

**AGENDA
CITY COUNCIL
REGULAR MEETING
CITY OF WYOMING, MINNESOTA
MAY 7, 2024
7:00 PM**

CALL TO ORDER:

CALL OF ROLL:

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

OPEN FORUM:

"An opportunity for members of the public to address the City Council on items on/or not on the current agenda. Items requiring Council action maybe deferred to staff or Boards and Commissions for research and future Council Agendas if appropriate. You will be limited to three (3) minutes and we ask that you conduct yourself in a professional, courteous manner, and refrain from the use of profanity. Failure to abide by this policy may result in the loss of your privilege to speak".

APPROVAL OF MINUTES:

1. Consider approving the minutes of the "Regular Meeting" of the Wyoming, Minnesota City Council for April 16, 2024
2. Consider approving the minutes of the "Work Session Meeting" of the Wyoming, Minnesota City Council for April 30, 2024

SCHEDULED BID LETTINGS:

SCHEDULED PUBLIC HEARINGS:

CONSENT AGENDA:

Items under the "Consent Agenda" will be adopted with one motion; however, council members may request individual items to be pulled from the consent agenda for discussion and action if they choose.

3. Consider authorizing the payment of recommended bills, payroll and journal entries for the period of April 24, 2024 to May 7, 2024
4. To consider hiring two Seasonal Public Works Maintenance Workers
5. To consider the Planning Commission's recommendation to appoint Chris Ortwerth to the Wyoming Planning Commission

6. To consider **Resolution 24-05-40** a resolution appointing Wyoming paid on call Firefighters to probationary status
7. To consider **Resolution 24-05-41** a resolution declaring certain Public Works items as surplus property and authorizing the Public Works Department to dispose of such items through online auction or disposal process
8. To consider **Resolution 24-05-42** a resolution accepting a donation to the city of Wyoming from meadows on Fairview-Ebenezer for bus services

ACKNOWLEDGE RECEIPT OF REPORTS OF OFFICERS, BOARDS, COMMISSIONS AND DEPARTMENT HEADS:

9. Report of the Public Safety Director, Neil Bauer, for April 29, 2024
10. Report of City Building Official, Fred Weck, IV for April 29, 2024.
11. Report of the City Attorney, Tom Loonan, for April 29, 2024
12. Report of City Engineer Mark Erichson, WSB for May 1, 2024
13. Report of Steve Reeves, Public Works Superintendent, for April 24, 2024

COMMUNICATIONS:

14. Wyoming Touch a Truck Event 2024

OLD BUSINESS:

NEW BUSINESS:

15. To consider and approve the 2023 City of Wyoming Audit - Presentation – Bergan KDV
16. To consider **Resolution 24-05-43** a resolution approving a rezone: Z-24-001 Rural Residential II (R-2) to Commercial (C) District. Location: Hamlet Avenue at Highway 8, northeast corner. Applicant: Stephen Witzel. Property ID Number: 21.10674.02
17. To consider the hiring of Nicole Fraser for the Police Officer position with a tentative start date of May 13, 2024
18. To consider **Resolution 24-05-44** a resolution receiving the Feasibility Report and setting the Public Hearing for the 2024 Street Improvement Project
19. To consider A Proclamation Declaring National Public Work Weeks for May 19 - May 25
20. To consider A Proclamation Declaring National Police Week as May 12 - May 20

COUNCIL REPORTS:

ADJOURN

**DRAFT MINUTES
CITY COUNCIL
REGULAR MEETING
CITY OF WYOMING, MINNESOTA
APRIL 16, 2024
7:00PM**

CALL TO ORDER:

Mayor Lisa Iverson called the Regular Meeting of the Wyoming City Council for April 16, 2024 to order at 7:00 PM

CALL OF ROLL:

On a Call of the Roll the following members of the Wyoming City Council were present: Councilmembers Lisa Iverson, Linda Nanko Yeager, Dennis Schilling, Claire Luger, and Brett Ohnstad (participating remotely from Tradewind Island Grand Resort, 5500 Golf Boulevard, St. Pete Beach, FL 33706)

ABSENT: None

Also Present: Tom Loonan, Eckberg Lammers, Robb Linwood, City Administrator, Grant MacFarlane, Assistant City Administrator, Mark Erichson-WSB, Neil Bauer - Public Safety Director, Fred Weck, Zoning Administrator/Building Official and Steve Reeves, Public Works Superintendent

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

OPEN FORUM:

Pat and Carol Kenneally, 6750 Greenway Lane – Explained that they have lived at this address for almost 30 years and would like to speak to the Council about the proposed Greenway frontage road realignment, alternative #6. She stated that in their time in the City they have spent thousands of dollars planting very specific trees and plants to block out, noise and light from both Highway 8 and Greenway Avenue and also to provide a privacy barrier. She noted that the proposed service road will take out 2 corners of their property and the right-of-way will result in the removal of trees on the northwest side of the property.

She stated that they feel the service road would decrease their property value due to the increased road noise, light, and loss of privacy. She explained that they have been told that the curve through their property must be at the angle proposed, but referenced the map and showed other sharp turns on the road, and stated that they did not feel the angle proposed needed to be there and could go around the outer corner of their property.

She stated that they have been told that the Highway 8 improvement project began in 2020 and explained that the only notification/communication they have ever received was one letter in August of 2021 that people would be on their property to take soil samples. She stated that they also received a postcard in 2023 and another in 2024 that the Highway 8 project had received funding and was moving forward. She reiterated that they just want to be included in this process and have a voice in the decisions being made. She clarified that they would like to have access to correspondence and meetings regarding this section of the project.

Mayor Iverson – Asked for clarification from City Engineer Erichson on whether this was a County project or a City project and noted that her understanding was that when the City did a project, they send out information.

City Engineer Erichson – Stated that was correct and explained that this was a County led project on a trunk highway. He stated that MnDot had started this effort years ago but it didn't

move forward due to lack of funding and the County, realized this was an important corridor with a lot of safety issues so they pursued this and took the lead on finding funding and are now looking at starting the design process.

Mayor Iverson – Stated that when the City looks at a local project, they take a look at the houses and businesses that would be effected by the project and asked if the assumption could be made that the County would be doing the same thing.

City Engineer Erichson – Stated that he assumed they would follow the same type of process, but he was not privy to their mailing lists and who would have received notice. He stated that he believes there have been notices in the local paper regarding neighborhood/project meetings. He stated that this has been going on for years and noted that he had participated in a few of the open houses as well.

Ms. Kenneally – Explained that they had never been invited to any of the open houses of project meetings, or even informed that they were occurring.

City Engineer Erichson – Reiterated that he was not privy to the County's mailing lists, but would say that, generally, that they would typically inform those homeowners or businesses about the project.

Mr. Kenneally – Explained that the unique part of this road alignment is that the rest of it is in the right-of-way and anyone who owned property on Highway 8 was aware that if there were adjustments they would lose the frontage. He stated that, in this situation, this is the back and not the frontage, and his understanding is that the two businesses have requested that they share in part of the land loss to their road.

Mayor Iverson – Suggested that the Kenneally's also attend the County meeting tomorrow with Commissioner Montzka, who represents the City, as well as the other County Commissioners. She stated that she appreciated the Kenneally's coming tonight to try to help the Council understanding what is happening, but would encourage them to attend the County meeting and explain this to them as well.

City Administrator Linwood – Noted that he has had some conversations about this issue and had asked the Kenneally's to come and share their concerns with the Council so it is on the record. He stated that the City has approved a preliminary layout and will continue to work with the County as the project moves forward.

Mayor Iverson – Stated that she would come out and take a look at the Kenneally's property and if they decide to attend the County meeting tomorrow, she asked them to contact her, because she would like to try to attend alongside them.

Councilmember Luger –She stated that it sounds like communication is a big issue and was concerned that may be the case with other residents. She asked if the City could request the information on who has been notified.

City Administrator Linwood – Confirmed that the City can reach out to County Engineer Triplett and ask him about the notification areas along the corridor. He noted that he and City Engineer Erichson were planning to go out to this site and take a look next week, as well.

APPROVAL OF MINUTES:

- 1. Consider approving the minutes of the “Regular Meeting” of the Wyoming, Minnesota City Council for April 2, 2024**

A MOTION WAS MADE BY COUNCILMEMBER SCHILLING, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE THE MINUTES OF THE “REGULAR

MEETING” OF THE WYOMING, MINNESOTA CITY COUNCIL FOR APRIL 2, 2024 AS SUBMITTED.

Voting Aye: Schilling, Nanko Yeager, Luger, Ohnstad, Iverson

Voting Nay: None

Abstain: None

Absent: None

SCHEDULED BID LETTINGS: NONE

SCHEDULED PUBLIC HEARINGS: NONE

CONSENT AGENDA:

Items under the “Consent Agenda” will be adopted with one motion; however, council members may request individual items to be pulled from the consent agenda for discussion and action if they choose.

2. To consider authorizing the payment of recommended bills, payroll, and journal entries for the period of April 3, 2024 to April 16, 2024
3. To consider a Letter of Support to Representative Pete Stauber for the Highway 8 Reconstruction Project
4. To consider **Resolution 24-04-40** a resolution approving payment to Miller Excavating, Inc. for the 2023 Street Project in the amount of \$11,824.80
5. To consider **Resolution 24-04-41** a resolution approving Pavement Management System Ratings to be completed by WSB & Associates, Inc. in the amount of \$19,990.00
6. To consider **Resolution 24-04-42** a resolution to authorizing the purchase of a 2024 Dodge Durango vehicle from guardian fleet safety in the amount of \$40,003.00

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER SCHILLING, TO APPROVE #2, #3, #4, #5, and #6 OF THE WYOMING CITY COUNCIL CONSENT AGENDA .

Voting Aye: Schilling, Nanko Yeager, Luger, Ohnstad, Iverson

Voting Nay: None

Abstain: None

Absent: None

ACKNOWLEDGE RECEIPT OF REPORTS OF OFFICERS, BOARDS, COMMISSIONS AND DEPARTMENT HEADS:

7. Report of the Public Safety Director, Neil Bauer for April 11, 2024
8. Report of City Building Official, Fred Weck, IV for April 11, 2024
9. Report of City Attorney Tom Loonan for April 12, 2024
10. Report of City Engineer Mark Erichson, WSB for April 12, 2024
11. Report of Public Works Superintendent, Steve Reeves for April 12, 2024

COMMUNICATIONS: NONE

OLD BUSINESS: NONE

NEW BUSINESS

12. To consider Resolution 24-04-43 a resolution designating polling places for the remaining 2024 elections

Assistant City Administrator MacFarlane - Noted the continued growth of the City has resulted in the City offering a second voting precinct for elections for the first time in 2024. He stated that the City has worked alongside the County to ensure that residents who would be in the new precinct received mailings and was also published on social media. He explained that in February, staff was made aware of an error on the State's website regarding the locations of the polling place and the two were listed in opposite locations. He stated that they had reached out to have this corrected, but were told it was too close to the March 5, 2024 primary election for that to be done. He explained that they were here today to get the polling places corrected and allow people to vote in the location closest to their location and noted that they would also be sending out new mailings and pushing the social media updates and making sure the State has the correct information as well.

Mayor Iverson – Asked if this was something that happened because of the County and not the City.

Assistant City Administrator MacFarlane – Stated that it appears as though something was missed between the State and the County. He noted that both he and City Administrator Linwood had multiple phone calls with the County about making sure that this information was correct because it would be such a large change for the residents and were assured that it would be correct which was why they were quite surprised when it occurred. He stated that this mistake was made outside of the City's 'court'.

Mayor Iverson – Stated that she knew that staff had been working on this for a few years and was not something done quickly.

City Administrator Linwood – Agreed and explained that the City had identified and worked on designating land areas for the precincts in previous years before going through the process with the Secretary of State. He stated that he is not completely sure what happened and whether it was a mistake or a breakdown in communication, but they were working to get it corrected.

Council Member Nanko Yeager – Asked if there were a lot of people that went to the wrong location.

Assistant City Administrator MacFarlane – Stated that at one location, they had about 250 overall voters and of that, there were about 20 people that were at the wrong location.

City Administrator Linwood – Stated that he was at the other location and had less than that amount. He noted that as part of this process, every household in the City will receive cards in the mail from the Secretary of State about this change and it would also be pushed out in the newsletter and on-line resources.

Council Member Schilling – Noted that he noticed that his polling place was correct, but the A and B designation was incorrect.

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY COUNCILMEMBER SCHILLING, TO APPROVE RESOLUTION 24-04-43 A RESOLUTION DESIGNATING POLLING PLACES FOR THE REMAINING 2024 ELECTIONS

Voting Aye: Schilling, Nanko Yeager, Luger, Ohnstad, Iverson

Voting Nay: None

Abstain: None

Absent: None

13. To consider a Council Work Session meeting on April 30, 2024

City Administrator Linwood – Stated that staff was requesting a Council Work Session meeting be held on April 30, 2024 at 5:30 p.m. to continue discussion on Highway 8 and received updates from County Engineer Tripplett. He stated that City Engineer Erichson asked that the second half of the Work Session be used to discuss the 2024 Street Reconstruction project and its scope.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER SCHILLING, TO APPROVE COUNCIL WORK SESSION MEETING ON APRIL 30, 2024 AT 5:30 P.M.

Voting Aye: Schilling, Nanko Yeager, Luger, Ohnstad, Iverson

Voting Nay: None

Abstain: None

Absent: None

14. To consider Council Work Session on May 15, 2024

City Administrator Linwood – Explained that this meeting request was to conduct the Annual Road Tour. He noted that Fairview Meadows has agreed to donate a driver for this tour and thanked them for their continued partnership with the City.

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE A COUNCIL WORK SESSION MEETING ON MAY 15, 2024 AT 5:00 P.M. TO CONDUCT THE ANNUAL ROAD AND PROJECT TOUR.

Voting Aye: Schilling, Nanko Yeager, Luger, Ohnstad, Iverson

Voting Nay: None

Abstain: None

Absent: None

15. Proclamation Celebrating Arbor Day 2024

Assistant City Administrator MacFarlane– Gave an overview of the City's history in becoming a member of Tree City USA program. He stated that there will be a tree planting event on Saturday, April 27, 2024 at the City Hall from 10:00 a.m. to 12:00 noon and noted that the 'rain day' would be the following Saturday. He encouraged the public to attend and noted that they were also working on some possible Boy and Girl Scout participation that day.

A MOTION WAS MADE BY COUNCILMEMBER SCHILLING, SECONDED BY COUNCILMEMBER OHNSTAD, TO APPROVE A PROCLAMATION CELEBRATING ARBOR DAY 2024.

Voting Aye: Schilling, Nanko Yeager, Luger, Ohnstad, Iverson

Voting Nay: None

Abstain: None

Absent: None

COUNCIL REPORTS:

Council Member Ohnstad – No report.

Council Member Nanko Yeager – No report.

Council Member Luger – Attended the Sewer Commission meeting.

Council Member Schilling – No report.

Mayor Iverson – Attended the Joint Sewer Commission meeting and the EDA meeting. She noted that they are currently looking for another EDA member if anyone was interested she encouraged them to contact the City. She expressed her appreciation to Council Member Luger for chairing the last Council meeting while she was absent. She stated that she had received some questions about Katie's Glen related to the wetlands and asked staff to give an explanation about the wetland process in this situation.

City Engineer Erichson – Stated that when all developments come through, there is a requirement for them to identify existing wetlands and noted that the City is the Local Governing Unit (LGU) for the Wetland Conservation Act. He stated that Dustin Simonson, WSB, formalizes that process along with a wetland evaluation panel which could include members from places like BWSR and the DNR. He stated that a development needs to go through a process of avoidance and a sequencing process that identifies where roads are and in some cases, wetlands are scattered around and some are of higher quality than others. He stated that did occur with the Katie's Glen project and explained that they are impacting 3 wetlands on the property, one in its entirety, and the others impact less than 300 sq. ft. in both instances. He noted that the overall impact is less than ¼ acre and in order to do that they need to either restore wetlands on-site or purchase credits which needs to be done at a 2:1 ratio. He noted that, in this case, they will purchase wetland credits for .5 acre from the wetland bank. He assured the Council that they would not be wiping out all the wetlands on the property and was just small portions of them.

Mayor Iverson – Asked for confirmation that they would not be taking dirt and filling in all the wetlands.

City Engineer Erichson – Confirmed that was not what was being done for the Katie's Glen project.

Mayor Iverson – Stated that she believed the Council had approved this development about 2 year ago and asked City Attorney Loonan why the City had to approve it.

City Attorney Loonan – Explained that, when the City receives an application for a development like this, the Council is guided by the City zoning code and the Comprehensive Plan. He stated that if a development comes forward that meets the application requirements and land use guidance, the City is limited in their authority in that situation. He explained that the Council serves in a quasi-judicial role and are not allowed to make a determination on whether it is a project that they want or not, but is to apply the project to what had previously been adopted by the City within the Comprehensive Plan and the zoning code. He stated that if they do not do that the City could potentially be exposed to a lawsuit from developers for not conforming to those requirements that had been previously adopted. He explained that there was not a lot of discretion given to the Council at the time the application comes forward. He stated that when the Katie's Glen project came forward, it satisfied those requirements and the Council, from a legal perspective, had limited discretion in that situation, without exposing them to potential liability if the developer chose to challenge the decision.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER SCHILLING, TO ADJOURN THE APRIL 16, 2024 "REGULAR MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL REGULAR MEETING AT 7:35 PM

Voting Aye: Schilling, Nanko Yeager, Luger, Ohnstad, Iverson

Voting Nay: None

Abstain: None

Absent: None

A portion of this public meeting may be closed to discuss "Labor Negotiation Strategies"; "Misconduct allegations or charges"; "Attorney-client privilege"; or "Performance evaluations" as per MN State Statute 13D.01-.05.

NEXT REGULAR MEETING:
MAY 7, 2024
7:00PM

**DRAFT MINUTES
CITY COUNCIL
WORK SESSION
CITY OF WYOMING, MINNESOTA
APRIL 30, 2024
5:30 PM**

CALL TO ORDER: *Mayor Lisa Iverson called the Work Session of the Wyoming City Council for April 30, 2024 to order at 5:33 PM*

CALL OF ROLL:

On a Call of the Roll the following members of the Wyoming City Council were present:
Councilmembers Lisa Iverson, Linda Nanko Yeager, Brett Ohnstad and Claire Luger

ABSENT: Dennis Schilling

Also Present: Joe Triplett, Chisago County Public Works Director, Robb Linwood, City Administrator, Grant MacFarlane, Assistant City Administrator, and Mark Erichson, WSB

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIENCE:

NEW BUSINESS:

1. Hwy 8 Design Discussion

Mr. Triplett provided the City Council with an overview on the preliminary designs for Highway 8. Mr. Triplett highlighted potential pedestrian crossings, neighborhood impacts, and preliminary project costs.

Mr. Triplett also gave an update about the Roundabout and service road near Greenway Ave. and Greenway Lane. He stated that City Administrator Linwood and Engineer Erichson met with the property owners and neighbors to discuss the potential design. Mr. Triplett added that the county is currently working with their design engineer about potential tweaks and alternatives to the design.

The City Council inquired about safety, maintenance, ongoing costs, and timelines, among other things, relating to the project. The City Council thanked Mr. Triplett for attending the meeting and for his continued work on the designs.

2. 2024 Street Project Discussion

Mr. Erichson stated that WSB had completed its feasibility study on the proposed 2024 Street Project and that the report would be provided to the City Council at their May 7, 2024 Regular Meeting.

Mr. Erichson also said that there would be two different types of improvements, rural and urban, on the project and that the assessments may differ slightly because of this.

City Administrator Linwood informed the council that the city was still waiting to see the outcome with the bonding bill for funding of the public safety building. Mr. Linwood stated that this would be discussed at future meetings regarding bonding after May 20th. Staff is still recommending that the council receive the feasibility study for the 2024 street project at the May 7th, 2024 council meeting.

**A MOTION WAS MADE BY MAYOR IVERSON TO ADJOURN THE APRIL 30, 2024
WORK SESSION OF THE WYOMING, MINNESOTA CITY COUNCIL AT 7:05 PM.**

Voting Aye: Nanko Yeager, Ohnstad, Luger, Iverson

Voting Nay: None

Abstain: None

Absent: Schilling

For Check Dates 04/23/2024 to 04/23/2024

Check Number Name			Check Date
Text Label	56174	PACIFIC LIFE INSURANCE	04/23/2024
Item Code	GL Number	Amount	
ROTH	101-0000-21712	273.81	
		273.81	
Text Label	56175	CENTRAL PENSION FUND,	04/23/2024
Item Code	GL Number	Amount	
CENT PENS FUND	101-0000-21716	480.00	
		480.00	
Text Label	56176	WI SCTF,	04/23/2024
Item Code	GL Number	Amount	
WI CHILD SUPPOR	101-0000-21710	215.42	
		215.42	
Text Label	EFT1109	MN STATE RETIREMENT	04/23/2024
Item Code	GL Number	Amount	
CITY HSCP CONT	101-0000-21706	0.00	
HCSP	101-0000-21710	0.00	
MND CP	101-0000-21712	552.00	
MND CPPRETAX	101-0000-21712	764.00	
		1,316.00	
Text Label	EFT1110	SELECTACCOUNT,	04/23/2024
Item Code	GL Number	Amount	
DEP CARE	101-0000-21711	0.00	
FSA CONT	101-0000-21711	0.00	
HSA CITY CONT	101-0000-21707	0.00	
HSA CONT	101-0000-21707	2,238.83	
		2,238.83	
Text Label	EFT1111	P.E.R.A.,	04/23/2024
Item Code	GL Number	Amount	
CORD PERA	101-0000-21704	2,801.71	
DCP PERA	101-0000-21704	16.67	
DCP PERA MATCH	101-0000-21704	16.67	
PERA CITY MATCH	101-0000-21704	3,232.74	
PF PERA	101-0000-21704	3,607.95	

For Check Dates 04/23/2024 to 04/23/2024

Check Number Name		Check Date
PF PERA CITY	101-0000-21704	
		5,411.92
		15,087.66

Text LabelEFT1112 INTERNAL REVENUE SERVICE,

04/23/2024

Item Code	GL Number	Amount

FITW	101-0000-21701	6,596.67
SOCSEC_EE	101-0000-21703	3,256.17
MEDICARE_ER	101-0000-21703	1,186.19
SOCSEC_ER	101-0000-21703	3,256.17
MEDICARE_EE	101-0000-21703	1,186.19
		15,481.39

Text LabelEFT1113 STATE OF MINNESOTA,

04/23/2024

Item Code	GL Number	Amount

SITW	101-0000-21702	3,062.92
		3,062.92

Text Label

General Checking Account 10100
Total Amount Being Paid: \$38,156.03
Total Number of Checks: 8

- Mayor Iverson
- Councilmember Luger
- Councilmember Nanko Yeager
- Councilmember Schilling
- Councilmember Ohnstad

City of Wyoming
Check Detail Register

05-02-2024 Sales Tax

Check # Invoice #	Check Date	Vendor Name		
	General Ledger #	Amount	Comment	
12625	05/02/2024	MN. DEPARTMENT OF REVENUE		
042024				
	101-0000-20201	SALES TAX PAYABLE	\$1.00	SALES TAX PAYABLE
Total for MN. DEPARTMENT OF REVENUE			\$1.00	

City of Wyoming Check Detail Register

2/2
May 03, 2024 10:21 AM
User: ssaxe
DR: Wyoming

05-02-2024 Sales Tax

Check #	Check Date	Vendor Name
Invoice #	General Ledger #	mount
		Comment

General Checking Account 10100

Total Amount Being Paid: \$1.00

Total Number of Checks: 1

Mayor Iverson

Councilmember Luger

Councilmember Nanko Yeager

Councilmember Schilling

Councilmember Ohnstad

City of Wyoming Check Detail Register

1/10
May 03, 2024 10:20 AM
User: ssaxe
DR: Wyoming

05-07-2024 Payables

Check # Invoice #	Check Date	Vendor Name	General Ledger #	Amount	Comment
12626 96401560	05/07/2024	WEX BANK			
	101-2400-42120	MOTOR FUELS		\$78.26	MOTOR FUELS
	101-2200-42120	MOTOR FUELS		\$376.61	MOTOR FUELS
	101-2110-42120	MOTOR FUELS		\$2,617.99	MOTOR FUELS
	101-3100-42120	MOTOR FUELS		\$1,850.90	MOTOR FUELS
	101-5200-42120	MOTOR FUELS		\$19.51	MOTOR FUELS
	601-9425-42120	MOTOR FUELS		\$935.20	MOTOR FUELS
	602-9425-42120	MOTOR FUELS		\$935.20	MOTOR FUELS
	Total for WEX BANK			\$6,813.67	
56178 95961	05/07/2024	A-1 TIRE SERVICE INC			
	101-3100-44040	REPAIRS & MAINT.		\$873.95	REPAIRS & MAINT. - EQUIPMENT
	Total for A-1 TIRE SERVICE INC			\$873.95	
56179 488367	05/07/2024	ABDO FINANCIAL SOLUTIONS, LLC			
	101-1500-43000	PROFESSIONAL SE		\$5,583.33	PROFESSIONAL SERVICE (GENERAL)
	Total for ABDO FINANCIAL SOLUTIONS			\$5,583.33	
56180 SO158357	05/07/2024	AMERICAN WATER WORKS			
	101-3100-44330	DUES & SUBSCRIP		\$376.00	DUES & SUBSCRIPTIONS
	Total for AMERICAN WATER WORKS			\$376.00	
56181 49785-00 50102-00	05/07/2024	ANCOM COMMUNICATIONS			
	101-3100-43900	VEHICLE MAINTEN		\$805.36	VEHICLE MAINTENANCE
	101-3100-43900	VEHICLE MAINTEN		\$785.36	VEHICLE MAINTENANCE
	Total for ANCOM COMMUNICATIONS			\$1,590.72	
56182 332133	05/07/2024	ASPEN MILLS			
	101-2110-44080	UNIFORMS		\$849.00	UNIFORMS
	Total for ASPEN MILLS			\$849.00	
56183 04/17/2024	05/07/2024	AUDREY OTT			
	602-0000-11500	ACCOUNTS RECEIV		\$78.94	Sewer - Base Fee
	Total for AUDREY OTT			\$78.94	
56184 379312/50	05/07/2024	BACHMANS INC			
	101-5200-44760	TREE PLANTING		\$1,342.00	TREE PLANTING
	Total for BACHMANS INC			\$1,342.00	

City of Wyoming Check Detail Register

2/10
May 03, 2024 10:20 AM
User: ssaxe
DR: Wyoming

05-07-2024 Payables

Check # Invoice #	Check Date	Vendor Name	General Ledger #	Amount	Comment
56185 BTMA25156	05/07/2024	BAKER TILLY MUNICIPAL ADVISORS			
		340-1500-43000 PROFESSIONAL SE	\$3,100.00	PROFESSIONAL SERVICE (GENERAL)	
Total for BAKER TILLY MUNICIPAL AD				\$3,100.00	
56186 04/22/2024	05/07/2024	BROCK & HEATHER GRELL			
		602-0000-11500 ACCOUNTS RECEIV	\$79.30	Sewer - Base Fee	
Total for BROCK & HEATHER GRELL				\$79.30	
56187 152965	05/07/2024	BS& A SOFTWARE			
		101-2400-44330 DUES & SUBSCRIP	\$2,337.00	DUES & SUBSCRIPTIONS	
Total for BS& A SOFTWARE				\$2,337.00	
56188 04172024	05/07/2024	CHISAGO COUNTY TREASURER			
		101-3100-42260 SIGN MATERIAL/RI	\$950.00	SIGN MATERIAL/REPLACEMENT	
Total for CHISAGO COUNTY TREASURE				\$950.00	
56189 4190051288	05/07/2024	CINTAS			
		101-3100-44180 UNIFORMS	\$68.09	STREETS	
		101-3100-42100 OPERATING SUPPL	\$42.60	SHOP SUPPLIES	
4190762692		101-2110-43600 CLEANING SERVIC	\$31.35	CLEANING SERVICE-PUBLIC SAFETY	
4190770439		101-1400-43600 CLEANING SERVIC	\$29.50	CLEANING SERVICE-CITY HALL	
4190770609		101-3100-44180 UNIFORMS	\$68.09	STREETS	
		101-3100-42100 OPERATING SUPPL	\$66.23	SHOP SUPPLIES	
4191485751		101-3100-44180 UNIFORMS	\$68.09	STREETS	
		101-3100-42100 OPERATING SUPPL	\$42.60	SHOP SUPPLIES	
Total for CINTAS				\$416.55	
56190 05/02/2024	05/07/2024	DUANE NELSON			
		602-0000-11500 ACCOUNTS RECEIV	\$38.69	Sewer - Base Fee	
Total for DUANE NELSON				\$38.69	
56191 04/30/2024	05/07/2024	ELIZABETH SZYBATKA			
		602-0000-11500 ACCOUNTS RECEIV	\$93.03	Sewer - Base Fee	
Total for ELIZABETH SZYBATKA				\$93.03	

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05-07-2024 Payables

Check # Invoice #	Check Date	Vendor Name	General Ledger #	Amount	Comment
56192 17516	05/07/2024	FACILICARE INC			
		101-5500-43600 CLEANING SERVIC		\$1,263.40	LIBRARY
		101-1400-43600 CLEANING SERVIC		\$559.00	CITY HALL/FIRE
		101-2110-43600 CLEANING SERVIC		\$299.00	POLICE
		101-3100-42310 CONTRACTED SER		\$188.50	PUBLIC WORKS
		Total for FACILICARE INC		\$2,309.90	
56193 15007453408	05/07/2024	FAIRVIEW HEALTH SERVICES			
		101-2110-42310 CONTRACTED SER		\$37.00	CONTRACTED SERVICES
		Total for FAIRVIEW HEALTH SERVICES		\$37.00	
56194 05032024	05/07/2024	GARRETT J HEINS			
		101-2400-43310 TRAVEL EXPENSES		\$170.18	TRAVEL EXPENSES
		Total for GARRETT J HEINS		\$170.18	
56195 18059	05/07/2024	GUARDIAN SUPPLY			
		101-2110-44080 UNIFORMS		\$169.98	UNIFORMS
		Total for GUARDIAN SUPPLY		\$169.98	
56196 05152024	05/07/2024	H & W FUND I.U.O.E LOCAL 49			
		101-0000-21706 HOSPITALIZATION		\$8,850.00	PREMIUMS
		Total for H & W FUND I.U.O.E LOCAL 4		\$8,850.00	
56197 20240415	05/07/2024	HALLBERG STORAGE LLC			
		101-2200-42100 OPERATING SUPPL		\$52.50	OPERATING SUPPLIES
		Total for HALLBERG STORAGE LLC		\$52.50	
56198 6733741	05/07/2024	HAWKINS INC			
		601-9425-42160 CHEMICALS/CHEM		\$1,388.93	CHEMICALS/CHEMICAL PRODUCTS
		Total for HAWKINS INC		\$1,388.93	
56199 036081637633	05/07/2024	HEALTH PARTNERS			
		101-0000-21706 HOSPITALIZATION		\$20,070.71	HOSPITALIZATION/MEDICAL INS
		Total for HEALTH PARTNERS		\$20,070.71	
56200 4671	05/07/2024	HYLDEN ADVOCACY & LAW			
		401-1000-45000 CAPITAL OUTLAY		\$3,300.00	CAPITAL OUTLAY
		Total for HYLDEN ADVOCACY & LAW		\$3,300.00	

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Check # Invoice #	Check Date	Vendor Name	General Ledger #	Amount	Comment
56201	05/07/2024	INNOVATIVE OFFICE SOLUTIONS, LLC			
IN4518881			101-1400-42000	SUPPLIES - OFFICE	\$86.76
					SUPPLIES - OFFICE/COPY/COMPUTR
IN4522796			101-3100-42000	SUPPLIES - OFFICE	\$49.66
			101-1400-42000	SUPPLIES - OFFICE	\$12.78
					SUPPLIES - OFFICE/COPY/COMPUTR
		Total for INNOVATIVE OFFICE SOLUTI		\$149.20	
56202	05/07/2024	IUOE LOCAL #49			
04092024			101-0000-21714	PW UNION DUES	\$210.00
					MONTHLY DUES
		Total for IUOE LOCAL #49		\$210.00	
56203	05/07/2024	JEFFERSON FIRE SAFETY			
IN313880			101-2200-45800	OTHER EQUIPMEN	\$10,929.66
					OTHER EQUIPMENT
		Total for JEFFERSON FIRE SAFETY		\$10,929.66	
56204	05/07/2024	Judge Homes Inc.			
BSF21-0003			800-0000-20401	SILT FENCE	\$810.00
					BSF21-0003
		Total for Judge Homes Inc.		\$810.00	
56205	05/07/2024	KRAMER MECHANICAL			
30234			101-1400-44010	REPAIRS & MAINT.	\$158.00
					REPAIRS & MAINT. - BUILDINGS
		Total for KRAMER MECHANICAL		\$158.00	
56206	05/07/2024	LINDSTROM WHEELHORSE			
45518			101-3100-42400	SMALL TOOLS/MIN	\$220.99
					SMALL TOOLS/MINOR EQUIPMENT
		Total for LINDSTROM WHEELHORSE		\$220.99	
56207	05/07/2024	LITTLE FALLS MACHINE			
371002			101-3100-44040	REPAIRS & MAINT.	\$1,138.51
					REPAIRS & MAINT. - EQUIPMENT
		Total for LITTLE FALLS MACHINE		\$1,138.51	
56208	05/07/2024	MENARDS- FOREST LAKE			
31225			101-2110-44010	REPAIRS & MAINT.	\$15.98
					REPAIRS & MAINT. - BUILDINGS
29108			101-3100-44010	REPAIRS & MAINT.	\$3.64
					REPAIRS & MAINT. - BUILDINGS
31179			101-3100-42400	SMALL TOOLS/MIN	\$48.93
					SMALL TOOLS/MINOR EQUIPMENT
31311			101-3100-42400	SMALL TOOLS/MIN	\$70.69
					SMALL TOOLS/MINOR EQUIPMENT
31663			101-3100-42400	SMALL TOOLS/MIN	\$73.89
					SMALL TOOLS/MINOR EQUIPMENT
32081			101-3100-44010	REPAIRS & MAINT.	\$21.35
					REPAIRS & MAINT. - BUILDINGS
		Total for MENARDS- FOREST LAKE		\$234.48	

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Check # Invoice #	Check Date	Vendor Name	General Ledger #	Amount	Comment
56209	05/07/2024	MIDWEST RADAR & EQUIPMENT			
175108					
		101-2110-43000	PROFESSIONAL SE	\$205.00	PROFESSIONAL SERVICE (GENERAL)
Total for MIDWEST RADAR & EQUIPMI				\$205.00	
56210	05/07/2024	MINNESOTA RECREATION AND PARK ASSOC			
10973					
		101-5200-42080	TRAINING AND IN:	\$830.00	TRAINING AND INSTRUCTION
Total for MINNESOTA RECREATION AN				\$830.00	
56211	05/07/2024	MINNESOTA UI FUND			
17064134					
		101-2110-41400	UNEMPLOYMENT C	\$955.53	UNEMPLOYMENT COMP (GENERAL)
Total for MINNESOTA UI FUND				\$955.53	
56212	05/07/2024	Moxness Development Group LLC			
BSF23-0003					
		800-0000-20401	SILT FENCE	\$810.00	BSF23-0003
BSF23-0002					
		800-0000-20401	SILT FENCE	\$810.00	BSF23-0002
Total for Moxness Development Group				\$1,620.00	
56213	05/07/2024	NEIL BAUER			
20240419					
		101-2110-42080	TRAINING AND IN:	\$607.34	TRAINING AND INSTRUCTION
Total for NEIL BAUER				\$607.34	
56214	05/07/2024	NOVACARE REHABILITATION			
847496078					
		101-2110-43000	PROFESSIONAL SE	\$185.00	PROFESSIONAL SERVICE (GENERAL)
Total for NOVACARE REHABILITATION				\$185.00	
56215	05/07/2024	OAKRIDGE APARTMENTS LLC			
04/30/2024					
		602-0000-11500	ACCOUNTS RECEIV	\$2,517.55	Sewer Usage
		601-0000-11500	ACCOUNTS RECEIV	\$522.74	Water Usage
		651-0000-11500	ACCOUNTS RECEIV	\$13.41	Surface Water Mgmt
		601-0000-11500	ACCOUNTS RECEIV	\$10.64	Water - Base Fee
		602-0000-11500	ACCOUNTS RECEIV	\$4.01	Sewer - Base Fee
		601-0000-11500	ACCOUNTS RECEIV	\$0.31	State Surcharge
Total for OAKRIDGE APARTMENTS LLC				\$3,068.66	

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05-07-2024 Payables

Check # Invoice #	Check Date	Vendor Name	General Ledger #	Amount	Comment
56216	05/07/2024	ON SITE, INC			
0001700700					
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0003 BANTA PARK
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0010 HAWK MEADOWS TRAIL
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0004 BLUE SPRUCE PARK
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0007 COMFORT LAKE
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0014 TOWN HALL PARK
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0011 LIONS PARK
	101-5200-44050	SATALLITE RENTAL		\$336.00	030626-0008 GOODVIEW PARK
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0009 FIRESIDE PARK
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0013 TOLZMAN PARK
	101-5200-44050	SATALLITE RENTAL		\$162.00	030626-0012 SWENSON PARK
	101-5200-44050	SATALLITE RENTAL		\$87.00	030626-0015 VERGES MEMORIAL PARK
0001703736					
	101-5200-44050	SATALLITE RENTAL		\$41.04	030626-0002 ASHTON PARK
0001706766					
	101-5200-44050	SATALLITE RENTAL		\$29.31	030626-0011 LIONS PARK
0001706767					
	101-5200-44050	SATALLITE RENTAL		\$41.04	030626-0002 ASHTON PARK
Total for ON SITE, INC				\$1,392.39	
56217	05/07/2024	PRINCIPLE BUILDERS LLC			
04/24/2024					
	601-0000-11500	ACCOUNTS RECEIVABLE		\$32.57	Water Usage
Total for PRINCIPLE BUILDERS LLC				\$32.57	
56218	05/07/2024	RAPIT PRINTING INC			
417947					
	101-2400-42100	OPERATING SUPPLIES		\$273.55	OPERATING SUPPLIES
417822					
	101-3100-44180	UNIFORMS		\$75.50	UNIFORMS
418227					
	101-3100-42000	SUPPLIES - OFFICE		\$76.48	SUPPLIES - OFFICE/COPY/COMPUTER
Total for RAPIT PRINTING INC				\$425.53	
56219	05/07/2024	RICK'S LIQUOR			
04/25/2024					
	602-0000-11500	ACCOUNTS RECEIVABLE		\$206.02	Sewer - Base Fee
Total for RICK'S LIQUOR				\$206.02	
56220	05/07/2024	RITEWAY BUSINESS FORMS			
24-31029					
	101-1400-42000	SUPPLIES - OFFICE		\$332.36	SUPPLIES - OFFICE/COPY/COMPUTER
Total for RITEWAY BUSINESS FORMS				\$332.36	

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05-07-2024 Payables

Check # Invoice #	Check Date	Vendor Name	General Ledger #	Amount	Comment
56221	05/07/2024	SAFE-FAST INC			
INV289701					
	101-3100-42300	SAFETY EQUIPMEN		\$55.60	SAFETY EQUIPMENT
INV289700					
	601-9425-42100	OPERATING SUPPL		\$155.00	OPERATING SUPPLIES
INV289985					
	101-3100-42300	SAFETY EQUIPMEN		\$616.67	SAFETY EQUIPMENT
INV289986					
	101-3100-42300	SAFETY EQUIPMEN		\$599.31	SAFETY EQUIPMENT
Total for SAFE-FAST INC				\$1,426.58	
56222	05/07/2024	THURNBECK PONDS TOWNHOMES HOA			
05/01/2024					
	651-0000-11500	ACCOUNTS RECEIV		\$3,990.45	Surface Water Mgmt
05/01/2024					
	601-0000-11500	ACCOUNTS RECEIV		\$3,989.98	State Surcharge
Total for THURNBECK PONDS TOWNHOMES HOA				\$7,980.43	
56223	05/07/2024	TIMESAVER OFF SITE SECRETARIAL			
M29103					
	101-1400-42310	CONTRACTED SER		\$167.00	CONTRACTED SERVICES
	101-1910-42310	CONTRACTED SER		\$167.00	CONTRACTED SERVICES
M29145					
	101-1400-42310	CONTRACTED SER		\$169.50	CONTRACTED SERVICES
Total for TIMESAVER OFF SITE SECRETARIAL				\$503.50	
56224	05/07/2024	TOTAL CONTROL SYSTEMS			
11169					
	602-9425-45350	IMPROVEMENTS		\$35,232.00	IMPROVEMENTS
Total for TOTAL CONTROL SYSTEMS				\$35,232.00	
56225	05/07/2024	TWIN CITIES FLAG SOURCE			
38848					
	101-3100-44010	REPAIRS & MAINT.		\$94.00	REPAIRS & MAINT. - BUILDINGS
Total for TWIN CITIES FLAG SOURCE				\$94.00	
56226	05/07/2024	UNUM LIFE INSURANCE			
04152024					
	101-1400-41310	LIFE INSURANCE		\$191.08	ADMIN
	101-2110-41310	LIFE INSURANCE		\$728.79	POLICE
	101-1910-41310	LIFE INSURANCE		\$70.58	PLAN & ZONE
	101-2400-41310	LIFE INSURANCE		\$145.35	BLDG
	101-3100-41310	LIFE INSURANCE		\$442.97	STREETS
	601-9425-41310	LIFE INSURANCE		\$223.48	WATER
	602-9425-41310	LIFE INSURANCE		\$223.48	SEWER
042024					
	101-0000-21715	VOLUNTARY TERM		\$449.06	VOLUNTARY TERM LIFE
Total for UNUM LIFE INSURANCE				\$2,474.79	

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Check # Invoice #	Check Date	Vendor Name	General Ledger #	Amount	Comment
56227	05/07/2024	VC3, INC.			
147442			101-1400-42090	NETWORK MUNICI	NETWORK MUNICIPAL COMPUTERS
				\$3,618.28	
		Total for VC3, INC.		\$3,618.28	
56228	05/07/2024	VERIZON			
9961782402			602-9425-43210	TELEPHONE	MACHINE-TO-MACHINE
				\$80.08	
		Total for VERIZON		\$80.08	
56229	05/07/2024	VICTORY AUTOMOTIVE SERVICE			
819356			101-3100-43900	VEHICLE MAINTEN	VEHICLE MAINTENANCE
				\$2,999.17	
819425			101-3100-43900	VEHICLE MAINTEN	VEHICLE MAINTENANCE
				\$390.42	
		Total for VICTORY AUTOMOTIVE SERV		\$3,389.59	
56230	05/07/2024	WAUSAU ELECTRIC INC			
2533			101-1400-44010	REPAIRS & MAINT.	REPAIRS & MAINT. - BUILDINGS
				\$455.00	
		Total for WAUSAU ELECTRIC INC		\$455.00	
56231	05/07/2024	WECK, FREDERICK			
04242024			101-1910-43540	OTHER PRINTING	OTHER PRINTING & BINDING
				\$17.45	
		Total for WECK, FREDERICK		\$17.45	
56232	05/07/2024	WHITE BEAR LOCKSMITH			
35019			101-2110-44010	REPAIRS & MAINT.	REPAIRS & MAINT. - BUILDINGS
				\$140.00	
		Total for WHITE BEAR LOCKSMITH		\$140.00	
56233	05/07/2024	WILLIAMS SCOTSMAN, INC.			
9020698327			101-3100-44100	RENTALS (EQUIPM	RENTALS (EQUIPMENT)
				\$692.88	
		Total for WILLIAMS SCOTSMAN, INC.		\$692.88	
56234	05/07/2024	WINNICK SUPPLY INC.			
041627			101-3100-42300	SAFETY EQUIPMEN	SAFETY EQUIPMENT
				\$103.05	
		Total for WINNICK SUPPLY INC.		\$103.05	

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Check # Invoice #	Check Date	Vendor Name		
	General Ledger #	Amount		Comment
56235	05/07/2024	XCEL ENERGY		
872592357	101-3100-43800	UTILITIES-GAS/ELI	\$44.02	TRAFFIC SIGNAL
873253023	101-3100-43800	UTILITIES-GAS/ELI	\$8.83	PARKS
873422762	601-9425-43800	UTILITIES-GAS/ELI	\$261.74	WELLHOUSE
873278892	101-3100-43800	UTILITIES-GAS/ELI	\$16.94	PARKS
873236670	101-3100-43800	UTILITIES-GAS/ELI	\$12.69	SPEED SIGN
87228227	101-3100-43800	UTILITIES-GAS/ELI	\$20.50	SPEED SIGN
873593058	101-3100-43860	STREET LIGHTS	\$238.82	STOP LIGHTS
	601-9425-43800	UTILITIES-GAS/ELI	\$2,051.21	WELLHOUSE
	101-2110-43800	UTILITIES-GAS/ELI	\$735.23	POLICE/PUBLIC WORKS
	101-3100-43800	UTILITIES-GAS/ELI	\$1,816.22	POLE BLDG
	101-1400-43800	UTILITIES-GAS/ELI	\$445.67	CITY HALL
	101-5500-43800	UTILITIES-GAS/ELI	\$1,441.36	LIBRARY
	101-5200-43800	UTILITIES-GAS/ELI	\$162.26	UTILITIES-GAS/ELEC/SEWER/WATER
873455020	101-3100-43800	UTILITIES-GAS/ELI	\$13.94	SPEED SIGN
873455695	101-3100-43800	UTILITIES-GAS/ELI	\$12.60	SPEED SIGN
873258324	101-3100-43860	STREET LIGHTS	\$51.92	STOP LIGHTS
873258441	101-3100-43860	STREET LIGHTS	\$14.63	STOP LIGHTS
874342254	602-9425-43800	UTILITIES-GAS/ELI	\$1,294.49	LIFT STATIONS
	601-9425-43800	UTILITIES-GAS/ELI	\$75.17	WELLHOUSE
Total for XCEL ENERGY			\$8,718.24	

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05-07-2024 Payables

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		Comment

General Checking Account 10100
Total Amount Being Paid: \$149,508.49
Total Number of Checks: 59

Mayor Iverson

Councilmember Luger

Councilmember Nanko Yeager

Councilmember Schilling

Councilmember Ohnstad



Request for Council Action

Date: May 7, 2024

Presented to: Mayor Iverson and City Council Members

Presented by: Steve Reeves, Public Works Superintendent

Department: Public Works

Reference: Seasonal Public Works Positions

Method: Consent

Background Information:

On March 6th, the City Council approved the advertising of two full-time seasonal maintenance workers. Five applications have been received and all five were interviewed.

The two recommended candidates, Blake Speidel and Gavin Middendorf, have previously worked for the City in this role. Both Mr. Speidel and Mr. Middendorf demonstrated knowledge of relevant tools, processes, and safety considerations relevant to the position and displayed maturity and respect during their interviews. Employment of the two recommended candidates will be contingent on the applicants passing the background check and drug screening.

Recommendation:

The Public Works Department is requesting the Council's authorization for the hiring of Blake Speidel and Gavin Middendorf for the Public Works positions. Mr. Middendorf is available on May 8, 2024 and Mr. Speidel is available on May 13, 2024. Staff is recommending that they be started at \$18.00 per hour as returning seasonal employees with a favorable history with the City.



CITY OF WYOMING

P.O. Box 188, 26885 Forest Blvd., Wyoming, MN
55092 Phone: 651-462-0575 Fax: 651-462-0576

Chris Ortwerth

25730 Gramford Avenue, Wyoming, MN 55092
651-829-7567- cell *cmcortwerth@gmail.com*

March 18, 2024

City of Wyoming
Attn: City Administrator
26885 City Boulevard
Wyoming, MN 55092

Dear Mr. Robb Linwood,

A few months ago, I had a conversation with Mayor Iverson after a city council meeting. I asked how I could get more involved in the community. She informed me about openings in the Planning Commission. With my years in the construction & utility industries, she recommended this path as a starting point.

Please accept this letter as my official interest in a position on the City Planning Commission.

Being in the construction field for 20+ years I'm familiar with many aspects of construction & development. I've worked with townhome developments, and civil construction through the utility company (including zoning, grading, and wastewater runoff). I had to resolve many landowner complaints and was previously certified in Stormwater Pollution & Protection (SWPP) through the state of MN.

This would be a wonderful opportunity to serve & contribute to ensure the cost-effective and proactive planning for our city. I am very interested in the future of Wyoming and look forward to helping shape & develop our community together.

Sincerely,

Christopher Ortwerth



Request for Council Action

Date: April 29, 2024

Presented to: Mayor Iverson and City Council Members

Presented by: Fire Chief Jesse Milligan

Department: Public Safety

Reference: Paid on-call Firefighter Appointments

Method: Consent Agenda

Background Information:

The Public Safety Department has completed the selection process for the position of paid on call firefighter and is recommending approval of Joshua Riviere's appointment to the Fire Department by the City Council. The Department currently has 27 active firefighters with an additional 2 firefighters on personal leaves. Considering that not all of our paid on-call staff are available when emergencies happen, it is imperative that we maintain a staffed department in order to increase the probability of having staff available to provide services in a time of need.

Joshua has successfully completed the entire selection process. The next step is to confirm Council Approval for a conditional offer of employment pending the successful passing of a pre-employment medical exam and background check. Joshua Riviere will be offered the position as probationary firefighter with a start date of June 1st. Joshua will proceed immediately to the background check and physical exam to complete the hiring process upon Council approval. Upon completion they will start training.

We will continue our efforts to recruit additional qualified members to fill our hiring pool and cadet program.

Recommendation:

The Fire Department is requesting Council authorization to extend Joshua Riviere a conditional offer of employment for a paid on-call Fire Fighter position.

Jesse Milligan

Fire Chief



PUBLIC SAFETY

P.O. Box 188, 7665 Wyoming Trl., Wyoming, MN 55092
Phone: 651-462-0577 Fax: 651-462-0506

RESOLUTION NO. 24-05-40

**A RESOLUTION APPOINTING WYOMING PAID ON CALL
FIREFIGHTERS TO PROBATIONARY STATUS**

WHEREAS, The City of Wyoming Fire Department's firefighters are all paid on call.

WHEREAS, The City Council recognizes the importance of the Fire Department to the Public Safety of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE WYOMING CITY COUNCIL, responsible for appointments and staff determination of the Wyoming Fire Department appoint the following member(s) to the status of "**Probationary Firefighter**"

Probationary Firefighters

Joshua Riviere

**ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 7TH
DAY OF MAY, 2024.**

CITY OF WYOMING

By: _____
Lisa Iverson, Mayor

ATTEST:

Robb Linwood, City Administrator/Clerk

RESOLUTION 24-05-41

A RESOLUTION DECLARING CERTAIN PUBLIC WORKS ITEMS AS SURPLUS PROPERTY AND AUTHORIZING THE PUBLIC WORKS DEPARTMENT TO DISPOSE OF SUCH ITEMS THROUGH THE DISPOSAL PROCESS

WHEREAS, The Wyoming Public Works Department has a mobile concrete mixer that is no longer of use; and

WHEREAS, the item needs to be disposed of through the online auction process; and

Below is a list of the item(s) that need to be properly disposed of.

Item Description

Mobile Concrete Mixer

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WYOMING, MINNESOTA AUTHORIZES THE PUBLIC WORKS DEPARTMENT TO DISPOSE OF THESE ITEM(S).

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 7TH DAY OF MAY, 2024.

CITY OF WYOMING

By: _____
Lisa Iverson, Mayor

ATTESTED:

Robb Linwood, City Administrator/Clerk

RESOLUTION NO. 24-05-42

**A RESOLUTION ACCEPTING A DONATION TO THE CITY OF WYOMING FROM
MEADOWS ON FAIRVIEW-EBENEZER FOR BUS SERVICES**

WHEREAS, The City of Wyoming is generally authorized to accept donations of real and personal property pursuant to Minnesota Statutes Section 465.03 for the benefit of its citizens, and is specifically authorized to accept gifts.

WHEREAS, the following persons and entities have donated bus services for a Road Tour on May 15, 2024:

<u>Name of Donor</u>	<u>Value</u>
Meadows on Fairview-Ebenezer	\$300.00

WHEREAS, The City Council finds it appropriate to accept the donation of service offered.

THEREFORE, BE IT RESOLVED, The City of Wyoming accepts the donation from Meadows on Fairview-Ebenezer of bus services and the value of the donation at \$300.00.

**HEREUPON SAID RESOLUTION WAS DECLARED DULY PASSED AND ADOPTED THIS
7TH DAY OF MAY 2024.**

CITY OF WYOMING

By: _____
Lisa Iverson, Mayor

ATTEST:

Robb Linwood, City Administrator



April 29, 2024

Re: Public Safety Activity Report – May 7, 2024, City Council Meeting

Police Update

Pioneer Road Crash

On Friday 04/26/2024, Wyoming Police and Fire responded to a significant motor vehicle crash involving 2 vehicles in the 8100 block of Pioneer Road. Unfortunately, 2 people died as a result of the crash. One of the drivers fell asleep, crossed into oncoming traffic and collided with another vehicle. One passenger was unrestrained and was killed as a result of the impact. The other passenger was restrained but also died as a result of the crash. Minnesota State Patrol is conducting the reconstruction investigation and the medical examiner is performing autopsies on the deceased individuals.

Fire Update

Firefighter Hiring

With the last recruitment efforts, 2 applications were received from community members to apply for the paid-on-call firefighter positions. One is being presented for hiring at the May 7, 2024 council meeting and the other withdrew from the process. Right now, there are 24 active firefighters on the department and we are authorized for 35 members. We are exploring other approaches to recruiting and retaining firefighters.

Upcoming Community Outreach Events

May 18, 2024 Bike Rodeo

August 6, 2024 Night to Unite

September 14, 2024 Stagecoach Day

A handwritten signature in black ink, appearing to read "Neil D. Bauer".

Neil D. Bauer, Ed.D.
Public Safety Director/Police Chief



wyoming@wyomingmn.org • Phone: 651-462-0575 • Fax: 651-462-0576

PO Box 188 • 26885 Forest Boulevard • Wyoming, MN 55092



April 29, 2024
Honorable Mayor and City Council
City of Wyoming
26885 Forest Boulevard
Wyoming, MN 55092

RE: MAY 7, 2024 CITY COUNCIL MEETING

Dear Mayor and Council Members:

This letter is intended to summarize on-going commercial building projects and zoning issues within the City. Some of these items may be separate agenda matters, while others are for informational purposes only.

Rosenbauer Damaged Siding Replacement

Work has begun on the east wall; the contractor is anticipating completion in three months.

Commercial Plumbing and Heating

Permit applications have been submitted and are being reviewed.

Gregory Contracting

A temporary Certificate of Occupancy has been issued. Plumbing, heating, and septic system final inspections have been approved. The majority of the exterior work is complete. Insulation is complete, the septic system has been installed. Inspections for the footings, foundation, underground plumbing, in-floor heating, framing, and insulation have been approved. The building permit has been issued. Site plans have been approved and a Grading permit has been issued.

Katie's Glen Subdivision

Work to begin construction of the public improvements has started.

Planning Commission

Stephen Witzel has requested the rezoning of his property from the Rural Residential II District to the Commercial (C) District. This is a separate agenda item.

The Planning Commission is recommending that the City Council appoint Chris Ortwerth to Planning Commission Seat B, vacated by Michael Naumann. The next reappointment year for Seat B is 2026. This is a separate agenda item.

Septic System Maintenance Reminder Letters

589 septic maintenance (pumping) letters were mailed out last week. Letters are sent every spring to approximately one-third of the properties owners in the city with a septic system.

Sincerely,

Frederick E. Weck, IV
Zoning Administrator
Building Official #1825
Advanced Septic Inspector, MPCA #C5199
City of Wyoming



DEPARTMENT OF BUILDING SAFETY

P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092

Phone: 651-462-4947 Fax: 651-462-3938



**ECKBERG
LAMMERS**
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Writer's Email:
tloonan@eckberglammers.com

April 29, 2024

Robb Linwood
City of Wyoming
26885 Forest Boulevard
Wyoming, MN 55092

Delivered via Email

Re: City of Wyoming
Status Update for the Period of – April 13, 2024 – April 29, 2024

Dear Robb:

Our office continues our role as general counsel, answering questions, addressing legal concerns and reviewing items for the City including development matters, law updates, employment matters, contracts, and policy considerations as requested. We work closely with City staff advising on legal concerns impacting the City.

Please contact me directly if you have any questions regarding this correspondence. Thank you for allowing us to serve the City of Wyoming.

Very Truly Yours,

s/ Thomas R. Loonan

Thomas R. Loonan
City Attorney

Stillwater Office
1809 Northwestern Avenue
Stillwater, MN 55082
Phone: 651-439-2878
Fax: 651-439-2923

Hudson Office
430 Second Street
Hudson, WI 54016
Phone: 715-386-3733
Fax: 715-386-6456



Engineer's Report

May 1, 2024

Honorable Mayor and City Council
City of Wyoming, MN
26885 Forest Boulevard
Wyoming, MN 55092

Re: May 7, 2024, City Council Meeting
WSB Project No. 021007-000

Dear Mayor and Council Members:

This engineer's report is intended to update you on engineering activities within the City since the last council meeting. Some of the items below may be on the agenda with more detailed information provided, while the other items below are for informational purposes only.

2024 Street Improvement Project

A council work session was held on April 30, 2024, where staff presented draft findings from the feasibility study. Staff will have the final feasibility study to present to City Council at the May 7th City Council meeting. Staff will be recommending City Council receive the feasibility report, set the public hearing and authorize the preparation of plans and specifications.

Trunk Watermain and Sanitary Sewer Forcemain upsizing

A preconstruction meeting was held on April 29, 2024. Northdale Construction is now on-site preparing for the jacking of a 24" casing pipe under I35 that is intended to start on May 7th. erosion control, dewatering, excavating the jacking pit and installation of sheeting will take place in advance of May 7th. The forcemain portion of the project along Kettle River Boulevard is intended to start May 13th. The contractor believes the majority of the project will be complete by the end of June.

Katies Glen

A preconstruction meeting was held, and construction is underway. Tree removals are completed, and grading activities are underway. Streets should be in place in June.

East Viking Boulevard (Fenwick to Glen Oak) and Bridge No. 13J22

Both the roadway and bridge portions of the project are substantially complete. Minor work and restoration will take place in the spring. As-built plans are being prepared for inclusion in Wyoming's asset management system.

Fallbrook Avenue and 264th Street Improvement Project

The project is now substantially complete. Remaining work to close out the project will take place in the spring. As-built plans are being prepared for inclusion in Wyoming's asset management system.

Diamond Ridge Development

No new update.

The project is substantially complete, with the final layer of asphalt to be placed after the homes are built. We did receive a grading plan modification that we approved at the request of a potential builder. They expect to start building later this fall. A letter of credit reduction recently was approved.

Bingham Property – Hallberg Project (Multi-Tennent)

No new update.

All testing has now passed, and a site walk through has been completed. A final punch list has been provided to the contractor. Restoration items persist due to the lack of rain.

Sunrise Riverbank Development (residential and commercial)

No new update.

Summer Fields Development

No new update:

First Addition (19 lots): The contractor has indicated the project has been completed and all punch list items are complete as well. Upon inspection, there are a few items that remain; however, it is expected that this will be brought to the City in the near future for consideration of acceptance and release of escrow. The developer is working to address these remaining punch list items. The Developer started work installing pipes in the filtration basin on 12/12/2022. Staff has reduced the cash escrow to \$10,000. The remaining work is primarily related to the removal of silt fence and ensure restoration efforts have taken.

Second Addition (15 lots):

No New Update:

Utility Construction, curb and gutter placement and asphalt has been placed. An escrow reduction has been requested and staff is confirming the value of work completed and what remains now that they have submitted the remaining. The escrow reduction has taken place.

Third Addition

No new update.

The developer has indicated that they are currently working on the third addition final plat and construction plans. This is for the completion of the site on the east side of Kettle River Boulevard. Earlier indication was that the third addition was for the next phase on the west side of Kettle River Boulevard.

The next addition on the West side of Kettle River Boulevard will involve the design of a city lift station within the site and will require design and ordering of lift station components. An on-

site generator will also be required to be installed at the downstream lift station. The lead time on this is significant and that information has been provided to the developer to make sure these do not impede the timing of this next phase. Lift station design is currently underway as requested by the developer.

Heims Lake Villas North

No new update.

All sanitary sewer, watermain, and storm sewer have been completed. Aggregate base and curb and gutter and first layer of asphalt has been completed, allowing building permits to be issued. The concrete sidewalk has been completed. The bituminous wearing course was planned to be completed in the fall of 2023; however, it is now expected that this will be completed in the summer of 2024.

Aadland Development (Hunter Hill)

No new update.

Punch list items are currently underway and final layer of asphalt has been placed. Project acceptance is expected in the spring once restoration is acceptable. Due to the drought, many areas of the seeding have not come in adequately. Project acceptance is now expected in the spring as fall seeding did not yet come in.

Hallberg Storage

No new update.

Final punch list has been created and project completion is near. Restoration is all that is needed for acceptance, however due to the lack of rain, seeding efforts have failed.

Thank you for the opportunity to update the Council on current matters in the City.

Sincerely,

WSB and Associates, Inc.

Mark Erichson, P.E., City Engineer



April 24, 2024

Honorable Mayor Iverson and City Council Members Nanko Yeager, Luger, Ohnstad and Schilling,

RE: May 7, 2024 City Council Meeting

Public Works Department Activity

- Welcomed Rick Lopez, Assistant Public Works Superintendent to the City of Wyoming
- Public Works Superintendent Reeves held one on one meetings with maintenance crew
- Brought bucket truck back into service after recall work was performed by an outside vendor
- Prepped for Arbor Day event at City Hall by getting trees and obtaining auger for skid steer to drill holes for trees. While on site, the crew trimmed existing trees
- As construction season has begun we are experiencing an increase in utility locates
- Conducted interviews for seasonal staff

Streets:

Gravel road maintenance has continued as weather allows. We are about 3/4 way through our gravel roads by lane miles. We are continuing to trim and remove boulevard trees as time allows. Working on a patching plan for the summer.

Utilities:

The crew completed utility locates in the city. Meter installs as they come through.

- **Sanitary Sewer**

Staff have continued to do rounds checking lift stations. New panel for lift station 11 has been delivered.

- **Water:**

Continuing water testing and monitoring the city's water distribution system. Regular maintenance of well equipment. Continuing to work with city businesses to obtain water samples after COVID changed how we perform this. Our process controller brought the mixer onto our

PUBLIC WORKS

Phone: 651-462-0580 • Fax: 651-462-0581

PO Box 188 • 26490 Faxton Avenue • Wyoming, MN 55092

SCADA monitoring system on April 18. Performed turf restoration at Well 2 after burying the conduit for the panel upgrade that we are working on with Erickson Electric. Connection & meter are installed at North Tower and numerous construction companies are making use of this.

Surface Water:

We have started sweeping operations. 2 staff attended the Minnesota American Public Works Association Spring Workshop. Topics covered: learning what can be done to actively help protect our water and environment, including pond inspections, best practices and updated technology.

Parks:

Hosted our first soccer event for the 2024 season at Goodview Park. Favorable weather has increased usage meaning our rounds in parks to clean up and dump trash has also increased.

Respectfully submitted,
Steve Reeves
Public Works Superintendent



Council Communication

Date: May 7, 2024

Presented to: Mayor Iverson and City Council Members

Presented by: Grant MacFarlane, Assistant City Administrator

Department: Administration

Reference: Touch-a-Truck Event

Method: Communications

Background Information:

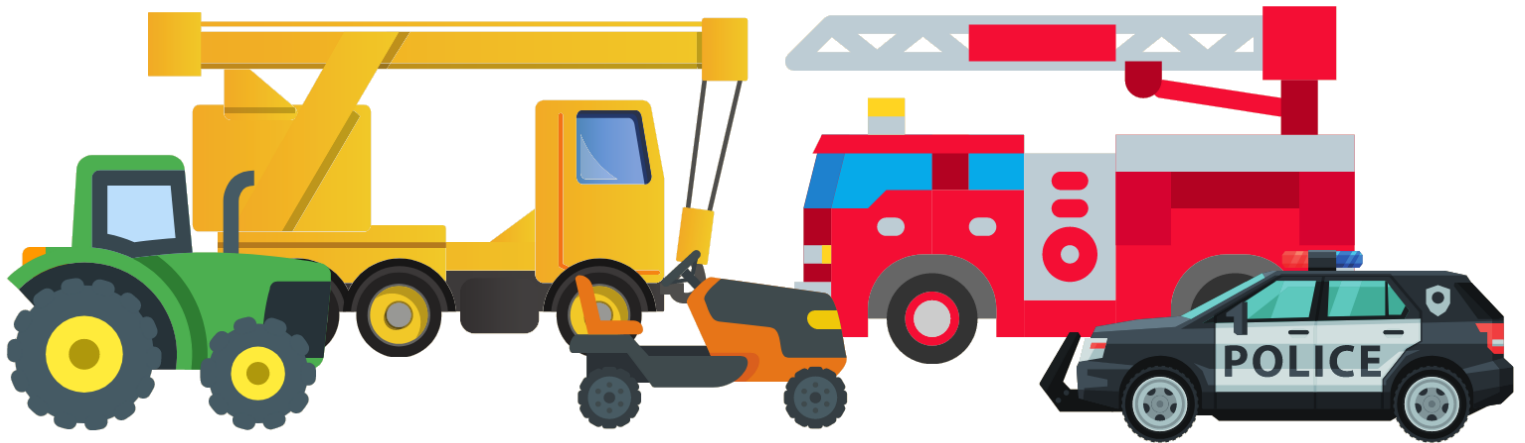
The Wyoming Touch-a-Truck event is an annual event in Wyoming. This event creates a positive experience for families to come together and learn about some of the cool vehicles that are out and about around town. It also is a great opportunity for the City to be able to highlight some of the valuable partners we have in the community as well as businesses that call Wyoming home. This year the Touch-a-Truck event will be held at Goodview Park on Saturday June 1st from 10:00am to noon. The City is still finalizing all of the vehicles that will be present at the event, however some of the participants include the Wyoming Police and Fire Departments, Wyoming Public Works, Wyoming Building Inspections, Rosenbauer, Fairview EMS, and more.



CITY OF WYOMING

P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-0575 Fax: 651-462-0576

TOUCH-A-TRUCK



VIEW THE **VEHICLES** USED AROUND WYOMING

PLACE GOODVIEW PARK
26079 GOODVIEW AVE

TIME SATURDAY, JUNE 1
10:00 AM - NOON

FREE

TRUCKS OF ALL SHAPES AND
SIZES WILL BE OUT TO EXPLORE.
STOP ON BY AND SEE THE
VEHICLES UP CLOSE!

WWW.WYOMINGMN.ORG
WYOMING@WYOMINGMN.ORG
651-462-0575





City of Wyoming
Communications Letter
December 31, 2023

**City of Wyoming
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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor, Members of the
City Council and Management
City of Wyoming
Wyoming, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- ◆ *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- ◆ *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated April 30, 2024, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the Members of the City Council and management and others within the City and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Bugemkov, Ltd.

St. Cloud, Minnesota
April 30, 2024

City of Wyoming Required Communication

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2023. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

City of Wyoming Required Communication

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- ◆ Management Override of Controls - Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- ◆ Misappropriation of Assets - If duties cannot be appropriately segregated, there is a risk of unauthorized disbursements being made by the City. In addition, generally this results in less review taking place as transactions are recorded in the financial statements.
- ◆ Improper Revenue Recognition - Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the government's operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources.
- ◆ Pension Valuation - Net Pension Liability, Deferred Outflows of Resources Related to Pensions, and Deferred Inflows of Resources Related to Pensions are generally material to the financial statements and involve significant estimates.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions - These balances are based on an allocation by the pension plans using estimates based on contributions.

**City of Wyoming
Required Communication**

Qualitative Aspects of the City's Significant Accounting Practices (Continued)

Significant Accounting Estimates (Continued)

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

We identified the following uncorrected misstatement of the financial statements. Management has determined its effect is immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole and each opinion unit.

◆ **Leased Assets/Lease Liability**

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

City of Wyoming Required Communication

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

City of Wyoming Financial Analysis

The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. A subsequent discussion of this information should be useful for planning purposes.

General Fund - Revenues

The chart below represents the General Fund revenues by source for the past five years. Overall, revenue increased \$674,597, or 16.0%, compared to 2022. The largest increase was in intergovernmental revenue, which increased \$368,279 due to the additional public safety aid funding received. Revenue from taxes and special assessments increased \$199,019 with an increase in the tax levy allocation. Investment income increased \$163,812 with the better performing investment market in 2023. Miscellaneous revenue also increased \$52,277 based on reimbursements received. These increases were partially offset by a \$105,821 decrease in licenses and permits due to lesser building activity in 2023 compared to 2022.

	2019	2020	2021	2022	2023
Taxes and special assessments	\$ 3,527,275	\$ 3,328,341	\$ 3,509,142	\$ 3,535,387	\$ 3,734,406
Licenses and permits	311,577	145,773	319,906	274,779	168,958
Intergovernmental	487,356	854,637	174,761	320,745	689,024
Charges for services	3,480	9,845	68,782	56,930	56,899
Fines and forfeitures	20,907	12,617	12,189	12,776	9,838
Investment income	56,611	71,507	2,713	(20,275)	143,537
Miscellaneous	70,268	56,071	16,283	32,029	84,306
Total Revenues	\$ 4,477,474	\$ 4,478,791	\$ 4,103,776	\$ 4,212,371	\$ 4,886,968

General Fund - Expenditures

The chart below represents the General Fund expenditures by function for the past five years. Overall, expenditures increased \$67,604, or 1.7%, compared to 2022. Public Works expenditures increased \$112,271 due to expenditures related to higher salaries and benefits based on the number of employees and program hours. General Government expenditures increased \$62,101 due in part to an increase in the amount allocated for liability insurance. These increases were partially offset by a decrease in Public Safety expenditures of \$82,432 with lesser salaries, benefits, and other charges. Other categories were relatively in line with the previous year.

	2019	2020	2021	2022	2023
General Government	\$ 673,948	\$ 1,162,470	\$ 600,138	\$ 616,411	\$ 678,512
Public Safety	1,988,415	2,030,541	2,237,368	2,268,918	2,186,486
Public Works	940,967	941,202	815,629	859,224	971,495
Culture and Recreation	37,562	27,578	217,789	236,186	218,271
Debt Service	5,849	-	-	-	-
Capital Outlay	897,037	37,678	13,438	17,034	10,613
Total Expenditures	\$ 4,543,778	\$ 4,199,469	\$ 3,884,362	\$ 3,997,773	\$ 4,065,377

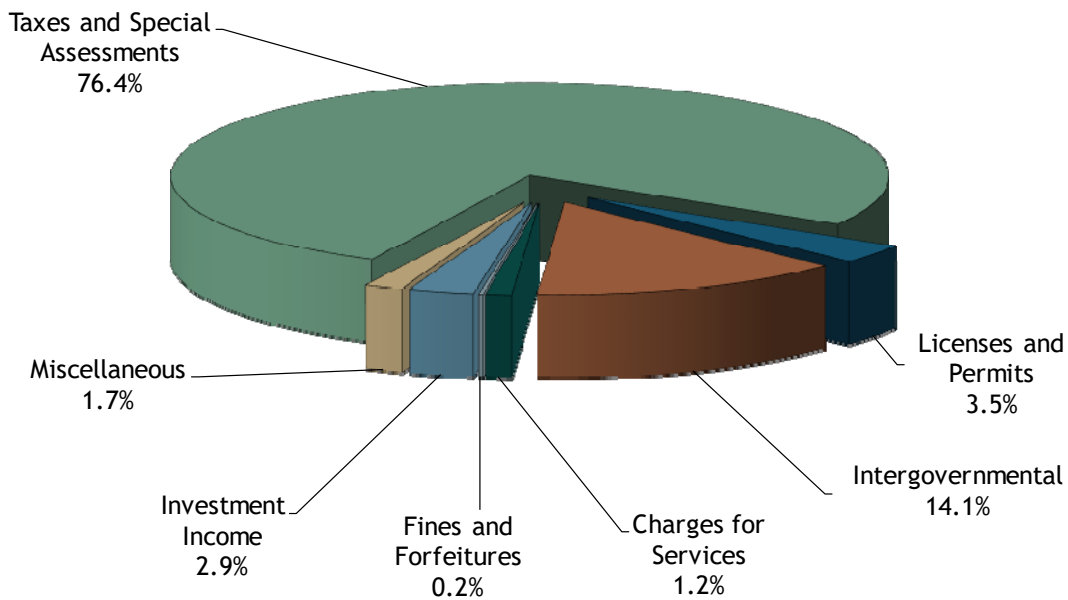
The overall allocation of revenues and expenditures among the various sources and functions changed from 2022 to 2023 as shown on the following pages.

City of Wyoming Financial Analysis

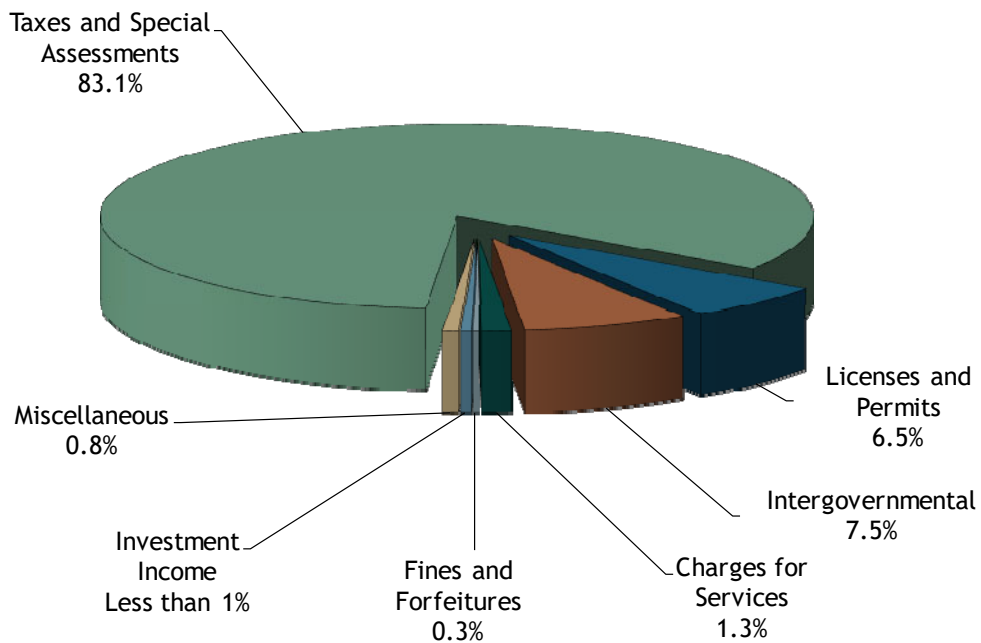
General Fund - Revenues (Continued)

The following graphs represent the General Fund revenues by function, with taxes and special assessments making up the largest revenue source category. The change between intergovernmental revenues taxes and special assessments are attributable to the variances previously discussed.

2023 General Fund Revenues



2022 General Fund Revenues

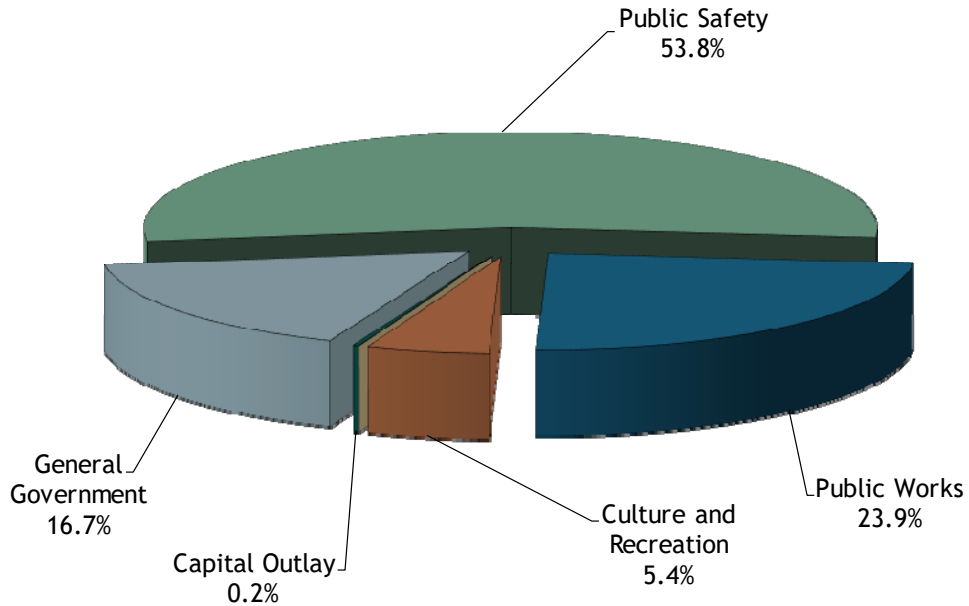


City of Wyoming Financial Analysis

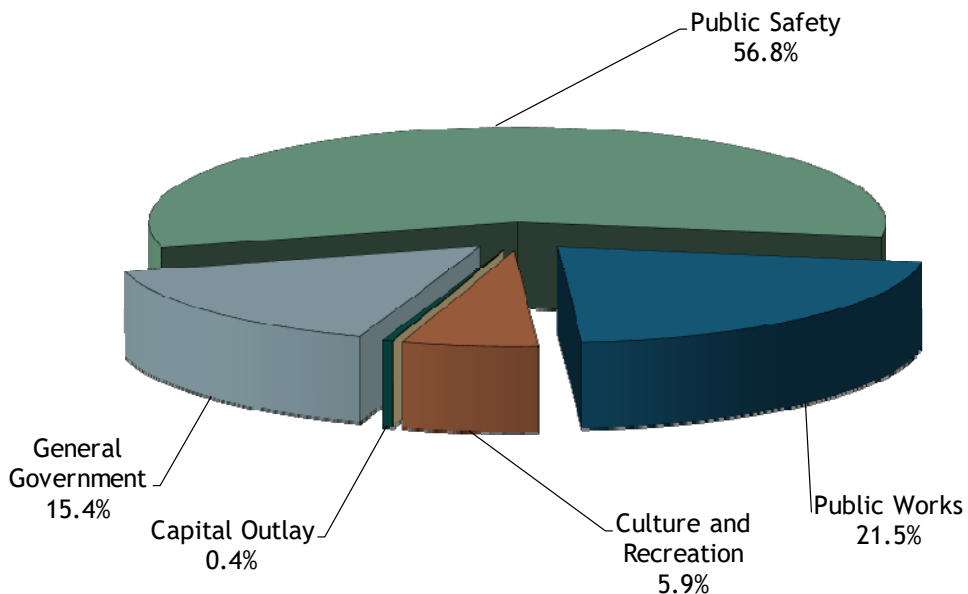
General Fund - Expenditures (Continued)

The following graphs represent the General Fund expenditures by function, with Public Safety making up the largest expenditure category. The percentage of expenditures by function from 2022 to 2023 remained relatively consistent with some fluctuations as previously discussed.

2023 General Fund Expenditures



2022 General Fund Expenditures



**City of Wyoming
Financial Analysis**

General Fund - Budget to Actual

City Council approved a budget that called for \$4,196,726 in both revenues and expenditures. Actual revenues came in \$690,242 over budget, actual expenditures were \$131,349 under budget, and the net other financing uses totaling \$128,430 were not included in the budget. These variances allowed fund balance to increase by \$693,251 for the year ended December 31, 2023. Further discussion on budget variances for revenues and expenditures are included on the following pages.

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget - Over (Under)
Revenues			
Taxes and special assessments	\$ 3,710,901	\$ 3,734,406	\$ 23,505
Licenses and permits	224,000	168,958	(55,042)
Intergovernmental	165,800	689,024	523,224
Charges for services	56,025	56,899	874
Fines and forfeitures	15,000	9,838	(5,162)
Miscellaneous	25,000	227,843	202,843
Total Revenues	4,196,726	4,886,968	690,242
Expenditures			
General government	685,732	678,512	(7,220)
Public safety	2,373,051	2,186,486	(186,565)
Public works	882,068	971,495	89,427
Culture and recreation	238,825	218,271	(20,554)
Capital outlay	17,050	10,613	(6,437)
Total Expenditures	4,196,726	4,065,377	(131,349)
Excess of revenues over (under) expenditures	-	821,591	821,591
Other Financing Sources (Uses)			
Transfers out	-	(128,340)	(128,340)
Net change in fund balance	\$ -	\$ 693,251	\$ 693,251

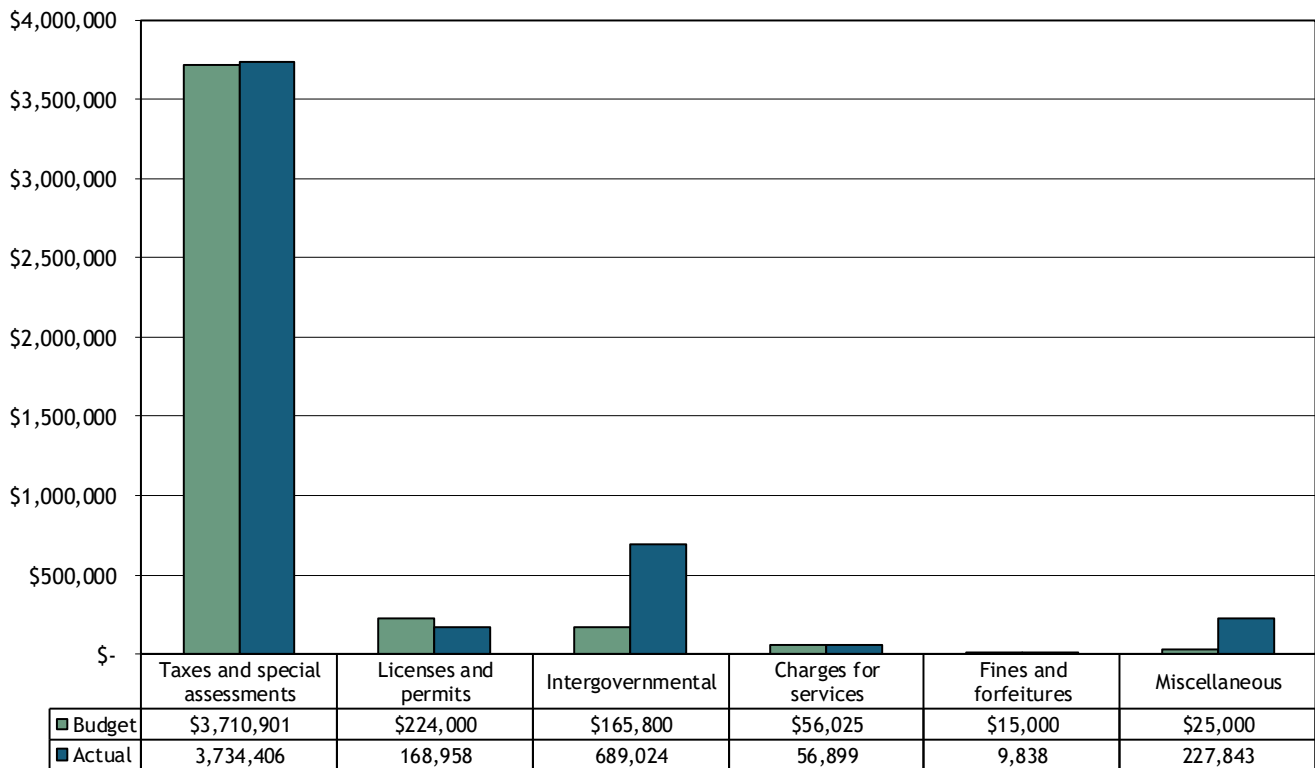
City of Wyoming Financial Analysis

General Fund - Revenues Budget to Actual

The graph below outlines the budgeted revenues compared to actual revenues for the General Fund.

For 2023, actual revenues of \$4,886,968 came in \$690,242, or 16.4%, over budgeted revenues of \$4,196,726. Intergovernmental revenues were \$523,224 over budget based on additional public safety aid received along with the revenue recognized in 2023 related to the American Rescue Plan Act. Miscellaneous revenues were \$202,843 over budget as investment income and reimbursements exceeded budgeted amounts. Licenses and permits were \$55,042 under budget with less building permit activity than anticipated. The other revenue categories were relatively consistent with budgeted amounts.

**2023 General Fund Revenues
Budget to Actual**

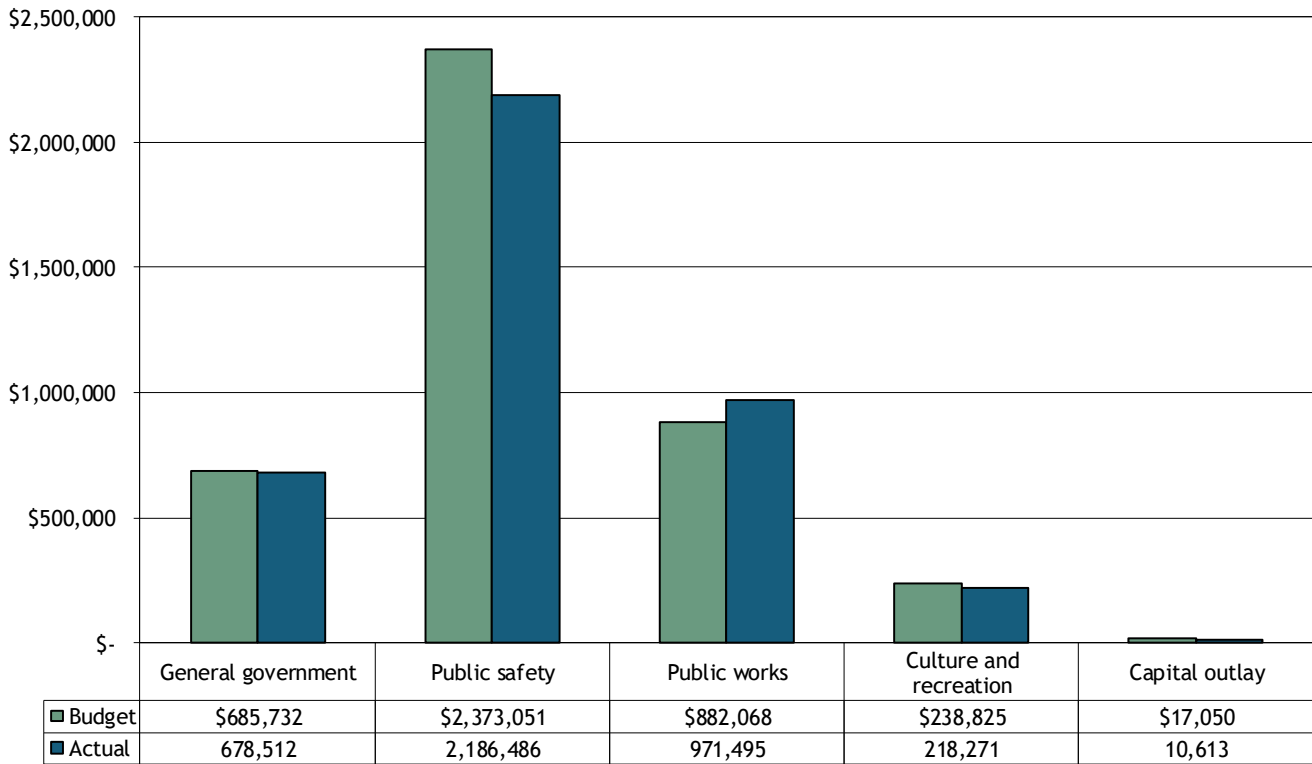


City of Wyoming Financial Analysis

General Fund - Expenditures Budget and Actual

Actual expenditures of \$4,065,377 were under budgeted expenditures of \$4,196,726 by \$131,349, or 3.1%. The largest variance was in Public Safety expenditures, which were \$186,565 under budget due in part to expenditures budgeted related to salaries, benefits, insurance costs, communications, and maintenance costs. Public Works was \$89,427 over budget as additional street maintenance costs were incurred. Remaining expenditure categories showed minor budget variations.

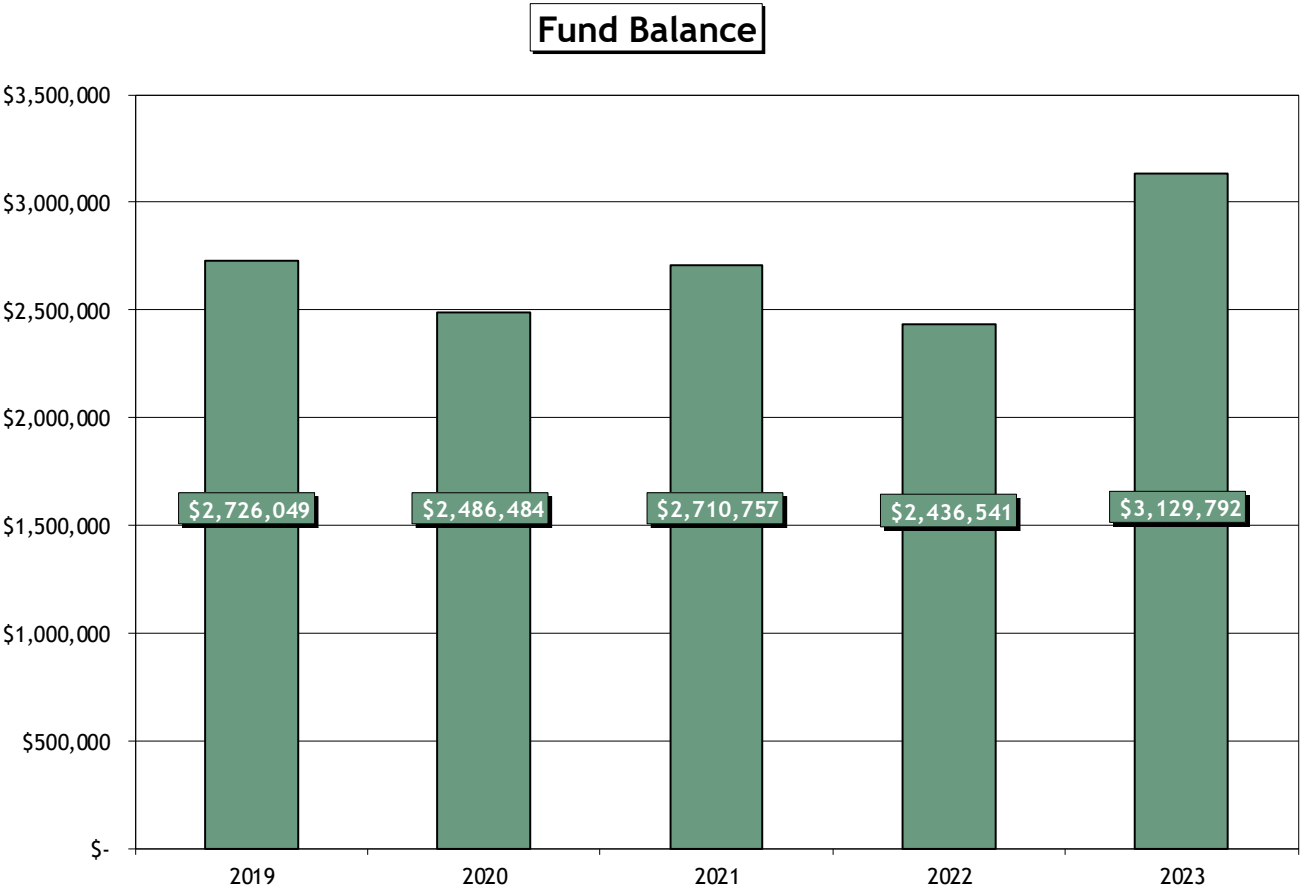
2023 General Fund Expenditures Budget and Actual



City of Wyoming
Financial Analysis

General Fund - Fund Balance

The graph below shows the total fund balance for the General Fund for the past five years. The unrestricted fund balance of \$2,520,275 at the end of 2023 represents approximately seven months of 2023 expenditures of \$4,886,968. The City's target General Fund balance is to maintain an unrestricted fund balance of an amount not less than 55% of subsequent years budgeted expenditures of the General Fund. At December 31, 2023, the unrestricted fund balance in the General Fund represented 59.0% of 2024 budgeted expenditures.

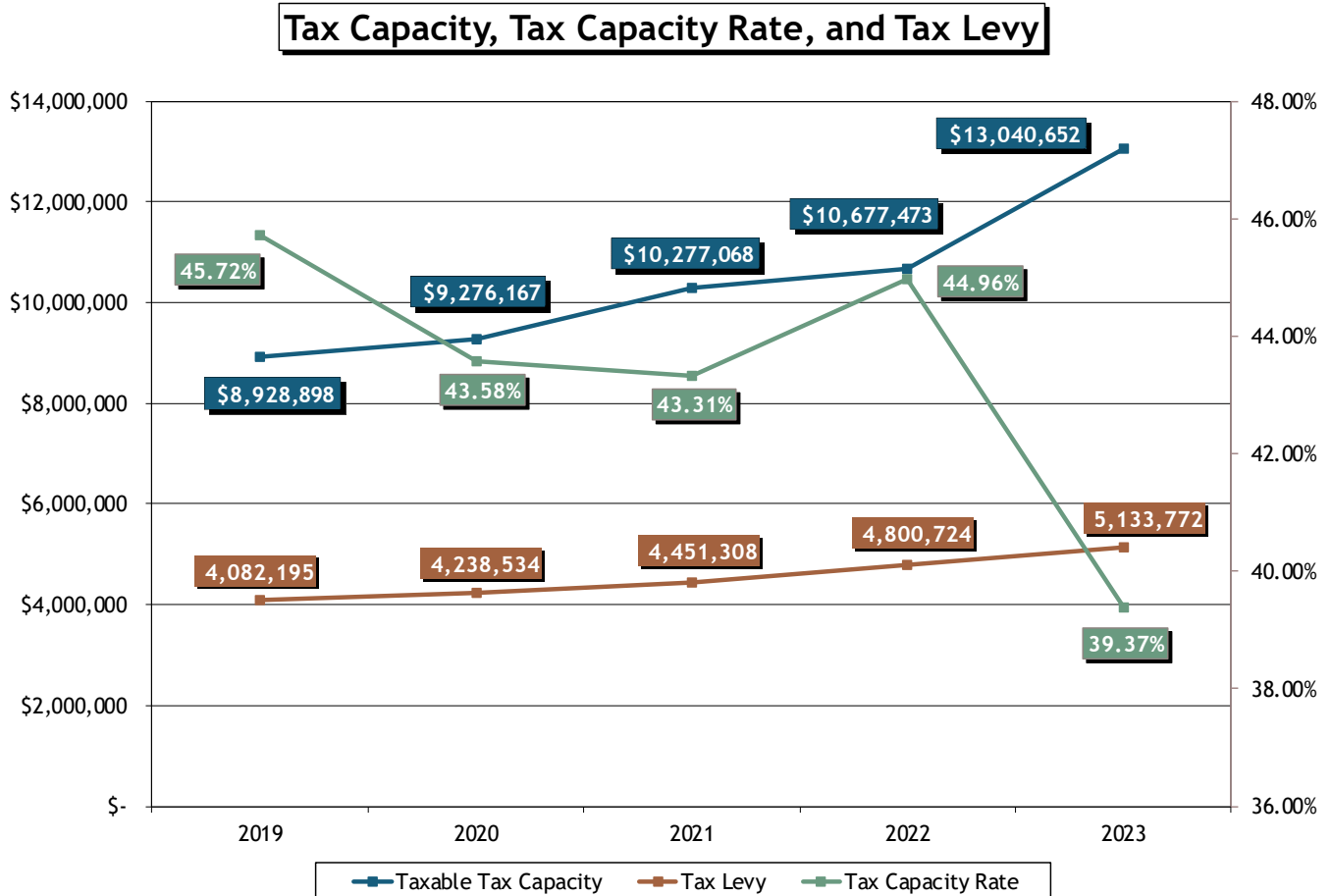


City of Wyoming Financial Analysis

Tax Capacity, Tax Capacity Rate, and Tax Levy

The chart below graphs the tax capacity, certified tax levy, and City tax rate for 2019 through 2023.

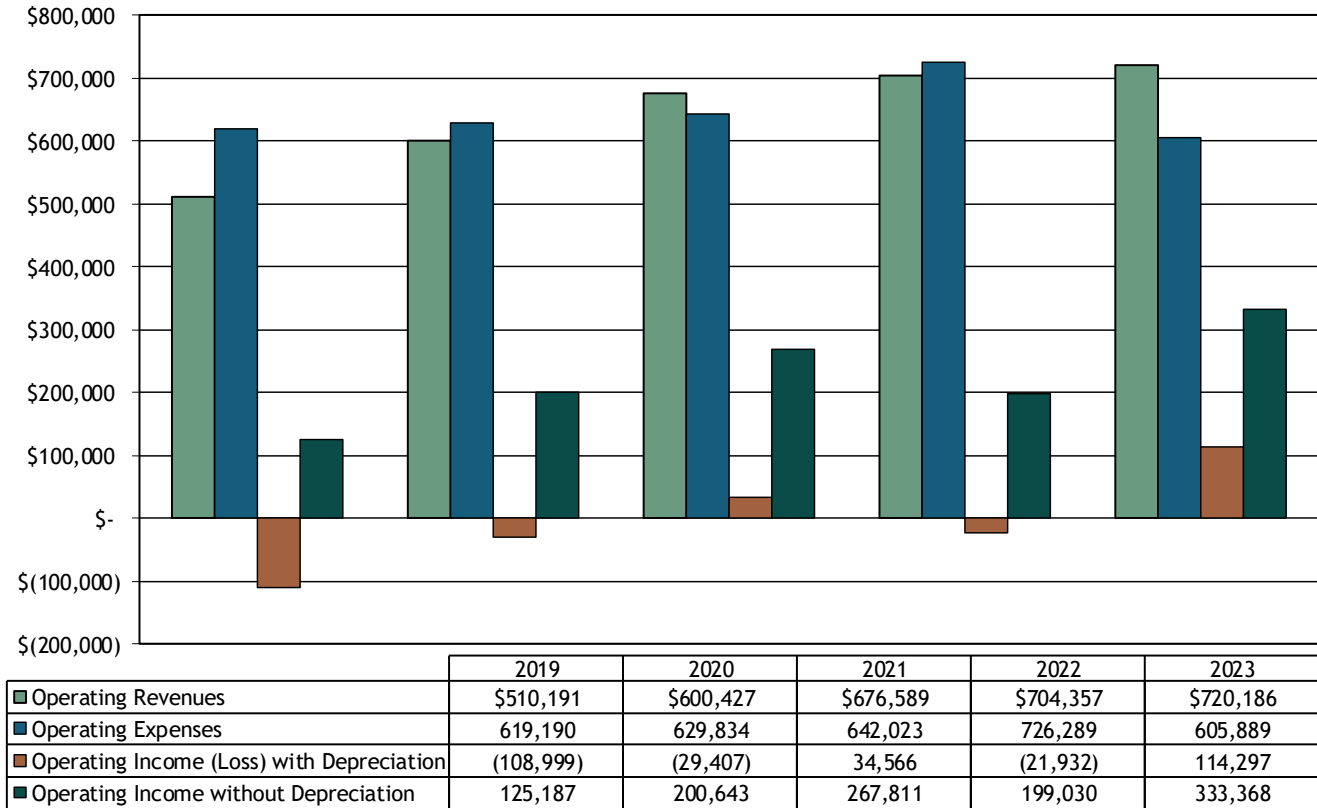
Comparing 2019 through 2023, the City's tax capacity has increased \$4,111,754, or 46.1%, to \$13,040,652. The City's certified levy increased \$1,051,577, or 25.8%, over the same time frame. As a result of taxable tax capacity increasing at a higher rate than the certified tax levy, the City's tax capacity rate has decreased from 45.72% in 2019 to 39.37% in 2023.



City of Wyoming Financial Analysis

Water Fund

Water Fund Operations

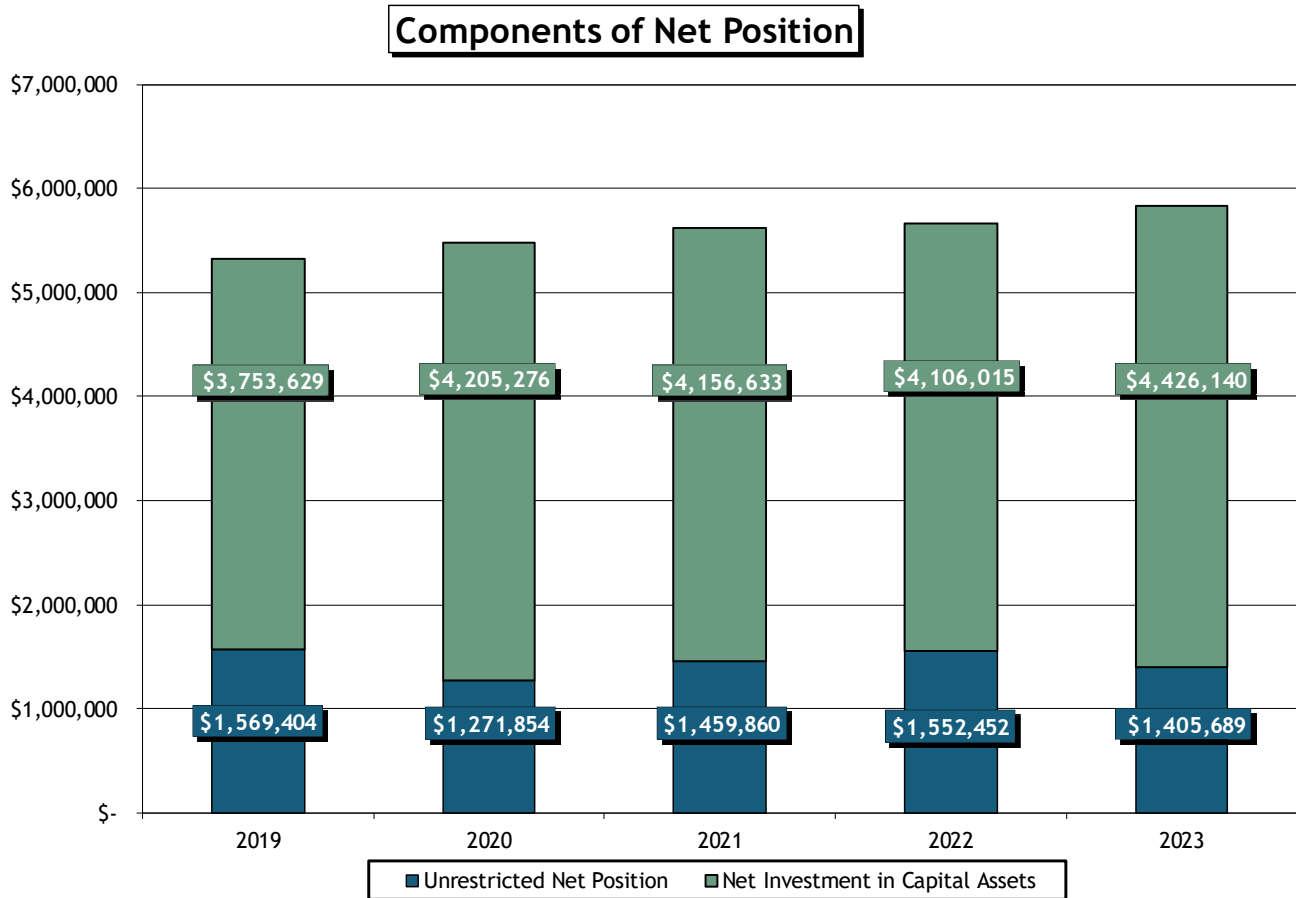


Operating revenues increased \$15,829, or 2.2%, in 2023. Expenses decreased \$120,400, or 16.6%, in 2023 with decreases noted for meter expenses and recognized pension expense. The result of 2023 activity was operating income of \$114,297 including depreciation. Operating income without depreciation was \$333,368 in 2023.

The Water Fund has consistently shown operating income over the last five years without considering depreciation. When including depreciation expense, the Water Fund has reported operating income in two of the last three years. This is an indication that depreciation is being covered by user fees in those years. The City should continue to monitor this Fund and rates to ensure revenues are covering expenses, including the cost of equipment and infrastructure replacement.

City of Wyoming
Financial Analysis

Water Fund (Continued)



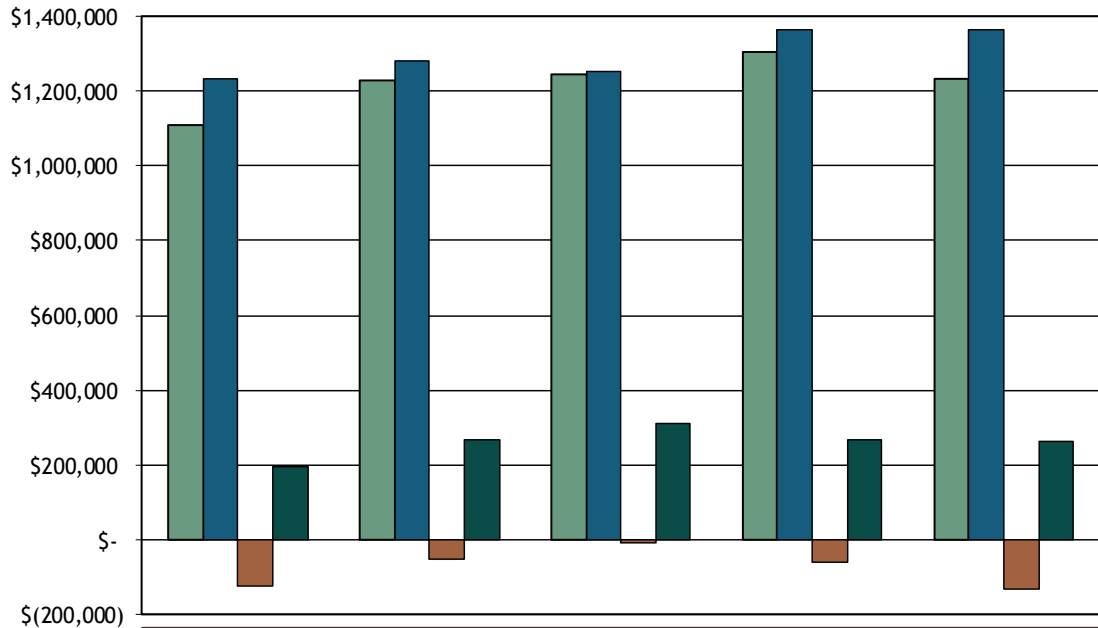
Net position of the Water Fund consists of two components: unrestricted net position and net investment in capital assets. Net investment in capital assets represents the Water Fund's capital position; buildings, improvements, equipment, and infrastructure, net of the corresponding depreciation, and the related debt the Water Fund holds as a result of the assets.

Total net position increased \$173,362 from 2022 to 2023. Net investment in capital assets increased \$320,125, while the unrestricted net position decreased by \$146,763. Unrestricted net position reflects the funds ability to cover the costs of operating expenses as well as the cost of infrastructure and equipment replacement.

City of Wyoming Financial Analysis

Sewer Fund

Sewer Fund Operations



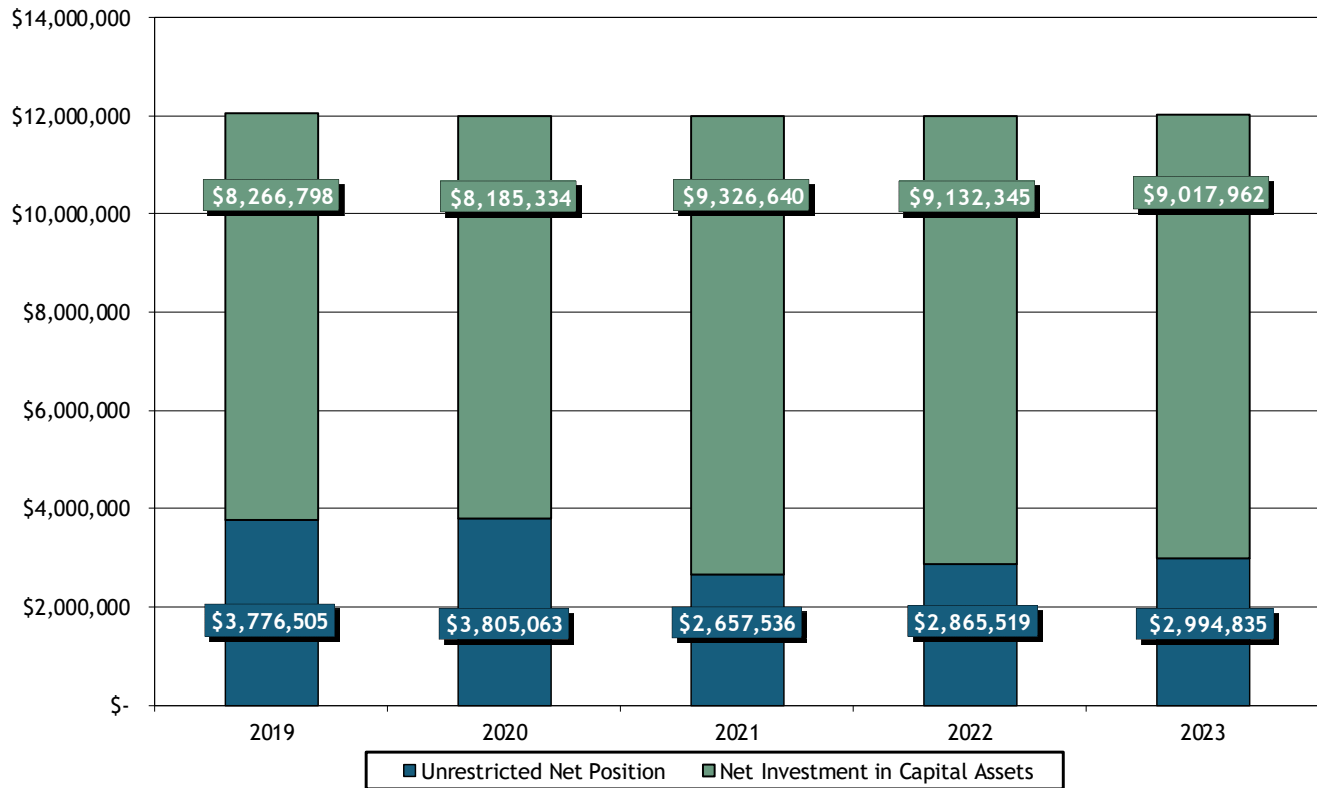
	2019	2020	2021	2022	2023
Operating Revenues	\$1,109,624	\$1,229,099	\$1,242,999	\$1,305,164	\$1,231,808
Operating Expenses	1,233,151	1,279,492	1,251,954	1,364,583	1,361,903
Operating Loss with Depreciation	(123,527)	(50,393)	(8,955)	(59,419)	(130,095)
Operating Income (Loss) without Depreciation	195,330	268,069	311,512	266,768	263,540

In 2023, operating revenues decreased \$73,356 with decreased usage while operating expenses decreased \$2,680. The result of 2023 activity was an operating loss of \$130,095 and operating income without depreciation of \$263,540. This is an indication that current operating expenses are not being covered by user fees. The City should continue to monitor this Fund and rates to ensure revenues are covering expenses, including the cost of equipment and infrastructure replacement.

City of Wyoming
Financial Analysis

Sewer Fund (Continued)

Components of Net Position



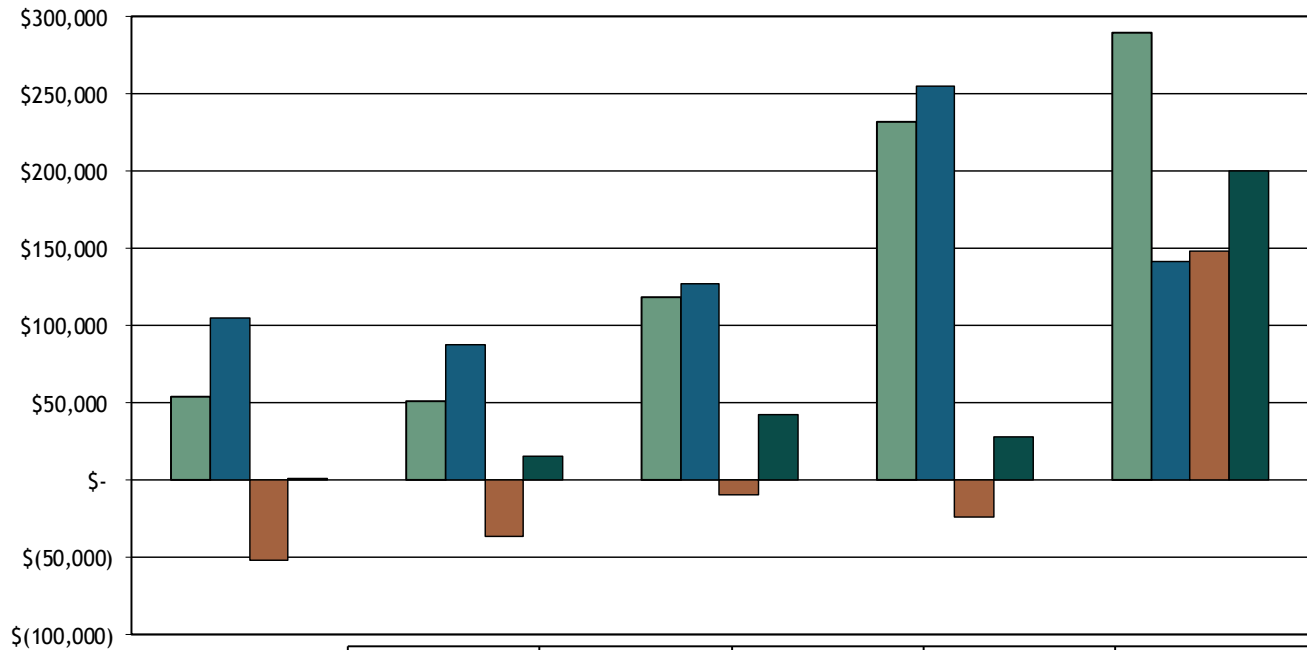
Net position of the Sewer Fund consists of two components: unrestricted net position and net investment in capital assets. Unrestricted net position represents the Sewer Fund's capital position; machinery, equipment, and infrastructure, net of the corresponding depreciation, and the related debt the Sewer Fund holds as a result of the assets.

Total net position increased \$14,933 from 2022 to 2023. Unrestricted net position increased \$129,316 while net investment in capital assets decreased \$114,383. Unrestricted net position reflects the funds ability to cover the costs of operating expenses as well as the cost of infrastructure and equipment replacement.

**City of Wyoming
Financial Analysis**

Surface Water Fund

Surface Water Fund Operations



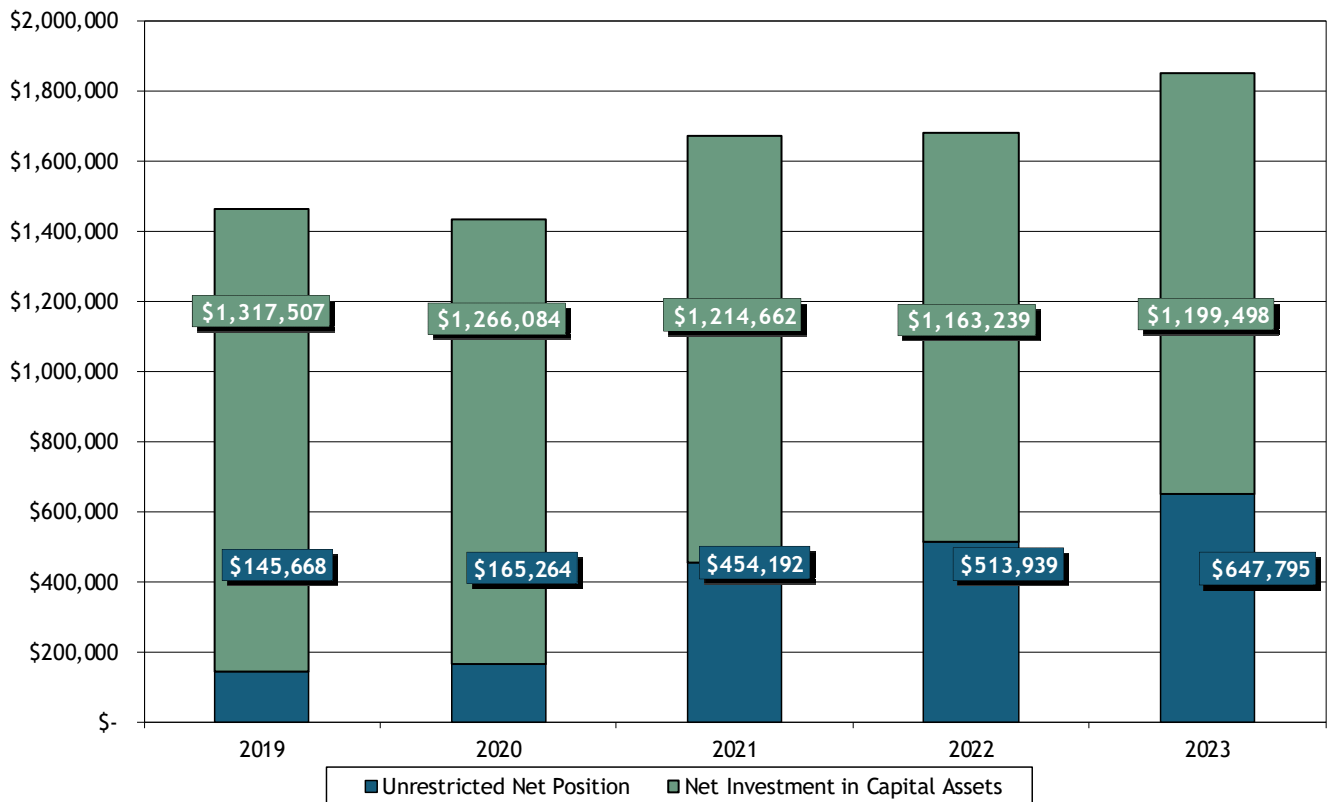
	2019	2020	2021	2022	2023
Operating Revenues	\$54,206	\$51,699	\$118,146	\$231,628	\$289,884
Operating Expenses	105,445	87,786	127,136	255,324	141,752
Operating Loss with Depreciation	(51,239)	(36,087)	(8,990)	(23,696)	148,132
Operating Income (Loss) without Depreciation	184	15,336	42,432	27,727	200,665

In 2023, operating revenues increased \$58,256 and operating expenses decreased \$113,572. Revenue increased as the surface water rates were increased. Expenses decreased in large part due to less repair and maintenance needs in 2023 along with a lesser pension expense that was recognized. The result of 2023 activity was operating income of \$148,132, which was positive for the first time in the five years presented. Operating income without depreciation was \$200,665 in 2023.

City of Wyoming
Financial Analysis

Surface Water Fund (Continued)

Components of Net Position



Net position of the Surface Water Fund consists of two components: unrestricted net position and net investment in capital assets. Unrestricted net position represents the Surface Water Fund's capital position; machinery, equipment, and infrastructure, net of the corresponding depreciation.

Total net position increased \$170,115 from 2022 to 2023. The net investment in capital assets increased \$36,259 while the unrestricted net position increased \$133,856 as a result of current year operations. Unrestricted net position reflects the funds ability to cover the costs of operating expenses as well as the cost of infrastructure and equipment replacement.

City of Wyoming Emerging Issues

Executive Summary

The following is an executive summary of financial and business related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- ◆ **Implementation Guide No. 2021-1 - Amending Capitalization Requirements**
GASB has issued Implementation Guide No. 2021-1, amending previously issued guidance regarding capitalization requirements for capital assets that are significant in the aggregate but below the government's capitalization threshold individually.
- ◆ **Accounting Standard Update - GASB Statement No. 100 - Accounting Changes and Error Corrections**
GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- ◆ **Accounting Standard Update - GASB Statement No. 101 - Compensated Absences**
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The following are extensive summaries of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your City.

Implementation Guide No. 2021-1 - Amending Capitalization Requirements

Implementation Guide No. 2021-1, amended previously issued guidance contained in Implementation Guide No. 2015-1 regarding capitalization requirements for capital assets that are significant in the aggregate.

Original guidance stated that it *may be* appropriate for a government to establish a capitalization policy that would require capitalization for certain types of assets with individual acquisition costs that are less than the threshold for an individual asset.

Amended guidance states that a government *should* capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers and classroom furniture are common examples of asset types that could be significant collectively. The amended guidance clarifies that if 100 computers costing \$1,500 each totaling a \$150,000 aggregate amount is significant, the government *should* capitalize the computers.

Information provided above was obtained from www.gasb.org.

**City of Wyoming
Emerging Issues**

Accounting Standard Update - GASB Statement No. 100 - *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting - understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in Required Supplementary Information (RSI) and Supplementary Information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

City of Wyoming Emerging Issues

Accounting Standard Update - GASB Statement No. 101 - *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

**City of Wyoming
Chisago County, Minnesota
Basic Financial Statements
December 31, 2023**

**City of Wyoming
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Supplementary Information (Continued)

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**City of Wyoming
Elected Officials and Administration
December 31, 2023**

<u>Elected Officials</u>	<u>Position</u>	<u>Term Expires</u>
Lisa Iverson	Mayor	December 31, 2024
Claire Luger	Council Member	December 31, 2026
Linda Nanko Yeager	Council Member	December 31, 2024
Dennis Schilling	Council Member	December 31, 2026
Brett Ohnstad	Council Member	December 31, 2024
 <u>Administration</u>		
Robb Linwood	City Administrator	



Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Wyoming
Wyoming, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2023, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Wyoming, as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Wyoming's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2024, on our consideration of the City of Wyoming's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Bugem Kov, Ltd.

St. Cloud, Minnesota
April 30, 2024

City of Wyoming Management's Discussion and Analysis

As management of the City of Wyoming, Minnesota, (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2023.

FINANCIAL HIGHLIGHTS

- ◆ The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$48,913,838 (net position), of this amount, \$9,811,545 (unrestricted net position) may be used to meet the City's ongoing obligations to citizens and creditors.
- ◆ The City's total net position increased by \$4,578,760 as a result of revenues in excess of expenses. \$358,410 was a result of an increase of net position within business-type activities, and \$4,220,350 from an increase of net position within governmental activities.
- ◆ As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$8,006,300, a decrease of \$1,586,522 in comparison with the prior year. Approximately 52.3% of this total amount, \$4,188,315, is either nonspendable or restricted for specific purposes. The remaining fund balance was committed by City Council, assigned or unassigned.
- ◆ At the end of the current fiscal year, unassigned fund balance for the General fund was \$2,520,275 or 62.0% of 2023 General Fund expenditures and 60.3% of the 2024 General Fund budget.
- ◆ The City's total long-term debt decreased \$1,377,045 during the current fiscal year. The key factor of this decrease was due to principal payments on the bonds.

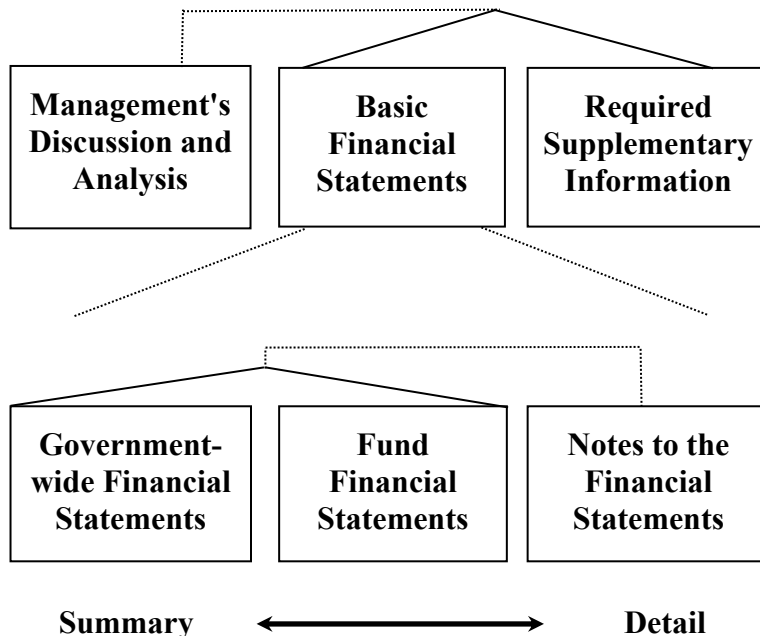
OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplemental information in addition to the basic financial statements themselves. The following chart shows how the various parts of this annual report are arranged and related to one another:

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of combining and individual fund financial statements and schedules that further explains and supports the information in the financial statements. Figure 1 shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining and individual fund financial statements and schedules that provide details about nonmajor governmental funds, which are added together and presented in single columns in the basic financial statements. Internal service funds statements are also included, reflecting balances prior to their elimination from the government-wide financial statements, to avoid "doubling-up" effect within the governmental and business-type activities columns of said statements.

**City of Wyoming
Management's Discussion and Analysis**

**Required Components of the
City's Annual Financial Report**



**City of Wyoming
Management's Discussion and Analysis**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Figure 2 summarizes the major features of the City's financial statements, including the portion of the City government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Major Features of the Government-Wide and Fund Financial Statements

	Government-wide Statements	Fund Financial Statements	
		Governmental Funds	Proprietary Funds
Scope	Entire City government and the City's component units	The activities of the City that are not proprietary or fiduciary, such as police, fire and parks	Activities the City operates similar to private businesses, such as the water and sewer system
Required financial statements	◆ Statement of Net Position ◆ Statement of Activities	◆ Balance Sheet ◆ Statement of Revenues, Expenditures, and Changes in Fund Balances	◆ Statements of Net Position ◆ Statements of Revenues, Expenses, and Changes in Fund Net Position ◆ Statements of Cash Flows
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of deferred outflows/inflows of resources information	All deferred outflows/inflows of resources, regardless of when cash is received or paid	Only deferred outflows of resources expected to be used up and deferred inflows or resources that come due during the year or soon thereafter; no capital assets included	All deferred outflows/inflows of resources, regardless of when cash is received or paid
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

City of Wyoming Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *Statement of Activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, culture and recreation, economic development, and interest on long-term debt. The business-type activities of the City include water, sewer, and surface water.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate Economic Development Authority (EDA) for which the City is financially accountable. Financial information for this *component unit* is not reported separately from the financial information presented for the primary government itself.

The government-wide financial statements start on page 20 of this report.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact by the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances (deficits) provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

City of Wyoming Management's Discussion and Analysis

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements. (Continued)

Governmental Funds. (Continued) The City maintains 21 individual governmental funds. The Debt Service fund consists of 6 sub-funds, the Capital Project funds consists of 8 sub-funds, and there are 7 Special Revenue funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, Capital Equipment Fund, Street Replacement Fund, Capital Revolving Fund and the Escrow Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements or schedules* elsewhere in this report.

The City adopts an annual appropriated budget for the General Fund. Budgetary comparison statements have been provided for the General Fund to demonstrate compliance with the budget.

The basic governmental fund financial statements start on page 22 of this report.

Proprietary Funds. The City maintains three proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, and surface water.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for each of the enterprise funds which are considered to be major funds of the City.

The basic proprietary funds financial statements start on page 30 of this report.

Notes to Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements start on page 33 of this report.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees. Required Supplementary Information can be found on page 69 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the notes to the financial statements. Combining and individual fund financial statements and schedules start on page 82 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$48,913,838 at the close of the most recent fiscal year.

**City of Wyoming
Management's Discussion and Analysis**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

By far, the largest portion of the City's net position (69.7%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Summary of Net Position

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Assets						
Current and other assets	\$ 13,537,076	\$ 14,060,142	\$ (523,066)	\$ 5,522,015	\$ 5,450,394	\$ 71,621
Capital assets	26,112,096	22,768,327	3,343,769	17,045,036	17,092,344	(47,308)
Total assets	39,649,172	36,828,469	2,820,703	22,567,051	22,542,738	24,313
Deferred Outflows of Resources						
Deferred outflows of resources related to pensions	2,227,466	2,536,980	(309,514)	62,754	120,186	(57,432)
Liabilities						
Noncurrent liabilities outstanding	7,690,687	10,935,143	(3,244,456)	2,376,003	2,834,311	(458,308)
Other liabilities	2,784,333	3,146,700	(362,367)	490,946	489,592	1,354
Total liabilities	10,475,020	14,081,843	(3,606,823)	2,866,949	3,323,903	(456,954)
Deferred Inflows of Resources						
Deferred inflows of resources related to pensions	2,179,699	282,037	1,897,662	70,937	5,512	65,425
Deferred inflows of resources related to grants	-	-	-	-	-	-
Total deferred inflows of resources	2,179,699	282,037	1,897,662	70,937	5,512	65,425
Net Position						
Net investment in capital assets	19,442,138	15,010,633	4,431,505	14,643,600	14,401,599	242,001
Restricted for debt service						
Debt service	3,040,622	3,279,742	(239,120)	-	-	-
State aid streets	965,604	783,583	182,021	-	-	-
Park projects	227,795	179,087	48,708	-	-	-
Public safety expenses	371,984	18,030	353,954	-	-	-
Fire relief pension assets	258,936	376,718	(117,782)	-	-	-
Other purposes	151,614	122,313	29,301	-	-	-
Unrestricted	4,763,226	5,231,463	(468,237)	5,048,319	4,931,910	116,409
Total net position	\$ 29,221,919	\$ 25,001,569	\$ 4,220,350	\$ 19,691,919	\$ 19,333,509	\$ 358,410

City of Wyoming Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

An additional portion of the City's net position (\$5,016,555) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* (\$9,811,545) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the City as a whole, as well as for its separate governmental and business-type activities.

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by \$4,220,350. Key elements of this increase are as follows:

Changes in Net Position

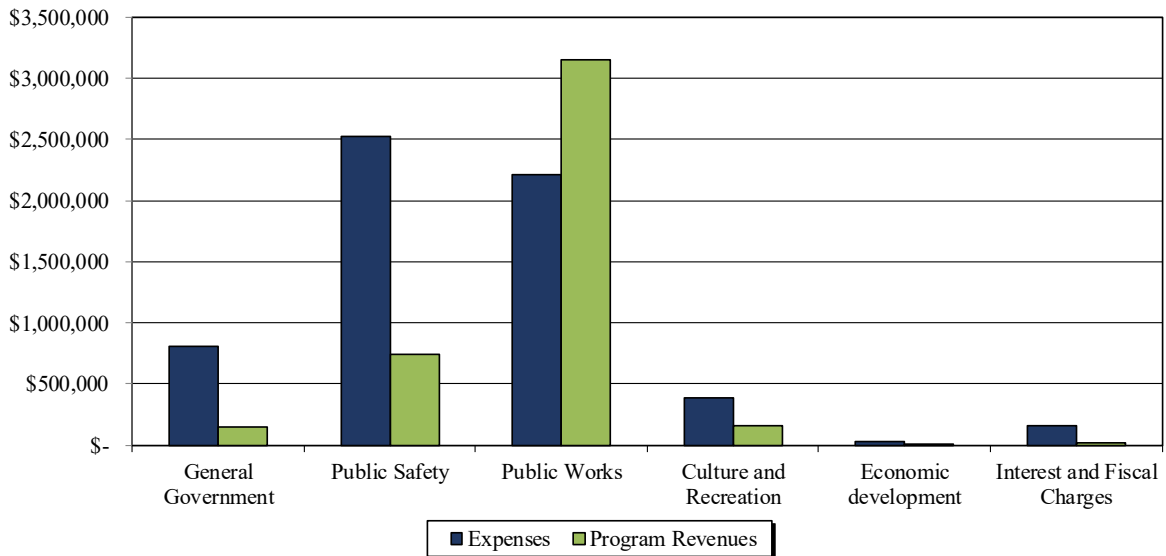
	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Revenues						
Program revenues						
Charges for services	\$ 330,485	\$ 364,015	\$ (33,530)	\$ 2,247,367	\$ 2,279,149	\$ (31,782)
Operating grants and contributions	818,910	285,765	533,145	6,924	-	6,924
Capital grants and contributions	3,087,835	1,423,239	1,664,596	81,555	300,397	(218,842)
General revenues						
Taxes						
Property taxes	5,193,832	4,841,221	352,611	-	-	-
Franchise taxes	48,407	46,258	2,149	-	-	-
Tax increment	31,137	35,150	(4,013)	-	-	-
Intergovernmental	140,082	148,176	(8,094)	-	-	-
State aids	266,803	345,440	(78,637)	-	-	-
Interest and investment income	409,038	(191,277)	600,315	190,064	(104,564)	294,628
Other general revenue	-	204,534	(204,534)	-	-	-
Gain on sale of capital assets	3,382	28,950	(25,568)	-	805	(805)
Total revenues	10,329,911	7,531,471	2,798,440	2,525,910	2,475,787	50,123
Expenses						
General government	805,772	692,285	113,487	-	-	-
Public safety	2,530,467	2,538,267	(7,800)	-	-	-
Public works	2,209,989	2,168,729	41,260	-	-	-
Culture and recreation	382,847	333,892	48,955	-	-	-
Economic development	25,042	18,501	6,541	-	-	-
Interest and fiscal charges	155,444	187,354	(31,910)	-	-	-
Water	-	-	-	658,757	783,361	(124,604)
Sewer	-	-	-	1,366,991	1,373,116	(6,125)
Surface water	-	-	-	141,752	255,324	(113,572)
Total expenses	6,109,561	5,939,028	170,533	2,167,500	2,411,801	(244,301)
Change in Net Position	4,220,350	1,592,443	2,627,907	358,410	63,986	294,424
Net Position, January 1	25,001,569	23,409,126	1,592,443	19,333,509	19,269,523	63,986
Net Position, December 31	\$ 29,221,919	\$ 25,001,569	\$ 4,220,350	\$ 19,691,919	\$ 19,333,509	\$ 358,410

City of Wyoming Management's Discussion and Analysis

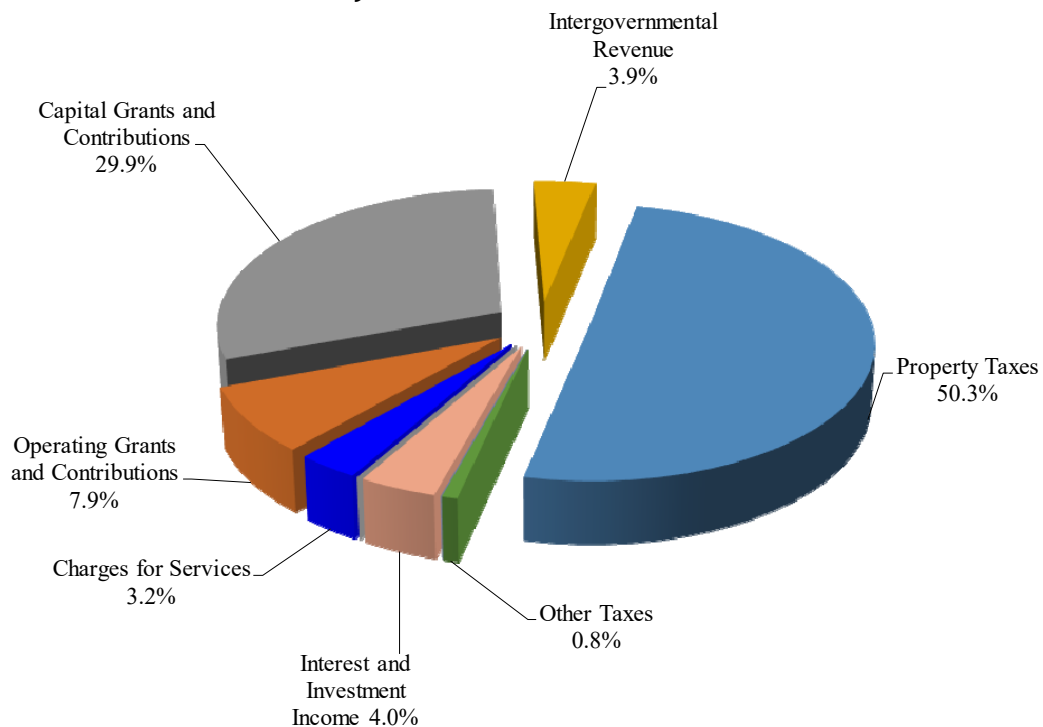
GOVERNMENTAL ACTIVITIES (CONTINUED)

The following graph depicts various governmental activities and shows the program revenues and expenses directly related to those activities.

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities

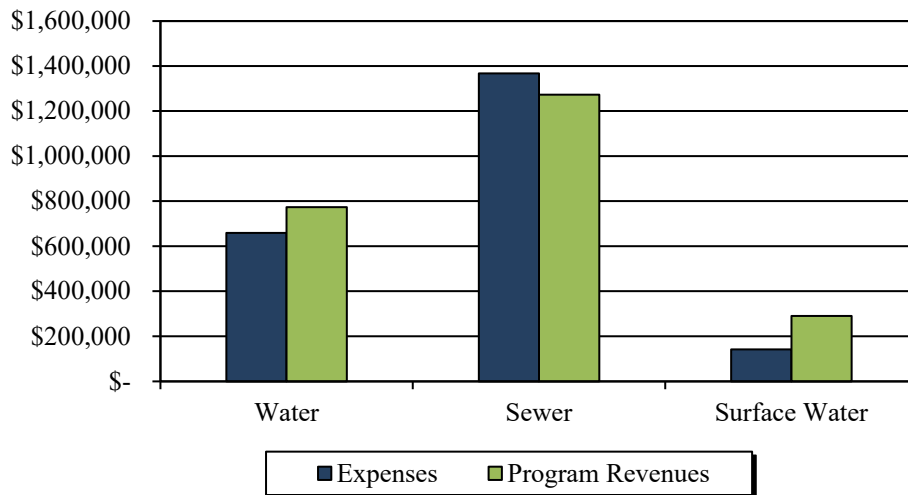


**City of Wyoming
Management's Discussion and Analysis**

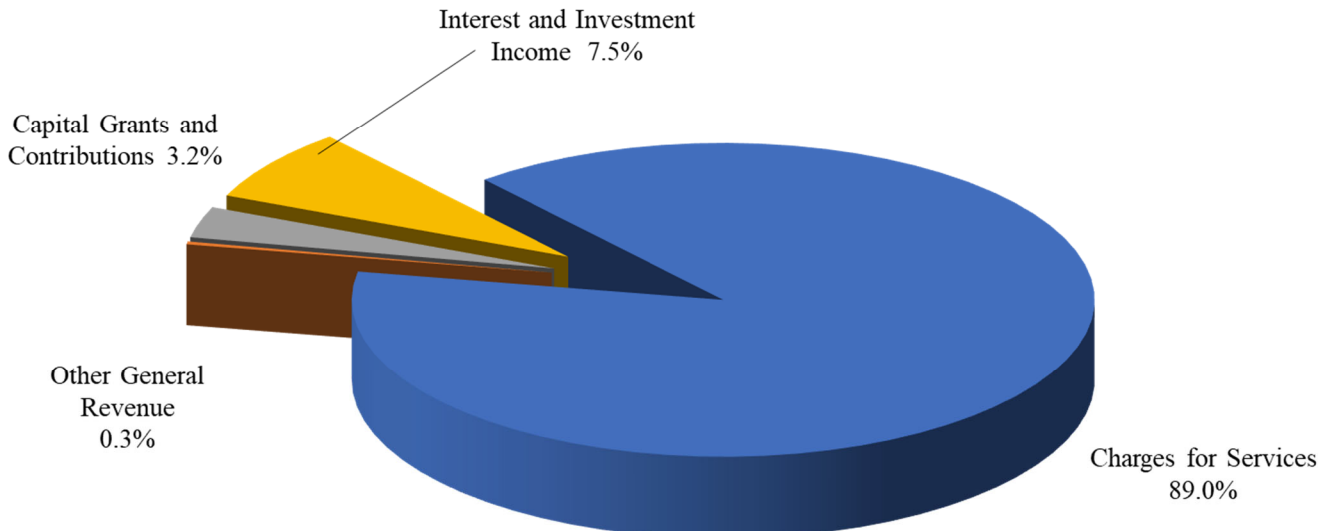
BUSINESS-TYPE ACTIVITIES

Business-type activities increased the City's net position by \$358,410. Key elements of this increase are as follows:

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



**City of Wyoming
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

Governmental Funds. As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$8,006,300, a decrease of \$1,586,522 in comparison with the prior year. Approximately 14.7% of this total amount, \$1,179,837, constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is not available for new spending because it is either 1) nonspendable (\$256,371), 2) restricted (\$3,931,944), 3) committed (\$241,607), or 4) assigned (\$2,396,541) for specific purposes.

The General Fund had a total fund balance of \$3,129,792 at the current year end. The fund balance of the City's General Fund increased \$693,251 during the current fiscal year. See the below "General Fund Budgetary Highlights" for more detail information.

The Debt Service Fund had a fund balance of \$2,028,395, all of which is restricted for the payment of future debt service. The fund balance decreased \$40,989 during the current fiscal year due to early collection of special assessments in prior years for current debt reduction.

The Capital Equipment Fund had a fund balance of \$121,859. This is a decrease of \$83,441 from the previous year.

The Street Replacement Fund had a fund balance of (\$1,153,886). The fund balance decreased \$2,526,067 during the current fiscal year.

The Capital Revolving Fund had a fund balance of \$2,262,279, all of which is assigned for future capital improvements. The fund balance increased \$87,345 during the current fiscal year.

General Fund Budgetary Highlights

Actual revenues were \$690,242 over budget and expenditures were \$131,349 under budget; along with transfers and other financing sources, the result was an increase in fund balance of \$693,251.

Revenue highlights include:

- ◆ Intergovernmental funds were over budget by \$523,224 due to the city receiving one-time public safety aid.
- ◆ Licenses and permits were under budget by \$55,042 due to building permit income.
- ◆ Miscellaneous revenues were over budget by \$202,843 due to investment income and reimbursements being higher than anticipated.

Expenditure highlights include:

- ◆ Public Safety was under budget by \$186,565 due to salaries, benefits, insurance costs, communications and maintenance costs being lower than expected.
- ◆ Public Works was over budget by \$89,727 due to additional street maintenance costs.

**City of Wyoming
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)

Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2023, amounts to \$43,157,132 (net of accumulated depreciation).

Major public project capital asset events during the current fiscal year were as follows:

- ◆ Purchase of a squad car.
- ◆ Purchase of plow truck for public works.
- ◆ Purchase of F350 truck for public works.
- ◆ Purchase of water meters for city.
- ◆ Multiple large projects started or continued during 2023 including:
 - ◇ 2021 Street Project
 - ◇ East Viking Blvd
 - ◇ Public Safety Building
 - ◇ Fallbrook Ave and 264th Street
 - ◇ Railway Park

Additional information on the City's capital assets can be found in Note 4 starting on page 46 of this report.

**Capital Assets
(Net of Depreciation)**

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
Land	\$ 869,787	\$ 869,787	\$ -	\$ 6,284	\$ 6,284	\$ -
Construction in progress	4,828,001	2,386,257	2,441,744	-	1,472,370	(1,472,370)
Buildings and improvements	169,894	182,444	(12,550)	172,077	187,427	(15,350)
Machinery and equipment	2,134,268	2,061,603	72,665	403,624	39,317	364,307
Infrastructure	18,110,146	17,268,236	841,910	16,463,051	15,386,946	1,076,105
Total	\$ 26,112,096	\$ 22,768,327	\$ 3,343,769	\$ 17,045,036	\$ 17,092,344	\$ (47,308)

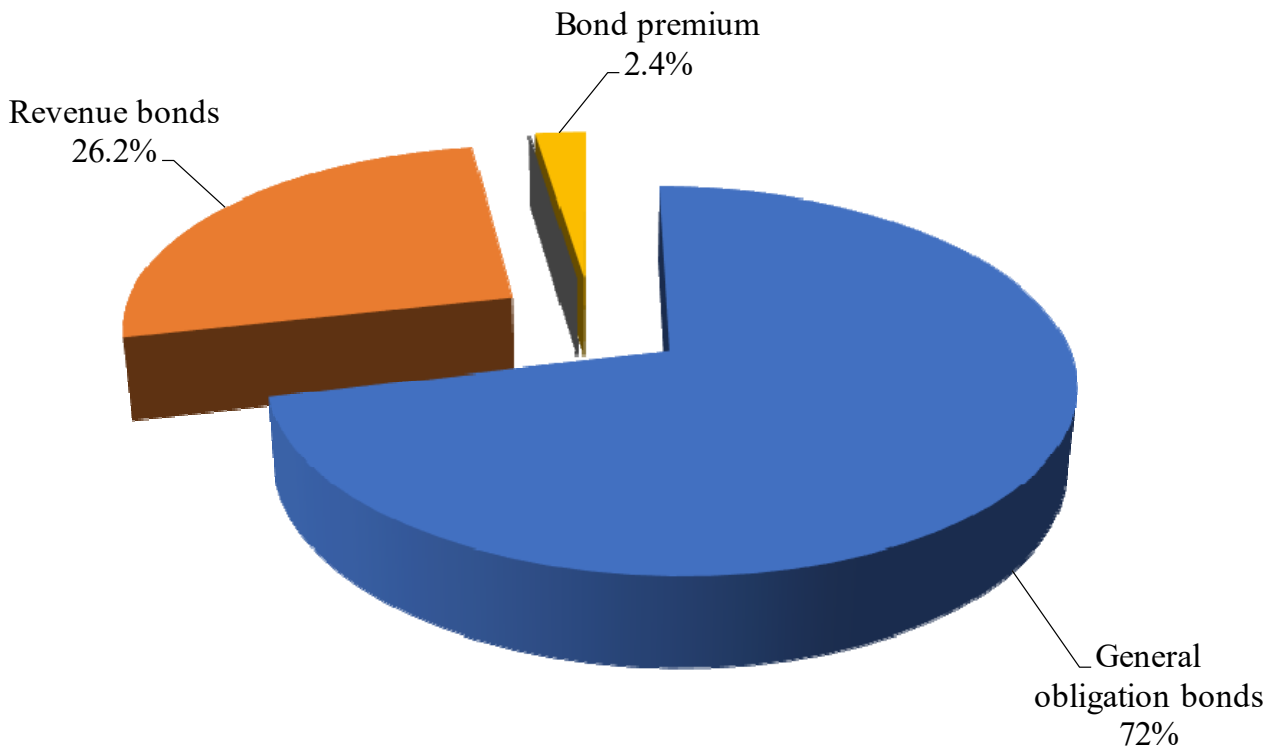
City of Wyoming Management's Discussion and Analysis

LONG-TERM DEBT

At the end of the current fiscal year, the City had total bonded debt outstanding of \$8,855,000. \$6,475,000 is governmental-related debt, and \$2,380,000 is enterprise fund-related debt. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City.

Outstanding Debt

	Governmental Activities			Business-type Activities		
	2023	2022	Increase (Decrease)	2023	2022	Increase (Decrease)
General Obligation Improvement Bonds	\$ 6,475,000	\$ 7,530,000	\$ (1,055,000)	\$ -	\$ -	\$ -
General Obligation Revenue Bonds	-	-	-	2,380,000	2,660,000	(280,000)
Bond premium	194,958	227,694	(32,736)	21,436	30,745	(9,309)
Total	<u>\$ 6,669,958</u>	<u>\$ 7,757,694</u>	<u>\$ (1,087,736)</u>	<u>\$ 2,401,436</u>	<u>\$ 2,690,745</u>	<u>\$ (289,309)</u>



The City's total debt decreased \$1,377,045 during the current fiscal year due to the annually scheduled debt payments.

City of Wyoming Management's Discussion and Analysis

LONG-TERM DEBT (CONTINUED)

Minnesota statutes limit the amount of net general obligation debt a City may issue to 3% of the market value of taxable property within the City. Net debt is debt payable solely from ad valorem taxes. The current debt limitation for the City is \$26,772,261. The City is under the statutory debt limit as of December 31, 2023.

Additional information on the City's long-term debt can be found in Note 6 starting on page 48 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- ◆ The City's Tax Levy will increase 6.26% to \$5,454,918 in 2024.
- ◆ With an increase in the City's Tax Capacity, the City's 2023 Tax Rate is expected to decrease 1.48% to 37.89%.
- ◆ The City will receive \$387,744 in Local Government Aid in 2024 which is an increase from 2023.
- ◆ A Water/Sewer Rate Study was conducted in 2023 and new rates were proposed for the following five years.

All of these factors were considered in the preparation of the City's budget for the 2024 year.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Administrator, 26885 Forest Blvd., Wyoming, MN 55092.

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BASIC FINANCIAL STATEMENTS

City of Wyoming
Statement of Net Position
December 31, 2023

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (including cash equivalents)	\$ 10,962,627	\$ 4,831,965	\$ 15,794,592
Receivables			
Accounts receivable	16,924	560,248	577,172
Interest receivable	35,946	-	35,946
Due from other governments	22,658	-	22,658
Taxes receivable			
Unremitted	28,436	-	28,436
Delinquent	42,935	-	42,935
Special assessments receivable			
Unremitted	1,608	167	1,775
Delinquent	725,177	7,514	732,691
Deferred	1,371,645	100,876	1,472,521
Prepaid items	70,184	21,245	91,429
Capital assets not being depreciated			
Land	869,787	6,284	876,071
Construction in progress	4,828,001	-	4,828,001
Capital assets (net of accumulated depreciation)			
Buildings and improvements	169,894	172,077	341,971
Machinery and equipment	2,134,268	403,624	2,537,892
Infrastructure	18,110,146	16,463,051	34,573,197
Net pension asset - fire relief	258,936	-	258,936
Total assets	<u>39,649,172</u>	<u>22,567,051</u>	<u>62,216,223</u>
Deferred Outflows of Resources			
Deferred outflows of resources related to fire relief pensions	185,571	-	185,571
Deferred outflows of resources related to city pensions	2,041,895	62,754	2,104,649
Total deferred outflow of resources	<u>2,227,466</u>	<u>62,754</u>	<u>2,290,220</u>
Total assets and deferred outflows of resources	<u>\$ 41,876,638</u>	<u>\$ 22,629,805</u>	<u>\$ 64,506,443</u>
Liabilities			
Accounts payable	\$ 180,863	\$ 82,212	\$ 263,075
Contracts payable	177,668	-	177,668
Deposits payable	396,482	-	396,482
Due to other governments	11,692	51,056	62,748
Salaries and benefits payable	114,547	19,982	134,529
Interest payable	72,811	27,570	100,381
Unearned revenue	593,213	-	593,213
Bond principal payable			
Payable within one year	1,095,000	290,000	1,385,000
Payable after one year	5,574,958	2,111,436	7,686,394
Compensated absences payable			
Payable within one year	142,057	20,126	162,183
Payable after one year	331,465	46,960	378,425
Net pension liability	1,784,264	217,607	2,001,871
Total liabilities	<u>10,475,020</u>	<u>2,866,949</u>	<u>13,341,969</u>
Deferred Inflows of Resources			
Deferred inflows related to fire relief pensions	92,026	-	92,026
Deferred inflows related to city pensions	2,087,673	70,937	2,158,610
Total deferred inflows of resources	<u>2,179,699</u>	<u>70,937</u>	<u>2,250,636</u>
Net Position			
Net investment in capital assets	19,442,138	14,643,600	34,085,738
Restricted			
Debt service	3,040,622	-	3,040,622
State aid streets	965,604	-	965,604
Park projects	227,795	-	227,795
Public safety expenses	371,984	-	371,984
Fire relief pension assets	258,936	-	258,936
Other purposes	151,614	-	151,614
Unrestricted	4,763,226	5,048,319	9,811,545
Total net position	<u>29,221,919</u>	<u>19,691,919</u>	<u>48,913,838</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 41,876,638</u>	<u>\$ 22,629,805</u>	<u>\$ 64,506,443</u>

See notes to basic financial statements.

City of Wyoming
Statement of Activities
Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Totals
Governmental activities							
General government	\$ 805,772	\$ 61,829	\$ 84,306	\$ -	\$ (659,637)	\$ -	\$ (659,637)
Public safety	2,530,467	181,651	564,804	-	(1,784,012)	-	(1,784,012)
Public works	2,209,989	-	70,000	3,087,835	947,846	-	947,846
Culture and recreation	382,847	87,005	73,500	-	(222,342)	-	(222,342)
Economic development	25,042	-	11,000	-	(14,042)	-	(14,042)
Interest on long-term debt	155,444	-	15,300	-	(140,144)	-	(140,144)
Total governmental activities	<u>6,109,561</u>	<u>330,485</u>	<u>818,910</u>	<u>3,087,835</u>	<u>(1,872,331)</u>	<u>-</u>	<u>(1,872,331)</u>
Business-type activities							
Water	658,757	725,675	6,924	40,605	-	114,447	114,447
Sewer	1,366,991	1,231,808	-	40,950	-	(94,233)	(94,233)
Surface water	141,752	289,884	-	-	-	148,132	148,132
Total business-type activities	<u>2,167,500</u>	<u>2,247,367</u>	<u>6,924</u>	<u>81,555</u>	<u>-</u>	<u>168,346</u>	<u>168,346</u>
Total governmental and business-type activities	<u>\$ 8,277,061</u>	<u>\$ 2,577,852</u>	<u>\$ 825,834</u>	<u>\$ 3,169,390</u>	<u>(1,872,331)</u>	<u>168,346</u>	<u>(1,703,985)</u>
General revenues							
Property taxes levied for general purposes					3,700,213	-	3,700,213
Property taxes levied for capital improvements					575,729	-	575,729
Property taxes levied for debt service					917,890	-	917,890
Franchise taxes					48,407	-	48,407
Tax increments					31,137	-	31,137
Intergovernmental					140,082	-	140,082
State aids					266,803	-	266,803
Unrestricted investment earnings					409,038	190,064	599,102
Gain on sale of capital assets					3,382	-	3,382
Total general revenues					<u>6,092,681</u>	<u>190,064</u>	<u>6,282,745</u>
Change in net position					<u>4,220,350</u>	<u>358,410</u>	<u>4,578,760</u>
Net position - beginning					<u>25,001,569</u>	<u>19,333,509</u>	<u>44,335,078</u>
Net position - ending					<u>\$ 29,221,919</u>	<u>\$ 19,691,919</u>	<u>\$ 48,913,838</u>

See notes to basic financial statements.

City of Wyoming
Balance Sheet - Governmental Funds
December 31, 2023

		Debt Service	Capital Projects	
	General Fund	Debt Service	Capital Equipment (401)	Street Replacement (408)
Assets				
Cash and investments	\$ 3,643,608	\$ 2,214,902	\$ 125,147	\$ 706,006
Accounts receivable	130	-	-	512
Interest receivable	35,946	-	-	-
Due from other governments	951	-	-	21,707
Taxes receivable				
Current	28,436	-	-	-
Delinquent	42,935	-	-	-
Special assessment receivable				
Current	-	-	-	1,608
Delinquent	450	225,483	-	499,244
Deferred	-	673,003	-	698,642
Advance to other funds	186,507	-	-	-
Prepaid items	69,864	-	-	-
Total assets	\$ 4,008,827	\$ 3,113,388	\$ 125,147	\$ 1,927,719
Liabilities				
Accounts payable	\$ 116,198	\$ -	\$ 3,288	\$ 51,589
Contracts payable	-	-	-	174,512
Deposits payable	-	-	-	-
Due to other governments	11,692	-	-	-
Salaries and benefits payable	114,547	-	-	-
Unearned revenue	593,213	-	-	-
Advance from other funds	-	186,507	-	-
Total liabilities	835,650	186,507	3,288	226,101
Deferred Inflows of Resources				
Unavailable revenue - property taxes	42,935	-	-	-
Unavailable revenue - special assessments	450	898,486	-	1,197,886
Advanced appropriations - State Shared Tax	-	-	-	1,657,618
Total deferred inflows of resources	43,385	898,486	-	2,855,504
Fund Balances				
Nonspendable	256,371	-	-	-
Restricted	353,146	2,214,947	-	-
Committed	-	-	-	-
Assigned	-	-	121,859	-
Unassigned	2,520,275	(186,552)	-	(1,153,886)
Total fund balances	3,129,792	2,028,395	121,859	(1,153,886)
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,008,827	\$ 3,113,388	\$ 125,147	\$ 1,927,719

See notes to basic financial statements.

<u>Capital Projects</u>		
<u>Capital Revolving (409)</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,262,279	\$ 2,010,685	\$ 10,962,627
-	16,282	16,924
-	-	35,946
-	-	22,658
-	-	28,436
-	-	42,935
-	-	1,608
-	-	725,177
-	-	1,371,645
-	-	186,507
-	320	70,184
<u>\$ 2,262,279</u>	<u>\$ 2,027,287</u>	<u>\$ 13,464,647</u>
\$ -	\$ 9,788	\$ 180,863
-	3,156	177,668
-	396,482	396,482
-	-	11,692
-	-	114,547
-	-	593,213
-	-	186,507
-	409,426	1,660,972
-	-	42,935
-	-	2,096,822
-	-	1,657,618
-	-	3,797,375
-	-	256,371
-	1,363,851	3,931,944
-	241,607	241,607
2,262,279	12,403	2,396,541
-	-	1,179,837
<u>2,262,279</u>	<u>1,617,861</u>	<u>8,006,300</u>
<u>\$ 2,262,279</u>	<u>\$ 2,027,287</u>	<u>\$ 13,464,647</u>

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City of Wyoming
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
December 31, 2023

Total fund balances - governmental funds	\$ 8,006,300
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.

Capital assets	42,470,246
Less accumulated depreciation	(16,358,150)

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

Long-term liabilities at year-end consist of:

Bond principal payable	(6,475,000)
Unamortized bond premium	(194,958)
Compensated absences payable	(473,522)
Net pension liability - city pension	(1,784,264)

Deferred outflows of resources and deferred inflows of resources are created as a result of various differencers related to pensions that are not recognized in the governmental funds.

Deferred inflows related to city pensions	(2,087,673)
Deferred outflows of resources related to city pensions	2,041,895
Deferred inflows related to fire relief pensions	(92,026)
Deferred outflows of resources related to fire relief pensions	185,571

Fire relief association net pension asset created through contributions to a defined benefit pension plan which is not recognized in the governmental funds.

258,936

Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

Property taxes	42,935
Special assessments	725,177

Revenues in the Statement of Activities that do not provide current financial resources are not reported as reported as revenues in the funds.

Deferred special assessments	1,371,645
State shared taxes	1,657,618

Governmental funds do not report a liability for accrued interest until due and payable.

(72,811)

Total net position - governmental activities	\$ 29,221,919
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City of Wyoming
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2023

		Debt Service	Capital Projects	
	General Fund	Debt Service	Capital Equipment (401)	Street Replacement (408)
Revenues				
Property taxes	\$ 3,647,732	\$ 917,890	\$ 265,729	\$ 300,000
Tax increments	-	31,137	-	-
Miscellaneous taxes	86,674	-	-	-
Special assessments	-	195,192	-	168,863
Licenses and permits	168,958	-	-	-
Intergovernmental	689,024	15,300	255,771	607,294
Charges for services	56,899	-	28,500	-
Fines and forfeitures	9,838	-	-	-
Miscellaneous				
Investment income	143,537	66,070	1,693	45,512
Contributions and donations	-	-	-	-
Other	84,306	-	-	367,665
Total revenues	<u>4,886,968</u>	<u>1,225,589</u>	<u>551,693</u>	<u>1,489,334</u>
Expenditures				
Current				
General government	678,512	-	27,000	-
Public safety	2,186,486	-	-	-
Public works	971,495	-	-	-
Culture and recreation	218,271	-	26,500	-
Economic development	-	8,776	-	-
Debt service				
Principal	-	1,055,000	-	-
Interest and other charges	-	202,802	-	-
Capital outlay				
General government	-	-	4,221	-
Public safety	10,613	-	53,979	-
Public works	-	-	651,774	4,015,401
Culture and recreation	-	-	-	-
Total expenditures	<u>4,065,377</u>	<u>1,266,578</u>	<u>763,474</u>	<u>4,015,401</u>
Excess of revenues over (under) expenditures	821,591	(40,989)	(211,781)	(2,526,067)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	-	-	128,340	-
Transfers out	(128,340)	-	-	-
Total other financing sources (uses)	<u>(128,340)</u>	<u>-</u>	<u>128,340</u>	<u>-</u>
Net change in fund balances	693,251	(40,989)	(83,441)	(2,526,067)
Fund Balances				
Beginning of year	<u>2,436,541</u>	<u>2,069,384</u>	<u>205,300</u>	<u>1,372,181</u>
End of year	<u>\$ 3,129,792</u>	<u>\$ 2,028,395</u>	<u>\$ 121,859</u>	<u>\$ (1,153,886)</u>

See notes to basic financial statements.

<u>Capital Projects</u>		
<u>Capital Revolving (409)</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 20,000	\$ 5,151,351
-	-	31,137
-	-	86,674
-	-	364,055
-	-	168,958
-	141,598	1,708,987
-	63,790	149,189
-	-	9,838
87,345	64,881	409,038
-	76,000	76,000
-	34,550	486,521
<u>87,345</u>	<u>400,819</u>	<u>8,641,748</u>
-	-	705,512
-	9,561	2,196,047
-	-	971,495
-	-	244,771
-	16,266	25,042
-	-	1,055,000
-	-	202,802
-	-	4,221
-	-	64,592
-	-	4,667,175
-	94,995	94,995
<u>-</u>	<u>120,822</u>	<u>10,231,652</u>
87,345	279,997	(1,589,904)
-	3,382	3,382
-	-	128,340
-	-	(128,340)
<u>-</u>	<u>3,382</u>	<u>3,382</u>
87,345	283,379	(1,586,522)
<u>2,174,934</u>	<u>1,334,482</u>	<u>9,592,822</u>
<u>\$ 2,262,279</u>	<u>\$ 1,617,861</u>	<u>\$ 8,006,300</u>

City of Wyoming
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to
the Statement of Activities - Governmental Funds
Year Ended December 31, 2023

Net change in fund balances - total governmental funds \$ (1,586,522)

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

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlay	4,620,312
Depreciation expense	(1,276,543)

Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(21,921)
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Governmental funds recognize pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.	(298,771)
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Principal payments on long-term debt are recognized as expenditures in the governmental funds but have no impact on net position in the Statement of Activities.	1,055,000
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Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. However, interest expense is recognized as the interest accrues, on the Statement of Activities regardless of when it is due.	14,622
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Proceeds from long-term debt are recognized as an other financing source in the governmental funds but as a decrease in net position in the Statement of Activities. Also, governmental funds report the effect of premiums when debt is first issued, whereas these amounts are amortized in the Statement of Activities.

Amortization of bond premium	32,736
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Certain revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred special assessments	(333,219)
State shared taxes	1,475,118

Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are not revenues in the funds.

Delinquent special assessments	535,324
Delinquent property taxes	4,214

Change in net position of governmental activities	\$ 4,220,350
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City of Wyoming
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2023

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues			
Property taxes	\$ 3,630,153	\$ 3,647,732	\$ 17,579
Miscellaneous taxes	80,748	86,674	5,926
Licenses and permits	224,000	168,958	(55,042)
Intergovernmental	165,800	689,024	523,224
Charges for services	56,025	56,899	874
Fines and forfeitures	15,000	9,838	(5,162)
Miscellaneous			
Investment income	25,000	143,537	118,537
Other	-	84,306	84,306
Total revenues	<u>4,196,726</u>	<u>4,886,968</u>	<u>690,242</u>
Expenditures			
Current			
General government	685,732	678,512	(7,220)
Public safety	2,373,051	2,186,486	(186,565)
Public works	882,068	971,495	89,427
Culture and recreation	238,825	218,271	(20,554)
Capital outlay			
Public safety	17,050	10,613	(6,437)
Total expenditures	<u>4,196,726</u>	<u>4,065,377</u>	<u>(131,349)</u>
Excess of revenues over (under) expenditures	-	821,591	821,591
Other Financing Sources (Uses)			
Transfers out	-	(128,340)	(128,340)
Net change in fund balance	<u>\$ -</u>	693,251	<u>\$ 693,251</u>
Fund Balance			
Beginning of year		<u>2,436,541</u>	
End of year		<u>\$ 3,129,792</u>	

See notes to basic financial statements.

City of Wyoming
Statement of Net Position - Proprietary Funds
December 31, 2023

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Assets				
Current assets				
Cash and cash equivalents	\$ 1,394,618	\$ 2,854,839	\$ 582,508	\$ 4,831,965
Accounts receivable	167,675	317,444	75,129	560,248
Special assessment receivable				
Unremitted	53	101	13	167
Delinquent	2,409	4,534	571	7,514
Deferred	32,312	60,898	7,666	100,876
Prepaid items	8,750	12,495	-	21,245
Total current assets	<u>1,605,817</u>	<u>3,250,311</u>	<u>665,887</u>	<u>5,522,015</u>
Noncurrent assets				
Capital assets				
Land	6,284	-	-	6,284
Buildings and improvements	845,950	-	-	845,950
Machinery and equipment	417,289	100,779	-	518,068
Infrastructure	10,332,072	16,725,876	1,708,356	28,766,304
Total capital assets	<u>11,601,595</u>	<u>16,826,655</u>	<u>1,708,356</u>	<u>30,136,606</u>
Less accumulated depreciation	<u>(5,150,846)</u>	<u>(7,431,866)</u>	<u>(508,858)</u>	<u>(13,091,570)</u>
Net capital assets	<u>6,450,749</u>	<u>9,394,789</u>	<u>1,199,498</u>	<u>17,045,036</u>
Deferred Outflows of Resources				
Deferred outflows of resources related to city pensions	<u>29,654</u>	<u>28,673</u>	<u>4,427</u>	<u>62,754</u>
Total assets and deferred outflows of resources	<u>\$ 8,086,220</u>	<u>\$ 12,673,773</u>	<u>\$ 1,869,812</u>	<u>\$ 22,629,805</u>
Liabilities				
Current liabilities				
Accounts payable	\$ 22,235	\$ 59,233	\$ 744	\$ 82,212
Salaries and benefits payable	9,356	9,205	1,421	19,982
Interest payable	22,984	4,586	-	27,570
Due to other governments	-	51,056	-	51,056
Compensated absences, amount due within one year	11,657	8,469	-	20,126
Bonds payable, amount due within one year	171,298	118,702	-	290,000
Total current liabilities	<u>237,530</u>	<u>251,251</u>	<u>2,165</u>	<u>490,946</u>
Noncurrent liabilities				
Compensated absences, less current portion above	27,200	19,760	-	46,960
Bonds payable, less current portion above	1,841,805	248,195	-	2,090,000
Premium on bonds payable	11,506	9,930	-	21,436
Net pension liability	102,829	99,428	15,350	217,607
Total noncurrent liabilities	<u>1,983,340</u>	<u>377,313</u>	<u>15,350</u>	<u>2,376,003</u>
Total liabilities	<u>2,220,870</u>	<u>628,564</u>	<u>17,515</u>	<u>2,866,949</u>
Deferred Inflows of Resources				
Deferred inflows related to city pensions	<u>33,521</u>	<u>32,412</u>	<u>5,004</u>	<u>70,937</u>
Net Position				
Net investment in capital assets	4,426,140	9,017,962	1,199,498	14,643,600
Unrestricted	1,405,689	2,994,835	647,795	5,048,319
Total net position	<u>5,831,829</u>	<u>12,012,797</u>	<u>1,847,293</u>	<u>19,691,919</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 8,086,220</u>	<u>\$ 12,673,773</u>	<u>\$ 1,869,812</u>	<u>\$ 22,629,805</u>

See notes to basic financial statements.

City of Wyoming
Statement of Revenues, Expenses, and Changes
in Net Position - Proprietary Funds
Year Ended December 31, 2023

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Operating Revenues				
Charges for services	\$ 720,186	\$ 1,231,808	\$ 289,884	\$ 2,241,878
Operating Expenses				
Personnel services	196,624	193,706	29,730	420,060
Materials and supplies	33,008	17,124	4,051	54,183
Repairs and maintenance	39,835	54,097	19,271	113,203
Professional services	55,197	50,566	10,571	116,334
Insurance	10,917	17,996	-	28,913
Utilities	30,075	21,234	900	52,209
Depreciation	219,071	393,635	52,533	665,239
Other services and charges	21,162	613,545	24,696	659,403
Total operating expenses	<u>605,889</u>	<u>1,361,903</u>	<u>141,752</u>	<u>2,109,544</u>
Operating income (loss)	114,297	(130,095)	148,132	132,334
Nonoperating Revenues (Expenses)				
Investment income	58,915	109,166	21,983	190,064
Refunds and reimbursements	5,489	-	-	5,489
Miscellaneous revenue	6,924	-	-	6,924
Interest expense	(52,868)	(5,088)	-	(57,956)
Total nonoperating revenues (expenses)	<u>18,460</u>	<u>104,078</u>	<u>21,983</u>	<u>144,521</u>
Income (loss) before capital contributions	132,757	(26,017)	170,115	276,855
Capital contributions	<u>40,605</u>	<u>40,950</u>	<u>-</u>	<u>81,555</u>
Change in net position	173,362	14,933	170,115	358,410
Net Position				
Beginning of year	<u>5,658,467</u>	<u>11,997,864</u>	<u>1,677,178</u>	<u>19,333,509</u>
End of year	<u>\$ 5,831,829</u>	<u>\$ 12,012,797</u>	<u>\$ 1,847,293</u>	<u>\$ 19,691,919</u>

City of Wyoming
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2023

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Cash Flows - Operating Activities				
Receipts from customers and users	\$ 748,468	\$ 1,229,159	\$ 275,481	\$ 2,253,108
Payments to suppliers	(178,964)	(734,438)	(71,870)	(985,272)
Payments to employees	(216,102)	(208,939)	(29,774)	(454,815)
Net cash flows - operating activities	<u>353,402</u>	<u>285,782</u>	<u>173,837</u>	<u>813,021</u>
Cash Flows - Noncapital Financing Activities				
Refunds and reimbursements	5,489	-	-	5,489
Miscellaneous revenue	6,924	-	-	6,924
Net cash flows - noncapital financing activities	<u>12,413</u>	<u>-</u>	<u>-</u>	<u>12,413</u>
Cash Flows - Capital and Related Financing Activities				
Principal paid on debt	(164,896)	(115,104)	-	(280,000)
Interest paid on debt	(57,532)	(12,733)	-	(70,265)
Connection charges	40,605	40,950	-	81,555
Acquisition of capital assets	(371,197)	(210,854)	(88,792)	(670,843)
Net cash flows - capital and related financing activities	<u>(553,020)</u>	<u>(297,741)</u>	<u>(88,792)</u>	<u>(939,553)</u>
Cash Flows - Investing Activities				
Interest and dividends received	58,915	109,166	21,983	190,064
Net change in cash and cash equivalents	(128,290)	97,207	107,028	75,945
Cash and Cash Equivalents				
January 1	<u>1,522,908</u>	<u>2,757,632</u>	<u>475,480</u>	<u>4,756,020</u>
December 31	<u>\$ 1,394,618</u>	<u>\$ 2,854,839</u>	<u>\$ 582,508</u>	<u>\$ 4,831,965</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	\$ 114,297	\$ (130,095)	\$ 148,132	\$ 132,334
Adjustments to reconcile operating gain (loss) to net cash flows				
Operating activities				
Depreciation expense	219,071	393,635	52,533	665,239
Pension related activity	(21,240)	(17,132)	(235)	(38,607)
Accounts receivable	18,633	9,587	(12,862)	15,358
Due from other governments	14,704	-	-	14,704
Prepaid items	(3,186)	(3,720)	-	(6,906)
Accounts payable	14,416	15,925	(12,381)	17,960
Special assessments	(5,055)	(12,236)	(1,541)	(18,832)
Due to other governmental units	-	27,919	-	27,919
Salaries payable	(186)	326	191	331
Compensated absences payable	1,948	1,573	-	3,521
Total adjustments	<u>239,105</u>	<u>415,877</u>	<u>25,705</u>	<u>680,687</u>
Net cash flows - operating activities	<u>\$ 353,402</u>	<u>\$ 285,782</u>	<u>\$ 173,837</u>	<u>\$ 813,021</u>

See notes to basic financial statements.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Wyoming, Minnesota (the City) operates under the “Optional Plan A” form of government as defined by *Minnesota Statutes*. Under this plan, the government of the City is directed by a City Council composed of an elected Mayor and four elected City Councilmembers. The City Council exercises legislative authority and determines all matters of policy. The City Council appoints personnel responsible for the proper administration of all affairs relating to the City.

The City has considered all potential units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City’s financial statements to be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization’s governing body, and (1) the ability of the primary government to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the primary government. Blended component units, although legally separate entities are, in substance, part of the City’s operations and so data from these units are combined with data of the primary government. The City has the following component unit.

Blended Component Unit

The Economic Development Authority (EDA) was created pursuant to *Minnesota Statutes* § 469.090 through 469.108 to carry out economic and industrial development and redevelopment within the City in accordance with policies established by the City Council. The seven-member board of commissioners consists of two City Council members and five members appointed by City Council. The EDA may not exercise any of the powers enumerated by the authorizing *Minnesota Statutes* without prior approval of the City Council. The operations of the EDA are blended and reported in a separate special revenue fund.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the City. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, other postemployment benefits, and claims and judgments, are recorded only when payment is due.

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

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Nonexchange transactions, in which the City receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Unavailable revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are also recorded as unavailable revenue. On the modified accrual basis, receivables that will not be collected within the available period have also been reported as unavailable revenue in the fund financial statements.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The City reports major governmental funds that are calculated based on these criteria:

1. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total (that is, total governmental or total enterprise funds), and
2. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of that individual governmental fund or enterprise fund are at least 5% of the corresponding total for all governmental and enterprise funds combined.

Description of Funds:

The following major governmental funds meet the criteria described above:

General Fund - This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund - This fund accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the City is obligated in some manner for the payment.

Capital Equipment Fund - This fund accounts for the accumulation of resources to fund special capital equipment purchases.

Street Replacement Fund - This fund accounts for the accumulation of resources to fund municipal street projects.

Capital Revolving Fund - This fund accounts for the accumulation of resources to fund capital projects.

The City reports the following major proprietary funds:

Water Fund - This fund accounts for costs associated with the City's water distribution system and ensure user charges are sufficient to pay for those costs.

Sewer Fund - This fund accounts for costs associated with the City's sewer collection system and ensure that user charges are sufficient to pay for those costs.

Surface Water Fund - This fund accounts for the costs associated with the City's surface water system, which are financed by the surface water surcharge and ensure that user charges are sufficient to pay for those costs.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

As a general rule the effect of interfund activity has been eliminated from government-wide financial statements. Exceptions to this general rule are various charges between the City's water and sewer function and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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

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

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. The proprietary funds' portion in the government-wide cash and temporary investments pool is considered to be cash and cash equivalents for purposes of the statement of cash flows.

Cash balances from all funds are pooled and invested, to the extent available, in certificates of deposit and other authorized investments. Earnings from such investments are allocated on the basis of applicable participation by each of the funds.

The City may also invest idle funds as authorized by *Minnesota Statutes*, as follows:

- a. Direct obligations or obligations guaranteed by the United States or its agencies.
- b. Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, rated in one of the two highest rating categories by a statistical rating agency, and have a final maturity of thirteen months or less.
- c. General obligations of a State or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.
- d. General obligations of the Minnesota Housing Finance Agency rated "A" or better.
- e. General obligations of a State or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.

**City of Wyoming
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

1. Deposits and Investments (Continued)

- f. General obligations of a State or local government with taxing powers rated “A” or better; revenue obligations rated “AA” or better.
- g. General obligations of the Minnesota Housing Finance Agency rated “A” or better.
- h. Obligation of a school district with an original maturity not exceeding 13 months and (i) rated in the highest category by a national bond rating service or (ii) enrolled in the credit enhancement program pursuant to statute section 126C.55.
- i. Bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System.
- j. Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by at least two nationally recognized rating agencies and maturing in 270 days or less.
- k. Repurchase or reverse repurchase agreements and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker dealers.
- l. Guaranteed Investment Contracts (GIC’s) issued or guaranteed by a United States commercial bank, a domestic branch of a foreign bank, a United States insurance company, or its Canadian subsidiary, whose similar debt obligations were rated in one of the top two rating categories by a nationally recognized rating agency.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

2. Property Taxes

The City Council annually adopts a tax levy and certifies it to the County in December for collection the following year. The County is responsible for collecting all property taxes for the City. These taxes attach an enforceable lien on taxable property within the City on January 1 and are payable by the property owners in two installments. The taxes are collected by the County Treasurer and tax settlements are made to the City during January, June, and November each year.

Delinquent taxes receivable includes the past six years’ uncollected taxes. Governmental delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

3. Accounts Receivable

Accounts receivable include amounts billed for services provided before year-end. Unbilled utility enterprise fund receivables are also included for services provided in 2023. There has been no allowance for doubtful accounts established.

4. Special Assessments

Special assessments represent the financing for public improvements paid for by benefiting property owners. These assessments are recorded as receivables upon certification to the County. Special assessments are recognized as revenue when they are annually certified to the County or received in cash or within 60 days after year-end. All governmental deferred and delinquent special assessments receivable are offset by a deferred inflow of resources in the fund financial statements.

5. Interfund Receivables and Payables

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

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account unless otherwise restricted, committed, or assigned in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

6. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The City reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

6. Capital Assets (Continued)

In the case of initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include items dating back to June 30, 1980. The City was able to estimate the historical cost for the initial reporting of these assets through back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the City constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the City values these capital assets at the estimated acquisition of the item at the date of its donation.

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

Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

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

Assets	Years
Buildings and Structures	10-50
Infrastructure	20-50
Machinery and Equipment	3-20
Other Assets	3-15

7. Deferred Outflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has only one item that qualifies for reporting in this category. Accordingly, the item, deferred pension resources, is reported only in the Statement of Net Position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

8. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognized bond premiums and discounts during the current period.

9. Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount earned but unused vacation and sick leave which is paid to the employee upon separation. A limited amount of earned but unused vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In the governmental funds, compensated absences are generally liquidated by the General Fund.

10. Pensions

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

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit plan administered by Wyoming's Fire Relief Association and additions to and deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. Investments are reported at fair value.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

11. Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has two types of items, which arise only under a modified accrual basis of accounting, which qualify as needing to be reported in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The government has another item that qualifies for reporting in this category related to advanced appropriations of State shared tax, which is reported on the governmental funds balance sheet. This item is deferred until time requirements have been met. The City presents deferred inflows of resources on the Statement of Net Position for deferred inflows of resources related to pensions for various estimate differences that will be amortized and recognized over future years.

12. Fund Balance

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

Nonspendable Fund Balances - Amounts that cannot be spent because they are not in spendable form, such as prepaid items and long-term receivables.

Restricted Fund Balances - Amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.

Committed Fund Balances - Amounts constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council, which is the City's highest level of decision making authority. Committed amounts cannot be used for any other purpose unless the City Council modifies or rescinds the commitment by resolution.

Assigned Fund Balances - Amounts constrained for specific purposes that are internally imposed. In governmental funds other than the General fund, assigned fund balance represents all remaining amounts that are not classified as nonspendable and are neither restricted nor committed. In the General fund, assigned amounts represent intended uses established by the City Council itself or by an official to which the governing body delegates the authority. The City Council has adopted a fund balance policy which delegates the authority to assign amounts for specific purposes to the City Administrator.

Unassigned Fund Balances - The residual classification for the General Fund and also negative residual amounts in other funds.

City of Wyoming
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position/Fund Balances (Continued)

12. Fund Balance (Continued)

The City's policy is to maintain a minimum unrestricted fund balance of 55% of subsequent years budgeted expenditures.

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

13. Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position is displayed in three components:

- ◆ Net Investment in Capital Assets - Consists of capital assets, net of accumulated depreciation reduced by any outstanding debt attributable to acquire capital assets.
- ◆ Restricted Net Position - Consists of net position balances restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.
- ◆ Unrestricted Net Position - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets".

14. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General fund. All annual appropriations lapse at year-end. The City does not use encumbrance accounting.

In August of each year, all departments of the City submit requests for appropriations to the City Administrator so that a budget may be prepared. Before September 30, the proposed budget is presented to the City Council for review. The City Council holds public hearings, and a final budget is prepared and adopted in early December.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Administrator. The legal level of budgetary control is the department level. Budgeted amounts are as originally adopted.

City of Wyoming
Notes to Basic Financial Statements

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Excess of Expenditures over Appropriations

Budgetary control for governmental funds is established at the department level. Expenditures exceeded appropriations in the following General Fund departments for the year ending December 31, 2023.

	<u>Appropriations</u>	<u>Expenditures</u>
General Fund		
Accounting and auditing	\$ 157,619	\$ 166,130
Elections	-	3,054
Streets and highways	825,699	921,377
Library	41,150	41,357

B. Deficit Fund Balances

The following Funds had deficit fund balances at December 31, 2023:

Major Funds	
Street Replacement	\$ 1,153,886

NOTE 3 - DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

Cash and investments at year-end consisted of the following:

Deposits	\$ 5,692,428
Investments	<u>10,102,164</u>
Total	<u>\$ 15,794,592</u>

Cash and investments are presented in the financial statements as follows

Statement of Net Position	
Cash and investments	<u>\$ 15,794,592</u>

B. Deposits

In accordance with applicable *Minnesota Statutes*, the City maintains deposits at depository banks authorized by the City Council, including checking accounts and certificates of deposit. The following is considered the most significant risk associated with deposits:

Custodial Credit Risk - Deposits: This is the risk that in the event of a bank failure, the City's deposits may not be returned, or the City will not be able to recover collateral securities in the possession of an outside party.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, irrevocable standby letters of credit from Federal Home Loan Bank, or collateral.

City of Wyoming
Notes to Basic Financial Statements

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

B. Deposits (Continued)

The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated “A” or better; revenue obligations rated “AA” or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. *Minnesota Statutes* require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

At year-end, the City had non-pooled deposits with a carrying value of \$96,119 and pooled deposits with a carrying value of \$5,596,309. The bank balances were covered by federal depository insurance or by collateral pledged in the City’s name. As stated above, Minnesota State statute requires 110% of deposits not covered by insurance, bonds, or irrevocable standby letters of credit from Federal Home Loan banks to be covered by collateral.

C. Investments

At year-end, the City’s investment balances were as follows:

Investment Type	Fair Value	Less than 1 Year	1-5 Years	Greater than 6 Years
Municipal Securities	\$ 1,800,055	\$ 165,548	\$ 1,634,507	\$ -
Government Securities	5,644,143	355,743	4,941,439	346,961
Brokered Certificates of Deposit	779,255	-	779,255	-
Investments at amortized cost				
Money Market funds	1,878,711	1,878,711	-	-
Total Investments	<u>\$ 10,102,164</u>	<u>\$ 2,400,002</u>	<u>\$ 7,355,201</u>	<u>\$ 346,961</u>

The City has the following recurring fair value measurements at December 31, 2023:

- ◆ \$8,223,453 of investments are valued using a matrix pricing model (Level 2 inputs).

The Minnesota Municipal Money Market Fund is regulated by *Minnesota Statutes* and the Board of Directors of the League of Minnesota Cities and is an external investment pool not registered with the Securities Exchange Commission (SEC) that follows the regulatory rules of the SEC. The City’s investment in this trust is measured at the net asset value per share provided by the pool, which is based on an amortized cost method that approximates fair value. Investments in the 4M Plus must be deposited for a minimum of 14 days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. Financial statements of the 4M Fund can be obtained by contracting RBC Global Management at 100 South Fifth Street, Suite 2300, Minneapolis, MN 55402-1240.

City of Wyoming
Notes to Basic Financial Statements

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

The investments of the City are subject to the following risks:

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Ratings are provided by various credit rating agencies and where applicable, indicate associated credit risk. *Minnesota Statutes* and the City's investment policy limit the City's investments to the list in Note 1, D. As of December 31, 2023, the municipal securities were rated Aaa to Aa3 by Moody's and AAA to AA- by S&P. The remaining securities were unrated.

Custodial Credit Risk: This is the risk that, in the event of the failure of the Counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City will minimize custodial risk by obtaining collateral or bond for all uninsured amounts on deposit, and by obtaining necessary documentation to show compliance with state law and a perfected security interest under federal law.

Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the city will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity and managing the average maturity of the overall portfolio to be consistent with the risk profile of the City not to exceed 3.5 years.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City's investment policy does not address concentration of credit risk, placing no limit on the amount that may be invested in any one issuer. The City has not invested more than 5% of applicable investments in a single issuer.

City of Wyoming
Notes to Basic Financial Statements

NOTE 4 - CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 869,787	\$ -	\$ -	\$ 869,787
Construction in progress	2,386,257	4,091,744	1,650,000	4,828,001
Total capital assets not being depreciated	<u>3,256,044</u>	<u>4,091,744</u>	<u>1,650,000</u>	<u>5,697,788</u>
Capital assets being depreciated				
Buildings and improvements	686,631	-	-	686,631
Machinery and equipment	5,373,315	459,568	-	5,832,883
Infrastructure	28,533,944	1,719,000	-	30,252,944
Total capital assets being depreciated	<u>34,593,890</u>	<u>2,178,568</u>	<u>-</u>	<u>36,772,458</u>
Less accumulated depreciation for				
Buildings and improvements	(504,187)	(12,550)	-	(516,737)
Machinery and equipment	(3,311,712)	(386,903)	-	(3,698,615)
Infrastructure	(11,265,708)	(877,090)	-	(12,142,798)
Total accumulated depreciation	<u>(15,081,607)</u>	<u>(1,276,543)</u>	<u>-</u>	<u>(16,358,150)</u>
Total capital assets being depreciated, net	<u>19,512,283</u>	<u>902,025</u>	<u>-</u>	<u>20,414,308</u>
Governmental activities capital assets, net	<u>\$ 22,768,327</u>	<u>\$ 4,993,769</u>	<u>\$ 1,650,000</u>	<u>\$ 26,112,096</u>

City of Wyoming
Notes to Basic Financial Statements

NOTE 4 - CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	\$ 6,284	\$ -	\$ -	\$ 6,284
Construction in progress	1,472,370	101,800	1,574,170	-
Total capital assets				
Not being depreciated	1,478,654	101,800	1,574,170	6,284
Capital assets being depreciated				
Buildings and improvements	845,950	-	-	845,950
Machinery and equipment	146,871	371,197	-	518,068
Infrastructure	27,047,200	1,719,104	-	28,766,304
Total capital assets being depreciated	28,040,021	2,090,301	-	30,130,322
Less accumulated depreciation for				
Buildings and improvements	(658,523)	(15,350)	-	(673,873)
Machinery and equipment	(107,554)	(6,890)	-	(114,444)
Infrastructure	(11,660,254)	(642,999)	-	(12,303,253)
Total accumulated depreciation	(12,426,331)	(665,239)	-	(13,091,570)
Total capital assets being depreciated, net	15,613,690	1,425,062	-	17,038,752
Business-type activities capital assets, net	<u>\$ 17,092,344</u>	<u>\$ 1,526,862</u>	<u>\$ 1,574,170</u>	<u>\$ 17,045,036</u>

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

Governmental activities	
General Government	\$ 53,125
Public Safety	192,313
Public Works	988,615
Culture and Recreation	42,490
Total depreciation expense - governmental activities	<u>\$ 1,276,543</u>
Business-type activities	
Water	\$ 219,071
Sewer	393,635
Surface Water	52,533
Total depreciation expense - governmental activities	<u>\$ 665,239</u>

City of Wyoming
Notes to Basic Financial Statements

NOTE 5 - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Internal Balances

At December 31, 2023, advances to/from other funds for the City were as follows:

The City approved an advance to the Debt Service fund from the General Fund to provide funding for the tax increment financing bond payments due to the district not generating enough tax increment revenue to meet debt obligations. The advance will be paid back with future tax increments. The outstanding balance on the advance at year-end was \$186,507.

B. Transfers

The composition of interfund transfers as of December 31, 2023, is as follows:

The City transferred \$128,340 from the General Fund to the Capital Equipment Fund for the purpose of the future capital expenditure budget.

NOTE 6 - LONG-TERM DEBT

A. General Obligation (G.O.) Bonds

The City issues general obligation (G.O.) bonds to provide funds for the acquisition and construction of major capital facilities. G.O. bonds have been issued for both general government and proprietary activities. These bonds are reported in the proprietary funds if they are expected to be repaid from proprietary fund revenues. In addition, bonds have been issued to refund G.O. bonds.

G.O. bonds are direct obligations and pledge the full faith and credit of the City.

B. General Obligation (G.O.) Improvement Bonds

The following bonds were issued to finance various improvements and will be repaid from special assessments levied on the properties benefiting from the improvements and ad valorem tax levies. All special assessment debt is backed by the full faith and credit of the City. Each year the combined assessment and tax levy equals 105% of the amount required for debt service. The excess of 5% is to cover any delinquencies in tax or assessment payments.

G.O. improvement bonds currently outstanding are as follows:

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year-End
G.O. Improvement Bonds, Series 2009A	\$ 3,955,000	2.00-5.50%	09/15/09	02/01/25	\$ 685,000
G.O. Improvement Bonds, Series 2015A	3,235,000	2.00-5.50%	09/15/09	02/01/26	1,075,000
G.O. Improvement Bonds, Series 2016A	1,125,000	0.85-1.75%	10/20/16	02/01/27	470,000
G.O. Improvement Bonds, Series 2018A	1,495,000	3.00-3.25%	07/19/18	02/01/34	1,160,000
G.O. Improvement Bonds, Series 2020A	3,495,000	2.00%	07/16/20	02/01/36	3,085,000
Total G.O. Improvement Bonds					<u>\$ 6,475,000</u>

City of Wyoming
Notes to Basic Financial Statements

NOTE 6 - LONG-TERM DEBT (CONTINUED)

B. General Obligation (G.O.) Improvement Bonds (Continued)

Requirement to maturity for general obligation improvement bonds follows:

Year Ending December 31,	General Obligation Improvement Bonds Governmental Activities			
	Principal	Interest	Subsidy	Total
2024	\$ 1,095,000	\$ 156,188	\$ (13,273)	\$ 1,237,915
2025	1,130,000	118,210	-	1,248,210
2026	810,000	88,494	-	898,494
2027	445,000	73,394	-	518,394
2028	330,000	64,794	-	394,794
2029-2033	1,760,000	204,384	-	1,964,384
2034-2036	905,000	25,631	-	930,631
Total	<u>\$ 6,475,000</u>	<u>\$ 731,095</u>	<u>\$ (13,273)</u>	<u>\$ 7,192,822</u>

C. G.O. Revenue Bonds

The following bonds were issued to finance capital improvement in the enterprise funds. They will be retired from net revenue of the enterprise funds.

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year-End
G.O. Utility Revenue Bonds, Series 2015A	\$ 1,525,000	3.00%	06/30/15	02/01/26	\$ 510,000
G.O. Utility Revenue Bonds, Series 2015B	2,670,000	0.75-3.10%	11/12/15	02/01/36	<u>1,870,000</u>
Total G.O. Revenue Bonds					<u>\$ 2,380,000</u>

City of Wyoming
Notes to Basic Financial Statements

NOTE 6 - LONG-TERM DEBT (CONTINUED)

General Obligation (G.O.) Improvement Bonds (Continued)

C. G.O. Revenue Bonds (Continued)

The annual debt service requirements to maturities for general obligation revenue bonds are as follows:

Year Ending December 31,	General Obligation Revenue Bonds Business-Type Activities		
	Principal	Interest	Total
2024	\$ 290,000	\$ 62,440	\$ 352,440
2025	295,000	54,852	349,852
2026	305,000	47,000	352,000
2027	130,000	41,385	171,385
2028	135,000	38,073	173,073
2029-2033	730,000	131,175	861,175
2034-2036	495,000	23,248	518,248
Total	<u>\$ 2,380,000</u>	<u>\$ 398,173</u>	<u>\$ 2,778,173</u>

During the year ended December 31, 2023, the following changes occurred in long-term liabilities:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
Governmental Activities					
Bonds payable					
G.O. Improvement Bonds	\$ 7,530,000	\$ -	\$ (1,055,000)	\$ 6,475,000	\$ 1,095,000
Unamortized Premium on Bonds	227,694	-	(32,736)	194,958	-
Total bonds payable	<u>7,757,694</u>	<u>-</u>	<u>(1,087,736)</u>	<u>6,669,958</u>	<u>1,095,000</u>
	<u>451,601</u>	<u>215,893</u>	<u>(193,972)</u>	<u>473,522</u>	<u>142,057</u>
Compensated Absences Payable					
Long-term liabilities	<u>\$ 8,209,295</u>	<u>\$ 215,893</u>	<u>\$ (1,281,708)</u>	<u>\$ 7,143,480</u>	<u>\$ 1,237,057</u>
Business-Type Activities					
G.O. Revenue Bonds	2,660,000	-	(280,000)	2,380,000	290,000
Unamortized Premium on Bonds	30,745	-	(9,309)	21,436	-
Compensated absences payable	<u>63,565</u>	<u>28,010</u>	<u>(24,489)</u>	<u>67,086</u>	<u>20,126</u>
Business-type activity long-term liabilities	<u>\$ 2,754,310</u>	<u>\$ 28,010</u>	<u>\$ (313,798)</u>	<u>\$ 2,468,522</u>	<u>\$ 310,126</u>

City of Wyoming
Notes to Basic Financial Statements

NOTE 6 - LONG-TERM DEBT (CONTINUED)

D. Tax Increment Districts

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance, which would have a material effect on the financial statements.

NOTE 7 - FUND BALANCES

At December 31, 2023, portions of the City's fund balance are not available for appropriation due to not being in spendable form (Nonspendable), legal restrictions (Restricted), City Council action (Committed), policy and/or intent (Assigned). The following is a summary of the components of fund balance:

	General	Debt Service	Capital Equipment	Street Replacement	Capital Revolving	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Prepaid items	\$ 69,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,864
Advances to other funds	186,507	-	-	-	-	-	186,507
Total nonspendable	<u>256,371</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>256,371</u>
Restricted							
Debt service	-	2,214,947	-	-	-	-	2,214,947
Public safety expenditures	353,146	-	-	-	-	18,838	371,984
Revolving loan	-	-	-	-	-	22,571	22,571
Park dedication	-	-	-	-	-	227,795	227,795
Lawful gambling	-	-	-	-	-	129,043	129,043
State Aid Streets	-	-	-	-	-	965,604	965,604
Total restricted	<u>353,146</u>	<u>2,214,947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,363,851</u>	<u>3,931,944</u>
Committed							
Public safety expenditures	-	-	-	-	-	37,952	37,952
Economic Development	-	-	-	-	-	203,655	203,655
Total committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>241,607</u>	<u>241,607</u>
Assigned							
Capital projects	-	-	121,859	-	2,262,279	5,504	2,389,642
Capital equipment	-	-	-	-	-	6,899	6,899
Total assigned	<u>-</u>	<u>-</u>	<u>121,859</u>	<u>-</u>	<u>2,262,279</u>	<u>12,403</u>	<u>2,396,541</u>
Unassigned	<u>2,520,275</u>	<u>(186,552)</u>	<u>-</u>	<u>(1,153,886)</u>	<u>-</u>	<u>-</u>	<u>1,179,837</u>
Total fund balance	<u>\$ 3,129,792</u>	<u>\$ 2,028,395</u>	<u>\$ 121,859</u>	<u>\$ (1,153,886)</u>	<u>\$ 2,262,279</u>	<u>\$ 1,617,861</u>	<u>\$ 8,006,300</u>

NOTE 8 - PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2023, was \$590,016. The components of pension expense are noted in the following plan summaries.

The General Fund and Water and Sewer Funds typically liquidate the liability related to pensions.

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association

A. Plan Description

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

General Employees Retirement Plan

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

Public Employees Police and Fire Plan

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

B. Benefits Provided

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

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any 5 successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for a Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

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

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

Police and Fire Plan Benefits

Benefits for the Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after 10 years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after 10 years up to 100% after 20 years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

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

C. Contributions

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

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2023 and the City was required to contribute 7.5% for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2023, were \$86,374. The City's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.8% of their annual covered salary in fiscal year 2023, and the City was required to contribute 17.7% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2023, were \$149,496. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At December 31, 2023, the City reported a liability of \$827,599 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$22,802.

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0148% at the end of the measurement period and 0.0144% for the beginning of the period.

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

City's proportionate share of the net pension liability	\$ 827,599
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>22,802</u>
Total	<u><u>\$ 850,401</u></u>

For the year ended December 31, 2023, the City recognized pension expense of \$149,726 for its proportionate share of General Employees Plan's pension expense. Included in the amount, the City recognized \$102 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 27,002	\$ 5,586
Changes in actuarial assumptions	131,225	226,838
Net difference between projected and actual investment earnings	-	35,228
Changes in proportion	37,250	2,136
Contributions paid to PERA subsequent to the measurement date	<u>43,187</u>	<u>-</u>
Total	<u><u>\$ 238,664</u></u>	<u><u>\$ 269,788</u></u>

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

The \$43,187 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Pension Expense Amount</u>
2024	\$ 36,447
2025	(117,184)
2026	24,379
2027	<u>(17,953)</u>
Total	<u>\$ (74,311)</u>

Police and Fire Fund Pension Costs

At December 31, 2023, the City reported a liability of \$1,174,272 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0680% at the end of the measurement period and 0.0725% for the beginning of the period.

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2023. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state aid was paid on October 1, 2022. Thereafter, by October 1 of each year, the State will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$47,341.

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

City's proportionate share of the net pension liability	\$ 1,174,272
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>47,341</u>
Total	<u><u>\$ 1,221,613</u></u>

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (pension allocation schedules) for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2023, the City recognized pension expense of \$325,442 for its proportionate share of the Police and Fire Plan's pension expense. Included in this amount, the City recognized (\$2,851) as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City also recognized \$6,120 for the year ended December 31, 2023, as revenue and an offsetting reduction of the net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 332,625	\$ -
Changes in actuarial assumptions	1,446,696	1,651,903
Net difference between projected and actual investment earnings	-	42,911
Changes in proportion	11,916	194,008
Contributions paid to PERA subsequent to the measurement date	<u>74,748</u>	<u>-</u>
Total	<u><u>\$ 1,865,985</u></u>	<u><u>\$ 1,888,822</u></u>

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

The \$74,748 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Pension Expense Amount</u>
2024	\$ 41,789
2025	(7,310)
2026	285,552
2027	(93,634)
2028	<u>(323,982)</u>
Total	<u>\$ (97,585)</u>

E. Long-Term Expected Return on Investment

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5 %	5.10 %
International equity	16.5	5.30
Fixed income	25.0	0.75
Private markets	<u>25.0</u>	5.90
Total	<u>100.0 %</u>	

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.0% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan and 2.25% for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees Plan and 1% for the Police and Fire Plan.

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

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

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

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

General Employees Fund

Changes in Actuarial Assumptions

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

Changes in Plan Provisions

- ◆ An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- ◆ The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- ◆ The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- ◆ A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

Police and Fire Fund

Changes in Actuarial Assumptions

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.
- ◆ The single discount rate changed from 5.4% to 7.0%.

Changes in Plan Provisions

- ◆ Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023.
- ◆ Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50% vesting after five years, increasing incrementally to 100% after 10 years.
- ◆ A one-time, non-compounding benefit increase of 3.0% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- ◆ Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- ◆ The total and permanent duty disability benefit was increased, effective July 1, 2023.

G. Discount Rate

The discount rate used to measure the total pension liability in 2023 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net positions of the General Employees and Police and Fire Plans were projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

H. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's proportionate share of the General Employees Fund net pension liability	\$ 1,464,090	\$ 827,599	\$ 304,062
	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
City's proportionate share of the Police and Fire Fund net pension liability	\$ 2,329,895	\$ 1,174,272	\$ 224,195

I. Pension Plan Fiduciary Net Position

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

Public Employees Defined Contribution Plan (Defined Contribution Plan)

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

The defined contribution plan consists of individual accounts paying a lump-sum benefit. Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses; therefore, there is no future liability to the City. *Minnesota Statutes* Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share.

Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and twenty-five hundredths of 1% (.25%) of the assets in each member's account annually.

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Public Employees Defined Contribution Plan (Defined Contribution Plan) (Continued)

Pension expense for the year is equal to the contributions made. Total contributions made by the City during fiscal year 2023 were:

Contribution Amount		Percentage of Covered Payroll		Required Rate
Employee	Employer	Employee	Employer	
\$ 200	\$ 200	5%	5%	5%

Defined Benefit Pension Plan - Volunteer Firefighter's Relief Association

A. Plan Description

The City of Wyoming Firefighter's Relief Association is the administrator of a single employer defined benefit pension plan established to provide benefits for members of the City of Wyoming Fire Department per *Minnesota State Statutes*.

The Association issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to City of Wyoming Firefighter's Association, 26885 Forest Blvd, Wyoming, MN 55092 or by calling (651) 257-4100.

B. Benefits Provided

A firefighter who completes at least 20 years as an active member of the Department is entitled, after age 50, to a full-service pension upon retirement. The lump sum pension is based on completed months of service. The current lump sum pension is based on \$4,500 per year of service plus a supplemental benefit of 10% of the regular lump sum distribution, but not more than \$1,000.

The bylaws of the Association also provide for an early vested service pension for a retiring member who has completed fewer than 20 years of service. The reduced pension, available to members with 10 years of service, the lump sum pension will be reduced by 4% for each year of service less than 20 years. This percentage increases 4% per year so that at 20 years of service, the full amount prescribed is paid. Members who retire with less than 20 years of service and have reached the age of 50 years and have completed at least 10 years of active membership are entitled to a reduced service pension not to exceed the amount calculated by multiplying the member's service pension for the completed years of service times the applicable nonforfeitable percentage of pension.

C. Members Covered by Benefit Terms

At December 31, 2021, the following members were covered by the benefit terms:

Inactive members entitled to but not yet receiving benefits	4
Active members	29
Total	33

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan - Volunteer Firefighter's Relief Association (Continued)

D. Contributions

Minnesota Statutes Chapter 424A.092 specifies minimum support rates required on an annual basis. The minimum support rates from the municipality and from State aids are determined as the amount required to meet the normal cost plus amortizing any existing prior service costs over a ten-year period. The City's obligation is the financial requirement for the year less state aids. Any additional payments by the City shall be used to amortize the unfunded liability of the relief association. The Association is comprised of volunteers; therefore, there are no payroll expenditures (i.e., there are no covered payroll percentage calculations). During 2023, the City recognized as revenue and as an expenditure an on behalf payment of \$62,038 made by the State of Minnesota for the Relief Association. The City also contributed \$5,200 to the Relief Association.

E. Net Pension Liability

The City's net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021.

Actuarial Assumptions

The total pension liability measured at December 31, 2022, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 %	
Investment rate	4.75 %	Net of pension plan investment expenses: including inflation

The mortality assumptions include Pub-2010 Public Safety Employee mortality tables with projected mortality improvements based on scale MP-2020 for Healthy Pre-retirement and Pub-2010 Healthy Retired Public Safety mortality tables with projected mortality improvements based on scale MP-2020 with male rates being adjusted by a factor of 0.98 for Healthy Post-retirement. Disabled use Pub-2010 Public Safety Disabled Retiree mortality tables with projected mortality improvements based on scale MP-2020. Male rates are adjusted by a factor of 1.05.

The value of death benefits is similar to the value of the retirement pension. Because of low retirement ages, the plan assumes no pre-retirement mortality. Post-retirement mortality does not apply as the benefit structure and form of payment do not reflect lifetime benefits.

The long-term return on assets has been set based on the plan's target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of the measurement date are summarized in the table on the following page.

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan - Volunteer Firefighter's Relief Association (Continued)

E. Net Pension Liability (Continued)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	45.16 %	4.42 %
Fixed income	34.32	1.00
Cash and Equivalents	20.52	-0.33
 Total	 <u>100.0 %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 4.75%. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the municipal bond rate. The equivalent single rate is the discount rate.

	<u>Increase (Decrease)</u>		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at January 1, 2022	\$ 588,915	\$ 1,071,510	\$ (482,595)
Changes for the year			
Service cost	52,122	-	52,122
Interest cost	30,449	-	30,449
Changes of benefit terms	59,930	-	59,930
State and local contributions	-	61,198	(61,198)
Net investment income	-	(148,380)	148,380
Other addition	-	6,024	(6,024)
 Net changes	 <u>142,501</u>	 <u>(81,158)</u>	 <u>223,659</u>
Balances at December 31, 2022	<u>\$ 731,416</u>	<u>\$ 990,352</u>	<u>\$ (258,936)</u>

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan - Volunteer Firefighter's Relief Association (Continued)

E. Net Pension Liability (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 4.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.75%) or 1-percentage-point higher (5.75%) than the current rate:

	1% Decrease in Discount Rate (3.75%)	Current Discount Rate Rate (4.75%)	1% Increase in Discount Rate (5.75%)
City's net pension liability (asset)	\$ (218,795)	\$ (258,936)	\$ (296,842)

Detailed information about the pension plan's fiduciary net position is available in the separately issued relief association financial report.

F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2023, the City recognized pension expense of \$114,848. At December 31, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual liability	\$ -	\$ 92,026
Changes in actuarial assumptions	27,722	-
Net collective difference between projected and actual investment earnings	90,611	-
Contributions paid subsequent to the measurement date	67,238	-
Total	\$ 185,571	\$ 92,026

The \$67,238 reported as deferred outflows of resources related pensions resulting from the City's contribution to the relief association subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as shown on the following page.

City of Wyoming
Notes to Basic Financial Statements

NOTE 8 - PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan - Volunteer Firefighter's Relief Association (Continued)

**F. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to Pensions (Continued)**

<u>Year Ending</u>	<u>Total</u>
2024	\$ (3,862)
2025	9,607
2026	22,553
2027	32,529
2028	(7,446)
Thereafter	<u>(27,074)</u>
Total	<u><u>\$ 26,307</u></u>

G. Payable to the Pension Plan

At December 31, 2023, the City reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2023.

NOTE 9 - RISK MANAGEMENT

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

Liabilities are reported when it is probable that a loss has occurred, and the amount of the loss can be reasonably estimated. Liabilities, if any, include an amount for claims that have been incurred but not reported (IBNRs). The City's management is not aware of any incurred but not reported claims.

NOTE 10 - JOINT VENTURE

The City is member of the Chisago Lakes Joint Sewage Treatment Commission (CLJSTC) along with five other communities. The purpose of the CLJSTC is to provide administration and operation of the disposal system serving all six communities. Each community owns a percentage of the assets of the Commission and is responsible for a proportionate share of expenses and debt. The City costs are reflected in the Sewer enterprise fund and totaled \$341,509 and \$327,724 for the years ended 2023 and 2022, respectively. Totals from the most recently issued condensed combined financial statements of the CLJSTC are below and on the following page.

City of Wyoming
Notes to Basic Financial Statements

NOTE 10 - JOINT VENTURE (CONTINUED)

Statement of Net Position
December 31, 2023

Assets

Current assets	\$ 1,850,024
Capital assets and other noncurrent assets	11,398,823
Total assets	<u>13,248,847</u>

Liabilities

Current liabilities	1,099,531
Noncurrent liabilities	2,815,092
Total liabilities	<u>3,914,623</u>

Net Position

Net investment in capital assets	6,890,245
Restricted	1,661,482
Unrestricted	<u>782,497</u>

Total net position	<u><u>\$ 9,334,224</u></u>
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Statement of Activities
December 31, 2023

Revenues

Operating	\$ 2,221,951
Nonoperating	34,928
Total revenues	<u>2,256,879</u>

Expenses

Operating	2,166,336
Nonoperating	78,931
Total expenses	<u>2,245,267</u>

Change in net position	11,612
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Net position - beginning of year	<u>9,322,612</u>
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Net position - end of year	<u><u>\$ 9,334,224</u></u>
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NOTE 11 - COMMITMENTS

At December 31, 2023, the City had outstanding construction commitments totaling \$195,322 for the East Viking Boulevard Utility Project. There were additional outstanding commitments related to the 2023 Fallbrook Ave & 264th Street Project for \$97,600, along with \$34,883 for the Railway Park Project. The City had total outstanding commitments of \$327,805.

REQUIRED SUPPLEMENTARY INFORMATION

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City of Wyoming
Schedule of City's Proportionate Share
of Net Pension Liability
General Employees Retirement Fund
Last Ten Years

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the City	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0153%	\$ 792,925	\$ -	\$ 792,925	\$ 899,558	88.15%	78.19%
2016	0.0129%	1,047,420	13,713	1,061,133	796,189	133.28%	68.91%
2017	0.0133%	849,063	10,663	859,726	855,722	99.22%	75.90%
2018	0.0122%	676,806	22,200	699,006	820,000	82.54%	79.53%
2019	0.0126%	696,626	21,666	718,292	894,640	77.87%	80.23%
2020	0.0136%	815,382	25,288	840,670	972,773	83.82%	79.06%
2021	0.0145%	619,215	18,855	638,070	1,043,707	59.33%	87.00%
2022	0.0144%	1,140,485	33,611	1,174,096	1,082,240	105.38%	76.67%
2023	0.0148%	827,599	22,802	850,401	1,176,627	70.34%	83.10%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

City of Wyoming
Schedule of City's Proportionate Share
of Net Pension Liability
Public Employees Police and Fire Fund
Last Ten Years

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0770%	\$ 874,900	N/A	\$ 874,900	\$ 710,967	123.06%	86.61%
2016	0.0750%	3,009,881	N/A	3,009,881	726,311	414.41%	63.88%
2017	0.0780%	1,046,073	N/A	1,046,073	802,482	130.35%	85.43%
2018	0.0737%	778,933	N/A	778,933	776,333	100.33%	88.84%
2019	0.0778%	817,757	N/A	817,757	840,111	97.34%	89.26%
2020	0.0745%	975,285	\$ 23,148	998,433	899,451	111.00%	87.19%
2021	0.0716%	546,232	24,840	571,072	924,414	61.78%	93.66%
2022	0.0725%	3,154,914	137,884	3,292,798	880,565	373.94%	70.53%
2023	0.0680%	1,174,272	47,341	1,221,613	893,497	136.72%	86.47%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

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City of Wyoming
Schedule of City Contributions
General Employees Retirement Fund
Last Ten Years

<u>Fiscal Year Ending December 31,</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily</u>	<u>Contribution Deficiency (Excess)</u>	<u>City's Covered Payroll</u>	<u>Contributions as a Percentage of</u>
2015	\$ 63,293	\$ 63,293	\$ -	\$ 843,907	7.50%
2016	61,537	61,537	-	820,493	7.50%
2017	60,118	60,118	-	801,573	7.50%
2018	69,211	69,211	-	922,813	7.50%
2019	70,182	70,182	-	935,760	7.50%
2020	75,701	75,701	-	1,009,347	7.50%
2021	74,287	74,287	-	990,493	7.50%
2022	74,271	74,271	-	990,280	7.50%
2023	86,374	86,374	-	1,151,653	7.50%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

City of Wyoming
Schedule of City Contributions
Public Employees Police and Fire Fund
Last Ten Years

<u>Fiscal Year Ending December 31,</u>	<u>Statutorily Required Contribution</u>	<u>in Relation to the Statutorily Required</u>	<u>Contribution Deficiency (Excess)</u>	<u>City's Covered Payroll</u>	<u>as a Percentage of Covered Payroll</u>
2015	\$ 113,792	\$ 113,792	\$ -	\$ 702,420	16.20%
2016	125,767	125,767	-	776,340	16.20%
2017	126,239	126,239	-	779,253	16.20%
2018	127,891	127,891	-	789,451	16.20%
2019	141,556	141,556	-	835,139	16.95%
2020	149,071	149,071	-	842,209	17.70%
2021	160,375	160,375	-	906,073	17.70%
2022	170,772	170,772	-	964,814	17.70%
2023	149,496	149,496	-	844,610	17.70%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

City of Wyoming
Schedule of Changes in Net Pension Liability - Fire Relief Association -
General Employees Retirement Fund
Last Ten Years*

	2015	2016	2017	2018
Total Pension Liability (TPL)				
Service cost	\$ 23,360	\$ 25,442	\$ 26,142	\$ 21,354
Interest on the pension liability	15,876	17,650	19,006	14,110
Differences between expected and actual experience	-	-	(102,356)	-
Changes of assumptions	-	-	4,047	-
Changes of benefit terms	-	-	-	59,227
Benefit payments	(8,033)	(15,490)	(26,875)	-
Net change in TPL	31,203	27,602	(80,036)	94,691
 TPL - beginning	 245,265	 276,468	 304,070	 224,034
 TPL - ending	 <u>\$ 276,468</u>	 <u>\$ 304,070</u>	 <u>\$ 224,034</u>	 <u>\$ 318,725</u>
 Plan Fiduciary Net Position (PFNP)				
Contributions - State	\$ 43,147	\$ 44,376	\$ 43,366	\$ 44,670
Contributions - City	-	5,600	6,000	10,000
Net investment income	2,273	24,572	41,959	(13,933)
Other additions	-	-	14,270	24,958
Benefit payments	(8,033)	(15,490)	(26,875)	-
Administrative expense	(4,648)	(1,500)	(216)	-
Net change in PFNP	32,739	57,558	78,504	65,695
 PFNP - beginning	 381,093	 413,832	 471,390	 549,894
 PFNP - ending	 <u>\$ 413,832</u>	 <u>\$ 471,390</u>	 <u>\$ 549,894</u>	 <u>\$ 615,589</u>
 Net pension liability/ (asset) - ending	 <u>\$ (137,364)</u>	 <u>\$ (167,320)</u>	 <u>\$ (325,860)</u>	 <u>\$ (296,864)</u>
 Plan fiduciary net position as a percentage of the total pension liability	 149.69%	 155.03%	 245.45%	 193.14%

Schedule of City Contributions - Fire Relief Association -
General Employees Retirement Fund
Last Ten Years*

	2015	2016	2017	2018
Statutorily required contribution (a)	\$ 43,147	\$ 44,376	\$ 43,366	\$ 44,670
Actual contributions paid (b)	43,147	44,376	43,366	44,670
Contribution deficiency (Excess) (a-b)	-	-	-	-

* This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

2019	2020	2021	2022
\$ 29,545	\$ 34,609	\$ 35,474	\$ 52,122
20,026	22,530	25,085	30,449
(11,189)	-	(28,809)	-
109	-	30,286	-
-	-	139,657	59,930
-	-	(27,133)	-
38,491	57,139	174,560	142,501
318,725	357,216	414,355	588,915
\$ 357,216	\$ 414,355	\$ 588,915	\$ 731,416
\$ 47,502	\$ 49,897	\$ 53,209	\$ 54,798
5,400	5,600	5,400	6,400
103,346	109,533	103,167	(148,380)
-	-	-	6,024
-	-	(27,133)	-
-	-	-	-
156,248	165,030	134,643	(81,158)
615,589	771,837	936,867	1,071,510
\$ 771,837	\$ 936,867	\$ 1,071,510	\$ 990,352
\$ (414,621)	\$ (522,512)	\$ (482,595)	\$ (258,936)
216.07%	226.10%	181.95%	135.40%

2019	2020	2021	2022
\$ 47,502	\$ 49,897	\$ 53,209	\$ 54,798
47,502	49,897	53,209	54,798
-	-	-	-

City of Wyoming
Notes to Required Supplementary Information

General Employees Fund

2023 Changes

Changes in Actuarial Assumptions

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

Changes in Plan Provisions

- ◆ An additional one-time direct state aid contribution of \$170.1 million was contributed to the Plan on October 1, 2023.
- ◆ The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- ◆ The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- ◆ A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions

- ◆ The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

- ◆ The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- ◆ The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- ◆ The price inflation assumption was decreased from 2.5% to 2.25%.
- ◆ The payroll growth assumption was decreased from 3.25% to 3.0%.
- ◆ Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- ◆ Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- ◆ Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- ◆ Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- ◆ The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- ◆ The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.

City of Wyoming
Notes to Required Supplementary Information

General Employees Fund (Continued)

2020 Changes (Continued)

Changes in Plan Provisions

- ◆ The assumed spouse age difference was changed from two years older for females to one year older.
- ◆ The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.
- ◆ Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020, through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

- ◆ The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- ◆ The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- ◆ The mortality projection scale was changed from MP-2015 to MP-2017.
- ◆ The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- ◆ The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- ◆ Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- ◆ Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- ◆ Contribution stabilizer provisions were repealed.
- ◆ Annual increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- ◆ For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- ◆ Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

City of Wyoming
Notes to Required Supplementary Information

General Employees Fund (Continued)

2017 Changes

Changes in Actuarial Assumptions

- ◆ The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- ◆ The assumed annual increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

- ◆ The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- ◆ The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 Changes

Changes in Actuarial Assumptions

- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- ◆ The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- ◆ Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- ◆ On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

City of Wyoming
Notes to Required Supplementary Information

Police and Fire Fund

2023 Changes

Changes in Actuarial Assumptions

- ◆ The investment return assumption was changed from 6.5% to 7.0%.
- ◆ The single discount rate changed from 5.4% to 7.0%.

Changes in Plan Provisions

- ◆ Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023.
- ◆ Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50% vesting after five years, increasing incrementally to 100% after 10 years.
- ◆ A one-time, non-compounding benefit increase of 3.0% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- ◆ Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- ◆ The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022 Changes

Changes in Actuarial Assumptions

- ◆ The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.
- ◆ The single discount rate was changed from 6.5% to 5.4%.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

- ◆ The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- ◆ The inflation assumption was changed from 2.5% to 2.25%.
- ◆ The payroll growth assumption was changed from 3.25% to 3.0%.
- ◆ The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- ◆ The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to scale MP-2020).
- ◆ Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- ◆ Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes resulted in slightly more unreduced retirements and fewer assumed early retirements.
- ◆ Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes resulted in more assumed terminations.
- ◆ Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates resulted in more projected disabilities.
- ◆ Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

City of Wyoming
Notes to Required Supplementary Information

Police and Fire Fund (Continued)

2021 Changes (Continued)

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- ◆ The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- ◆ The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- ◆ The mortality projection scale was changed from MP-2016 to MP-2017.

Changes in Plan Provisions

- ◆ Annual increases were changed to 1.00% for all years, with no trigger.
- ◆ An end date of July 1, 2048, was added to the existing \$9.0 million state contribution.
- ◆ New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- ◆ Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019, and 11.80% of pay, effective January 1, 2020.
- ◆ Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- ◆ Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- ◆ Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- ◆ Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- ◆ Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- ◆ Assumed rates of retirement were changed, resulting in fewer retirements.
- ◆ The CSA load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- ◆ The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.

City of Wyoming
Notes to Required Supplementary Information

Police and Fire Fund (Continued)

2017 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- ◆ Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- ◆ Assumed percentage of married female members was decreased from 65% to 60%.
- ◆ Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- ◆ The assumed percentage of female members electing Joint and Survivor annuities was increased.
- ◆ The assumed post-retirement benefit increase rate was changed from 1% for all years to 1% per year through 2064 and 2.5% thereafter.
- ◆ The single discount rate was changed from 5.6% per annum to 7.5% per annum.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- ◆ The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- ◆ The single discount rate changed from 7.90% to 5.60%.
- ◆ The assumed future salary increases, payroll growth, and inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2037 and 2.5% per year thereafter.

Changes in Plan Provisions

- ◆ The post-retirement benefit increase to be paid after attainment of the 90% funding threshold was changed, from inflation up to 2.5%, to a fixed rate of 2.5%.

City of Wyoming
Notes to Required Supplementary Information

Fire Relief Association Defined Benefit Pension Plan

2022 Changes

- ◆ The annual lump sum amount increased from \$4,000 to \$4,500.

2021 Changes

- ◆ The annual lump sum amount increased from \$3,000 to \$4,000.
- ◆ The expected investment return and discount rate decreased from 5.75% to 4.75% to reflect updated capital market assumptions.
- ◆ The disability, mortality, and withdrawal assumptions were updated from the rates used in the July 1, 2019, Minnesota PERA Police & Fire Plan actuarial valuation to the rates used in the July 1, 2021, Minnesota PERA Police & Fire Plan actuarial valuation.
- ◆ The inflation assumption decreased from 2.50% to 2.25%.

2020 Changes

- ◆ There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- ◆ The mortality assumptions were updated from the rates used in the July 1, 2017, Minnesota PERA Police and Fire Plan actuarial valuation to the rates used in the July 1, 2019, Minnesota PERA Police and Fire Plan actuarial valuation.

2018 Changes

Changes in Plan Provisions

- ◆ The annual lump sum amount increased from \$2,200 to \$3,000.

SUPPLEMENTARY INFORMATION

City of Wyoming
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2023

	Special Revenue	Capital Projects	Total Nonmajor Governmental
Assets			
Cash and investments	\$ 412,391	\$ 1,598,294	\$ 2,010,685
Accounts receivable	-	16,282	16,282
Prepaid items	320	-	320
Total assets	<u>\$ 412,711</u>	<u>\$ 1,614,576</u>	<u>\$ 2,027,287</u>
Liabilities			
Accounts payable	\$ 652	\$ 9,136	\$ 9,788
Contracts payable	-	3,156	3,156
Deposits payable	-	396,482	396,482
Total liabilities	<u>652</u>	<u>408,774</u>	<u>409,426</u>
Fund Balances			
Restricted	170,452	1,193,399	1,363,851
Committed	241,607	-	241,607
Assigned	-	12,403	12,403
Total fund balances	<u>412,059</u>	<u>1,205,802</u>	<u>1,617,861</u>
Total liabilities and fund balances	<u>\$ 412,711</u>	<u>\$ 1,614,576</u>	<u>\$ 2,027,287</u>

City of Wyoming
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2023

	Special Revenue	Capital Projects	Total Nonmajor Governmental
Revenues			
Property taxes	\$ 10,000	\$ 10,000	\$ 20,000
Intergovernmental	-	141,598	141,598
Charges for services	11,740	52,050	63,790
Miscellaneous			
Investment income	15,813	49,068	64,881
Contributions and donations	2,500	73,500	76,000
Other	34,550	-	34,550
Total revenues	<u>74,603</u>	<u>326,216</u>	<u>400,819</u>
Expenditures			
Current			
Public safety	9,561	-	9,561
Economic development	16,266	-	16,266
Capital outlay			
Culture and recreation	-	94,995	94,995
Total expenditures	<u>25,827</u>	<u>94,995</u>	<u>120,822</u>
Excess of revenues over expenditures	48,776	231,221	279,997
Other Financing Sources (Uses)			
Proceeds from sale of capital asset	<u>3,382</u>	-	<u>3,382</u>
Net change in fund balances	52,158	231,221	283,379
Fund Balances			
Beginning of year	<u>359,901</u>	<u>974,581</u>	<u>1,334,482</u>
End of year	<u>\$ 412,059</u>	<u>\$ 1,205,802</u>	<u>\$ 1,617,861</u>

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SPECIAL REVENUE FUNDS

City of Wyoming
Combining Balance Sheet -
Nonmajor Special Revenue Funds
December 31, 2023

Special Revenue				
	Police Forfeiture (201)	Police Impound (202)	Police Department Donations (205)	Public Safety Donations (206)
Assets				
Cash and investments	\$ 18,838	\$ 26,302	\$ 8,491	\$ 3,811
Prepaid items	-	-	-	-
Total assets	<u>\$ 18,838</u>	<u>\$ 26,302</u>	<u>\$ 8,491</u>	<u>\$ 3,811</u>
Liabilities				
Accounts payable	\$ -	\$ 322	\$ 330	\$ -
Fund Balances				
Restricted	18,838	-	-	-
Committed	-	25,980	8,161	3,811
Total fund balances	<u>18,838</u>	<u>25,980</u>	<u>8,161</u>	<u>3,811</u>
 Total liabilities and fund balances	 <u>\$ 18,838</u>	 <u>\$ 26,302</u>	 <u>\$ 8,491</u>	 <u>\$ 3,811</u>

Special Revenue			
Economic Development Authority (280)	Gambling Proceeds (490)	Revolving Loan (285)	Total Special Revenue Funds
\$ 203,335	\$ 129,043	\$ 22,571	\$ 412,391
320	-	-	320
<u>\$ 203,655</u>	<u>\$ 129,043</u>	<u>\$ 22,571</u>	<u>\$ 412,711</u>
\$ -	\$ -	\$ -	\$ 652
-	129,043	22,571	170,452
203,655	-	-	241,607
<u>203,655</u>	<u>129,043</u>	<u>22,571</u>	<u>412,059</u>
<u>\$ 203,655</u>	<u>\$ 129,043</u>	<u>\$ 22,571</u>	<u>\$ 412,711</u>

City of Wyoming
Combining Statement of Revenues, Expenditures,
and Changes In Fund Balances -
Nonmajor Special Revenue Funds
Year Ended December 31, 2023

	Special Revenue			
	Police Forfeiture (201)	Police Impound (202)	Police Department Donations (205)	Public Safety Donations (206)
Revenues				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	8,200	-	3,540
Miscellaneous				
Investment income	754	991	302	110
Contributions and donations	-	-	2,500	-
Other	-	-	-	-
Total revenues	<u>754</u>	<u>9,191</u>	<u>2,802</u>	<u>3,650</u>
Expenditures				
Current				
Public safety	18	9,010	533	-
Economic development	-	-	-	-
Total expenditures	<u>18</u>	<u>9,010</u>	<u>533</u>	<u>-</u>
Excess of revenues over (under) expenditures	736	181	2,269	3,650
Other Financing Sources				
Proceeds from sale of capital asset	<u>72</u>	<u>3,310</u>	<u>-</u>	<u>-</u>
Net change in fund balances	808	3,491	2,269	3,650
Fund Balances				
Beginning of year	<u>18,030</u>	<u>22,489</u>	<u>5,892</u>	<u>161</u>
End of year	<u>\$ 18,838</u>	<u>\$ 25,980</u>	<u>\$ 8,161</u>	<u>\$ 3,811</u>

Special Revenue			
Economic Development Authority (280)	Gambling Proceeds (490)	Revolving Loan (285)	Total Special Revenue Funds
\$ 10,000	\$ -	\$ -	\$ 10,000
-	-	-	11,740
7,905	4,854	897	15,813
-	-	-	2,500
11,000	23,550	-	34,550
28,905	28,404	897	74,603
-	-	-	9,561
16,266	-	-	16,266
16,266	-	-	25,827
12,639	28,404	897	48,776
-	-	-	3,382
12,639	28,404	897	52,158
191,016	100,639	21,674	359,901
\$ 203,655	\$ 129,043	\$ 22,571	\$ 412,059

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CAPITAL PROJECTS FUNDS

City of Wyoming
Combining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2023

	Capital Projects		
	Equipment (403)	Park Acquisition (404)	MSA (407)
Assets			
Cash and investments	\$ 6,899	\$ 230,951	\$ 965,604
Accounts receivable	-	-	-
Total assets	<u>\$ 6,899</u>	<u>\$ 230,951</u>	<u>\$ 965,604</u>
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Contracts payable	-	3,156	-
Deposits payable	-	-	-
Total liabilities	<u>-</u>	<u>3,156</u>	<u>-</u>
Fund Balances			
Restricted	-	227,795	965,604
Assigned	<u>6,899</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>6,899</u>	<u>227,795</u>	<u>965,604</u>
Total liabilities and fund balances	<u>\$ 6,899</u>	<u>\$ 230,951</u>	<u>\$ 965,604</u>

Capital Projects		
Trail Development (405)	Escrow Fund (800, 801)	Total Capital Project Funds
\$ 5,504	\$ 389,336	\$ 1,598,294
-	16,282	16,282
<u>\$ 5,504</u>	<u>\$ 405,618</u>	<u>\$ 1,614,576</u>
\$ -	\$ 9,136	\$ 9,136
-	-	3,156
-	396,482	396,482
<u>-</u>	<u>405,618</u>	<u>408,774</u>
-	-	1,193,399
5,504	-	12,403
<u>5,504</u>	<u>-</u>	<u>1,205,802</u>
<u>\$ 5,504</u>	<u>\$ 405,618</u>	<u>\$ 1,614,576</u>

City of Wyoming
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Capital Projects Funds
Year Ended December 31, 2023

	Capital Projects		
	Equipment (403)	Park Acquisition (404)	MSA (407)
Revenues			
Property taxes	\$ -	\$ 10,000	\$ -
Intergovernmental	-	-	141,598
Charges for services	-	52,050	-
Miscellaneous			
Investment income	274	8,153	40,423
Contributions and donations	-	73,500	-
Total revenues	<u>274</u>	<u>143,703</u>	<u>182,021</u>
Expenditures			
Capital outlay			
Culture and recreation	-	94,995	-
	<u>-</u>	<u>94,995</u>	<u>-</u>
Excess of revenues over (under) expenditures	274	48,708	182,021
Fund Balances			
Beginning of year	<u>6,625</u>	<u>179,087</u>	<u>783,583</u>
End of year	<u>\$ 6,899</u>	<u>\$ 227,795</u>	<u>\$ 965,604</u>

Capital Projects		
Trail Development (405)	Escrow Fund (800, 801)	Total Capital Project Funds
\$ -	\$ -	\$ 10,000
-	-	141,598
-	-	52,050
218	-	49,068
-	-	73,500
218	-	326,216
-	-	94,995
218	-	231,221
5,286	-	974,581
\$ 5,504	\$ -	\$ 1,205,802

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2023

	Budgeted Amounts		Variance with Final Budget - Over (Under)
	Original and Final	Actual Amounts	
Revenues			
Taxes			
Property taxes	\$ 3,630,153	\$ 3,647,732	\$ 17,579
Miscellaneous taxes	80,748	86,674	5,926
Total taxes	<u>3,710,901</u>	<u>3,734,406</u>	<u>23,505</u>
Licenses and permits	224,000	168,958	(55,042)
Intergovernmental revenue			
Property tax credits	3,800	4,098	298
Fire aid	56,000	62,038	6,038
Police aid	95,000	461,133	366,133
Federal grants	5,000	140,082	135,082
Other grants and aids	6,000	21,673	15,673
Total intergovernmental revenue	<u>165,800</u>	<u>689,024</u>	<u>523,224</u>
Charges for services			
General government	53,525	42,677	(10,848)
Public safety	1,500	7,767	6,267
Park and recreation	1,000	6,455	5,455
Total charges for services	<u>56,025</u>	<u>56,899</u>	<u>874</u>
Fines and forfeitures	15,000	9,838	(5,162)
Miscellaneous revenues			
Investment income	25,000	143,537	118,537
Other	-	84,306	84,306
Total miscellaneous revenues	<u>25,000</u>	<u>227,843</u>	<u>202,843</u>
Total revenues	<u>4,196,726</u>	<u>4,886,968</u>	<u>690,242</u>
Expenditures			
General government			
Mayor and council			
Personal services	22,927	23,149	222
Supplies	5,000	1,566	(3,434)
Other services and charges	530	30	(500)
Total mayor and council	<u>28,457</u>	<u>24,745</u>	<u>(3,712)</u>

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2023

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
City Administration			
Personal services	\$ 260,299	\$ 258,666	\$ (1,633)
Supplies	79,300	67,176	(12,124)
Other services and charges	154,870	155,144	274
Total city administration	<u>494,469</u>	<u>480,986</u>	<u>(13,483)</u>
Accounting and Auditing			
Personal services	51,069	50,858	(211)
Supplies	300	176	(124)
Other services and charges	106,250	115,096	8,846
Total accounting and auditing	<u>157,619</u>	<u>166,130</u>	<u>8,511</u>
Elections			
Supplies	-	3,054	3,054
Boards and commissions			
Personal services	4,937	3,597	(1,340)
Supplies	250	-	(250)
Total boards and commissions	<u>5,187</u>	<u>3,597</u>	<u>(1,590)</u>
Total general government	<u>685,732</u>	<u>678,512</u>	<u>(7,220)</u>
Public safety			
Police			
Personal services	1,383,184	1,331,482	(51,702)
Supplies	96,390	63,720	(32,670)
Other services and charges	197,658	161,311	(36,347)
Capital outlay	17,050	10,613	(6,437)
Total police	<u>1,694,282</u>	<u>1,567,126</u>	<u>(127,156)</u>
Fire Department			
Personal services	317,425	315,263	(2,162)
Supplies	50,800	47,558	(3,242)
Other services and charges	75,710	54,676	(21,034)
Total fire department	<u>443,935</u>	<u>417,497</u>	<u>(26,438)</u>

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2023

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Building and inspections			
Personal services	\$ 206,254	\$ 182,264	\$ (23,990)
Supplies	17,850	12,125	(5,725)
Other services and charges	27,780	18,087	(9,693)
Total building and inspections	<u>251,884</u>	<u>212,476</u>	<u>(39,408)</u>
Total public safety	<u>2,390,101</u>	<u>2,197,099</u>	<u>(193,002)</u>
Public works			
Streets and highways			
Personal services	491,016	497,333	6,317
Supplies	52,750	52,413	(337)
Other services and charges	281,933	371,631	89,698
Total streets and highways	<u>825,699</u>	<u>921,377</u>	<u>95,678</u>
Engineering			
Personal services	45,369	45,623	254
Supplies	11,000	4,495	(6,505)
Total engineering	<u>56,369</u>	<u>50,118</u>	<u>(6,251)</u>
Total public works	<u>882,068</u>	<u>971,495</u>	<u>89,427</u>
Culture and recreation			
Library			
Other services and charges	41,150	41,357	207
Parks			
Personal services	74,865	37,324	(37,541)
Supplies	14,500	14,771	271
Other services and charges	108,310	124,819	16,509
Total parks	<u>197,675</u>	<u>176,914</u>	<u>(20,761)</u>
Total culture and recreation	<u>238,825</u>	<u>218,271</u>	<u>(20,554)</u>

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2023

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Total expenditures	\$ 4,196,726	\$ 4,065,377	\$ (131,349)
Excess of revenues over (under) expenditures	-	821,591	821,591
Other Financing Sources (Uses)			
Transfers out	-	(128,340)	(128,340)
Net change in fund balance	\$ -	693,251	\$ 693,251
Fund Balance			
Beginning of year		2,436,541	
End of year		\$ 3,129,792	

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DEBT SERVICE FUND

City of Wyoming
Combining Balance Sheet -
Debt Service Fund - By Bond Issue
December 31, 2023

	Debt Service			
	2009 G.O. Improvement Bonds (337)	2015A G.O. Improvement Bonds (338)	2016A G.O. Improvement Bonds (339)	2018A G.O. Improvement Bonds (340)
Assets				
Cash and investments	\$ 698,123	\$ 618,975	\$ 186,793	\$ 133,309
Special assessment receivable				
Delinquent	221,965	1,746	-	403
Deferred	50,119	113,261	-	119,002
Due from Other Funds	-	-	-	-
Total assets	<u>\$ 970,207</u>	<u>\$ 733,982</u>	<u>\$ 186,793</u>	<u>\$ 252,714</u>
Liabilities				
Due to Other Funds	\$ -	\$ -	\$ -	\$ -
Advance from other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Unavailable revenue - special assessments	<u>272,084</u>	<u>115,007</u>	<u>-</u>	<u>119,405</u>
Fund Balances				
Restricted	698,123	618,975	186,793	133,309
Unassigned	-	-	-	-
Total fund balances	<u>698,123</u>	<u>618,975</u>	<u>186,793</u>	<u>133,309</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 970,207</u>	<u>\$ 733,982</u>	<u>\$ 186,793</u>	<u>\$ 252,714</u>

Debt Service		
2020A G.O. Improvement Bonds (341)	1999C & D G.O. Tax Increment Bonds (TIF 3-1) (370)	Total Debt Service Funds
\$ 577,702	\$ -	\$ 2,214,902
1,369	-	225,483
390,621	-	673,003
45	-	45
<u>\$ 969,737</u>	<u>\$ -</u>	<u>\$ 3,113,433</u>
\$ -	\$ 45	\$ 45
-	186,507	186,507
-	186,552	186,552
391,990	-	898,486
577,747	-	2,214,947
-	(186,552)	(186,552)
<u>577,747</u>	<u>(186,552)</u>	<u>2,028,395</u>
<u>\$ 969,737</u>	<u>\$ -</u>	<u>\$ 3,113,433</u>

City of Wyoming
Combining Schedule of Revenues, Expenditures and Changes
in Fund Balances - Debt Service Fund - By Bond Issue
Year Ended December 31, 2023

	Debt Service			
	2009 G.O. Improvement Bonds (337)	2015A G.O. Improvement Bonds (338)	2016A G.O. Improvement Bonds (339)	2018A G.O. Improvement Bonds (340)
Revenues				
Property taxes	\$ 215,000	\$ 250,000	\$ 127,967	\$ 101,862
Tax increments	-	-	-	-
Special assessments	43,204	62,654	-	26,332
Intergovernmental	15,300	-	-	-
Miscellaneous				
Investment income	23,002	18,929	5,139	2,865
Total revenues	<u>296,506</u>	<u>331,583</u>	<u>133,106</u>	<u>131,059</u>
Expenditures				
Current				
Economic development	-	-	-	-
Debt service				
Principal	320,000	335,000	110,000	85,000
Interest and other charges	46,195	37,825	8,980	37,519
Total expenditures	<u>366,195</u>	<u>372,825</u>	<u>118,980</u>	<u>122,519</u>
Excess of revenues over (under) expenditures	(69,689)	(41,242)	14,126	8,540
Fund Balances				
Beginning of year	<u>767,812</u>	<u>660,217</u>	<u>172,667</u>	<u>124,769</u>
End of year	<u>\$ 698,123</u>	<u>\$ 618,975</u>	<u>\$ 186,793</u>	<u>\$ 133,309</u>

Debt Service		
2020A G.O. Improvement Bonds (341)	1999C & D G.O. Tax Increment Bonds (TIF 3-1) (370)	Total Debt Service Funds
\$ 223,061	\$ -	\$ 917,890
-	31,137	31,137
63,002	-	195,192
-	-	15,300
15,575	560	66,070
<u>301,638</u>	<u>31,697</u>	<u>1,225,589</u>
-	8,776	8,776
205,000	-	1,055,000
64,250	8,033	202,802
<u>269,250</u>	<u>16,809</u>	<u>1,266,578</u>
32,388	14,888	(40,989)
<u>545,359</u>	<u>(201,440)</u>	<u>2,069,384</u>
<u>\$ 577,747</u>	<u>\$ (186,552)</u>	<u>\$ 2,028,395</u>

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**Report on Internal Control over Financial Reporting
and on Compliance and other Matters Based on an Audit of
Financial Statements Performed in Accordance with
*Government Auditing Standards***

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Wyoming
Wyoming, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2023, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 30, 2024.

Report on Internal Control Over Financial Reporting

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

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

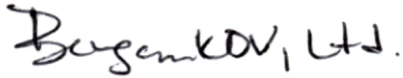
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in dark ink, appearing to read "Bogenkoff, Ltd." with a stylized, cursive script.

St. Cloud, Minnesota
April 30 2024



Minnesota Legal Compliance

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Wyoming
Wyoming, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2023, and the related notes to financial statements, and have issued our report thereon dated April 30, 2024.

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

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

BerganKDV, Ltd.

St. Cloud, Minnesota
April 30, 2024

**CITY OF WYOMING
PLANNING AND ZONING**

TO: DATE: FROM: RE: OWNER: PROPERTY: FILE NOS.:	City Council May 7, 2024 Kim Lindquist, City Planner Fred Weck Rezoning Amendment Stephen Witzel Hamlet Ave and Hwy 8 21.10674.02 D-24-001
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OVERVIEW

Stephen Witzel (the “Applicant”) has requested a Rezoning Amendment for a property on Hamlet Avenue off Highway 8 (“Property”). The applicant requests that the parcel (21.10674.02) be rezoned from R2 – Rural Residential II to C – Commercial to accommodate development of a manufactured home sales lot. The sales lot would require a separate site plan review and approval process. The request for rezoning does not require an amendment to the Land Use Plan as the property is designated Commercial in the most recently adopted Comprehensive Plan.

In 2006 the property was located in Wyoming Township and Stephen Witzel subdivided the property into two lots, (the current parcel, and the property immediately to the north) and had the subject property rezoned to Highway Business. The rezoning was approved by the Town of Wyoming, but the owner was required to also have the County approve the rezoning since Wyoming was a Township. The applicant did not follow up with Chisago County to receive County approval of the rezoning and therefore the parcel zoning was never changed. The property was annexed by the City of Wyoming in December of 2008. There has been no work done on this property since the original rezoning application in 2006.

STAFF RECOMMENDATION

Based on staff’s analysis of the request and the standards for rezoning approval, staff recommends approval of the rezoning from R2 – Rural Residential II to C –Commercial for the property at 21.10674.02.

STAFF REVIEW

The Property is 5.47 acres and currently undeveloped. It is primarily a wooded lot and appears to contain some designated wetlands, based upon the application materials. Surrounding properties are primarily low-density rural residential, however, the intention is that commercial will occur along Lake Blvd.

	Comprehensive Plan Designation	Current Zoning
North	Single Family Residential Neighborhood	R2-Rural Residential II & R1 Rural Residential I
West	Commercial	R2-Rural Residential II
South	Commercial	Agriculture and Commercial
East	Commercial	R2-Rural Residential II

COMPREHENSIVE PLAN

The proposed development is within the Commercial land use designation along Highway 8 in the Comprehensive Plan, which is described as, “The Commercial Areas will allow a wide range of businesses that serve the individual consumer, whether for goods or services.”

According to the Comprehensive Plan, all parcel accesses for Commercial uses must be via City streets. It is assumed that the property will be served off a local street, Hamlet Avenue, directly off of Highway 8.

ZONING ORDINANCE

As noted, the property is currently zoned for Rural Residential, and the applicant is requesting a rezoning to Commercial. The property is also located within the Solar Energy Systems Overlay, Shoreland Management Overlay, and Highway 8 Overlay (H8O) Districts. Additional development standards will need to be addressed when the applicant makes a site plan application.

City of Wyoming ordinance requires that all lots within the Commercial District have at least one acre of buildable land which is defined as - *An area of land excluding surface waters, wetlands or floodplains; and when the property is served by a subsurface sewage treatment system where the depth to mottled soils is at least one (1) foot.* The buildable area can include areas that are protected by an easement. The current application indicates there are wetlands and also showed potential septic locations which means there is buildable area on the site. Because the site is well over 1 acre, staff is comfortable that the site is buildable, although the final site plans will need to provide more detail about soil conditions.

ZONING COMPARISON TABLE

The following lists the ordinance performance standards for the existing zoning and the proposed commercial designation.

Zoning District	Lot Width	Lot Depth	Lot Size	Front Yard Setback	Side Yard Setback	Rear Yard Setback
R-2	215 feet on corner lots	200 feet (not more than 4x the width)	Min. 2-acres with Min. 1 acre buildable	73 feet from centerline or 40 feet from road ROW (whichever is more restrictive)	10 feet (principal building)	35 feet (principal building)
C	115 feet on corner lots	200 feet (not more than 4x the width)	20,000 square feet	135 feet from state highways and 150 feet from the right-of-way of Trunk Highway 8	20 feet (principal buildings adjacent to a residential district)	20 feet (principal buildings)
H8O	300 feet	The same as the underlying zoning district	The same as the underlying zoning district	150 feet	The same as the underlying zoning district	The same as the underlying zoning district

FUTURE ENGINEERING ISSUES

The City Engineer has reviewed the development plans and provided the following comments:

1. The Highway 8 corridor study has identified that the Hamlet access will no longer exist in the future and will be routed through a backage road to access Highway 8.
2. The site is within the Comfort Lake Forest Lake Watershed District and will therefore require the applicant to meet their rules as well as the City's ordinance for any future development.

STANDARDS FOR REZONING

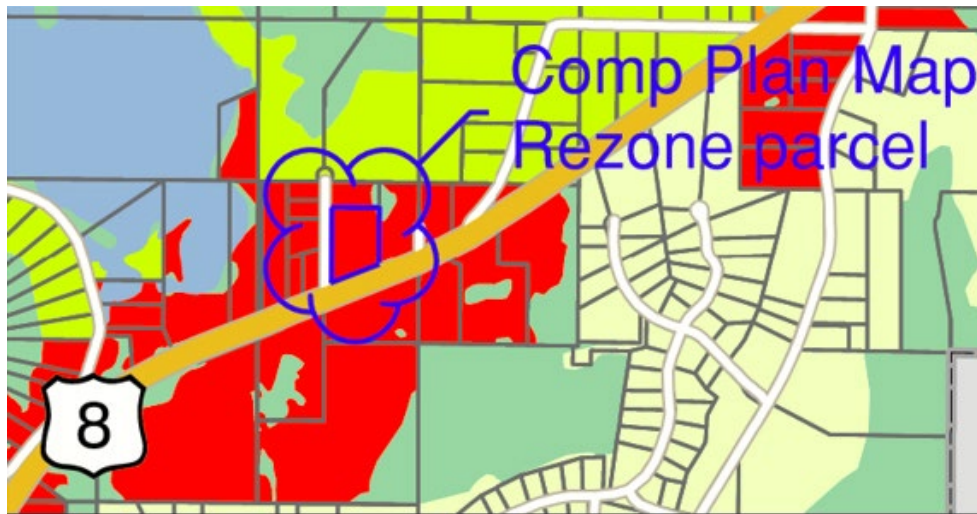
Rezoning Request

Section 40 - 141 (4) (a) outlines the standards for a rezoning. The City may adopt amendments to the zoning ordinance and zoning map in relation both to land uses within a particular district or to the location of the district lines. Such an amendment shall not be issued indiscriminately but should only be used to reflect changes in the goals and policies of the community as reflected in the Comprehensive Plan or changes in conditions in the City. The following factors should be considered:

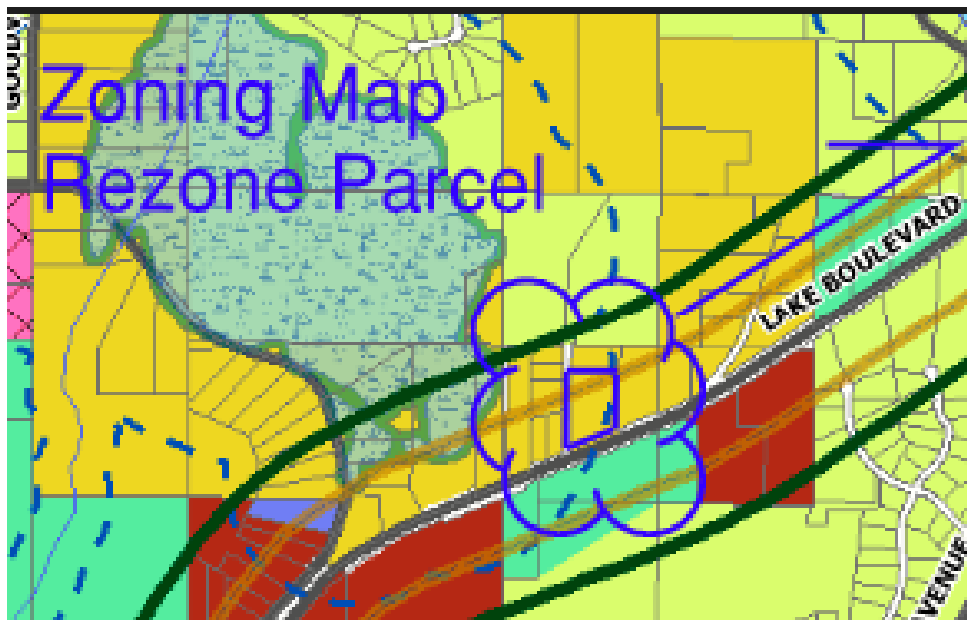
- (1) Whether the amendment will create an excessive demand on existing parks, schools, streets and other public facilities and utilities which serve or are proposed to serve the area.** *The proposed development will not create an excessive demand on existing city facilities, utilities, parks, utilities and schools serving the area.*
- (2) Whether the amendment is sufficiently compatible so that existing development will not be depreciated in value and there will be no deterrence to development of vacant land.** *Surrounding properties along Highway 8 are developed with commercial uses or anticipated to be developed for commercial use in the future, as envisioned by the City's adopted Comprehensive Plan. The rezoning is consistent with the future land uses in the area as portrayed by the Comprehensive Plan.*
- (3) The amendment in the opinion of the City is reasonably related to the overall needs of the City.** *The proposed rezoning enables the applicant to develop a commercial property. The Comprehensive Plan identifies the Highway 8 corridor as one of four possible locations for commercial development outside of Downtown Wyoming.*
- (4) The amendment is consistent with the intent and purposes of the zoning ordinance.** *The purpose of the Rural Residential II district is to provide an area for low-density housing with on-site wastewater systems. Hwy 8 is not an appropriate location to encourage additional low density rural residential development. Rather, the City has indicated that commercial uses would be more appropriate along the Hwy 8 corridor. Rezoning the property to a Commercial designation would allow for the development of a*
- (5) The amendment will not cause traffic hazard or congestion.** *The proposed rezoning is not likely to cause any traffic hazards or congestion as Hwy 8 is being reconstructed to recognize future commercial land uses.*

Planning Commission Recommendation

On December 27, 2022 the Planning Commission publicly heard the petitioner's request. The Planning Commission received a neighborhood petition opposing the rezoning of the properties; a copy of the petition is included with this report. After hearing testimony and discussion, the Planning Commission voted unanimously to recommend approval of the request based on the finding that the criteria contained in Article V, Division 9, Zoning Amendments have been met and concur with Staff's recommended findings of fact.

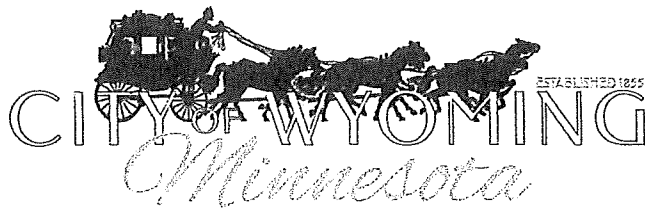


- Single Family Residential Neighborhood
- Multi-Family Suburban Neighborhood
- High Density Residential Neighborhood
- Commercial
- Downtown Core



Zoning Districts

- A -- Agriculture
- R1 -- Rural Residential I
- R2 -- Rural Residential II
- R3 -- Single Family Residential



City Of Wyoming
26885 Forest Blvd, PO Box 188
Wyoming, MN 55092
Phone (651) 462-4947
permits@wyomingmn.org

LAND USE APPLICATION: ORDINANCE AMENDMENT

This application initiates a request to change the text of a city ordinance or to change the boundaries of a zoning district (rezoning). Any person owning real estate within the city may initiate an ordinance amendment request.

Property Address: N/A (nearest property is behind at 24639 Hamlet)

Applicant(s): Name(s) Stephen Witzel

Address 505 N.E. Fircrest St.

City Fridley State MN Zip 55432

Phone Number (763) 284-7710 / 763-947-2011 Email Steve.mmi@comcast.net

Owner(s) - If other than Applicant(s):

Name(s) _____

Address _____

City _____ State _____ Zip _____

Phone Number _____ Email _____

Owners(s) Signature(s) _____ Date _____

Legal description of property (if rezoning) OR proposed text amendment (attach additional pages if necessary):

Section 33 Township 0.33 Lot 2, B1K 1, Witzel Estates Lot 002 B1K00, Subdivision Ccd 10900

Present use of property: vacant

Property Identification Number(s): R.21.10674.02

Present Zoning District: R-2 Rural Residential 11 Proposed Zoning District: Commercial

This application and the following attachments must be submitted to be considered a complete application:

1. Stated reason for requested change
2. Statement of compatibility to the City Comprehensive Plan
3. Text of the portion of the existing ordinance to be amended (If applicable)
4. Proposed amended text and statements outlining any other effects that the amendment may have on other areas of this ordinance
5. Additional information as may be requested by the Planning Commission - Rezoning requests will require a map of the area to be rezoned
6. The application fee and escrow must be paid at the time of application.

A public hearing can be scheduled only after a complete application has been received.

Applicant(s) Signature(s) [Signature] Date 3/29/2024

As the applicant for this request, I agree to reimburse the City for all expenses incurred by the City in employing planning, engineering, legal, and other professional consultants in reviewing this application. This may include the replenishment of any escrow funds as required as part of this application. Such costs shall be paid by me, the applicant, regardless of the outcome of the review and prior to commencing any work on the project. Article V, Division 9, Zoning Amendments, is attached to this application. By signing this application, the applicant acknowledges that it has been read and understood.

OFFICE USE ONLY

Application # 2-24-001

Date Complete Application Received 3/29/24

Fee: \$220.00 + Escrow \$750.00

Revised 01/24/23

Date Application Received 3/29/24

60 Days 5/28/24

Date Paid 3/29/24

By: [Signature]
Official
Check # 5307701436

Land Use Application

Applicant: Stephen Witzel

Section 33, Township 033, Lot 2 BLK1, Witzel Estates, Lot 002 BLK001, Subdivision Cd10900

Property ID R21.10674.02

- 1) Land use to be for commercial use / sales center housing
- 2) It has been suggested by local building official that this area has been slated for commercial development and will be commercial in the new comprehensive plan.

RESERVED FOR RECORDING DATA

RESOLUTION NO. 24-05-43

**RESOLUTION APPROVING A REZONING FROM THE RURAL RESIDENTIAL II
(R-2) DISTRICT TO COMMERCIAL (C) DISTRICT AT
HAMLET AVENUE AT HIGHWAY 8**

WHEREAS, the City of Wyoming is a political subdivision, organized and existing under the laws of the State of Minnesota; and,

WHEREAS, the City Council of the City of Wyoming has adopted zoning and subdivision regulations, per Ordinances 2009-4 and 2010-08, including subsequent amendments, to promote the orderly, economic and safe development and utilization of land within the City; and,

WHEREAS, Stephen Witzel has applied for approval of a rezoning of property from the Rural Residential II District (R-2) to Commercial (C) District on property legally described as.

Lot 2, Block 1, Witzel Estates.

WHEREAS, on December 27, 2022 the Planning Commission held a public hearing in accordance with the Ordinance and laws of the State of Minnesota; and,

WHEREAS, the City Council and Planning Commission have reviewed the application, as submitted, and have made the following findings of fact:

1. The requested rezoning will not create an excessive demand on parks, schools, or streets serving the area.
2. The proposed rezoning is compatible with existing development and will not deter the appropriate development of vacant lands.
3. The rezoning is consistent with the goals and policies of the City and the spirit, intent and purposes of the zoning ordinance.
4. The proposed rezoning will not cause traffic hazard or congestion.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Wyoming hereby grants the rezoning as requested by the applicant.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 7TH DAY OF MAY, 2024.

CITY OF WYOMING

By: _____
Lisa Iverson, Mayor

ATTEST:

Robb Linwood, City Administrator

**UNAPPROVED MINUTES
PLANNING COMMISSION
CITY OF WYOMING, MINNESOTA
APRIL 23, 2024
7:00PM**

CALL TO ORDER:

Planning Commission Chairman Lobermeier called the Regular Meeting of the Wyoming Planning Commission for April 23, 2024 to order at 7:00 PM

CALL OF ROLL:

*On a Call of the Roll the following members of the Wyoming Planning Commission were present:
Mark Lobermeier, Dan Iverson, and Mark Holl*

ABSENT: Commissioner Katie West

Also Present: Fred Weck Zoning Administrator and Council Liaison Lisa Iverson

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

OPEN FORUM: NONE

APPROVAL OF MINUTES:

1. Consider approving the minutes of the “Regular Meeting” of the Wyoming, Minnesota Planning Commission for April 9, 2024

A MOTION WAS MADE BY COMMISSIONER HOLL, SECONDED BY COMMISSIONER IVERSON, TO APPROVE THE MINUTES OF THE “REGULAR MEETING” OF THE WYOMING, MINNESOTA PLANNING COMMISSION FOR APRIL 9, 2024, AS SUBMITTED.

*Voting Aye: Holl, Iverson, and Lobermeier
Voting Nay: None
Abstain: None
Absent: West*

SCHEDULED PUBLIC HEARINGS:

2. Rezone: Z-24-001 Rural Residential II (R-2) to Commercial (C) District
Location: Hamlet Avenue at Highway 8, northeast corner
Applicant/Owner: Stephen Witzel
Property ID Number: 21.10674.02

Zoning Administrator Weck explained that Mr. Witzel would like to rezone this parcel in order to accommodate development of a manufactured home sales lot, but noted that use was not on the agenda this evening and the item for Commission consideration was simply the rezoning of the property from R-2 to Commercial. He explained that this change would not require an amendment to the Land Use Plan because the Comprehensive Plan has this property guided as commercial already. He stated that in 2006, the property had been divided and rezoned through the Township, but also needed to have it rezoned through the County, which Mr. Witzel had not done.

He explained that when the Township was annexed into the City, this parcel stayed the zoning that it was, which was R-2, because Mr. Witzel had not completed the second step with the County. He noted that this parcel has been guided for Commercial zoning since about 2006 and staff was recommending approval of the rezoning request.

Chair Lobermeier confirmed that this property, under the same ownership, had gone through the process to have it rezoned for Commercial use.

Stephen Witzel apologized for not following through like he should have back in 2007 with completing the rezoning with the County. He explained that he had gone to both the Planning Commission and the City Council at that time and everyone was on board with this rezoning and he mistakenly thought that the rezoning process had been completed. He noted that he thought that the County was the one who had actually dropped the ball on the rezoning, when, in fact, it was him.

Chair Lobermeier explained that if the rezoning request is approved, Mr. Witzel would still need to come back to the City with his development plans for further approvals.

MOTION BY COMMISSIONER IVERSON, SECONDED BY COMMISSIONER HOLL, TO OPEN THE PUBLIC HEARING AT 7:09 P.M.

<i>Voting Aye:</i>	<i>Holl, Iverson, and Lobermeier</i>
<i>Voting Nay:</i>	<i>None</i>
<i>Abstain:</i>	<i>None</i>
<i>Absent:</i>	<i>West</i>

Randy Sampson, 24668 Hamlet Avenue, stated that he bought his place in 1993 and explained that it is a great neighborhood in a great location. He stated that the last thing he wants to see in the neighborhood is commercial property across the street from his home.

Jason Roberts, 24626 Hamlet Avenue, stated that he moved here in 2009 and explained that what he was mostly concerned about was that this would be a commercial business across the street from a residential home. He noted that he had spoken a bit to Zoning Administrator Weck about the Comprehensive Plan and this parcel being guided for commercial use, which he understood, but this has residential homes on a road that will take more traffic because of the proposed Highway 8 recommendations. He explained that he did not see that there would be anyway to access that property beside Hamlet Avenue. He stated that there are children in the neighborhood and he did not want to see an increased traffic load on the street. He explained that they had bought the home because it was off the beaten path but also close to town with nice access. He stated that he has nothing against a property owner trying to flip their property to commercial, but personally does not want to see it done. He urged the Commission to consider this as though they were in his position and this was in their neighborhood. He explained that the other issue he has with this proposal is that there were not any plans about what it will be, which means that it was hard for him to stand up here and say 'absolutely not'. He noted that if the residents on the street knew what was going in and they could request things like a berm or a fence, and noted that it may be possible that they would be more open to this idea. He stated that he was opposed to the current request. He explained that there has been some incidents with a lot of stuff being put in across the street from his house and stated that he does not want to look at it because he likes his property the way it is.

Carl Dahl, 7514 250th Street, stated that he was not directly impacted by this property, but noted that with the frontage road he knows that there will be some impact to the residential neighborhoods. He stated that they enjoy living on a farm and like it being more rural and

explained that he, personally, disagrees with the Comprehensive Plan, but understands that he does not run the City. He explained that he hated to see this go more and more commercial and reiterated that they enjoy raising their family in more of a rural atmosphere. He stated that he believes granting this request would steer the City in the wrong direction.

Daniel Bannon, 24734 Hamlet Avenue, explained that his largest concern is that since he has owned the farmland north of the property since 2017, this parcel has been a garbage pit. He noted that it had been somewhat cleaned up about a month ago, but is still essentially a garbage pit and explained that Mr. Witzel does not maintain it very well. He stated that Mr. Witzel has cleaned up the front of the property a bit, but if you walk his fence line, the property just has garbage everywhere. He noted that the City has serious issues with enforcing these type of issues and if they grant this request it will give Mr. Witzel the opportunity to make it even worse. He explained that it is clear that Mr. Witzel used this property as a storage facility and noted that he has pictures that he can share with the City. He stated that he pays a tremendous amount of taxes for his property and he wants it looking nice and stated that he did not want to see the City give Mr. Witzel an open-ended opportunity to exacerbate this mess. He stated that he felt that opening up the opportunity for commercial just gives Mr. Witzel a blank slate in order to create a mess which concerns him, because the City will not enforce it.

Kevin Miller, 6521 North Shore Trail, stated that he is here on behalf of his daughter and son-in-law who live at 24626 Hamlet Avenue. He stated in looking at the zoning map and the Comprehensive Plan, there is a lot of red. He noted that just because someone came to a Council meeting with the Township and had supposedly gotten approval, and was now coming back because that individual did not do what they were supposed to do at the time, does not mean that the City should just grant this approval without strongly considering the situation. He asked about the City's plan for the zoning being proposed and how they planned to convert all the properties to commercial. He asked if it would be done at this time for all the parcels or if it was just this one parcel. He stated that he understands that the Commission will make a recommendation to the Council, and asked if this would be a CUP or if it would be an actual zoning change. He asked if the City could just make a change to one parcel without changing it all. He asked if that would be fair to the property owners.

Zoning Administrator Weck stated that he believed that Mr. Miller was referring to spot zoning and explained that if the Comprehensive Plan had all residential around there and also had this property as residential and the City decided to change it to commercial that would be considered spot zoning.

Mr. Miller stated that the parcel is currently residential and asked if the City was going to rezone it why they wouldn't do them all at the same time.

Zoning Administrator Weck explained that one of the next agenda items was to look into implementing the Comprehensive Plan, which includes rezoning all those properties at one time.

Chair Lobermeier clarified that this agenda item was to discuss this one parcel and explained that this is the normal process the City uses for rezoning requests. He stated that he did not want there to be a misunderstanding about the spot zoning issue and noted that the Comprehensive Plan lays out what the long-term intended use would be, but reiterated that tonight they are talking about rezoning one parcel. He explained that this would not be considered spot zoning and noted that any landowner can come to the City and request a rezoning of the property.

Mr. Miller asked what would happen if this parcel was zoned commercial and they wanted to change it to residential.

Zoning Administrator Weck explained that the Comprehensive Plan guides this property towards commercial so in Mr. Miller's example, the applicant would have to ask for an amendment to the Comprehensive Plan and also ask the City for rezoning.

Mr. Miller stated that he felt that this change would effect the value of the nearby residential homes and noted that if it ends up lowering their value there have been case studies and lawsuits that have ruled that the City would have to pay the deficiencies, if the value drops considerably and asked if the City was prepared to deal with that type of outcome.

Chair Lobermeier stated that he felt that was speculation.

Mr. Miller stated that one of the things a City can do in this situation, when there are homeowners and residential properties across the street, which would be to require the developer to berm or screen the property along Hamlet Avenue, so that it would not directly effect the residential views and enjoyment. He asked the Commission to consider this as this request is moved forward through the process.

Chair Lobermeier agreed that would be possible but reiterated that the process tonight was simply for rezoning the property and all of the development details, such as screening, trees, and traffic, would be subject to a whole different process through the City and would have to come back before the Planning Commission and the City Council for approval. He stated that, is the rezoning is approved, this process would not begin until the property owner decides what he would like to do with the property, and has specific plan details for the City to review.

Zoning Administrator Weck explained that everyone who received a letter about tonight's Public Hearing would also receive a letter notifying them, if and when, there is a next step of the development and use.

Neil Rever, 24679 Hale Avenue, stated that they live next to the Gregory property and noted that they had appeared before the Commission and Council previously to share their concerns. He stated that he wanted to let everyone know that they have had problems since the Gregory building was put in with excessive lighting and no screening which means they are looking at a parking lot and over 60 lights. He cautioned the residents that if Mr. Witzel wants to put in a building and have 100 lights and keep them on all night, that is what they will have to look forward to. He stated that he felt that the City has not come through, thus far, in addressing their concerns and explained that he felt the Council and staff have not been truthful.

Mr. Bannon explained that Mr. Rever's comments go back to what he said earlier about the City's lack of enforcement of these issues. He stated that he wanted to make sure that if the City has laws or guidelines in order to make the community nice and enjoyable, he asked that they also follow through with enforcement. He stated that the issues raised by Mr. Rever are a prime example of what they have all been talking about. He stated that they are talking about not only a mess, but also an ungodly amount of lights that will diminish the enjoyment of the nearby properties.

Mr. Rever stated that he didn't feel that the City cared.

MOTION BY COMMISSIONER IVERSON, SECONDED BY COMMISSIONER HOLL, TO CLOSE THE PUBLIC HEARING.

<i>Voting Aye:</i>	<i>Holl, Iverson, and Lobermeier</i>
<i>Voting Nay:</i>	<i>None</i>
<i>Abstain:</i>	<i>None</i>
<i>Absent:</i>	<i>West</i>

Chair Lobermeier stated that he asked if there had been complaints about the Gregory property.

Zoning Administrator Weck confirmed that there had been complaints and noted that Mr. Gregory does not yet have the screening up because the ground was frozen, so he could not plant trees or install the fencing. He stated that the security lighting is allowed and they are not allowed to have lighting of a certain candle power beyond the property lines and noted that the City has checked and it is in compliance. He stated that for the current property being discussed, he has received complaints about it regarding trash and debris and he had contacted Mr. Witzel and had those things cleaned up. He noted that he did not walk through the woods, so if someone is walking along the fence line and sees trash, he asked that they let him know about it because he cannot see it. He stated that if there are photographs, he asked that they be sent to him, so it can be addressed.

Chair Lobermeier stated that he thinks there were good comments shared by the residents and noted that he also had some concerns. He asked whether, before there were further discussions about rezoning, if the other issues related to the property that have been raised, should be resolved before they move on in the process.

Zoning Administrator Weck stated that he felt the concerns that have been raised about the way the property is being used, would be more appropriate for when Mr. Witzel would actually bring in a site plan or CUP request.

Chair Lobermeier stated that one of the comments raised during the Public Hearing was about how the Commissioners would feel if this was happening in their neighborhood. He explained that he was in this exact position in 2006 and as a result ended up learning a lot about the Planning Commission, land use, and property rights, which ultimately ended up with him serving on the Planning Commission. He stated that he understands their concerns and that it is difficult to see properties rezoned. He explained that the Comprehensive Plan is the City's attempt to be able to guide the City to the best long-term use and noted that Highway 8 is, and will be, a commercial corridor. He stated that when the City sees a property like this, they see it as moving towards the way that have seen in planned and reminded them that at one time, the Township had also seen this as a commercial property. He explained that this request was consistent with the plan and if Mr. Witzel brought something forward to the City, he believes that there will be an opportunity to improve a number of the conditions that they have heard about tonight from residents, including screening and cleaning up the property, but would also include conditions that, if those things are not followed, that the City has the ability to enforce them.

MOTION BY COMMISSIONER LOBERMEIER, SECONDED BY COMMISSIONER IVERSON, TO RECOMMEND APPROVAL TO REZONE: Z-24-001 RURAL RESIDENTIAL II (R-2) TO COMMERCIAL (C) DISTRICT, LOCATED AT HAMLET AVENUE AT HIGHWAY 8, NORTHEAST CORNER FOR PROPERTY ID NUMBER: 21.10674.02.

Voting Aye: Holl, Iverson, and Lobermeier
Voting Nay: None
Abstain: None
Absent: West

Chair Lobermeier stated that this item would go before the City Council on May 7, 2024. He reiterated that the Planning Commission was a recommending body and the City Council would make the final decision on this request.

NEW BUSINESS:

OLD BUSINESS:

3. Planning Commission Appointment Recommendation to the City Council – Chris Ortwerth

MOTION BY COMMISSIONER LOBERMEIER, SECONDED BY COMMISSIONER HOLL, TO RECOMMEND APPROVAL OF APPOINTING CHRIS ORTWERTH TO THE PLANNING COMMISSION.

<i>Voting Aye:</i>	<i>Holl, Iverson, and Lobermeier</i>
<i>Voting Nay:</i>	<i>None</i>
<i>Abstain:</i>	<i>None</i>
<i>Absent:</i>	<i>West</i>

4. Rezoning of Undeveloped Parcels to Match the Comprehensive Plan

Zoning Administrator Weck explained that what he had tried to put together for the Commission was to show that if they were zoned Agricultural and the Comprehensive Plan says they will have some other designation, how many parcels it would effect, and, if the uses or lot sizes would be conforming. He stated that, for the most part, if they were compliant with setbacks, they would be compliant with new setbacks. He asked if there was more information that the Commission would like him to compile.

Chair Lobermeier stated that he felt this information was very helpful for them to kind of be able to look at what the current zoning was and what the impact would be. He noted that he was also glad to see that a large percentage of the parcels would remain conforming in terms of use and lot size. He asked what 'SFD' referred to.

Zoning Administrator Weck clarified that SFD meant 'single family dwelling'.

Chair Lobermeier stated that this information helped him get his arms around the fact that this would certainly impact some parcels, but not in the way that he had originally been concerned with.

Commissioner Holl noted that it will take him some time to wrap his mind around this information and asked a few clarifying questions on how to interpret the information put together by Zoning Administrator Weck.

Zoning Administrator Weck answer the questions and noted that he felt that use was the larger issue for consideration.

Chair Lobermeier stated that if the uses remain conforming after they move them to the new zoning that would be a good thing.

Commissioner Iverson stated Zoning Administrator Weck mentioned that the non-conforming aspects would be more around the use of the property and asked what that would really mean in a boiled down explanation.

Zoning Administrator Weck explained that it would mean that they could keep using the property as they want, including as it was currently being used, but they could not expand the property, for example, put an addition onto the house. He noted that there would be a way that they could put on a detached accessory building. He stated that if the home burned down, if they applied for a

building permit with 180 days, they could rebuild what they had.

Commissioner Iverson stated that he felt what Zoning Administrator had just described would be a key point to include in their communications and felt that there may be a few of these types of bullet points that will help create a picture for easier understanding.

Chair Lobermeier stated that he felt this information was very helpful and allowed them to take in this information from a different viewpoint.

Zoning Administrator Weck encouraged the Commission to let him know if there were other categories or information that they would like to be included.

Chair Lobermeier suggested that they may be ready to bring this information to the Council at their May 21, 2024 meeting.

COMMUNICATIONS: NONE

UPDATES: NONE

A MOTION WAS MADE BY COMMISSIONER IVERSON, SECONDED BY COMMISSIONER HOLL, TO ADJOURN THE APRIL 23, 2024 "REGULAR MEETING" OF THE WYOMING, MINNESOTA PLANNING COMMISSION AT 7:44 PM.

<i>Voting Aye:</i>	<i>Holl, Iverson, and Lobermeier</i>
<i>Voting Nay:</i>	<i>None</i>
<i>Abstain:</i>	<i>None</i>
<i>Absent:</i>	<i>West</i>



Request for Council Action

Date: April 29, 2024
To: Mayor Iverson and Members of City Council
From: Neil D. Bauer, Public Safety Director
Subject: Request to Hire Nicole Fraser Police Officer
Method: New Business

A handwritten signature in black ink, appearing to read "N. D. Bauer", is positioned to the right of the "From:" line in the header section.

The police department is requesting authorization to fill one of the vacant police officer positions. Our hiring process identified Ms. Nicole Fraser after she has successfully completed all of the requirements of her conditional offer of employment.

Nicole has prior law enforcement experience with the City of Edina and was a campus security guard for Winona State University. She is a youth soccer coach in the City of Coon Rapids in the summer. Nicole has a Bachelor of Science degree from the Winona State University in Criminal Justice and completed the Law Enforcement Skills program at Rochester Community and Technical College.

We are recommending that she starts at \$33.17 per hour (2023 6-month rate) in the LELS Wyoming Police Officer collective bargaining unit, giving credit for her prior experience as a police officer.

We look forward to bringing Nicole to the May 21, 2024, council meeting to be sworn in for the City of Wyoming.

Recommendation

Staff recommends hiring Nicole Fraser for the police officer position, effective May 13, 2024.

Request for Council Action

Date: May 7, 2024
To: Wyoming City Council, Mayor Lisa Iverson, Councilmembers Claire Luger, Linda Nanko Yeager, Brett Ohnstad and Dennis Schilling
Cc: Robb Linwood; File
From: City Engineer, Mark Erichson, PE
RE: 2024 Street Improvement Project - Receive Feasibility Report, Set the Public Hearing Date, and Authorize the Preparation of Plans and Specifications

Background and supporting documentation of request:

The proposed improvements for the 2024 Street Improvement Project consist of pavement rehabilitation along the following roadways:

- 258th Street from Goodview Avenue to Goodwin Road
- Goodwin Road from Verges Memorial Park to approximately 750 feet southeast of Gramford Avenue
- Goodwin Lane from southwest terminus to Goodwin Road
- 255th Street from Goodview Avenue to 256th Street
- Gramford Avenue from 256th Street to Grafton/Granada Avenue
- Granada Avenue from 260th Street to Gramford Avenue
- Grafton Avenue from 260th Street to Gramford Avenue

The total estimated project cost for the 2024 Street Improvement Project is approximately **\$2,765,200** which incorporates 2024 construction costs and includes a 10% construction contingency and indirect costs in the amount of 25% of the estimated construction costs. The project costs are summarized as follows:

2024 Street Improvement Project City of Wyoming, MN Project Costs and Funding			
Improvements	City Fund	Special Assessments	Total
Area 1. – Surface Rehabilitation (Rural Roadway and Goodwin Lane)	\$854,865.00	\$213,716.25	\$1,068,581.25
Area 2 – Surface Rehabilitation (New Curb)	\$1,357,290.00	\$339,322.50	\$1,696,612.50
Total Improvements	\$2,212,155.00	\$553,038.75	\$2,765,193.75

Enclosed is a copy of the Feasibility Report. A detailed PowerPoint presentation will be given at the Council meeting and funding sources will be discussed in detail.

Recommendation:

Approve **Resolution No. 24-05-44**, a resolution receiving the Feasibility Report, Setting the Public Hearing, and Authorization to prepare plans and specifications for the 2024 Street Improvement Project.



FEASIBILITY REPORT

2024 STREET IMPROVEMENT PROJECT WYOMING | CHISAGO COUNTY | MINNESOTA

May 7, 2024

Prepared for:

City of Wyoming
PO Box 188
26885 Forest Blvd
Wyoming, MN 55092

WSB PROJECT NO. 024180-000

May 7, 2024

Honorable Mayor and City Council
City of Wyoming
26885 Forest Boulevard
Wyoming, MN 55092

Re: Feasibility Report
2024 Street Improvement Project
City of Wyoming, MN
WSB Project 024180-000

Dear Mayor and City Council Members:

Transmitted herewith is the feasibility report for the above-referenced project. The report addresses the street and drainage improvements, in accordance with the Capital Improvement Plan and Pavement Management Plan, along the following roadways:

- 258th Street from Goodview Avenue to Goodwin Road
- Goodwin Road from Verges Memorial Park to approximately 750 feet southeast of Gramford Avenue
- Goodwin Lane from southwest terminus to Goodwin Road
- 255th Street from Goodview Avenue to 256th Street
- Gramford Avenue from 256th Street to Grafton/Granada Avenue
- Granada Avenue from 260th Street to Gramford Avenue
- Grafton Avenue from 260th Street to Gramford Avenue

The proposed improvements include pavement rehabilitation and replacement of existing bituminous curb with new concrete curb and gutter. Additional Improvements include replacement of deficient storm sewer and extension of new storm sewer to address isolated drainage issues. The report herein presents costs for the project as well as proposed funding, including assessments, based on the City assessment policy and past practice.

We would be happy to discuss this report with you at your convenience. If you have any questions, please do not hesitate to call me at 612.360.1278.

Sincerely,

WSB



Mark A. Erichson, PE
City Engineer

Attachments

kkp



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Letter of Introduction

Table of Contents

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Appendix A

Figures

Appendix B

Opinion of Probable Cost

Appendix C

Assessment Map Preliminary Assessment Roll

Appendix D

Coring Logs

Appendix E

Pavement Condition Index (PCI) 2021



Certification Sheet

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision and that I am a duly licensed professional engineer under the laws of the State of Minnesota.

Mark A Erichson, PE

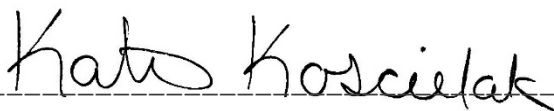


Date: May 7, 2024

Lic. No. 40886

Quality Control Review Completed By:

Katie Koscielak



Date: May 7, 2024



Executive Summary

The proposed improvements for the 2024 Street Improvement Project consist of pavement rehabilitation along the following roadways:

- 258th Street from Goodview Avenue to Goodwin Road
- Goodwin Road from Verges Memorial Park to approximately 750 feet southeast of Gramford Avenue
- Goodwin Lane from southwest terminus to Goodwin Road
- 255th Street from Goodview Avenue to 256th Street
- Gramford Avenue from 256th Street to Grafton/Granada Avenue
- Granada Avenue from 260th Street to Gramford Avenue
- Grafton Avenue from 260th Street to Gramford Avenue

A map illustrating the project location can be found on **Figure 1 of Appendix A**.

Utility improvements include extending new storm sewer where facilities do not currently exist to address isolated drainage concerns and minor ditch grading.

The total estimated project cost for the 2024 Street Improvement Project is approximately **\$2,765,200** which incorporates 2024 construction costs and includes a 10% construction contingency and indirect costs in the amount of 25% of the estimated construction costs. The indirect costs include legal, engineering, administrative, and financing considerations. Funding for the project will come from City funds/bonding and special assessments to benefitting properties.

The 2024 Street Improvement Project can be completed, including the final lift of bituminous paving and all restoration items, in 2024.

This project is feasible, necessary, and cost effective from an engineering standpoint and should be constructed as proposed herein.



1. Introduction

1.1 Authorization

On November 21, 2023, the Wyoming City Council authorized the preparation of a feasibility report for the 2024 Street Improvement Project.

1.2 Scope

This feasibility report includes street improvements and limited drainage improvements along the following existing roads:

- 258th Street from Goodview Avenue to Goodwin Road
- Goodwin Road from Verges Memorial Park to approximately 750 feet southeast of Gramford Avenue
- Goodwin Lane from southwest terminus to Goodwin Road
- 255th Street from Goodview Avenue to 256th Street
- Gramford Avenue from 256th Street to Grafton/Granada Avenue
- Granada Avenue from 260th Street to Gramford Avenue
- Grafton Avenue from 260th Street to Gramford Avenue

These improvements will incorporate complete roadway reconstruction and storm sewer improvements.

1.3 Data Available

Information and materials used in the preparation of this report include the following:

- City of Wyoming record drawings
- City of Wyoming base and topographic maps
- City of Wyoming Pavement Condition Index
- City of Wyoming Capital Improvement Plan
- Field observations of the area and discussions with City staff
- Pavement Coring Forensic Report prepared by WSB, dated February 2024
- Sanitary sewer televising provided by the City
- City of Wyoming Assessment Policy

1.4 Project History

Staff evaluated City streets by conducting pavement condition ratings and road tours to prioritize improvement projects, resulting in a multi-year Capital Improvement Plan (CIP). The CIP provides a schedule for the various roadway improvements that are necessary to maintain the City streets in an effective and efficient manner. In 2023, Staff provided Council a 5-year CIP for consideration. Roadways proposed for improvements are identified in the CIP for improvement in 2024.



2. Existing Conditions

2.1 Surface

The project area is surrounded primarily by residential properties that contain landscaping, trees, and numerous other private improvements beyond the edge of the roadway and within the City right-of-way.

255th Street (from Goodview Avenue to approximately 400 feet west of 256th Street), Grafton Avenue and Grenada Avenue exist as 24-foot, asphalt paved, rural residential roadways (meaning no curb and gutter). The remaining portion of 255th Street, 258th Street, Goodwin Road, and Gramford Avenue exist as 28-foot-wide, asphalt paved with bituminous curb in poor condition. Goodwin Lane exists as a 28-foot-wide, asphalt paved with concrete curb and gutter. The existing concrete curb and gutter along Goodwin Lane was identified to be generally in good condition.

All roadways are experiencing various severities of distresses including alligator, block, transverse, and longitudinal cracking, along with localized drainage issues.

Pavement cores taken within the project area indicate the existing asphalt thickness ranges from 2 inches to 4.5 inches and aggregate base thickness ranges from 5 inches to 11 inches. The underlying soils consist of predominantly silty sand with some areas of clayey sand. A copy of the pavement cores is included in **Appendix D** of this report.

The City of Wyoming evaluates all roadways within the City periodically, using the Pavement Condition Index (PCI) system. PCI ratings were completed in 2021 within the project area and ranged from fair to poor condition with the exception of Goodwin Lane which is categorized as good condition due to the condition of the existing concrete curb. Generally, roadway replacement or reclamation is recommended when PCI ratings are below 35. The segments of high PCI ratings have received patching in recent years, but poor underlying base conditions have not been addressed. A copy of the 2021 PCI ratings is included in **Appendix E** of this report.

2.2 Storm Sewer

The project area currently consists of a combination of both rural and urban drainage systems. Drainage along Grafton Avenue, Granada Avenue and a portion of 255th Street is conveyed through existing ditches on either side of the roadway. The remaining roadways in the project area utilize predominately bituminous curb (concrete curb and gutter along Goodwin Lane) with 15-24" storm sewer or trench drain crossings to drain the roadways. The existing storm sewer is primarily HDPE with isolated locations of corrugated metal pipe (CMP) culverts and reinforced concrete pipe (RCP) culverts. In the existing condition runoff from the roadways is conveyed to one of several existing stormwater best management practices (BMPs) within the project area. These existing BMPs include infiltration swales, stormwater ponds and stormwater wetlands. While there are several intermediate discharge points from the project area itself, the ultimate discharge point downstream of the project area is the Sunrise River.

The project is located within the Comfort Lake Forest Lake Watershed District (CLFLWD).

2.3 Municipal Utilities

2.3.1 Sanitary Sewer

Properties are currently served by individual, onsite septic systems.



2.3.2 Water Main

Properties are currently served by individual, on site wells.



3. Proposed Improvements

3.1 Surface

Improvements proposed are intended to improve the design strength of the pavement system and provide a street surface with an extended life for the City of Wyoming.

Rehabilitation of the roadway pavement will include removal of the existing asphalt surface, regrading/shaping of the existing aggregate, and new asphalt pavement matching the existing pavement width. Improvements along 255th Street from approximately 400 feet west of 256th Street to 265th Street, 258th Street, Goodwin Road, and Gramford Avenue will include the replacement of the existing bituminous curb with new concrete curb and gutter. The existing concrete curb along Goodwin Lane is proposed to remain in place.

Street grades are proposed to very closely match the existing grades to minimize construction impacts to adjacent properties. Minor adjustments to some of the existing roadway vertical profiles will be proposed to improve pavement drainage conditions where feasible.

The typical sections for the proposed street improvements are included in **Appendix A**.

3.2 Storm Sewer and Drainage

The overall drainage patterns of the project are proposed to remain unchanged from existing to proposed condition. Improvements to the existing storm sewer system include extension of the existing storm sewer along Goodwin Road to better accommodate area drainage, replacement of the existing drainage grates crossing the roadway at 258th Street and Goodwin Road with catch basins and RCP, and replacement of deficient culvert crossings with RCP.

3.3 Municipal Utilities

3.3.1 Sanitary Sewer

Sanitary sewer improvements are not proposed to be included with this improvement project.

3.3.2 Water Main

Water main improvements are not proposed to be included with this improvement project.

3.4 Permits/Approvals

The anticipated permits and approvals required, and the respective regulatory agencies are listed below.

CLFLWD	Drainage/Erosion Control Permit
NPDES	Erosion Control Permit

3.5 Construction Access/Staging

The contractor will be responsible for providing access to all existing properties throughout the project.

The proposed methods of construction are the responsibility of the contractor. Adequately signed detours will be identified to direct traffic around the construction zone and notify users of the increased truck and construction activity. Detours will be used only if absolutely necessary to ensure the safety of residents and construction workers alike.



3.6 Public Involvement

A public meeting was held on January 23, 2024, to provide initial project information to property owners and residents within the project area. Residents were encouraged to share their knowledge of the project area, specifically any known areas of concern.

As part of the Chapter 429 process, once the feasibility study is accepted, a public hearing will be scheduled. Impacted residents will be invited to hear more details about the project and provide public testimony regarding the proposed project.

Prior to construction, an additional public informational meeting will be held to further inform the property owners of the proposed improvements, project timeline, assessment policy, and what to expect during construction.



4. Financing

4.1 Opinion of Probable Cost

A detailed Opinion of Probable Cost can be found in **Appendix B**. The opinion of probable cost is based on projected construction costs for 2024 and includes a 10% contingency factor and 25% indirect costs. The indirect costs include engineering, legal, and administrative costs associated with the project. The project costs are summarized as follows:

2024 Street Improvement Project City of Wyoming, MN Project Costs and Funding			
Improvements	City Fund	Special Assessments	Total
Area 1. – Surface Rehabilitation (Rural Roadway and Goodwin Lane)	\$854,865.00	\$213,716.25	\$1,068,581.25
Area 2 – Surface Rehabilitation (New Curb)	\$1,357,290.00	\$339,322.50	\$1,696,612.50
Total Improvements	\$2,212,155.00	\$553,038.75	\$2,765,193.75

4.2 Funding

Funding for the project will come from City funds and Special Assessments to benefitting properties.

The City's Assessment Policy includes the following as it relates to this project:

- Street Improvements: Assess 20% of the total surface and drainage improvements
- Past practice for roadway improvement projects has been to assess by the “unit”

Area 1 – Surface Rehabilitation (Rural Roadway and Goodwin Lane)

Total Assessable Surface and Drainage Cost		\$1,068,581.25
20% Surface and Drainage Assessed		\$213,716.25
Number of Assessable Units	35	
Assessment per Unit		\$6,106.18

Area 2 – Urban Roadway Reconstruction (Curb Replacement)

Total Assessable Surface and Drainage Cost		\$1,696,612.50
20% Surface and Drainage Assessed		\$ 339,322.50
Number of Assessable Units	52	
Assessment per Unit		\$6,525.43

The assessment map and preliminary assessment rolls are included in **Appendix C** of this report.



5. Project Schedule

The proposed schedule for this improvement is as follows:

Task Number	Task Description	Completion Date
1	1 st Public Informational Meeting	January 23, 2024
2	Receive Feasibility Report / Set Public Hearing Date	May 7, 2024
3	Authorize Preparation of Plans and Specifications	May 7, 2024
4	2 nd Public Informational Meeting	May, 2024
5	Public Hearing	June 4, 2024
6	Approve Plans and Specifications and Order Advertisement for Bids	June 18, 2024
7	Received Bids	July 11, 2024
8	Award Contract	July 16, 2024
9	Begin Construction	July/August 2024
10	Final Completion of Construction	October 2024
11	Assessment Hearing	October 2024



6. Feasibility and Recommendation

The proposed improvements for the 2024 Street Improvement Project consist of roadway rehabilitation and storm sewer improvements.

The estimated cost of the street improvement project is **\$2,765,200**.

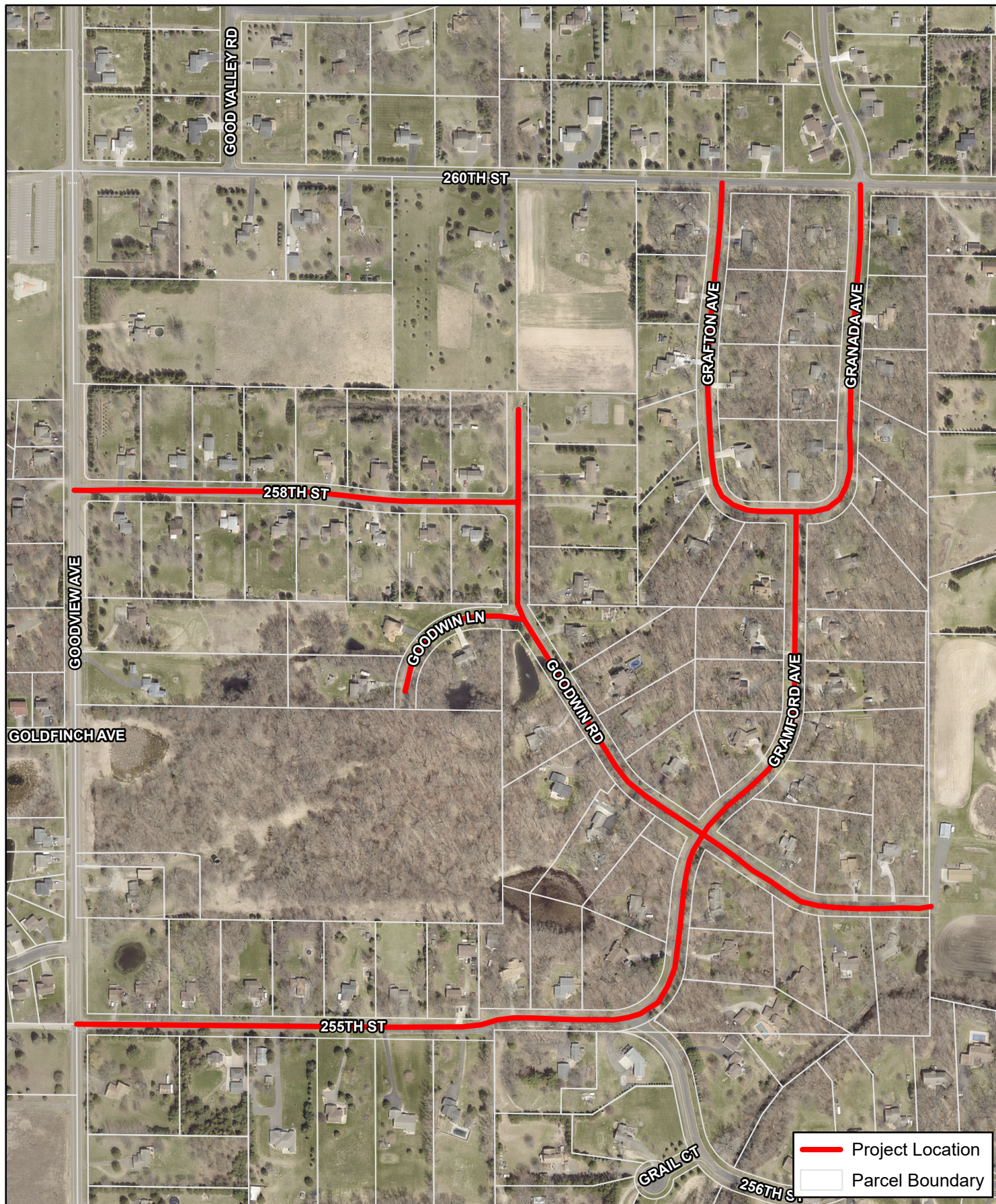
Based on the information contained within this report, the proposed improvements as described can be considered necessary, cost-effective, and feasible from an engineering perspective. WSB recommends construction of the proposed improvements as detailed in this report. The economic feasibility of this project will be determined by the City Council.



Appendix A

Figure 1 – Location Map

Figure 2 – Typical Sections



Project Location Map

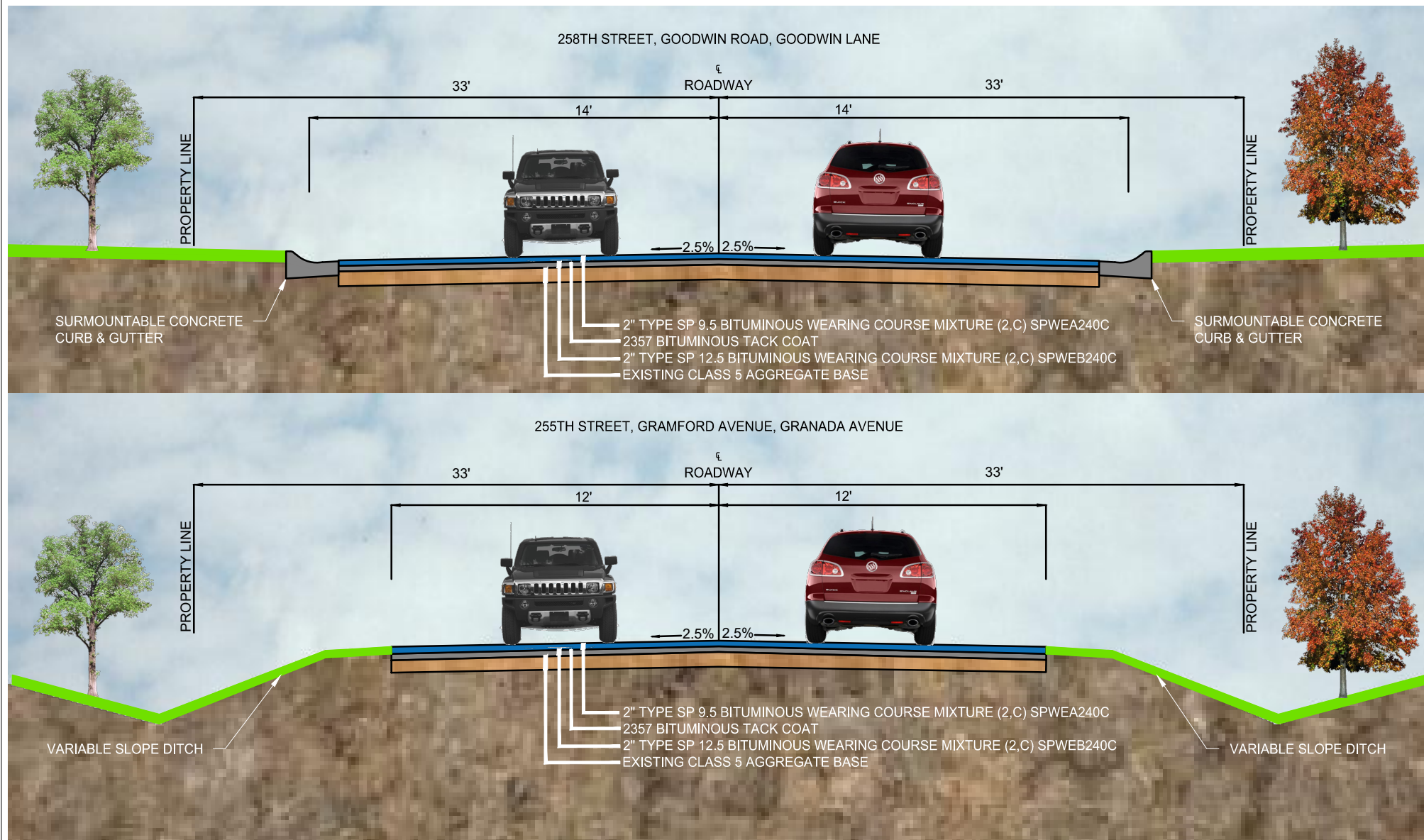
2024 Street Reconstruction Project
Wyoming, MN



0 400
Feet
1 inch = 400 feet



K:\024180-000\Card\Exhibits\024180-000 TYPICAL SECTIONS.dwg 5/1/2024 9:43:26 AM





Appendix B

Opinion of Probable Cost

OPINION OF PROBABLE COSTS
2024 STREET IMPROVEMENT PROJECT
PROJECT NO. 024180-000
WYOMING, MN
May 7, 2024

No.	Mat. No.	Item	Units	Estimated Unit Price	Total Estimated Quantity	Total Estimated Cost
AREA 1 - SURFACE REHABILITATION (RURAL ROADWAY AND GOODWIN LANE)						
1	2021.501	MOBILIZATION	L S	\$70,700.00	1	\$70,700.00
2	2104.502	REMOVE SIGN	EACH	\$50.00	11	\$550.00
3	2104.502	SALVAGE SIGN	EACH	\$100.00	1	\$100.00
4	2104.503	REMOVE CONCRETE CURB	L F	\$15.00	300	\$4,500.00
5	2104.503	SAWING CONCRETE PAVEMENT (FULL DEPTH)	L F	\$8.00	200	\$1,600.00
6	2104.503	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	L F	\$6.00	900	\$5,400.00
7	2104.503	REMOVE SEWER PIPE (STORM)	L F	\$10.00	300	\$3,000.00
8	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	\$15.00	200	\$3,000.00
9	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	\$10.00	400	\$4,000.00
10	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	\$5.00	14000	\$70,000.00
11	2106.507	EXCAVATION - COMMON	C Y	\$32.00	400	\$12,800.00
12	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOURL	\$150.00	20	\$3,000.00
13	2123.610	1.5 CU YD BACK HOE	HOURL	\$200.00	20	\$4,000.00
14	2112.519	SUBGRADE PREPARATION	ROAD STA	\$200.00	50	\$10,000.00
15	2211.507	AGGREGATE BASE (CV) CLASS 5	C Y	\$28.00	400	\$11,200.00
16	2331.501	JOINT ADHESIVE	L F	\$1.00	3500	\$3,500.00
17	2357.506	BITUMINOUS MATERIAL FOR TACK COAT	GALLON	\$3.50	800	\$2,800.00
18	2360.504	TYPE SP 9.5 WEAR CRS MIX(2,C)3.0" THICK	S Y	\$45.00	400	\$18,000.00
19	2360.509	TYPE SP 9.5 WEARING COURSE MIXTURE (2,C)	TON	\$90.00	1800	\$162,000.00
20	2360.509	TYPE SP 12.5 WEARING COURSE MIXTURE (2,C)	TON	\$88.00	1800	\$158,400.00
21	2451.603	AGGREGATE BEDDING	L F	\$10.00	50	\$500.00
22	2501.502	15" RC PIPE APRON	EACH	\$2,000.00	2	\$4,000.00
23	2501.502	18" RC PIPE APRON	EACH	\$2,500.00	6	\$15,000.00
24	2501.602	TRASH GUARD FOR 15" PIPE APRON	EACH	\$250.00	2	\$500.00
25	2501.602	TRASH GUARD FOR 18" PIPE APRON	EACH	\$350.00	6	\$2,100.00
26	2503.503	15" RC PIPE SEWER DES 3006 CLASS V	L F	\$65.00	50	\$3,250.00
27	2503.503	18" RC PIPE SEWER DES 3006 CLASS V	L F	\$72.00	250	\$18,000.00
28	2504.602	IRRIGATION SYSTEM REPAIR	EACH	\$500.00	2	\$1,000.00
29	2506.502	CASTING ASSEMBLY	EACH	\$2,500.00	1	\$2,500.00
30	2506.503	CONSTRUCT DRAINAGE STRUCTURE DESIGN 48-4020	L F	\$550.00	5	\$2,750.00
31	2506.602	CHIMNEY SEAL	EACH	\$350.00	1	\$350.00
32	2511.507	RANDOM RIPRAP CLASS III	CY	\$200.00	20	\$4,000.00
33	2531.503	CONCRETE CURB AND GUTTER DESIGN SURMOUNTABLE	L F	\$28.00	300	\$8,400.00
34	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	\$100.00	200	\$20,000.00
35	2540.602	TEMPORARY MAIL BOX	EACH	\$100.00	44	\$4,400.00
36	2557.602	REPAIR DOG FENCE	EACH	\$500.00	5	\$2,500.00
37	2563.601	TRAFFIC CONTROL	L S	\$5,500.00	1	\$5,500.00
38	2564.502	INSTALL SIGN	EACH	\$100.00	1	\$100.00
39	2564.518	SIGN TYPE C	SF	\$50.00	57	\$2,850.00
40	2564.618	SIGN TYPE SPECIAL	SF	\$50.00	12	\$600.00
41	2573.503	SEDIMENT CONTROL LOG TYPE STRAW BIOROLL	L F	\$5.00	9900	\$49,500.00
42	2573.601	STABILIZED CONSTRUCTION EXIT	L S	\$2,000.00	1	\$2,000.00
43	2574.507	COMMON TOPSOIL BORROW	C Y	\$65.00	560	\$36,400.00
44	2574.508	FERTILIZER TYPE 3	LB	\$5.00	370	\$1,850.00
45	2575.504	ROLLED EROSION PREVENTION CATEGORY 25	S Y	\$5.00	700	\$3,500.00
46	2575.505	SEEDING	ACRE	\$10,000.00	1.1	\$11,000.00
47	2575.508	SEED MIXTURE 25-131	LB	\$5.00	230	\$1,150.00
48	2575.508	HYDRAULIC BONDED FIBER MATRIX	LB	\$5.00	2700	\$13,500.00
49	2575.523	RAPID STABILIZATION METHOD 3	M GALLONS	\$1,500.00	5	\$7,500.00
50	2575.523	WATER	M GALLONS	\$65.00	60	\$3,900.00
SUBTOTAL AREA 1 - SURFACE REHABILITATION (RURAL ROADWAY AND GOODWIN LANE)						\$777,150.00
+ 10% CONTINGENCIES						\$77,715.00
SUBTOTAL AREA 1 - SURFACE REHABILITATION (RURAL ROADWAY AND GOODWIN LANE)						\$854,865.00
+ 25% ADMINISTRATIVE, LEGAL, ETC.						\$213,716.25
TOTAL AREA 1 - SURFACE REHABILITATION (RURAL ROADWAY AND GOODWIN LANE)						\$1,068,581.25

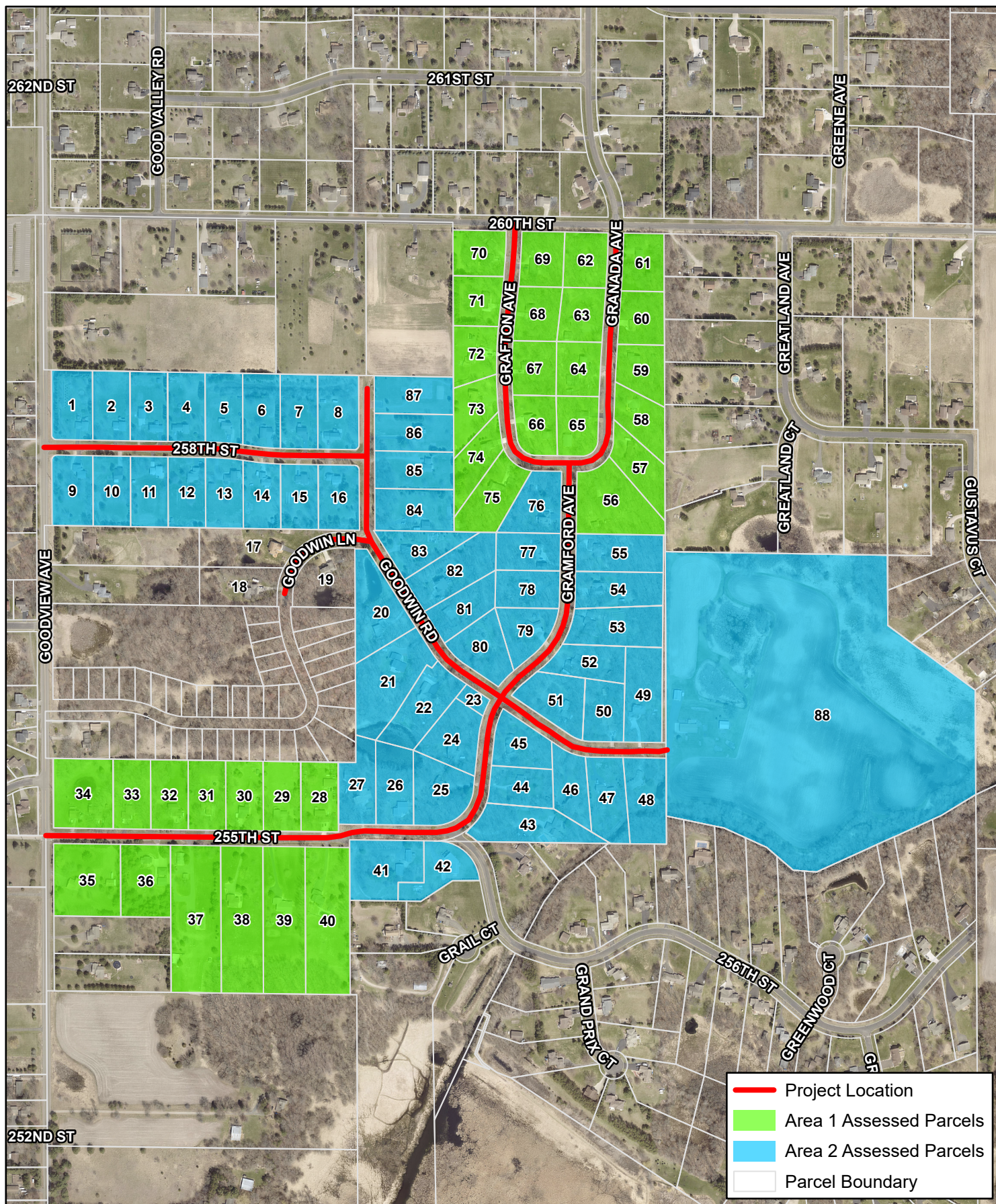
OPINION OF PROBABLE COSTS
2024 STREET IMPROVEMENT PROJECT
PROJECT NO. 024180-000
WYOMING, MN
May 7, 2024

No.	Mat. No.	Item	Units	Estimated Unit Price	Total Estimated Quantity	Total Estimated Cost
AREA 2 - SURFACE REHABILITATION (NEW CURB)						
51	2021.501	MOBILIZATION	L S	\$112,300.00	1	\$112,300.00
52	2104.502	REMOVE SIGN	EACH	\$50.00	9	\$450.00
53	2104.502	SALVAGE SIGN	EACH	\$100.00	4	\$400.00
54	2104.503	SAWING CONCRETE PAVEMENT (FULL DEPTH)	L F	\$8.00	300	\$2,400.00
55	2104.503	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	L F	\$6.00	1100	\$6,600.00
56	2104.503	REMOVE SEWER PIPE (STORM)	L F	\$10.00	100	\$1,000.00
57	2104.504	REMOVE CONCRETE DRIVEWAY PAVEMENT	S Y	\$15.00	200	\$3,000.00
58	2104.504	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	S Y	\$10.00	600	\$6,000.00
59	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	\$5.00	17100	\$85,500.00
60	2106.507	EXCAVATION - COMMON	C Y	\$32.00	500	\$16,000.00
61	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOURL	\$150.00	20	\$3,000.00
62	2123.610	1.5 CU YD BACK HOE	HOURL	\$200.00	20	\$4,000.00
63	2112.519	SUBGRADE PREPARATION	ROAD STA	\$200.00	58	\$11,600.00
64	2211.507	AGGREGATE BASE (CV) CLASS 5	C Y	\$28.00	500	\$14,000.00
65	2451.603	AGGREGATE BEDDING	L F	\$10.00	100	\$1,000.00
66	2557.602	REPAIR DOG FENCE	EACH	\$500.00	5	\$2,500.00
67	2504.602	IRRIGATION SYSTEM REPAIR	EACH	\$500.00	5	\$2,500.00
68	2331.501	JOINT ADHESIVE	L F	\$1.00	12200	\$12,200.00
69	2357.506	BITUMINOUS MATERIAL FOR TACK COAT	GALLON	\$3.50	900	\$3,150.00
70	2360.504	TYPE SP 9.5 WEAR CRS MIX(2,C)3.0" THICK	S Y	\$45.00	600	\$27,000.00
71	2360.509	TYPE SP 9.5 WEARING COURSE MIXTURE (2,C)	TON	\$90.00	2200	\$198,000.00
72	2360.509	TYPE SP 12.5 WEARING COURSE MIXTURE (2,C)	TON	\$88.00	2200	\$193,600.00
73	2501.502	15" RC PIPE APRON	EACH	\$2,000.00	2	\$4,000.00
74	2501.602	TRASH GUARD FOR 15" PIPE APRON	EACH	\$250.00	2	\$500.00
75	2503.503	15" RC PIPE SEWER DES 3006 CLASS V	L F	\$65.00	600	\$39,000.00
76	2506.503	CONSTRUCT DRAINAGE STRUCTURE DESIGN 48-4020	L F	\$550.00	50	\$27,500.00
77	2511.507	RANDOM RIPRAP CLASS III	CY	\$200.00	10	\$2,000.00
78	2506.502	CASTING ASSEMBLY	EACH	\$2,500.00	9	\$22,500.00
79	2506.602	CHIMNEY SEAL	EACH	\$350.00	1	\$350.00
80	2531.503	CONCRETE CURB AND GUTTER DESIGN SURMOUNTABLE	L F	\$18.00	12200	\$219,600.00
81	2531.504	6" CONCRETE DRIVEWAY PAVEMENT	S Y	\$100.00	200	\$20,000.00
82	2540.602	TEMPORARY MAIL BOX	EACH	\$100.00	46	\$4,600.00
83	2563.601	TRAFFIC CONTROL	L S	\$5,000.00	1	\$5,000.00
84	2564.502	INSTALL SIGN	EACH	\$100.00	4	\$400.00
85	2564.518	SIGN TYPE C	SF	\$50.00	38	\$1,900.00
86	2564.618	SIGN TYPE SPECIAL	SF	\$50.00	14	\$700.00
87	2573.503	SEDIMENT CONTROL LOG TYPE STRAW BIOROLL	L F	\$5.00	11600	\$58,000.00
88	2573.601	STABILIZED CONSTRUCTION EXIT	L S	\$2,000.00	1	\$2,000.00
89	2574.507	COMMON TOPSOIL BORROW	C Y	\$65.00	900	\$58,500.00
90	2574.508	FERTILIZER TYPE 3	LB	\$5.00	580	\$2,900.00
91	2575.504	ROLLED EROSION PREVENTION CATEGORY 25	S Y	\$5.00	1300	\$6,500.00
92	2575.505	SEEDING	ACRE	\$10,000.00	1.7	\$17,000.00
93	2575.508	SEED MIXTURE 25-131	LB	\$5.00	370	\$1,850.00
94	2575.508	HYDRAULIC BONDED FIBER MATRIX	LB	\$5.00	4300	\$21,500.00
95	2575.523	RAPID STABILIZATION METHOD 3	M GALLONS	\$1,500.00	5	\$7,500.00
96	2575.523	WATER	M GALLONS	\$65.00	60	\$3,900.00
SUBTOTAL AREA 2 - SURFACE REHABILITATION (NEW CURB)						\$1,233,900.00
+ 10% CONTINGENCIES						\$123,390.00
SUBTOTAL AREA 2 - SURFACE REHABILITATION (NEW CURB)						\$1,357,290.00
+ 25% ADMINISTRATIVE, LEGAL, ETC.						\$339,322.50
TOTAL AREA 2 - SURFACE REHABILITATION (NEW CURB)						\$1,696,612.50



Appendix C

Assessment Map Preliminary Assessment Roll



Assessment Map

2024 Street Improvement Project
Wyoming, MN



0 550
Feet
1 inch = 550 feet



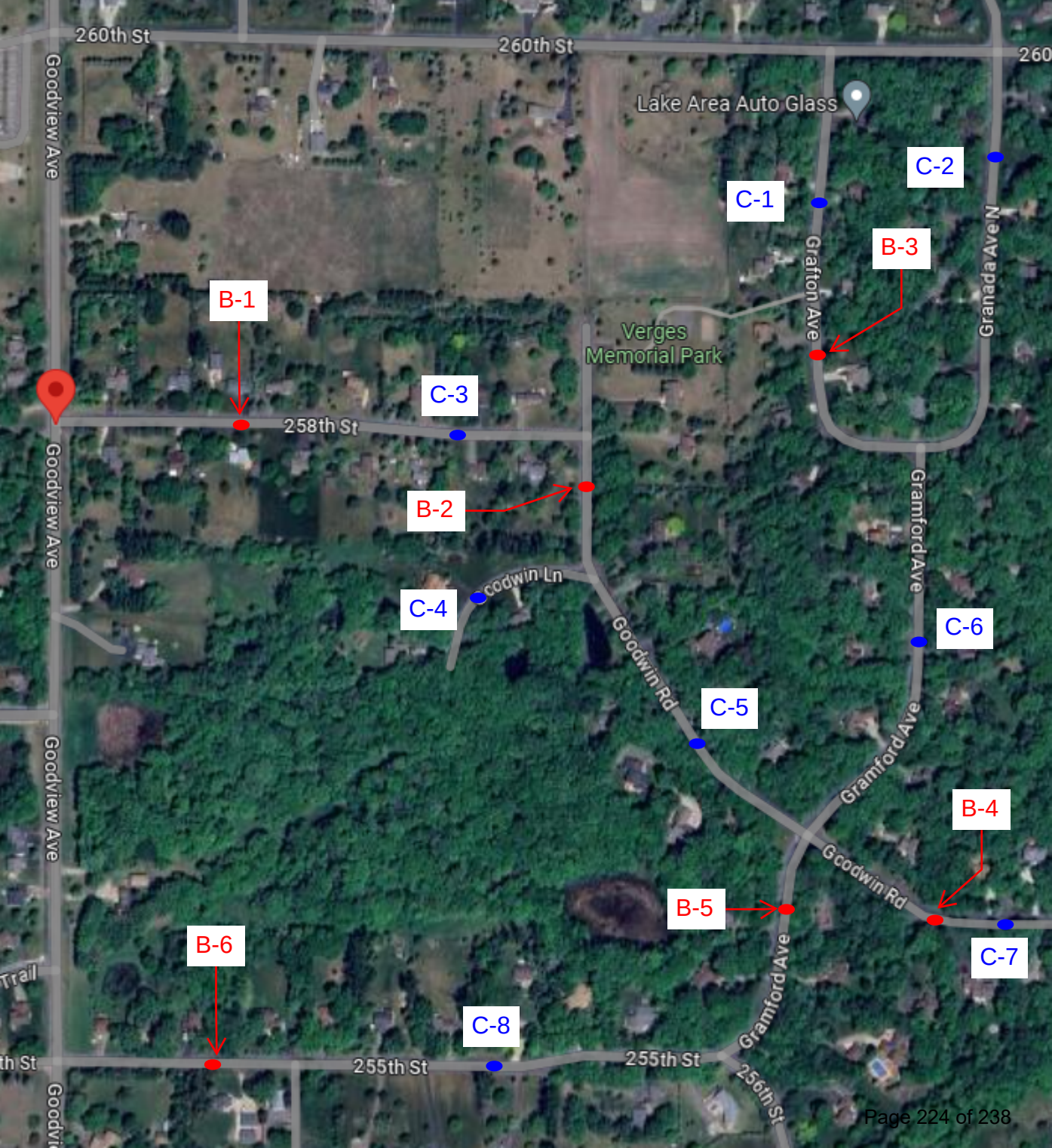
Preliminary Assessment Roll								
WSB Project:		2024 STREET IMPROVEMENT PROJECT						
Project Location:		City of Wyoming						
WSB Project No.:		024180-000						
Date:		4/30/2024						
MapID	PIN	PROPERTY OWNER	PROPERTY ADDRESS	CITY, STATE	PROPERTY OWNER ADDRESS	CITY, STATE	UNITS	ROADWAY ASSESSMENT
AREA 1 - SURFACE REHABILITATION (RURAL ROADWAY AND GOODWIN LANE)								
17	211090850	OLESIAK GERALD P AND & CAROL M WIERZBA	6528 GOODWIN LN	WYOMING, MN 55092	6528 GOODWIN LN	WYOMING, MN 55092	1	\$6,106.18
18	211090851	XIONG KENG	6506 GOODWIN LN	WYOMING, MN 55092	6506 GOODWIN LN	WYOMING, MN 55092	1	\$6,106.18
19	211090852	WINDINGSTAD CURT R	6543 GOODWIN LN	WYOMING, MN 55092	6543 GOODWIN LN	WYOMING, MN 55092	1	\$6,106.18
28	211104511	SCHULZ STEVEN R & DIANE M	6502 255TH ST	WYOMING, MN 55092	6502 255TH ST	WYOMING, MN 55092	1	\$6,106.18
29	211104510	SCHULZ PATRICK STEVEN	6476 255TH ST	WYOMING, MN 55092	6476 255TH ST	WYOMING, MN 55092	1	\$6,106.18
30	211104509	CARLSON DANIEL & KRISTINA	6454 255TH ST	WYOMING, MN 55092	6454 255TH ST	WYOMING, MN 55092	1	\$6,106.18
31	211104508	GIDDINGS KARI JO	6414 255TH ST	WYOMING, MN 55092	6414 255TH ST	WYOMING, MN 55092	1	\$6,106.18
32	211104507	KNUDSEN PAUL E AND TAMI A	6386 255TH ST	WYOMING, MN 55092	6386 255TH ST	WYOMING, MN 55092	1	\$6,106.18
33	211104506	WRIGHT JOHN D & KATHLEEN M	6370 255TH ST	WYOMING, MN 55092	6370 255TH ST	WYOMING, MN 55092	1	\$6,106.18
34	211104505	MOLLENHAUER CHARLES F & WANDA	6344 255TH ST	WYOMING, MN 55092	6344 255TH ST	WYOMING, MN 55092	1	\$6,106.18
35	REMOVED FROM PROJECT							
36	211084578	OSTERBAUER TODD E	6391 255TH ST	WYOMING, MN 55092	6391 255TH ST	WYOMING, MN 55092	1	\$6,106.18
37	211084579	HESTEKIN JEFFREY L	6405 255TH ST	WYOMING, MN 55092	6405 255TH ST	WYOMING, MN 55092	1	\$6,106.18
38	211084580	RICHNOFSKY RICHARD J & LINDA	6451 255TH ST	WYOMING, MN 55092	6451 255TH ST	WYOMING, MN 55092	1	\$6,106.18
39	211084581	PETERSON DAVID C AND & CATHRYN J CHRISTENSON	6471 255TH ST	WYOMING, MN 55092	6471 255TH ST	WYOMING, MN 55092	1	\$6,106.18
40	211084582	REHNBERG CHRISTINE	6505 255TH ST	WYOMING, MN 55092	6505 255TH ST	WYOMING, MN 55092	1	\$6,106.18
56	211083021	ELLEDGE BRADLEY R & HELEN J	25775 GRANADA AVE	WYOMING, MN 55092	25775 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
57	211083020	PALMER JEFFREY & DOMONIQUE O	25819 GRANADA AVE	WYOMING, MN 55092	25819 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
58	211083019	BARTHOLMY BEAU E	25865 GRANADA AVE	WYOMING, MN 55092	25865 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
59	211083018	STOCK JOSEPH	25895 GRANADA AVE	WYOMING, MN 55092	25895 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
60	211083017	BERNIER JACK A & KAREN J	25919 GRANADA AVE	WYOMING, MN 55092	25919 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
61	211083016	WAGNER WADE L & AMY M	25995 GRANADA AVE	WYOMING, MN 55092	25995 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
62	211083008	KUNZE JEFFREY ROGER	25990 GRANADA AVE	WYOMING, MN 55092	25990 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
63	211083009	MORSE JUSTIN	25914 GRANADA AVE	WYOMING, MN 55092	25914 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
64	211083010	BADOWICZ FRANCIS	25882 GRANADA AVE	WYOMING, MN 55092	25882 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
65	211083011	LARSON RONALD M & MONICA J	25830 GRANADA AVE	WYOMING, MN 55092	25830 GRANADA AVE	WYOMING, MN 55092	1	\$6,106.18
66	211083012	ENROOTH RICHARD C & JEAN M	25835 GRAFTON AVE	WYOMING, MN 55092	25835 GRAFTON AVE	WYOMING, MN 55092	1	\$6,106.18
67	211083013	VENBERG LARRY K & ELLYN M	25885 GRAFTON AVE	WYOMING, MN 55092	25885 GRAFTON AVE	WYOMING, MN 55092	1	\$6,106.18
68	211083014	SCHULTZ PAUL WILLIAM II	25929 GRAFTON AVE	WYOMING, MN 55092	25929 GRAFTON AVE	WYOMING, MN 55092	1	\$6,106.18
69	211083015	FASHNER BRIAN E & LISA M	25979 GRAFTON AVE	WYOMING, MN 55092	25979 GRAFTON AVE	WYOMING, MN 55092	1	\$6,106.18
70	211083001	SCHMITZ BRIAN T	25980 GRAFTON AVE	WYOMING, MN 55092	25980 GRAFTON AVE NORTH	WYOMING, MN 55092	1	\$6,106.18
71	211083002	KLOSTERMANN CHAD E & ANDREA R	25934 GRAFTON AVE	WYOMING, MN 55092	25934 GRAFTON AVE	WYOMING, MN 55092	1	\$6,106.18
72	211083003	ENNIS NATHAN	25900 GRAFTON AVE	WYOMING, MN 55092	25900 GRAFTON AVE	WYOMING, MN 55092	1	\$6,106.18
73	211083004	GROENEWEG KENNETH W & DONNA	25868 GRAFTON AVE	WYOMING, MN 55092	25868 GRAFTON AVE	WYOMING, MN 55092	1	\$6,106.18
74	211083005	FRANK ROBERT J & KAREN P	25822 GRAFTON AVE	WYOMING, MN 55092	25822 GRAFTON AVE	WYOMING, MN 55092	1	\$6,106.18
75	211083006	LANGER DEREK G & BOBBIE JO	25804 GRAFTON AVE	WYOMING, MN 55092	25804 GRAFTON AVE N	WYOMING, MN 55092	1	6106.18
TOTAL AREA 1 - SURFACE REHABILITATION (RURAL ROADWAY AND GOODWIN LANE) PRELIMINARY ASSESSMENT							35	\$213,716.30
AREA 2 - SURFACE REHABILITATION (NEW CURB)								
1	211082921	RUSSELL COLLEEN A	6318 258TH ST	WYOMING, MN 55092	6318 258TH ST	WYOMING, MN 55092	1	\$6,525.43
2	211082922	CHRISTENSEN PAUL G & JACQUELINE J CHRISTENSEN	6332 258TH ST	WYOMING, MN 55092	6332 258TH ST	WYOMING, MN 55092	1	\$6,525.43
3	211082923	BAILEY JAMES D	6374 258TH ST	WYOMING, MN 55092	6374 258TH ST	WYOMING, MN 55092	1	\$6,525.43
4	211082924	KRENGEL STEVEN J & ALICE L	6386 258TH ST	WYOMING, MN 55092	6386 258TH ST	WYOMING, MN 55092	1	\$6,525.43
5	211082925	PROEFROCK JASON DAVID	6406 258TH ST	WYOMING, MN 55092	6406 258TH ST	WYOMING, MN 55092	1	\$6,525.43
6	211082926	MORLEY TASHA	6422 258TH ST	WYOMING, MN 55092	6422 258TH ST	WYOMING, MN 55092	1	\$6,525.43
7	211082927	LEE ERIC A & SUSAN K	6440 258TH ST	WYOMING, MN 55092	6440 258TH ST	WYOMING, MN 55092	1	\$6,525.43
8	211082928	DUNCAN RICHARD L	6464 258TH ST	WYOMING, MN 55092	6464 258TH ST	WYOMING, MN 55092	1	\$6,525.43
9	211082929	DAVIS RYAN N	6321 258TH ST	WYOMING, MN 55092	6321 258TH ST	WYOMING, MN 55092	1	\$6,525.43
10	211082930	TOENSING MICHAEL J & JODI L	6339 258TH ST	WYOMING, MN 55092	6339 258TH ST	WYOMING, MN 55092	1	\$6,525.43
11	211082931	VUE DUA CHONG	6365 258TH ST	WYOMING, MN 55092	6365 258TH ST	WYOMING, MN 55092	1	\$6,525.43
12	211082932	LEE PAUL	6391 258TH ST	WYOMING, MN 55092	6931 258TH ST	WYOMING, MN 55092	1	\$6,525.43

Preliminary Assessment Roll								
WSB Project:		2024 STREET IMPROVEMENT PROJECT						
Project Location:		City of Wyoming						
WSB Project No.:		024180-000						
Date:		4/30/2024						
MapID	PIN	PROPERTY OWNER	PROPERTY ADDRESS	CITY, STATE	PROPERTY OWNER ADDRESS	CITY, STATE	UNITS	ROADWAY ASSESSMENT
13	211082933	BERNARD FREDERICK D	6407 258TH ST	WYOMING, MN 55092	6407 258TH ST	WYOMING, MN 55092	1	\$6,525.43
14	211082934	BELLE ISLE JOHN M & MELISSA B	6415 258TH ST	WYOMING, MN 55092	6415 258TH ST	WYOMING, MN 55092	1	\$6,525.43
15	211082935	OLSON ERIK R & AMY M	6437 258TH ST	WYOMING, MN 55092	6437 258TH ST	WYOMING, MN 55092	1	\$6,525.43
16	211082936	RICHERT JUSTIN	6461 258TH ST	WYOMING, MN 55092	6461 258TH ST	WYOMING, MN 55092	1	\$6,525.43
20	211083022	BROCKMANN TODD	25678 GOODWIN RD	WYOMING, MN 55092	25678 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
21	211083023	MINGO SANDRA & EDWARD	25644 GOODWIN RD	WYOMING, MN 55092	25644 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
22	211083024	GREGORY M CARDINAL REVOCABLE TRUST	25614 GOODWIN RD	WYOMING, MN 55092	25614 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
23	211083049	TOWNSHIP OF WYOMING		WYOMING, MN 55092	7665 WYOMING TRL	WYOMING, MN 55092	1	\$6,525.43
24	211083025	ADAMS DAVID E & PATRICE A	25572 GRAMFORD AVE	WYOMING, MN 55092	25572 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
25	211083026	EBERHARDT CARLOS R & KARI L	25554 GRAMFORD AVE	WYOMING, MN 55092	25554 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
26	211083027	SCHILLING TERI L	6546 255TH ST	WYOMING, MN 55092	6546 255TH ST	WYOMING, MN 55092	1	\$6,525.43
27	211083028	TOFTE MARK E & JODY F	6530 255TH ST	WYOMING, MN 55092	PO BOX 511	WILLISTON, ND 58802	1	\$6,525.43
41	211052901	SPRATT CRYSTAL & RICHARD	6545 255TH ST	WYOMING, MN 55092	6545 255TH ST	WYOMING, MN 55092	1	\$6,525.43
42	211052902	KC HOME SOLUTIONS	6609 255TH ST	WYOMING, MN 55092	1411 GRAND ST NE APT 3	MINNEAPOLIS MN 55413	1	\$6,525.43
43	211083045	RUTH L IVERSON REVOCABLE TRUST	25523 GRAMFORD AVE	WYOMING, MN 55092	25523 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
44	211083044	ROOT ANITA	25555 GRAMFORD AVE	WYOMING, MN 55092	25555 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
45	211083043	JOESTING MATTHEW WARD	25575 GRAMFORD AVE	WYOMING, MN 55092	25575 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
46	211083046	HILL ERIC J	25544 GOODWIN RD	WYOMING, MN 55092	25544 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
47	211083047	MCKENZIE MAC A & KIMBERLY K	25530 GOODWIN RD	WYOMING, MN 55092	25530 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
48	211083048	OUSE DALE W & AMY L	25524 GOODWIN RD	WYOMING, MN 55092	25524 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
49	211083042	BAKER ROBIN M & LISA M CARDINAL	25523 GOODWIN RD	WYOMING, MN 55092	25523 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
50	211083041	TILTON BRUCE L & CANDICE K	25529 GOODWIN RD	WYOMING, MN 55092	25529 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
51	211083040	MILLS MARK W & MARY JO	25551 GOODWIN RD	WYOMING, MN 55092	25551 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
52	211083039	STEINMANN WILLIAM J & KATHLEEN M STEINMANN	25623 GRAMFORD AVE	WYOMING, MN 55092	25623 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
53	211083038	GRAHAM STEVEN R & PAULA	25651 GRAMFORD AVE	WYOMING, MN 55092	25651 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
54	211083037	FERGUSON E BLAIR & NANCY B	25679 GRAMFORD AVE	WYOMING, MN 55092	25679 GRAMFORD AVE N	WYOMING, MN 55092	1	\$6,525.43
55	211083036	BEAUPRE JARED M & ANDREA J	25717 GRAMFORD AVE	WYOMING, MN 55092	25717 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
76	211083007	ORTWERTH CHRISTOPHER	25730 GRAMFORD AVE	WYOMING, MN 55092	25730 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
77	211083029	DAHLSTROM RICKEY A & MARY L	25714 GRAMFORD AVE	WYOMING, MN 55092	25714 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
78	211083030	POLLOCK JORDAN & ANGELA ELIZABETH	25682 GRAMFORD AVE	WYOMING, MN 55092	25682 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
79	211083031	BODIN JONATHON R & MONIQUE M AUGE	25636 GRAMFORD AVE	WYOMING, MN 55092	25636 GRAMFORD AVE	WYOMING, MN 55092	1	\$6,525.43
80	211083032	NELSON JEFFREY C & CATHLEEN R	25613 GOODWIN RD	WYOMING, MN 55092	25613 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
81	211083033	OWENS ROBERT & STACEY	25643 GOODWIN RD	WYOMING, MN 55092	25643 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
82	211083034	IVERSON DANIEL C & LISA M	25675 GOODWIN RD	WYOMING, MN 55092	25675 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
83	211083035	LONG JAMES B	25713 GOODWIN RD	WYOMING, MN 55092	25713 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
84	211082939	LIEDER STEPHEN L	25731 GOODWIN RD	WYOMING, MN 55092	25731 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
85	211082938	MORGAN TRAVIS	25819 GOODWIN RD	WYOMING, MN 55092	25819 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
86	211082937	BEYNON ROBERT W & LISA	25825 GOODWIN RD	WYOMING, MN 55092	25825 GOODWIN RD	WYOMING, MN 55092	1	\$6,525.43
87	211082940	WYOMING TOWNSHIP EXEMPT & WYOMING TOWN HALL	25915 GOODWIN RD	WYOMING, MN 55092	7665 WYOMING TRL	WYOMING, MN 55092	1	\$6,525.43
88	211052500	PETERSON DOUGLAS & VICTORIA	25509 GOODWIN ROD	WYOMING, MN 55092	25509 GOODWIN ROD	WYOMING, MN 55092	1	\$6,525.43
TOTAL AREA 2 - SURFACE REHABILITATION (NEW CURB) PRELIMINARY ASSESSMENT							52	\$339,322.36
TOTAL 2024 STREET IMPROVEMENT PROJECT PRELIMINARY ASSESSMENT							87	\$553,038.66



Appendix D

Coring Logs



Core 1

Street Photos



Core Photos



Location	Number of Lanes	Roadway Width (ft)	Curb and Gutter	Surface Distresses
Grafton Ave	2	24	No	Alligator Cracking, Patching

Bituminous Depth (in)	Lift Thickness and Condition	Base Depth and Description	Subgrade or Subbase Description
2	2" Wear 1 Apparent Lift of Material Poor - Raveling throughout core	6" - Sand with gravel, Brown	Sand, Fine-grained, Brown

Core 2

Street Photos



Core Photos



Location	Number of Lanes	Roadway Width (ft)	Curb and Gutter	Surface Distresses
Granada Ave N	2	24	No	Alligator Cracking, Patching, Potholes

Bituminous Depth (in)	Lift Thickness and Condition	Base Depth and Description	Subgrade or Subbase Description
2	2" Wear 1 Apparent Lift of Material Poor - Raveling throughout core	8" - Sand with gravel, Brown	Clayey Sand, Grayish Brown

Core 3

Street Photos



Core Photos



Location	Number of Lanes	Roadway Width (ft)	Curb and Gutter	Surface Distresses
258th St	2	28	No	Alligator, Transverse, and Longitudinal Cracking

Bituminous Depth (in)	Lift Thickness and Condition	Base Depth and Description	Subgrade or Subbase Description
3.5	2" Wear 1.5" Base Poor - Raveling throughout core	8" - Sand with gravel, Brown	Sand, Fine-grained, Brown

Core 4

Street Photos



Core Photos



Location	Number of Lanes	Roadway Width (ft)	Curb and Gutter	Surface Distresses
Goodwin Ln	2	26	Yes	Transverse and Longitudinal Cracking

Bituminous Depth (in)	Lift Thickness and Condition	Base Depth and Description	Subgrade or Subbase Description
4.5	2" Wear 2.5" Base Fair - Raveling in base layer	11" - Sand with gravel, Brown	Sand, Trace gravel, Brown

Core 5

Street Photos



Core Photos



Location	Number of Lanes	Roadway Width (ft)	Curb and Gutter	Surface Distresses
Goodwin Rd	2	28	No	Transverse and Longitudinal Cracking

Bituminous Depth (in)	Lift Thickness and Condition	Base Depth and Description	Subgrade or Subbase Description
3	1.5" Wear 1.5" Base Poor - Some raveling throughout core	9" - Sand with gravel, Brown	Sand, Fine-grained, Brown

Core 6

Street Photos



Core Photos



Location	Number of Lanes	Roadway Width (ft)	Curb and Gutter	Surface Distresses
Gramford Ave	2	30	No	Alligator, Transverse, and Longitudinal Cracking, Patching

Bituminous Depth (in)	Lift Thickness and Condition	Base Depth and Description	Subgrade or Subbase Description
3	1" Wear 2" Base Poor - Raveling throughout core	9" - Sand with gravel, Brown	Sand, Fine-grained, Brown

Core 7

Street Photos



Core Photos



Location	Number of Lanes	Roadway Width (ft)	Curb and Gutter	Surface Distresses
Goodwin Rd	2	30	No	Transverse and Longitudinal Cracking

Bituminous Depth (in)	Lift Thickness and Condition	Base Depth and Description	Subgrade or Subbase Description
3	1" Wear 2" Base Fair - Some raveling throughout core	10" - Sand with gravel, Brown	Sand, Fine-grained, Brown

Core 8

Street Photos



Core Photos



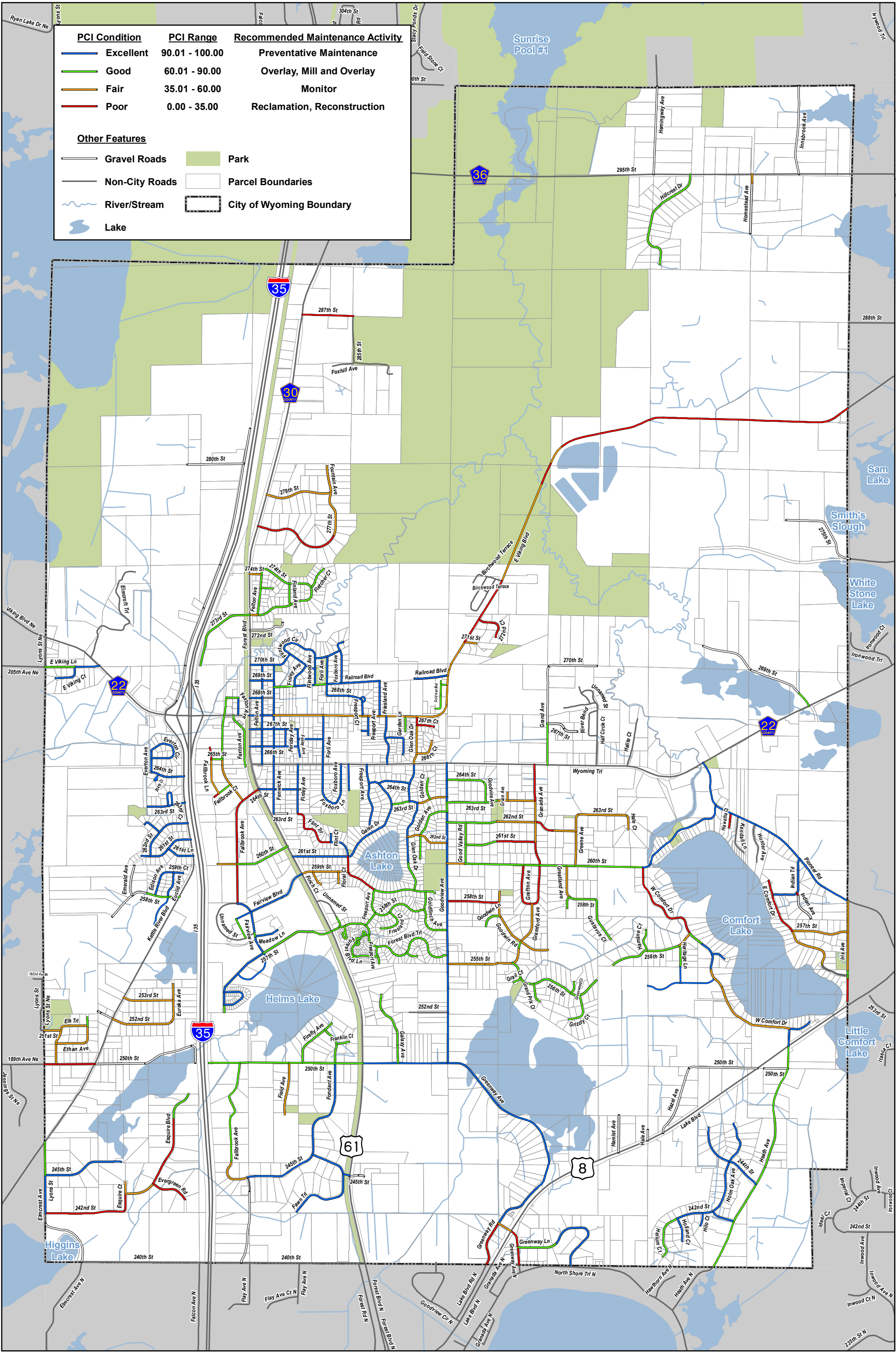
Location	Number of Lanes	Roadway Width (ft)	Curb and Gutter	Surface Distresses
255th St	2	22	No	Transverse and Longitudinal Cracking, Patching

Bituminous Depth (in)	Lift Thickness and Condition	Base Depth and Description	Subgrade or Subbase Description
2.75	.75 Wear 2" Base Poor - Raveling throughout core	5" - Sand with gravel, Brown	Sand, Trace gravel, Brown



Appendix E

Pavement Condition Index (PCI) 2021



2021 Pavement Condition Index

City of Wyoming, Minnesota



RESOLUTION 24-05-44

A RESOLUTION RECEIVING THE FEASIBILITY REPORT, SETTING THE PUBLIC HEARING, AND AUTHORIZING THE PREPARATION OF PLANS AND SPECIFICATIONS FOR THE 2024 STREET IMPROVEMENT PROJECT

WHEREAS, pursuant to resolution of the Council adopted on November 21, 2023, a report was prepared by WSB, with reference to the improvement of the following roadways:

- 258th Street from Goodview Avenue to Goodwin Road
- Goodwin Road from Verges Memorial Park to approximately 750 feet southeast of Gramford Avenue
- Goodwin Lane from southwest terminus to Goodwin Road
- 255th Street from Goodview Avenue to 256th Street
- Gramford Avenue from 256th Street to Grafton/Granada Avenue
- Granada Avenue from 260th Street to Gramford Avenue
- Grafton Avenue from 260th Street to Gramford Avenue

WHEREAS, it is proposed to reconstruct and install concrete curbing where bituminous curb currently exists, replace culverts, and improve storm sewer along the above-mentioned roadways and to assess benefited properties for all or a portion of the improvement, pursuant to Minnesota Statutes, Chapter 429.

WHEREAS, the City Council has been advised by the City Engineer that said street improvements are feasible, and should best be made as proposed, and the City Engineer's report to this effect has heretofore been received by Council, and filed with the City Clerk on May 7, 2024; and

WHEREAS, the City Council deemed it necessary and expedient that the City of Wyoming, Minnesota, construct certain improvements, to-wit: 2024 Street Improvement Project, in the City as described in and in accordance with the feasibility report prepared by the City Engineer; and

WHEREAS, the statute provided that no such improvements shall be made until the Council has held a public hearing on such improvements following mailed notice and two publications thereof in the official newspaper stating time and place of the hearing, the general nature of the improvement, the estimated costs thereof, and the area proposed to be assessed, in accordance with the law; and

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Wyoming that the public hearing be scheduled to consider the 2024 Street Improvement Project, to be held on Tuesday, June 4, 2024, at 7:00 o'clock p.m. or as soon thereafter as possible, at Wyoming City Hall, 26885 Forest Boulevard.

**THIS RESOLUTION WAS ADOPTED BY THE CITY COUNCIL OF THE CITY OF
WYOMING ON THE 7TH DAY OF MAY, 2024.**

Lisa Iverson, Mayor

ATTEST:

Robb Linwood, City Administrator/Clerk



National Public Works Week Proclamation

May 19–25, 2024

“Advancing Quality of Life For All”

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to the public health, high quality of life, and well-being of the people of Wyoming, MN and,

WHEREAS, these infrastructure, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation’s transportation, water supply, water treatment and solid waste systems, public buildings, and other structures and facilities essential for our citizens; and,

WHEREAS, it is in the public interest for the citizens, civic leaders, and children in Wyoming, MN to gain knowledge of and maintain an ongoing interest and understanding of the importance of public works and public works programs in their respective communities; and,

WHEREAS, the year 2024 marks the 64th annual National Public Works Week sponsored by the American Public Works Association/Canadian Public Works Association be it now.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Wyoming, do hereby designate the week May 19–25, 2024, as National Public Works Week. We urge all citizens to join with representatives of the American Public Works Association and government agencies in activities, events, and ceremonies designed to pay tribute to our public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health, safety, and advancing quality of life for all.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING ON THIS 7TH DAY OF MAY, 2024

Lisa Iverson, Mayor



National Police Week Proclamation

May 12–18, 2024

WHEREAS, we recognize and honor the selfless and heroic service provided by the men and women of the Wyoming Police Department; and

WHEREAS, we rely on law enforcement officers to keep our neighborhoods safe, enforce our laws and respond in times of crisis; and

WHEREAS, every day law enforcement officers throughout the nation face the threat of violence and danger, routinely putting their lives in jeopardy to defend other, putting themselves at risk of injury, disability, or even death; and

WHEREAS, the Wyoming Police Department has made and continues to make important changes in policy, policing and transparency, including the enhancement of services with professional development opportunities, leadership training, community outreach, use of force investigation and community policing initiatives; and

WHEREAS, these men and women by their distinctive service and dedicated efforts as law enforcement officers have earned our highest respect and deepest gratitude.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Wyoming, do hereby designate the week of May 12–18, 2024, as National Police Week; I urge all citizens to join in commemorating law enforcement officer for their faithful and loyal devotion to their responsibilities and their invaluable contributions in upholding justice, enforcing the rule of law, and preserving the rights and security of all citizens.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 7th DAY OF MAY, 2024.

Lisa Iverson, Mayor