/A INTEREST	\$8,640.00	\$12,870.00	\$4,320.00	\$0.00	-\$4,230.00	148.96%
Active	E 402-47500-621 TIF/B PRINCIPAL	\$0.00	\$15,000.00	\$0.00	\$0.00	-\$15,000.00	0.00%
Active	E 402-47500-622 TIF/B INTEREST	\$0.00	\$3,712.50	\$1,650.00	\$0.00	-\$3,712.50	0.00%
<b>Total TIF 2 DEBT - ASSISTED LIVING</b>		\$8,640.00	\$32,572.50	\$6,960.00	\$0.00	-\$23,932.50	377.00%
<b>TIF 1 DEBT - POWERAIN</b>							
Active	E 403-47500-700 TRANSFERS OU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>Total TIF 1 DEBT - POWERAIN</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>WATER FUND</b>							
Active	E 601-49400-100 WAGES	\$4,536.80	\$5,301.38	\$434.37	\$0.00	-\$764.58	116.85%
Active	E 601-49400-102 WAGES OVERTI	\$4,267.16	\$0.00	\$0.00	\$0.00	\$4,267.16	0.00%
Active	E 601-49400-103 WAGE AMB POC	\$11,958.32	\$0.00	\$0.00	\$0.00	\$11,958.32	0.00%
Active	E 601-49400-120 STATE TAXES	\$2,757.39	\$0.00	\$0.00	\$0.00	\$2,757.39	0.00%
Active	E 601-49400-121 PERA	\$2,504.87	\$385.96	\$25.92	\$0.00	\$2,118.91	15.41%
Active	E 601-49400-122 FICA	\$1,682.00	\$405.56	\$33.24	\$0.00	\$1,276.44	24.11%
Active	E 601-49400-131 HEALTH INSURA	\$0.00	\$665.73	\$51.81	\$0.00	-\$665.73	0.00%
Active	E 601-49400-132 DENTAL INSURA	\$0.00	\$209.25	\$14.38	\$0.00	-\$209.25	0.00%
Active	E 601-49400-133 LIFE INSURANC	\$210.00	\$52.50	\$4.37	\$0.00	\$157.50	25.00%
Active	E 601-49400-136 EMPLR HLTH SV	\$0.00	\$129.29	\$9.05	\$0.00	-\$129.29	0.00%
Active	E 601-49400-140 UNEMPLOYMEN	\$2,746.00	\$0.00	\$0.00	\$0.00	\$2,746.00	0.00%
Active	E 601-49400-207 COMPUTER SUP	\$400.00	\$0.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 601-49400-210 OPERATING SU	\$3,550.00	\$1,027.31	\$341.70	\$0.00	\$2,522.69	28.94%
Active	E 601-49400-220 REPAIR & MAIN	\$3,550.00	\$0.00	\$0.00	\$0.00	\$3,550.00	0.00%
Active	E 601-49400-225 EQUIPMENT	\$1,170.00	\$0.00	\$0.00	\$0.00	\$1,170.00	0.00%
Active	E 601-49400-250 WATER PURCH	\$29,000.00	\$14,328.15	\$5,870.88	\$0.00	\$14,671.85	49.41%
Active	E 601-49400-352 PUBLICATIONS	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	0.00%
Active	E 601-49400-360 INSURANCE	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 601-49400-385 TOWER/BREITU	\$22,000.00	\$16,944.20	\$8,472.10	\$0.00	\$5,055.80	77.02%
Active	E 601-49400-388 STATE FEE	\$2,390.00	\$630.00	\$0.00	\$0.00	\$1,760.00	26.36%
Active	E 601-49400-401 CAPITAL RESER	\$20,000.00	\$64,230.80	\$12,696.00	\$0.00	-\$44,230.80	321.15%
Active	E 601-49400-402 FILTRATION DE	\$28,000.00	\$28,256.80	\$14,128.40	\$0.00	-\$256.80	100.92%
Active	E 601-49400-433 DUES/FEES	\$500.00	\$150.00	\$0.00	\$0.00	\$350.00	30.00%





**City of Tower**  
**\*Expenditure Guideline©**

Current Period: JULY 2020

		2020	2020	JULY	Enc	2020	% of YTD
		YTD Budget	YTD Amt	MTD Amt	Current	YTD Balance	Budget
<b>Total Sewer Net Pension Liability</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>DEBT</b>							
Active	E 902-41400-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 902-42300-121 PERA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Total DEBT</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	<b>Report Total</b>	\$2,110,465.15	\$1,526,750.10	\$244,640.48	\$0.00	\$583,715.05	72.34%

**RESOLUTION 2020-029**

**A RESOLUTION AUTHORIZING THE CITY OF TOWER TO MAKE APPLICATION TO  
AND ACCEPT FUNDS FROM THE IRRR TACONITE AREA COMMUNITY RELIEF  
GRANT PROGRAM**

Motion by: \_\_\_\_\_ Second By: \_\_\_\_\_

**WHEREAS,** the City of Tower and the Tower Economic Development Authority (TEDA) has a mission to encourage economic development in the city; and

**WHEREAS,** businesses in Tower have been severely impacted by the shutdowns and related economic effects related to the COVID-19 pandemic; and

**WHEREAS,** the 2015 City of Tower-Breitung Township Joint Comprehensive Plan calls for improving local business retention and expansion, diversifying the economy through recruitment of businesses to strengthen the community’s economic portfolio.

**NOW THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF TOWER, MINNESOTA** as follows:

1. The City of Tower will accept the \$50,000 in grant funding under this program in its general checking account.
2. The City of Tower will transfer these funds to the Tower Economic Development Authority money market fund formerly known as the “Storefront [Loan] Account” for the express purposes described in TEDA’s grant application under this program and as set forth in the grant contract with the IRRR.

Passed and adopted by Tower City Council this 10<sup>th</sup> day of August, 2020.

<b>VOTE</b>	<b>Kringstad</b>	<b>Norby</b>	<b>Majerle</b>	<b>Shedd</b>	<b>Setterberg</b>
Aye	<input type="checkbox"/>				
Nay	<input type="checkbox"/>				
Abstain	<input type="checkbox"/>				
Absent	<input type="checkbox"/>				

\_\_\_\_\_  
Orlyn Kringstad  
Mayor

Attested by:

\_\_\_\_\_  
Victoria Ranua  
City Clerk/Treasurer





## CITY COUNCIL AGENDA ITEM REPORT

**MEETING DATE:** August 10, 2020

**AGENDA ITEM:** 6.2

**PREPARED BY:** Victoria Ranua, Clerk/Treasurer

**AGENDA ITEM:** TEDA, Vacancy Posting

**DISCUSSION:**

On August 6, 2020, Tower Economic Development Authority (TEDA) board member/Commissioner Joan Broten resigned. Her term was through December 31, 2023.

Under City Resolution 1996-10, the Enabling Resolution for the TEDA, at Section 4:

*It is required that board members shall be ... approved for appointment by the City Council. The term of the Commissioner's appointments shall be governed by Section 469.095...of the EDA Act.*

Section 469.095 of the EDA Act, with emphasis added.

*(b) Five-member authority: the commissioners constituting a five-member authority, two of whom must be members of the city council, shall be appointed by the mayor with the approval of the city council. Those initially appointed shall be appointed for terms of two, three, four, five, and six years respectively. **Thereafter all commissioners shall be appointed for six-year terms.***

*(f) A vacancy is created in the membership of an authority when a city council member of the authority ends council membership. **A vacancy for this or another reason must be filled for the balance of the unexpired term, in the manner in which the original appointment was made.** The city council may set the term of the commissioners who are members of the city council to coincide with their term of office as members of the city council.*

**FINANCIAL IMPACT:** None.

**RECOMMENDED MOTION:** To post for the vacant TEDA board member/Commissioner position for a term through 2023.

**ATTACHMENTS:** Resignation, dated August 6, 2020

TEDA Board  
City of Tower  
PO Box 576  
Tower, MN 55790

August 6, 2020

Dear Fellow TEDA Board Members,

Please accept this letter as my formal resignation from the TEDA Board, effective immediately. I have taken on extra responsibilities with my current employer and will therefore not be able to dedicate the time needed to successfully fulfill my duties as a board member.

It has been a pleasure working with all of you and I look forward to all of the great things you will accomplish for our beautiful city.

Thank you.

Sincerely,  
Joan Broten

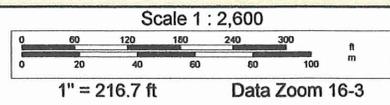
# TOWER 2020

08/05/2020

Cleaned and Televised by J&R Wastewater Inc.

John Huismann

\* Major issues to fix  
O Minor issues to fix



**AMBULANCE VEHICLE REPLACEMENT AID AGREEMENT  
BETWEEN THE ENTITIES SERVED BY THE  
MINNESOTA STATE ESTABLISHED PRIMARY SERVICE AREA OF THE  
TOWER AREA AMBULANCE SERVICE**

**THIS AMBULANCE REPLACEMENT AID AGREEMENT** (the “Agreement”) is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2020 by and between the **CITY OF TOWER**, a municipal corporation (“City”) and the **BOIS FORTE BAND OF CHIPPEWA**, a federally recognized Indian Tribe, and the **TOWNSHIP OF BREITUNG, TOWNSHIP OF EAGLE’S NEST, TOWNSHIP OF GREENWOOD, TOWNSHIP OF KUGLER, TOWNSHIP OF VERMILION LAKE**.

**RECITALS**

- A. The City of Tower has provided ambulance service to this area since 1958.
- B. The State of Minnesota, through Minn. Stat. §144E.06, established primary service areas for licensed ambulance services in order to ensure that all areas have ambulance coverage and to eliminate any overlaps in coverage. The legal primary service area established by the State Emergency Medical Service Regulatory Board for the Tower Area Ambulance Service (license #244) (“Ambulance Service”) extends beyond the city limits and is as follows:

T60NR15W - sections 1 through 12, 17 through 20, W ½ of 16 and 21	Township of Embarrass, nearly ½
T61NR14W - sections 1 through 18	Unincorporated
T61NR15W	Township of Kugler, entire, and portion of City of Tower
T61NR16W	Township of Vermilion Lake, entire
T61NR17W - sections 1, 2, 11 through 14, 23 through 29, 32 through 36	Unincorporated
T62NR14W	Township of Eagle’s Nest
T62NR15W	Portion of City of Tower and entire Township of Breitung
T62NR16W	entire portion of Bois Forte Lake Vermilion tribal lands and portion of Township of Greenwood
T62NR17W - sections 1, 12, 13, 24, 25, 36	Unincorporated
T63NR14W - sections 31, SW ½ of 30 and 32	Unincorporated
T63NR15W	Unincorporated
T63NR16W	Unincorporated
T64NR15W - sections 13 through 36	Unincorporated
T64NR16W	Unincorporated

- C. The City of Tower recognized early on in the establishment of the primary service area that it could not continue to provide this service all at its own expense and sought the financial assistance from the governments within its primary service area for the provision of monies for the large capital expense associated with the purchase and replacement of ambulance vehicles. Whereas, all governmental entities, except Embarrass Township and Saint Louis County for unorganized townships, have contributed since 1989 over the course and duration of several prior agreements addressing this issue.
- D. The primary service area established by the State has no requirement that the benefiting entities contribute financially or otherwise to the licensed ambulance service. Each entity has voluntarily entered into the past agreements based on a shared understanding of the value of the service to their respective population and economy.
- E. As of the date of this draft, June 30, 2020, the Ambulance Services has three ambulance vehicles in service, each at the end of its life.

Ambulance	Years of Service	Mileage	Condition
Unit 1--GMC Duramax 4500	8	105,636	Fair
Unit 2--GMC Duramax 4500	10	143,339	Poor
Unit 3-- Ford E450 Super Duty (4x4)	16	102,133	Fair

- F. The Ambulance Service will receive delivery of a new re-mountable ambulance vehicle this Fall to replace Unit 2. The current cost for a new chassis for the ambulance will cost approximately \$100,000.
- G. The cost of ambulance vehicles has increased over time due to additional regulatory requirements as well as general cost of vehicles.

**NOW, THEREFORE** in consideration of their mutual covenants and promises as set forth herein, the Parties hereby agree as follows:

The intent and purpose of the agreement is to ensure adequate capital funds to purchase ambulance vehicles for the continued operation of a licensed ambulance service benefiting the parties to this agreement. All other costs associated to operate the licensed ambulance service are the sole responsibility of the City. However, because the operation of the ambulance service is inextricably linked to the use and replacement schedule of ambulance vehicles, this agreement is intended to specifically address that component of operating the ambulance service. The terms of this Agreement are not intended to imply or suggest that the parties to this agreement (other than the City of Tower) are responsible for the operation of the ambulance service, except as provided below.

- 1. Definitions. For the purpose of this agreement, the following terms have the assigned meaning:
  - a. **Aid.** Public monies provided to government entity for the provision of a public good or service.

- b. **Ambulance Vehicle.** All the physical components of a licensed ambulance vehicle, including equipment permanently attached to the unit.
  - c. **Ambulance Service Fund.** The municipal enterprise fund which accounts for the operation and maintenance of the ambulance service.
  - d. **Ambulance Vehicle Replacement Fund.** The restricted municipal enterprise capital fund which accounts for all sources of revenue and expenditure related to ambulance vehicles and the equipment permanently attached to an ambulance vehicle. This includes City, Township, and Band contributions specified within this agreement and any other contribution the City makes.
  - e. **Transfer.** An urgent request from a medical facility to transport a patient to another facility that can provide the higher or more specialized care needed by the patient.
1. **TERM.** This Agreement shall have a term starting October 1, 2020, and ending on December 31, 2020.
  2. **AID CONTRIBUTION RATE PER ENTITY / CLASS OF SERVICE.**
    - a. The rates from the previous agreement term of 2016-2018 will remain in effect for the term of this agreement and add an interfacility transport contribution as set forth in subsection c. below.

b. *POPULATION-BASED CONTRIBUTIONS*

Entity	Residential Population <sup>1</sup>	Rate/ Per Capita	Amount
City of Tower	491	\$15.00	\$7,365
Township of Breitung	580	\$15.00	\$8,700
Township of Eagle's Nest	235	\$15.00	\$3,525
Township of Embarrass	585	\$15.00	
Township of Greenwood <sup>2</sup>	900	\$15.00	\$13,500
Township of Kugler	173	\$15.00	\$2,595
Township of Vermilion Lake	279	\$15.00	\$4,185
			<b>\$39,870</b>

Payment will be made in ½ payments due on October 1, 2020 and December 31, 2020.

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<sup>1</sup> Based on 2018 Minnesota State Demographer 2018 Report, [https://mn.gov/admin/assets/mn\\_cities\\_townships\\_estimates\\_sdc\\_2018v2\\_tcm36-397170.xlsx](https://mn.gov/admin/assets/mn_cities_townships_estimates_sdc_2018v2_tcm36-397170.xlsx)

<sup>2</sup> Greenwood Township include both residents solely residing in the township, and those who reside in the overlapping jurisdictions of Greenwood Township and the Vermilion Lake tribal lands of the Bois Forte Band of Chippewa.

- c. *INTERFACILITY TRANSPORT CONTRIBUTIONS.* The City accepts transfers according to Minn. Stat. § 144E.101, Subd 13. The City will contribute \$1.66<sup>3</sup> per mile traveled for each transfer performed. This amount will be total mileage (to facility, transport, and return trip), not insurance billable loaded mileage (one way). By the 15<sup>th</sup> of each month, the City's Ambulance Service will make a report of each transfer total mileage and submit that to the City Clerk for the preceding month's activity. Based on this, the City Clerk/Treasurer will make a deposit from the Ambulance Service Fund to the Ambulance Vehicle Replacement Fund in the amount of total monthly Transfer mileage x \$1.66. This contribution will be retro-active for transfers made in 2020 prior to the agreement amount.

For illustration, in 2019, the Tower Area Ambulance Service had a total transfer mileage of 34,740. Had this agreement been in place it would have contributed \$57,668.40 to the Ambulance Vehicle Replacement Fund.

- d. *ENTERPRISE CONTRIBUTION.* The Bois Forte Band of Chippewa operates Fortune Bay Casino Resort enterprise on its Lake Vermilion lands. This enterprise generates a guest population which also utilizes the ambulance service. The Band agrees to a continued voluntary contribution of \$5,000 per year to the Ambulance Vehicle Replacement Fund.
  - e. *DISPOSAL CONTRIBUTION.* The revenue collected from any sale or salvage of an ambulance taken out of commission for the Ambulance Service will be returned to the Ambulance Vehicle Replacement Fund. Conditions for disposal are covered elsewhere in this Agreement.
3. **AMBULANCE VEHICLE REPLACEMENT FUND.** The monies received as ambulance vehicle replacement aid has and will continue to be kept in a restricted enterprise capital account for the sole purpose of the purchase of an ambulance. No monies may be removed or transferred from the Ambulance Vehicle Replacement fund for any purpose unless reviewed and approved by the Ambulance Commission. All parties to this agreement will receive both quarterly bank statements and accounting reports on this fund. These provisions are memorialized in City Resolution 2020-013.
4. **TOWER AREA AMBULANCE COMMISSION.** The Tower Area Ambulance Commission ("Ambulance Commission") will be comprised of the parties to this agreement to review and discuss the current and future ambulance vehicles replacement needs for the Ambulance Service.
- a. **WHO.**

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<sup>3</sup> This number is based on the following formula: (preceding years population and enterprise contribution) / (preceding years 911 miles). The Ambulance Commission recommended this rate on April 6, 2020 to the City Council and the City Council considered and approved this rate on April 13, 2020.

- i. **Elected/Appointed Official.** At least one elected or appointed official or position from each party to this agreement. Each party must provide the contact information for the elected or appointed individual(s). The Party can change appointed individual but should update contact information before an Ambulance Commission Meeting.
    - ii. **Ambulance Service representative.** At least one administrative staff member from the Ambulance Service.
  - b. **WHAT.**
    - i. **Ambulance Commission.** Discussion of Ambulance Replacement Funding for the Tower Area Ambulance Service. The Ambulance Commission will review and approve of how the service is run as it relates to the scheduling of ambulance replacement, and will review and approve of each decision to purchase a new ambulance (time, type, usage), and funding levels and methods employed to help ensure adequate financial resources to support replacement of an ambulance vehicle on a prudent schedule.
    - ii. **Appointed Officials.** Are responsible for communicating the information back to their respective governing bodies before the next scheduled meeting of that board.
    - iii. **Ambulance Service.**
      - 1. The Ambulance Service representative. The City will designate an ambulance service representative. This individual will be the main point of contact for the Ambulance Commission and will be responsible for setting and distributing meeting agendas, preparing agenda item reports, supplying minutes, and facilitating the meeting.
      - 2. The Ambulance Service. The Ambulance Service will provide a staff member to prepare minutes.
    - iv. **Communication between Ambulance Commission and City Council.**
      - 1. Quorum Vote Recommendations. If the Ambulance Commission makes a recommendation by motion, the motion must pass by a quorum of all parties to this agreement.
      - 2. City Council. Must consider the recommendation at the next regularly scheduled meeting or a special meeting called for the purpose of considering the recommendation, which ever is first.
  - c. **WHERE.** City of Tower Civic Center, 404 Pine Street, Tower, MN.
  - d. **WHEN.**
    - i. Regular meetings. First Monday of each new Quarter.
    - ii. Special Meetings. Must provide all entities a seven-day notice.
- 5. **BUSINESS PLAN.** By the 3<sup>rd</sup> Quarterly meeting of the Ambulance Commission, the City shall present a draft business plan for the ambulance service. Ambulance Commission comments on the plan will be reviewed at the next regular meeting of the

City Council and incorporated into a final business plan and the following year's Ambulance Service Fund Budget.

6. **QUARTERLY REPORTS.** The City will provide to the Ambulance Commission detailed reports in the format of the Commission's choosing:
  - a. *FINANCIAL REPORTS.*
    - i. Ambulance Replacement Fund.
    - ii. Ambulance Service Fund.
  - b. *VEHICLE OPERATION AND MAINTENANCE COSTS.*
    - i. Status report of vehicles (out of commission, etc.)
    - ii. Mileage reports
      1. 911 miles
      2. Transfer mileage
      3. Miscellaneous mileage (fueling, repairs, training, etc.)
7. **REPLACEMENT.** The Ambulance Commission, based on the adopted Business Plan for the Ambulance Service, current regulatory requirements for ambulance vehicle licensure, information from Ambulance Service representative, and any relevant outside contractors or vendors, will review and approve the ambulance replacement schedule and amounts needed from the various sources to ensure the Ambulance Replacement Fund has adequate reserves to make a capital vehicle purchase or identify the amount the City needs to contribute to the account for any difference between the anticipated purchase price and the current or expected Ambulance Replacement Fund balance.
  - a. *Recommendation.* The Ambulance Commission will approve and recommend to the City Council, an ambulance replacement schedule, ambulance vehicle purchases.
  - b. *Appropriation of Funds.* The City Council may act on appropriating Ambulance Vehicle Replacement Funds based only on a recommendation of a quorum of the Ambulance Commission and the funds must be present within the physical bank account or be pledged to be present at time payment is required. The City may pledge additional contributions above the contributions specified within this agreement.
8. **ACCESS TO AMBULANCE VEHICLES.** Each non-City party to the agreement shall have the right to access to the ambulance vehicles to conduct an inspection as to the current condition of any of the ambulance vehicles. Access shall be provided, except if the vehicle is dispatched to an emergency.
9. **DISPOSAL.** The Ambulance Commission shall be guided by the replacement schedule in determining the potential disposal of an ambulance. Should an ambulance need to be disposed of ahead of schedule, the Ambulance Commission will consider the following factors in determining when to dispose of an ambulance vehicle:
  - a. End of its useful life.
  - b. No longer safe to transport passengers and cannot be repaired in a satisfactory manner.
  - c. It is not in a safe operating condition and estimates for repairs are high in comparison to the value of the vehicle.

Once an ambulance is deemed disposable, the Ambulance Commission shall make a recommendation to dispose of it by sale, salvage, or other suitable means. Any revenue associated with the disposal will be returned to the Ambulance Vehicle Replacement Fund.

10. **DAMAGE, DESTRUCTION, AND INSURANCE.** The City shall maintain insurance coverage for all ambulance vehicles in the amount deemed appropriate by the City but in no event shall be less than the replacement cost of the vehicle. If all or any part an ambulance vehicle is damaged above a minimal amount or destroyed, the City shall notify the parties to this agreement of such fact in a reasonable amount of time and the Ambulance Commission shall immediately commence and diligently consider or pursue repair to return the ambulance vehicle to service.

11. **INDEMINIFCATION.** The City agrees to defend and indemnify the Band and/or the Townships against any claims brought or actions filed against the Band and/or Townships or any officer, employee, or volunteer of the Band and/or the Townships for injury to, death of, or damage to the property of any third person or persons, arising from the City's performance under this Agreement. Under no circumstances, however, shall the City be required to pay on behalf of itself and the Townships, any amounts in excess of the limits on liability established in Minnesota Statutes, Chapter 466 applicable to any one party. The limits of liability for the Township and City may not be added together to determine the maximum amount of liability for the City. The intent of this subdivision is to impose on the City a limited duty to defend and indemnify the Townships for claims arising out of the performance of this Agreement subject to the limits of liability under Minnesota Statutes, Chapter 466. The purpose of creating this duty to defend and indemnify is to simplify the defense of claims by eliminating conflicts between the parties and to permit liability claims against both parties from a single occurrence to be defended by a single attorney. Nothing herein shall be construed to waive or limit any immunity from, or limitation on, liability available to either the City, the Townships, or the Band, whether set forth in Minnesota Statutes, Chapter 466 or otherwise.

The City shall maintain general liability insurance for its services in the minimum amount of the tort liability limits for a municipality contained in Minn. Stat. § 466.04, Subd. 1 and shall include the Band and the Townships as additional insureds and certificate holders under such insurance policy for the term of this Agreement and any extensions thereof.

12. **SEVERABILITY.** The provisions of this Agreement are severable. If any portion hereof is, for any reason, held by a court of competent jurisdiction to be contrary to the law or unenforceable, such decision shall not affect the remaining provisions of this agreement.

13. **NOTICES.** Any notice required to be given the parties pursuant to this agreement shall be in writing and shall be deemed to be duly given: (i) on the date of personal delivery; (ii) on the date and time of confirmation if sent via email ; (iii) three business days after mailing certified or registered mail, postage prepaid, return receipt requested, to the respective address of the parties set forth below:

14.

CITY OF TOWER

City of Tower  
Attn: Mayor  
PO Box 576  
Tower, MN 55790  
Phone: 218-753-4070  
Email: [orlyn@cityoftower.com](mailto:orlyn@cityoftower.com)

With copies to:

City of Tower  
Attn: Clerk/Treasurer  
PO Box 576  
Tower, MN 55790  
Phone: 218-753-4070  
Email: [clerk.treasurer@cityoftower.com](mailto:clerk.treasurer@cityoftower.com)

BOIS FORTE BAND OF CHIPPEWA

Bois Forte Tribal Government - Vermilion  
Attn: District II Representative  
1610 Farm Road South  
Tower, MN 55790  
[pboney@boisforte-nsn.gov](mailto:pboney@boisforte-nsn.gov)

With copies to:

Bois Forte Tribal Government - Vermilion  
Attn: Chairman  
1610 Farm Road South  
Tower, MN 55790  
[cchavers@boisforte-nsn.gov](mailto:cchavers@boisforte-nsn.gov)

TOWNSHIP OF BREITUNG

Township of Breitung  
Attn: Chairman  
PO Box XX  
Soudan, MN 55782  
[chairman@breitungtownship.org](mailto:chairman@breitungtownship.org)

With copies to:

Township of Breitung  
Attn: Clerk or Treasurer  
PO Box XX  
Soudan, MN 55782  
[breitung@breitungtownship.org](mailto:breitung@breitungtownship.org)  
[clerk@breitungtownship.org](mailto:clerk@breitungtownship.org)

TOWNSHIP OF EAGLE'S NEST

Eagle's Nest Township  
Attn:  
1552 Bear Head State Park Road  
Ely, Minnesota 55731

With copies to:

Eagle's Nest Township  
Attn: Fire Chief  
1552 Bear Head State Park Road  
Ely, Minnesota 55731

TOWNSHIP OF GREENWOOD

Greenwood Township  
Attn:  
3000 County Road 77  
Tower, MN 55790  
[greenwoodtownship@frontiernet.net](mailto:greenwoodtownship@frontiernet.net)

With copies to:

Greenwood Township  
Attn:  
3000 County Road 77  
Tower, MN 55790  
[greenwoodtownship@frontiernet.net](mailto:greenwoodtownship@frontiernet.net)

TOWNSHIP OF KUGLER

With copies to:

Kugler Township  
Attn:  
9072 Highway 135 N  
Tower, MN 55790

Kugler Township  
Attn:  
9072 Highway 135 N  
Tower, MN 55790

TONWNSHIP OF VERMILION LAKE

With copies to:

Vermilion Lake Township  
Attn: Phillip Anderson  
6703 Wahlsten Road  
Tower, MN 55790  
andersontw@aol.com

Vermilion Lake Township  
Attn: Town Clerk  
6703 Wahlsten Road  
Tower, MN 55790  
vermilionlaketownclerk@gmail.com

15. **SIGNING OF THE AGREEMENT.** This agreement may be signed in counterparts and on different dates by each party and will not affect the validity thereof.
16. **INTEGRATION.** This entire agreement of the parties contained in this Agreement shall supersede all prior negotiations, representations, or agreements between the parties regarding the subject matter hereof, whether written or oral.
17. **RENEGOTIATION.** The need for an ambulance vehicle replacement agreement amongst the parties hereto, for the Ambulance Service, will remain for the foreseeable future. The Ambulance Commission will propose the terms for future agreements, with a draft due by the 4<sup>th</sup> Quarter Ambulance Commission meeting.

IN WITNESS WHEREOF, this Agreement has been executed as of the day and year first written above:

*[Remainder of Page Intentionally Left Blank. Signature Pages Follow.]*













TOWNSHIP OF VERMILION LAKE

BY: \_\_\_\_\_

Chair

BY: \_\_\_\_\_

ELECTED OFFICIAL APPOINTED TO THE AMBULANCE COMMISSION

Name: Phillip Anderson

Email: andersontw@aol.com

Phone: 218-749-3462

Address: 6703 Wahlsten Road, Tower, MN 55790

STATE OF MINNESOTA    )  
  (ss.  
COUNTY OF ST. LOUIS    )

The foregoing instrument was acknowledged before me on this \_\_\_\_ day of \_\_\_\_\_, 2020 by X and X, the X and X, respectively of the Township of Vermilion Lake and pursuant to the authority granted by its Township Board.

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

**Tower Ambulance**

**Sales Projections**

Year 1

Monthly Sales	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	Sales Goal
	\$ 17,161.00	\$ 4,106.00	\$ 23,944.00	\$ 12,159.00	\$ 4,762.00	\$ 13,743.00	\$ 53,117.00	\$ 33,891.00	\$ 41,397.00	\$ 47,279.00	\$ 37,747.00	\$ 71,974.00	\$ 361,280.00

Percent of Sales Per Month	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
	4.75%	1.14%	6.63%	3.37%	1.32%	3.80%	14.70%	9.38%	11.46%	13.09%	10.45%	19.92%	100.00%

<b>Transfers</b>													
Percent of Total Sales	32%												
Total Sales	5,492	1,314	7,662	3,891	1,524	4,398	16,997	10,845	13,247	15,129	12,079	23,032	115,610
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GROSS PROFIT</b>	5,492	1,314	7,662	3,891	1,524	4,398	16,997	10,845	13,247	15,129	12,079	23,032	115,610
Price Per Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Units Sold	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>911 Calls</b>													
Percent of Total Sales	68%												
Total Sales	11,669	2,792	16,282	8,268	3,238	9,345	36,120	23,046	28,150	32,150	25,668	48,942	245,670
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GROSS PROFIT</b>	11,669	2,792	16,282	8,268	3,238	9,345	36,120	23,046	28,150	32,150	25,668	48,942	245,670
Price Per Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Units Sold	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Rig Aid</b>													
Percent of Total Sales													
Total Sales	-	-	-	-	-	12,870	2,085	-	-	2,500	1,372	19,668	38,495
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GROSS PROFIT</b>	-	-	-	-	-	12,870	2,085	-	-	2,500	1,372	19,668	38,495
Price Per Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Units Sold	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>County Aid</b>													
Percent of Total Sales													
Total Sales	-	-	966	1,046	1,066	986	1,390	1,205	1,636	3,596	-	5,879	17,770
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GROSS PROFIT</b>	-	-	966	1,046	1,066	986	1,390	1,205	1,636	3,596	-	5,879	17,770
Price Per Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Units Sold	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Training Reimbursement</b>													
Percent of Total Sales													
Total Sales	-	-	-	-	-	-	-	-	-	-	-	3,115	3,115
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GROSS PROFIT</b>	-	-	-	-	-	-	-	-	-	-	-	3,115	3,115
Price Per Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Units Sold	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Interest</b>													
Percent of Total Sales													
Total Sales	-	-	-	-	-	-	-	-	-	-	-	1,719	1,719
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GROSS PROFIT</b>	-	-	-	-	-	-	-	-	-	-	-	1,719	1,719
Price Per Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Units Sold	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>Lease Payments/Prop Taxes</b>													
Percent of Total Sales													
Total Sales	-	-	2,754	-	173	-	7,500	-	-	-	-	(170)	10,257
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GROSS PROFIT</b>	-	-	2,754	-	173	-	7,500	-	-	-	-	(170)	10,257
Price Per Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
# Units Sold	-	-	-	-	-	-	-	-	-	-	-	-	-

<b>TOTAL SALES</b>													
Percent of Total Sales	100.00%												
Total Sales	17,161	4,106	27,664	13,205	6,001	27,599	64,092	35,096	43,033	53,375	39,119	102,185	432,636
Less: Cost of Goods Sold	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
<b>GROSS PROFIT</b>	100.00%	17,161	4,106	27,664	13,205	6,001	27,599	64,092	43,033	53,375	39,119	102,185	432,636

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**Tower Ambulance**  
**Income Statement**  
**Year 1**

**Income Statement Assumptions**  
COGS % 0.00%

**Balance Sheet Assumptions**  
Days Receivable 30  
Days Payable 90

Percent of Total Sales	5%	1%	7%	3%	1%	4%	15%	9%	11%	13%	10%	20%		
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	% of Sales
<b>GROSS SALES</b>	17,161	4,106	27,664	13,205	6,001	27,599	64,092	35,096	43,033	53,375	39,119	102,185	432,636	100.00%
Less: Cost of Goods Sold	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
<b>GROSS PROFIT (Margin)</b>	17,161	4,106	27,664	13,205	6,001	27,599	64,092	35,096	43,033	53,375	39,119	102,185	432,636	100.00%
<b>EXPENSES</b>														
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Billing Service	1,176	868	952	616	336	728	700	700	700	700	700	700	8,876	2.05%
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Dues & Subscriptions	-	674	5,107	-	-	-	-	-	-	-	-	-	5,781	1.34%
Contract Services	1,176	-	868	1,568	-	728	728	728	728	728	728	728	8,708	2.01%
Medical Supplies	-	509	341	1,553	460	416	6,295	6,295	6,295	6,295	6,295	6,295	41,049	9.49%
Freight	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Insurance	-	-	-	-	10,292	-	-	-	-	-	-	-	10,292	2.38%
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Legal and Professional	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Outside Services	1,890	-	-	-	300	365	365	365	365	365	365	365	4,745	1.10%
Dept. Head Wages	3,150	1,350	2,850	3,050	2,500	3,050	3,150	2,300	4,100	3,250	3,250	200	32,200	7.44%
Run Wages	1,110	2,080	1,155	641	1,454	1,638	1,346	1,346	1,346	1,346	1,346	1,346	16,154	3.73%
Wages	1,546	3,030	4,992	2,700	2,500	1,265	2,672	2,672	2,672	2,672	2,672	2,292	31,685	7.32%
Transfer Wages	731	492	795	-	-	242	377	377	377	377	377	377	4,522	1.05%
Paid on Call Wages	3,808	6,504	10,676	7,895	8,342	3,312	6,756	6,756	6,756	6,756	6,756	6,756	81,073	18.74%
Wages Paid On Call Transfer	566	218	714	-	-	-	500	500	500	500	500	500	4,498	1.04%
Payroll Taxes (12%)	1,309	1,641	2,542	1,714	1,776	1,141	1,776	1,674	1,890	1,788	1,788	1,377	20,416	4.72%
Postage	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Repairs & Maintenance	35	1,019	2,605	-	447	-	2,316	2,316	2,316	2,316	2,316	2,314	18,000	4.16%
Supplies	2,662	2,751	1,048	541	139	492	1,272	1,272	1,272	1,272	1,272	1,272	15,265	3.53%
Taxes (Real Estate)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Telephone	229	79	157	79	149	228	153	153	153	153	153	153	1,839	0.43%
Training & Education	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Food and Meals	269	229	337	396	-	58	215	215	215	215	215	215	2,579	0.60%
Uniforms	1,957	120	120	120	120	120	120	120	120	120	120	120	3,277	0.76%
Utilities	556	464	602	397	628	257	400	400	400	400	400	400	5,304	1.23%
Travel	-	-	2,394	600	600	600	600	600	600	600	600	600	7,794	1.80%
Refunds	-	1,819	-	267	11,699	-	-	-	-	-	-	-	13,785	3.19%
Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
House	165	854	413	1,013	238	313	900	900	900	900	900	900	8,396	1.94%
ALS Intercepts	2,225	1,510	1,590	2,000	175	800	1,383	1,383	1,383	1,383	1,383	1,383	16,598	3.84%
<b>TOTAL EXPENSES</b>	24,560	26,211	40,258	25,150	42,155	15,753	32,024	31,072	33,088	32,136	32,136	28,293	362,836	83.87%
<b>OPERATING INCOME</b>	(7,399)	(22,105)	(12,594)	(11,945)	(36,154)	11,846	32,068	4,024	9,945	21,239	6,983	73,892	69,800	16.13%
Other Income (Expense)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
<b>NET INCOME BEFORE TAXES</b>	(7,399)	(22,105)	(12,594)	(11,945)	(36,154)	11,846	32,068	4,024	9,945	21,239	6,983	73,892	69,800	16.13%

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**Tower Ambulance  
Comprehensive Cash Flow  
Year 1**

	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Net Income Before Taxes	(7,399)	(22,105)	(12,594)	(11,945)	(36,154)	11,846	32,068	4,024	9,945	21,239	6,983	73,892	69,800
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	(17,161)	13,055	(23,558)	14,459	7,204	(21,598)	(36,493)	28,996	(7,937)	(10,342)	14,256	(63,066)	(102,185)
Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Payroll Tax Liabilities	324	(147)	200	(377)	-	61	159	-	-	-	-	-	219
Accrued Sales Tax Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Operating Cash Flow</b>	<b>(24,236)</b>	<b>(9,197)</b>	<b>(35,952)</b>	<b>2,136</b>	<b>(28,950)</b>	<b>(9,691)</b>	<b>(4,266)</b>	<b>33,020</b>	<b>2,008</b>	<b>10,897</b>	<b>21,239</b>	<b>10,826</b>	<b>(32,166)</b>
Marketable Securities/LT	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-	-	-	(156,500)	-	-	-	(156,500)
Intangible & Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investing Cash Flow</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(156,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(156,500)</b>
<b>Cash Flow Before Financing</b>	<b>(24,236)</b>	<b>(9,197)</b>	<b>(35,952)</b>	<b>2,136</b>	<b>(28,950)</b>	<b>(9,691)</b>	<b>(4,266)</b>	<b>33,020</b>	<b>(154,492)</b>	<b>10,897</b>	<b>21,239</b>	<b>10,826</b>	<b>(188,666)</b>
Note Payable - Bank (LOC)	-	-	-	-	-	-	-	-	-	-	-	-	-
Note Payable - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Bank Debt (Pmts)	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Bank Debt (Loan 1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Bank Debt (Loan 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Bank Debt (Loan 3)	-	-	-	-	-	-	-	-	-	-	-	-	-
Long-Term Sub. Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed Capital/Land	-	-	-	-	-	-	-	-	159,000	-	-	-	159,000
Owner Distributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjustments to Ret. Earn.	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Financing Cash Flow</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>159,000</b>
<b>Comprehensive Cash Flow</b>	<b>(24,236)</b>	<b>(9,197)</b>	<b>(35,952)</b>	<b>2,136</b>	<b>(28,950)</b>	<b>(9,691)</b>	<b>(4,266)</b>	<b>33,020</b>	<b>4,508</b>	<b>10,897</b>	<b>21,239</b>	<b>10,826</b>	<b>(29,666)</b>
<b>Beginning Cash</b>		<b>(24,236)</b>	<b>(33,433)</b>	<b>(69,385)</b>	<b>(67,248)</b>	<b>(96,198)</b>	<b>(105,889)</b>	<b>(110,156)</b>	<b>(77,136)</b>	<b>(72,628)</b>	<b>(61,731)</b>	<b>(40,492)</b>	
Plus: Operating Cash Flow	(24,236)	(9,197)	(35,952)	2,136	(28,950)	(9,691)	(4,266)	33,020	2,008	10,897	21,239	10,826	-
Plus: Investing Cash Flow	-	-	-	-	-	-	-	-	(156,500)	-	-	-	-
Plus: Financing Cash Flow	-	-	-	-	-	-	-	-	159,000	-	-	-	-
<b>ENDING CASH</b>	<b>(24,236)</b>	<b>(33,433)</b>	<b>(69,385)</b>	<b>(67,248)</b>	<b>(96,198)</b>	<b>(105,889)</b>	<b>(110,156)</b>	<b>(77,136)</b>	<b>(72,628)</b>	<b>(61,731)</b>	<b>(40,492)</b>	<b>(29,666)</b>	<b>(29,666)</b>
<i>Out of Balance by:</i>	-	-	-	-	-	-	-	-	-	-	-	-	0

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## EXECUTIVE SUMMARY

The Tower Area Ambulance Services is a public entity serving the rural communities of Tower, Soudan, Bois Forte Band of Chippewa Lake Vermilion area lands, as well as five townships with Basic Life Support (BLS) emergency services. The service area includes Lake Vermillion, which has numerous water/ice-based activities and islands with permanent home, seasonal cabins, and boat moorings. Clients are permanent residents, seasonal residents, and well as numerous recreational visitors.

### **Legal Organization:**

Political subdivision of the state of Minnesota

### **Ownership:**

City of Tower

#### CITY COUNCIL

Mayor Orlyn Kringstad

Councilor Kevin Norby

Councilor Sheldon Majerle

Councilor Mary Shedd

Councilor David Setterberg

## BUSINESS DESCRIPTION

The Tower Area Ambulance Service was formed in 1958 as a subdivision City of Tower Fire Department to provide emergency medical services to the area. Today, it remains a part of the City of Tower, but as its own department. Day to day decision-making for the entity is made by the Ambulance Director. The Ambulance Director and the City Clerk/Treasurer work to develop an annual budget. The City Council approves the budget, major expenditures, hiring and firing decisions, and other major departmental changes.

As demand the services increased beyond the City of Tower, the viability of the continuation of the service was questionable. The Ambulance Director at the time approached the City about engaging the surrounding communities to help contribute financially for replacement ambulance vehicles and training for emergency responders. Most of the surrounding communities agreed. Activities were performed under the Tower Safety Commission and later the Tower Ambulance Commission. Communities signed a light agreement for financial contributions. Today, the agreement is under active revisiting to better clarify the role and responsibility of every party involved. Today, the Ambulance Commission is only directly involved in ambulance vehicle replacement but also provides a political avenue for the region to communicate back to the City on the operation of the service.

As Basic Life Support service, the City of Tower has a volunteer licensed Medical Director, certified Emergency Medical Technicians (EMTs) and certified Emergency Medical Responders (EMRs). The City EMTs and EMRs are paid-per-call or paid-on-call. EMTs can conduct all the required task of a BLS service. EMRs can only assist the EMTs and cannot go on calls alone.

The services that the department provides includes:

1. 911 Responses
  - a. No transport response (hereinafter “no transport”)
  - b. Hospital transport responses (hereinafter, “transport”)
  - c. Advanced Life Support (ALS)-assisted transport whereby ALS paramedics meet or “intercept” our ambulance and personnel to provide the level of care needed (hereinafter, “ALS intercept”)
2. Inter-Facility Transfers
3. Stand-by

**Vision: What are your long-term aspirations?** To be an innovative operational model for other rural ambulance services.

**Mission: Why do you exist?** To provide timely emergency medical response within our service area while meeting the public’s desired budget goals.

## GOALS

\*Ensure that goals are S.M.A.R.T. – Specific, Measurable, Achievable, Realistic, and Timed\*

**Short-Term Goals** (less than one year): Find an appropriate model for operating the service that balances sound emergency response times with fiscal responsibility.

**Long-Term Goals** (one year or more): Use data (response time, payment rates, vehicle costs, etc.) to evaluate the model chosen and sustain it if it works or modify it as appropriate.

## SWOT ANALYSIS

### WITHIN THE COMPANY

**Strengths:** Dedicated group of emergency responders. Long-term support from government entities within the service area providing annual funding for the capital and training needs of this critical service whether the department was financially at a break-even status or not.

**Weaknesses:** Our rural population has a limited number of potential individuals who want to

serve as EMT /EMRs and who are available to meet the service coverage needs. Daytime coverage is limited to those who are otherwise unemployed, retired, or work at one of the few employers in town. Evening / nighttime coverage is limited to those who are willing to give up their evening time and who don't work nighttime shifts. This is the core problem throughout most rural ambulance service.

## OUTSIDE THE COMPANY

### Opportunities:

Community Emergency Medical Technician (CEMT). In 2019, The Minnesota legislature enacted into law the provider type designated as community emergency medical technician (CEMT) to meet the health care needs of members within the first 24 to 48 hours of being discharged from a hospital or nursing home. CEMTs also provide safe home checks to members who have multiple calls for assistance at their home.

Rural health care is jeopardized by a decline in the availability of local health care facilities, less access to preventive and primary care services, and greater distances to increasingly regionalized specialty care services. In our area, there are no in-home rural health care entities providing services to our area. This lack of other entities providing this service is an opportunity for our service.

Transfers. Rural emergency medical services (EMS) are more often called upon for longer distance transports and to perform services and referrals normally provided by other (now missing) health care providers. With four hospitals and one long-term care facility in the area, there is an opportunity to provide this service in a financially responsible manner that may not have been possible if there were fewer originating facilities in the area.

**Threats:** Closure of hospital facilities necessitating longer transport times. Insurance reimbursement rates not covering cost of inter-facility transfers expenses. Lack of local employment opportunities reducing ability to recruit pay-per-call staff.

## INDUSTRY CHARACTERISTICS & TRENDS (Narrative in Progress)

The Ambulance Services industry has exhibited increasing demand over the five years to 2019, driven largely by demographic shifts. According to the latest data available from the Centers for Disease Control and Prevention (CDC), a reported 15.7% of total emergency department (ED) visits involve the use of an ambulance, with 35.2% of ED visits from adults aged 65 and older involving an ambulance. Average industry profit margins, measured as earnings before interest and taxes, are expected to reach 9.7% of revenue in 2019. Over the five years to 2024, industry revenue is forecast to grow at an annualized rate of 2.0% to \$19.3 billion as the growing elderly population continues to boost the potential number of ED visits. (IBISWorld Industry Report 62191, Ambulance Services in the US, December 2019)

However, the operating an ambulance service in a rural area brings increased costs, workforce

issues, and delivery of care issues not experienced in urban areas. The cost per transport is higher in rural areas because the base costs of maintaining readiness are sunk costs, yet with lower volumes there is less of a service revenue funding stream to offset costs. Both low-volume and high-volume ambulance transports require up-to-date and maintained ambulance and crew. High call volume in urban and suburban areas increases likelihood of recuperating of operational costs. As a downstream effect of lower volumes, rural ambulances have higher costs per transport and more associated uncollected services fees. Although rural areas typically experience fewer emergency events, adequate funding for equipment, staffing and training can be a major factor in the delivery of this much needed service. Reimbursement for EMS services are typically linked to call volume therefore it is common for rural EMS providers to depend heavily on volunteer Emergency Medical Technicians (EMTs) to meet staffing needs on a limited and fixed budget. Studies have shown that over 60% of rural EMS providers rely on volunteers for EMT-Intermediates or EMT-Paramedics. Almost 70% of rural EMS providers report having difficulty in recruiting volunteers to adequately meet staffing needs. The same report shows rural EMS agencies report a mixture of funding sources, with 83% reporting multiple sources funding in one survey. Around 62% of agencies report billing patients, insurers and/or hospitals directly. Meanwhile, three-quarters of rural EMS agencies are funded by local/county funds and around 60% report community fundraising efforts (events like pancake feeds and fish fries). This hodgepodge of funding sources does not help to mitigate recruiting and retention difficulties, nor does it provide a consistent revenue stream that can help maintain up-to-date equipment and or software. (EMS Services in Rural America: Challenges and Opportunities, King, N. et al, 2018)

## CUSTOMER

**Demographics:** Wide range of individuals needing emergency services from infants, children, adults. Issues ranging from falls, recreational injuries, substance abuse, pregnancy issues, to medical issues flare-ups.

**Psychographics:** People in distress or requiring transport from one of the medical facilities in the area to another medical facility.

**Geographic Area:** The State of Minnesota, through Minn. Stat. §144E.06, established primary service areas for licensed ambulance services in order to ensure that all areas have ambulance coverage and to eliminate any overlaps in coverage. The legal primary service area established by the State Emergency Medical Service Regulatory Board for the Tower Area Ambulance Service (license #244) (“Ambulance Service”) extends beyond the City limits and is as follows:

T60NR15W – sections 1 through 12, 17 through 20, W ½ of 16 and 21	Township of Embarrass, nearly ½
T61NR14W – sections 1 through 18	Unincorporated
T61NR15W	Township of Kugler, entire, and portion of City of Tower
T61NR16W	Township of Vermilion Lake, entire

T61NR17W – sections 1, 2, 11 through 14, 23 through 29, 32 through 36	Unincorporated
T62NR14W	Township of Eagle’s Nest
T62NR15W	Portion of City of Tower and entire Township of Breitung
T62NR16W	entire portion of Bois Forte Vermilion Lake tribal lands and portion of Township of Greenwood
T62NR17W – sections 1, 12, 13, 24, 25, 36	Unincorporated
T63NR14W - sections 31, SW ½ of 30 and 32	Unincorporated
T63NR15W	Unincorporated
T63NR16W	Unincorporated
T64NR15W – sections 13 through 36	Unincorporated
T64NR16W	Unincorporated

## COMPETITORS

None due to State-mandated primary service area.

## SALES PROJECTION SUPPORTING DATA

**Potential Customer Base:** Anyone in our service area in need of emergency service.

**National Trends:** The Ambulance Services industry is in the growth phase of its life cycle. Over the 10 years to 2024, industry value added (IVA), which measures the industry’s contribution to the overall economy, is forecast to grow at an annualized rate of 2.6%. Conversely, US GDP is anticipated to rise an annualized 2.2% during the same period, meaning the Ambulance Service industry’s IVA growth rate is faster than that of the US GDP. Furthermore, the growing elderly population bolstered demand for ambulance services due to this demographics’ heavy use of emergency healthcare services compared with other age groups. While federal funding for Medicare and Medicaid is expected to grow, the industry will likely contend with federal reimbursement rates being lower than the actual cost of providing services. Additionally, technology is increasing at a rapid pace at hospitals, which is contributing to demand for faster transportation times to hospitals. As more emergency departments develop time-sensitive techniques that can be successful if patients arrive in a timely manner, demand for more ambulance services rises. Demand for nonemergency services also benefits the industry from an increase in the use of outpatient services and home care, which results in rising demand for medical transport between various care locations. (IBISWorld Industry Report 62191, Ambulance Services in the US, December 2019)

Rural ambulance services have additional challenges when delivering service in their service area; thus, costs are much higher than in urban areas. It is very common for EMS units in rural

parts of the U.S. to have sparsely populated coverage areas that stretch over large distances and challenging terrain. Time and distance traveled for EMS personnel to respond to a call will typically be much greater in rural areas than urbanized areas. The large coverage areas, travel distances, and increased demand for time spent with the patient can lead to significant impacts on patient outcomes and survival rates. Faster EMS response times create better patient outcomes; however, for many rural EMS providers travel time and distance to the patient location alone can far exceed recommended thresholds. Thus, while demand is increasing in rural areas similarly to urban areas, costs to deliver service over a large service area doesn't allow for the same contribution margin for rural services. (EMS Services in Rural America: Challenges and Opportunities, King, N. et al, 2018) 

**Competitive Advantage:**

The City of Tower is located within 25 miles of four rural hospitals:

Cook Hospital and Care Center (Cook, MN)	19 miles
Essentia Health – Northern Pines (Aurora, MN)	20 miles
Ely Bloomenson Community Hospital (Ely, MN)	22 miles
Essentia Health – Virginia (Virginia, MN)	23 miles

This is a rare situation for a rural ambulance service to serve four potential hospitals.

Rural hospitals are now offering fewer services than they historically offered, necessitating an increased amount of patient transfers to facilities that do offer the care a patient requires. There is a potential for the service to provide financially viable inter-facility ambulance transports. The main destination for transport is to Duluth hospitals: St. Luke’s Hospital and Essentia Health – Duluth.

**Share of existing market to capture:**

911 Calls

The City takes all the 911 calls within its legal service area.

Inter-facility Transfers

Transfers are offered to our service based on an order established internally by each potential transfer entity. It is unknown what percentage of transfers from the four hospitals and long-term care facility in the vicinity that service takes. It is only known what transfers are being offered to our service and taken or not taken.

**SUPPORT PROFESSIONALS**

**CPA:** Walker, Giroux, and Hahne (Virginia, MN)

**Attorney:** Colosimo, Patch, and Kearney (Virginia, MN)

**Bank:** Frandsen Trust and Bank (Tower, MN)

**Insurance:** League of Minnesota Cities Insurance Trust (Casualty, Property and Liability;  
Worker's Compensation)  
Minnesota Unemployment Insurance (reimbursing account)

## Financial Assumptions

The financial assumptions for this report are back on looking back at the service from 2017 through XXX Month of 2020. There is not a one to one relationship between provision of service and payment (Table 1.1).

Table 1.1. Current Service Provision Breakdown

	% of Runs	% of Payments
911 Call No transport	11%	1%
911 Call transport	69%	68%
Inter-facility Transport	19%	31%
	<b>99%</b>	<b>100%</b>

Source: Expert T

The majority of revenue for the service is provided by the direct provision of services, but is supplemented by other revenue (Table 1.2). Payments for services take approximately 90 days to collect. Other revenue includes Saint Louis County mileage reimbursement for non-City of Tower 911 call, Ambulance Vehicle Replacement Aid, and smaller state and federal contributions, which come in periodically.

Table 1.2. Current Breakdown of Revenue Sources

Service Revenue	85%
Other Revenue*	15%
	100%

Source: analysis of City of Tower Financial Records

Over the look-back period there were increase in revenue as well as increased in expenses, with a wide-ranging net revenue (Table 1.3). There was a major operational change of shifting to a paid-on-call model with significant increase associated wages and rental house expenses, as well as taking more interfacility transports, during this period as well as capital purchases.

Table 1.3. Three Year Look-back on Revenue and Expenses, with % Change

	2017	2018	% 2017-2018 Change	2019	% 2018-2019 Change
Total Revenue	\$343,515	\$453,849	32%	\$541,283	19%
Total Expenses	\$240,827	\$449,389	87%	\$510,406	14%
<b>Net Revenue</b>	<b>\$102,688</b>	<b>\$4,460</b>		<b>\$30,877</b>	

Source: City of Tower Financial Records

The first cases of the pandemic COVID-19 virus in Minnesota coincided with a drop in Tower ambulance calls in March. This was a phenomenon seen throughout Minnesota. Therefore, the modeling for 2020 is further complicated by factors associated with how potential customers are

responding to the pandemic conditions. The 2020 financial projection projections from July through the end of the year are based on revenue and expenses averaged out from the first six months, revised for proportionality and variability from previous years, and extrapolated into the last six months. The expected revenue projected for 2020 is expected to be less than it was in 2019 due to the reduced runs beginning in March of 2020.

Thus, the Yearly revenue numbers are projected using 85% of total revenue for the Tower Ambulance Service generated by the service itself with 68% of total annual revenue generated by 911 calls and 31% of total annual generated by Hospital to Hospital Transfers. The remainder of revenue is projected at 15% of the total revenue generated and account for the County payments, rig aid payments from the various entities served by the Tower Ambulance Service, and a few other smaller revenue streams.

Run numbers are current through April of 2020; however, payments from these runs take 90 days on average to collect. Thus,

Additionally, the Tower Ambulance Service is currently renting a house for their Paid-On-Call (POC) staff. This house will not be available after June; thus, rent is projected to increase starting in August.



## CITY COUNCIL AGENDA ITEM REPORT

---

**MEETING DATE:** August 10, 2020

**AGENDA ITEM:** 9.1

**PREPARED BY:** Victoria Ranua, Clerk/Treasurer

**AGENDA ITEM:** Ambulance, Holiday Pay Review

**DISCUSSION:**

Back on December 9, 2019, the City Council clarified and formalized holiday pay for ambulance staff through July 4, 2020. The Council motion stated that it would be reviewed after that holiday.

The Ambulance staff holiday pay premium previously authorized was equal to their existing rate of pay. This compensation rate of holiday pay premium is identical to the federal holiday pay premium.

The Holidays it applied to were:

Memorial Day

Fourth of July

Labor Day

Thanksgiving

Christmas Day

New Year's Eve (12pm 12/31/2019 – 12pm 01/01/2020)

**RECOMMENDATION:** Continue to pay a holiday premium equal to existing rate of pay and document this is a future employee handbook/job description compensation information.

**FINANCIAL IMPACT:** Based on the 201-42300-104 Ambulance Temporary Employee Wages account, the average daily ambulance wages (not salaries paid to department heads) was approximately \$440/day. If six holidays are chosen, then the fiscal impact is/would be approximately \$2,640.

**RECOMMENDED MOTION:** A motion to make the Ambulance staff holiday pay a City policy.



## CITY COUNCIL AGENDA ITEM REPORT

---

**MEETING DATE:** August 10, 2020

**AGENDA ITEM:** 9.1

**PRESENTED BY:** Victoria Ranua, Clerk/Treasurer

**AGENDA ITEM:** Coronavirus Relief Funds, Business Relief Program Potential

**GOAL AREA & OBJECTIVE:** E4. Improve the local business atmosphere through working with business retention and expansion programs.

**DISCUSSION:**

Introduction: The City of Tower received \$36,992 from the MN Coronavirus Relief Fund. It has restrictions on how it can be used. The unused balance, must be returned to the County. Other Cities are setting up business relief programs, which are allowed expenses under the fund. The amount of money the City would have to provide could be up to \$12,000 total.

If the City of Tower set up such a fund, it would keep the monies in the City to aid local businesses, versus sending any unused funds back to the County for distributions which may not benefit the residents or businesses within the City of Tower. An unknown would be who would establish and manage such a short-term, but easily scrutinized, program.

**FINANCIAL IMPACT:**

**RECOMMENDED MOTION:** None.



## CITY COUNCIL AGENDA ITEM REPORT

---

**MEETING DATE:** August 10, 2020

**AGENDA ITEM:** 9.1

**PREPARED BY:** Victoria Ranua, Clerk/Treasurer, Councilor David Setterberg

**AGENDA ITEM:** Treasurer, Ambulance Service Audit Inquiry

**DISCUSSION:** Councilor David Setterberg has been looking over the historic City Audits (Financial Statements) for the ambulance service fund balance over time. The current Ambulance Fund (201) balance appears to inconsistent with the history of revenues, expenditures, and fund balances over the last 8 years.

**FINANCIAL IMPACT:** Unknown.

**RECOMMENDED MOTION:** A motion to allow the Council to review the Ambulance Fund (201) to understand the balances reported in the Audits, to include, as necessary, engaging the auditors and appropriate third parties.

**ATTACHMENT:**

AmbulanceAuditNumbers.xlsx  
AuditAmbFundV2.docx

## Ambulance audit numbers

	<b>201 Fund</b>			
<b>Year</b>	<b>Balance</b>	<b>201 Revenue</b>	<b>201 Expenditures</b>	<b>Net</b>
2012	\$49,910	\$232,792	\$183,767	\$49,025
2013	\$77,225	\$245,166	\$370,454	-\$125,288
2014	NA	\$265,504	\$288,708	-\$23,204
2015	\$25,030	\$285,267	\$243,286	\$41,981
2016	NA	\$289,458	\$235,476	\$53,982
2017	\$87,495	\$297,233	\$240,827	\$56,406
2018	\$125,990	\$385,833	\$449,389	-\$63,556
2019	\$926,151	\$541,283	\$509,104	\$32,179
	<b>Total</b>	<b>\$2,542,536</b>	<b>\$2,521,011</b>	<b>\$21,525</b>

Note 178K from fire??

2018 restatement moving dollars of \$893,971 from General to Ambulance fund.

<b>Estimated Not Collected</b>	<b>General Fund (101) Bucket Bal.</b>
\$21,000	\$871,618
\$30,000	\$825,120
\$22,000	\$933,321
\$119,987	\$671,161
\$120,829	\$886,567
\$123,973	\$805,004
\$114,998	\$1,135,487
\$165,823	\$349,082
<b><u>\$718,610</u></b>	

# 2012

## E. Assets, Liabilities and Fund Equity

- 1) Cash balances for all funds of the City are maintained on a combined basis and invested to the extent possible, in allowable short-term investments. All investments are stated at fair value.
- 2) Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.
- 3) The general fund reports ambulance service receivables net of an allowance for uncollectible accounts. The allowance amount is estimated using an average of prior year's accounts written off. At December 31, 2012, the City recorded an allowance of \$21,000.

### CITY OF TOWER, MINNESOTA

#### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS Year Ended December 31, 2012

	General Fund	North 2nd Street Capital Projects Fund	Airport Capital Projects Fund
<b>REVENUES</b>			
Taxes	\$ 280,437	\$ -	\$ 10,000
Licenses and permits	10,567	-	-
Intergovernmental	306,753	-	1,104,348
Charges for services	516,572	300	-
Fines	1,959	-	-
Gifts and contributions	38,252	-	-
Interest	450	-	-
Miscellaneous	23,000	1,500	-
<b>TOTAL REVENUES</b>	<u>1,177,990</u>	<u>1,800</u>	<u>1,114,348</u>
<b>EXPENDITURES</b>			
Current			
General government	189,074	-	-
Public safety	272,878	-	-
Streets	106,847	-	-
Culture and recreation	314,271	-	-
Economic/community development	-	-	-
Airport	107,217	-	-
Miscellaneous	4,500	-	-
Debt Service			
Principal	-	-	-

**NOTE 9 - FUND EQUITY**

**Fund Balances**

As of December 31, 2012, fund balances are comprised of the following:

	General Fund	North 2 <sup>nd</sup> Street Capital Projects Fund	Airport Capital Projects Fund	Historic Harbor Renovation Capital Projects Fund	Nonmajor Governmental Funds	Total
Nonspendable:						
Inventory	\$ 20,885	\$ -	\$ -	\$ -	\$ -	\$ 20,885
Restricted:						
Ambulance	49,910	-	-	-	-	49,910
Historic Harbor	-	-	-	272,347	-	272,347
Energy audits	-	-	-	-	1,350	1,350
Debt service	-	-	-	-	29,600	29,600
<b>Total Restricted</b>	<u>49,910</u>	<u>-</u>	<u>-</u>	<u>272,347</u>	<u>30,950</u>	<u>353,207</u>

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**CITY OF TOWER, MINNESOTA**

**GENERAL FUND**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended December 31, 2012**

**REVENUES**

**Taxes**

General property	\$ 278,288
Other	2,149
<b>Total Taxes</b>	<u>280,437</u>

**Licenses and Permits**

10,567

**Intergovernmental**

State	
Local government aid	80,156
Market value credit	58
Taconite aid	27,085
PERA aid	617
Police aid	8,981
Airport grants	14,315
DNR grants	7,030
IRRRB grant	104,922
Local grant	25,129
County subsidies	13,610
Township subsidies	24,850
<b>Total Intergovernmental</b>	<u>306,753</u>

**Charges for Services**

General government	
Rent	6,860
Public safety	
Fire protection contracts	9,800
Ambulance service	232,792

CITY OF TOWER, MINNESOTA

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
(CONTINUED)  
Year Ended December 31, 2012

EXPENDITURES

Current

**General Government**

Mayor and council	\$	24,212
City clerk / office		62,818
Elections		1,507
Assessor		8,226
Legal and audit		29,043
City Hall		39,559
Civic Center		<u>23,709</u>
<b>Total General Government</b>		<u>189,074</u>

**Public Safety**

Police		43,543
Fire		41,990
Ambulance		183,767
Other		<u>3,578</u>
<b>Total Public Safety</b>		<u>272,878</u>

2013

**F. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances**

- 1) Cash balances for all funds of the City are maintained on a combined basis and invested to the extent possible, in allowable short-term investments. All investments are stated at fair value.
- 2) Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.
- 3) The general fund reports ambulance service receivables net of an allowance for uncollectible accounts. The allowance amount is estimated using an average of prior year's accounts written off. At December 31, 2013, the City recorded an allowance of \$30,000.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2013**

	<u>General Fund</u>	<u>TEDA Special Revenue Fund</u>	<u>North 2nd Street Capital Projects Fund</u>
<b>REVENUES</b>			
Taxes	\$ 295,451	\$ 5,098	\$ -
Licenses and permits	10,594	-	-
Intergovernmental	161,417	-	-
Charges for services	528,083	16,900	-
Fines	2,126	-	-
Gifts and contributions	33,857	-	-
Interest	191	-	-
Miscellaneous	16,483	5,022	-
<b>TOTAL REVENUES</b>	<u>1,048,202</u>	<u>27,020</u>	<u>-</u>
<b>EXPENDITURES</b>			
Current			
General government	215,879	-	-
Public safety	528,032	-	-
Streets	80,826	-	-
Culture and recreation	171,412	-	-
Economic/community development	-	543,286	-
Airport	76,998	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	-	-	-
Capital Outlay			
Streets	-	-	-
Culture and recreation	-	-	-
Economic/community development	-	-	-
Airport	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,073,147</u>	<u>543,286</u>	<u>-</u>

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2013**

**NOTE 9 - FUND EQUITY**

**Fund Balances**

As of December 31, 2013, fund balances are comprised of the following:

	General Fund	TEDA Special Revenue Fund	North 2 <sup>nd</sup> Street Capital Projects Fund	Airport Capital Projects Fund	Historic Harbor Renovation Capital Projects Fund	Main Street Capital Projects Funds	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>								
Inventory	\$ 23,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,069
<b>Restricted:</b>								
Ambulance	77,225	-	-	-	-	-	-	77,225
Historic Harbor	-	-	-	-	770,085	-	-	770,085
Energy audits	-	-	-	-	-	-	1,350	1,350
Debt service	-	-	-	-	-	-	28,598	28,598
Hoodoo Point	-	-	-	-	-	-	4,536	4,536
Total Restricted	<u>77,225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>770,085</u>	<u>-</u>	<u>34,484</u>	<u>881,794</u>
<b>Committed:</b>								
Police car	30,000	-	-	-	-	-	-	30,000
Emergency equipment	10,061	-	-	-	-	-	-	10,061
Land purchase	202,094	-	-	-	-	-	-	202,094
Commercial rehab loans	-	-	-	-	-	-	100,093	100,093
Total Committed	<u>242,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,093</u>	<u>342,248</u>
<b>Assigned:</b>								
Sick leave	61,016	-	-	-	-	-	-	61,016
4 <sup>th</sup> of July	7,030	-	-	-	-	-	-	7,030
Queen Coronation	6,180	-	-	-	-	-	-	6,180
Community garden	1,040	-	-	-	-	-	-	1,040
Capital expenditures	14,762	-	-	-	-	-	-	14,762
Total Assigned	<u>90,028</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,028</u>
<b>Unassigned</b>	<u>392,643</u>	<u>(157,387)</u>	<u>(177,375)</u>	<u>(94,167)</u>	<u>-</u>	<u>(99,673)</u>	<u>(94,092)</u>	<u>(230,051)</u>
<b>Total fund balances</b>	<b>\$ 825,120</b>	<b>\$ (157,387)</b>	<b>\$ (177,375)</b>	<b>\$ (94,167)</b>	<b>\$ 770,085</b>	<b>\$ (99,673)</b>	<b>\$ 40,485</b>	<b>\$ 1,107,088</b>

CITY OF TOWER, MINNESOTA

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
Year Ended December 31, 2013

REVENUES

Taxes

General property	\$ 293,443
Other	2,008
<b>Total Taxes</b>	<u>295,451</u>

Licenses and Permits

10,594

Intergovernmental

State

Local government aid	80,156
Taconite aid	35,307
PERA aid	617
Airport grants	18,559
Township subsidies	26,778
<b>Total Intergovernmental</b>	<u>161,417</u>

Charges for Services

General government

Rent	8,005
Public safety	
Fire protection contracts	4,900
Ambulance service	245,166
Culture and recreation	

CITY OF TOWER, MINNESOTA

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
(CONTINUED)  
Year Ended December 31, 2013

EXPENDITURES

Current

General Government

Mayor and council	\$ 21,267
City clerk / office	62,774
Elections	560
Assessor	8,108
Legal and audit	35,330
City Hall	63,222
Civic Center	24,618
<b>Total General Government</b>	<u>215,879</u>

Public Safety

Police	104,719
Fire	50,275
Ambulance	370,454
Other	2,584
<b>Total Public Safety</b>	<u>528,032</u>

2014

**E. Assets, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances**

- 1) Cash balances for all funds of the City are maintained on a combined basis and invested to the extent possible, in allowable short-term investments. All investments are stated at fair value.
- 2) Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.
- 3) The general fund reports ambulance service receivables net of an allowance for uncollectible accounts. The allowance amount is estimated using an average of prior year's accounts written off. At December 31, 2014, the City recorded an allowance of \$22,000.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
Year Ended December 31, 2014**

	General Fund	TEDA Special Revenue Fund	North 2nd Street Capital Projects Fund	Airport Capital Projects Fund
<b>REVENUES</b>				
Taxes	\$ 271,633	\$ 63,044	\$ -	\$ 10,000
Licenses and permits	11,145	-	-	-
Intergovernmental	215,616	-	-	21,055
Charges for services	609,015	25,875	-	-
Fines	3,923	-	-	-
Gifts and contributions	64,834	-	-	-
Interest	145	-	-	-
Miscellaneous	8,493	-	-	-
<b>TOTAL REVENUES</b>	<b>1,184,804</b>	<b>88,919</b>	<b>-</b>	<b>31,055</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General government	199,187	-	-	-
Public safety	552,554	-	-	-
Streets	108,871	-	-	-
Culture and recreation	182,355	-	-	-
Economic/community development	-	13,221	-	-
Airport	74,796	-	-	-
Miscellaneous	57,661	-	-	-
<b>Debt Service</b>				
Principal	-	34,201	-	-
Interest and other charges	-	15,152	-	-
<b>Capital Outlay</b>				
Culture and recreation	-	-	-	-
Economic/community development	-	-	-	-
Airport	-	-	-	25,839
<b>TOTAL EXPENDITURES</b>	<b>1,175,424</b>	<b>62,574</b>	<b>-</b>	<b>25,839</b>

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2014

**NOTE 9 - FUND EQUITY**

**Fund Balances**

As of December 31, 2014, fund balances are comprised of the following:

	General Fund	TEDA Special Revenue Fund	North 2 <sup>nd</sup> Street Capital Projects Fund	Airport Capital Projects Fund	Historic Harbor Renovation Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>							
Inventory	\$ 20,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,007
<b>Restricted:</b>							
Energy audits	-	-	-	-	-	1,350	1,350
Debt service	-	-	-	-	-	28,598	28,598
Total Restricted	-	-	-	-	-	29,948	29,948
<b>Committed:</b>							
Police car	5,000	-	-	-	-	-	5,000
Emergency equipment	10,063	-	-	-	-	-	10,063
Land purchase	141,837	-	-	-	-	-	141,837
Streets	5,000	-	-	-	-	-	5,000
Commercial rehab loans	-	-	-	-	-	100,115	100,115
Total Committed	161,900	-	-	-	-	100,115	262,015
<b>Assigned:</b>							
Sick leave	52,805	-	-	-	-	-	52,805
4 <sup>th</sup> of July	6,698	-	-	-	-	-	6,698
Queen Coronation	7,530	-	-	-	-	-	7,530
Community garden	1,040	-	-	-	-	-	1,040
Capital expenditures	14,220	-	-	-	-	-	14,220
Total Assigned	82,293	-	-	-	-	-	82,293
<b>Unassigned</b>	669,121	(131,042)	(177,375)	(78,951)	(25,044)	(100,390)	156,319
<b>Total fund balances</b>	\$ 933,321	\$ (131,042)	\$ (177,375)	\$ (78,951)	\$ (25,044)	\$ 29,673	\$ 550,582

**NOTE 10 - AMBULANCE GARAGE FIRE**

In July 2014, a fire destroyed the City's ambulance garage and its contents including a brush truck, ATV, and other equipment. The City received \$178,761 insurance proceeds from the fire. The City is considering rebuilding or other alternatives.

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
Year Ended December 31, 2014

**REVENUES**

**Taxes**

General property	\$ 268,853
Other	<u>2,780</u>
<b>Total Taxes</b>	<u>271,633</u>

**Licenses and Permits**

11,145

**Intergovernmental**

**Federal**

USDA grant 30,878

**State**

Local government aid 90,649

Taconite aid 37,940

PERA aid 617

Airport grants 15,747

DNR grants 1,725

County subsidies 9,510

Township subsidies 28,550

**Total Intergovernmental**

215,616

**Charges for Services**

**General government**

Rent 8,400

**Public safety**

Fire protection contracts 4,900

Ambulance service 265,504

**Culture and recreation**

Rent 243,723

**Airport**

44,612

**Other**

68,316

**Total Charges for Services**

635,455

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**(CONTINUED)**  
Year Ended December 31, 2014

**EXPENDITURES**

**Current**

**General Government**

Mayor and council	\$ 21,150
City clerk / office	63,711
Elections	2,065
Assessor	4,083
Legal and audit	33,191
City Hall	32,792
Civic Center	42,195
<b>Total General Government</b>	<u>199,187</u>

**Public Safety**

Police	135,127
Fire	126,351
Ambulance	288,708
Other	2,368
<b>Total Public Safety</b>	<u>552,554</u>

**Streets**

Maintenance	90,775
Street lighting	18,096
<b>Total Streets</b>	<u>108,871</u>

2015

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2015

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

- 2) Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.
- 3) The general fund reports ambulance service receivables net of an allowance for uncollectible accounts. The allowance amount is estimated using a percentage of the prior year's billings that were written off. At December 31, 2015, the City recorded an allowance of \$119,987.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2015**

	<u>General Fund</u>	<u>TEDA Special Revenue Fund</u>	<u>Martin and Elizabeth Gundersen Trust Special Revenue Fund</u>
<b>REVENUES</b>			
Taxes	\$ 276,373	\$ 55,354	\$ -
Licenses and permits	10,899	-	-
Intergovernmental	309,961	140,000	-
Charges for services	655,474	28,647	-
Fines	6,532	-	-
Gifts and contributions	44,648	-	500
Interest	104	-	5,913
Miscellaneous	10,934	-	-
<b>TOTAL REVENUES</b>	<u>1,314,925</u>	<u>224,001</u>	<u>6,413</u>
<b>EXPENDITURES</b>			
Current			
General government	212,468	-	-
Public safety	445,488	-	-
Streets	120,585	-	-
Culture and recreation	267,158	-	-
Economic/community development	-	12,934	5,424
Airport	75,182	-	-
Miscellaneous	1,566	-	-
Debt Service			
Principal	-	33,372	-
Interest and other charges	-	15,981	-
Capital Outlay			
Economic/community development	-	-	-
Airport	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>1,122,447</u>	<u>62,287</u>	<u>5,424</u>

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2015**

**NOTE 9 - FUND EQUITY**

**Fund Balances**

As of December 31, 2015, fund balances are comprised of the following:

	General Fund	TEDA Special Revenue Fund	Martin and Elizabeth Gundersen Trust Special Revenue Fund	North 2 <sup>nd</sup> Street Capital Project Fund	Historic Harbor Renovation Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>							
Inventory	\$ 15,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,543
<b>Restricted:</b>							
Ambulance Contributions	25,030	-	-	-	-	-	25,030
Energy audits	-	-	-	-	-	1,350	1,350
Debt service	-	-	-	-	-	40,880	40,880
Gundersen Trust	-	-	966,285	-	-	-	966,285
<b>Total Restricted</b>	<u>25,030</u>	<u>-</u>	<u>966,285</u>	<u>-</u>	<u>-</u>	<u>42,230</u>	<u>1,033,545</u>
<b>Committed:</b>							
Police car	10,000	-	-	-	-	-	10,000
Emergency equipment	22,238	-	-	-	-	-	22,238
Land purchase	141,579	-	-	-	-	-	141,579
Revitalization	15,000	-	-	-	-	-	15,000
Streets	10,000	-	-	-	-	-	10,000
Commercial rehab loans	-	-	-	-	-	100,128	100,128
<b>Total Committed</b>	<u>198,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,128</u>	<u>298,945</u>
<b>Assigned:</b>							
Sick leave	51,793	-	-	-	-	-	51,793
4 <sup>th</sup> of July	4,859	-	-	-	-	-	4,859
Queen Coronation	7,497	-	-	-	-	-	7,497
Community garden	1,040	-	-	-	-	-	1,040
Capital expenditures	22,545	-	-	-	-	-	22,545
<b>Total Assigned</b>	<u>87,734</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,734</u>
<b>Unassigned</b>	<u>344,037</u>	<u>30,672</u>	<u>-</u>	<u>(157,375)</u>	<u>(417,622)</u>	<u>(124,751)</u>	<u>(325,039)</u>
<b>Total fund balances</b>	<u>\$ 671,161</u>	<u>\$ 30,672</u>	<u>\$ 966,285</u>	<u>\$ (157,375)</u>	<u>\$ (417,622)</u>	<u>\$ 17,607</u>	<u>\$ 1,110,728</u>

**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**Year Ended December 31, 2015**

	<b>Budgeted Amounts</b>		<b>Actual Amounts, Budgetary Basis</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
Taxes	\$ 265,374	\$ 265,374	\$ 276,373	\$ 10,999
Licenses and permits	11,100	11,100	10,899	(201)
Intergovernmental	181,310	181,310	309,961	128,651
Charges for services	585,725	585,725	655,474	69,749
Fines	2,750	2,750	6,532	3,782
Gifts and contributions	30,500	30,500	44,648	14,148
Interest	100	100	104	4
Miscellaneous	2,500	2,500	10,934	8,434
<b>TOTAL REVENUES</b>	<b>1,079,359</b>	<b>1,079,359</b>	<b>1,314,925</b>	<b>235,566</b>
<b>EXPENDITURES</b>				
Current				
General government	197,525	203,765	212,468	(8,703)
Public safety	452,111	502,139	445,488	56,651
Streets	164,915	175,556	120,585	54,971
Culture and recreation	192,609	192,344	267,158	(74,814)
Airport	67,647	66,227	75,182	(8,955)
Miscellaneous	1,500	1,750	1,566	184
<b>TOTAL EXPENDITURES</b>	<b>1,076,307</b>	<b>1,141,781</b>	<b>1,122,447</b>	<b>19,334</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,052</b>	<b>(62,422)</b>	<b>192,478</b>	<b>254,900</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	65,000	65,000	11,000	(54,000)
Transfers out	(65,000)	(81,413)	(392,320)	(310,907)
Sale of equipment/lots	-	-	82,560	82,560

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
Year Ended December 31, 2015

**REVENUES**

**Taxes**

General property	\$ 273,354
Other	<u>3,019</u>
<b>Total Taxes</b>	<u>276,373</u>

**Licenses and Permits**

10,899

**Intergovernmental**

State

Local government aid	110,844
Taconite aid	36,102
PERA aid	617
Fire aid	1,200
Airport grants	16,666
IRRRB grant	100,276
Local grant	8,407
County subsidies	10,819
Township subsidies	<u>25,030</u>
<b>Total Intergovernmental</b>	<u>309,961</u>

**Charges for Services**

General government

Rent	8,400
Public safety	
Fire protection contracts	4,900
Ambulance service	285,267
Culture and recreation	
Rent	237,175
Airport	44,435
Other	<u>75,297</u>

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**(CONTINUED)**  
**Year Ended December 31, 2015**

**EXPENDITURES**

**Current**

**General Government**

Mayor and council	\$ 31,625
City clerk / office	80,915
Elections	1,429
Legal and audit	33,211
City Hall	38,426
Civic Center	<u>26,862</u>
<b>Total General Government</b>	<u>212,468</u>

**Public Safety**

Police	106,366
Fire	93,252
Ambulance	243,286
Other	<u>2,584</u>
<b>Total Public Safety</b>	<u>445,488</u>

2016

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances**

- 1) Cash balances for all funds of the City are maintained on a combined basis and invested to the extent possible, in allowable short-term investments. All investments are stated at fair value.
- 2) Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.
- 3) The general fund reports ambulance service receivables net of an allowance for uncollectible accounts. The allowance amount is estimated using a percentage of the prior year's billings that were written off. At December 31, 2016, the City recorded an allowance of \$120,829.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2016**

	<u>General Fund</u>	<u>Martin and Elizabeth Gundersen Trust Special Revenue Fund</u>	<u>Airport Capital Projects Fund</u>
<b>REVENUES</b>			
Taxes	\$ 296,270	\$ -	\$ 10,000
Licenses and permits	12,685	-	-
Intergovernmental	214,238	-	461,498
Charges for services	643,628	-	-
Fines	8,306	-	-
Gifts and contributions	40,633	-	-
Interest	320	13,709	-
Miscellaneous	10,623	-	-
<b>TOTAL REVENUES</b>	<u>1,226,703</u>	<u>13,709</u>	<u>471,498</u>
<b>EXPENDITURES</b>			
Current			
General government	212,945	-	-
Public safety	408,362	-	-
Streets	113,706	-	-
Culture and recreation	193,593	-	-
Economic/community development	-	7,200	-
Airport	62,677	-	-
Miscellaneous	1,824	-	-
Debt Service			
Principal	-	-	-
Interest and other charges	9,394	-	-
Capital Outlay			
Economic/community development	-	-	-
Airport	-	-	485,788
<b>TOTAL EXPENDITURES</b>	<u>1,002,501</u>	<u>7,200</u>	<u>485,788</u>

**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2016

**NOTE 8 - INTERFUND BALANCES AND ACTIVITY**

The composition of interfund balances as of December 31, 2016, is as follows:

Due to/from other funds-

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Martin and Elizabeth Gunderson	
	Trust Special Revenue	\$ 2,707
	Airport Capital Projects	126,611
	Historic Harbor Renovation Capital Projects	382,638
	Nonmajor-	
	TEDA Special Revenue	119,174
	TIF 2 Debt Service	18,506
	North 2nd Street Capital Projects	142,375
	Main Street Capital Projects	65,390
Martin and Elizabeth Gunderson		
Trust Special Revenue	General	6,953
Water Enterprise	Sewer Enterprise	6,745
	<b>Total</b>	<b>\$ 871,099</b>

The balances resulted from the elimination of deficit cash balances and obligation owed between funds.

Advances to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Martin and Elizabeth Gunderson		
Trust Special Revenue	General	<u>\$ 350,000</u>

The balances resulted from loans made from the Martin and Elizabeth Gundersen Trust Special Revenue Fund to the General Fund to purchase a fire truck and finance part of the historic harbor project. The amount due within one year is \$43,000 and the remaining \$307,000 is due in more than one year.

Interfund transfers for the year ended December 31, 2016 consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General	Historic Harbor Renovation Capital Projects	\$ 3,015
	Nonmajor-	
	Debt Service	13,689
General	General	24,538
Historic Harbor Renovation Capital Projects		
Nonmajor -		
North 2nd Street Capital Projects	General	15,000
Main Street Capital Projects	General	15,000
	<b>Total</b>	<b>\$ 71,242</b>

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2016**

**NOTE 9 - FUND EQUITY**

**Fund Balances**

As of December 31, 2016, fund balances are comprised of the following:

	General Fund	Martin and Elizabeth Gunderson Trust Special Revenue Fund	Airport Capital Projects Fund	Historic Harbor Renovation Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>						
Inventory	\$ 9,323	\$ -	\$ -	\$ -	\$ -	\$ 9,323
<b>Restricted:</b>						
Ambulance						
Contributions	62,935	-	-	-	-	62,935
Energy audits	-	-	-	-	1,350	1,350
Debt service	-	-	-	-	27,214	27,214
Gunderson Trust	-	972,794	-	-	-	972,794
Total Restricted	62,935	972,794	-	-	28,564	1,064,293
<b>Committed:</b>						
Police car	15,000	-	-	-	-	15,000
Emergency equipment	34,005	-	-	-	-	34,005
Land purchase	141,579	-	-	-	-	141,579
Revitalization	15,000	-	-	-	-	15,000
Streets	15,000	-	-	-	-	15,000
Commercial rehab loans	-	-	-	-	92,879	92,879
Total Committed	220,584	-	-	-	92,879	313,463
<b>Assigned:</b>						
Sick leave	54,093	-	-	-	-	54,093
4th of July	1,476	-	-	-	-	1,476
Queen Coronation	7,497	-	-	-	-	7,497
Community garden	1,040	-	-	-	-	1,040
Capital expenditures	30,782	-	-	-	-	30,782
Total Assigned	94,888	-	-	-	-	94,888
<b>Unassigned</b>	498,837	-	(58,651)	(391,042)	(217,014)	(167,870)
<b>Total fund balances</b>	<u>\$ 886,567</u>	<u>\$ 972,794</u>	<u>\$ (58,651)</u>	<u>\$ (391,042)</u>	<u>\$ (95,571)</u>	<u>\$ 1,314,097</u>

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
Year Ended December 31, 2016

**REVENUES**

**Taxes**

General property	\$ 294,016
Other	<u>2,254</u>
<b>Total Taxes</b>	<u>296,270</u>

**Licenses and Permits**

12,685

**Intergovernmental**

State	
Local government aid	91,452
Taconite aid	38,342
PERA aid	617
Fire aid	1,970
Airport grants	29,960
DNR grants	1,653
County subsidies	12,339
Township subsidies	<u>37,905</u>
<b>Total Intergovernmental</b>	<u>214,238</u>

**Charges for Services**

General government	
Rent	7,325
Public safety	
Fire protection contracts	4,900
Ambulance service	289,458
Culture and recreation	
Rent	240,008

GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 (CONTINUED)  
 Year Ended December 31, 2016

EXPENDITURES

Current

**General Government**

Mayor and council	\$	41,541
City clerk / office		75,155
Elections		2,726
Legal and audit		39,659
City Hall		32,262
Civic Center		<u>21,602</u>
<b>Total General Government</b>		<u>212,945</u>

**Public Safety**

Police		104,458
Fire		65,773
Ambulance		235,476
Other		<u>2,655</u>
<b>Total Public Safety</b>		<u>408,362</u>

2017

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances**

- 1) Cash balances for all funds of the City are maintained on a combined basis and invested to the extent possible, in allowable short-term investments. All investments are stated at fair value.
- 2) Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.
- 3) The general fund reports ambulance service receivables net of an allowance for uncollectible accounts. The allowance amount is estimated using a percentage of the prior year's billings that were written off. At December 31, 2017, the City recorded an allowance of \$123,973.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2017**

	<u>General Fund</u>	<u>Martin and Elizabeth Gundersen Trust Special Revenue Fund</u>	<u>Commercial Rehab Special Revenue Fund</u>
<b>REVENUES</b>			
Taxes	\$ 283,169	\$ -	\$ -
Licenses and permits	11,455	-	-
Intergovernmental	1,311,023	-	125,000
Charges for services	698,348	-	-
Fines	12,241	-	-
Gifts and contributions	35,468	-	-
Interest	1,726	11,752	2,346
Miscellaneous	8,542	-	15,709
<b>TOTAL REVENUES</b>	<u>2,361,972</u>	<u>11,752</u>	<u>143,055</u>
<b>EXPENDITURES</b>			
Current			
General government	175,222	-	-
Public safety	408,103	-	-
Streets	1,227,384	-	-
Culture and recreation	525,364	-	-
Economic/community development	-	2,755	190,222
Airport	77,396	-	-
Miscellaneous	2,618	-	-
Debt Service			

CITY OF TOWER, MINNESOTA  
**NOTES TO FINANCIAL STATEMENTS**  
 December 31, 2017

**NOTE 8 - INTERFUND BALANCES AND ACTIVITY**

The composition of interfund balances as of December 31, 2017, is as follows:

Due to/from other funds-

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Martin and Elizabeth Gundersen	
	Trust Special Revenue	\$ 2,707
	Airport Capital Projects	157,001
	Historic Harbor Renovation Capital Projects	417,314
	Sewer Enterprise	4,849
	Nonmajor-	
	TEDA Special Revenue	143,823
	TIF 2 Debt Service	41,284
	North 2nd Street Capital Projects	124,375
	Main Street Capital Projects	63,390
Water Enterprise	Sewer Enterprise	<u>11,985</u>
	Total	<u>\$ 966,728</u>

The balances resulted from the elimination of deficit cash balances and obligations owed between funds.

Interfund advance balances as of December 31, 2017, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Martin and Elizabeth Gundersen	General	
Trust Special Revenue		<u>\$ 307,000</u>

## NOTE 9 - FUND EQUITY

### Fund Balances

As of December 31, 2017, fund balances are comprised of the following:

	General Fund	Martin and Elizabeth Gunderson Trust Special Revenue Fund	Commercial Rehab Special Revenue Fund	Airport Capital Projects Fund	Historic Harbor Renovation Capital Projects Fund
<b>Nonspendable:</b>					
Inventory	\$ 12,463	\$ -	\$ -	\$ -	\$ -
<b>Restricted:</b>					
Ambulance Contributions	87,495	-	-	-	-
Energy audits	-	-	1,350	-	-
Debt service	-	-	-	-	-
Gunderson Trust	-	981,791	-	-	-
Total Restricted	87,495	981,791	1,350	-	-
<b>Committed:</b>					
Police car	20,000	-	-	-	-
Emergency equipment	46,158	-	-	-	-
Land purchase	143,255	-	-	-	-
Revitalization	15,000	-	-	-	-
Streets	20,000	-	-	-	-
Parks and Recreation	10,000	-	-	-	-
Commercial rehab loans	-	-	45,712	-	-
Total Committed	254,413	-	45,712	-	-
<b>Assigned:</b>					
Sick leave	60,661	-	-	-	-
Queen Coronation	7,497	-	-	-	-
Community garden	1,040	-	-	-	-
Capital expenditures	39,303	-	-	-	-
Total Assigned	108,501	-	-	-	-
<b>Unassigned</b>	342,132	-	-	(49,860)	(425,624)
<b>Total fund balances</b>	<b>\$ 805,004</b>	<b>\$ 981,791</b>	<b>\$ 47,062</b>	<b>\$ (49,860)</b>	<b>\$ (425,624)</b>

CITY OF TOWER, MINNESOTA

GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 Year Ended December 31, 2017

REVENUES

**Taxes**

General property	\$	280,891
Other		<u>2,278</u>
<b>Total Taxes</b>		<u>283,169</u>

<b>Licenses and Permits</b>		<u>11,455</u>
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**Intergovernmental**

State		
Local government aid		1,196,694
Taconite aid		34,672
PERA aid		617
Fire aid		6,550
Airport grants		18,815
DNR grants		1,890
Small cities assistance		9,042
Local grant		7,350
County subsidies		12,718
Township subsidies		<u>22,675</u>
<b>Total Intergovernmental</b>		<u>1,311,023</u>

**Charges for Services**

General government		
Rent		7,350
Public safety		
Fire protection contracts		4,900
Ambulance service		297,233
Culture and recreation		

CITY OF TOWER, MINNESOTA

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
(CONTINUED)  
Year Ended December 31, 2017

EXPENDITURES

Current

General Government

Mayor and council	\$	29,050
City clerk / office		59,409
Elections		360
Legal and audit		37,875
City Hall		23,977
Civic Center		<u>24,551</u>
<b>Total General Government</b>		<u>175,222</u>

Public Safety

Police		106,037
Fire		58,852
Ambulance		240,827
Other		<u>2,387</u>
<b>Total Public Safety</b>		<u>408,103</u>

2018

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances**

- 1) Cash balances for all funds of the City are maintained on a combined basis and invested to the extent possible, in allowable short-term investments. All investments are stated at fair value.
- 2) Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.
- 3) The general fund reports ambulance service receivables net of an allowance for uncollectible accounts. The allowance amount is estimated using a percentage of the prior year's billings that were written off. At December 31, 2018, the City recorded an allowance of \$114,998.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2018**

	<u>General Fund</u>	<u>TEDA Special Revenue Fund</u>	<u>Martin and Elizabeth Gundersen Trust Special Revenue Fund</u>
<b>REVENUES</b>			
Taxes	\$ 315,736	\$ 54,219	\$ -
Licenses and permits	10,441	-	-
Intergovernmental	396,053	273,631	-
Charges for services	819,294	28,647	-
Fines	2,926	-	-
Gifts and contributions	30,317	-	-
Interest	5,642	-	8,493
Miscellaneous	9,621	1,000	-
<b>TOTAL REVENUES</b>	<u>1,590,030</u>	<u>357,497</u>	<u>8,493</u>
<b>EXPENDITURES</b>			
Current			
General government	188,209	-	-
Public safety	634,306	-	-
Streets	134,766	-	-
Culture and recreation	602,929	-	-
Economic/community development	-	86,338	4,321
	-	-	-

**NOTE 8 - INTERFUND BALANCES AND ACTIVITY**

The composition of interfund balances as of December 31, 2018, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	TEDA Special Revenue	\$ 238,840
	Martin and Elizabeth Gundersen Trust Special Revenue	2,707
	Historic Harbor Renovation Capital Projects	556,695
	Nonmajor-	
	TIF 2 Debt Service	17,818
	Airport Capital Projects	208,292
	North 2nd Street Capital Projects	106,070
Water Enterprise	Sewer Enterprise	19,428
	<b>Total</b>	<u>\$ 1,149,850</u>

The balances resulted from the elimination of deficit cash balances and obligations owed between funds. The City has not adopted a payment schedule for long outstanding capital project funds' due to and due from balances and it is unlikely that these balances will be repaid within one year.

Interfund advance balances as of December 31, 2018, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Martin and Elizabeth Gundersen Trust Special Revenue	General	<u>\$ 274,000</u>

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2018**

**NOTE 9 - FUND EQUITY**

**Fund Balances**

As of December 31, 2018, fund balances are comprised of the following:

	General Fund	TEDA Special Revenue Fund	Martin and Elizabeth Gunderson Trust Special Revenue Fund	Historic Harbor Renovation Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>						
Inventory	\$ 18,834	\$ -	\$ -	\$ -	\$ -	\$ 18,834
<b>Restricted:</b>						
Ambulance Contributions	125,990	-	-	-	-	125,990
Energy audits	-	-	-	-	1,350	1,350
Debt service	38,018	-	-	-	22,651	60,669
Gunderson Trust	-	-	985,963	-	-	985,963
<b>Total Restricted</b>	<b>164,008</b>	<b>-</b>	<b>985,963</b>	<b>-</b>	<b>24,001</b>	<b>1,173,972</b>
<b>Committed:</b>						
Police car	25,000	-	-	-	-	25,000
Emergency equipment	53,914	-	-	-	-	53,914
Land purchase	143,255	-	-	-	-	143,255
Revitalization	15,000	-	-	-	-	15,000
Streets	25,000	-	-	-	-	25,000
Parks and Recreation	10,000	-	-	-	-	10,000
Commercial rehab loans	-	-	-	-	56,672	56,672
<b>Total Committed</b>	<b>272,169</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,672</b>	<b>328,841</b>
<b>Assigned:</b>						
Sick leave	73,887	-	-	-	-	73,887
Community garden	1,040	-	-	-	-	1,040
Capital expenditures	10,659	-	-	-	-	10,659
<b>Total Assigned</b>	<b>85,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,586</b>
<b>Unassigned</b>	<b>594,890</b>	<b>(139,534)</b>	<b>-</b>	<b>(493,627)</b>	<b>(179,972)</b>	<b>(218,243)</b>
<b>Total fund balances</b>	<b>\$ 1,135,487</b>	<b>\$ (139,534)</b>	<b>\$ 985,963</b>	<b>\$ (493,627)</b>	<b>\$ (99,299)</b>	<b>\$ 1,388,990</b>

**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**Year Ended December 31, 2018**

**REVENUES**

**Taxes**

General property	\$ 312,892
Other	<u>2,844</u>
<b>Total Taxes</b>	<u><b>315,736</b></u>

**Licenses and Permits**

10,441

**Intergovernmental**

<b>Federal</b>	
DOT grants	24,620
<b>State</b>	
Local government aid	95,479
Taconite aid	32,582
PERA aid	617
Airport grants	21,809
DNR grants	876
IRRRB grant	157,387
Small cities assistance	9,854
County subsidies	14,334
Township subsidies	<u>38,495</u>
<b>Total Intergovernmental</b>	<u><b>396,053</b></u>

**Charges for Services**

<b>General government</b>	
Rent	5,825
<b>Public safety</b>	
Fire protection contracts	2,450
Ambulance service	385,833
<b>Culture and recreation</b>	

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
(CONTINUED)  
Year Ended December 31, 2018**

**EXPENDITURES**

**Current**

**General Government**

Mayor and council	\$ 34,115
City clerk / office	63,393
Elections	2,862
Legal and audit	36,048
City Hall	28,758
Civic Center	<u>23,033</u>
<b>Total General Government</b>	<u>188,209</u>

**Public Safety**

Police	114,319
Fire	67,994
Ambulance	449,389
Other	<u>2,604</u>
<b>Total Public Safety</b>	<u>634,306</u>

CITY OF TOWER FUND BALANCES 12/31/2018					
GENERAL					
Fund	101 General	102 Ski Trail	107 Forest	109 Hoodoo	201 Ambulance
BEGINNING BALANCE	1,063.43	(806.52)	158,255.21	(199,577.94)	878,810.02
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
NEW BEGINNING BALANCE	1,063.43	(806.52)	158,255.21	(199,577.94)	878,810.02
REVENUES	755,298.38	2,375.50	26,138.30	224,393.06	453,849.22
EXPENDITURES	(723,830.96)	(2,122.46)	-	(403,864.92)	(449,389.11)
TRANSFERS IN(OUT)	86,138.28 (100,000.00)	-	(26,138.28)	(60,000.00)	-
LOAN PROCEEDS				500,000.00	
CONTRIBUTED CAPITAL					
SALE OF ASSET	80,544.36				
ENDING BALANCE	<u>79,213.46</u>	<u>(553.48)</u>	<u>158,255.13</u>	<u>60,950.20</u>	<u>883,270.13</u>
	DEBT SERV				CAPITAL PROJECTS
Fund Number	401 Debt service	402 TIF 2	403 TIF 1	215 Boat Harbor	
BEGINNING BALANCE	22,651.08	(40,791.67)	4,238.88	(425,624.47)	

# 2019

The Ambulance Special Revenue Fund was created to present ambulance activity in a special revenue fund, separate from the General Fund on January 1, 2019. A restatement of \$893,972 was recorded to move the January 1, 2019 fund balance from the General Fund to the Ambulance Special Revenue Fund. The Ambulance Special Revenue Fund reported \$541,283 in revenue and \$509,104 in expenditures which resulted in an increase in its fund balance of \$32,179

## **E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Fund Balances**

- 1) Cash balances for all funds of the City are maintained on a combined basis and invested to the extent possible, in allowable short-term investments. All investments are stated at fair value.
- 2) Cash and cash equivalents and investment balances of the Martin and Elizabeth Gundersen Trust Special Revenue Fund are invested, to the extent possible, in allowable short-term investments. All investments are reported at fair value. Cash, cash equivalents and investments are restricted for the trust administration and endowment.
- 3) Receivables from and payables to external parties are reported separately and are not offset in the proprietary fund financial statements and business-type activities of the government-wide financial statements, unless a right of offset exists.
- 4) The Ambulance Special Revenue Fund reports ambulance service receivables net of an allowance for uncollectible accounts. The allowance amount is estimated using a percentage of the prior year's billings that were written off. At December 31, 2019, the City recorded an allowance of \$165,823.

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**Year Ended December 31, 2019**

	<u>General Fund</u>	<u>Ambulance Special Revenue Fund</u>	<u>TEDA Special Revenue Fund</u>
<b>REVENUES</b>			
Taxes	\$ 352,821	\$ 7,500	\$ 5,011
Licenses and permits	10,479	-	-
Intergovernmental	282,483	59,870	82,180
Charges for services	90,338	472,195	78,000
Fines	2,277	-	-
Gifts and contributions	31,364	-	-
Interest	5,434	1,718	-
Miscellaneous	10,818	-	-
<b>TOTAL REVENUES</b>	<u>786,014</u>	<u>541,283</u>	<u>165,191</u>
<b>EXPENDITURES</b>			
Current			
General government	283,976	-	-
Public safety	160,303	443,440	-
Streets	209,851	-	-
Culture and recreation	200,200	-	-
Economic/community development	-	-	31,349
Airport	-	-	-
Miscellaneous	3,500	-	-
Debt Service			

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2019**

**NOTE 8 - INTERFUND BALANCES AND ACTIVITY (CONTINUED)**

The following schedule reflects each funds' receivable or payable:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Ambulance Special Revenue	\$ 79,464
	TEDA Special Revenue	103,158
	Historic Harbor Renovation Capital Projects	77,551
	Nonmajor-	
	Airport Special Revenue	72,146
	TIF 2 Debt Service	17,775
	Airport Capital Projects	130,142
	North 2nd Street Capital Projects	106,070
	City Street Capital Projects	52,208
Ambulance Special Revenue Fund	General	6,776
	Historic Harbor Renovation Capital Projects	690,523
Nonmajor-		
Commercial Rehab Special Revenue	Ambulance Special Revenue	40,000
Hoodoo Campground Special Revenue	Historic Harbor Renovation Capital Projects	164,381
Water Enterprise	Sewer Enterprise	24,841
	<b>Total</b>	<u>\$ 1,565,035</u>

**NOTES TO FINANCIAL STATEMENTS**  
**December 31, 2019**

**NOTE 9 - FUND EQUITY**

**Fund Balances**

As of December 31, 2019, fund balances are comprised of the following:

	General Fund	Ambulance Special Revenue Fund	TEDA Special Revenue Fund	Martin and Elizabeth Gunderson Trust Special Revenue Fund	Historic Harbor Renovation Capital Projects Fund	Nonmajor Governmental Funds	Total
<b>Nonspendable:</b>							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,994	\$ 8,994
<b>Restricted:</b>							
Ambulance Contributions	-	126,321	-	-	-	-	126,321
Energy audits	-	-	-	-	-	1,350	1,350
Debt service	-	-	-	-	-	60,669	60,669
Gunderson Trust	-	-	-	988,952	-	-	988,952
<b>Total Restricted</b>	<u>-</u>	<u>126,321</u>	<u>-</u>	<u>988,952</u>	<u>-</u>	<u>62,019</u>	<u>1,177,292</u>
<b>Committed:</b>							
Police car	30,000	-	-	-	-	-	30,000
Emergency equipment	69,338	-	-	-	-	-	69,338
Land purchase	171,293	-	-	-	-	-	171,293
Revitalization	15,000	-	-	-	-	-	15,000
Streets	30,000	-	-	-	-	-	30,000
Parks and Recreation	10,000	-	-	-	-	90,229	100,229
Ambulance	-	799,830	-	-	-	-	799,830
Commercial rehab loans	-	-	-	-	-	98,792	98,792
<b>Total Committed</b>	<u>325,631</u>	<u>799,830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>189,021</u>	<u>1,314,482</u>
<b>Assigned:</b>							
Sick leave	75,256	-	-	-	-	-	75,256
Community garden	1,040	-	-	-	-	-	1,040
<b>Total Assigned</b>	<u>76,296</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,296</u>
<b>Unassigned</b>	<u>(52,845)</u>	<u>-</u>	<u>(139,788)</u>	<u>-</u>	<u>(585,694)</u>	<u>(296,010)</u>	<u>(1,074,337)</u>
<b>Total fund balances</b>	<u>\$349,082</u>	<u>\$ 926,151</u>	<u>\$(139,788)</u>	<u>\$ 988,952</u>	<u>\$(585,694)</u>	<u>\$ (35,976)</u>	<u>\$1,502,727</u>

August 6, 2020

Victoria Rauna  
City Clerk/Treasurer, City of Tower  
P.O. Box 576; 602 Main Street  
Tower, MN 55790

RE: Consideration to Provide Outside Zoning Administrator Assistance to the City of Tower

Dear Victoria,

I would like to thank you for reaching out to me regarding the City of Tower seeking outside Zoning Administrator assistance on an RV Park development project located on Lake Ave on the East Two River in Tower, St. Louis County, Minnesota.

It is my understanding that the City of Tower ordinances related to land use development are not well organized and accordingly that makes it difficult to know whether the above project is following the ordinances or in compliance with applicable land use plan(s).

I am interested in the City's consideration regarding my providing services to the City toward achieving these goals. Services proposed would include, but not be limited to, project site visits, ordinance review, review of the provisions of an outdated but currently accepted Environmental Assessment Worksheet (EAW) on the project, updates and correspondence that would merge site visits with ordinance references, coordination with other agencies and experts, and potentially problem solving and/or identifying creative solutions with the project owner. All of these are or have been in my wheelhouse and skill set.

I would anticipate interacting and coordinating with the City Zoning Administrator, City Attorney, potentially the City Clerk/Treasurer, state and federal agencies, as well as the City Council and Planning/Zoning Commission, and am comfortable with all of these potential relationships.

Some of my relevant experience includes 19 years of local government experience including Planning Commission Member and Chair, as well as Contract Zoning Administrator for the City of Eveleth. Additional prior experience includes 20 plus years in environmental affairs and regulatory involvement, both in government and in industry. Furthermore, volunteerism, sometimes in a leadership role, in several nonprofit organizations may afford additional credibility.

I propose the above for \$98.00/hour, with no additional charges or fees other than actual hard cost expenditures which may be encountered. For these, compensation is proposed at actual cost.

Again, thank you for this consideration, and I wish you well on this project and any other civic and municipal initiatives desiring to further the growth and the quality of life in your community!

Sincerely,

*Tony Jeffries*

Tony Jeffries

218-780-1256; tonyjeffr@gmail.com





# Conditional Use Permit (CUP)

## APPLICATION WORKSHEET City of Tower, Minnesota

### WHAT ARE YOU APPLYING FOR *Check all that apply to the project.* PLEASE MAKE CHECKS TO: CITY OF TOWER

#### #1 New Buildings Less than/equal to 1,200 square feet-\$160 Greater than 1,200 square feet-\$315

- Dwelling-Home, Mobile Home, Hunting Shack, or Cabin. (Includes attached deck, if applicable.)
- Replacement of Existing Dwelling-Home, Mobile Home, Hunting Shack, or Cabin.  
Will the old dwelling be removed from the property?  Yes  No

*If yes, an affidavit must be filled out stating when the old dwelling will be removed.*

*If this dwelling is a mobile home, there is a special mobile home affidavit to be filled out.*

- Accessory Dwelling-Guest cottage or bunkhouse. Must follow administrative standards.
- Accessory Structure- Garage, Pole Building, shed, sauna, screenhouse or gazebo that either meets lake or river setback or not located in a shoreland area.
- Water-oriented Accessory Structure- Boathouse, Sauna, Screenhouse/gazebo on a lake or river located at reduced shoreline setback. Must follow administrative standards.
- Commercial Structure
- Other Principal Structure

#### #2 Other Construction/Change in Use-\$80

- Addition(s) to Dwelling  
Is the dwelling location on a lake or river?  Yes  No  
If Yes above, does the structure meet the required shoreline setback?  Yes  No If No, structure does not meet the shoreline setback, a performance standard permit or variance may be required. See box #4 or #7.

- Addition(s) to Accessory Structure
- New Deck Only or Deck Replacement
- Combination Addition(s) & Deck on the same structure
- Moving a Structure
- Sign
- Structure Alteration or Component Replacement
- Change in Use (i.e. converting an old cabin to storage)  
What will the new use of the structure be?  
Explain the current and proposed use.  
Current: \_\_\_\_\_ Proposed: \_\_\_\_\_

#### Other-\$55

- Permit extension beyond 2 years

#### #3 Subdivisions/Parcel Reviews Additional Worksheets Required

- Plat-Minor Subdivision-\$630
- Conventional Plat-Less than or equal to 3 lots-\$630
- Conventional Plat-Greater than 3 Lots-\$1,260
- Conservation Plat-\$1,260
- Lot Line Adjustment-\$80
- Parcel Review-\$80
- Performance Standard Subdivision-\$370

#### #4 Performance Standard-\$370 Additional Worksheets Required

- Borrow/Gravel Pit
- Home Business
- Land Alteration
- Nonconforming Structure Replacement
- Addition to a structure that does not meet shoreline setback
- Other

#### #5 Site Evaluation Site Visit/Evaluation-\$160

#### #6 Wetland Reviews Additional Worksheets Required

- No Loss/Exemption/Replacement Plan-\$150
- Wetland Delineation Review-\$370
- Wetland Banking Plan Review-\$1,100

#### #7 Public Hearings Additional Worksheets Required

- Administrative Appeal-\$1,100
- Environmental Assessment-\$1,100
- Conditional Use Permit-\$630
- Conditional Use Permit Rehearing-\$200
- Interim Use Permit-\$630
- Interim Use Permit Rehearing-\$200
- General Purpose Borrow Pit-\$630
- Variance-\$630
- Variance Rehearing-\$200
- Multiple Hearing (Variance/conditional use)- \$950

### TYPE OF PROPOSED STRUCTURES *Check all that apply to the project.*

<input type="checkbox"/> New Structure(s)	*Structure Type	*Foundation Type	*Maximum Length	*Maximum Width	*Maximum Sq. ft	*Maximum Height
	(Same as box #1 or 2 above)	(Basement, Slab, Pier, etc)	(Exterior Footprint Only)	(Exterior Footprint Only)	(Exterior footprint only)	(Ground Level to Roof Peak)
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet
<input type="checkbox"/> Structure Additions	*Structure Type	*Foundation Type	*Maximum Length	*Maximum Width	*Maximum Sq. ft	*Maximum Height
	(Same as box #2 above)	(Basement, Slab, Pier, etc)	(Exterior Footprint Only)	(Exterior Footprint Only)	(Exterior footprint only)	(Ground Level to Roof Peak)
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet

**\*Indicates required field. Incomplete applications will be returned.**

### CONTACT: Zoning Administrator

**City of Tower**  
PO Box 576  
602 Main Street  
Tower, MN 55790  
(218) 750-4070

#### Office Use Only

Receipt # \_\_\_\_\_  
Receipt Date \_\_\_\_\_  
Payment Amount \_\_\_\_\_  
Paid By \_\_\_\_\_

# Site Sketch Form

The sketch is to graphically illustrate your proposed project(s)

## Draw and Label on Sketch (in feet)

- \*All Structures on the Property and Dimensions
- \*All Driveways, Access Roads, and Wetlands
- \*All Proposed Structures and Dimensions

- \*Distance of Proposed Structures to Shoreline (Closest Point)
- \*Distance of Proposed Structures to Septic System and Tank
- \*Distance of Proposed Structures to Property Lines
- \*Distance of Proposed Structures to Road Centerline and Right-of Ways

You may submit your own site sketch **IF it has the required information indicated above.**

\*Applicant Name:

\*Site Address:

\*PIN:



									
--	--	--	--	--	--	--	--	--	--

### \*\*\*Sanitary Authority Use Only\*\*\*

**Sanitary Review:** (To be determined by appropriate sanitary authority.)

Will the proposal, as shown above, negatively impact the SSTS/sanitary line or replacement area?  Yes  No

**Sign off:**

Signature \_\_\_\_\_

Title \_\_\_\_\_



# Conditional Use Permit (CUP)

## APPLICATION WORKSHEET City of Tower, Minnesota

**About:** Conditional use permits are typically required on property where the owner does not reside and/or has employees and customer traffic. A CUP needs additional controls or restrictions to assure that it is in harmony with the neighborhood. They are also required for a variety of other uses.

County Land Explorer: <https://gis.stlouiscountymn.gov/landexplorer/> Property Lookup: <http://apps.stlouiscountymn.gov/auditor/parcelInfo2005Iframe/>

### WHAT ARE YOU APPLYING FOR? *Check all that apply to the project.*

- New business
- Expansion of existing business
- Replace existing business
- Extractive Use-General Purpose Borrow (Gravel) Pit\*  
\*Additional worksheet required. It is not necessary to continue filling out the CUP worksheet form. Please see Extractive Use- General Purpose Borrow (Gravel) Pit Worksheet (attached).

Other  
If Other, please explain:

### ABOUT THE BUSINESS

#### TYPE OF BUSINESS

How is the property currently being used?

What type of business/use is being applied for? (List all uses that will take place)

#### HOURS OF OPERATION

(Proposed)

Monday through Friday

Saturday

Sunday

Comments

Start:

End:

Start:

End:

Start:

End:

#### TRAFFIC, PARKING, AND/OR DOCKAGE

Yes

No

Will the proposal generate an increase in traffic? (Boat, snowmobile, truck, bus, car, etc.)

If Yes, estimated increase:  10 vehicles or less  11-25 vehicles  Greater than 25 vehicles

Yes

No

Does the proposal require parking? (Please include employees, visitors, and other parking)

If Yes, how many parking spaces are available on the property?

#### APPROVAL FROM LOCAL ROAD AUTHORITY REQUIRED

Yes (Please attach approval letter)

No

**SIGNAGE AND LIGHTING**

Yes  No Does your proposal include signage? (Include any off-site signs)

If Yes, please list number of signs, size, location, and illumination of each sign:

Yes  No Will there be lighting (including security lighting) that may be visible from roads, waterways, and adjacent properties?

If Yes, please explain:

**TYPE OF PROPOSED STRUCTURES** *Check all that apply to the project.*

No New Structures

<input type="checkbox"/> New Structure(s)	Structure Type	Foundation Type (Basement, Slab, Pier, etc)	Maximum Length (Exterior Footprint Only)	Maximum Width (Exterior Footprint Only)	Maximum Sq. ft (Exterior footprint only)	Maximum Height (Ground Level to Roof Peak)
				Feet	Feet	Sq. ft.
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet

Other

<input type="checkbox"/> Structure Additions	Structure Type	Foundation Type (Basement, Slab, Pier, etc)	Maximum Length (Exterior Footprint Only)	Maximum Width (Exterior Footprint Only)	Maximum Sq. ft (Exterior footprint only)	Maximum Height (Ground Level to Roof Peak)
				Feet	Feet	Sq. ft.
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet
			Feet	Feet	Sq. ft.	Feet

Other

**OUTDOOR BUSINESS ACTIVITY** *Check all that apply to the project.*

Will there be any outdoor work or storage areas such as: rock piles, assembly sites, tank storage, equipment parking, etc?

Yes  No

If Yes, please explain:

**WASTEWATER TREATMENT**

Will wastewater will be generated?

Yes  No

If Yes, what type of system will be used to handle wastewater treatment?

Private Septic System

Municipal

Other, please explain:

**SOLID WASTE** Check all types of waste generated and describe how your will collect and store waste generated from the business below:

- |  |                                       |   |                                      |
|--|---------------------------------------|---|--------------------------------------|
| <input type="checkbox"/> Household Garbage       | <input type="checkbox"/> Animal Waste | <input type="checkbox"/> Hazardous        | <input type="checkbox"/> Radioactive |
| <input type="checkbox"/> Oil and Grease          | <input type="checkbox"/> Chemicals    | <input type="checkbox"/> Demolition Waste | <input type="checkbox"/> Other       |
| <input type="checkbox"/> Other Automotive Fluids | <input type="checkbox"/> Medical      | <input type="checkbox"/> Wood and Sawdust |                                      |

If Other, please explain:

Please describe collection and disposal:

\*Additional information may be required based on the scope of the project.

**STORMWATER MANAGEMENT**

<input type="checkbox"/> Yes	<input type="checkbox"/> No	Will there be more than one (1) acre of altered surface?
------------------------------	-----------------------------	--

<input type="checkbox"/> Yes	<input type="checkbox"/> No	If Yes, do you have an MPCA NPDES permit? (Please attach permit)
------------------------------	-----------------------------	--

**Office Use Only**

Receipt # \_\_\_\_\_  
Receipt Date \_\_\_\_\_  
Payment Amount \_\_\_\_\_  
Paid By \_\_\_\_\_



City of Tower City Council  
August 10, 2020

---

**FROM:** Ambulance Director - Suihkonen

**TO:** Mayor and Council members

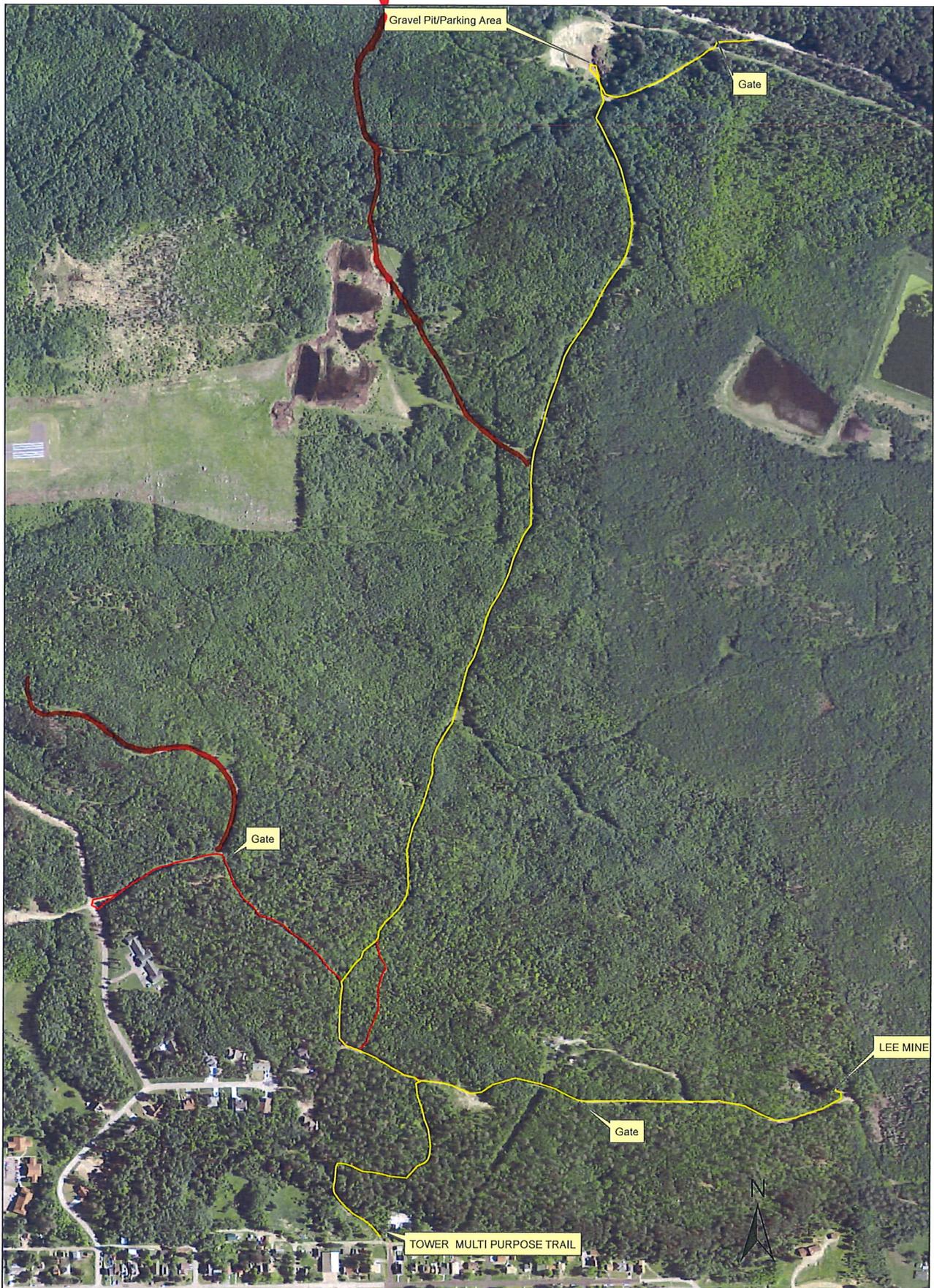
**SUBJECT:** New EMT/EMR applications

**BACKGROUND:** Tower Ambulance has received 6 new applicants for our service. 4 are EMT's and 2 are EMR's.

**RECOMMENDATION:** I would like to start the interview process to determine which applicant(s) we are interested in hiring.

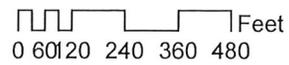
**BUDGET IMPACT:** The impact for these employees would be dependent on whether they are volunteer or paid on call.

# TOWER MULTIPURPOSE TRAIL



## Legend

- Main Trail System
- Alternate Trails



23 March 2012  
DNR

Hi Victoria

Please give this to the city council at the August 5<sup>th</sup> meeting to look at for future work we would like to do on the Tower ATV trails. Tower built an ATV, all-purpose trail that goes up the hill to the north of town to McKinley park.

History: In May 1993 Tower entered into a agreement for construction, maintenance, and operation of the Tower Multi-use Trail. In Sept. 2003 9800 dollars from a ATV fund came out to start trail. Eric Carlson of Carlson Construction was hired to build trail Sept 2003 at a bid of 10,920 dollars which included, 150 yds pit run and 164 yds class 5 (trail will be 8ft wide and 1650 ft long with a 4-inch cover layer of class 5). Grant in aid was given to Tower until 2011.

The Prospectors ATV group would like to try to fix up and take over the trails with a grant in aid program to be able to insure it and maintain it. It would stay a multiuse trail but there would be periodic maintenance as the trail would need it. This trail is in need of some serious maintenance and we would be willing to do the work with a little help from the City of Tower and the Township of Brietung. We are asking for permission to do this and we will be asking for a little help with moving some gravel. We are looking at using the gravel pit close to McKinley Park and are asking the DNR to also help. What we would need from the City and Township would be a loader and operator to fill the DNR dirt movers to recover parts of the trail that are in need of help the hill coming up from tower and back down towards McKinley have washed out badly and will need most of the work.

Please let me know if the council is OK with this and if there is any thing else, I can try to answer at this time. I will try to be tuning into the Tower meeting on August 5<sup>th</sup>. Once approved we will try to confirm some dates for the work to be complete.

Thank You

Dan Broten

V.P. Prospector ATV Club



## CITY COUNCIL AGENDA ITEM REPORT

---

**MEETING DATE:** August 10, 2020

**AGENDA ITEM:** 9.9

**PREPARED BY:** Victoria Ranua, Clerk/Treasurer

**AGENDA ITEM:** Contract Propane without Employee Discount

**DISCUSSION:**

The City has history put the propane out for bid annually. Como has been the winning bidder for a number of year. Last year, Edwards Oil was the low bidder, but there was an issue coordinating the swapping of the rented tanks owned by both Como and Edwards.

The employee discount has a been long-standing County practice, but has failed to recognize that this is a taxable fringe benefit. This particular taxable fringe benefit fluctuates with each employee's actual propane usage and creates an administrative burden in its calculation. Furthermore, this benefit is not an equal opportunity benefit as it is only available to those employees heating with propane, and not those heating their homes with electricity, fuel, oil, or wood.

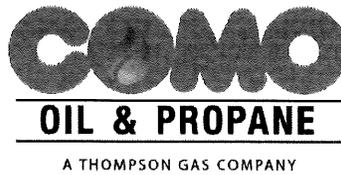
Under the City's purchasing policy, we may or may not have to solicit bids. Each individual purchase of propane is below an amount requiring a bid, but the total contract would be for an amount requiring bidding.

For 2021, I recommend, if our purchasing policy demand bidding, that the City budget for purchasing its own tanks (\$1,500-\$3,000/each) to allow for great flexibility in changing propane vendors.

**RECOMMENDED MOTION:** Solicit bids for propane providers in 2020 for City usage only.

**ATTACHMENTS:** Propane bid from Como.

Phone (218) 389-6578  
Toll Free (800) 777-4842  
Fax (218) 389-3459



3636 County Road 61  
Barnum, MN 55707  
[www.comoilandpropane.com](http://www.comoilandpropane.com)

August 7, 2020  
Victoria, Clerk/Treasurer  
PO Box 576  
Tower, MN 55790  
Re: propane bid

Dear Victoria,

Thank you for the opportunity to provide a proposal for City of Tower. We sincerely hope that we can continue our business relationship. At this time we can offer you a fixed price of \$1.049/gallon for your expected 7500 gallons of propane for the city. The City's tanks will be on a keep fill service as requested. We can offer this price to begin 9/1/20 thru April 30, 2021. We take pride in our safety record. Our staff in Tower, with their many years of local experience is anxious to be of service to you. Please feel free to call or email with any questions.

Bid price good for 10 days from date of submittal.

Thanks Again,

Lukas Janiksela | Manager  
[ljaniksela@comolp.com](mailto:ljaniksela@comolp.com) | Cell: [218-391-0656](tel:218-391-0656)

6403 Hwy 169 | Tower, MN 55790  
Office: [218-753-2482](tel:218-753-2482) | [comoilandpropane.com](http://comoilandpropane.com)





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**Claim Type**

Claim# 4394 ARROWHEAD EMS ASSOCIATION,  
Cash Payment E 201-42300-433 DUES/FEES Annual Dues \$105.00  
Invoice 11656  
Transaction Date 8/9/2020 Due 9/8/2020 Frandsen AMB 2811 10101 **Total** \$105.00

**Claim Type**

Claim# 4381 AT & T MOBILITY  
Cash Payment E 201-42300-321 TELEPHONE Ambulance 1 Tablet Cellular Service (Jul) \$49.81  
Invoice 08032020  
Cash Payment E 201-42300-321 TELEPHONE Ambulance 2 Tablet Cellular Service (Jul) \$49.81  
Invoice 08032020  
Cash Payment E 201-42300-321 TELEPHONE Ambulance 3 Tablet Cellular Service (Jul) \$49.81  
Invoice 08032020  
Transaction Date 8/9/2020 Due 9/8/2020 Frandsen AMB 2811 10101 **Total** \$149.43

**Claim Type**

Claim# 4382 BOBS STANDARD  
Cash Payment E 201-42300-220 REPAIR & MAINTENANC Ambulance Vehicle Towing \$280.00  
Invoice  
Transaction Date 8/9/2020 Due 9/8/2020 Frandsen AMB 2811 10101 **Total** \$280.00

**Claim Type**

Claim# 4338 BOUND TREE MEDICAL  
Cash Payment E 201-42300-219 MEDICIAL SUPPLIES Medical Supplies (4 Items) \$557.50  
Invoice 83698722  
Cash Payment E 201-42300-219 MEDICIAL SUPPLIES Medical Supplies (1 item) \$303.96  
Invoice 83705836  
Cash Payment E 201-42300-219 MEDICIAL SUPPLIES Medical Supplies (1 item) \$151.98  
Invoice 83704139  
Cash Payment E 201-42300-219 MEDICIAL SUPPLIES Medical Supplies (2 items, Glucogen Kit) \$833.08  
Invoice 83704140  
Cash Payment E 201-42300-219 MEDICIAL SUPPLIES Medical Supplies (4 Items) \$906.74  
Invoice 83721514  
Cash Payment E 201-42300-219 MEDICIAL SUPPLIES Medical Supplies (3 Items) \$1,167.94  
Invoice 83723283  
Cash Payment E 201-42300-219 MEDICIAL SUPPLIES Medical Supplies (2 items, Glucogen Kit) \$856.56  
Invoice 83725049  
Transaction Date 7/21/2020 Due 7/21/2020 Frandsen AMB 2811 10101 **Total** \$4,777.76

**Claim Type**

Claim# 4395 D & D BEVERAGE  
Cash Payment E 201-42300-218 FOOD AND MEALS Cooler Rental \$18.00  
Invoice  
Transaction Date 8/9/2020 Due 9/8/2020 Frandsen AMB 2811 10101 **Total** \$18.00

**Claim Type**

Claim# 4432 EMBARRASS VERMILION C. U.  
Cash Payment E 201-42300-218 FOOD AND MEALS Ambulance Meal (Buffalo Wild Wings, Duluth) \$38.54  
Invoice  
Cash Payment E 201-42300-218 FOOD AND MEALS Ambulance Meal (Buffalo Wild Wings, Duluth) \$30.73  
Invoice  
Transaction Date 8/10/2020 Due 9/9/2020 Frandsen AMB 2811 10101 **Total** \$69.27

**Claim Type**

Claim# 4392 MIKES REPAIR SERVICE



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Cash Payment	E 201-42300-220 REPAIR & MAINTENANC	Ambulance 3, Starter Replacement	\$1,017.36
Invoice	130028	Project 201_03	
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen AMB 2811 10101	<b>Total</b> \$1,017.36

**Claim Type**

Claim#	4397 MN POWER	Ck# 005304 8/9/2020	
Cash Payment	E 201-42300-380 ELECTRICITY	Ambulance Quarters Electricity	\$47.72
Invoice			
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen AMB 2811 10101	<b>Total</b> \$47.72

**Claim Type**

Claim#	4385 NORTHWOODS TRUE VALUE		
Cash Payment	E 201-42300-210 OPERATING SUPPLIES	Ambulance Santizer	\$15.98
Invoice	046986	Project 101-99	
Cash Payment	E 201-42300-210 OPERATING SUPPLIES	Ambulance Gas Can	\$20.99
Invoice	046986		
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen AMB 2811 10101	<b>Total</b> \$36.97

**Claim Type**

Claim#	4390 PRAXAIR		
Cash Payment	E 201-42300-219 MEDICIAL SUPPLIES	Oxygen Rental (Jun)	\$128.35
Invoice	97538373		
Cash Payment	E 201-42300-219 MEDICIAL SUPPLIES	Oxygen Delivery (Jul)	\$706.60
Invoice	98141891		
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen AMB 2811 10101	<b>Total</b> \$834.95

**Claim Type**

Claim#	4353 SUIHKONEN, DENA		
Cash Payment	E 201-42300-300 PROFESSIONAL SERVIC	CPR Instructor Course, Reimbursement	\$34.00
Invoice	439399		
Transaction Date	7/23/2020	Due 7/23/2020 Frandsen AMB 2811 10101	<b>Total</b> \$34.00

**Claim Type**

Claim#	4393 TYSSDAL, LORI		
Cash Payment	E 201-42300-437 REFUNDS	Refund, Ambulance Run 1910440	\$551.19
Invoice			
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen AMB 2811 10101	<b>Total</b> \$551.19

**Claim Type**

Claim#	4360 VIRGINIA FIRE & AMBULANCE		
Cash Payment	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept, 05/31/20	\$400.00
Invoice			
Cash Payment	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept 7/2/20	\$400.00
Invoice			
Cash Payment	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept 7/1/20	\$400.00
Invoice			
Cash Payment	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept 7/5/20	\$400.00
Invoice			
Cash Payment	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept 6/27/20	\$400.00
Invoice			
Cash Payment	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept 6/26/20	\$400.00
Invoice			
Cash Payment	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept 6/26/20	\$400.00
Invoice			
Cash Payment	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept 6/25/20	\$400.00
Invoice			



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<b>Cash Payment</b>	E 201-42300-304 Ambulance ALS Intercepts	ALS Intercept 6/22/20	<b>\$400.00</b>
Invoice			
Transaction Date	7/29/2020	Due 7/29/2020	Frandsen AMB 2811 10101
<b>Total</b>			<b>\$3,600.00</b>

**Claim Type**

Claim# 4379 *WASCHKE FAMILY CHEVROLET*

<b>Cash Payment</b>	E 201-42300-220 REPAIR & MAINTENANC	Ambulance 2, Fuel Leak	<b>\$38.34</b>
Invoice 168500 Project 201_02			
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen AMB 2811 10101
<b>Total</b>			<b>\$38.34</b>

**Claim Type**

Claim# 4363 *ZUPANCICH BROTHERS*

<b>Cash Payment</b>	E 201-42300-210 OPERATING SUPPLIES	Training material (oranges to inject for needle training)	<b>\$5.99</b>
Invoice			
Transaction Date	7/29/2020	Due 7/29/2020	Frandsen AMB 2811 10101
<b>Total</b>			<b>\$5.99</b>

Pre-Written Checks	\$47.72
Checks to be Generated by the Compute	\$11,518.26
Total	\$11,565.98



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**Claim Type**

Claim#	4346	AT & T MOBILITY	Ck# 033234	7/20/2020		
Cash Payment	E 101-41400-319	CONTRACT SERVICES	Clerk Phone	Phone (July)		\$47.07
	Invoice	07112020				
Cash Payment	E 101-43100-210	OPERATING SUPPLIES	Maintenance	Tablet Cellular Service (July)		\$34.00
	Invoice	07112020				
Transaction Date	7/22/2020	Due 7/20/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$81.07</b>

**Claim Type**

Claim#	4361	BANYON DATA SYSTEMS				
Cash Payment	E 601-49400-207	COMPUTER SUPPORT	Banyon Utility	Billing Support		\$397.50
	Invoice	160567				
Cash Payment	E 602-49450-207	COMPUTER SUPPORT	Banyon Utility	Billing Support		\$397.50
	Invoice	160567				
Transaction Date	7/29/2020	Due 7/29/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$795.00</b>

**Claim Type**

Claim#	4378	BOBS STANDARD				
Cash Payment	E 101-42000-210	OPERATING SUPPLIES	Fire, PT	Diesel		\$58.23
	Invoice					
Cash Payment	E 101-42000-210	OPERATING SUPPLIES	Fire, Brush	Rig Pump Fuel		\$3.24
	Invoice					
Cash Payment	E 101-42000-210	OPERATING SUPPLIES	Fire, Brush	Rig		\$24.55
	Invoice					
Transaction Date	8/7/2020	Due 9/6/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$86.02</b>

**Claim Type**

Claim#	4414	BROTEN CONSTRUCTION, INC.				
Cash Payment	E 601-49400-220	REPAIR & MAINTENANC	Sidewalk	Repair due to Water Main Break		\$1,200.00
	Invoice					
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$1,200.00</b>

**Claim Type**

Claim#	4347	CARDMEMBER SERVICE	Ck# 033235	7/20/2020		
Cash Payment	E 101-41400-207	COMPUTER SUPPORT	LogMeln/Goto	Meeting Access (June)		\$49.37
	Invoice		Project 101-99			
Cash Payment	E 101-41400-200	OFFICE SUPPLIES	Stamps			\$56.40
	Invoice					
Cash Payment	E 101-42000-210	OPERATING SUPPLIES	Grainger, Civic	Center Insulators		\$58.54
	Invoice					
Transaction Date	7/22/2020	Due 7/20/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$164.31</b>

**Claim Type**

Claim#	4412	CINTAS				
Cash Payment	E 101-41940-210	OPERATING SUPPLIES	City Hall	Rugs		\$69.80
	Invoice	4053567441				
Cash Payment	E 101-41940-210	OPERATING SUPPLIES	City Hall	Rugs		\$69.80
	Invoice	4056108197				
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$139.60</b>

**Claim Type**

Claim#	4380	COLOSIMO, PATCHIN, KEARNEY				
Cash Payment	E 101-41600-310	ATTORNEY	Attorney	Monthly Fee		\$510.00
	Invoice	29989				
Cash Payment	E 101-41600-310	ATTORNEY	Attorney, (10.9	hours @ \$190/hr)		\$2,071.00
	Invoice	30000				



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<b>Cash Payment</b>	E 101-42100-210 OPERATING SUPPLIES	Attorney, Police Criminal Matters (1 hr @ \$110/hr)	\$110.00
Invoice 29983			
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen GEN 0019 10100	<b>Total</b> \$2,691.00

**Claim Type**

Claim# 4384 COMMUNITY COACHING

<b>Cash Payment</b>	E 101-41400-319 CONTRACT SERVICES	Contract- Grants Management 1.5 hours	\$112.50
Invoice 202010			
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen GEN 0019 10100	<b>Total</b> \$112.50

**Claim Type**

Claim# 4427 D & D BEVERAGE

<b>Cash Payment</b>	E 101-41940-218 FOOD AND MEALS	Cooler Rental	\$22.00
Invoice			
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen GEN 0019 10100	<b>Total</b> \$22.00

**Claim Type**

Claim# 4362 FERGUSON ENTERPRISES, INC.

<b>Cash Payment</b>	E 101-43100-210 OPERATING SUPPLIES	Maintenance Supplies (1 item)	\$45.58
Invoice 455943			
Transaction Date	7/29/2020	Due 7/29/2020 Frandsen GEN 0019 10100	<b>Total</b> \$45.58

**Claim Type**

Claim# 4424 HARJU, JOHN

<b>Cash Payment</b>	E 101-43100-100 WAGES	Cell Phone Pay JH, Pay Period 14	\$23.08
Invoice			
<b>Cash Payment</b>	E 101-43100-100 WAGES	Cell Phone Pay JH, Pay Period 15	\$23.08
Invoice			
<b>Cash Payment</b>	E 101-43100-100 WAGES	Cell Phone Pay JH, Pay Period 16	\$23.08
Invoice			
<b>Cash Payment</b>	E 101-43100-100 WAGES	Cell Phone Pay JH, Pay Period 17	\$23.08
Invoice			
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen GEN 0019 10100	<b>Total</b> \$92.32

**Claim Type**

Claim# 4431 J & R WASTEWATER INC

<b>Cash Payment</b>	E 602-49450-220 REPAIR & MAINTENANC	Cleaning / Televising 1/5 City Sanitary Sewer	\$12,513.40
Invoice 797			
Transaction Date	8/10/2020	Due 9/9/2020 Frandsen GEN 0019 10100	<b>Total</b> \$12,513.40

**Claim Type**

Claim# 4423 JOKI-MARTIN, TERRI

<b>Cash Payment</b>	E 101-41400-136 EMPLR HLTH SVNGS AC	HSA Contribution TJM Pay Period #	\$40.00
Invoice			
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen GEN 0019 10100	<b>Total</b> \$40.00

**Claim Type**

Claim# 4409 L & M SUPPLY

<b>Cash Payment</b>	E 101-42000-210 OPERATING SUPPLIES	Civic Center Supplies (1 item)	\$4.99
Invoice			
<b>Cash Payment</b>	E 101-45200-210 OPERATING SUPPLIES	Parks Supplies (1 item)	\$57.74
Invoice			
Transaction Date	8/9/2020	Due 9/8/2020 Frandsen GEN 0019 10100	<b>Total</b> \$62.73

**Claim Type**

Claim# 4359 LAKE COUNTRY POWER Ck# 033240 8/1/2020



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Cash Payment Invoice	E 102-49993-380 ELECTRICITY	Ski Trail Lights (June)			\$53.00
Cash Payment Invoice	E 110-49800-380 ELECTRICITY	Airport Electric A&D Bldg (June)			\$59.00
Cash Payment Invoice	E 110-49800-380 ELECTRICITY	Airport Electric Runway Lights (June)			\$66.00
Cash Payment Invoice	E 110-49800-380 ELECTRICITY	Airport Electric Seaplane Base (June)			\$47.00
Transaction Date	7/29/2020	Due 7/29/2020	Frandsen GEN 0019	10100	<b>Total</b> \$225.00

**Claim Type**

Claim#	4406	MESABI SIGN CO., INC			
Cash Payment Invoice	E 101-41310-110 COUNCIL SALARIES				\$0.00
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b> \$0.00

**Claim Type**

Claim#	4425	METRO SALES, INC.			
Cash Payment Invoice	E 602-49450-210 OPERATING SUPPLIES	Sewer Printer Contract Usage (Aug)			\$82.59
Cash Payment Invoice	E 601-49400-210 OPERATING SUPPLIES	Water Printer Contract Usage (Aug)			\$82.59
Cash Payment Invoice	E 101-41400-200 OFFICE SUPPLIES	Clerk Printer Contract Usage (Aug)			\$82.59
Cash Payment Invoice	E 101-41310-200 OFFICE SUPPLIES	Council Printer Contract Usage (Aug)			\$82.59
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b> \$330.36

**Claim Type**

Claim#	4429	MIDSTATE TRUCK SERVICE			
Cash Payment Invoice	E 101-43100-220 REPAIR & MAINTENANC	Dump Truck Parts 311045V			\$75.28
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b> \$75.28

**Claim Type**

Claim#	4416	MINNESOTA PUMP WORKS			
Cash Payment Invoice	E 601-49400-220 REPAIR & MAINTENANC	Lift Station Repair 000011465			\$496.50
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b> \$496.50

**Claim Type**

Claim#	4420	MN COUNCIL #65			
Cash Payment Invoice	G 101-21713 UNION #1490	Union Dues TJM (Aug)			\$57.00
Cash Payment Invoice	G 101-21713 UNION #1490	Union Dues BV (Aug)			\$57.00
Cash Payment Invoice	G 101-21713 UNION #1490	Union Dues JH (Aug)			\$51.24
Cash Payment Invoice	G 101-21713 UNION #1490	Union Dues TJM (Jul)			\$57.00
Cash Payment Invoice	G 101-21713 UNION #1490	Union Dues BV (Jul)			\$57.00
Cash Payment Invoice	G 101-21713 UNION #1490	Union Dues JH (Jul)			\$51.24
Cash Payment Invoice	G 101-21713 UNION #1490	Union Dues TJM (Jun)			\$57.00



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<b>Cash Payment</b>	G 101-21713 UNION #1490	Union Dues BV (Jun)				\$57.00
Invoice						
<b>Cash Payment</b>	G 101-21713 UNION #1490	Union Dues JH (Jun)				\$51.24
Invoice						
<b>Transaction Date</b>	8/9/2020	<b>Due 9/8/2020</b>	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$495.72</b>

**Claim Type**

<b>Claim#</b>	4419	<i>MN PEIP</i>				
<b>Cash Payment</b>	E 101-41400-131 HEALTH INSURANCE	Dental (Single) TJM				\$38.70
Invoice	994310					
<b>Cash Payment</b>	E 101-43100-136 EMPLR HLTH SVNGS AC	Dental (Single) BV				\$38.70
Invoice	994310					
<b>Cash Payment</b>	E 101-41400-131 HEALTH INSURANCE	Dental (Family) VR				\$92.24
Invoice	994310					
<b>Cash Payment</b>	E 101-41400-131 HEALTH INSURANCE	Medical (Single) TJM				\$435.80
Invoice	994310					
<b>Cash Payment</b>	E 101-43100-136 EMPLR HLTH SVNGS AC	Medical (Single) BV				\$435.80
Invoice	994310					
<b>Cash Payment</b>	E 101-41400-131 HEALTH INSURANCE	Medical (Family) VR				\$1,198.24
Invoice	994310					
<b>Cash Payment</b>	E 101-43100-136 EMPLR HLTH SVNGS AC	Dental (Single) JH				\$38.70
Invoice	994310					
<b>Cash Payment</b>	E 101-43100-136 EMPLR HLTH SVNGS AC	Medical (Single) JH				\$435.80
Invoice	994310					
<b>Transaction Date</b>	8/9/2020	<b>Due 9/8/2020</b>	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$2,713.98</b>

**Claim Type**

<b>Claim#</b>	4396	<i>MN POWER</i>	Ck# 033243	8/9/2020		
<b>Cash Payment</b>	E 101-42000-380 ELECTRICITY	Civic Center Electricity				\$197.53
Invoice	004766414878					
<b>Cash Payment</b>	E 101-42200-380 ELECTRICITY	Fire Dept Electricity				\$197.54
Invoice	004766414878					
<b>Cash Payment</b>	E 101-43160-380 ELECTRICITY	Pole Barn (Hoodoo Pt Rd) Electricity				\$14.75
Invoice	002260395125					
<b>Cash Payment</b>	E 602-49450-380 ELECTRICITY	Lift Station Electricity				\$26.31
Invoice	350531885477					
<b>Cash Payment</b>	E 101-43160-380 ELECTRICITY	Overhead/Ornamental Electricity 1				\$290.46
Invoice	716198283654					
<b>Cash Payment</b>	E 101-41940-380 ELECTRICITY	City Hall Electricity				\$150.53
Invoice	046407728717					
<b>Cash Payment</b>	E 101-43160-380 ELECTRICITY	Overhead/Ornamental Electricity 2				\$684.21
Invoice	176363991938					
<b>Cash Payment</b>	E 101-43160-380 ELECTRICITY	Overhead/Ornamental Electricity 3				\$392.49
Invoice	166419422567					
<b>Cash Payment</b>	E 101-43160-380 ELECTRICITY	Overhead/Ornamental Electricity 3				\$27.05
Invoice	102026159555					
<b>Cash Payment</b>	E 101-43160-380 ELECTRICITY	Pole Barn (Hoodoo Pt Rd) Electricity				\$13.77
Invoice	026497301692					
<b>Cash Payment</b>	E 101-42000-380 ELECTRICITY	Civic Center Electricity				\$20.28
Invoice	978727602395					
<b>Cash Payment</b>	E 101-42200-380 ELECTRICITY	Fire Dept Electricity				\$10.14
Invoice	978727602395					
<b>Transaction Date</b>	8/9/2020	<b>Due 9/8/2020</b>	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$2,025.06</b>



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**Claim Type**

Claim#	4411	<i>NAPA AUTO PARTS</i>				
Cash Payment	E 110-49800-220	REPAIR & MAINTENANC	Airport New Holland Mower Parts			\$51.49
	Invoice 428319					
Cash Payment	E 101-43100-210	OPERATING SUPPLIES	Maintenance items (1 item)			\$51.49
	Invoice 428319					
Cash Payment	E 101-43100-220	REPAIR & MAINTENANC	Streets Dump Truck Parts			\$8.36
	Invoice 428825					
Cash Payment	E 101-43100-210	OPERATING SUPPLIES	Maintenance items (2 items)			\$8.36
	Invoice 428825					
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019 10100	<b>Total</b>		<b>\$119.70</b>

**Claim Type**

Claim#	4354	<i>NORTHERN ACRYLICS</i>				
Cash Payment	E 101-41410-210	OPERATING SUPPLIES	Acrylic Election Barriers x 3 (COVID-19)			\$371.10
	Invoice 20201164		Project 101-99			
Transaction Date	7/23/2020	Due 7/23/2020	Frandsen GEN 0019 10100	<b>Total</b>		<b>\$371.10</b>

**Claim Type**

Claim#	4383	<i>NORTHERN PINE EMBROIDERY</i>				
Cash Payment	E 101-42200-210	OPERATING SUPPLIES	Fire, Hoodies (9 staff members)			\$495.00
	Invoice 694					
Cash Payment	E 101-42200-210	OPERATING SUPPLIES	Fire, T-Shirts (15 shirts)			\$225.00
	Invoice 694					
Cash Payment	E 101-42200-210	OPERATING SUPPLIES	Fire, OSHA arm bands for expired gear			\$25.00
	Invoice 694					
Cash Payment	E 101-42200-210	OPERATING SUPPLIES	Fire, OSHA "For Training Only" for expired gear			\$15.00
	Invoice 694					
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019 10100	<b>Total</b>		<b>\$760.00</b>

**Claim Type**

Claim#	4389	<i>NORTHERN STAR FOOD EQUIPME</i>				
Cash Payment	E 101-42000-220	REPAIR & MAINTENANC	Civic Center Stove Delivery Charger			\$80.00
	Invoice 2335					
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019 10100	<b>Total</b>		<b>\$80.00</b>

**Claim Type**

Claim#	4387	<i>NORTHWOODS TRUE VALUE</i>				
Cash Payment	E 101-42000-210	OPERATING SUPPLIES	Civic Center Supplies (5 items)			\$28.90
	Invoice 46847					
Cash Payment	E 101-43100-210	OPERATING SUPPLIES	Streets Supplies (1 items)			\$37.90
	Invoice 46883					
Cash Payment	E 101-41940-210	OPERATING SUPPLIES	City Hall Supplies (1 item)			\$6.87
	Invoice 46885					
Cash Payment	E 110-49800-210	OPERATING SUPPLIES	Airport Supplies (7 items)			\$313.24
	Invoice 46882					
Cash Payment	E 101-43100-210	OPERATING SUPPLIES	Streets Supplies (2 items)			\$30.98
	Invoice 46875					
Cash Payment	E 101-41940-210	OPERATING SUPPLIES	City Hall (1 items)			\$2.65
	Invoice 46888					
Cash Payment	E 101-45300-210	OPERATING SUPPLIES	Depot Supplies (1 item)			\$5.99
	Invoice 46890					
Cash Payment	E 101-42000-210	OPERATING SUPPLIES	Civic Center Thermosat			\$49.99
	Invoice 46878					



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<b>Cash Payment</b>	E 110-49800-210 OPERATING SUPPLIES	Airport Supplies (4 items)				<b>\$7.57</b>
Invoice 46878						
<b>Cash Payment</b>	E 101-43100-210 OPERATING SUPPLIES	Streets Supplies (2 items)				<b>\$28.98</b>
Invoice 46906						
<b>Cash Payment</b>	E 101-43100-210 OPERATING SUPPLIES	West Entrancce Sign, Supplies				<b>\$9.15</b>
Invoice 46918						
<b>Cash Payment</b>	E 101-43100-210 OPERATING SUPPLIES	Streets Supplies (1 item)				<b>\$36.98</b>
Invoice 46920						
<b>Cash Payment</b>	E 602-49450-210 OPERATING SUPPLIES	Sewer Supplies (1 items)				<b>\$9.99</b>
Invoice 46920						
<b>Cash Payment</b>	E 101-41940-210 OPERATING SUPPLIES	City Hall Supplies (1 item)				<b>\$26.78</b>
Invoice 46948						
<b>Cash Payment</b>	E 101-41940-210 OPERATING SUPPLIES	City Hall Supplies (1 item)				<b>\$6.49</b>
Invoice 46953						
<b>Cash Payment</b>	E 110-49800-210 OPERATING SUPPLIES	Airport Supplies (4 items)				<b>\$41.59</b>
Invoice 46989						
<b>Cash Payment</b>	E 101-43100-210 OPERATING SUPPLIES	Streets Supplies (1 item)				<b>\$67.08</b>
Invoice 46990						
<b>Cash Payment</b>	E 101-42000-210 OPERATING SUPPLIES	Civic Center Supplies (1 item)				<b>\$9.78</b>
Invoice 47017						
<b>Cash Payment</b>	E 110-49800-210 OPERATING SUPPLIES	Airport Supplies (1 item)				<b>\$11.97</b>
Invoice 47043						
<b>Cash Payment</b>	E 101-43100-210 OPERATING SUPPLIES	Streets Supplies (4 items)				<b>\$66.23</b>
Invoice 47093						
<b>Cash Payment</b>	E 101-45200-210 OPERATING SUPPLIES	Parks Supplies (2 items)				<b>\$35.57</b>
Invoice 47193						
<b>Cash Payment</b>	E 110-49800-210 OPERATING SUPPLIES	Airport Supplies (3 items)				<b>\$35.15</b>
Invoice 47193						
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$869.83</b>

**Claim Type**

Claim#	4426	<i>PERPICH TV &amp; APPLIANCE</i>				
<b>Cash Payment</b>	E 201-42300-210 OPERATING SUPPLIES	Ambulance Hall Camera System			<b>\$492.49</b>	
Invoice 10010195						
<b>Cash Payment</b>	E 101-42200-210 OPERATING SUPPLIES	Fire Hall Camera System			<b>\$492.50</b>	
Invoice 10010195						
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$984.99</b>

**Claim Type**

Claim#	4405	<i>Pokegama Lawn and Sport</i>				
<b>Cash Payment</b>	E 110-49800-210 OPERATING SUPPLIES	Airport Mower Repair			<b>\$1,716.02</b>	
Invoice 77636						
<b>Cash Payment</b>	E 101-45200-220 REPAIR & MAINTENANC	Mower Parts			<b>\$510.37</b>	
Invoice 78938						
<b>Cash Payment</b>	E 101-45200-220 REPAIR & MAINTENANC	Parks Parts			<b>\$347.92</b>	
Invoice						
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$2,574.31</b>

**Claim Type**

Claim#	4410	<i>PRAXAIR</i>				
<b>Cash Payment</b>	E 101-45200-210 OPERATING SUPPLIES	OSHA Hose Replacement			<b>\$138.59</b>	
Invoice 21002180						
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$138.59</b>

**Claim Type**

Claim#	4417	<i>RANGE OFFICE &amp; SUPPLY COMPA</i>			
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Cash Payment	E 101-41400-200 OFFICE SUPPLIES	Office Supplies (3 Items)			\$127.50
	Invoice 268484				
Cash Payment	E 101-41400-200 OFFICE SUPPLIES	Office Supplies (1 Items)			\$41.73
	Invoice 260537				
Cash Payment	E 101-41400-200 OFFICE SUPPLIES	Office Supplies (2 Items)			\$13.76
	Invoice 260566				
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b> \$182.99

**Claim Type**

Claim#	4345 RMS	Ck# 033233	7/20/2020		
Cash Payment	E 101-43100-225 EQUIPMENT	Street Sweeper Cylinder Replacement			\$449.99
	Invoice 085188				
Transaction Date	7/22/2020	Due 7/20/2020	Frandsen GEN 0019	10100	<b>Total</b> \$449.99

**Claim Type**

Claim#	4374 ROGERS ONLINE				
Cash Payment	E 101-41400-207 COMPUTER SUPPORT	Computer Remote Assistance			\$95.00
	Invoice 2206				
Transaction Date	8/6/2020	Due 9/5/2020	Frandsen GEN 0019	10100	<b>Total</b> \$95.00

**Claim Type**

Claim#	4415 SEH				
Cash Payment	E 601-49400-220 REPAIR & MAINTENANC	Water Main Replacement			\$1,710.00
	Invoice 386155	Project 601_01			
Cash Payment	E 215-44200-315 ENGINEERING SERVICE	Harbor Plat Survey Work (7 hours)			\$977.50
	Invoice 389822	Project 215_01			
Cash Payment	E 215-44200-315 ENGINEERING SERVICE	Tower Harbor Plat			\$1,077.50
	Invoice 385809				
Cash Payment	E 215-44200-315 ENGINEERING SERVICE	Harbor Trail Project Site Visit (6.5 hrs + mileage)			\$964.64
	Invoice 389788				
Cash Payment	E 101-41310-315 ENGINEERING SERVICE	General Engineering, Dave Rose Project (1 hr)			\$175.00
	Invoice 389791				
Cash Payment	E 215-44200-315 ENGINEERING SERVICE	Tower Harbor Trails Punch List Site Visit			\$175.00
	Invoice 385689				
Cash Payment	E 104-49800-315 ENGINEERING SERVICE	Airport SRE Project			\$3,120.00
	Invoice 388675				
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b> \$8,199.64

**Claim Type**

Claim#	4348 ST. LOUIS COUNTY AUDITOR	Ck# 033236	7/21/2020		
Cash Payment	E 402-47500-307 COUNTY FEE	TIF Maintenance Charge (2019)			\$499.55
	Invoice 00010377				
Transaction Date	7/22/2020	Due 7/21/2020	Frandsen GEN 0019	10100	<b>Total</b> \$499.55

**Claim Type**

Claim#	4413 TECH BYTES				
Cash Payment	E 101-41400-207 COMPUTER SUPPORT	Website maintenance (Aug)			\$38.50
	Invoice 2321				
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b> \$38.50

**Claim Type**

Claim#	4349 TOWER AREA AMBULANCE SERVI	Ck# 033237	7/22/2020		
Cash Payment	E 201-42300-700 TRANSFERS OUT	Transfer OUT, Property Tax AMB			\$7,500.00
	Invoice				
Transaction Date	7/22/2020	Due 7/22/2020	Frandsen GEN 0019	10100	<b>Total</b> \$7,500.00



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**Claim Type**

Claim#	4364	TOWER AREA AMBULANCE SERVI	Ck# 033241	7/31/2020		
Cash Payment	E 201-42300-700	TRANSFERS OUT	Transfer OUT, AMB Funds in GEN Acct			\$994.85
Invoice						
Cash Payment	E 201-42300-700	TRANSFERS OUT	Transfer OUT, AMB Funds in GEN Acct			\$706.20
Invoice						
Cash Payment	E 201-42300-700	TRANSFERS OUT	Transfer OUT, AMB Funds in GEN Acct			\$570.10
Invoice						
Cash Payment	E 201-42300-700	TRANSFERS OUT	Transfer OUT, AMB Funds in GEN Acct			\$3,011.95
Invoice						
Cash Payment	E 201-42300-700	TRANSFERS OUT	Transfer OUT, AMB Funds in GEN Acct			\$1,272.66
Invoice						
Transaction Date	7/31/2020	Due 8/30/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$6,555.76</b>

**Claim Type**

Claim#	4388	TOWER BREITUNG WASTEWATER				
Cash Payment	E 602-49450-385	TOWER/BREITUNG BOA	Sewer Usage (Jul) 1.9M Gallons			\$2,149.51
Invoice						
Cash Payment	E 601-49400-250	WATER PURCHASE	Water Usage (Jul) 1.3M Gallons			\$2,221.15
Invoice						
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$4,370.66</b>

**Claim Type**

Claim#	4350	TOWER ECONOMIC DEVELOPMEN	Ck# 033238	7/22/2020		
Cash Payment	E 205-49360-700	TRANSFERS OUT	Transfer OUT, EDA Property Tax Levy			\$5,000.00
Invoice						
Transaction Date	7/22/2020	Due 7/22/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$5,000.00</b>

**Claim Type**

Claim#	4418	TOWER NEWS				
Cash Payment	E 101-41310-352	PUBLICATIONS AND PUB Ads, (Fire Auction, Council Vacancy)				\$135.00
Invoice						
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$135.00</b>

**Claim Type**

Claim#	4377	TUCHEL, MATT	Ck# 033242	8/7/2020		
Cash Payment	E 201-42300-308	TRAVEL EXPENSE	Travel reimbursement for COVID-19 testing (3 individuals)			\$104.40
Invoice			Project 101-99			
Transaction Date	8/7/2020	Due 9/6/2020	Frandsen GEN 0019	10100	<b>Total</b>	<b>\$104.40</b>

**Claim Type**

Claim#	4421	VELCHEFF, BEN				
Cash Payment	E 101-43100-136	EMPLR HLTH SVNGS AC	HSA Contribution Pay Period #15			\$75.00
Invoice						
Cash Payment	E 101-43100-136	EMPLR HLTH SVNGS AC	HSA Contribution Pay Period #16			\$75.00
Invoice						
Cash Payment	E 101-43100-136	EMPLR HLTH SVNGS AC	HSA Contribution Pay Period #17			\$75.00
Invoice						
Cash Payment	E 101-43100-100	WAGES	Cell Phone Pay BV, Pay Period 12			\$23.08
Invoice						
Cash Payment	E 101-43100-100	WAGES	Cell Phone Pay BV, Pay Period 13			\$23.08
Invoice						
Cash Payment	E 101-43100-100	WAGES	Cell Phone Pay BV, Pay Period 14			\$23.08
Invoice						



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<b>Cash Payment</b>	E 101-43100-100 WAGES	Cell Phone Pay BV, Pay Period 15	\$23.08
Invoice			
<b>Cash Payment</b>	E 101-43100-100 WAGES	Cell Phone Pay BV, Pay Period 16	\$23.08
Invoice			
<b>Cash Payment</b>	E 101-43100-100 WAGES	Cell Phone Pay BV, Pay Period 17	\$23.08
Invoice			
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019 10100
			<b>Total</b> \$363.48

**Claim Type**

Claim#	4373	<i>VERMILION STORAGE</i>	
<b>Cash Payment</b>	E 101-42200-210 OPERATING SUPPLIES	Fire Dept Storage	\$45.00
Invoice			
<b>Cash Payment</b>	E 101-42200-210 OPERATING SUPPLIES	Fire Dept Storage	\$60.00
Invoice			
Transaction Date	8/6/2020	Due 9/5/2020	Frandsen GEN 0019 10100
			<b>Total</b> \$105.00

**Claim Type**

Claim#	4430	<i>VERMILION WILDERNESS FUEL</i>	
<b>Cash Payment</b>	E 101-45200-210 OPERATING SUPPLIES	Park Fuel	\$14.00
Invoice	1019626		
Transaction Date	8/10/2020	Due 9/9/2020	Frandsen GEN 0019 10100
			<b>Total</b> \$14.00

**Claim Type**

Claim#	4351	<i>WALKER, GIROUX &amp; HAHNE</i>	Ck# 033239 7/22/2020
<b>Cash Payment</b>	E 101-41600-316 AUDIT	2019 Audit	\$30,500.00
Invoice	63605		
Transaction Date	7/22/2020	Due 7/22/2020	Frandsen GEN 0019 10100
			<b>Total</b> \$30,500.00

**Claim Type**

Claim#	4376	<i>ZUPANCICH BROTHERS</i>	
<b>Cash Payment</b>	E 101-42200-210 OPERATING SUPPLIES	Fire, Pencils	\$4.69
Invoice			
<b>Cash Payment</b>	E 101-42200-218 FOOD AND MEALS	Fire, Food	\$18.77
Invoice			
<b>Cash Payment</b>	E 101-43100-210 OPERATING SUPPLIES	Maintenance, Misc Supplies (7 items)	\$37.75
Invoice			
<b>Cash Payment</b>	E 101-43100-210 OPERATING SUPPLIES	Maintenance, Water	\$4.99
Invoice			
Transaction Date	8/6/2020	Due 9/5/2020	Frandsen GEN 0019 10100
			<b>Total</b> \$66.20

Pre-Written Checks	\$53,105.14
Checks to be Generated by the Compute	\$41,380.98
Total	\$94,486.12



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**Claim Type**

Claim#	4403	A+ PEST MANAGEMENT				
Cash Payment	E 109-49992-210	OPERATING SUPPLIES	Hoodoo, Hornet Removal			\$161.06
	Invoice -1					
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen HOD 9412 10104	<b>Total</b>		\$161.06

**Claim Type**

Claim#	4365	AMERIPRIDE SERVICES				
Cash Payment	E 109-49992-210	OPERATING SUPPLIES	Hoodoo Supplies			\$127.84
	Invoice 3501531970					
Cash Payment	E 109-49992-210	OPERATING SUPPLIES	Hoodoo Supplies			\$212.57
	Invoice 3501534647					
Cash Payment	E 109-49992-210	OPERATING SUPPLIES	Hoodoo Supplies			\$283.28
	Invoice 3501529695					
Cash Payment	E 109-49992-210	OPERATING SUPPLIES	Hoodoo Supplies			\$92.34
	Invoice 3501527348					
Cash Payment	E 109-49992-210	OPERATING SUPPLIES	Hoodoo Supplies			\$35.00
	Invoice 3501517357					
Transaction Date	8/3/2020	Due 9/2/2020	Frandsen HOD 9412 10104	<b>Total</b>		\$751.03

**Claim Type**

Claim#	4368	AMPTEK				
Cash Payment	E 109-49992-220	REPAIR & MAINTENANC	Hoodoo Electric Repair			\$983.21
	Invoice COT20001					
Cash Payment	E 109-49992-220	REPAIR & MAINTENANC	Hoodoo Electric Repair			\$519.94
	Invoice COT20002					
Cash Payment	E 109-49992-220	REPAIR & MAINTENANC	Hoodoo Electric Repair			\$1,090.72
	Invoice COT20003					
Transaction Date	8/6/2020	Due 9/5/2020	Frandsen HOD 9412 10104	<b>Total</b>		\$2,593.87

**Claim Type**

Claim#	4400	CAMPGROUND CUSTOMER	Ck# 000704 5/21/2020			
Cash Payment	E 109-49992-437	REFUNDS	e-Campground Refunds (5 Customers, 5 Reservations)			\$219.00
	Invoice					
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019 10100	<b>Total</b>		\$219.00

**Claim Type**

Claim#	4399	CAMPGROUND CUSTOMER	Ck# 000705 5/21/2020			
Cash Payment	E 109-49992-437	REFUNDS	e-Campground Refunds (35 Customers, 37 Reservations)			\$1,638.00
	Invoice					
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen GEN 0019 10100	<b>Total</b>		\$1,638.00

**Claim Type**

Claim#	4398	CAMPGROUND CUSTOMER	Ck# 000706 6/19/2020			
Cash Payment	E 109-49992-437	REFUNDS	e-Campground Refunds (13 Customers, 15 Reservations)			\$662.00
	Invoice					
Transaction Date	8/9/2020	Due 9/8/2020	Frandsen HOD 9412 10104	<b>Total</b>		\$662.00

**Claim Type**

Claim#	4369	COCARD		Ck# 000777 7/25/2020		
Cash Payment	E 109-49992-325	HOODOO CREDIT CARD	Hoodoo Credit Card Fees (July)			\$300.00
	Invoice					
Transaction Date	8/6/2020	Due 9/5/2020	Frandsen HOD 9412 10104	<b>Total</b>		\$300.00



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**Claim Type**

Claim# 4339 *G MEN*  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Hoodoo, 6 Yard Service (July) \$931.53  
Invoice 40781  
Transaction Date 7/21/2020 Due 7/21/2020 Frandsen HOD 9412 10104 **Total** \$931.53

**Claim Type**

Claim# 4358 *LAKE COUNTRY POWER* Ck# 001034 8/1/2020  
Cash Payment E 109-49992-380 ELECTRICITY Hoodoo Electric (July) \$5,814.00  
Invoice  
Cash Payment E 109-49992-380 ELECTRICITY Hoodoo Electric (July) \$59.10  
Invoice  
Transaction Date 7/29/2020 Due 7/29/2020 Frandsen HOD 9412 10104 **Total** \$5,873.10

**Claim Type**

Claim# 4407 *MESABI SIGN CO., INC*  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Hoodoo Signs \$276.80  
Invoice 46585 Project 207\_01  
Transaction Date 8/9/2020 Due 9/8/2020 Frandsen HOD 9412 10104 **Total** \$276.80

**Claim Type**

Claim# 4386 *NORTHWOODS TRUE VALUE*  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Hoodoo Supplies (1 items) \$5.99  
Invoice 46835  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Hoodoo Supplies (3 items) \$31.47  
Invoice 46838  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Hoodoo Supplies (1 item) \$18.99  
Invoice 46889  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Hoodoo Supplies (1 item) \$2.00  
Invoice 47085  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Hoodoo Supplies (1 item) \$101.82  
Invoice 47107  
Transaction Date 8/9/2020 Due 9/8/2020 Frandsen HOD 9412 10104 **Total** \$160.27

**Claim Type**

Claim# 4404 *PENDER, KAREN*  
Cash Payment E 109-49992-437 REFUNDS Campground Refund \$84.00  
Invoice  
Transaction Date 8/9/2020 Due 9/8/2020 Frandsen HOD 9412 10104 **Total** \$84.00

**Claim Type**

Claim# 4401 *PORTABLE JOHN*  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Toilet Rental and Service (Jun, x2) \$184.00  
Invoice 3232  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Toilet Rental and Service (May, x2) \$184.00  
Invoice 3233  
Cash Payment E 109-49992-210 OPERATING SUPPLIES Hand Sanitizer \$16.00  
Invoice 3233 Project 101-99  
Transaction Date 8/9/2020 Due 9/8/2020 Frandsen HOD 9412 10104 **Total** \$384.00

**Claim Type**

Claim# 4357 *PRATT, RANDY*  
Cash Payment E 109-49992-175 CONTRACT MANAGER Hoodoo Point Manager (Aug) \$3,000.00  
Invoice  
Transaction Date 7/29/2020 Due 7/29/2020 Frandsen HOD 9412 10104 **Total** \$3,000.00



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**Claim Type**

Claim# 4402 SORENSEN, GAIL

Cash Payment E 109-49992-437 REFUNDS Campground Refund 06/09/20 Reservation **\$45.00**  
Invoice

Transaction Date 8/9/2020 Due 9/8/2020 Frandsen HOD 9412 10104 **Total \$45.00**

Pre-Written Checks	\$8,692.10
Checks to be Generated by the Compute	\$8,387.56
Total	\$17,079.66