AGENDA
CITY COUNCIL
REGULAR MEETING
CITY OF WYOMING, MINNESOTA
MAY 6, 2025
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 15, 2025

2. Consider approving the minutes of the "Work Session" of the Wyoming, Minnesota City Council for April 15, 2025

SCHEDULED BID LETTINGS:

SCHEDULED PUBLIC HEARINGS:

3. To consider **Resolution 25-05-33** a resolution ordering the project and authorizing the preparation of plans and specifications for the 2025 Street Improvement Project

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.

4. Consider authorizing the payment of recommended bills, payroll and journal entries for the period of April 16, 2025 to May 6, 2025

5. To consider **Resolution 25-05-34** a resolution appointing Wyoming paid on-call EMS only firefighters to probationary status

6. To consider **Resolution 25-05-35** a resolution accepting a donation from Meadows on Fairview-Ebenezer for Bus Services

7. To consider **Resolution 25-05-36** a resolution approving a Waste Hauler Permit for North Country Hauling and Junk Removal for 2025

8. To consider **Resolution 25-05-37** a resolution approving payment for Western Star 47X repairs by Boyer Ford in the amount of $17,480.37

9. To consider **Resolution 25-05-38** a resolution approving payment for F-350 upfitting by ABM Equipment in the amount of $73,528.00

10. To consider **Resolution 25-05-39** a resolution approving payment to Guardian Fleet Services for the building and upfitting of Squad 2501 and Squad 2504 in the amount of $25,533.12

11. To consider a Solicitoring Permit for Jonathan Hamblin of Renewal by Anderson

12. To consider hiring Gavin Middendorf for the position of Public Works Seasonal Employee

13. To consider the resignation of Jake Bearl from the Wyoming Fire Department

14. To consider the retirement of Sergeant Lance Beardsley from the Wyoming Police Department

15. To consider authorizing the internal promotional process for the position of Sergeant within the Wyoming Police Department

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

16. Report of the Public Safety Director, Neil Bauer, for April 28, 2025

17. Report of City Building Official, Fred Weck, IV for April 29, 2025.

18. Report of City Engineer Mark Erichson, WSB for April 28, 2025

19. Report of the Public Works Superintendent, Steve Reeves, for April 28, 2025

20. Report of City Attorney, Tom Loonan, for April 30, 2025

COMMUNICATIONS:

21. Wyoming Police Department Biennial Body Camera Audit

22. Wyoming Fire Department Performance Measures - Quarter 1

23. Arbor Day Event 2025

24. Wyoming Touch-a-Truck 2025

25. Arrowhead Transit Phase 3

OLD BUSINESS:

NEW BUSINESS:

26. To consider and approve the 2024 City of Wyoming audit presentation - BerganKDV

27. To consider approving an Electronic Sign Policy for the City of Wyoming Electronic Sign

28. To consider a Proclamation Declaring National Police Week as May 11, 2025 to May 17, 2025

29. To consider a Proclamation Declaring National Public Works Week as May 18, 2025 to May 24, 2025

30. To consider a Proclamation of the City of Wyoming, MN Designating May 4-10, 2025 as "Small Business Week" in Wyoming, Minnesota

COUNCIL REPORTS:

ADJOURN

DRAFT MINUTES
CITY COUNCIL
REGULAR MEETING
CITY OF WYOMING, MINNESOTA
APRIL 15, 2025
7:00PM

CALL TO ORDER:

Mayor Lisa Iverson called the Regular Meeting of the Wyoming City Council for April 15, 2025, 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, and Claire Luger

ABSENT: Councilmember Brett Ohnstad

Also Present: Eric Larson, 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:

Mayor Iverson – Asked to add 2 items to the agenda based on their Work Session discussion: #13 Retail Cannabis Consulting Agreement and #14 Discuss the Retail Cannabis Buffer.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER SCHILLING, TO AMEND THE AGENDA AND ADD ITEM #13: RETAIL CANNABIS CONSULTING AGREEMENT, AND #14 DISCUSSION OF THE RETAIL CANNABIS BUFFER.

Voting Aye: Schilling, Nanko Yeager, Luger, Iverson
Voting Nay: None
Abstain: None
Absent: Ohnstad

OPEN FORUM:

1. Swearing in of Officer Logan Strang as a Wyoming Police Officer

Public Safety Director Bauer – Introduced new Wyoming Police Officer Logan Strang and shared some details of his background, experience, history within the Department as an ICPOET, and why he believed that Officer Strang was going to be a great addition to the Department. He noted that Officer Strang's wife, Olivia, would be pinning on his badge this evening. He encouraged the Council to reach out to their elected representatives to express support for the ICPOET program because it was not currently included in the most recent budget proposal for next year.

Mayor Iverson – Administered the Swearing in of Officer Logan Strang as a Wyoming Police Officer.

There was a round of applause for Officer Strang.

Mayor Iverson recessed the meeting at 7:06 PM and reconvened at 7:10 PM.

APPROVAL OF MINUTES:

2. **Consider approving the minutes of the "Regular Meeting" of the Wyoming, Minnesota City Council for April 1, 2025**

   A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER SCHILLING, TO APPROVE THE MINUTES OF THE "REGULAR MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL FOR APRIL 1, 2025, AS SUBMITTED.

   Voting Aye: Schilling, Nanko Yeager, Luger, Iverson
   Voting Nay: None
   Abstain: None
   Absent: Ohnstad

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.

3. To consider authorizing the payment of recommended bills, payroll, and journal entries for the period from April 2, 2025, to April 15, 2025
4. To consider approving a Mobile Food Unit application for Keegan Hofeld of Evergreen Mobile Roaster
5. To consider **Resolution 25-04-31,** a resolution approving a massage therapist's license in the City of Wyoming for His & Hers Hair Company for the year 2025

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

   Voting Aye: Schilling, Nanko Yeager, Luger, Iverson
   Voting Nay: None
   Abstain: None
   Absent: Ohnstad

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

6. Report of the Public Safety Director, Neil Bauer for April 8, 2025
7. Report of City Building Official, Fred Weck, IV for April 9, 2025
8. Report of City Attorney Tom Loonan for April 10, 2025
9. Report of City Engineer Mark Erichson, WSB for April 11, 2025
10. Report of Public Works Superintendent, Steve Reeves, for April 9, 2025

COMMUNICATIONS: NONE

OLD BUSINESS: NONE

NEW BUSINESS

11. To consider the hiring of Jim Mager for the Public Works Maintenance Position with a tentative start date of May 19, 2025

Public Works Superintendent Reeves – Explained that the City had received 36 applications for this position, interviewed 9 individuals during the first round, 5 in the second round, and 2 for the final round. He shared some background and experience that Mr. Mager will be able to bring to the City and explained that he was excited to have him join their team.

Mayor Iverson – Asked Public Works Superintendent Reeves why he felt so many people had applied for this position.

Public Works Superintendent Reeves – Stated that he felt Wyoming brought a competitive package with the variety of work and also the benefits. He noted that he also felt part of the success could be attributed to getting the opening information to the right people by advertising it properly. He explained that Mr. Mager would come in at Step 5, which was $36.21/hr., with a 6-month probationary period.

Council Member Nanko Yeager – Stated that she was a bit uncomfortable expanding City staff numbers in the current economy.

Mayor Iverson – Referenced some of the recent MS4 road projects and the additional work involved for the Public Works Department. She asked City Engineer Erichson how adding a new employee to the Public Works Department would help the City.

City Engineer Erichson – Explained that he and Public Works Superintendent Reeves have regular meetings where they discuss the City's infrastructure, planning, and how they will be able to tackle the various road improvement or maintenance projects. He noted that they also spend a lot of time talking about things like the amount of pothole patching that is needed throughout the City. He stated that with this additional staff person, he felt the residents would see additional manpower and effort that would go into maintaining what the City has and keeping it in good condition. He noted that there was an endless amount of work that could be done by the Public Works Department throughout the City and believed that having an additional staff person available would certainly help in those efforts.

A MOTION WAS MADE BY MAYOR IVERSON, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE THE HIRING OF JIM MAGER FOR THE PUBLIC WORKS MAINTENANCE POSITION WITH A TENTATIVE START DATE OF MAY 19, 2025.

Voting Aye: Schilling, Luger, Iverson
Voting Nay: Nanko Yeager
Abstain: None
Absent: Ohnstad

12. To schedule a Work Session for May 14, 2025, at 5:00 PM to conduct the annual Road and Project Tour

City Administrator Linwood – Explained that Meadows on Fairview had once again generously donated the use of their bus and driver for the annual road tour.

Council Member Luger – Stated that she would be unable to attend.

A MOTION WAS MADE BY COUNCILMEMBER SCHILLING, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE SCHEDULE A WORK SESSION FOR MAY 14, 2025, AT 5:00 PM TO CONDUCT THE ANNUAL ROAD AND PROJECT TOUR

Voting Aye: Schilling, Nanko Yeager, Luger, Iverson
Voting Nay: None

Abstain: *None*
Absent: *Ohnstad*

13. Retail Cannabis Consulting Agreement

City Administrator Linwood – Reminded the Council that this item and the next had been discussed during their Work Session. He explained that the proposed consulting agreement has been reviewed by staff as well as the City's legal counsel. He gave a brief overview of what would be included in the consulting agreement for retail cannabis businesses in the City.

Council Member Nanko Yeager – Explained that she did not have a problem with having a dispensary in the City and that she did not think a City should be in a retail business because they should not be competing with private businesses. She stated that she was not comfortable with the City getting a net revenue and would prefer part of the gross revenue or a minimum payment.

Mayor Iverson – Asked when the City would decide where the share of the net revenue would go within the City.

City Administrator Linwood – Explained that it would be a conversation for the Council, but that the proceeds would likely immediately go into the General Fund. Added that the Council could earmark the proceeds for a specific use, such as parks, streets, or facilities.

Mayor Iverson – Noted that many cities operate municipal liquor stores and asked if this was kind of the same thing.

City Administrator Linwood – Acknowledged that municipal liquor stores are common and that many cities were looking at similar partnership deals or outright owning and operating their own business without a private partner. He noted that for a city the size of Wyoming, it would be extremely difficult to have the resources or up-front costs to take on some of the operations because this was a pretty challenging business. He stated that the consultant has a proven track record and believes that this will allow the City to protect public interest, retain community oversight, and also be able to have a meaningful share of the profits.

Mayor Iverson – Asked Public Safety Director Bauer to weigh in on the benefits of having this type of consulting agreement for cannabis businesses.

Public Safety Director Bauer – Noted that this was discussed a bit at the Work Session, but he felt that one benefit would be that the consultant would have a better understanding of what the product is versus what is available currently on the market.

Mayor Iverson – Asked the consultants to briefly address the Council and explain some things to the residents and noted that to her, the benefits of hiring the consultants has having a safe product.

Bill Parker, Consultant – Explained that the benefits of having a dispensary and having the legitimate products in place, but also the education that the dispensary staff would be able to provide. Stated that cannabis was still relatively new to most Minnesotans and that there were not educational opportunities for those accessing cannabis in the black market prior to its legalization. He stated that the dispensary staff would also be able to gear the product to the customer's desired experience and explained that not everyone wanted to get high as there are other reasons to use the product such as pain relief, reducing inflammation, and better sleep. He referenced State requirements for security measures and gave examples of the zone of security around one of their facilities.

Mayor Iverson – Explained that this was a business operating in partnership with the City and that it did not push any other business our of the community.

Council Member Schilling – Noted that the City has to still allow a private retail cannabis business in addition to this dispensary if an application came in.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER SCHILLING, TO APPROVE THE RETAIL CANNABIS CONSULTING AGREEMENT, AS PRESENTED.

Voting Aye: Schilling, Luger, Iverson
Voting Nay: Nanko Yeager
Abstain: None
Absent: Ohnstad

14. Discussion of Retail Cannabis Buffer

City Administrator Linwood – Stated that Assistant City Administrator MacFarlane was distributing some resolutions for Council consideration and gave a brief overview of the proposed updated ordinance language related to the removal of the 500-foot buffer to make it the same as the City currently had for liquor and tobacco sales.

Council Member Nanko Yeager – Stated that if the City did not have any buffer restrictions on liquor and tobacco, then it seemed silly to her that the City would have restrictions for cannabis, if the stated goal was to mirror what was done in those instances. Stated that she believed the City should keep the buffer zone as it currently stands.

Council Member Schilling – Stated that he did not see any reason for a buffer, because cannabis is a legal product, which was not different than tobacco and alcohol. He noted that it was also highly age-regulated and secure, so, in his opinion, there was no point in having a buffer zone.

Mayor Iverson – Noted that during the Planning Commission discussion, they kind of felt the same as Council Member Schilling and asked why the City would put buffers in place that they did not have for the liquor stores.

A MOTION WAS MADE BY COUNCILMEMBER SCHILLING, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE APPROVAL OF THE AMENDMENTS TO THE ORDINANCE AND RESOLUTION NO. 2025-04-32, A RESOLUTION ADOPTING AND APPROVING A SUMMARY PUBLICATION FOR ORDINANCE NO. 2025-02 AN ORDINANCE AMENDING THE CITY OF WYOMING CODE OF ORDINANCES, CHAPTER 12, BUSINESSES; CREATING ARTICLE VII, ESTABLISHING REGULATIONS FOR CANNABIS BUSINESSES AND;

Voting Aye: Schilling, Luger, Iverson
Voting Nay: Nanko Yeager
Abstain: None
Absent: Ohnstad

COUNCIL REPORTS:

Council Member Nanko Yeager – Attended the Council Work Session

Council Member Luger – Attended the Council Work Session

Council Member Schilling – Attended the Council Work Session

Mayor Iverson – Attended the EDA, the Planning Commission, and the Council Work Session meetings.

City Engineer Erichson – Reminded the Council that on April 16, 2025 at 6:00 PM. there would

be a neighborhood meeting for the 2025 Street Improvement Project and explained that the public hearing for the 2025 Street Improvement Project would take place at the first Council meeting in May. He stated that construction for the 2024 street project that had carried over into 2025 should begin on April 21, 2025.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER SCHILLING, TO ADJOURN THE APRIL 15, 2025 "REGULAR MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL REGULAR MEETING AT 7:33 PM

Voting Aye: Schilling, Nanko Yeager, Luger, Iverson
Voting Nay: None
Abstain: None
Absent: Ohnstad

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 6, 2025
7:00PM

DRAFT MINUTES
CITY COUNCIL
WORK SESSION
CITY OF WYOMING, MINNESOTA
APRIL 15, 2025
5:30 PM

CALL TO ORDER: *Mayor Lisa Iverson called the Work Session Meeting of the Wyoming City Council for March 18, 2025 to order at 5:30 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, Claire Luger, and Dennis Schilling

Absent: Councilmember Brett Ohnstad

Also Present: Robb Linwood - City Administrator, Grant MacFarlane - Assistant City Administrator, Neil Bauer – Public Safety Director, Eric Larson – Eckberg & Lammers

DETERMINATION OF A QUORUM:
Mayor Iverson determined that a Quorum was present.

NEW BUSINESS

1. To continue the municipal cannabis discussion

City Administrator Linwood stated that the first agenda item related to the second and third items and asked that the Council begin with discussion on agenda item #2.

2. To discuss retail cannabis consulting agreement

City Administrator Linwood stated that the draft retail cannabis consulting agreement had been provided to the City Council. Administrator Linwood added that the agreement was with Great White Companies and was a public/private model which overviewed the revenue share, terms, and legal aspects of the proposal.

Councilmember Nanko Yeager asked if the City had obtained a retail cannabis license.

Administrator Linwood stated that the City's application was pending, and that the agreement would not move forward if a license was not approved by the State.

Councilmember Nanko Yeager inquired about what would happen to the City if the shop operated at a loss.

Administrator Linwood shared that the City is strictly receiving a share of the revenue. Added that a quarter with a loss in revenue would result in the City not receiving revenue, but that the City would never have to pay in.

3. To discuss retail cannabis buffers

Administrator Linwood provided an overview on the current buffers related to retail cannabis, which currently restrict cannabis ability to be in proximity of certain establishments.

Councilmember Schilling stated that cannabis was now legal, would be highly regulated, and that he believed its restrictions should mirror those for tobacco and liquor.

Councilmember Luger shared that they agreed with Councilmember Schilling.

Mayor Iverson stated that products from a municipal store would be highly regulated and safer than if the product came from the streets.

The Council consensus was to implement a cannabis buffer that mirrors existing tobacco and liquor store buffers.

Attorney Larson informed the Council that he and City Attorney Tom Loonan had reviewed the cannabis retail agreement and that both would support its approval by the City Council.

A MOTION WAS TO ADJOURN THE APRIL 15, 2025 WORK SESSION OF THE WYOMING, MINNESOTA CITY COUNCIL AT 5:51PM

Request for Council Action

Date: May 6, 2025

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: 2025 Street Improvement Project – Public Hearing and Consider Ordering Improvements

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Background and supporting documentation of request:

The proposed improvements for the 2025 Street Improvement Project consist of pavement rehabilitation along the following roadways:

- 256th Street from Gramford Avenue to approximately 670 feet east of Grizzly Court
- Grail Court from 256th Street to southwest cul-de-sac
- Grand Prix Court from 256th Street to south cul-de-sac
- Grizzly Court from 256th Street to south cul-de-sac Greenwood Court from 256th Street to north cul-de-sac

The total estimated project cost for the 2025 Street Improvement Project is approximately **$650,600** which incorporates 2025 construction costs and includes a 5% construction contingency and indirect costs in the amount of 25% of the estimated construction costs. The project costs are summarized as follows:

2025 Street Improvement Project City of Wyoming, MN Project Costs and Funding			
Improvements	**City Fund**	**Special Assessments**	**Total**
Street Rehabilitation	$354,160	$88,540	$442,700
Trail Improvements	$207,900	$0	$207,900
Total Improvements	**$562,060**	**$88,540**	**$650,600**

Funding for the project will come from the Roadway Improvement Fund and special assessments to benefiting properties per the City of Wyoming assessment policy.

The public hearing is scheduled for 7:00 p.m. May 6 at Wyoming City Hall. Staff will give a short PowerPoint presentation of the project and Council will follow with opening the public hearing for public comment and then consider ordering the improvement.

Recommendation:

Approve Resolution No. 25-05-33, a resolution Ordering the Improvements for the 2025 Street Improvement Project.

RESOLUTION 25-05-33

A RESOLUTION ORDERING THE PROJECT FOR THE 2025 STREET IMPROVEMENT PROJECT

WHEREAS, pursuant to resolution of the Council adopted on February 4, 2025, a report was prepared by WSB, with reference to the improvement of the following roadways:

- 256th Street from Gramford Avenue to approximately 670 feet east of Grizzly Court
- Grail Court from 256th Street to southwest cul-de-sac
- Grand Prix Court from 256th Street to south cul-de-sac
- Grizzly Court from 256th Street to south cul-de-sac Greenwood Court from 256th Street to north cul-de-sac

WHEREAS, it is proposed to construct the proposed improvements as described in the feasibility report dated April 1, 2025, prepared by WSB, along the above-referenced roadways and to assess benefited properties for all or a portion of the improvement, pursuant to Minnesota Statutes, Chapter 429; and

WHEREAS, the City Council has received and accepted the feasibility report prepared by the City Engineer on April 1, 2025, for the 2025 Street Improvement Project; 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

WHEREAS, a resolution of the City Council adopted on the 1st day of April 2025, fixed a date for the Council public hearing on the proposed improvements; and

WHEREAS, ten days' mailed notice and two weeks' published notice in advance of said public hearing was given and the hearing was held thereon on the 6th day of May 2025, at which time all persons desiring to be heard were given an opportunity to be heard thereon.

NOW THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF WYOMING:

1. Such improvement is necessary, cost-effective, and feasible as detailed in the feasibility report for the 2025 Street Improvement Project

2. Such improvement is hereby ordered as proposed in this Council resolution adopted May 6, 2025.

3. The improvements described in the notice of public hearing and the feasibility report are hereby designated and shall be known as the 2025 Street Improvement Project.

4. The City Council shall let the contract for all or part of the work for said

improvements or order all or part of the work done by day labor or otherwise as authorized by Minnesota Statutes, Section 429.041, Subdivision 2 within one year of the date of this Resolution ordering said improvements.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 6TH DAY OF MAY, 2025.

CITY OF WYOMING

By: _____
Lisa Iverson, Mayor

ATTEST:

_____
Robb Linwood, City Administrator/Clerk

City of Wyoming
Check Detail Register

05-06-2025

Check # / Invoice #	Check Date	Vendor Name		
	General Ledger #		mount	Comment
57790	**05/06/2025**	**ABM EQUIPMENT, LLC**		
0182354-IN				
	602-9425-45350	IMPROVEMENTS	$48,998.14	IMPROVEMENTS
	601-9425-45350	IMPROVEMENTS	$24,529.86	IMPROVEMENTS
	Total for ABM EQUIPMENT, LLC		$73,528.00	
57791	**05/06/2025**	**ADAM'S PEST CONTROL INC**		
4093101				
	101-5500-44010	REPAIRS & MAINT.	$75.16	REPAIRS & MAINT. - BUILDINGS
	Total for ADAM'S PEST CONTROL INC		$75.16	
57792	**05/06/2025**	**AMBER ROBERTSON**		
03282025				
	101-2200-42080	TRAINING AND IN!	$148.57	TRAINING AND INSTRUCTION
	Total for AMBER ROBERTSON		$148.57	
57793	**05/06/2025**	**AMERICAN WATER WORKS**		
SO227844				
	601-9425-44330	DUES & SUBSCRIP	$394.00	DUES & SUBSCRIPTIONS
	Total for AMERICAN WATER WORKS		$394.00	
57794	**05/06/2025**	**APPLEWOOD NURSERY**		
5964				
	101-3100-42250	LANDSCAPING MA	$36.03	LANDSCAPING MATERIALS
5966				
	101-3100-42250	LANDSCAPING MA	$108.09	LANDSCAPING MATERIALS
5970				
	101-3100-42250	LANDSCAPING MA	$108.09	LANDSCAPING MATERIALS
5973				
	101-3100-42250	LANDSCAPING MA	$33.73	LANDSCAPING MATERIALS
5974				
	101-3100-42250	LANDSCAPING MA	$36.03	LANDSCAPING MATERIALS
5975				
	101-3100-42250	LANDSCAPING MA	$33.73	LANDSCAPING MATERIALS
K05981				
	101-3100-42250	LANDSCAPING MA	$72.06	LANDSCAPING MATERIALS
5985				
	101-3100-42250	LANDSCAPING MA	$72.06	LANDSCAPING MATERIALS
	Total for APPLEWOOD NURSERY		$499.82	
57795	**05/06/2025**	**ASPEN MILLS**		
352438				
	101-2110-44080	UNIFORMS	$272.74	UNIFORMS
	Total for ASPEN MILLS		$272.74	
57796	**05/06/2025**	**AT & T MOBILITY**		
04032025				
	101-2110-43200	COMMUNICATIONS	$1,396.14	COMMUNICATIONS (GENERAL)
	101-2200-43200	COMMUNICATIONS	$349.04	COMMUNICATIONS (GENERAL)
	Total for AT & T MOBILITY		$1,745.18	

City of Wyoming
Check Detail Register

05-06-2025

Check # / Invoice #	Check Date	Vendor Name		
	General Ledger #		mount	Comment
57797	**05/06/2025**	**BAKER TILLY MUNICIPAL ADVISORS**		
BTMA30344				
	280-1500-43000	PROFESSIONAL SE	$3,600.00	PROFESSIONAL SERVICE (GENERAL)
	Total for BAKER TILLY MUNICIPAL AD'		$3,600.00	
57798	**05/06/2025**	**BLAINE BROTHERS INC.**		
080001823125				
	101-2200-43900	VEHICLE MAINTEN	$1,046.47	VEHICLE MAINTENANCE
080001822558				
	601-9425-43900	VEHICLE MAINTEN	$1,836.68	VEHICLE MAINTENANCE
	602-9425-43900	VEHICLE MAINTEN	$1,836.68	VEHICLE MAINTENANCE
	651-9425-43900	VEHICLE MAINTEN	$1,836.70	VEHICLE MAINTENANCE
080001823157				
	601-9425-43900	VEHICLE MAINTEN	$50.62	VEHICLE MAINTENANCE
	602-9425-43900	VEHICLE MAINTEN	$50.63	VEHICLE MAINTENANCE
080001823193				
	101-2200-43900	VEHICLE MAINTEN	$850.93	VEHICLE MAINTENANCE
	Total for BLAINE BROTHERS INC.		$7,508.71	
57799	**05/06/2025**	**BOYER FORD TRUCKS, INC**		
093S7931				
	101-3100-42910	EQUIPMENT REPAI	$17,480.37	EQUIPMENT REPAIR
	Total for BOYER FORD TRUCKS, INC		$17,480.37	
57800	**05/06/2025**	**BRUCES FOODS**		
0043				
	601-9425-42100	OPERATING SUPPL	$7.00	OPERATING SUPPLIES
	Total for BRUCES FOODS		$7.00	
57801	**05/06/2025**	**BS& A SOFTWARE**		
159840				
	101-2400-44330	DUES & SUBSCRIP'	$2,386.00	DUES & SUBSCRIPTIONS
	Total for BS& A SOFTWARE		$2,386.00	
57802	**05/06/2025**	**CEMSTONE PRODUCTS**		
7724766				
	101-3100-44410	STREET MAINT MA	$276.00	STREET MAINT MATERIALS
7724060				
	101-3100-44410	STREET MAINT MA	$240.00	STREET MAINT MATERIALS
	Total for CEMSTONE PRODUCTS		$516.00	

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57803	**05/06/2025**	**CINTAS**		
4227696219				
	101-3100-44180	UNIFORMS	$80.76	STREETS
	101-3100-42100	OPERATING SUPPL	$10.60	SHOP SUPPLIES
4228413373				
	101-3100-44180	UNIFORMS	$80.76	STREETS
	101-3100-42100	OPERATING SUPPL	$36.60	SHOP SUPPLIES
4228413190				
	101-1400-43600	CLEANING SERVIC	$26.07	CLEANING SERVICE-CITY HALL
4228389111				
	101-2110-43600	CLEANING SERVIC	$34.49	CLEANING SERVICE-PUBLIC SAFETY
	Total for CINTAS		$269.28	
57804	**05/06/2025**	**CINTAS CORP-FIRST AID & SAFETY**		
5265319709				
	101-3100-42310	CONTRACTED SER	$98.30	CONTRACTED SERVICES
	101-2110-42310	CONTRACTED SER	$98.68	CONTRACTED SERVICES
	Total for CINTAS CORP-FIRST AID & S		$196.98	
57805	**05/06/2025**	**DAVIDS HYDRO VAC INC**		
250064614				
	602-9425-42310	CONTRACTED SER	$2,375.00	CONTRACTED SERVICES
	Total for DAVIDS HYDRO VAC INC		$2,375.00	
57806	**05/06/2025**	**ECKBERG LAMMERS P.C.**		
45196				
	101-2110-43000	PROFESSIONAL SE	$630.00	PROFESSIONAL SERVICE (GENERAL)
45169				
	101-1400-43040	ATTORNEY FEES	$1,992.00	GENERAL
	101-1400-43040	ATTORNEY FEES	$195.00	MEETINGS
	101-1400-43040	ATTORNEY FEES	$36.00	CABLE FRANCHISE
	101-2110-43040	ATTORNEY FEES	$90.00	GENERAL POLICE
	101-2110-43040	ATTORNEY FEES	$72.00	GENERAL EMPLOYMENT POLICE
	Total for ECKBERG LAMMERS P.C.		$3,015.00	
57807	**05/06/2025**	**ELEVATE BUILDERS INC**		
04/21/2025				
	601-0000-11500	ACCOUNTS RECEI\	$68.12	Water - Base Fee
	Total for ELEVATE BUILDERS INC		$68.12	
57808	**05/06/2025**	**EMERGENCY SERVICES MARKETING**		
INV9315				
	101-2200-42310	CONTRACTED SER	$660.00	CONTRACTED SERVICES
	Total for EMERGENCY SERVICES MARI		$660.00	
57809	**05/06/2025**	**ESTATE OF MARIE MARTHA ALBRECHT**		
04/24/2025				
	602-0000-11500	ACCOUNTS RECEI\	$80.89	Sewer - Base Fee
	Total for ESTATE OF MARIE MARTHA A		$80.89	

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57810	**05/06/2025**	**FOREST LAKE MOTORS LLC**		
796477				
	101-2200-43900	VEHICLE MAINTEN	$4,936.19	VEHICLE MAINTENANCE
	Total for FOREST LAKE MOTORS LLC		$4,936.19	
57811	**05/06/2025**	**G4 Construction Management**		
BSF24-0020				
	800-0000-20401	SILT FENCE	$810.00	BSF24-0020
	Total for G4 Construction Managemen		$810.00	
57812	**05/06/2025**	**GUARDIAN FLEET SAFETY, LLC**		
302312				
	401-2110-45000	CAPITAL OUTLAY	$12,765.53	CAPITAL OUTLAY
302308				
	401-2110-45000	CAPITAL OUTLAY	$10,767.59	CAPITAL OUTLAY
	Total for GUARDIAN FLEET SAFETY, LL		$23,533.12	
57813	**05/06/2025**	**GUARDIAN SUPPLY**		
21018				
	101-2110-44080	UNIFORMS	$1,428.00	UNIFORMS
21017				
	101-2110-44080	UNIFORMS	$1,787.72	UNIFORMS
	Total for GUARDIAN SUPPLY		$3,215.72	
57814	**05/06/2025**	**H & W FUND I.U.O.E LOCAL 49**		
062025				
	101-0000-21706	HOSPITALIZATION	$9,390.00	PREMIUMS
	Total for H & W FUND I.U.O.E LOCAL 4		$9,390.00	
57815	**05/06/2025**	**HALLBERG STORAGE LLC**		
04142025				
	101-2200-42100	OPERATING SUPPL	$52.50	OPERATING SUPPLIES
	Total for HALLBERG STORAGE LLC		$52.50	
57816	**05/06/2025**	**HAWKINS INC**		
7035786				
	601-9425-42160	CHEMICALS/CHEM	$40.00	CHEMICALS/CHEMICAL PRODUCTS
	Total for HAWKINS INC		$40.00	
57817	**05/06/2025**	**HERNESS CONSTRUCTION, LLC**		
3931				
	101-3100-42260	SIGN MATERIAL/RI	$683.33	SIGN MATERIAL/REPLACEMENT
	101-3100-44010	REPAIRS & MAINT.	$683.33	REPAIRS & MAINT. - BUILDINGS
	101-3100-42400	SMALL TOOLS/MIN	$683.34	SMALL TOOLS/MINOR EQUIPMENT
	Total for HERNESS CONSTRUCTION, LI		$2,050.00	
57818	**05/06/2025**	**HOLIDAY 3550**		
060101052500				
	101-2110-43900	VEHICLE MAINTEN	$58.50	VEHICLE MAINTENANCE
	101-2200-43900	VEHICLE MAINTEN	$4.50	VEHICLE MAINTENANCE
	Total for HOLIDAY 3550		$63.00	

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57819	**05/06/2025**	**IDEAL SERVICES INC**		
13334				
	602-9425-44380	LIFT STATIONS M/	$285.00	LIFT STATIONS MAINTENANCE
Total for IDEAL SERVICES INC			$285.00	
57820	**05/06/2025**	**INNOVATIVE OFFICE SOLUTIONS, LLC**		
IN4821772				
	101-2110-42000	SUPPLIES - OFFICE	$52.38	SUPPLIES - OFFICE/COPY/COMPUTR
Total for INNOVATIVE OFFICE SOLUTI			$52.38	
57821	**05/06/2025**	**JACK BREITBACH**		
04232025				
	101-2110-42080	TRAINING AND IN	$248.60	TRAINING AND INSTRUCTION
Total for JACK BREITBACH			$248.60	
57822	**05/06/2025**	**JL THEIS, INC.**		
APPLICATION NO 3				
	404-5200-45450	IMPROVEMENTS R	$2,905.10	IMPROVEMENTS RAILROAD PARK
Total for JL THEIS, INC.			$2,905.10	
57823	**05/06/2025**	**JOSHUA BERGAN**		
042025				
	101-2200-42080	TRAINING AND IN	$458.22	TRAINING AND INSTRUCTION
Total for JOSHUA BERGAN			$458.22	
57824	**05/06/2025**	**KATO ROOFING**		
SV2291334-S				
	101-2110-44010	REPAIRS & MAINT.	$929.00	REPAIRS & MAINT. - BUILDINGS
Total for KATO ROOFING			$929.00	
57825	**05/06/2025**	**KLM ENGINEERING, INC.**		
10756.1				
	601-9425-42310	CONTRACTED SER	$3,500.00	CONTRACTED SERVICES
10756				
	601-9425-42310	CONTRACTED SER	$3,500.00	CONTRACTED SERVICES
Total for KLM ENGINEERING, INC.			$7,000.00	
57826	**05/06/2025**	**L & S SERVICE SOLUTIONS LLC**		
14595				
	101-1400-43600	CLEANING SERVIC	$600.00	CITY HALL/FIRE
	101-2110-43600	CLEANING SERVIC	$200.00	POLICE
	101-5500-43600	CLEANING SERVIC	$1,000.00	LIBRARY
	101-3100-42310	CONTRACTED SER	$200.00	PUBLIC WORKS
Total for L & S SERVICE SOLUTIONS LI			$2,000.00	
57827	**05/06/2025**	**LEAGUE OF MN CITIES**		
428399				
	101-1400-42100	OPERATING SUPPL	$81.64	OPERATING SUPPLIES
Total for LEAGUE OF MN CITIES			$81.64	

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57828	**05/06/2025**	**LENFER AUTOMOTIVE AND TRANSMISSION**		
24906				
	101-2110-43900	VEHICLE MAINTEN	$39.99	VEHICLE MAINTENANCE
24955				
	101-3100-43900	VEHICLE MAINTEN	$39.99	VEHICLE MAINTENANCE
24855				
	101-3100-43900	VEHICLE MAINTEN	$93.40	VEHICLE MAINTENANCE
24630				
	101-3100-43900	VEHICLE MAINTEN	$73.21	VEHICLE MAINTENANCE
24951				
	101-3100-43900	VEHICLE MAINTEN	$173.94	VEHICLE MAINTENANCE
	Total for LENFER AUTOMOTIVE AND TI		$420.53	
57829	**05/06/2025**	**MENARDS- FOREST LAKE**		
55867				
	101-2110-44010	REPAIRS & MAINT.	$438.06	REPAIRS & MAINT. - BUILDINGS
55927				
	101-2110-42100	OPERATING SUPPL	$42.61	OPERATING SUPPLIES
55986				
	101-2110-42100	OPERATING SUPPL	$12.74	OPERATING SUPPLIES
56014				
	101-2110-42100	OPERATING SUPPL	$(6.37)	OPERATING SUPPLIES
53664				
	101-3100-42400	SMALL TOOLS/MIN	$16.47	SMALL TOOLS/MINOR EQUIPMENT
56363				
	101-3100-42910	EQUIPMENT REPAI	$82.98	EQUIPMENT REPAIR
56681				
	101-3100-42400	SMALL TOOLS/MIN	$22.72	SMALL TOOLS/MINOR EQUIPMENT
	Total for MENARDS- FOREST LAKE		$609.21	
57830	**05/06/2025**	**MID AMERICAN SIGNAL**		
25-302				
	101-3100-42260	SIGN MATERIAL/RI	$2,308.00	SIGN MATERIAL/REPLACEMENT
	Total for MID AMERICAN SIGNAL		$2,308.00	
57831	**05/06/2025**	**MIDCONTINENT COMMUNICATIONS**		
37852500114674				
	601-9425-43210	TELEPHONE	$50.19	WELL
	602-9425-43210	TELEPHONE	$50.20	LIFTSTATIONS
	Total for MIDCONTINENT COMMUNICA		$100.39	
57832	**05/06/2025**	**MINNESOTA VALLEY TESTING LABS**		
1301448				
	601-9425-43110	LAB COSTS	$120.00	LAB TESTS
1300502				
	601-9425-43110	LAB COSTS	$117.50	LAB TESTS
	Total for MINNESOTA VALLEY TESTING		$237.50	
57833	**05/06/2025**	**MN FIRE SERVICE CERT. BOARD__**		
13856				
	101-2200-42080	TRAINING AND IN	$158.50	TRAINING AND INSTRUCTION
	Total for MN FIRE SERVICE CERT. BOA		$158.50	

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57834	**05/06/2025**	**MOMENTUM ADVOCACY, LLP**		
1256				
	409-1000-43000	PROFESSIONAL SE	$3,300.00	PROFESSIONAL SERVICE (GENERAL)
	Total for MOMENTUM ADVOCACY, LLP		$3,300.00	
57835	**05/06/2025**	**NAPA AUTO PARTS**		
255165				
	101-3100-42400	SMALL TOOLS/MIN	$25.38	SMALL TOOLS/MINOR EQUIPMENT
	Total for NAPA AUTO PARTS		$25.38	
57836	**05/06/2025**	**NORTHERN TOOL & EQUIPMENT**		
154120209825033391				
	101-2200-42100	OPERATING SUPPL	$146.18	OPERATING SUPPLIES
30657149				
	101-3100-42400	SMALL TOOLS/MIN	$38.91	SMALL TOOLS/MINOR EQUIPMENT
EC12234A				
	101-3100-42120	MOTOR FUELS	$182.17	MOTOR FUELS
	Total for NORTHERN TOOL & EQUIPME		$367.26	
57837	**05/06/2025**	**NUSS TRUCK & EQUIPMENT**		
PSO194807-1				
	101-3100-42100	OPERATING SUPPL	$25.98	OPERATING SUPPLIES
	Total for NUSS TRUCK & EQUIPMENT		$25.98	
57838	**05/06/2025**	**OLSONS SEWER SERVICE**		
105568				
	101-3100-44010	REPAIRS & MAINT.	$561.75	REPAIRS & MAINT. - BUILDINGS
	Total for OLSONS SEWER SERVICE		$561.75	

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57839	**05/06/2025**	**ON SITE, INC**		
0001872190				
	101-5200-44050	SATALLITE RENTAI	$41.74	030626-0002 ASHTON PARK
0001875006				
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0003 BANTA PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0010 HAWK MEADOWS TRAIL
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0004 BLUE SPRUCE PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0007 COMFORT LAKE
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0014 TOWN HALL PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0011 LIONS PARK
	101-5200-44050	SATALLITE RENTAI	$290.00	030626-0008 GOODVIEW PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0009 FIRESIDE PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0013 TOLZMAN PARK
	101-5200-44050	SATALLITE RENTAI	$157.00	030626-0012 SWENSON PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0015 VERGES MEMORIAL PARK
0001877867				
	101-5200-44050	SATALLITE RENTAI	$41.74	030626-0002 ASHTON PARK
0001879489				
	101-5200-44050	SATALLITE RENTAI	$41.74	030626-0002 ASHTON PARK
0001882633				
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0003 BANTA PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0010 HAWK MEADOWS TRAIL
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0004 BLUE SPRUCE PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0007 COMFORT LAKE
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0014 TOWN HALL PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0011 LIONS PARK
	101-5200-44050	SATALLITE RENTAI	$290.00	030626-0008 GOODVIEW PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0009 FIRESIDE PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0013 TOLZMAN PARK
	101-5200-44050	SATALLITE RENTAI	$157.00	030626-0012 SWENSON PARK
	101-5200-44050	SATALLITE RENTAI	$72.50	030626-0015 VERGES MEMORIAL PARK
	101-5200-44050	SATALLITE RENTAI	$100.98	030626-0016 PW SHOP
	Total for ON SITE, INC		$2,425.20	
57840	**05/06/2025**	**PITNEY BOWES**		
3107202450				
	601-9425-43000	PROFESSIONAL SE	$456.26	LETTER ENVELOPE FOLDER
	602-9425-43000	PROFESSIONAL SE	$456.25	LETTER ENVELOPE FOLDER
	Total for PITNEY BOWES		$912.51	
57841	**05/06/2025**	**POMP'S TIRE SERVICE, INC.**		
150190967				
	601-9425-43900	VEHICLE MAINTEN	$439.80	VEHICLE MAINTENANCE
	Total for POMP'S TIRE SERVICE, INC.		$439.80	
57842	**05/06/2025**	**PRECISE MRM LLC**		
IN200-2005060				
	101-3100-42310	CONTRACTED SER	$220.00	CONTRACTED SERVICES
	Total for PRECISE MRM LLC		$220.00	

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57843	**05/06/2025**	**RICOH BUSINESS SYSTEMS**		
109121460				
	601-9425-42310	CONTRACTED SER	$123.71	PUBLIC WORKS
	602-9425-42310	CONTRACTED SER	$123.70	PUBLIC WORKS
	Total for RICOH BUSINESS SYSTEMS		$247.41	
57844	**05/06/2025**	**ROB DYKEMA**		
04072025				
	101-2200-42080	TRAINING AND IN	$310.67	TRAINING AND INSTRUCTION
	Total for ROB DYKEMA		$310.67	
57845	**05/06/2025**	**SAFE-FAST INC**		
INV306554				
	601-9425-42100	OPERATING SUPPL	$126.00	OPERATING SUPPLIES
	602-9425-42100	OPERATING SUPPL	$126.00	OPERATING SUPPLIES
INV306555				
	101-3100-42300	SAFETY EQUIPMEN	$223.92	SAFETY EQUIPMENT
INV306556				
	101-3100-42100	OPERATING SUPPL	$241.92	OPERATING SUPPLIES
RET299718R				
	651-9425-42300	SAFETY EQUIPMEN	$(162.90)	SAFETY EQUIPMENT
	Total for SAFE-FAST INC		$554.94	
57846	**05/06/2025**	**STAPLES**		
6029965562				
	101-2400-42000	SUPPLIES - OFFICE	$60.09	SUPPLIES - OFFICE/COPY/COMPUTR
	Total for STAPLES		$60.09	
57847	**05/06/2025**	**TIMESAVER OFF SITE SECRETARIAL**		
30277				
	101-1400-42310	CONTRACTED SER	$217.75	CONTRACTED SERVICES
30278				
	101-1910-42310	CONTRACTED SER	$172.00	CONTRACTED SERVICES
30359				
	101-1910-42310	CONTRACTED SER	$172.00	CONTRACTED SERVICES
30357				
	101-5200-42310	CONTRACTED SER	$86.00	CONTRACTED SERVICES
	101-1910-42310	CONTRACTED SER	$86.00	CONTRACTED SERVICES
30358				
	101-1400-42310	CONTRACTED SER	$172.00	CONTRACTED SERVICES
	Total for TIMESAVER OFF SITE SECRET		$905.75	
57848	**05/06/2025**	**TOWMASTER**		
476937				
	101-3100-44040	REPAIRS & MAINT.	$2,887.00	REPAIRS & MAINT. - EQUIPMENT
	Total for TOWMASTER		$2,887.00	
57849	**05/06/2025**	**TREVOR SCHNEIDER**		
03282025				
	101-2200-42080	TRAINING AND IN	$537.38	TRAINING AND INSTRUCTION
	Total for TREVOR SCHNEIDER		$537.38	

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57850	**05/06/2025**	**UNION HOUSE INC.**		
00050360				
	101-3100-44180	UNIFORMS	$65.00	UNIFORMS
	Total for UNION HOUSE INC.		$65.00	
57851	**05/06/2025**	**UNUM LIFE INSURANCE**		
05012025				
	101-1400-41310	LIFE INSURANCE	$199.15	ADMIN
	101-2110-41310	LIFE INSURANCE	$926.96	POLICE
	101-1910-41310	LIFE INSURANCE	$76.23	PLAN & ZONE
	101-2400-41310	LIFE INSURANCE	$160.18	BLDG
	101-3100-41310	LIFE INSURANCE	$333.16	STREETS
	601-9425-41310	LIFE INSURANCE	$163.29	WATER
	602-9425-41310	LIFE INSURANCE	$163.27	SEWER
	101-0000-21715	VOLUNTARY TERM	$346.32	VOLUNTARY TERM LIFE
	Total for UNUM LIFE INSURANCE		$2,368.56	
57852	**05/06/2025**	**VC3, INC.**		
46220 CM				
	101-2110-42100	OPERATING SUPPL	$(20.00)	OPERATING SUPPLIES
	101-2110-42100	OPERATING SUPPL	$(115.00)	OPERATING SUPPLIES
VC3-200247				
	401-3100-45000	CAPITAL OUTLAY	$588.00	CAPITAL OUTLAY
	Total for VC3, INC.		$453.00	
57853	**05/06/2025**	**VERIZON**		
6111131864				
	602-9425-43210	TELEPHONE	$80.04	MACHINE-TO-MACHINE
	Total for VERIZON		$80.04	
57854	**05/06/2025**	**WASHNGTON CONSERVATION DISTRICT**		
6971				
	651-9425-42080	TRAINING AND IN	$225.00	TRAINING AND INSTRUCTION
	Total for WASHNGTON CONSERVATIO		$225.00	
57855	**05/06/2025**	**WHITE BEAR LOCKSMITH**		
35509				
	101-3100-42400	SMALL TOOLS/MIN	$108.00	SMALL TOOLS/MINOR EQUIPMENT
	601-9425-42400	SMALL TOOLS/MIN	$108.00	SMALL TOOLS/MINOR EQUIPMENT
	602-9425-42400	SMALL TOOLS/MIN	$108.00	SMALL TOOLS/MINOR EQUIPMENT
	101-5200-42400	SMALL TOOLS/MIN	$108.00	SMALL TOOLS/MINOR EQUIPMENT
35625				
	601-9425-44010	REPAIRS & MAINT.	$531.00	REPAIRS & MAINT. - BUILDINGS
	Total for WHITE BEAR LOCKSMITH		$963.00	
57856	**05/06/2025**	**WILLIAMS SCOTSMAN, INC.**		
9023524680				
	101-3100-44100	RENTALS (EQUIPM	$900.74	RENTALS (EQUIPMENT)
	Total for WILLIAMS SCOTSMAN, INC.		$900.74	

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57857	**05/06/2025**	**XCEL ENERGY**		
922534060				
	101-3100-43800	UTILITIES-GAS/ELI	$43.21	TRAFFIC SIGNAL
922871515				
	101-3100-43860	STREET LIGHTS	$50.74	STOP LIGHTS
922940613				
	101-3100-43800	UTILITIES-GAS/ELI	$13.95	PARKS
922880543				
	101-3100-43860	STREET LIGHTS	$14.62	STOP LIGHTS
923071035				
	601-9425-43800	UTILITIES-GAS/ELI	$229.88	WELLHOUSE
923079300				
	101-3100-43800	UTILITIES-GAS/ELI	$13.36	SPEED SIGN
923089532				
	101-3100-43800	UTILITIES-GAS/ELI	$15.14	SPEED SIGN
923425828				
	101-3100-43800	UTILITIES-GAS/ELI	$1,503.33	UTILITIES-GAS/ELEC/SEWER/WATER
	101-3100-43860	STREET LIGHTS	$332.85	STOP LIGHTS
	601-9425-43800	UTILITIES-GAS/ELI	$2,459.23	WELLHOUSE
	101-2110-43800	UTILITIES-GAS/ELI	$842.42	POLICE/PUBLIC WORKS
	101-1400-43800	UTILITIES-GAS/ELI	$638.60	CITY HALL
	101-5500-43800	UTILITIES-GAS/ELI	$1,601.99	LIBRARY
	101-5200-43800	UTILITIES-GAS/ELI	$245.42	UTILITIES-GAS/ELEC/SEWER/WATER
923971124				
	602-9425-43800	UTILITIES-GAS/ELI	$1,259.81	LIFT STATIONS
	601-9425-43800	UTILITIES-GAS/ELI	$91.86	WELLHOUSE
	Total for XCEL ENERGY		$9,356.41	
57858	**05/06/2025**	**ZIEGLER INC.**		
IN001871836				
	101-3100-42400	SMALL TOOLS/MIN	$599.97	SMALL TOOLS/MINOR EQUIPMENT
SI000623263				
	101-3100-44040	REPAIRS & MAINT.	$275.28	REPAIRS & MAINT. - EQUIPMENT
SI000631563				
	101-3100-42910	EQUIPMENT REPAI	$2,653.51	EQUIPMENT REPAIR
	Total for ZIEGLER INC.		$3,528.76	

City of Wyoming
Check Detail Register

05-06-2025

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

General Checking Account 10100
Total Amount Being Paid: $208,433.05
Total Number of Checks: 69

Mayor Iverson

Councilmember Luger

Councilmember Nanko Yeager

Councilmember Schilling

Councilmember Ohnstad

Check Number	Name	Check Date
Text Label 57786	PACIFIC LIFE INSURANCE	04/22/2025

Item Code	GL Number	Amount
ROTH	101-0000-21712	273.81
		273.81

Check Number	Name	Check Date
Text Label 57787	CENTRAL PENSION FUND,	04/22/2025

Item Code	GL Number	Amount
CENT PENS FUND	101-0000-21716	720.00
		720.00

Check Number	Name	Check Date
Text Label EFT1242	MN STATE RETIREMENT	04/22/2025

Item Code	GL Number	Amount
CITY HSCP CONT	101-0000-21706	0.00
HCSP	101-0000-21710	0.00
MNDCP	101-0000-21712	725.00
MNDCPPRETAX	101-0000-21712	735.00
		1,460.00

Check Number	Name	Check Date
Text Label EFT1243	SELECTACCOUNT,	04/22/2025

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	2,443.45
		2,443.45

Check Number	Name	Check Date
Text Label EFT1244	P.E.R.A.,	04/22/2025

Item Code	GL Number	Amount
CORD PERA	101-0000-21704	3,568.70
DCP PERA	101-0000-21704	16.67
DCP PERA MATCH	101-0000-21704	16.67
PERA CITY MATCH	101-0000-21704	4,117.75
PF PERA	101-0000-21704	5,236.08
PF PERA CITY	101-0000-21704	7,854.09
		20,809.96

Check Number	Name	Check Date
Text Label EFT1245	INTERNAL REVENUE SERVICE,	04/22/2025

Item Code	GL Number	Amount

Check Number	Name			Check Date
	FITW	101-0000-21701	9,257.82	
	SOCSEC_EE	101-0000-21703	4,247.06	
	MEDICARE_ER	101-0000-21703	1,603.68	
	SOCSEC_ER	101-0000-21703	4,247.06	
	MEDICARE_EE	101-0000-21703	1,603.68	
			20,959.30	

Text Label EFT1246 STATE OF MINNESOTA, 04/22/2025

Item Code	GL Number	Amount
SITW	101-0000-21702	4,349.41
		4,349.41

Text Label

General Checking Account 10100
Total Amount Being Paid: $51,015.93
Total Number of Checks: 7

Mayor Iverson

Councilmember Luger

Councilmember Nanko Yeager

Councilmember Schilling

Councilmember Ohnstad

Request for Council Action

Date: April 24, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Fire Chief Jesse Milligan
Department: Public Safety
Reference: Paid on-call EMS Responder Appointments
Method: Consent Agenda

***Background Information*:**
The Public Safety Department has completed the selection process on 3 candidates for the position of paid on-call EMS responder and are recommending them to the City Council for approval. The Department has a current roster of 23 active firefighters with 2 additional firefighters on personal leave. Not all of our paid on-call staff are available when emergencies happen, meaning it is imperative that we maintain a well-staffed department to increase the probability of having staff available to provide services in a time of need.

Three candidates have successfully completed the entire selection process. The next step is to receive Council Approval for conditional offers of employment, pending successfully passing a pre-employment medical exam and background check. Amanda Thill, Ken Vang, and Nicholas DeChene will be offered positions as probationary EMS Responders with a tentative start date of June 1, 2025. Amanda, Ken, and Nicholas will proceed immediately to the background check and physical exam to finalize the hiring process once formally approval. Upon completion, they will start training.

We will continue to recruit additional qualified members to fill our hiring pool as well as possible candidates for the cadet program.

***Recommendation*:**
The Fire Department is requesting council authorization to extend these candidates a conditional offer of employment for a paid on-call EMS Responder 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. 25-05-34

A RESOLUTION APPOINTING WYOMING PAID ON CALL EMS ONLY FIREFIGHTERS TO PROBATIONARY STATUS

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

WHEREAS, The Wyoming Fire Department has implemented a paid on-call EMS only position; and

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

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
Amanda Thill
Ken Vang
Nicholas DeChene

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 6TH DAY OF MAY, 2025.

CITY OF WYOMING

By:_____
Lisa Iverson, Mayor

ATTEST:

_____
Robb Linwood, City Administrator/Clerk

RESOLUTION NO. 25-05-35

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 14, 2025:

Name of Donor	Value
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 6TH DAY OF MAY 2025.

CITY OF WYOMING

By:_____
Lisa Iverson, Mayor

ATTEST:

_____
Robb Linwood, City Administrator

Request for Council Action

Date: April 24, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Grant MacFarlane, Assistant City Administrator
Department: Administration
Reference: Waste Hauler Permit
Method: Consent

***Background Information*:**
Denis Orombi, of North Country Hauling and Junk Removal, has applied for a waste hauler's permit with the City of Wyoming. This permit would allow the applicant to collect and dispose of garbage for hire within the City. The applicant has provided all required insurances and bonds and has paid all permit fees associated with the application process.

Recommendation:
That the Wyoming City Council approves the waste hauler's permit for Denis Orombi of North Country Hauling and Junk Removal.

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

RESOLUTION NO. 25-05-36

RESOLUTION APPROVING THE ISSUANCE OF A WASTE HAULER LICENSE IN THE CITY OF WYOMING FOR THE YEAR 2025

WHEREAS, the City of Wyoming requires that Waste Haulers obtain a license prior to commencing operations within the city; and

WHEREAS, The City of Wyoming and the State of Minnesota require that license holders meet certain minimum requirements of proof of insurance, taxes paid, no violations by license holders, etc.; and

WHEREAS, all applicants are required to submit the required application, required information and required proof of insurance.

THEREFORE, BE IT RESOLVED that the Wyoming City Council conditionally approve a Waste Hauler License for the year 2025 for the business to operate as follows on the attached sheet once they have submitted all necessary payment and forms.

BE IT FURTHER RESOLVED that the City Administrator is hereby directed to complete the applications and submit them for processing.

THIS RESOLUTION WAS ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING ON THE 6TH DAY OF MAY, 2025.

_____
Lisa Iverson, Mayor

ATTEST:

_____
Robb Linwood, City Administrator/Clerk

Business	Address	License Type
North Country Hauling and Junk Removal	26299 Glen Oak Dr., Wyoming, MN 55092	Waste Hauler

Council Communication

Date: April 28, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Steve Reeves, Public Works Superintendent
Department: Public Works
Reference: Repairs to 2020 Western Star 47X Dump Truck Asset #22917
Method: Consent Agenda

Background Information:
Our Western Star dump truck began to have difficulties shifting in or out of gear especially when downshifting during the snow event on March 20th, 2025. The truck was towed to Boyer Ford in St. Micheal for repairs as this asset is important for maintaining roadways during the winter season. The rear end was drained of fluid and sampled. Samples indicated metal in the fluid as well as chunks of debris. Both differentials were replaced and cleaning of all bearings, hubs, and wheel ends occurred. This repair was needed immediately because it is our biggest dump truck and has the largest capacity for storage space for hauling salt, street sweepings, and other material in general operation of the department and to assist the Public Safety Department in serving residents in times of weather events.

Recommendation: To approve **Resolution 25-05-37** a resolution approving payment for Western Star 47X repairs to Boyer Ford in the amount of $17,480.37

PUBLIC WORKS
Phone: 651-462-0580 • Fax: 651-462-0581
PO Box 188 • 26490 Faxton Avenue • Wyoming, MN 55092

RESOLUTION NO. 25-05-37

A RESOLUTION TO APPROVE PAYMENT FOR REPAIR WORK ON THE WESTERN STAR 47X BY BOYER FORD FOR THE WYOMING DEPARTMENT OF PUBLIC WORKS IN THE AMOUNT OF $17,480.37

WHEREAS, the Western Star 47X is an essential piece of equipment in carrying out the duties of the Wyoming Public Works Department; and,

WHEREAS, the Western Star 47X was in need of various system repairs; and,

WHEREAS, the Public Works Department identified Boyer Ford as a responsible party to conduct the required repairs; and,

WHEREAS, Boyer Ford was able to perform the required repair work in the amount of $17,480.37; and,

THEREFORE BE IT RESOLVED, the City of Wyoming authorizes payment for repair work conducted by Boyer Ford on the Western Star 47X for the Wyoming Department of Public Works in the amount of $17,480.37.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 6TH DAY OF MAY, 2025.

CITY OF WYOMING

By:_____
Lisa Iverson, Mayor

ATTEST:

_____
Robb Linwood, City Administrator/Clerk

PUBLIC WORKS

Council Communication

Date: April 29, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Steve Reeves, Public Works Superintendent
Department: Public Works
Reference: F-350 asset number 66905 upfitting
Method: Consent Agenda

Background Information:
The Wyoming City Council approved the purchase of F-350 chassis and upfitting through the 2023 Rate Study. We budgeted $135,000.00 and the completed truck came in at $126,591.86. The City Council authorized payment to Boyer Trucks for the chassis in the amount of $53,063.86 in May of last year.

This order was fulfilled when the F-350 was delivered in May 2024 and brought to ABM Equipment in Hopkins for the upfitting. The F-350 chassis (truck minus the box) was upfitted with a utility body & crane. The truck is used to perform daily rounds to utility facilities including Wells, Towers and lift stations. The crane is used to pull pumps from lift station wet wells for routine maintenance and emergency repairs. This asset will also haul the generator trailer during power outages or other times the generator is needed while also achieving the goals and tasks of the Wyoming Public Works Department.

Recommendation: To approve payment to ABM Equipment for upfitting of Asset #66905 Ford F-350 in the amount of $73,528.00

Respectfully Submitted,
Steve Reeves
Public Works Superintendent

PUBLIC WORKS
Phone: 651-462-0580 • Fax: 651-462-0581
PO Box 188 • 26490 Faxton Avenue • Wyoming, MN 55092

RESOLUTION NO. 25-05-38

A RESOLUTION AUTHORIZING PAYMENT TO ABM EQUIPMENT FOR OUTFITTING OF F-350 IN THE AMOUNT OF $73,528.00

WHEREAS, Public Works has multiple vehicles in its fleet which are used for carrying out the year-round duties of the department; and

WHEREAS, The City Council approved the purchase and outfitting of an F-350 in 2024; and

WHEREAS, The approved F-350 has been received and outfitted with the appropriate equipment; and

WHEREAS, The F-350 has been outfitted by ABM Equipment in the amount of $73,528.00; and,

WHEREAS, ABM Equipment has completed its obligatory work and is ready to be paid.

NOW, THEREFORE BE IT RESOLVED, the City of Wyoming authorizes payment to ABM Equipment for the upfitting of the F-350 in the amount of $73,528.00.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 6TH DAY OF MAY, 2025.

CITY OF WYOMING

By:_____
Lisa Iverson, Mayor

ATTEST:

_____
Robb Linwood, City Administrator/Clerk

Date: May 1, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Public Safety Director Neil Bauer
Department: Public Safety
Reference: Payment of Invoice #302308 and 302312 for Guardian Fleet Services
Method: New Business

Background Information:
I am writing to formally request payment authorization for two invoices submitted by Guardian Fleet Safety for the upfitting and build of new police vehicles that were included in the approved 2025 Capital Improvement Plan.

- Invoice #302308 in the amount of $10,767.59 for the upfitting and build of Squad 2504
- Invoice #302312 in the amount of $12,765.53 for the upfitting and build of Squad 2501

These services have been completed in full, and the vehicles are now operational and in service with our department. The expenditures align with our capital equipment schedule and were anticipated in the budget adopted by Council.

Recommendation
I respectfully request that payment be processed to Guardian Fleet Safety in the amounts listed above.

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

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

RESOLUTION NO. 25-05-39

A RESOLUTION AUTHORIZING PAYMENT TO GUARDIAN FLEET SERVICES FOR BUILDING AND UPFITTING OF SQUAD 2501 AND SQUAD 2504 IN THE AMOUNT OF $25,533.12

WHEREAS, The Wyoming Police Department has multiple vehicles in its fleet which are used for carrying out the year-round duties of the department; and

WHEREAS, The City Council approved the purchase and outfitting of Squad 2501 and Squad 2504 in the 2025 Capital Improvement Plan; and

WHEREAS, The approved squads have been received and outfitted with the appropriate equipment; and

WHEREAS, Squad 2501 has been built and upfitted by Guardian Fleet Services in the amount of $12,765.33; and,

WHEREAS, Squad 2504 has been built and upfitted by Guardian Fleet Services in the amount of $10,767.59; and,

WHEREAS, The total price for the these services is $25,533.12; and,

WHEREAS, Guardian Fleet Services has completed its obligatory work and is ready to be paid.

NOW, THEREFORE BE IT RESOLVED, the City of Wyoming authorizes payment to Guardian Fleet Services for the building and upfitting of Squad 2501 and Squad 2504 in the total amount of $25,533.12.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 6TH DAY OF MAY, 2025.

CITY OF WYOMING

By:_____
Lisa Iverson, Mayor

ATTEST:

_____
Robb Linwood, City Administrator/Clerk

Request for Council Action

Date: April 21, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Grant MacFarlane, Assistant City Administrator
Department: Administration
Reference: Solication Permit
Method: Consent

***Background Information*:**
Jonathan Hamblin, of Renewal by Andersen, has applied for a solicitors permit with the City of Wyoming. This permit would allow Renewal by Andersen to solicit within the City during the specified hours of 10:00AM – 7:00PM. A background check on all declared solicitors has been completed by the Wyoming Police Department and no disqualifying criminal history has been identified. The applicant has paid all permit fees associated with the application process.

Recommendation:
That the Wyoming City Council approves the solicitation permit for Jonathan Hamblin of Renewal by Andersen.

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

CITY OF WYOMING
ESTABLISHED 1855
Minnesota

APPLICATION FOR PEDDLERS, SOLICITORS AND TRANSIENT MERCHANTS

Date: 4/17/25

Company Name (If applicable)	Renewal by Andersen
Applicant Name (First, Middle, Last)	Joshua Thomas Jankowski
Date of Birth	2/18/25
Driver's License #	[redacted]
Personal Address	[redacted]
Address of Company (If applicable)	1920 County RD C West, Roseville MN 55113
Phone Number	[redacted]
SSN	[redacted]
MN Tax ID Number	[redacted]
Email Address	[redacted]

LIST BELOW THE NAMES AND ADDRESSES OF ALL PERSONS THAT WILL BE SOLICITING:
(Use additional paper if needed)

Name (First, Middle, Last)	Address	Date of Birth	Driver's License #	SSN
Joshua Jankowski	[redacted]			
Dylan Sylvester				
Kassi Kagni				

Date(s) of Solicitation:	From: Monday	To: Sunday
Hours of Solicitation:	From: 11am	To: 7pm

CITY OF WYOMING
wyoming@wyomingmn.org • Phone: 651-462-0575 • Fax: 651-462-0576
PO Box 188 • 26885 Forest Boulevard • Wyoming, MN 55092

DESCRIPTION OF MERCHANDISE TO BE SOLD: Setting up appointments for windows and doors for future clients

LIST OF VEHICLES USED- INCLUDING MAKE, MODEL, YEAR, LICENSE NUMBER

MAKE	MODEL	YEAR	LICENSE NUMBER
Honda	Civic	2009	[redacted]

License Application Fee:	$150.00
Each Additional Solicitor:	$50.00

DATA PRACTICES ADVISORY: The data supplied in this application will be used to assess the qualifications for a license. This data is not legally required but the City will not be able to grant the license without it. If a license is granted, the data will constitute a public record. The data is needed to distinguish this application from others, to identify this application in City license files, to verify the identity of the applicant(s), to contact the applicant(s) if additional information is required and to determine if the applicant(s) meets all ordinance requirements.

Possession of this valid permit means that Wyoming City officials have verified the identity of the Solicitor(s) and investigated their criminal background.

The permit is valid only if it contains the original signatures of the Wyoming Director of Public Safety and City Administrator/Clerk, and the raised-letter City Seal. Wyoming residents are encouraged to report non-complying solicitors and/or those employing offensive solicitation tactics.

Public Safety Director_____

City Administrator/Clerk_____

(Seal)

City of Wyoming
26885 Forest Blvd.
Wyoming, MN 55092
Phone: 651-462-0575
www.wyomingmn.org

Location of Transient Merchant Doing Business from Fixed Location

[X] I understand my transient merchant doing business from a fixed location must observe to the following requirements:

- Transient Merchants shall operate only during the hours of 10:00 a.m. to 7:00 p.m.
- Transient Merchants may not obstruct the movement of pedestrians or vehicles and may not pose a hazard to public safety.
- Transient Merchants must dispose of their gray water daily and may not be drained into city storm water drains.
- Refuse containers must be provided for customers. The operator of the transient merchant is responsible for removing all litter and refuse associated with their operations.
- All structures, vehicles, stands, fixtures, displays and signs must be removed from the site within 24 hours after the expiration of the license.

You are required to submit a drawing or a map showing the details of your transient merchant business occupying space at the property. The details should include dimensions and distances from adjoining roadways, parking, access points, fire lanes, pedestrian lanes, other structures, circulation lanes, permanent and temporary signs and any other features.

[ ] **Attached is a map of the premises and temporary signs where the transient merchant business will be located**

(OR)

[ ] **A drawing of the premises and temporary signs where the transient merchant business will be located is in the space below**

I have read and understand the above information.

4/17/25

Date

Signature

PUBLIC WORKS

Request for Council Action

Date: May 6, 2025
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 4th, the City Council approved the advertising of two full-time seasonal maintenance workers. Four applications have been received and all four were interviewed. The first recommended candidate, Gavin Middendorf, has previously worked for the City in this role. Mr. Middendorf demonstrated knowledge of relevant tools, processes, and safety considerations relevant to the position and displayed maturity and respect during the interview. Employment of Gavin Mittendorf will be contingent on his passing the background check and drug screening.

Recommendation: The Public Works Department is requesting the Council's authorization for the hiring of Gavin Middendorf for one of the Public Works positions. Mr. Middendorf is available on May 12, 2024. Staff is recommending that they start at $18.00 per hour as a returning seasonal employee with a favorable history with the City.

PUBLIC WORKS
Phone: 651-462-0580 • Fax: 651-462-0581
PO Box 188 • 26490 Faxton Avenue • Wyoming, MN 55092

Chief, Deputy Chiefs, Captains, and Firefighters

I would like to express my gratitude for the opportunity to serve here. It has been an incredible experience that I will always hold dear to my heart. I am deeply thankful for the lessons and mentorship provided by all of you. The decision was not made lightly, but I believe it is time for me to focus on new challenges and pursue different endeavors that align with my evolving aspirations

Serving in such a distinguished department has been an invaluable experience, and I am greatful for the support and guidance that have contributed to my growth during my tenure here. The spirit of WFD will be greatly missed.

Due to the ever changing circumstances of life including family work and other obligations I find myself unable to continue contributing to the team.

Thank you for the positive experiences, it is something that I am very proud to be apart of.

once again, I am very thankful for the opportunity to work with all of you,

Respectfully,

Jake Bear

CITY OF WYOMING
Minnesota

04/16/2025

Chief Bauer;

RE; Retirement

Chief Bauer,

This letter is to inform you that I will be retiring this summer. My last day will be July 24th, 2025. It has been an honor to serve the city for the last 26 years. If you have any questions please let me know.

Sgt. Lance Beardsley

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

Request for Council Action

Date:	April 25, 2025
To:	Mayor Iverson and Members of City Council
From:	Neil D. Bauer, Public Safety Director
Subject:	Request to Initiate Sergeant Promotional Process
Method:	New Business

Staff requests the initiation of an internal promotional process for the position of Sergeant within the Wyoming Police Department. This request is prompted by the scheduled retirement of one of our current Sergeants, effective July 24, 2025.

With this upcoming vacancy, we believe it is in the best interest of the department and the community to begin the promotional process in advance. Doing so will allow for a smooth transition, provide adequate time for training and mentorship, and help maintain the continuity of leadership and operational effectiveness within the department.

Initiating this process internally also demonstrates our commitment to recognizing and developing the talent and leadership potential within our current ranks.

Thank you for your consideration of this request. We appreciate your continued support of the Wyoming Police Department and our mission to serve the community.

Recommendation

Staff recommends posting for the sergeant position.

April 28, 2025

Re: Public Safety Activity Report – May 6, 2025, City Council Meeting

Police Update

This week, we are meeting with the Minnesota Law Enforcement Accreditation Program (MNLEAP) training team to begin the accreditation process.

This weekend, officers we called to a business in Wyoming off Fallbrook for 2 suspicious individuals. As a result of that contact, they seized 73 grams of a white powdery substance that tested positive for fentanyl. This was great work done by the field training squad, Officer Roettger and Officer Vang.

Fire Update

John Hagen has been selected to be appointed as the next Fire Captain within the fire department. Congratulations John!

Emergency Management

Chisago County notified us that the Chisago County Hazard Mitigation plan was approved by FEMA. Thank you to Chisago County, especially Scott Sellman, the Emergency Management Director, for coordinating this significant undertaking.

https://maps.umn.edu/hmp_hub/chisago/ChisagoCountyHMP2024.pdf

https://chisago-county-hmp-umn.hub.arcgis.com/

Upcoming Community Outreach Events

May 17, 2025 Bike Rodeo – Wyoming Elementary

August 5, 2025 Night to Unite – Swenson Park

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, 2025
Honorable Mayor and City Council
City of Wyoming
26885 Forest Boulevard
Wyoming, MN 55092

RE: MAY 6, 2025 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.

Sunrise Flour Mill
The building permit has been issued to remodel the existing 24,000 square foot building located at 26327 Fallbrook Avenue into a flour mill for Sunrise Four Mill. Sunrise Flour Mill is relocating from North Branch.

Fairview Hospital #1
The final inspections for Phase 1 have been approved. Phase 2 consists of minor work in the control room. Framing, plumbing, and HVAC rough-ins have been approved. The permit to remodel the CT scanner room has been issued.

Fairview Hospital #3
Inspections of the moved firewall and portions of the low-pressure steam piping have been approved. The permit to enlarge a room to replace an existing boiler with a larger one has been issued.

Planning Commission

1. The Planning Commission held an Open House on April 29, 2025 to inform the public about rezoning properties to implement the Comprehensive Plan.
2. The Joint Park Planning Board and Planning Commission offered comments on the latest residential development portion of the Greenwood Golf Course site. This iteration has been proposed to be called Carlos Avery Pointe. This is informational only.

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

SKETCH PLAN

~for~ WYOMING MN PROPERTY, LLC
~of~ CARLOS AVERY PRESERVE ESTATES

SETBACKS / LOT STANDARDS

FRONT SETBACKS = 25 FEET
SIDE SINGLE-FAMILY = 7.5 FEET
ROW HOMES / TWIN HOMES = 15 FEET BETWEEN BUILDINGS
COUNTY ROAD = 135 FEET FROM CENTERLINE
REAR = 35 FEET

LEGAL DESCRIPTION

Lot 2, Block 1, SUNRISE RIVERBANK, Chisago County, Minnesota.

VICINITY MAP

PART OF SEC. 18 & 19, TWP. 33, RNG. 21

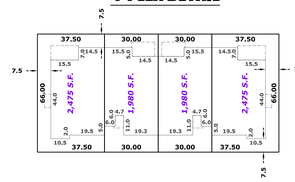
CHISAGO COUNTY, MINNESOTA
(NO SCALE)

NOTES

- Bearings shown are on Chisago County datum.
- Utilities, ponding, and streets shown per civil plans by AEC.
- 74 proposed single-family homes.
- 1 proposed 6-plex building (6 units).
- 6 proposed 4-plex buildings (24 units).
- 3 proposed 12-plex buildings (36 units).
- Total unit count = 140 units.

3 STALL VILLA DETAIL

4-PLEX DETAIL



6-PLEX DETAIL

12-PLEX DETAIL

E. G. RUD & SONS, INC.
EST. 1977
Professional Land Surveyors
6776 Lake Drive NE, Suite 110
Lino Lakes, MN 55014
Tel. (651) 361-8200 Fax (651) 361-8701
www.egrud.com

I hereby certify that this survey, plan or report was prepared by me or under my direct supervision and that I am a duly Registered Land Surveyor under the laws of the State of Minnesota.

JASON E. RUD

Date: 3/28/2025 License No. 41578

DRAWN BY: CMB	JOB NO: 250171PP	DATE: 03/28/25	
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UNAPPROVED MINUTES
PLANNING COMMISSION
CITY OF WYOMING, MINNESOTA
APRIL 22, 2025
7:00 PM

CALL TO ORDER:
Planning Commission Chairman Lobermeier called the Regular Meeting of the Wyoming Planning Commission for April 22, 2025, 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: Chris Ortwerth and Katie West

Also Present: Fred Weck, Zoning Administrator, Kim Lindquist, City Planner, 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 8, 2025**

   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 8, 2025, AS SUBMITTED.

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

SCHEDULED PUBLIC HEARINGS: NONE

NEW BUSINESS

2. Sketch Plan D-24-001 – Carlos Avery Preserve Estates
Location: East Viking Boulevard, Greenwood Golf Course Site
Applicant: Wyoming MN Property, LLC
Owner: Land Development Company of Wyoming, LLC, Richard Morris
Property ID Number: 21.00302.32

City Planner Lindquist reviewed details of the Carlos Avery Preserve Estates sketch plan and noted that this would be for Lot 2, Block 1, of the Sunrise Riverbank and was one piece of the

potential larger development. She noted that the City had looked at this parcel on several occasions with other proposals. She explained that this sketch plans for a mixed residential subdivision on the piece that was immediately next to Viking Boulevard. She noted that the site was zoned for R-1 and should be rezoned to a mixed-use district, and was also guided for mixed use and wetlands within the Comprehensive Plan. She stated that the Sunrise Riverbank portion to the east will involve some commercial businesses, but they do not have much information about it yet. She stated that the Sketch Plan has 140 units and was a bit different than what had been presented in 2022, and now, in addition to single-family residential, there were also a 6-plex row townhome, six 4-plex row townhomes, and three 12-plex buildings. She noted that this had about the same density as their previous plans, but it was a different configuration with different building styles. She stated that it was clarified at the Joint Park Planning Board meeting earlier today that the 12-plex building would also be owner-occupied and not rental units under a CIC or condominium plat. She explained that the site would have 2 primary access points from Viking Boulevard and to the southeast that would connect to the next property, and noted that, as it was currently laid out, it complied with the 60-foot right-of-way requirements. She pointed out that there was a study being done regarding the Viking Boulevard corridor, which may have some impact on this site, and explained that they expect, at the very least, turn lanes associated with this project. She noted that the site was designated for public utilities, but they were not at the immediate site yet and would be coming from the east through the commercial site, but explained that the City understood what needed to eventually be done and felt it could be accommodated. She stated that a quick review had been done of the proposed stormwater plans, and comments had been made by their water resources people on things they felt needed to be addressed for future submittals. She outlined the recommendation from the Joint Park Planning Board related to park dedication for 2 acres of land within this development, and the remainder being addressed with cash in lieu of land. She stated that staff had noted that the cul-de-sacs do not meet the 60-foot width at the right-of-way and stated that the developer was interested in having a slightly narrowed width there and was planning to show the City things like the driveway locations at the Preliminary Plan level. She explained that it was important to show that there would be plenty of room for snow storage, curb stops, and a more complete and easier access point. She stated that the developer plans to come forward with a PUD process and outline the setbacks as well as the utility easements. She explained that staff had called out a few areas that needed additional review and that additional detail would also be needed for a completed application, which would come forward with the next phases.

Commissioner Holl asked about the rezoning and the upcoming changes to the Comprehensive Plan, and if this had to be done or if it was a timing issue.

Zoning Administrator Weck explained that if they were to rezone it before the changes to the Comprehensive Plan, they would not have to do anything.

Chair Lobermeier clarified for the developer that the City was currently moving through a rezoning process for the community and would be looking at rezoning several parcels in the City, including this one. He explained that, depending on the timing of their application, they may not need to go through the formal process of rezoning this parcel. He noted that an EAW had been done with the original development proposal and stated that his understanding was that it had only applied to that specific development.

City Planner Lindquist stated that, as it currently stood, a new EAW would not be needed.

Chair Lobermeier stated that City Planner Lindquist had referred to the commercial property in her report and asked if the east/west road on the south side of the property aligned with the existing East Viking Lane. He explained that traffic had been a concern in the area, but was interested to see where the intersection lined up with the existing roadways in the area.

Zoning Administrator Weck stated that the tree line shown on the drawing was basically the south line.

Chair Lobermeier stated that it looked like that intersection would kind of line up with the new 270th.

Jason Rud, E.G. Rud and Sons, noted that they had also been involved with the prior application a few years ago and were back before the City working with a new applicant. He explained that this proposal modified some of the proposed housing, but the road alignments were identical to the last plan. He stated that the applicant intended to have the Preliminary Plat application at the May 19, 2025, meeting and asked if they would be able to piggyback on the rezoning actions that were just mentioned.

Zoning Administrator Weck stated that it would end up being a timing issue and explained that the City was looking at rezoning some parcels to match the Comprehensive Plan maps. He stated that if the applicant was looking to do the Preliminary Plat on May 19, 2025, he would suggest that they go ahead and also do the rezoning at the same time.

Chair Lobermeier stated that he felt it was helpful for the applicant to have used much of the same team as the previous iteration because they knew some of the potential issues. He stated that he felt that traffic was going to be a major deal and felt the staff report did a good job talking about utility extensions because he did not believe that had been part of the previous development plan.

Mr. Rud noted that the owner of the adjacent commercial area was also the owner of this parcel and was aware of the need to run utilities and provide an easement to serve this property.

Commissioner Iverson asked if he had any additional information that could be shared about the 12-plex, 6-plex, and 4-plex units.

Mr. Rud referenced the proposed 12-plex and explained that the developer had recently decided to go with another 6-plex following the earlier discussion and stated that they appreciated the input because they were looking to offer a variety of housing options.

Commissioner Iverson stated that out east, such as the Philadelphia area, there are rowhouses that were built in the 1800s, which meant they were brick and were very distinctive looking. He stated that he assumed that when they were talking about rowhouses in this instance, that would not be the same kind of structures as those.

Mr. Rud gave a brief explanation of what the 6-plex buildings would look like and noted that he believed that they would most likely be 2 stories.

OLD BUSINESS:

3. Comprehensive Plan Rezoning Open House – Posters and Organization

Zoning Administrator Weck noted that at the last meeting, Commissioner Iverson had brought up setbacks and uses on the properties and stated that he had attempted to put together some information to make those things clear. He reviewed some of the slide posters he had put together that can answer those types of questions.

Chair Lobermeier asked if the slide information would be available in handout form in addition to the presentation materials.

Zoning Administrator Weck stated that he felt that was a good idea and he would have this information available in handout form as well. He reviewed how he had planned to display the maps for the Open House to get people to move around a bit. He noted that he had also spoken with City Administrator Linwood about their possible technology needs, depending on how big a

crowd came. He gave a brief demonstration on how they would be able to use the mapping tool to look at lot specifics during the Open House.

Chair Lobermeier noted that people could also use this mapping tool at home through the City website.

Zoning Administrator Weck stated that he had received about 6 phone calls from residents with basic questions since the newsletter was sent out.

Mayor Iverson noted that she had received an e-mail from a resident and believed that many of the questions would be around people not really understanding that this rezoning would not change their land use all of a sudden, and things would happen right away.

The Commission discussed some of the questions they expected people may have and how they could be answered.

Chair Lobermeier stated that it may be helpful to have a few copies of the Comprehensive Plan available so they could show people things like information on the different phases for the sanitary sewer. He reminded the Commission that once they hold the Open House on the rezoning, this process would not be done because they would come back at their next meeting and talk about what they had heard from residents. He stated that he felt it would be helpful for staff and the Commission to have name tags, have comment cards available, and also sign-in sheets.

COMMUNICATIONS:

Zoning Administrator Weck explained that he and City Administrator Linwood just found out yesterday that on May 13, 2025, the Chisago Lakes School District was having a special election, which was also the date for the next Planning Commission meeting. He explained that the Commission could not meet during the election and would need to either meet on a different day or at a different time on May 13, 2025.

MOTION BY COMMISSIONER HOLL, SECONDED BY COMMISSIONER IVERSON, TO MOVE THE MAY 13, 2025, PLANNING COMMISSION MEETING TO MAY 15, 2025, AT 7:00 PM.

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

UPDATES:

A MOTION WAS MADE BY COMMISSIONER IVERSON, SECONDED BY COMMISSIONER HOLL, TO ADJOURN THE APRIL 22, 2025 "REGULAR MEETING" OF THE WYOMING, MINNESOTA PLANNING COMMISSION AT 7:38 PM.

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

UNAPPROVED MINUTES
JOINT PARK PLANNING BOARD
CITY OF WYOMING, MINNESOTA
APRIL 22, 2025
6:00 PM

CALL TO ORDER:
Zoning Administrator Weck called the Regular Meeting of the Wyoming Joint Park Planning Board for April 22, 2025, to order at 6:00 PM

CALL OF ROLL:
On a Call of the Roll the following members of the Wyoming Joint Park Planning Board were present: Brett Ohnstad, Bruce Vukelich, and Dawn Dunn

ABSENT: Dan Iverson and Chris Ortwerth

Also Present: Fred Weck, Zoning Administrator, and Kim Lindquist, City Planner

DETERMINATION OF A QUORUM:

PLEDGE OF ALLEGIANCE:

APPROVAL OF MINUTES:

1. **Consider approving the minutes of the "Regular Meeting" of the Wyoming, Minnesota Joint Park Planning Board for May 24, 2022**

   A MOTION WAS MADE BY BOARDMEMBER VUKELICH, SECONDED BY BOARDMEMBER OHNSTAD, TO APPROVE THE MINUTES OF THE "REGULAR MEETING" OF THE WYOMING, MINNESOTA JOINT PARK PLANNING BOARD FOR MAY 24, 2022, AS SUBMITTED.

   Voting Aye: Ohnstad, Vukelich, and Dunn
   Voting Nay: None
   Abstain: None
   Absent: Iverson and Ortwerth

NEW BUSINESS

2. Joint Park Planning Board Reorganization
   a. Chair

MOTION BY BOARDMEMBER VUKELICH, SECONDED BY BOARDMEMBER DUNN, TO APPOINT BRETT OHNSTAD AS CHAIR OF THE JOINT PARK PLANNING BOARD

Voting Aye: Ohnstad, Vukelich, and Dunn
Voting Nay: None
Abstain: None
Absent: Iverson and Ortwerth

   b. Vice-Chair

Chair Ohnstad noted that Zoning Administrator Weck had recommended that they hold off on appointing a Vice-Chair until they were able to have the complete Board present.

3. Sketch Plan D-24-001 – Carlos Avery Preserve Estates
Location: East Viking Boulevard, Greenwood Golf Course Site
Applicant: Wyoming MN Property, LLC
Owner: Land Development Company of Wyoming, LLC, Richard Morris
Property ID Number: 21.00302.32

City Planner Lindquist gave an overview of the Sketch Plan for Carlos Avery Preserve Estates and explained that it was a mixed residential subdivision, and noted that it was part of a prior Sunrise River Bank project. She noted that it was currently zoned R-1 and would change to Mixed-Use in the future, and noted that the Comprehensive Plan has it guided for mixed-use, which was consistent with what the applicant was proposing. She stated that the Sketch Plan has 140 units and was a bit different than what had been presented in 2022, and now, in addition to single-family residential, there was also a 6-plex row townhome, six 4-plex row townhomes, and three 12-plex buildings. She noted that this had about the same density as their previous plans, but it was a different configuration with different building styles. She stated that the reason the JPPB was having a conversation about park dedication was because the location of the property was distant from other amenities, as well as the proposed amount of population. She reviewed details of the sketch plan related to access and potential layout of the plans, but reminded the Board that this was very early in the concept/sketch phase of the plans.

Boardmember Vukelich asked about the building styles and noted that the applicant had not provided information about the 12-plex units in terms of layout, style, or whether they would be rental or ownership units, and explained that he would like to know if they would be rental or ownership units.

Jason Rud, E.G. Rud and Sons, stated that they will be ownership units and explained that he expected to follow up with a CIC plat to create individual condominium units for sale.

Boardmember Vukelich stated that the report stated that the planned land use to the north was wetlands and agriculture, and asked what type of agricultural use could occur there.

Mr. Rud explained that Richard Morris, the landowner, has been working on a wetland bank, which was currently under review.

Chair Ohnstad referenced parcels 40, 41, and 42 and asked if that would be the park dedication area on the southeast corner.

Mr. Rud stated that in the prior layout, there was a park located in that area and noted that it was still a possibility with this version of the plans, but they were looking for direction from the City. He explained that the other possibility would be to the north on some land that adjoined Carlos Avery, which was located north of the wetland bank. He noted that there had been some discussion about connecting a trail to that undeveloped land and stated that they were looking to see if that may be a viable option for a park rather than the other location referenced by Chair Ohnstad.

Zoning Administrator Weck noted that the City's Subdivision Ordinance required that the parkland be located within the development.

Chair Ohnstad stated that there appeared to be a cul-de-sac located in the southeast corner and asked if it may be extended.

Mr. Rud explained that it was a bit deceiving because this site would be served from the east, where the bubble was showing on the plans. He noted that he believed it had been depicted as

a temporary cul-de-sac because they didn't know when the street connection would be made from the adjoining commercial land. He stated that Mr. Morris owned that land and felt that he was motivated to come forward with an alignment for the road, but it would end up being a question of timing.

Chair Ohnstad shared that his concern was that Viking was very fast, especially towards the west, and parks needed to be open for the entire community and not just for this community. He explained that he wanted to make sure that there was access from an area that had slower traffic or stop signs that would slow the traffic down, and felt that they were more likely to have slower access points from the east. He noted that even if the park didn't end up being dedicated on the southeast corner, he still felt that it would provide access to the development that would not be only off of Viking.

Boardmember Vukelich noted that at the Park Commission meeting, they had discussed the size of the land dedication, which was 3.5 acres, but noted that the current plans make it look like it was just 1 acre. He explained that the Park Commission felt that they would not want anything less than 2 acres because they didn't feel that 1 acre would be enough to accommodate that kind of neighborhood, as well as the anticipated number of children that could be in the development. He stated that there was no way to get to the closest park without traveling over roads that would not be safe for kids to go across. He asked if this area was still within the 40-mph speed zone where the entrances are depicted or if it was up to 55 mph.

Zoning Administrator Weck explained that it was still 40 mph in that area, but noted that there would also be some traffic changes there, such as turn lanes or possibly a roundabout.

Chair Ohnstad asked if there may be the possibility for sidewalks off of Viking from the County's standpoint.

Zoning Administrator Weck stated that he did not know if the County has considered putting in sidewalks there because it would kind of be a sidewalk to nowhere.

MOTION BY BOARDMEMBER VUKELICH, SECONDED BY BOARDMEMBER DUNN, TO RECOMMEND ACCEPTING 2 ACRES OF LAND AS PARK DEDICATION WITH THE REMAINDER IN CASH IN LIEU OF LAND FOR CARLOS AVERY PRESERVE ESTATES, LOCATED AT EAST VIKING BOULEVARD, GREENWOOD GOLF COURSE SITE, OWNED BY LAND DEVELOPMENT COMPANY OF WYOMING, LLC, RICHARD MORRIS, PROPERTY ID NUMBER: 21.00302.32

Voting Aye: Ohnstad, Vukelich, and Dunn
Voting Nay: None
Abstain: None
Absent: Iverson and Ortwerth

OLD BUSINESS: NONE

A MOTION WAS MADE BY BOARDMEMBER DUNN, SECONDED BY BOARDMEMBER VUKELICH, TO ADJOURN THE APRIL 22, 2025, "REGULAR MEETING" OF THE WYOMING, MINNESOTA JOINT PARK PLANNING BOARD AT 6:20 PM.

Voting Aye: Ohnstad, Vukelich, and Dunn
Voting Nay: None
Abstain: None
Absent: Iverson and Ortwerth

Engineer's Report

April 28, 2025

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

Re: May 6, 2025, 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.

2025 Street Improvement Project
The feasibility study was brought to the April 1, 2025, City Council meeting where Council received the feasibility study and set the public hearing for the May 6th City Council meeting. A neighborhood meeting was held on April 16th to share the results of the feasibility study with the neighborhood and inform them of the public improvement process in advance of the public hearing. The project appeared to be well received from those in attendance.

At the council meeting on May 6th, I will have a PowerPoint presentation to once again go over project scope, project costs, assessment policy, and funding. At the conclusion of the presentation, I will be available for questions from the council and once the public hearing portion is opened, I will also be available for questions from the public. Staff recommends ordering the improvements as outlined in the resolution.

Roadway – General
Staff would like to complete our annual road tour in advance of bringing forward an updated 5-Year Capital Improvements Plan for Council consideration. Staff will provide updated road ratings for the road tour. The Road tour is proposed for May 14th.

2024 Street Improvement Project
Staff have talked with the prime contractor about the 2025 schedule and corrective work needed with the 2024 portion of the project. Work began on April 21. The asphalt has been removed and storm sewer is scheduled to be installed the week of April 28th. Road grading in

preparation of concrete curb and gutter will follow the storm sewer. Concrete curb and gutter is planned to be constructed the Week of May 5th. When the contractor paves the first layer of asphalt on phase 2, it is anticipated they will remove the top layer of pavement that needs corrective work and haul back to the asphalt plant for efficiency (known as two-way hauling). Newsletter No. 10 was mailed in advance of construction taking place where ewe encouraged residents to sign up for emailed notices or to check for them on the City website. Newsletter 11 was emailed on April 25th. Newsletters are emailed every Friday afternoon informing residents what to expect the following week.

Katies Glen
Staff have reviewed the work completed to date and authorized the reduction in the letter of credit to 125% of the remaining value of work to be completed. We were notified by the contractor that they intend on performing some of the minor punch list items for the project and will complete the remaining when road restrictions are lifted. This work has begun.

Diamond Ridge Development
We have received draft as-builts from the developers engineer and will begin reviewing them. Most punch list items have been completed. IT is expected that curb repairs will be made this year and the final layer of asphalt be placed in the fall of 2025 or summer of 2026.

Sunrise Riverbank Development (residential and commercial)
Staff has met with the development team regarding a concept plan for the residential portion of the development. I have also met with the developer's engineer to review engineering requirements for the site. We have prepared the concept plan staff report for the project to provide feedback. The developer wants to break ground this summer if possible.

Heims Lake Villas North
No New Update:
The contractor has completed paving the final lift of pavement. Punch list items have been completed. The project is nearing the point of project acceptance by City Council. CLFLWD has authorized the security to be released. We need as-builts submitted and warranty information provided to the City prior to acceptance.

Summer Fields Development
Staff met with the developer and prospective developer buying the remaining portion of the development to discuss some potential minor modifications. 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 list station. The lead time on this is significant and that information has been provided to the developer to make sure this does not impede the timing of this next phase.

Hallberg Storage
No new Update:
The final punch list has been completed. We are waiting to receive the as-built. Once we have it, we can accept the improvements and return the escrow balance.

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 28, 2025

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

RE: May 6, 2025 City Council Meeting

Public Works Department Activity

- Arbor Day was a success! 6 trees were planted at Comfort Park. Numerous volunteers from local scout troops assisted 2 Public Works Maintenance Workers with the project on Saturday, April 26.
- Arrangement of equipment, materials, and necessary supplies for the 2025 Arbor Day event at Comfort Park
- Preparations are underway for our annual spring hydrant flushing which begins Monday, May 5th
- Street Sweeping is in progress which is necessary to allow our hydrant flushing program to begin
- Spring turf repairs in plow routes (right of way/resident frontage), Wells, Towers, and lift stations as well as City Hall and parks
- Continued stump grinding in Right of Way and park areas after EAB trees were removed last season
- As the weather has improved, we have been making regular trash pickup in parks
- Replacement of chemical lines at all 3 Wells is complete
- Locates are increasing as the construction season approaches. There are numerous fiber installation projects coming into town
- Set up valve turner that was purchased in late 2024 under the Rate Study. This will be used as a part of our valve exercising program
- Working with KLM Engineering to get Inspection Reports of both the North and South Water Towers

Streets:

Preparing to remove plow equipment from dump trucks that are utilized in the spring/summer/fall months

Utilities:

The crew completed utility locates in the city. Meter installs as they come through. As spring approaches, we are noticing more locate requests for the HWY 8 project. Took possession of

2024 Ford F-350 Sewer Crane Truck asset #66905 from ABM Equipment. Commercial Vehicle Inspection is underway so that it can haul trailers in excess of 10,000lbs making it a Commercial Vehicle.

- Sanitary Sewer

Staff continue to check lift stations & generators during daily rounds. Spring 2025 Lift station cleaning is complete.

- Water:

  Continuing water testing and monitoring the city's water distribution system. With warmer weather construction has begun to pick up slightly and we installed a couple meters. Water Conservation Report is completed and submitted to Minnesota Department of Health

Surface/Storm Water:

Street Sweeping for the 2025 season has begun. Working with CLFLWD on Best Management Practices of City owned storm water facilities to ensure proper flow which includes maintenance of ditches, outfalls and culverts.

Parks:

Barks & Rec Dog Park has reopened with a portable toilet put in service on Monday, March 24th. Hoping weather holds and the site remains usable. Trash pickup as needed.

Fleet:

Cutting edges for asset #22902, our new tandem axel Western Star 47X plow truck has been installed. The truck is in service. Regular maintenance of vehicles is ongoing.

Respectfully submitted,
Steve Reeves
Public Works Superintendent

ECKBERG LAMMERS
ATTORNEYS AT LAW

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tloonan@eckberglammers.com

April 30, 2025

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 10th-April 30th

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 and policy considerations as requested. We are assisting City staff regarding the mutual cannabis licensing and addressing issues around that matter.

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

INDEPENDENT AUDITOR'S REPORT

Wyoming Police Department

APRIL 23RD, 2025

RAMPART AUDIT LLC

Audit Overview and Recommendations

Dear Wyoming City Council and Chief Bauer:

We have audited the body-worn camera (BWC) program of the Wyoming Police Department (WPD) for the two-year period ended 10/08/2024. Minnesota Statute §13.825 mandates that any law enforcement agency operating a portable recording system (PRS)[1] program obtain an independent, biennial audit of its program. This program and its associated data are the responsibility of the Wyoming Police Department. Our responsibility is to express an opinion on the operations of this program based on our audit.

On January 23, 2025, Rampart Audit LLC (Rampart) met with Chief Neil Bauer, who provided information about WPD's BWC program policies, procedures and operations. As part of the audit, Rampart reviewed those policies, procedures and operations for compliance with Minnesota Statute §626.8473, which sets forth the requirements for creating and implementing a BWC program, and Minnesota Statute §13.825, which governs the operation of BWC programs. In addition, Rampart also conducted a sampling of BWC data to verify WPD's recordkeeping.

The purpose of this report is to provide an overview of this audit, and to provide recommendations to improve the WPD BWC program and enhance compliance with statutory requirements.

WPD BWC Program Implementation and Authorization

Effective August 1, 2016, Minnesota Statute §626.8473 Subd. 2 requires that:

> A local law enforcement agency must provide an opportunity for public comment before it purchases or implements a portable recording system. At a minimum, the agency must accept public comments submitted electronically or by mail, and the governing body with jurisdiction over the budget of the law enforcement agency must provide an opportunity for public comment at a regularly-scheduled meeting.

Rampart had previously conducted an audit of the WPD in 2022 where Property and Technology Technician/Crime Analyst Kallie Rezny provided documentation showing that the public notification, comment and meeting requirements had been satisfied prior to the implementation of WPD's BWC program on December 15, 2020. Specifically, Technician Rezny furnished the following:

- A screenshot of the public notice posted on WPD's website announcing their plan to implement a BWC program and inviting the public to provide comments electronically, by mail or in person at the November 4, 2020, meeting of the Wyoming City Council.
- The minutes of the November 4, 2020, Wyoming City Council meeting, which noted that the council opened a public hearing to consider "a policy for Body Worn Portable Audio/Video Recording Device." The minutes documented questions submitted by members of the public as well as city council members. After discussing these questions with the Public Safety Director, the city council voted unanimously to approve the proposed BWC policy. Copies of these documents have been retained in Rampart's audit files.

[1] It should be noted that Minnesota statute uses the broader term "portable recording system" (PRS), which includes body-worn cameras. Because body-worn cameras are the only type of portable recording system employed by WPD, these terms may be used interchangeably in this report.

In addition, §626.8473 Subd. 3(a) requires that the law enforcement agency establish and enforce a written policy governing the use of its portable recording system, and states "[t]he written policy must be posted on the agency's Web site, if the agency has a Web site."

Rampart verified that there was a working link to WPD's BWC policy on the Police Department page of the City of Wyoming' website. We recommend the updated policy replace the old policy that is currently on the website.

In our opinion, WPD is compliant with the requirements of §626.8473 Subd. 3(a).

WPD BWC WRITTEN POLICY

As part of this audit, we reviewed WPD's BWC policy, a copy of which is attached to this report as Appendix A.

Minnesota Statute §626.8473 Subd. 3(b) requires a written BWC policy to incorporate the following, at a minimum:

1) The requirements of section 13.825 and other data classifications, access procedures, retention policies, and data safeguards that, at a minimum, meet the requirements of chapter 13 and other applicable law;
2) A prohibition on altering, erasing or destroying any recording made with a peace officer's portable recording system or data and metadata related to the recording prior the expiration of the applicable retention period under section 13.825 Subdivision 3, except that the full, unedited, and unredacted recording of a peace officer using deadly force must be maintained indefinitely;
3) A mandate that a portable recording system be worn at or above the mid-line of the waist in a position that maximizes the recording system's capacity to record video footage of the officer's activities;
4) A mandate that officers assigned a portable recording system wear and operate the system in compliance with the agency's policy adopted under this section while performing law enforcement activities under the command and control of another chief law enforcement officer or federal law enforcement official;
5) A mandate that, notwithstanding any law to the contrary, when an individual dies as a result of a use of force by a peace officer, an involved officer's law enforcement agency must allow the deceased individual's next of kin, the legal representative of the deceased individual's next of kin, and the other parent of the deceased individual's child, upon their request, to inspect all portable recording system data, redacted no more than what is required by law, documenting the incident within five days of the request, with the following exception:
    a) A law enforcement agency may deny a request if the agency determines that there is a compelling reason that inspection would interfere with an active investigation. If the agency denies access, the chief law enforcement officer must provide a prompt, written denial to the individual who requested the data with a short description of the compelling reason access was denied and must provide notice that relief may be sought from the district court pursuant to section 13.82 subdivision 7;
6) A mandate that, when an individual dies as a result of a use of force by a peace officer, an involved officer's law enforcement agency shall release all portable recording system data, redacted no more than required by law, documenting the incident no later than 14 days after the incident, unless the chief law enforcement officer asserts in writing that the public classification would interfere with an ongoing investigation, in which case the data remain classified by section 13.82 subdivision 7;
7) Procedures for testing the portable recording system to ensure adequate functioning;
8) Procedures to address a system malfunction or failure, including requirements for documentation by the officer using the system at the time of a malfunction or failure;

9) Circumstances where recording is mandatory, prohibited, or at the discretion of the officer using the system;
10) Circumstances under which a data subject must be given notice of a recording;
11) Circumstances under which a recording may be ended while an investigation, response, or incident is ongoing;
12) Procedures for the secure storage of portable recording system data and the creation of backup copies of the data; and
13) Procedures to ensure compliance and address violations of the policy, which must include, at a minimum, supervisory or internal audits and reviews, and the employee discipline standards for unauthorized access to data contained in section 13.09.

In our opinion, the WPD BWC policy is compliant with respect to clauses 7 – 11.

Due to their complexity and interrelatedness, clauses 1 and 12 are discussed separately below. Clause 13 is also discussed separately.

Clauses 2 – 6 are newly added as a result of 2023 legislation and will also be discussed separately below.

WPD BWC Data Retention

Minn. Stat. §13.825 Subd. 3(a) establishes a minimum retention period of 90 days for all BWC data not subject to a longer retention period, while §13.825 Subd. 3(b) requires that the following categories of BWC data be retained for a minimum period of one year:

1) any reportable firearms discharge;
2) any use of force by an officer that results in substantial bodily harm; and
3) any incident that results in a formal complaint against an officer.

Meanwhile, Subd. 3(c) requires that any portable recording system data documenting a peace officer's use of deadly force must be maintained indefinitely. Finally, Subd. 3(d) requires that an agency retain BWC recordings for an additional period of up to 180 days when so requested in writing by a data subject.

In the Data Retention section of WPD's BWC policy states that: "[N]on-evidentiary BWC media should be retained in accordance with state records retention laws but in no event for a period less than 90 days (Minn. Stat. § 13.825)." This section does not include the required retention period for each of the individual data categories listed above, except for Subd. 3(c) data, which is addressed as follows in the Data Retention section 431.8.1: "Evidentiary BWC media that documents an officer's use of deadly force must be maintained indefinitely (Minn. Stat. § 13.825; Minn. Stat. § 626.8473)."

This section also states that: "If an individual captured on BWC media submits a written request, the BWC media shall be retained for an additional time period." We suggest adding language to clarify that the department "shall" retain BWC recordings for an additional period of up to 180 days when so requested in writing by a data subject.

In our opinion, Wyoming PD's BWC policy is only partially compliant with the retention requirements contained in Minn. Stat. §13.825 Subd. 3 with the exceptions noted above.

The BWC Media section of WPD's BWC policy also states that: "Members shall not alter, copy, delete, release, or permit access to BWC media other than as permitted in this policy without the express consent of the Chief of Police or the authorized designee." As discussed in Clause 2 of the Policy section of this report, a BWC policy must prohibit altering, erasing or destroying not only BWC recordings themselves

prior to their scheduled expiration date, but also any data and metadata[2] associated with those recordings. While the policy does define BWC footage to include metadata, we recommend adding language to the passage quoted above to clarify that the same prohibitions also apply to any associated data or metadata.

Prior to the issuance of this report, WPD submitted a revised policy that added wording substantially similar to the recommendations to the BWC media definitions and statutory language as well as addressed the other policy changes suggested above. This amended policy has been added to this report as Appendix B.

WPD employs Axon body 4 body-worn cameras and utilizes Axon's evidence.com Cloud Service storage and manages BWC data retention through automated retention settings in the video management software. The retention period for each video is determined by the data classification assigned at the time of upload; however, this retention period can be adjusted by supervisors as needed. If an officer fails to assign a data classification, the default retention period is set to permanent.

WPD's BWC policy states that:

> Unless otherwise authorized by a supervisor, all media from a member's BWC should be properly uploaded and tagged before the end of their shift. BWC media related to a serious or high-profile event (e.g., search for a missing child, active shooter situation) should be uploaded and tagged as soon as practicable upon returning to the Department. Following an officer involved shooting or death or other event deemed necessary, a supervisor should take possession of the BWC for each member present and upload and tag the BWC media.

The policy further states that "[m]embers should tag all media captured by their BWC with their name and/or identification number, the case or incident number, and the event type. BWC media should be tagged upon uploading or, if capabilities permit tagging in the field, as close to the time of the event as possible. …"

Chief Bauer advised that the Axon 4 body-worn cameras are capable of uploading data wirelessly via WPD squad cars, but also utilize a physical docking station located at the Wyoming Police Department.

In our opinion, WPD's revised BWC policy is substantially compliant with respect to applicable data retention requirements and is attached as Appendix B.

WPD BWC Data Destruction

As discussed above, WPD's BWC data are stored on Axon's cloud-based storage service, evidence.com, with data retention and deletion schedules managed automatically through the evidence.com management software based on the assigned data classification of each video.

Axon describes its evidence.com cloud service as CJIS compliant and notes that the service is routinely and automatically updated to maintain compliance.

FBI CJIS policy requires that hard drives used for CJIS data storage are sanitized by overwriting at least three times or degaussing prior to being released to unauthorized individuals, while inoperable drives must be destroyed through physical means such as shredding.

In our opinion, WPD's written BWC policy is compliant with respect to the applicable data destruction requirements.

[2] BWC metadata would commonly include call type or classification and any other associated tags, such as CFS or ICR number, as well as data privacy indicators (e.g., juvenile) that describe or otherwise identify the recording.

WPD BWC Data Access

The Public Access section of WPD's BWC policy states that:

> Any person captured on BWC media may have access to the BWC media...Requests for the release of BWC media shall be processed in accordance with the Records Maintenance and Release Policy. The Administrative Assistant/Records Clerk should review BWC media before public release.

Chief Bauer advised us that that all requests for BWC data from the public or media are made in writing using Wyoming Police Department's data request form. Requests from the public are processed by the WPD property and technology analyst and are fulfilled with the BWC video provided via internet link or thumb drive.

WPD's BWC policy states that "BWC data may be viewed for legitimate department-related purposes…" In addition, Chief Bauer advised that BWC data shall be made available to prosecutors, courts, and other criminal justice entities as provided by law. Requests from other law enforcement agencies, prosecutors and probation personnel follow a different procedure than the public to request BWC data. Any LEO or affiliate entity emails a request to records management staff and/or Chief Bauer and such requests are processed and fulfilled with an emailed evidence.com link.

Chief Bauer indicated that WPD has a general verbal understanding about any receiving agency's obligations under §13.825 Subd. 7 and Subd. 8. Chief Bauer also advised us that each BWC data email sent to a requesting agency contains a security warning regarding security obligations under statute.

Rampart recommends obtaining written acknowledgements of these obligations.

As discussed in Clauses 5 and 6 of the Policy section of this report, the Minnesota State Legislature in 2023 added specific access requirements related to BWC data that document deadly force incidents, and specified that these requirements must be included in the agency's BWC policy. A review of policy 431.8.1 EVIDENTIARY BWC MEDIA states in part that "[e]videntiary BWC media that documents an officer's use of deadly force must be maintained indefinitely (Minn. Stat. § 13.825; Minn. Stat. § 626.8473)."

Regarding access to data by survivors and legal counsel, a review of the Officer-Involved Shooting and Deaths policy 305 shows that WPD has incorporated these requirements into its written policy and is attached to this report as Appendix C.

In our opinion, WPD's BWC policy along with policy 305 is compliant with respect to the applicable data access requirements. Rampart recommends that the portion of policy 305 having to do with access to data in a use of deadly force scenario should be replicated within the main BWC policy.

WPD BWC Data Classification

The policy states, "Except as provided by Minn. Stat. § 13.825, Subd. 2 or pursuant to Minn. Stat. § 13.82, Subd. 15, BWC media is considered private or nonpublic data."

The policy also states "Requests for the release of BWC media shall be processed in accordance with the Records Maintenance and Release Policy. The Administrative Assistant/Records Clerk should review BWC media before public release." WPD BWC Policy also identifies certain categories of BWC data that should not be released to the public.

As noted in the preceding section, WPD has incorporated the changes the Minnesota State Legislature made in 2023 regarding BWC data documenting incidents involving the use of deadly force, including the

requirement that, subject to limited redaction and certain exceptions, such BWC data be released to the public no later than 14 days after the incident within policy 305.

In our opinion, WPD's written BWC policy is compliant with respect to the applicable data classification requirements.

WPD BWC Internal Compliance Verification

Section 431.6.1 TAGGING BWC MEDIA of the WPD BWC policy states that "[s]upervisors should conduct audits at regular intervals to confirm BWC media is being properly uploaded and tagged by their subordinates." Section 431.7.1 ACCESS AND USE OF BWC MEDIA states in part:

> Supervisors should conduct documented reviews of their subordinate's BWC media at least annually to evaluate the member's performance, verify compliance with department procedures, and determine the need for additional training. The review should include a variety of event types when possible…the Training Sergeant should conduct a quarterly review of a random sampling of BWC media to evaluate department performance and effectiveness…

In our opinion, this satisfies the requirements of §626.8473 Subd. 3(b)(8).

The BWC USE section 431.4(a) notes "[o]nly department-issued BWCs should be used without the express consent of the Chief of Police or the authorized designee (Minn. Stat. § 13.825)."

As there is no exception to the statutory mandate that while on duty, a peace officer may only use a portable recording system issued and maintained by the officer's agency in documenting the officer's activities. Rampart recommends removing the provision regarding the implied exemption with permission noted above.

As discussed in Clause 4 of the Policy section of this report, the 2023 legislative changes require that an agency's BWC policy must require that an officer assigned a BWC wear and operate the system in compliance with the agency's BWC policy while performing law enforcement activities under the command and control of another chief law enforcement officer or federal law enforcement official. The MEMBER RESPONSIBILITIES section 431.3.2 of WPD's BWC policy includes language to address this new requirement: "Members shall comply with this policy's provisions while performing law enforcement activities under the command and control of another law enforcement agency (Minn. Stat. § 626.8473)."

WPD's written BWC policy addresses disciplinary consequences associated with violations of the policy. Because certain violations of Minn. Stat. §13 can be prosecuted as misdemeanors, Rampart recommends adding potential criminal penalties to the policy.

Prior to the issuance of this report, WPD provided a revised policy that addresses all the issues noted above. In our opinion WPD's revised policy is compliant with respect to the compliance and disciplinary requirements contained in §626.8473 Subd. 3(b)(8).

WPD BWC Program and Inventory

WPD currently possesses ten (10) Axon 4 body-worn cameras.

The WPD BWC policy identifies those circumstances in which officers are expected to activate their body-worn cameras, as well as circumstances in which they are prohibited from activating their body-worn cameras. The policy also provides guidance for those circumstances in which BWC activation is deemed discretionary.

As discussed in Clause 3 of the Policy section of this report, the 2023 legislative changes require that an agency's BWC policy must specify that a BWC be worn at or above the mid-line of the waist. The MEMBER RESPONSIBILITIES section 431.3.2 of WPD's BWC policy states:

> At the beginning of each shift or period of BWC use, the member should inspect their assigned BWC to confirm it is charged and in good working order. As part of the inspection, the member should perform a function test by activating the BWC and recording a brief video stating their name, identification number, assignment, and the date and time (Minn. Stat. § 13.825; Minn. Stat. § 626.8473). Members should wear their assigned BWC on their outermost garment positioned at or above the mid-line of the waist (Minn. Stat. § 626.8473). Members are responsible for ensuring there are no obstructions and that the BWC remains in a position suitable for recording.

Chief Bauer advised us that he is able to determine the number of BWCs deployed by reviewing evidence.com or the shift schedule.

As of January 23, 2025, WPD maintained 6.39 TB BWC videos.

WPD BWC Physical, Technological and Procedural Safeguards

Wyoming PD's BWC Policy states that: "No employee may have access to the department's BWC data except for legitimate law enforcement or data administration purposes."

WPD BWC data are initially recorded to a hard drive in each officer's BWC. Data from each BWC are then uploaded to evidence.com cloud service via either wireless upload in the officer's squad car or a physical docking station located at the Police Department.

Officers have view-only access to their own data for report writing, trial preparation, data administration, investigatory purposes and other legitimate law enforcement purposes, as well as the ability to add or edit case numbers and titles. Supervisors have the ability to view videos created by other personnel; however, all BWC data access is logged automatically and available for audit purposes.

Enhanced Surveillance Technology

WPD currently employs BWCs with only standard audio/video recording capabilities. WPD has no plans at this time to add enhanced BWC surveillance capabilities, such as thermal or night vision, or to otherwise expand the type or scope of their BWC technology.

If WPD should obtain such enhanced technology in the future, Minnesota Statute §13.825 Subd. 10 requires notice to the Minnesota Bureau of Criminal Apprehension within 10 days. This notice must include a description of the technology and its surveillance capability and intended uses.

Data Sampling

Rampart selected a random sample of 132 calls for service (CFS) from which to review any available BWC recordings. It should be noted that not every call will result in an officer activating his or her BWC. For example, an officer who responds to a driving complaint but is unable to locate the suspect vehicle would be unlikely to activate his or her BWC. It should also be noted that because the audit covers a period of two years, while most BWC data is only required to be retained for 90 days, there is a significant likelihood that the sample population will include calls for which BWC data was created, but which has since been deleted due to the expiration of the retention period. The auditor reviewed the retained BWC videos to verify that this data was accurately documented in WPD records.

Audit Conclusions

In our opinion, the Wyoming Police Department's Body-Worn Camera Program is substantially compliant with Minnesota Statutes §13.825 and §626.8473.

Daniel Gazelka

Rampart Audit LLC

04/23/2025

APPENDIX A:

Body-Worn Cameras

420.1 PURPOSE AND SCOPE

This policy provides guidelines for the use of body-worn cameras and recording devices by members of this department while in the performance of their duties (Minn. Stat. § 626.8473). Body-worn cameras and recording devices include all recording systems whether body-worn, hand-held, or integrated into portable equipment.

This policy does not apply to mobile audio/video recordings, interviews, or interrogations conducted at any Wyoming Police Department facility, undercover operations, wiretaps, or eavesdropping (concealed listening devices).

420.1.1 DEFINITIONS

Definitions related to this policy include:

Body-Worn Camera (BWC) recording system - A device worn by a member that is capable of both video and audio recording of the member's activities and interactions with others or collecting digital multimedia evidence as part of an investigation and as provided in Minn. Stat. § 13.825.

420.2 POLICY

The Wyoming Police Department may provide members with access to BWC's for use during the performance of their duties. The use of BWC's is intended to enhance the mission of the Department by accurately capturing contacts between members of the Department and the public.

420.3 COORDINATOR

The Chief of Police or the authorized designee should designate a coordinator responsible for (Minn. Stat. § 626.8473; Minn. Stat. § 13.825):

(a) Establishing procedures for the security, storage, and maintenance of data and recordings.

1. The coordinator should work with the Custodian of Records and the member assigned to coordinate the use, access, and release of protected information to ensure that procedures comply with requirements of the Minnesota Government Data Practices Act (MGDPA) and other applicable laws (Minn. Stat. § 13.01 et seq.) (see the Protected Information and the Records Maintenance and Release policies).

2. The coordinator should work with the Custodian of Records to identify recordings that must be retained for a specific time frame under Minnesota law (e.g., firearm discharges, certain use of force incidents, formal complaints).

(b) Establishing procedures for accessing data and recordings.

1. These procedures should include the process to obtain written authorization for access to non-public data by WPD members and members of other governmental entities and agencies.

(c) Establishing procedures for logging or auditing access.

(d) Establishing procedures for transferring, downloading, tagging, or marking events.

(e) Establishing an inventory of BWC's including:

1. Total number of devices owned or maintained by the Wyoming Police Department.
2. Daily record of the total number deployed and used by members and, if applicable, the precinct or district in which the devices were used.
3. Total amount of recorded audio and video data collected by the devices and maintained by the Wyoming Police Department.

(f) Preparing the biennial audit required by Minn. Stat. § 13.825, Subd. 9.

(g) Notifying the Bureau of Criminal Apprehension (BCA) in a timely manner when new equipment is obtained by the Wyoming Police Department that expands the type or scope of surveillance capabilities of the department's BWC's.

(h) Ensuring that this Body-Worn Cameras Policy is posted on the Department website.

420.4 MEMBER PRIVACY EXPECTATION

All recordings made by members on any department-issued device at any time or while acting in an official capacity of this department, regardless of ownership of the device, shall remain the property of the Department. Members shall have no expectation of privacy or ownership interest in the content of these recordings.

420.5 MEMBER RESPONSIBILITIES

Prior to going into service, uniformed members will be responsible for making sure that they are equipped with a BWC issued by the Department, and that the BWC is in good working order (Minn. Stat. § 13.825). If the BWC is not in working order or the member becomes aware of a malfunction at any time, the member shall promptly report the failure to their supervisor and obtain a functioning device as soon as reasonably practicable. Uniformed members must wear the BWC in a conspicuous manner at or above the mid-line of the waist that maximizes the recording system's capacity to record video footage of the officer's activities and notify persons that they are being recorded, whenever reasonably practicable (Minn. Stat. § 626.8473).

Any member assigned to a non-uniformed position may carry an approved BWC at any time the member believes that such a device may be useful. Unless conducting a lawful recording in an authorized undercover capacity, non-uniformed members should wear the BWC in a conspicuous manner at or above the mid-line of the waist that maximizes the recording system's capacity to record video footage of the officer's activities when in use or otherwise notify persons that they are being recorded, whenever reasonably practicable.

Members assigned a BWC must wear and operate the system in compliance with the agency's policy adopted under this section while performing law enforcement activities under the command and control of another chief law enforcement officer or federal law enforcement official.

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Members should document the existence of a recording in any report or other official record of the contact, including any instance where the recording was not obtained for any reason or the member deactivated the recording (Minn. Stat. § 626.8473). Members should include the reason for deactivation.

420.6 ACTIVATION OF THE BODY-WORN CAMERA

This policy is not intended to describe every possible situation in which a BWC should be used, although there are many situations where its use is appropriate. Members should activate the BWC any time the member believes it would be appropriate or valuable to record an incident.

The BWC should be activated in any of the following situations:

(a) All enforcement and investigative contacts including stops and field interview (FI) situations

(b) Traffic stops including, but not limited to, traffic violations, stranded motorist assistance and all crime interdiction stops

(c) Self-initiated activity in which a member would likely encounter a situation that recording would provide evidentiary value

(d) Any other contact that becomes adversarial after the initial contact in a situation that would not otherwise require recording

Members should remain sensitive to the dignity of all individuals being recorded and exercise sound discretion to respect privacy by discontinuing recording whenever it reasonably appears to the member that such privacy may outweigh any legitimate law enforcement interest in recording. Requests by members of the public to stop recording should be considered using this same criterion. Recording should resume when privacy is no longer at issue unless the circumstances no longer fit the criteria for recording.

At no time is a member expected to jeopardize their safety in order to activate a BWC. However, the BWC should be activated in situations described above as soon as reasonably practicable.

Except as otherwise directed, members have the discretion to record or not record incidental general citizen contacts that do not become law enforcement-related or adversarial, and when a recording of the event would not yield information relevant to an ongoing investigation. Examples include but are not limited to, assisting a motorist with directions, summoning a tow truck, or receiving general concerns from a citizen about crime trends in their neighborhood.

Members need not record persons being provided medical care unless there is reason to believe that the recording would document information having evidentiary value.

420.6.1 CESSATION OF RECORDING

Once activated, the BWC should remain on continuously until the member reasonably believes that their direct participation in the incident is complete or the situation no longer fits the criteria for activation. Recording may be stopped during significant periods of inactivity such as report writing or

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other breaks from direct participation in the incident.

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Members may cease recording under the following situations:

(a) To protect the identity of an officer in an undercover capacity.

(b) To protect the identity of an informant.

(c) If a request is made for a BWC to be turned off by a party being contacted. The member should take into account the overall circumstances and what is most beneficial to all involved, before deciding to honor the request. For example, an officer may choose to turn off the BWC if its operation is inhibiting a victim or witness from giving a statement. Factors to consider may include the type of call and the vulnerability of the victim, such as the victim of a sexual assault.

(d) Members may temporarily stop recording the audio (tactical mute) only when discussing sensitive tactics with other personnel. The use and justification of the tactical mute must verbalized with specificity before muting or documented with specificity in the incident report (or CAD notes if no report completed).

(e) When a supervisor has determined in advance the video or audio data could result in the disclosure of operational or tactical information which would compromise the effectiveness of future actions or jeopardize officer safety if released.

(f) When it reasonably appears to the officer that an individual's privacy outweighs any legitimate law enforcement interest in recording. Recording should resume when privacy is no longer an issue unless the circumstances no longer fit the criteria for recording.

(g) When recording is prohibited by a detention facility, detox, or medical facility.

(h) At search warrant scenes, the BWC may be deactivated once the entry is complete and the scene is safe. This deactivation would only occur after suspects are arrested and removed from the warrant location. If removing all other occupants is not possible or reasonable, at a minimum the cover officer(s) will have their BWC activated.

420.6.2 SURREPTITIOUS RECORDINGS

Minnesota law permits an individual to surreptitiously record any conversation in which one party to the conversation has given his/her permission (Minn. Stat. § 626A.02).

Members of the Department may surreptitiously record any conversation during the course of a criminal investigation in which the member reasonably believes that such a recording will be lawful and beneficial to the investigation.

Members shall not surreptitiously record another department member without a court order unless lawfully authorized by the Chief of Police or the authorized designee.

420.6.3 EXPLOSIVE DEVICE

Many body-worn cameras and audio/video transmitters, emit radio waves that could trigger an explosive device. Therefore, these devices should not be used where an explosive device may be present.

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420.7 PROHIBITED USE OF BODY-WORN CAMERAS

Members are prohibited from using department-issued BWC's and recording media for personal use and are prohibited from making personal copies of recordings created while on-duty or while acting in their official capacity.

Members are also prohibited from retaining recordings of activities or information obtained while on-duty, whether the recording was created with department-issued or personally owned BWC or recorder. Members shall not duplicate or distribute such recordings, except for authorized legitimate department business purposes. All such recordings shall be retained at the Department.

Members are prohibited from using personally owned recording devices while on-duty without the express consent of the Chief of Police or designee. Any member who uses a personally owned recorder for department-related activities shall comply with the provisions of this policy, including retention and release requirements and should notify the on-duty supervisor of such use as soon as reasonably practicable.

Recordings shall not be used by any member for the purpose of embarrassment, harassment or ridicule.

420.8 RETENTION OF RECORDINGS

All recordings shall be retained for a period consistent with the requirements of the organization's records retention schedule but in no event for a period less than 180 days.

If an individual captured in a recording submits a written request, the recording shall be retained for an additional time period. The coordinator should be responsible for notifying the individual prior to destruction of the recording (Minn. Stat. § 13.825).

Members are prohibited from altering, erasing or destroying any recording made with a peace officer's portable recording system or data and metadata related to the recording prior the expiration of the applicable retention period under section 13.825 Subdivision 3, except that the full, unedited, and (b) unredacted recording of a peace officer using deadly force must be maintained indefinitely

420.8.1 RELEASE OF RECORDINGS

Requests for the release of BWC recordings shall be processed in accordance with the Records Maintenance and Release Policy.

420.8.2 ACCESS TO RECORDINGS

Except as provided by Minn. Stat. § 13.825, Subd. 2, BWC recordings are considered private or nonpublic data.

Any person captured in a recording may have access to the recording. If the individual requests a copy of the recording and does not have the consent of other non-law enforcement individuals captured on the recording, the identity of those individuals must be blurred or obscured sufficiently to render the subject unidentifiable prior to release. The identity of on-duty peace officers may not be obscured unless their identity is protected under Minn. Stat. § 13.82, Subd. 17.

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420.9 REVIEW OF RECORDED MEDIA FILES

When preparing written reports, members should review their recordings as a resource (see the Officer-Involved Shootings and Deaths Policy for guidance in those cases). However, members shall not retain personal copies of recordings. Members should not use the fact that a recording was made as a reason to write a less detailed report.

Supervisors are authorized to review relevant recordings any time they are investigating alleged misconduct or reports of meritorious conduct or whenever such recordings would be beneficial in reviewing the member's performance.

The Chief of Police or designee will conduct monthly supervisory and/or internal audits and reviews to ensure compliance with the policy.

Recorded files may also be reviewed:

(a) By a supervisor or designee as part of internal audits and reviews as required by Minn. Stat. § 626.8473.

(b) Upon approval by a supervisor, by any member of the Department who is participating in an official investigation, such as a personnel complaint, administrative investigation, or criminal investigation.

(c) Pursuant to lawful process or by court personnel who are otherwise authorized to review evidence in a related case.

(d) By media personnel with permission of the Chief of Police or the authorized designee.

(e) In compliance with the Minnesota Data Practices Act request, if permitted or required by the Act, including pursuant to Minn. Stat. § 13.82, Subd. 15, and in accordance with the Records Maintenance and Release Policy.

All recordings should be reviewed by the Custodian of Records prior to public release (see the Records Maintenance and Release Policy). Recordings that are clearly offensive to common sensibilities should not be publicly released unless disclosure is required by law or order of the court (Minn. Stat. § 13.82, Subd. 7; Minn. Stat. § 13.825, Subd. 2).

Members should contact their supervisors to discuss retaining and using BWC device footage for training purposes. Member objections to preserving or using certain footage for training will be considered on a case-by case basis. Field training officers may utilize BWC device data with trainees for the purpose of providing coaching and feedback on the trainee's performance as authorized by a supervisor.

420.10 ACCOUNTABILITY

Any member who accesses or releases recordings without authorization may be subject to discipline (see the Standards of Conduct and the Protected Information policies) (Minn. Stat. § 626.8473).

An independent biennial audit will be conducted of the BWC data to determine if the data is appropriately classified, how the data is used, and whether the data is destroyed per Minn, Stat.

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§ 13.82. The results of the audit are public information and will be reported to the Wyoming City Council and the Legislative Commission on Data Practices and Personal Data Privacy no later than 60 days following the completion of the audit (Minn. Stat. § 13.825 Subd. 9).

420.11 COPYING OF RECORDED DATA

Much of the data saved on the server will not be needed for long-term retention and will be automatically purged after a minimal time period or when a determination is made that the data no longer needs to be retained. Other recorded data will require long-term retention and/or transfer to another type of media. Copies of recorded data may be made for the following reasons:

(a) For use as evidence in court.

(b) For review by prosecuting or defense attorneys.

(c) For use in investigating complaints against officers.

(d) To assist officers and investigators in an investigation.

(e) For officer review prior to a court appearance.

(f) For long-term records archiving.

(g) For use as authorized training material.

(h) As part of a data request.

(i) Other uses as approved by the Chief of Police.

The duplication of recorded data from the server to other media is the responsibility of a person(s) designated by the Chief of Police. Requests for duplicate recorded data should be made in writing and submitted to the person(s) designated by the Chief of Police to duplicate data. The data request should include the reason for the request. After use, all duplicates shall be returned to the designee. The copying of all data will be for official business only and subject to Minnesota Data Practices laws. Exceptions shall be approved by the Chief of Police. Data recorded by BWC's and stored on any media is classified as official government data and subject to Minnesota Data Practices.

420.12 CATEGORIES AND RETENTION SCHEDULE

Name	Retention Duration	Category Restrictions	Category Information
Uncategorized	Until Manually Deleted	Unrestricted	Video not assigned a category (Officer forgot to choose a category)
Crash	3 years	Unrestricted	Crash
Arrest or Citation	7 years	Unrestricted	Arrest made and/or citation given
Evidence	7 years	Unrestricted	Contains evidentiary value
False Activation	180 days	Unrestricted	Accidental activation
Not Evidence	180 days	Unrestricted	No evidentiary value

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Officer Injury	7 years	Unrestricted	Injury to officer
Pending Review	Until Manually Deleted	Unrestricted	For administrative purposes, when a supervisory review of call/case/conduct is needed
Pursuit	7 years	Unrestricted	Pursuit
Use of Force	7 years	Unrestricted	Force used
CSC/Homicide	Until Manually Deleted	Unrestricted	CSC/Homicide Case
Deadly Force	Indefinitely	Restricted	Use of Deadly Force

APPENDIX B:

Policy

431

Wyoming Police Department

LE Policy Manual

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Body-Worn Cameras

Body-Worn Cameras

431.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the use of a body-worn camera (BWC) by members of this department and for the access, use, and retention of department BWC media (Minn. Stat. § 626.8473).

The provisions of this policy, including notice, documentation, access, and retention, also apply to other portable audio/video recording devices used by members, where applicable.

This policy does not apply to undercover operations, wiretaps, or eavesdropping (concealed listening devices).

431.1.1 DEFINITIONS

Definitions related to this policy include:

Activate - To place a BWC in active mode (also called event mode). In active mode, the BWC records both video and audio.

BWC media - The video, audio, and images captured by department BWCs and the associated metadata.

BWC media systems - Any software, including web-based programs and mobile applications, used by the Department to upload/download, store, view, transfer, and otherwise maintain BWC media.

Deactivate - To place a BWC in buffering mode (also called ready or pre-event mode). In buffering mode, the BWC records video (without audio) in short, predetermined intervals that are retained only temporarily. However, when a BWC is activated, the interval recorded immediately prior to activation is then stored as part of the BWC media. Deactivate does not mean powering off the BWC.

Event - A general term referring to a set of circumstances that may, but does not necessarily, correlate directly to a single public safety incident.

431.2 POLICY

It is the policy of the Department to use BWCs and BWC media for evidence collection and to accurately document events in a way that promotes member safety and department accountability and transparency while also protecting the privacy of members of the public.

431.3 RESPONSIBILITIES

431.3.1 BWC COORDINATOR RESPONSIBILITIES

The Chief of Police or the authorized designee should delegate certain responsibilities to a BWC coordinator (Minn. Stat. § 13.825; Minn. Stat. § 626.8473).

The responsibilities of the coordinator include:

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(a) Serving as a liaison between the Department and the BWC manufacturer/distributor and any third-party media storage vendor.

(b) Developing inventory and documentation procedures for issuing and tracking BWC equipment, including properly marking BWCs as property of the Department, recording the date each BWC is placed into or taken out of service, and maintaining the following information:

1. The total number of devices owned or maintained by the Wyoming Police Department
2. The daily record of the total number deployed and used by members and, if applicable, the precinct or district in which the devices were used
3. The total amount of recorded audio and video data collected by the BWC media systems and maintained by the Wyoming Police Department

(c) Assisting with troubleshooting and maintenance of BWC equipment and media systems and, when necessary, coordinating the repair or replacement of BWCs.

1. All equipment and system malfunctions and their resolutions should be documented, and maintenance and repair records should be maintained for all BWCs.

(d) Managing BWC media systems so that:

1. Access is limited to the minimum necessary authorized users and user privileges are restricted to those necessary for the member to conduct assigned department duties.
2. Security requirements, such as two-factor authentication and appropriate password parameters, are in place for user credentials.
3. Procedures include a process to obtain written authorization for access to non- public data by WPD members and members of other governmental entities and agencies.

(e) Configuring BWC media systems, or developing manual procedures, so that media is appropriately categorized and retained according to the event type tagged by members.

(f) Retaining audit logs or records of all access, alteration, and deletion of BWC media and media systems, and conducting periodic audits to ensure compliance with applicable laws, regulations, and department policy.

(g) Developing and updating BWC training for members who are assigned a BWC or given access to BWC media systems.

(h) Coordinating with the community relations coordinator to (see the Community Relations Policy):

1. Provide the public with notice of the department's use of BWCs (e.g., posting on the department website or social media pages).
2. Gain insight into community expectations regarding BWC use.

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(i) Coordinating with the Administrative Assistant/Records Clerk to (see the Administrative Assistant/Records Clerk, Records Maintenance and Release, and Protected Information policies):

1. Determine and apply proper retention periods to BWC media (e.g., firearm discharges, certain use of force incidents, formal complaints).
2. Develop procedures for the appropriate release of BWC media.
3. Ensure procedures comply with the requirements of the Minnesota Government Data Practices Act and other applicable laws (Minn. Stat. § 13.01 et seq.).

(j) Coordinating with the Property Room to develop procedures for the transfer, storage, and backup of evidentiary BWC media (see the Property Room Policy).

(k) Preparing the biennial audit required by Minn. Stat. § 13.825, Subd. 9.

(l) Notifying the Bureau of Criminal Apprehension (BCA) in a timely manner when new equipment is obtained by the Wyoming Police Department that expands the type or scope of surveillance capabilities of the department's portable recorders.

431.3.2 MEMBER RESPONSIBILITIES

Every member issued a BWC is responsible for its proper use, safekeeping, and maintenance.

At the beginning of each shift or period of BWC use, the member should inspect their assigned BWC to confirm it is charged and in good working order. As part of the inspection, the member should perform a function test by activating the BWC and recording a brief video stating their name, identification number, assignment, and the date and time (Minn. Stat. § 13.825; Minn. Stat. § 626.8473).

Members should wear their assigned BWC on their outermost garment positioned at or above the mid-line of the waist (Minn. Stat. § 626.8473). Members are responsible for ensuring there are no obstructions and that the BWC remains in a position suitable for recording.

When a BWC is not in the physical possession of the member to which it is assigned, it should be stored in a secure location.

Members shall report any malfunction or damage to the BWC coordinator or on-duty supervisor as soon as practicable and, if possible, obtain a functioning BWC to use either temporarily while repairs are being made to the member's BWC or as a permanent replacement (Minn. Stat. § 626.8473).

Members shall comply with this policy's provisions while performing law enforcement activities under the command and control of another law enforcement agency (Minn. Stat. § 626.8473).

431.4 BWC USE

The following guidelines apply to the use of BWCs:

(a) Only department-issued BWCs should be used (Minn. Stat. § 13.825).

(b) BWCs should only be used by the member or members to whom it was issued unless otherwise authorized by a supervisor.

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(c) The use of department-issued BWCs shall be strictly limited to department-related activities.

(d) Members shall not use BWCs or BWC media systems for which they have not received prior authorization and appropriate training.

(e) Members shall immediately report unauthorized access or use of BWCs or BWC media systems by another member to their supervisor or the Chief of Police.

431.4.1 PROHIBITIONS

BWCs should not be used to record:

(a) Routine administrative activities of the Department that do not involve interactions with the public. Care should be taken to avoid incidentally recording confidential documents that the Department has a duty to keep secure (i.e., criminal justice information).

(b) Areas within the department facilities where members have a reasonable expectation of privacy (e.g., locker rooms or dressing areas, breakrooms) unless responding to a call for service or conducting an investigation.

(c) Conversations of other members without their knowledge.

(d) When a member is taking an authorized break or otherwise engaged in personal activities.

(e) In a courtroom unless responding to a call for service or emergency situation.

(f) Interactions with undercover officers or confidential informants.

(g) Strip searches.

BWCs shall not be used for the purpose of embarrassment, harassment, or ridicule of any individual or group.

431.5 ACTIVATION OF BWC

Members should activate their BWC during all calls for service and the performance of law enforcement-related functions. Members are not required to activate their BWC during casual or informal contacts with members of the public that are not part of or related to law enforcement functions. However, members should activate their BWC any time a contact with an individual becomes hostile or adversarial.

Unless otherwise authorized by this policy or approved by a supervisor, BWCs should remain activated until the call for service or law enforcement-related function has concluded. A member may cease recording if they are simply waiting for a tow truck or a family member to arrive, or in other similar situations.

At no time is a member expected to jeopardize their safety to activate their BWC. However, the BWC should be activated as soon as reasonably practicable in required situations.

If a member attempts to activate their BWC but the BWC fails to record an event, the member should notify their supervisor as soon as practicable.

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431.5.1 NOTICE OF RECORDING

Unless otherwise approved based on unique circumstances, a member should wear the BWC in a manner that is conspicuous and shall answer truthfully if asked whether they are equipped with a BWC or if their BWC is activated.

431.5.2 PRIVACY CONSIDERATIONS

Members should remain sensitive to the dignity of individuals being recorded and should exercise sound discretion with respect to privacy concerns.

When responding to a place where individuals have an expectation of privacy (e.g., private residences, medical or mental health facilities, restrooms) or to a sensitive situation (e.g., individuals partially or fully unclothed), members are permitted to mute or deactivate their BWC if it reasonably appears that the privacy concern outweighs any legitimate department interest in recording the event. Members may also mute or deactivate their BWC:

(a) To protect the privacy of a victim or witness.

(b) When an individual wishes to provide information anonymously.

(c) To avoid recording a confidential informant or undercover officer.

(d) When discussing case tactics or strategy.

(e) During private conversations with other members or emergency responders.

Members should choose to mute rather than deactivate BWCs when practicable. Deactivation should only be used when muting the BWC will not accomplish the level of privacy necessary for the situation.

Before muting or deactivating their BWC, the member should verbally narrate the reason on the recording. As soon as possible once the privacy concern is no longer an issue, or when circumstances change so that the privacy concern no longer outweighs the department's interest in recording the event (e.g., the individual becomes combative, the conversation ends), the member should unmute or reactivate their BWC and verbally note that recording has resumed.

431.5.3 LIVESTREAMING

Livestreaming enables authorized individuals to remotely view the audio and video captured by a member's BWC in real time. Only supervisors and dispatchers approved by the Chief of Police or the authorized designee shall have access to livestreaming capabilities.

Livestreaming should only be activated:

(a) For purposes of member safety when the member is not responding to their radio or there is some other indication of distress.

(b) To assist with situational awareness or tactical decisions during a significant incident.

(c) When requested by the member.

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431.5.4 DOCUMENTATION

Members are encouraged to provide narration while using a BWC when it would be useful to provide context or clarification of the events being recorded. However, the use of a BWC is not a replacement for written reports and should not be referred to in a written report in place of detailing the event.

Every report prepared by a member who is issued a BWC should state "BWC available" or "BWC unavailable," as applicable, and should document:

(a) To the extent practicable and relevant, the identity of individuals appearing in the BWC media.

(b) An explanation of why BWC media is unavailable including any malfunction, damage, or battery issue that resulted in the failure of the BWC to capture all or part of the event.

(c) Any exigency or other circumstances that prevented the member from immediately activating the recording at the beginning of the event.

(d) Any period of the event in which the member deactivated or muted their BWC and the reason for such action.

(e) If livestreaming was activated during the event, the reason for livestreaming and the members who communicated or participated in the event through BWC livestreaming.

431.6 UPLOADING BWC MEDIA

Unless otherwise authorized by a supervisor, all media from a member's BWC should be properly uploaded and tagged before the end of their shift. BWC media related to a serious or high-profile event (e.g., search for a missing child, active shooter situation) should be uploaded and tagged as soon as practicable upon returning to the Department.

Following an officer involved shooting or death or other event deemed necessary, a supervisor should take possession of the BWC for each member present and upload and tag the BWC media.

431.6.1 TAGGING BWC MEDIA

Members should tag all media captured by their BWC with their name and/or identification number, the case or incident number, and the event type. BWC media should be tagged upon uploading or, if capabilities permit tagging in the field, as close to the time of the event as possible. If more than one event type applies to BWC media, it should be tagged with each event type. If BWC media can only be tagged with a single event type, the media should be tagged using the event type with the longest retention period.

BWC media depicting sensitive circumstances or events should be tagged as restricted. BWC media should be flagged for supervisor review when it pertains to a significant event such as:

(a) An incident that is the basis of a formal or informal complaint or is likely to result in a complaint.

(b) When a member has sustained a serious injury or a line-of-duty death has occurred.

(c) When a firearm discharge or use of force incident has occurred.

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(d) An event that has attracted or is likely to attract significant media attention.

Supervisors should conduct audits at regular intervals to confirm BWC media is being properly uploaded and tagged by their subordinates.

431.7 BWC MEDIA

All BWC media is the sole property of the Department. Members shall have no expectation of privacy or ownership interest in the content of BWC media.

All BWC media shall be stored and transferred in a manner that is physically and digitally secure with appropriate safeguards to prevent unauthorized modification, use, release, or transfer. Contracts with any third-party vendors for the storage of BWC media should include provisions specifying that all BWC media remains the property of the Department and shall not be used by the vendor for any purpose without explicit approval of the Chief of Police or the authorized designee.

Members shall not alter, copy, delete, release, or permit access to BWC media other than as permitted in this policy without the express consent of the Chief of Police or the authorized designee.

BWC media systems should not be accessed using personal devices unless authorized by the Chief of Police or the authorized designee.

431.7.1 ACCESS AND USE OF BWC MEDIA

BWC media systems shall only be accessed by authorized members using the member's own login credentials and in accordance with the Information Technology Use Policy.

BWC media shall only be accessed and viewed for legitimate department-related purposes in accordance with the following guidelines:

(a) BWC media tagged as restricted should only be accessible by those designated by the Chief of Police or the authorized designee.

(b) Members may review their own BWC media for department-related purposes. Members should document in their report if they reviewed BWC media before completing the report.

(c) Investigators may review BWC media pertaining to their assigned cases.

(d) A member testifying regarding a department-related event may review the pertinent BWC media before testifying.

(e) Supervisors are permitted to access and view BWC media of their subordinates.

1. Supervisors should review BWC media that is tagged as a significant event or that the supervisor is aware pertains to a significant event.

2. Supervisors should conduct documented reviews of their subordinate's BWC media at least annually to evaluate the member's performance, verify compliance with department procedures, and determine the need for additional training. The review should include a variety of event types when possible. Supervisors should review BWC media with the recording member when it would

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be beneficial to provide guidance or to conduct one-on-one informal training for the member (Minn. Stat. § 626.8473).

3. Supervisors should conduct periodic reviews of a sample of each subordinate's BWC media to evaluate BWC use and ensure compliance with this policy.

(f) The Training Sergeant is permitted to access and view BWC media for training purposes.

1. The Training Sergeant should conduct a quarterly review of a random sampling of BWC media to evaluate department performance and effectiveness and to identify specific areas where additional training or changes to protocols would be beneficial. Training Committee members may review BWC media as part of their review to identify training needs.

2. The Training Sergeant may use BWC media for training purposes with the approval of the Chief of Police or the authorized designee. The Training Sergeant should use caution to avoid embarrassing or singling out a member and, to the extent practicable, should seek consent from the members appearing in the BWC media before its use for training. When practicable, sensitive issues depicted in BWC media should be redacted before being used for training.

(g) The Administrative Assistant/Records Clerk may access BWC media when necessary to conduct department-related duties.

(h) The BWC coordinator may access BWC media and the BWC media system as needed to ensure the system is functioning properly, provide troubleshooting assistance, conduct audits, and fulfill other responsibilities related to their role.

(i) Any member who accesses or releases BWC media without authorization may be subject to discipline (see the Standards of Conduct and the Protected Information policies for additional guidance) (Minn. Stat. § 626.8473).

431.7.2 PUBLIC ACCESS

Unless disclosure is required by law or a court order, BWC media should not be released to the public if:

(a) It is clearly offensive to common sensibilities (Minn. Stat. § 13.82, Subd. 7; Minn. Stat. § 13.825, Subd. 2).

(b) It unreasonably violates a person's privacy or depicts the interior of:

1. A private residence.

2. A facility that offers health care, mental health or substance abuse treatment, or social services.

3. A school building.

4. Any other building in which public access is restricted or which implicates heightened security concerns.

Except as provided by Minn. Stat. § 13.825, Subd. 2 or pursuant to Minn. Stat. § 13.82, Subd. 15, BWC media is considered private or nonpublic data.

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Any person captured on BWC media may have access to the BWC media. If the individual requests a copy of the BWC media and does not have the consent of other non-law enforcement individuals captured on the BWC media, the identity of those individuals must be blurred or obscured sufficiently to render the person unidentifiable prior to release. The identity of on-duty peace officers may not be obscured unless their identity is protected under Minn. Stat. § 13.82, Subd. 17 (Minn. Stat. § 13.825, Subd. 4).

Requests for the release of BWC media shall be processed in accordance with the Records Maintenance and Release Policy. The Administrative Assistant/Records Clerk should review BWC media before public release.

See the Officer-Involved Shootings and Deaths Policy regarding BWC media requests pursuant to Minn. Stat. § 13.825 relating to deaths by use of force.

431.8 RETENTION OF BWC MEDIA

Non-evidentiary BWC media should be retained in accordance with state records retention laws but in no event for a period less than 90 days (Minn. Stat. § 13.825).

Unless circumstances justify continued retention, BWC media should be permanently deleted upon the expiration of the retention period in a way that it cannot be retrieved. BWC media shall not otherwise be deleted by any person without the authorization of the Chief of Police or the authorized designee.

If an individual captured on BWC media submits a written request, the BWC media shall be retained for up to 180 days. The agency will notify the requestor at the time of the request that the data will then be destroyed unless a new written request is received (Minn. Stat. § 13.825).

Members shall not alter, erase, or destroy any BWC media, before the end of the applicable retention period. Any member that does so may be subject to discipline and potential criminal charges (Minn. Stat. § 626.8473).

431.8.1 EVIDENTIARY BWC MEDIA

BWC media relevant to a criminal prosecution maintained in the digital evidence storage system according to established department procedures. Evidentiary BWC media is subject to the same laws, policies, and procedures as all other evidence, including chain of custody, accessibility, and retention periods (see the Property Room Policy).

Evidentiary BWC media that documents an officer's use of deadly force must be maintained indefinitely (Minn. Stat. § 13.825; Minn. Stat. § 626.8473).

431.9 TRAINING

The BWC coordinator should ensure that each member issued a BWC receives initial training before use, and periodic refresher training thereafter. Training should include:

(a) Proper use of the BWC device and accessories.

(b) When BWC activation is required, permitted, and prohibited.

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(c) How to respond to an individual's request to stop recording.

(d) Proper use of the BWC media systems, including uploading and tagging procedures.

(e) Security procedures for BWC media, including appropriate access and use.

Members who are not issued a BWC but who have access to BWC media systems shall receive training on the BWC media system, including appropriate access, use, and security procedures.

431.10 CATEGORIES AND RETENTION SCHEDULE

Name	Retention Duration	Category Restrictions	Category Information
Uncategorized	Until Manually Deleted	Unrestricted	Video not assigned a category (Officer forgot to choose a category)
Crash	3 years	Unrestricted	Crash
Arrest or Citation	7 years	Unrestricted	Arrest made and/or citation given
Evidence	7 years	Unrestricted	Contains evidentiary value
False Activation	180 days	Unrestricted	Accidental activation
Not Evidence	180 days	Unrestricted	No evidentiary value
Officer Injury	7 years	Unrestricted	Injury to officer
Pending Review	Until Manually Deleted	Unrestricted	For administrative purposes, when a supervisory review of call/case/conduct is needed. BWC video of any incident that results in a formal complaint against an officer.
Pursuit	7 years	Unrestricted	Pursuit
Use of Force	7 years	Unrestricted	Force used
CSC/Homicide	Until Manually Deleted	Unrestricted	CSC/Homicide Case
Deadly Force	Indefinitely	Restricted	Use of Deadly Force

APPENDIX C:

Policy

305

Wyoming Police Department

LE Policy Manual

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305.1 PURPOSE AND SCOPE

The purpose of this policy is to establish policy and procedures for the investigation of an incident in which a person is injured or dies as the result of an officer-involved shooting or dies as a result of another action of an officer.

In other incidents not covered by this policy, the Chief of Police may decide that the investigation will follow the process provided in this policy.

305.2 POLICY

The policy of the Wyoming Police Department is to ensure that officer-involved shootings and deaths are investigated in a thorough, fair and impartial manner.

305.3 TYPES OF INVESTIGATIONS

Officer-involved shootings and deaths involve several separate investigations. The investigations may include:

- A criminal investigation of the suspect's actions.
- A criminal investigation of the involved officer's actions.
- An administrative investigation as to policy compliance by involved officers.
- A civil investigation to determine potential liability.

305.4 CONTROL OF INVESTIGATIONS

Investigators from surrounding agencies may be assigned to work on the criminal investigation of officer-involved shootings and deaths. This may include at least one investigator from the agency that employs the involved officer.

Jurisdiction is determined by the location of the shooting or death and the agency employing the involved officer. The following scenarios outline the jurisdictional responsibilities for investigating officer-involved shootings and deaths.

Incidents involving serious injury, or death will be investigated by an outside law enforcement agency. Ordinarily, the department will call upon the Minnesota Bureau of Criminal Apprehension (BCA). The Chief of Police will decide which outside law enforcement agency should conduct the investigation. Notification of this decision should be forwarded to the selected agency, other affected Chiefs of Police / Sheriffs, and the Medical Examiner (for deaths) as soon as possible.

305.4.1 CRIMINAL INVESTIGATION OF SUSPECT ACTIONS

The investigation of any possible criminal conduct by the suspect is controlled by the agency in whose jurisdiction the suspect's crime occurred. For example, the Wyoming Police Department would control the investigation if the suspect's crime occurred in Wyoming.

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If multiple crimes have been committed in multiple jurisdictions, identification of the agency that will control the investigation may be reached in the same way as with any other crime. The investigation may be conducted by the agency in control of the criminal investigation of the involved officer, at the discretion of the Chief of Police and with concurrence from the other agency.

305.4.2 CRIMINAL INVESTIGATION OF OFFICER ACTIONS

The control of the criminal investigation into the involved officer's conduct during the incident will be determined by the employing agency's protocol. When an officer from this department is involved, the criminal investigation will be handled according to the Criminal Investigation section of this policy.

Requests made of this department to investigate a shooting or death involving an outside agency's officer shall be referred to the Chief of Police or the authorized designee for approval.

305.4.3 ADMINISTRATIVE AND CIVIL INVESTIGATION

Regardless of where the incident occurs, the administrative and civil investigation of each involved officer is controlled by the respective employing agency.

305.4.4 POST ADMINISTRATIVE INVESTIGATIONS

The Minnesota POST Board may require an administrative investigation based on a complaint alleging a violation of a statute or rule that the board is empowered to enforce. An officer-involved shooting may result in such an allegation. Any such complaint assigned to this department shall be completed and a written summary submitted to the POST executive director within 30 days of the order for inquiry (Minn. Stat. § 214.10, Subd. 10).

305.4.5 COOPERATION WITH BUREAU OF CRIMINAL APPREHENSION INVESTIGATIONS

The Department will fully cooperate with and promptly respond to requests for information from the Bureau of Criminal Apprehension regarding an officer-involved death investigation (Minn. Stat. § 626.5534).

305.5 INVESTIGATION PROCESS

The following procedures are guidelines used in the investigation of an officer-involved shooting or death.

305.5.1 UNINVOLVED OFFICER RESPONSIBILITIES

Upon arrival at the scene of an officer-involved shooting or death, the first uninvolved WPD officer will be the officer-in-charge and will assume the responsibilities of a supervisor until properly relieved. This officer should, as appropriate:

(a) Secure the scene and identify and eliminate hazards for all those involved.

(b) Take reasonable steps to obtain emergency medical attention for injured individuals.

(c) Request additional resources from the Department or other agencies.

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(d) Coordinate a perimeter or pursuit of suspects.

(e) Check for injured persons and evacuate as needed.

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(f) Brief the supervisor upon arrival.

305.5.2 SUPERVISOR RESPONSIBILITIES

Upon arrival at the scene, the first uninvolved WPD supervisor should ensure completion of the duties as outlined above, plus:

(a) Attempt to obtain a brief overview of the situation from any uninvolved officers.

1. In the event that there are no uninvolved officers who can supply adequate overview, the supervisor should attempt to obtain a brief voluntary overview from one involved officer.

(b) If necessary, the supervisor may administratively order any WPD officer to immediately provide public safety information necessary to secure the scene, identify injured parties and pursue suspects.

1. Public safety information shall be limited to such things as outstanding suspect information, number and direction of any shots fired, perimeter of the incident scene, identity of known or potential witnesses and any other pertinent information.

2. The initial on-scene supervisor should not attempt to order any involved officer to provide any information other than public safety information.

(c) Provide all available information to the Emergency Communications Center. If feasible, sensitive information should be communicated over secure networks.

(d) Take command of and secure the incident scene with additional WPD members until properly relieved by another supervisor or other assigned personnel or investigator.

(e) As soon as practicable, ensure that involved officers are transported (separately, if feasible) to a suitable location for further direction.

1. Each involved WPD officer should be given an administrative order not to discuss the incident with other involved officers or WPD members pending further direction from a supervisor.

2. When an involved officer's weapon is taken or left at the scene for other than officer-safety reasons (e.g., evidence), ensure that he/she is provided with a comparable replacement weapon or transported by other officers.

305.5.3 SERGEANT RESPONSIBILITIES

Upon learning of an officer-involved shooting or death, the sergeant shall be responsible for coordinating all aspects of the incident until they are relieved by the Chief of Police.

All outside inquiries about the incident shall be directed to the sergeant.

305.5.4 NOTIFICATIONS

The following persons shall be notified as soon as practicable:

- Chief of Police
- Investigation Sergeant

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- Critical Incident Response Policy rollout team
- Outside agency investigators (if appropriate)
- Chief of Police supervisor
- Psychological/peer support personnel
- Chaplain
- Medical Examiner (if necessary)
- Involved officer's agency representative (if requested)

305.5.5 INVOLVED OFFICERS

The following shall be considered for the involved officer:

(a) Any request for legal or union representation will be accommodated.

  (a) Involved WPD officers shall not be permitted to meet collectively or in a group with an attorney or any representative prior to providing a formal interview or report.

  (b) Requests from involved non-WPD officers should be referred to their employing agency.

(b) Discussions with licensed attorneys will be considered privileged as attorney-client communications.

(c) Discussions with agency representatives/employee groups will be privileged only as to the discussion of non-criminal information.

(d) A licensed mental health professional shall be provided by the Department to each involved WPD officer. A licensed mental health professional may also be provided to any other affected WPD members, upon request.

  (a) Interviews with a licensed mental health professional will be considered privileged.

  (b) An interview or session with a licensed mental health professional may take place prior to the member providing a formal interview or report. However, the involved members shall not be permitted to consult or meet collectively or in a group with a licensed mental health professional prior to providing a formal interview or report.

  (c) A separate fitness-for-duty exam may also be required (see the Fitness for Duty Policy).

(e) Communications between the involved officer and a peer support member, peer support counselors, and critical incident stress management team members are addressed in the Wellness Program Policy.

Care should be taken to preserve the integrity of any physical evidence present on the involved officer's equipment or clothing, such as blood or fingerprints, until investigators or lab personnel can properly retrieve it.

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Each involved WPD officer shall be given reasonable paid administrative leave following an officer-involved shooting or death. It shall be the responsibility of the supervisor to make schedule adjustments to accommodate such leave.

305.6 CRIMINAL INVESTIGATION

The County Attorney's Office is responsible for the criminal investigation into the circumstances of any officer-involved shooting involving injury or death.

If available, investigative personnel from this department may be assigned to partner with investigators from outside agencies or the County Attorney's Office to avoid duplicating efforts in related criminal investigations.

Once public safety issues have been addressed, criminal investigators should be given the opportunity to obtain a voluntary statement from involved officers and to complete their interviews. The following shall be considered for the involved officer:

(a) WPD supervisors and Chief of Police personnel should not participate directly in any voluntary interview of WPD officers. This will not prohibit such personnel from monitoring interviews or providing the criminal investigators with topics for inquiry.

(b) If requested, any involved officer will be afforded the opportunity to consult individually with a representative of the officer's choosing or an attorney prior to speaking with criminal investigators. However, in order to maintain the integrity of each involved officer's statement, involved officers shall not consult or meet with a representative or an attorney collectively or in groups prior to being interviewed.

(c) If any involved officer is physically, emotionally, or otherwise not in a position to provide a voluntary statement when interviewed by criminal investigators, consideration should be given to allowing a reasonable period for the officer to schedule an alternate time for the interview.

(d) Any voluntary statement provided by an involved officer will be made available for inclusion in any related investigation, including administrative investigations. However, no administratively coerced statement will be provided to any criminal investigators unless the officer consents.

305.6.1 REPORTS BY INVOLVED WPD OFFICERS

In the event that suspects remain outstanding or subject to prosecution for related offenses, this department shall retain the authority to require involved WPD officers to provide sufficient information for related criminal reports to facilitate the apprehension and prosecution of those individuals.

While the involved WPD officer may write the report, it is generally recommended that such reports be completed by assigned investigators, who should interview all involved officers as victims/ witnesses. Since the purpose of these reports will be to facilitate criminal prosecution, statements of involved officers should focus on evidence to establish the elements of criminal activities by suspects. Care should be taken not to duplicate information provided by involved officers in other reports.

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Nothing in this section shall be construed to deprive an involved WPD officer of the right to consult with legal counsel prior to completing any such criminal report.

Reports related to the prosecution of criminal suspects will be processed according to normal procedures but should also be included for reference in the investigation of the officer-involved shooting or death.

305.6.2 WITNESS IDENTIFICATION AND INTERVIEWS

Because potential witnesses to an officer-involved shooting or death may become unavailable or the integrity of their statements compromised with the passage of time, a supervisor should take reasonable steps to promptly coordinate with criminal investigators to utilize available law enforcement personnel for the following:

(a) Identification of all persons present at the scene and in the immediate area.

1. When feasible, a recorded statement should be obtained from those persons who claim not to have witnessed the incident but who were present at the time it occurred.
2. Any potential witness who is unwilling or unable to remain available for a formal interview should not be detained absent reasonable suspicion to detain or probable cause to arrest. Without detaining the individual for the sole purpose of identification, attempts to identify the witness prior to his/her departure should be made whenever feasible.

(b) Witnesses who are willing to provide a formal interview should be asked to meet at a suitable location where criminal investigators may obtain a recorded statement. Such witnesses, if willing, may be transported by a member of the Department.

1. A written, verbal or recorded statement of consent should be obtained prior to transporting a witness. When the witness is a minor, consent should be obtained from the parent or guardian, if available, prior to transportation.

(c) Promptly contacting the suspect's known family and associates to obtain any available and untainted background information about the suspect's activities and state of mind prior to the incident.

305.6.3 INVESTIGATIVE PERSONNEL

Once notified of an officer-involved shooting or death, it shall be the responsibility of the designated Investigation Unit supervisor to assign appropriate investigative personnel to handle the investigation of related crimes. Department investigators will be assigned to work with investigators from the County Attorney's Office and may be assigned to separately handle the investigation of any related crimes not being investigated by the County Attorney's Office.

All related department reports, except administrative and/or privileged reports, will be forwarded to the designated Investigation Unit supervisor for approval. Privileged reports shall be maintained exclusively by members who are authorized such access. Administrative reports will be forwarded to the appropriate Sergeant.

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305.7 ADMINISTRATIVE INVESTIGATION

In addition to all other investigations associated with an officer-involved shooting or death, this department will conduct an internal administrative investigation of involved WPD officers to determine conformance with department policy. This investigation will be conducted under the supervision of the Chief of Police and will be considered a confidential officer personnel file.

Interviews of members shall be subject to department policies and applicable laws (Personnel Complaints Policy; Minn. Stat. § 626.89).

(a) Any officer involved in a shooting or death may be requested or administratively compelled to provide a blood sample for alcohol/drug screening in accordance with the drug and alcohol testing guidelines in the Drug- and Alcohol-Free Workplace Policy adopted under the authority of Minn. Stat. § 181.950 to Minn. Stat. § 181.957. Absent consent from the officer, such compelled samples and the results of any such testing shall not be disclosed to any criminal investigative agency.

(b) If any officer has voluntarily elected to provide a statement to criminal investigators, the assigned administrative investigator should review that statement before proceeding with any further interview of that involved officer.

1. If a further interview of the officer is deemed necessary to determine policy compliance, care should be taken to limit the inquiry to new areas with minimal, if any, duplication of questions addressed in the voluntary statement. The involved officer shall be provided with a copy of his/her prior statement before proceeding with any subsequent interviews.

(c) In the event that an involved officer has elected not to provide criminal investigators with a voluntary statement, the assigned administrative investigator shall conduct an administrative interview to determine all relevant information (Minn. Stat. § 626.89).

1. Although this interview should not be unreasonably delayed, care should be taken to ensure that the officer's physical and psychological needs have been addressed before commencing the interview.

2. The interview must be taken at the WPD or at a place agreed to by the interviewer and the involved officer.

3. The interview must be of reasonable duration and provide the involved officer reasonable periods for rest and personal necessities. When practicable, the interview must be held during the involved officer's regularly scheduled work shift. If not, the involved officer must be compensated at his/her current pay rate.

4. If requested, the officer shall have the opportunity to select an uninvolved representative or an attorney, or both, to be present during the interview. However, in order to maintain the integrity of each individual officer's statement, involved officers shall not consult or meet with a representative collectively or in groups prior to being interviewed.

5. Administrative interviews shall be recorded electronically or otherwise by the investigator. The officer may also record the interview. A complete copy or transcript

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of the interview must be provided to the involved officer upon written request without charge or undue delay.

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6. The officer shall be informed of the nature of the investigation. If an officer refuses to answer questions, he/she should be given his/her *Garrity* rights and ordered to provide full and truthful answers to all questions. The officer shall be informed in writing or on the record that the interview will be for administrative purposes only and that the statement cannot be used criminally.
7. The Chief of Police shall compile all relevant information and reports necessary for the Department to determine compliance with applicable policies.
8. Regardless of whether the use of force is an issue in the case, the completed administrative investigation shall be submitted to the Use of Force Review Board, which will restrict its findings as to whether there was compliance with the Use of Force Policy.
9. Any other indications of potential policy violations shall be determined in accordance with standard disciplinary procedures.

305.8 CIVIL LIABILITY RESPONSE

A member of this department may be assigned to work exclusively under the direction of the legal counsel for the Department to assist in the preparation of materials deemed necessary in anticipation of potential civil litigation.

All materials generated in this capacity shall be considered attorney work product and may not be used for any other purpose. The civil liability response is not intended to interfere with any other investigation but shall be given reasonable access to all other investigations.

305.9 AUDIO AND VIDEO RECORDINGS

Any officer involved in a shooting or death may be permitted to review available Mobile Audio/ Video (MAV), body-worn video, or other video or audio recordings prior to providing a recorded statement or completing reports.

Upon request, non-law enforcement witnesses who are able to verify their presence and their ability to contemporaneously perceive events at the scene of an incident may also be permitted to review available MAV, body-worn video, or other video or audio recordings with the approval of assigned investigators or a supervisor.

Any MAV, body-worn video, and other known video or audio recordings of an incident should not be publicly released during an ongoing investigation without consulting the prosecuting attorney or City Attorney's Office, as appropriate.

305.9.1 AUDIO AND VIDEO RECORDINGS OF USE OF FORCE INCIDENTS INVOLVING DEATHS OF INDIVIDUALS

When a person dies as a result of the use of force by an officer, the Department shall (Minn. Stat. § 13.825, Subd. 2; Minn. Stat. § 626.8473, Subd. 3):

(a) Allow certain individuals as identified in Minn. Stat. § 13.825, upon request, to inspect all

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portable recording system data that documents the incident within five days of the request pursuant to the provisions of Minn. Stat. § 13.825. A law enforcement agency

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may deny a request if the agency determines that there is a compelling reason that inspection would interfere with an active investigation. If the agency denies access, the chief law enforcement officer must provide a prompt, written denial to the individual who requested the data with a short description of the compelling reason access was denied and must provide notice that relief may be sought from the district court pursuant to section 13.82 subdivision 7

(b) Release all portable recording system data that documents the incident within 14 days of the incident pursuant to the provisions of Minn. Stat. § 13.825, unless the chief law enforcement officer asserts in writing that the public classification would interfere with an ongoing investigation, in which case the data remain classified by section 13.82 subdivision 7.

The Chief of Police should work with the Custodian of Records when redactions or denials are necessary (Minn. Stat. § 13.825, Subd. 2; Minn. Stat. § 626.8473, Subd. 3).

305.10 DEBRIEFING

Following an officer-involved shooting or death, the Wyoming Police Department should conduct both a Critical Incident Stress Debriefing and a tactical debriefing. See the Wellness Program Policy for guidance on Critical Incident Stress Debriefings.

305.10.1 TACTICAL DEBRIEFING

A tactical debriefing should take place to identify any training or areas of policy that need improvement. The Chief of Police should identify the appropriate participants. This debriefing should not be conducted until all involved members have provided recorded or formal statements to criminal and/or administrative investigators.

305.11 MEDIA RELATIONS

Any media release shall be prepared with input and concurrence from the supervisor and department representative responsible for each phase of the investigation. Releases will be available to the Sergeant, Investigation Sergeant and Chief of Police in the event of inquiries from the media.

No involved WPD officer shall make any comment to the media unless they are authorized by the Chief of Police.

Department members receiving inquiries regarding officer-involved shootings or deaths occurring in other jurisdictions shall refrain from public comment and will direct those inquiries to the agency having jurisdiction and primary responsibility for the investigation.

305.12 REPORTING

If an officer discharges a firearm in the course of duty, the Chief of Police shall notify the

Commissioner of Public Safety within 30 days of the reason for and the circumstances surrounding the discharge of the firearm (Minn. Stat. § 626.553).

Wyoming (MN) Fire Department Performance Measures Q1 2025

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Incident Volume

Call Type	Calls for Service by Month												Total for Year
	Jan	**Feb**	**Mar**	**Apr**	**May**	**Jun**	**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	
Structural Fire/Wildland Fire	3	3	12										18
Hazardous Materials Response	0	0	0										0
Medical Response	10	12	13										35
Motor Vehicle Crashes	2	2	1										5
Alarms	5	3	1										9
Traffic Control	0	0	0										0
Code Enforcement	0	0	0										0
Other Hazardous Situation	2	0	0										2
Totals	**23**	**20**	**27**										**70**

Response Times

Arriving on scene of a call for service, within the calculated response time based on distance from the fire station, 90% of the time.

Call Type	Response Time Goal Met by Month												Annual Calculation
	Jan[1]	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Structural Fire/Wildland Fire	100%	100%	100%										100%
Hazardous Materials Response	100%	100%	100%										100%
Medical Response	100%	100%	100%										100%
Motor Vehicle Crashes	100%	100%	100%										100%
Alarms	100%	100%	100%										100%
Traffic Control	100%	100%	100%										100%
Code Enforcement	100%	100%	100%										100%
Other Hazardous Situation	100%	100%	100%										100%

[1] January – March response times were calculated using first responding vehicle, not first responding vehicle that can intervene. The desired benchmark is the first vehicle arriving that can intervene – e.g. structural/wildland fire should be first arriving engine or tanker, not chief vehicle.

Responder Numbers

Goal is to have the determined number of responders on scene 90% of the time.

Call Type	% of Responder Number Goals Met by Month												% of Goal Met Annually
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Structural Fire/Wildland Fire (10)	33%	0%	33%										28%
Hazardous Materials Response (10)	N/A	N/A	N/A										N/A
Medical Response (2)	100%	100%	93%										94%
Motor Vehicle Crashes (8)	50%	100%	0%										60%
Alarms (4)	100%	100%	100%										100%
Traffic Control (4)	N/A	N/A	N/A										N/A
Code Enforcement (2)	N/A	N/A	N/A										N/A
Other Hazardous Situation (4)	100%	N/A	N/A										100%

Incident Commander on Scene

Goal is to have a command level responder on scene 90% of the time.

Call Type	% of Incidents with Command Responder												% of Goal Met Annually
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Structural Fire/Wildland Fire	100%	100%	100%										100%
Hazardous Materials Response	N/A	N/A	N/A										N/A
Medical Response	73%	92%	85%										83%
Motor Vehicle Crashes	50%	100%	100%										100%
Alarms	100%	100%	100%										100%
Traffic Control	N/A	N/A	N/A										N/A
Code Enforcement	N/A	N/A	N/A										N/A
Other Hazardous Situation	100%	N/A	N/A										100%

Mutual Aid

Call Type	Number of Mutual Aid Calls Received												Mutual Aid Received Annually
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Structural Fire/Wildland Fire	0	0	0										0
Hazardous Materials Response	0	0	0										0
Medical Response	0	0	0										0
Motor Vehicle Crashes	0	0	0										0
Alarms	0	0	0										0
Traffic Control	0	0	0										0
Code Enforcement	0	0	0										0
Other Hazardous Situation	0	0	0										0

Call Type	Number of Mutual Aid Calls Provided												Mutual Aid Provided Annually
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Structural Fire/Wildland Fire	1	1	2										4
Hazardous Materials Response	0	0	0										0
Medical Response	0	0	0										0
Motor Vehicle Crashes	0	0	0										0
Alarms	0	0	0										0
Traffic Control	0	0	0										0
Code Enforcement	0	0	0										0
Other Hazardous Situation	0	0	0										0

Public Education/Community Outreach

Goal is to conduct or participate in 2 public education/community outreach events, per month, and to connect with 20 community members per month through public education/community outreach events, 90% of the time.

Performance Measure	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total for Year
Number of Public Education/Outreach Events	0	0	0										0%
Number of Public Education/Outreach Participants	0	0	0										0%

Fires with Loss

Confirmed Fires with Loss by Month												
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total for Year
2	2	4										8

Recruitment and Retention

Goal is to receive 3 application for firefighter and EMS responder per quarter.

Performance Measure	Number of Applications by Month				% of Goal for Year
	Q1	Q2	Q3	Q4	
Firefighter Applications	3				100%
EMS Responder Applications	7				100%

Goal is to maintain an average of 28 active firefighters that are able to respond to incidents, and 5 active EMS responders that are able to respond to incidents.

Performance Measure	Active Staff by Job Classification												% of Goal for Year
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Active Firefighters	24	24	23										85%
Active EMS Responders[2]	N/A	N/A	N/A										N/A

Health and Wellness

Performance measures TBD

[2] The EMS Responder position began accepting applications in February, with appointments starting in May.

Equipment Age

Vehicle	Age	Current Mileage	Replacement Age	Replacement Year	Use %
Engine 1 (2005 Spartan)	20	29,934	25[3]	2030	80%
Engine 2/Tanker (2019 Freightliner)	6	5,770	25	2044	24%
Engine 3 (2010 Spartan)	15	18,048	25	2035	60%
Ladder (2000 International)	25	15,614	25	2025	100%
Rescue (2014 F450)	11	12,643	20	2034	55%
Grass (2021 F550)	4	3,096	20	2041	20%
UTV (2024 Polaris)	1	N/A	15	2039	7%
Chief 1 (2019 F150)	6	94,162	10	2027[4]	60%
Chief 2 (2019 F150)	6	81,723	10	2028[5]	60%

Community Risk Reduction

Conduct a total of 6 commercial/industrial/multifamily residential fire inspections per month.

Performance Measure	Commercial/Industrial/Multifamily Properties Inspected per Month												% of Goal for Year
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Inspection Performed	0	0	0										0

[3] NFPA standards for total service life of apparatus is 25 years, recommending at 15 years, apparatus should be inspected and evaluated for refurbishment.

[4] Chief 1 was initially a police squad, transitioned to the fire department. The mileage is approaching 100,000 miles, pushing this towards the end of the warranty. If a Chief vehicle is purchases new, it is reasonable to replace at 10 years but considering the heavy mileage/wear from being a squad, this decreases the longevity.

[5] Chief 2 was initially a police squad, transitioned to the fire department. The mileage is approaching 100,000 miles, pushing this towards the end of the warranty. If a Chief vehicle is purchases new, it is reasonable to replace at 10 years but considering the heavy mileage from being a squad, this decreases the longevity.

Council Communication

Date: April 29, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Grant MacFarlane, Assistant City Administrator
Department: Administration
Reference: Arbor Day 2025
Method: Communications

Background Information:
The City held its annual Arbor Day tree planting event at Comfort Park on Saturday, April 26th from 11:00AM – 1:00PM. Roughly 25 volunteers from three local scout groups attended the event and assisted the City in planting 6 new trees in Comfort Park. These trees were picked by our staff arborist and were specifically chosen to help combat any potential tree diseases in the future.

Special thanks to the Scouts of Troop 9142, Pack 9142, and Troop 57731 for volunteering at the event as well as special thanks to the members of the Public Works Department that assisted in the planning and administration of this event!

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

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

Council Communication

Date: April 21, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Grant MacFarlane, Assistant City Administrator
Department: Administration
Reference: Touch-a-Truck Event
Method: Communications

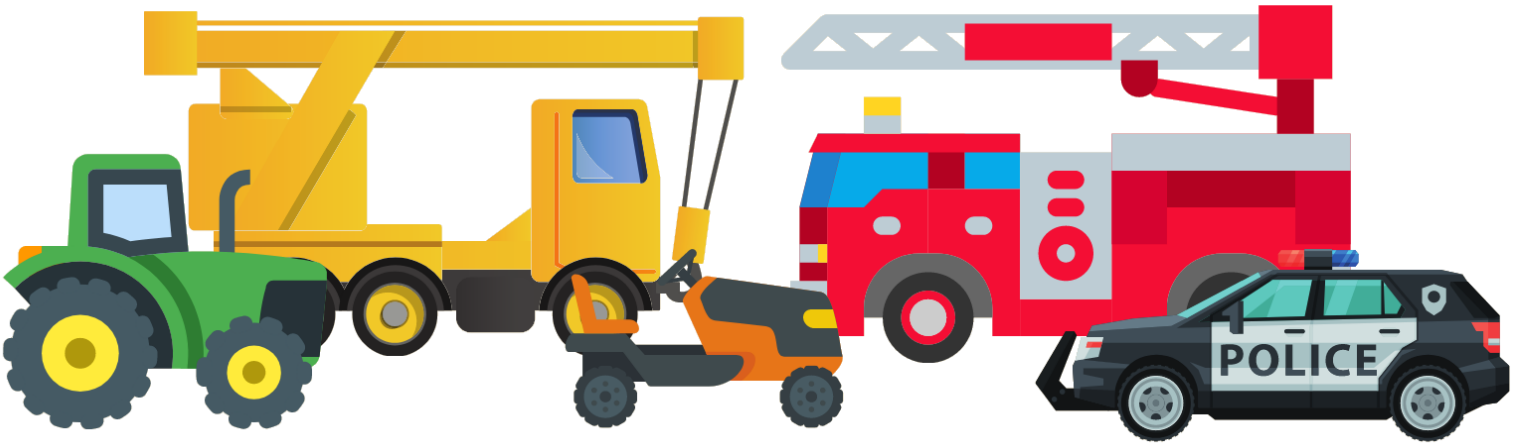
***Background Information*:**
The City of Wyoming's Touch-a-Truck is an annual event that takes place at Goodview Park on the first Saturday of June. Touch-a-Truck is a great community event that provides a positive experiences for families to visit Goodview Park to learn about the many awesome vehicles that can be found in and around the City. This event also allows the City to spotlight some of the valuable partners and businesses that call Wyoming home.

This year's Touch-a-Truck event will be taking place on Saturday, June 7th from 10:00 AM – Noon at Goodview Park. The City is still finalizing all of the companies, businesses, and community partners (and their trucks!) that will be in attendance at the event. Some of the participants that are already confirmed are The Wyoming Police and Fire Departments, Fairview EMS, Rosenbauer, and more.

We hope to see members of the community there when the event takes place on Saturday, June 7th!

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 7
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
ESTABLISHED 1855
Minnesota

FOR IMMEDIATE RELEASE
May 1, 2025
Media Contact:
Dominick Olivanti
Communications Manager
Arrowhead Transit
218-735-6815 | arrowheadtransit.com

Arrowhead Transit Launches Redesigned Transit System for Chisago & Isanti Counties with Community Kickoff Event June 2

Cambridge, MN — After 6 months of planning, public input, and operational evaluation, Arrowhead Transit will officially launch its redesigned service in Chisago and Isanti counties on Monday, June 2, 2025, as part of the ***RideSmart 2025*** initiative. To celebrate this milestone, a public kickoff event will be held at 10:00 AM that day at Arrowhead Transit's Cambridge Office (245 2nd Avenue SE, Cambridge, MN 55008), featuring remarks from elected officials, community development leaders, and members of the Arrowhead Transit executive team.

The *RideSmart 2025* project represents one of the most comprehensive rural transit redesigns in Minnesota, aimed at improving service reliability, simplifying the rider experience, and expanding access to key destinations throughout the region.

"This was more than a route update—it was a complete reinvention of how public transit operates in these counties," said Sandra Wheelecor, Assistant Director of Operations and author of the *RideSmart 2025 Route Redesign Report*. "From new technology integrations to intuitive maps and clearly marked schedules, every element of this launch is designed to make rural public transportation easier to use, more accessible, and better aligned with community needs."

Key Project Highlights:

- **12+ new and redesigned routes**, covering urban centers, rural communities, and regional corridors
- **Expanded Dial-A-Ride boundaries** for Cambridge and North Branch, improving equity for residents in newer developments and underserved areas
- **Consistent loop timing** to simplify planning and reduce confusion for riders

- **New visual system maps and brochures**, developed specifically for rural navigation, now available at arrowheadtransit.com/ridesmart-2025
- **Saturday and Sunday service options**, reflecting the increasing demand for weekend mobility
- **Integrated Transit Link connections**, ensuring cross-county accessibility to the Twin Cities Metro and back.
- **Over 30% growth in ridership** across Chisago and Isanti counties since Arrowhead Transit assumed operations in 2021

These advancements stem from months of community engagement—including surveys, public meetings, and stakeholder collaboration with healthcare providers, employers, schools, and local government officials.

"Our new maps and route visuals were intentionally designed to make sense for rural riders—many of whom are navigating without apps or advanced trip planners," said Dominick Olivanti, Communications Manager. "This redesign puts local knowledge and rider experience at the center."

Join Us June 2

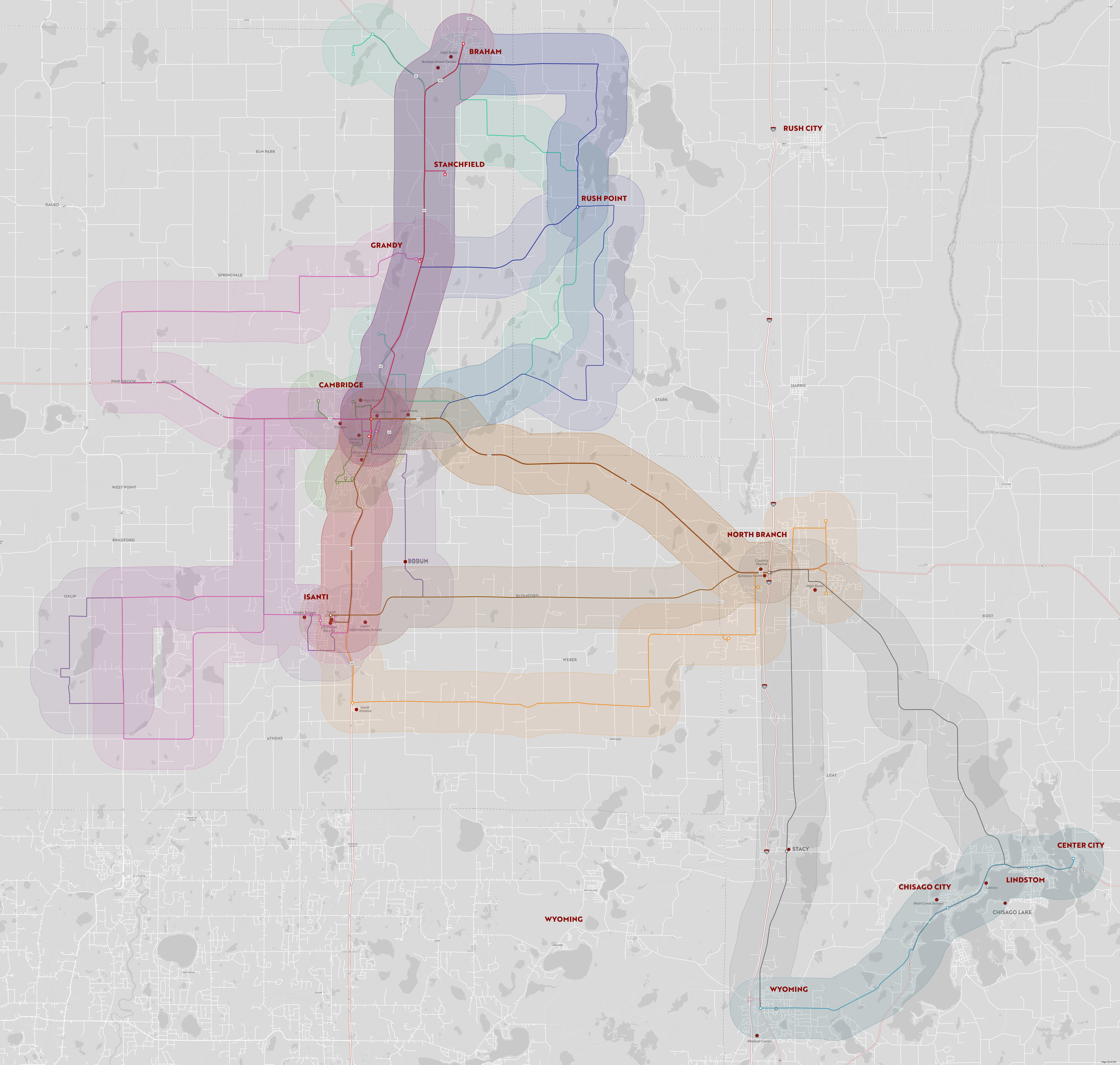
The RideSmart 2025 Kickoff Event will be held at 10:00 AM on Monday, June 2, 2025, at Arrowhead Transit's Cambridge Office (245 2nd Avenue SE, Cambridge, MN 55008). The event will feature brief remarks from regional partners and elected leaders, a walk-through of the new system maps, and opportunities to meet the executive team, transit staff, and community advocates.

Members of the public, local media, and area organizations are encouraged to attend.

For route details, schedules, and brochures, please visit arrowheadtransit.com/ridesmart-2025. To schedule Dial-A-Ride trips or request assistance with the new system, call **1-800-862-0175.**

About Arrowhead Transit

Founded in 1974, Arrowhead Transit is the largest rural public transit provider in Minnesota, delivering more than 600,000 rides annually. With a mission to make transportation accessible, reliable, and affordable for all, Arrowhead Transit connects communities across northeastern Minnesota with the resources they need to thrive.


BRAHAM
High School
Braham Event Center
STANCHFIELD
RUSH POINT
GRANDY
RUSH CITY
ELM PARK
DALBO
SPRINGVALE
PINE BROOK
WALBO
CAMBRIDGE
High School
City Center
Cub Foods
College
Medical Center
Government Center
STARK
HARRIS
WEST POINT
BRADFORD
BOBUM
NORTH BRANCH
Country Market
Gateway North
High School
OXLIP
ISANTI
Middle School
Isanti City Hall
US Postal Service
Isanti Intermediate School
BLOMFORD
KOST
WEBER
Isanti Estates
ATHENS
OXFORD
LENT
STACY
CENTER CITY
LINDSTOM
CHISAGO CITY
Library
Wolf Creek School
CHISAGO LAKE
WYOMING
WYOMING
Medical Center

City of Wyoming

Communications Letter

December 31, 2024

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, 2024, 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 25, 2025, 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.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 25, 2025

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, 2024. 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.

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 2024. 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 and Related Disclosures
Accounting estimates and related disclosures 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.

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.

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

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.

The following bullet points summarize the uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- Leased Assets/Lease Liability
- Subscription-Based Information Technology Arrangement (SBITA) Assets/SBITA 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.

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 $82,275, or 1.7%, compared to 2023. Revenue from taxes and special assessments increased $499,351 with an increase in the tax levy. The largest decrease was in intergovernmental revenue, which decreased $450,503 due to the greater public safety aid and American Rescue Plan Act revenue in 2023. Licenses and permits increased $74,215 due to greater building activity in 2024 compared to 2023.

	2020	2021	2022	2023	2024
Taxes and special assessments	$ 3,328,341	$ 3,509,142	$ 3,535,387	$ 3,734,406	$ 4,233,757
Licenses and permits	145,773	319,906	274,779	168,958	243,173
Intergovernmental	854,637	174,761	320,745	689,024	238,521
Charges for services	9,845	68,782	56,930	56,899	39,254
Fines and forfeitures	12,617	12,189	12,776	9,838	10,329
Investment income	71,507	2,713	(20,275)	143,537	112,879
Miscellaneous	56,071	16,283	32,029	84,306	91,330
Total revenues	**$ 4,478,791**	**$ 4,103,776**	**$ 4,212,371**	**$ 4,886,968**	**$ 4,969,243**

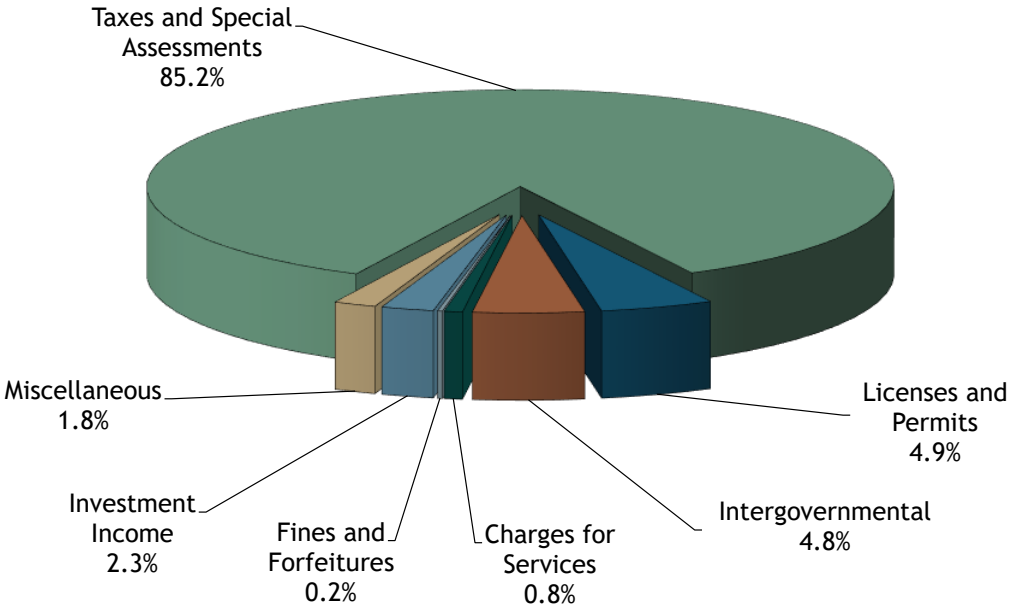
General Fund – Expenditures
The chart below represents the General Fund expenditures by function for the past five years. Overall, expenditures increased $226,197, or 5.6%, compared to 2023. Public Safety expenditures increased $184,466 due to the spending of the additional public safety aid received in 2023 along with higher expenditures related to salaries and benefits based on the number of employees and program hours. General Government expenditures increased $60,044 due in part to increases in professional service and supply costs. These increases were partially offset by a decrease in Culture and Recreation expenditures of $48,079 with lesser repair and maintenance needs. Other categories were relatively in line with the previous year.

	2020	2021	2022	2023	2024
General Government	$ 1,162,470	$ 600,138	$ 616,411	$ 678,512	$ 738,556
Public Safety	2,030,541	2,237,368	2,268,918	2,186,486	2,370,952
Public Works	941,202	815,629	859,224	971,495	962,982
Culture and Recreation	27,578	217,789	236,186	218,271	170,192
Capital Outlay	37,678	13,438	17,034	10,613	48,892
Total expenditures	**$ 4,199,469**	**$ 3,884,362**	**$ 3,997,773**	**$ 4,065,377**	**$ 4,291,574**

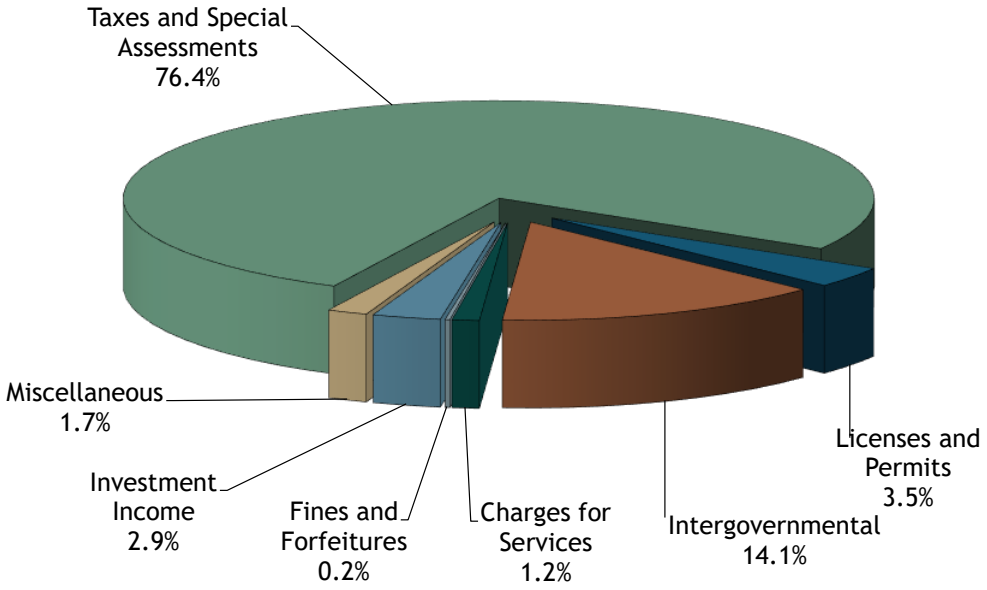
The overall allocation of revenues and expenditures among the various sources and functions changed from 2023 to 2024 as shown on the following pages.

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.

2024 General Fund Revenues

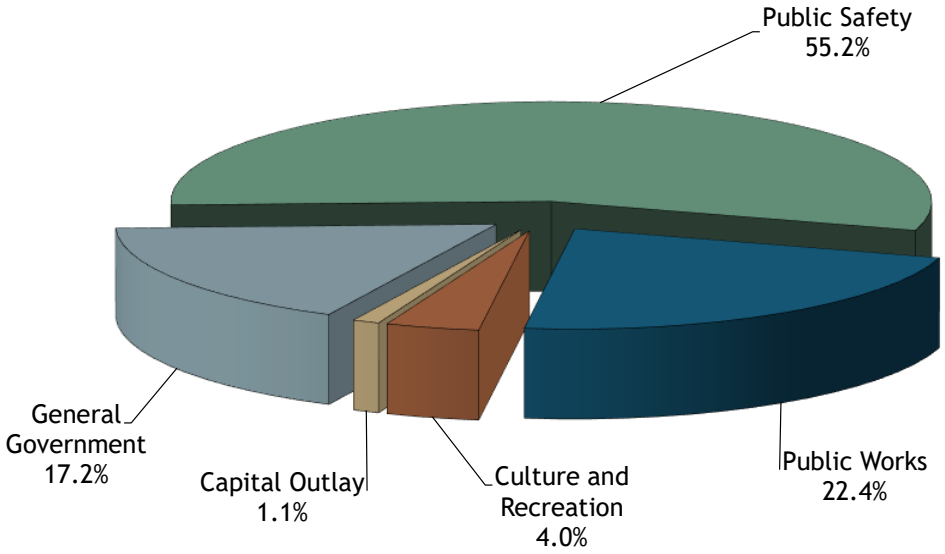


2023 General Fund Revenues

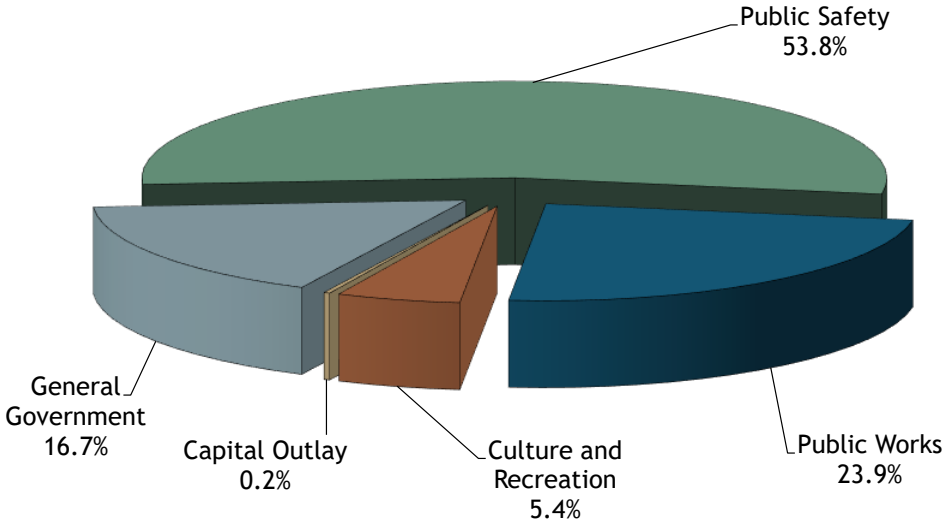


General Fund – Expenditures (Continued)
The following graphs represent the General Fund expenditures by function, with Public Safety making up the largest expenditure category. The percentage of expenditures by function from 2023 to 2024 remained relatively consistent with some fluctuations as previously discussed.

2024 General Fund Expenditures



2023 General Fund Expenditures



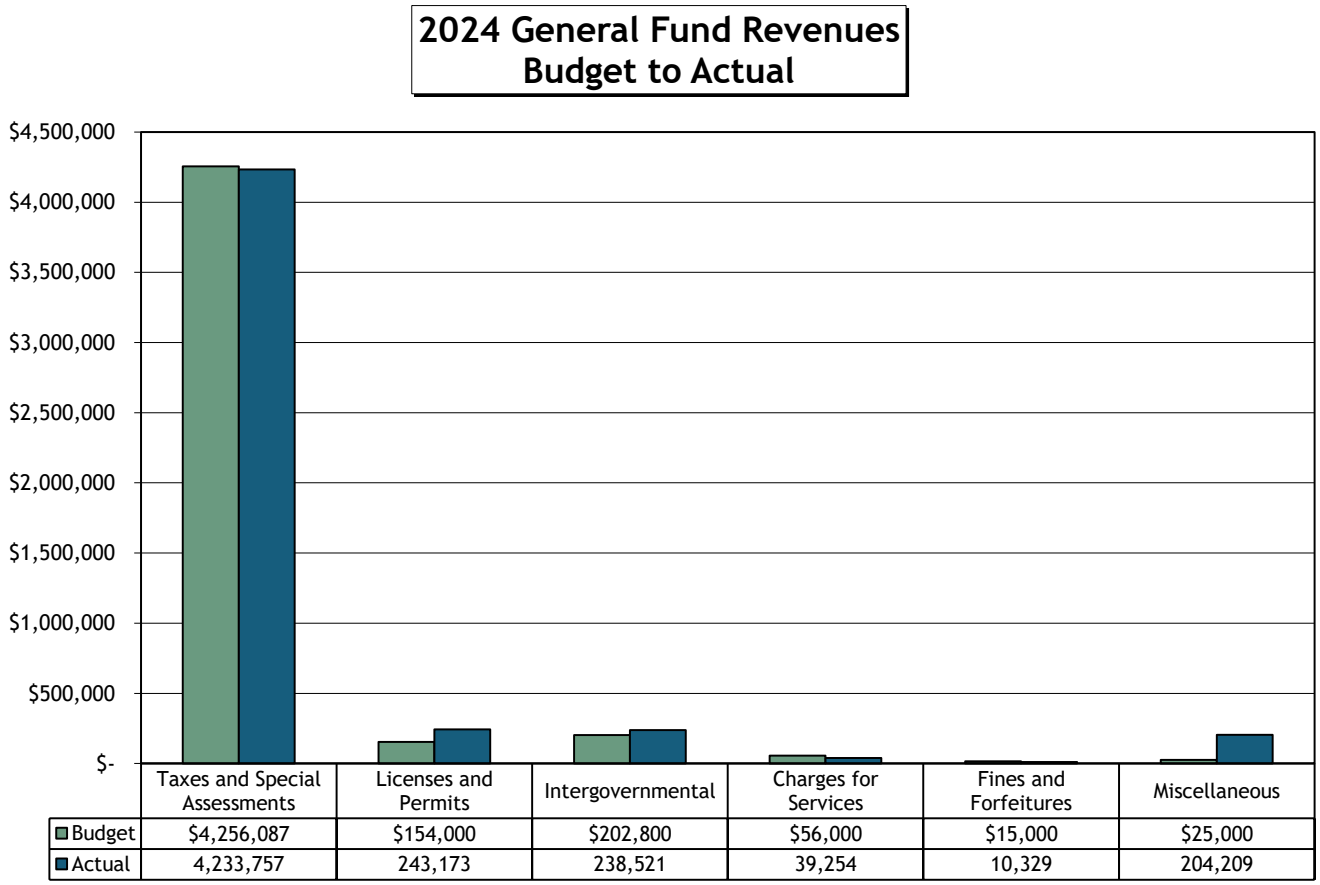
General Fund – Budget to Actual

City Council approved a budget that called for $4,708,887 in both revenues and expenditures. Actual revenues came in $260,356 over budget, actual expenditures were $417,313 under budget, and the net other financing uses totaling $539,904 were not included in the budget. These variances allowed fund balance to increase by $139,375 for the year ended December 31, 2024. 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	$ 4,256,087	$ 4,233,757	$ (22,330)
Licenses and permits	154,000	243,173	89,173
Intergovernmental	202,800	238,521	35,721
Charges for services	56,000	39,254	(16,746)
Fines and forfeitures	15,000	10,329	(4,671)
Miscellaneous	25,000	204,209	179,209
Total revenues	4,708,887	4,969,243	260,356
Expenditures			
General government	769,143	738,556	(30,587)
Public safety	2,665,357	2,370,952	(294,405)
Public works	979,953	962,982	(16,971)
Culture and recreation	254,084	170,192	(83,892)
Capital outlay	40,350	48,892	8,542
Total expenditures	4,708,887	4,291,574	(417,313)
Excess of revenues over (under) expenditures	-	677,669	677,669
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	-	1,610	1,610
Transfers out	-	(539,904)	(539,904)
Total other financing sources (uses)	-	(538,294)	(538,294)
Net change in fund balance	$ -	$ 139,375	$ 139,375

General Fund – Revenues Budget to Actual
The graph below outlines the budgeted revenues compared to actual revenues for the General Fund.

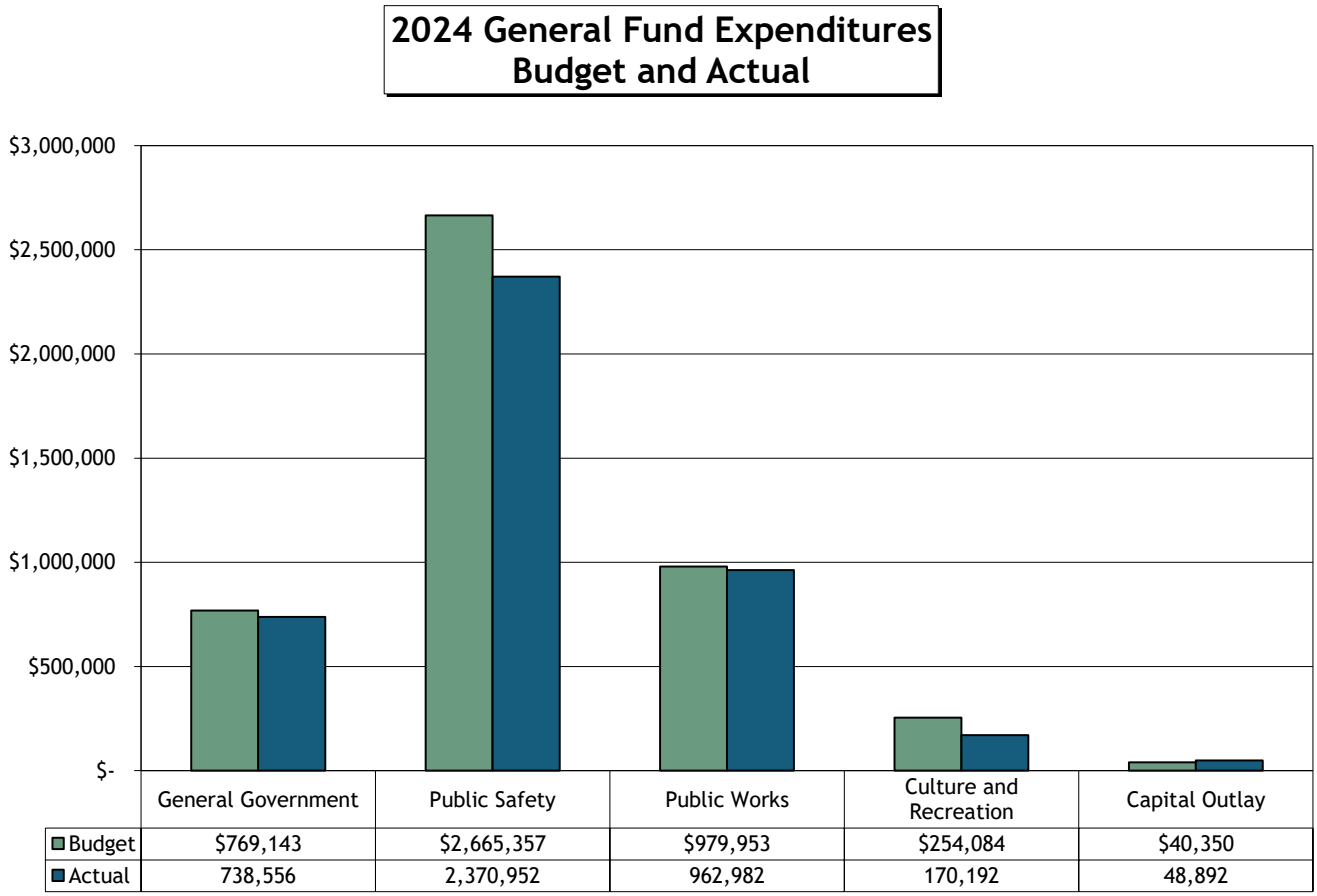
For 2024, actual revenues of $4,969,243 came in $260,356, or 5.5%, over budgeted revenues of $4,708,887. Miscellaneous revenues were $179,209 over budget as investment income and reimbursements exceeded budgeted amounts. Licenses and permits were $89,173 over budget with greater building permit activity than anticipated. The other revenue categories were relatively consistent with budgeted amounts.



	Taxes and Special Assessments	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeitures	Miscellaneous
Budget	$4,256,087	$154,000	$202,800	$56,000	$15,000	$25,000
Actual	4,233,757	243,173	238,521	39,254	10,329	204,209

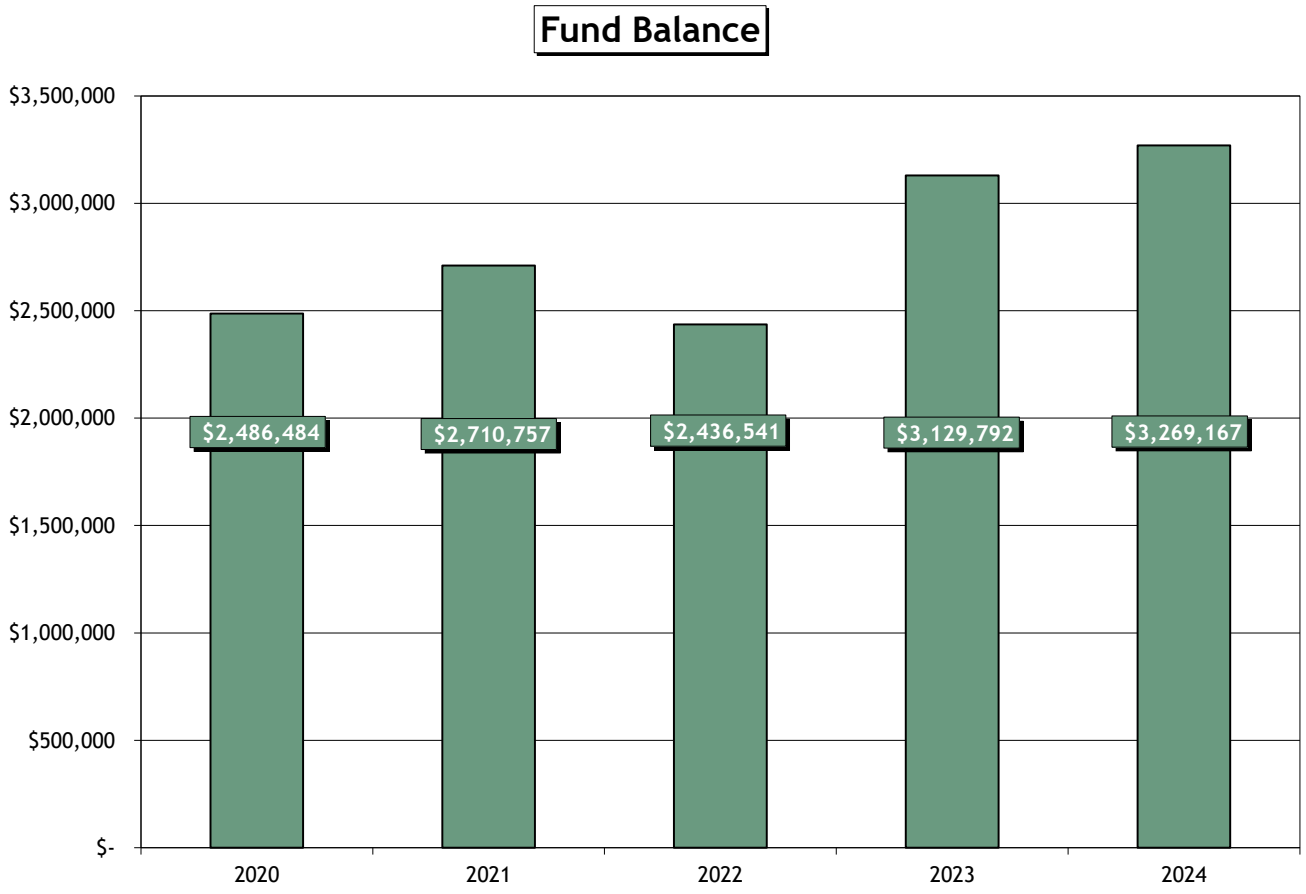
General Fund – Expenditures Budget and Actual

Actual expenditures of $4,291,574 were under budgeted expenditures of $4,708,887 by $417,313, or 8.9%. The largest variance was in Public Safety expenditures, which were $294,405 under budget due in part to expenditures budgeted related to salaries, benefits, insurance costs, and maintenance costs. Culture and recreation was $83,892 under budget as salaries and benefits along with repairs and maintenance costs incurred came in less than anticipated. Remaining expenditure categories showed minor budget variations.



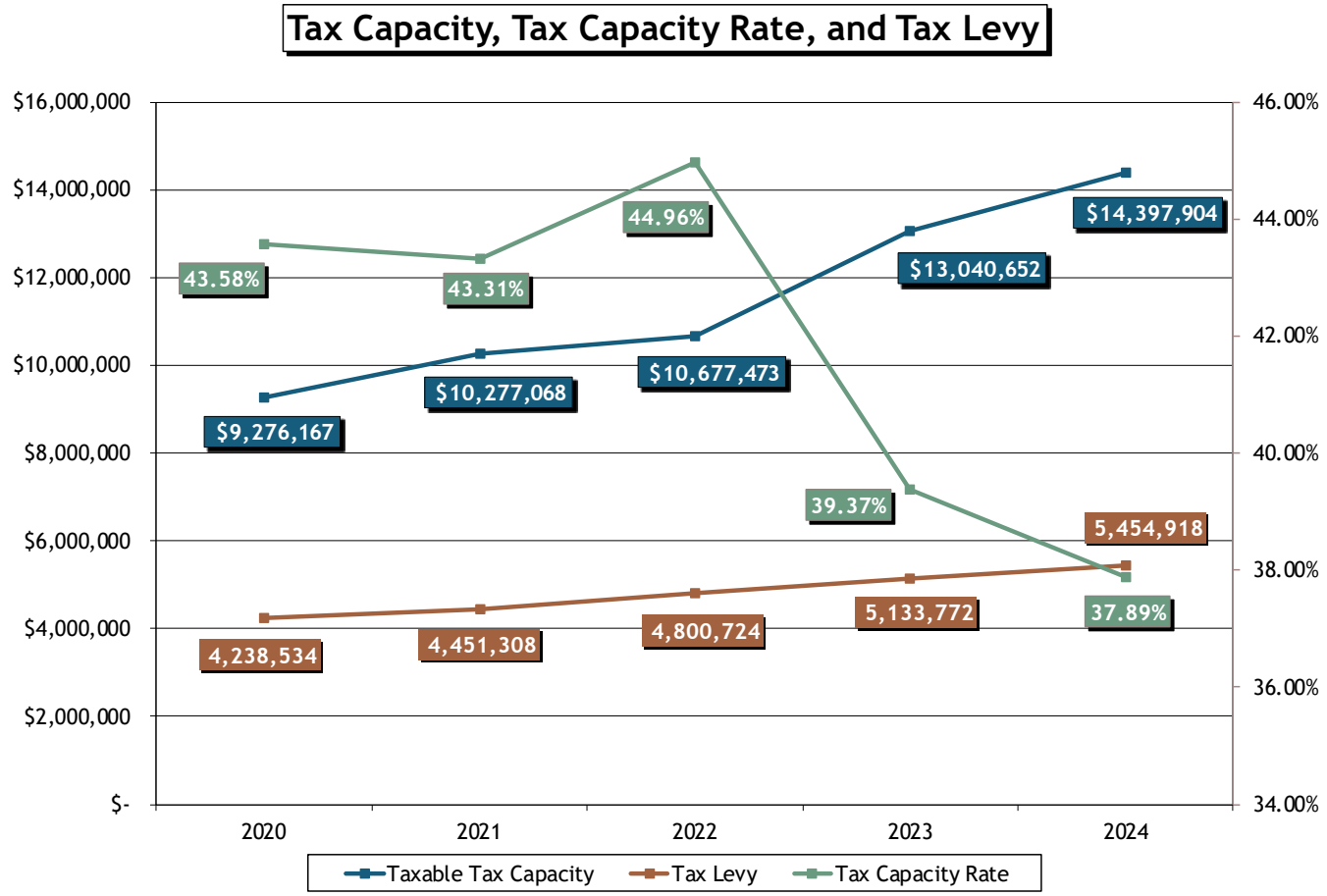
General Fund - Fund Balance

The graph below shows the total fund balance for the General Fund for the past five years. The unrestricted fund balance of $3,269,167 at the end of 2024 represents approximately eight months or 65.8% of 2024 expenditures of $4,969,243. 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, 2024, the unrestricted fund balance in the General Fund represented 66.4% of 2025 budgeted expenditures.

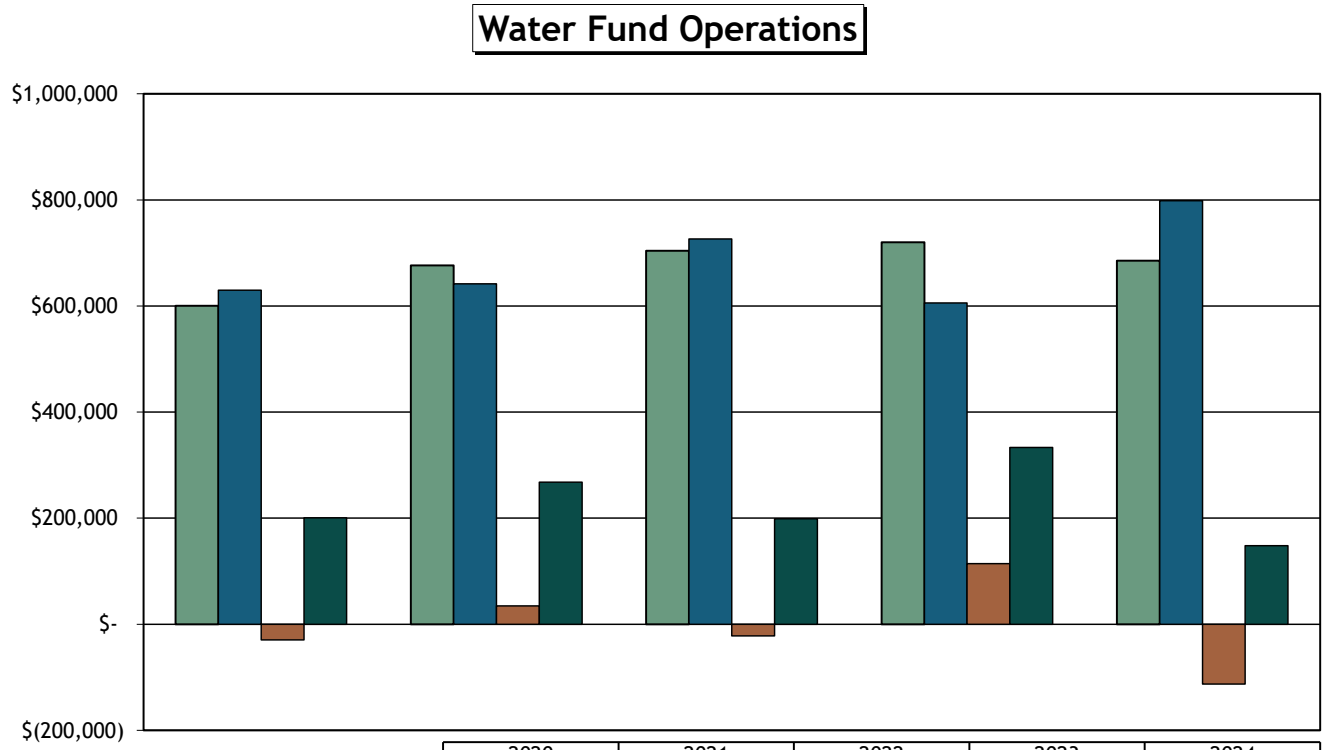


Tax Capacity, Tax Capacity Rate, and Tax Levy
The chart below graphs the tax capacity, certified tax levy, and City tax rate for 2020 through 2024.

Comparing 2020 through 2024, the City's tax capacity has increased $5,121,737, or 55.2%, to $14,397,904. The City's certified levy increased $1,216,384, or 28.7%, 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 43.58% in 2020 to 37.89% in 2024.



Water Fund

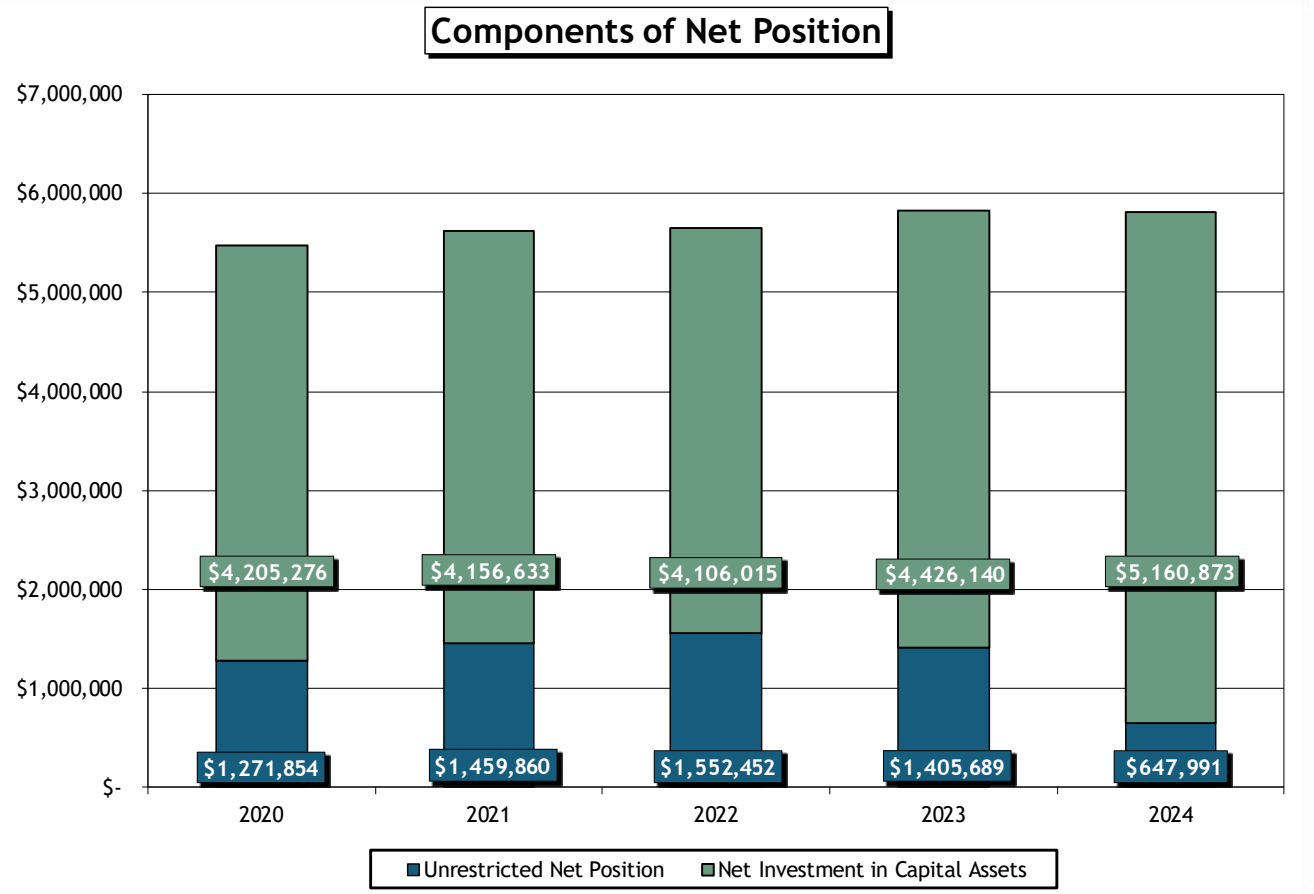


	2020	2021	2022	2023	2024
Operating Revenues	$600,427	$676,589	$704,357	$720,186	$685,406
Operating Expenses	629,834	642,023	726,289	605,889	798,313
Operating Income (Loss) with Depreciation	(29,407)	34,566	(21,932)	114,297	(112,907)
Operating Income without Depreciation	200,643	267,811	199,030	333,368	148,242

Operating revenues decreased $34,780, or 4.8%, in 2024 based on usage. Expenses increased $192,424, or 31.8%, in 2024 with increased allocations of salaries, benefits, pension expense, and depreciation expense. The result of 2024 activity was an operating loss of $112,907 including depreciation. Operating income without depreciation was $148,242 in 2024.

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 five years. This is an indication that current operating expenses are occasionally 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.

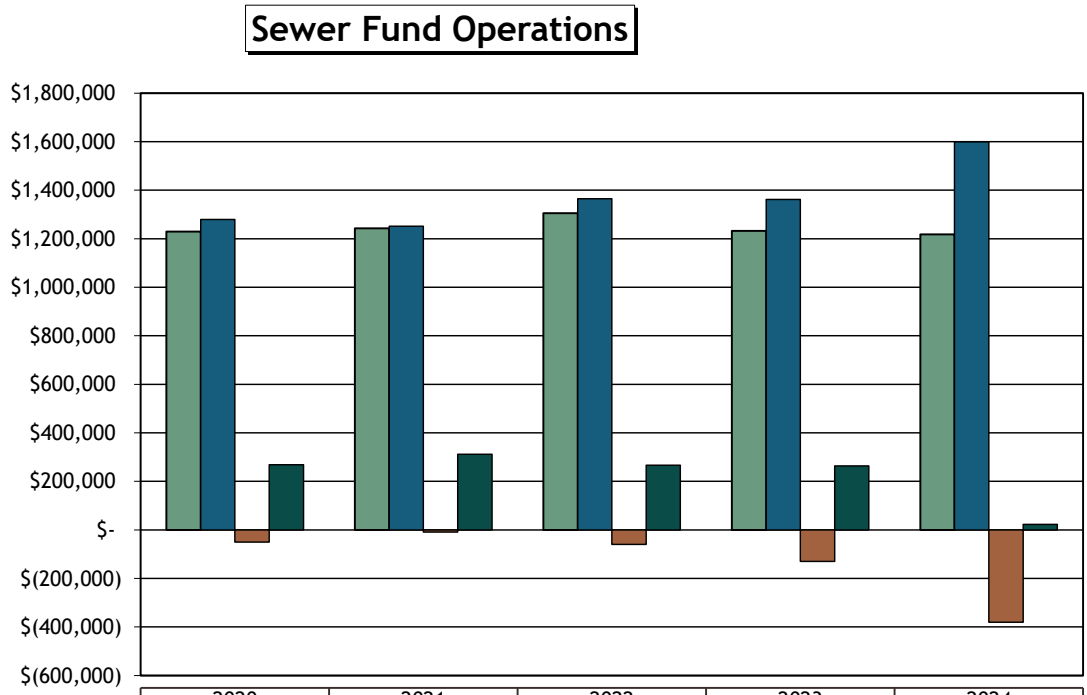
Water Fund (Continued)



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 decreased $22,965 from 2023 to 2024. Net investment in capital assets increased $734,733, while the unrestricted net position decreased by $757,698. Unrestricted net position reflects the funds ability to cover the costs of operating expenses as well as the cost of infrastructure and equipment replacement. The decrease in 2024 related to significant capital purchases without additional debt.

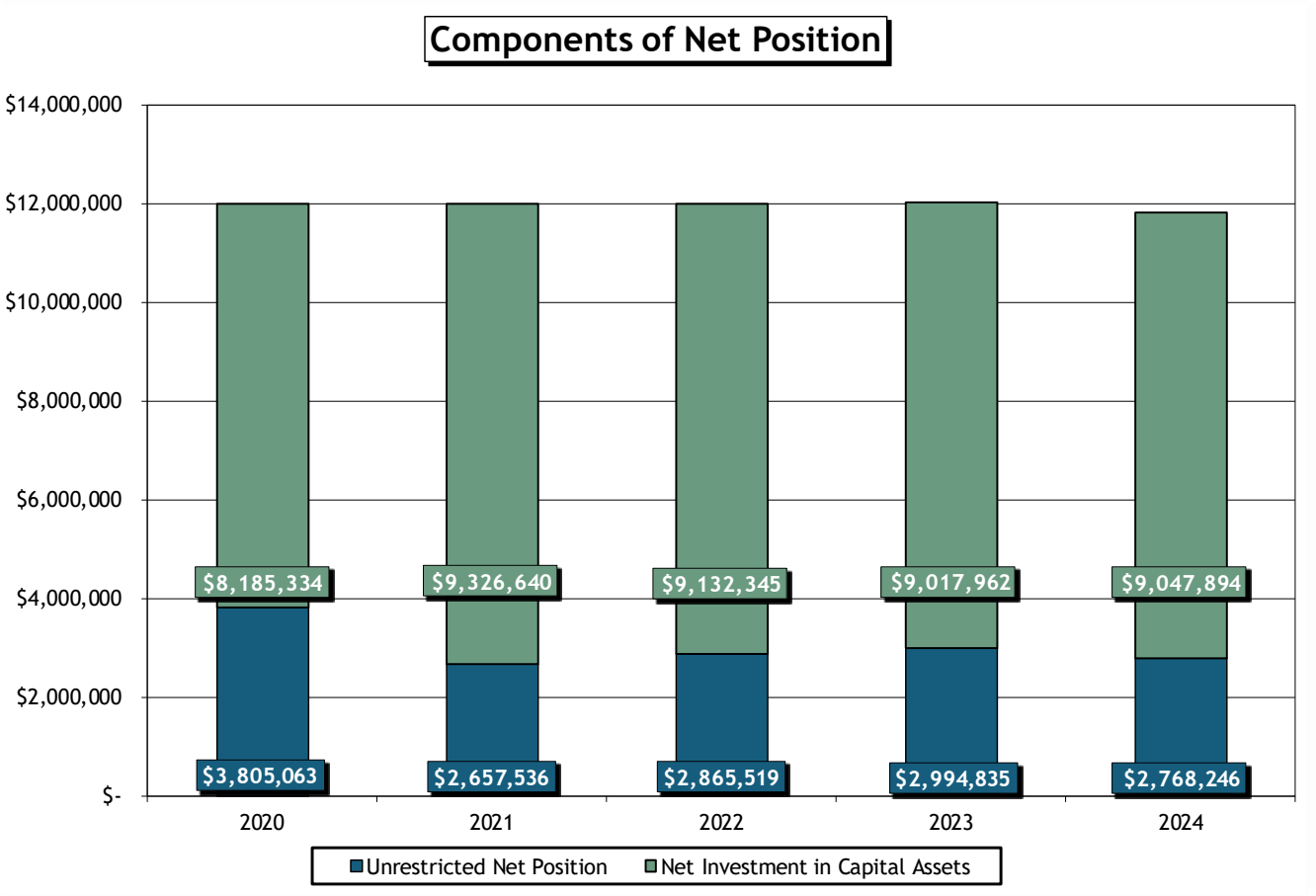
Sewer Fund



	2020	2021	2022	2023	2024
Operating Revenues	$1,229,099	$1,242,999	$1,305,164	$1,231,808	$1,218,218
Operating Expenses	1,279,492	1,251,954	1,364,583	1,361,903	1,598,614
Operating Loss with Depreciation	(50,393)	(8,955)	(59,419)	(130,095)	(380,396)
Operating Income (Loss) without Depreciation	268,069	311,512	266,768	263,540	22,521

In 2024, operating revenues decreased $13,590 while operating expenses increased $236,711 with additional expenses related to salaries, benefits, pension expense, maintenance, and improvements. The result of 2024 activity was an operating loss of $380,396 and operating income without depreciation of $22,521. 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.

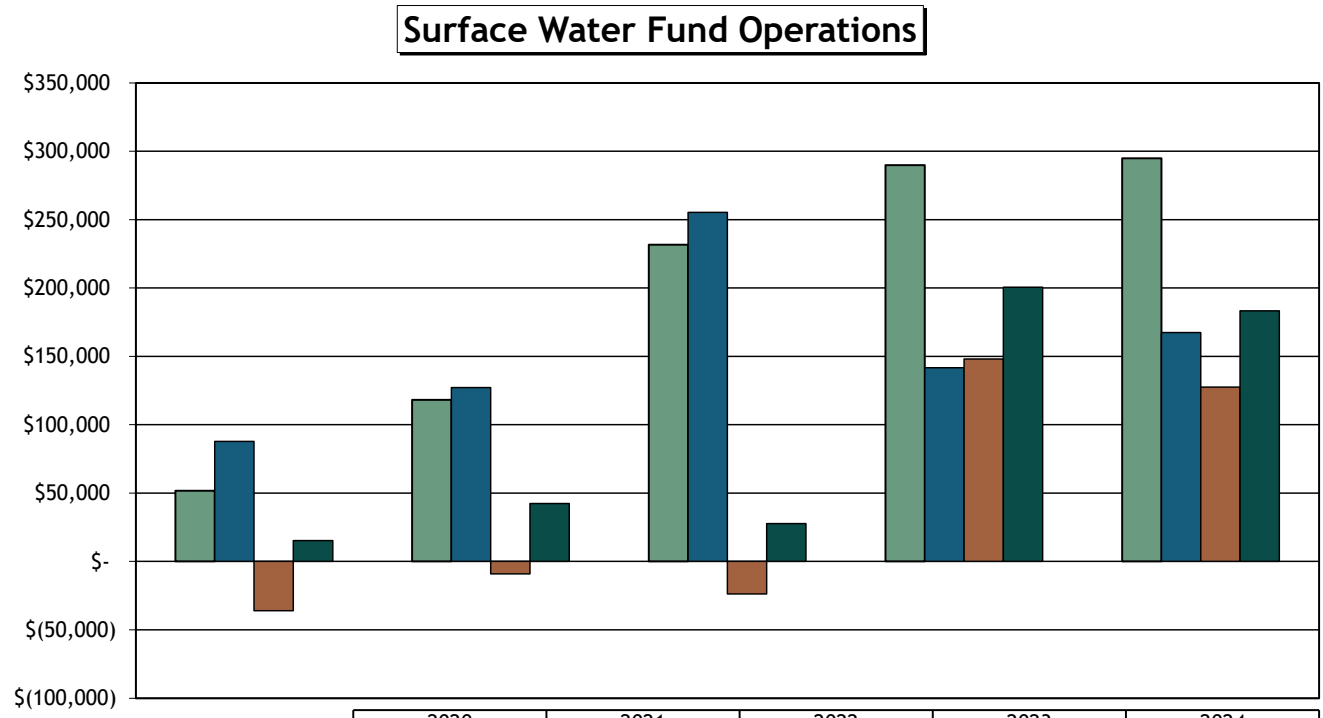
Sewer Fund (Continued)



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 decreased $196,657 from 2023 to 2024. Unrestricted net position decreased $226,589 while net investment in capital assets increased $29,932. Unrestricted net position reflects the funds ability to cover the costs of operating expenses as well as the cost of infrastructure and equipment replacement.

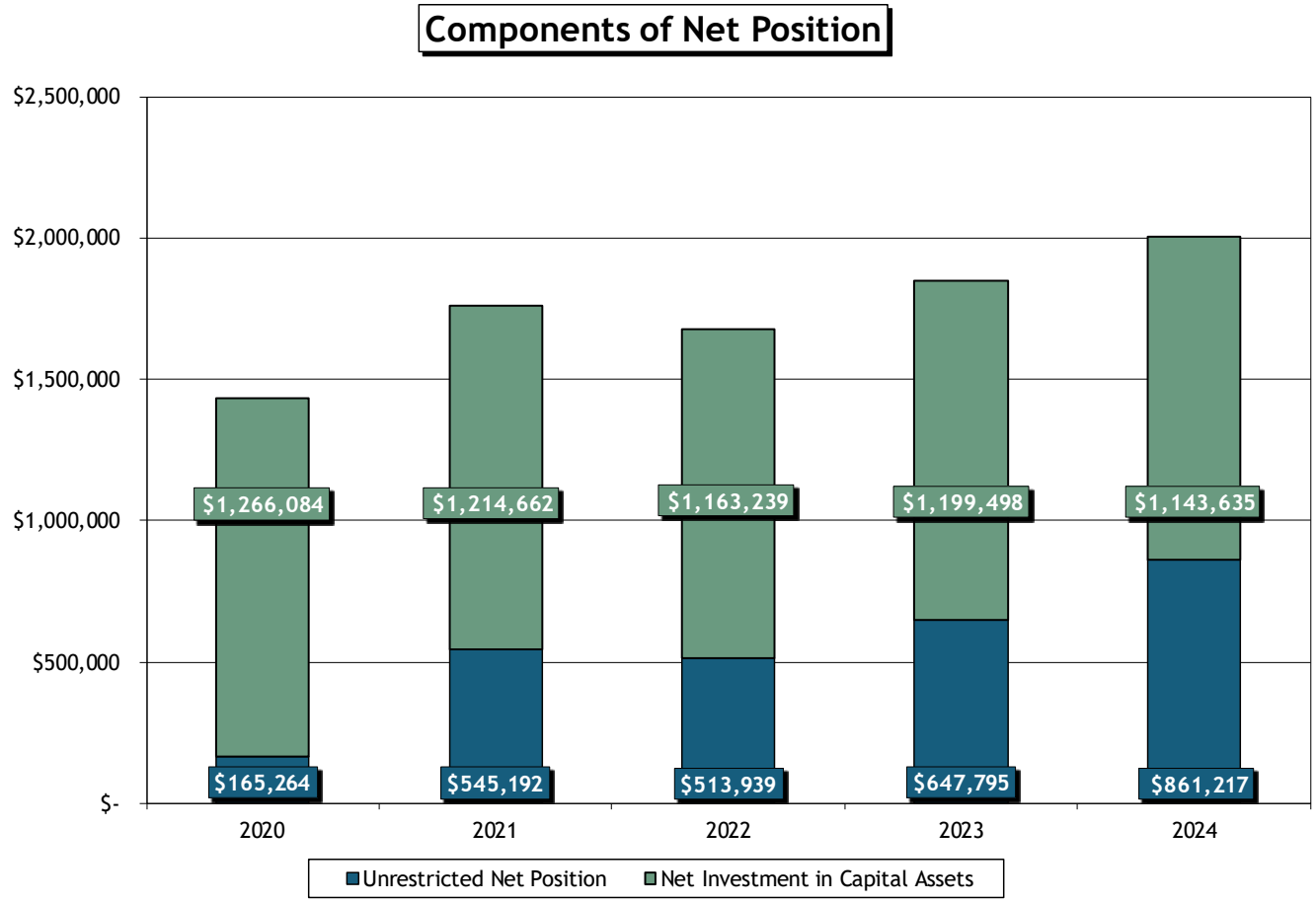
Surface Water Fund



	2020	2021	2022	2023	2024
Operating Revenues	$51,699	$118,146	$231,628	$289,884	$294,876
Operating Expenses	87,786	127,136	255,324	141,752	167,360
Operating Loss with Depreciation	(36,087)	(8,990)	(23,696)	148,132	127,516
Operating Income (Loss) without Depreciation	15,336	42,432	27,727	200,665	183,379

In 2024, operating revenues increased $4,992 and operating expenses increased $25,608. Expenses increased in large part due to greater repair and maintenance needs in 2024. The result of 2024 activity was operating income of $127,516, which was positive for the second consecutive year. Operating income without depreciation was $183,379 in 2024.

Surface Water Fund (Continued)



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 $157,559 from 2023 to 2024. The net investment in capital assets decreased $55,863 while the unrestricted net position increased $213,422 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:

- **Accounting Standard Update – GASB Statement No. 102 – *Certain Risk Disclosures***
  GASB has issued GASB Statement No. 102 relating to risk disclosures. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.
- **Accounting Standard Update – GASB Statement No. 103 – *Financial Reporting Model Improvements***
  GASB has issued GASB Statement No. 103 relating to changes in financial reporting requirements. The changes provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities.
- **Accounting Standard Update – GASB Statement No. 104 – *Disclosure of Certain Capital Assets***
  GASB has issued GASB Statement No. 104 relating to capital asset disclosures. The disclosures required by this Statement provide users of the financial statements with essential information about certain types of capital assets.

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.

Accounting Standard Update – GASB Statement No. 102 – *Certain Risk Disclosures*
The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

This Statement provides definitions for concentration and constraint. A concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority.

This Statement requires a government to assess whether a concentration or constraint could present a risk of financial difficulty. The City will need to make a disclosure in the notes to the financial statements if all three of the following criteria are true:

- The City knows about the concentration or constraint prior to financial statement issuance.
- The concentration or constraint makes the City vulnerable to risk of a substantial impact.
- An event or events associated with the concentration or constraint that could cause a substantial impact have either (1) happened; (2) started to happen; or (3) are more likely than not to start happening within 12 months of the financial statements being issued.

If a government determines the above criteria for disclosure have been met, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. Disclosures are required for the government as a whole as well as any opinion unit in the financial statements that includes outstanding revenue debt. Disclosures can be combined to avoid unnecessary duplication (e.g., a subsequent event footnote).

GASB Statement No. 102 is effective for fiscal years beginning after June 15, 2024. Earlier application is encouraged.

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

Accounting Standard Update – GASB Statement No. 103 – *Financial Reporting Model Improvements*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This Statement addresses 5 areas of the financial statements (1) Management's Discussion and Analysis (MD&A), (2) Unusual or Infrequent Items, (3) Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, (4) Major Component Unit Information, and (5) Budgetary Comparison Information.

This Statement continues the requirement that the MD&A precede the basic financial statements as part of the Required Supplementary Information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. The Statement stresses that detailed analyses should explain why balances and results of operations changed, rather than stating amounts and "boilerplate" discussions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. The Statement provides clarification regarding operating and nonoperating revenues and expenses. Also, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB Statement No. 103 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

Accounting Standard Update – GASB Statement No. 104 – *Disclosure of Certain Capital Assets*
The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets continue to be disclosed separately in the capital assets note disclosures including presentation of capital assets by major class and separate disclosure of lease assets, subscription assets, and intangible right-to-use assets.

This Statement requires additional disclosures for capital assets held for sale. A capital asset is held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date.

Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

GASB Statement No. 104 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

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- Education Planning
- Large Purchase Planning
- Real Estate Analysis
- Charitable Planning

STRATEGIC TAX PLANNING

- Tax Returns – Individual and Business
- Tax-Efficient Investing
- Tax-Efficient Income
- Accounting
- Corporate Tax Law

INVESTMENT MANAGEMENT

- Customized Portfolios
- Concentrated Positions
- Private Equity & Private Lending
- Equity Compensation Strategies
- Negotiated Margin Rates

LEGAL

- Estate Planning
- Trust Administration
- Real Estate Transactions
- Illiquid Asset Administration
- Buy-Sell Agreements
- Business Incorporations/LLCs
- Litigation Support
- Powers of Attorney
- Employee Benefit Plan Legal Services

INTERNATIONAL

- Advisory Services for Americans Abroad
- International Tax Planning
- Expatriate Insurance

BUSINESS SERVICES

- Tax
- Audit & Attest*
- Lending
- M&A and Consulting
- Technology
- Outsourced Accounting & Payroll
- Legal
- Insurance
- Business Valuations

RETIREMENT & FOUNDATIONS

- Retirement Plan Advisory
- 3(38) and 3(21) Fiduciary
- TPA Recordkeeping
- Customized Investment Solutions
- Investment Policy Statements
- Development
- Board Oversight

INSURANCE

- Life
- Disability
- Long-Term Care
- Medicare Supplements
- Property & Casualty – Home, Auto
- Commercial Property
- Workers' Compensation
- Directors and Officers (D&O)

RETIREMENT PLANNING

- Tax-Efficient Withdrawal Strategies
- Social Security
- Real Estate Investment/Vacation Homes

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BUSINESS VALUATIONS

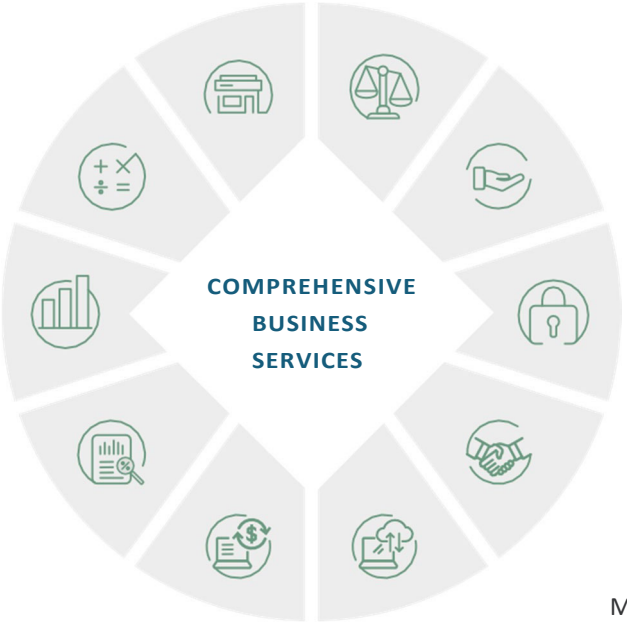
- Accredited Valuations
- Calculation Reports
- ESOP Feasibility Studies
- Succession/Exit Planning

LEGAL

- Business Incorporations/LLCs
- Buy-Sell Agreements
- Real Estate Transactions
- Litigation Support
- Powers of Attorney
- Employee Benefit Plan Legal Services

TAX

- Corporate and Non-Profit Tax
- Estate Tax
- Tax Reform Initiatives
- R&D Tax Credits
- Cost Segregation
- Federal and State Incentives
- Community Tax Credits
- Work Opportunity Tax Credits
- Employee Retention Credit



LENDING

- Commercial
- SBA
- Non-Residential

RETIREMENT

- Retirement Plan Advisory
- 3(38) and 3(21) Fiduciary
- TPA Recordkeeping
- Customized Investment Solutions

INSURANCE

- Commercial Property
- Life and Disability
- Long-Term Care and Medicare Supplements
- General Liability
- Fleet Auto
- Workers' Compensation
- Directors and Officers
- Surety Bonds

AUDIT & ATTEST*

- Audit and Assurance
- Accounting Services
- Fraud and Forensic Accounting

M&A AND CONSULTING

- Buy- and Sell-Side Investment Banking
- Turnaround Services
- Business Performance
- Executive Coaching and Training
- Compensation Structure and Analysis

OUTSOURCED ACCOUNTING & PAYROLL

- Accounting and ERP Software
- Custom Programming and Apps
- Bookkeeping
- Virtual CFO/Controller/HR
- State and Local Tax Registrations
- Sales and Use Tax Nexus Studies
- Payroll Processing
- Benefits Administration

TECHNOLOGY

- Help Desk Services
- Virtual CIO
- Cybersecurity Audits
- IT Hardware
- Hosted Cloud Services
- Off-Site Data Backup

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City of Wyoming
Chisago County, Minnesota

Basic Financial Statements

December 31, 2024

City of Wyoming
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City of Wyoming
Elected Officials and Administration
December 31, 2024

Elected Officials	Position	Term Expires
Lisa Iverson	Mayor	December 31, 2028
Claire Luger	Council Member	December 31, 2026
Linda Nanko Yeager	Council Member	December 31, 2028
Dennis Schilling	Council Member	December 31, 2026
Brett Ohnstad	Council Member	December 31, 2028

Administration	
Robb Linwood	City Administrator

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bergankdv

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, 2024, 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, 2024, 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 25, 2025, 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.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 25, 2025

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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, 2024.

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 $49,857,145 (net position), of this amount, $10,483,093 (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 $943,307 as a result of revenues in excess of expenses. $62,063 was a result of an decrease of net position within business-type activities, and $1,005,370 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 $10,713,902, in increase of $2,707,602 in comparison with the prior year. Approximately 34.0% of this total amount, $3,642,278, 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 $3,049,155 or 71.0% of 2024 General Fund expenditures and 61.9% of the 2025 General Fund budget.

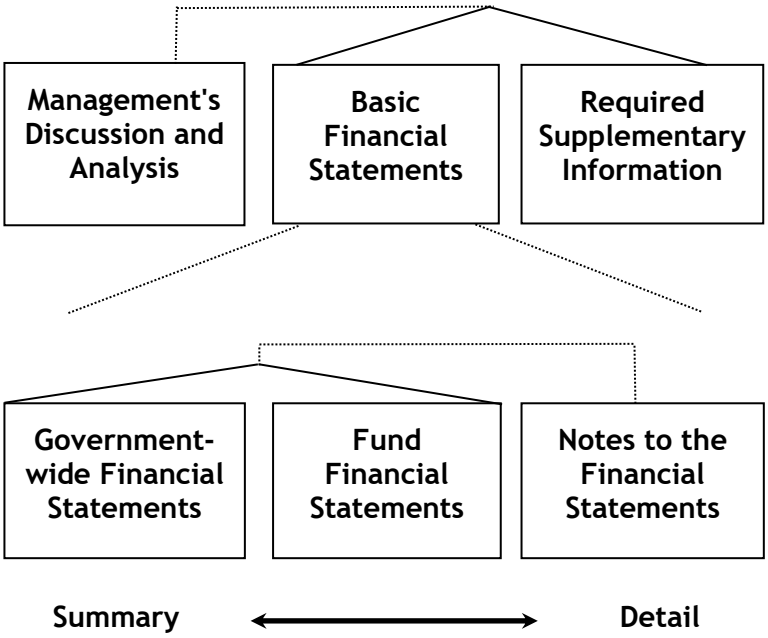
- The City's total long-term debt increased $521,521 during the current fiscal year. The key factor of this increase was taking on the 2024A G.O. Bond, which was offset by a decrease due to principal payments on the bonds.

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.

Required Components of the City's Annual Financial Report



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

		Fund Financial Statements	
	Government-Wide 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/out flow 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

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 22 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*.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements. (Continued)

Governmental Funds. (Continued) The City maintains 23 individual governmental funds. The Debt Service fund consists of 7 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, and Capital Revolving 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 24 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 32 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 35 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 72 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 88 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 $49,857,145 at the close of the most recent fiscal year.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

By far, the largest portion of the City's net position (70.0%) 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		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Assets						
Current and other assets	$15,477,919	$13,537,076	$ 1,940,843	$ 4,801,887	$ 5,522,015	$ (720,128)
Capital assets	27,018,293	26,112,096	906,197	17,454,529	17,045,036	409,493
Total assets	42,496,212	39,649,172	2,847,040	22,256,416	22,567,051	(310,635)
Deferred Outflows of Resources						
Deferred outflows of resources related to pensions	1,655,657	2,227,466	(571,809)	38,870	62,754	(23,884)
Liabilities						
Noncurrent liabilities outstanding	7,864,038	7,690,687	173,351	2,042,799	2,376,003	(333,204)
Other liabilities	2,650,820	2,784,333	(133,513)	480,410	490,946	(10,536)
Total liabilities	10,514,858	10,475,020	39,838	2,523,209	2,866,949	(343,740)
Deferred Inflows of Resources						
Deferred inflows of resources related to pensions	2,233,595	2,179,699	53,896	142,221	70,937	71,284
Deferred inflows of resources related to State Shared Taxes	1,176,127	-	1,176,127	-	-	-
Total deferred inflows of resources	3,409,722	2,179,699	1,230,023	142,221	70,937	71,284
Net Position						
Net investment in capital assets	19,527,504	19,442,138	85,366	15,352,403	14,643,600	708,803
Restricted for debt service						
Debt service	2,671,677	3,040,622	(368,945)	-	-	-
State aid streets	1,125,996	965,604	160,392	-	-	-
Park projects	72,191	227,795	(155,604)	-	-	-
Public safety expenses	22,678	371,984	(349,306)	-	-	-
Fire relief pension assets	402,875	258,936	143,939	-	-	-
Other purposes	198,728	151,614	47,114	-	-	-
Unrestricted	6,205,640	4,763,226	1,442,414	4,277,453	5,048,319	(770,866)
Total net position	$30,227,289	$29,221,919	$ 1,005,370	$19,629,856	$19,691,919	$ (62,063)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

An additional portion of the City's net position ($4,494,145) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($10,483,093) 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 $943,307. Key elements of this increase are as follows:

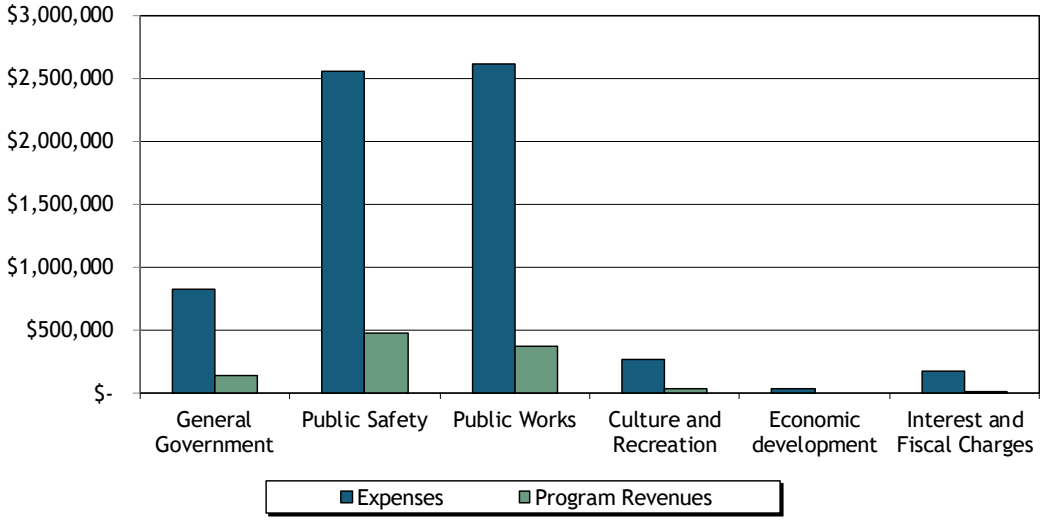
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Revenues						
Program revenues						
Charges for services	$ 331,219	$ 330,485	$ 734	$ 2,204,012	$ 2,247,367	$ (43,355)
Operating grants and contributions	340,341	818,910	(478,569)	-	6,924	(6,924)
Capital grants and contributions	365,609	3,087,835	(2,722,226)	181,273	81,555	99,718
General revenues						
Taxes						
Property taxes	5,483,548	5,193,832	289,716	-	-	-
Franchise taxes	45,313	48,407	(3,094)	-	-	-
Tax increment	48,427	31,137	17,290	-	-	-
Intergovernmental	24,971	140,082	(115,111)	-	-	-
State aids	448,070	266,803	181,267	-	-	-
Interest and investment income	331,207	409,038	(77,831)	167,463	190,064	(22,601)
Other general revenue	-	-	-	-	-	-
Gain on sale of capital assets	59,650	3,382	56,268	-	-	-
Total revenues	7,478,355	10,329,911	(2,851,556)	2,552,748	2,525,910	26,838
Expenses						
General government	820,727	805,772	14,955	-	-	-
Public safety	2,554,176	2,530,467	23,709	-	-	-
Public works	2,619,712	2,209,989	409,723	-	-	-
Culture and recreation	261,817	382,847	(121,030)	-	-	-
Economic development	38,070	25,042	13,028	-	-	-
Interest and fiscal charges	178,483	155,444	23,039	-	-	-
Water	-	-	-	847,301	658,757	188,544
Sewer	-	-	-	1,600,150	1,366,991	233,159
Surface water	-	-	-	167,360	141,752	25,608
Total expenses	6,472,985	6,109,561	363,424	2,614,811	2,167,500	447,311
Change in Net Position	1,005,370	4,220,350	(3,214,980)	(62,063)	358,410	(420,473)
Net Position, January 1	29,221,919	25,001,569	4,220,350	19,691,919	19,333,509	358,410
Net Position, December 31	$ 30,227,289	$ 29,221,919	$ 1,005,370	$ 19,629,856	$ 19,691,919	$ (62,063)

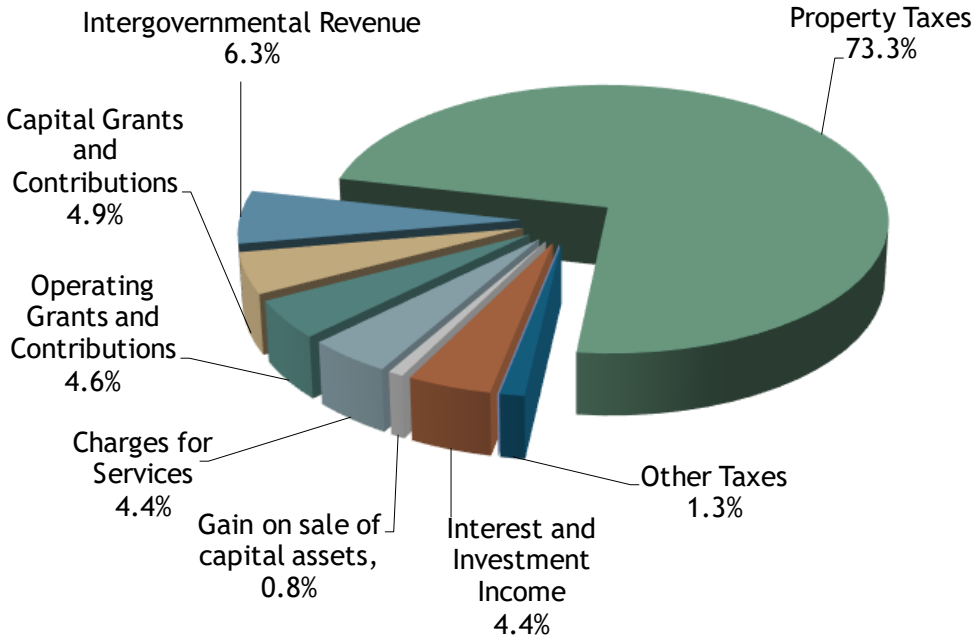
GOVERNMENTAL ACTIVITIES (CONTINUED)

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



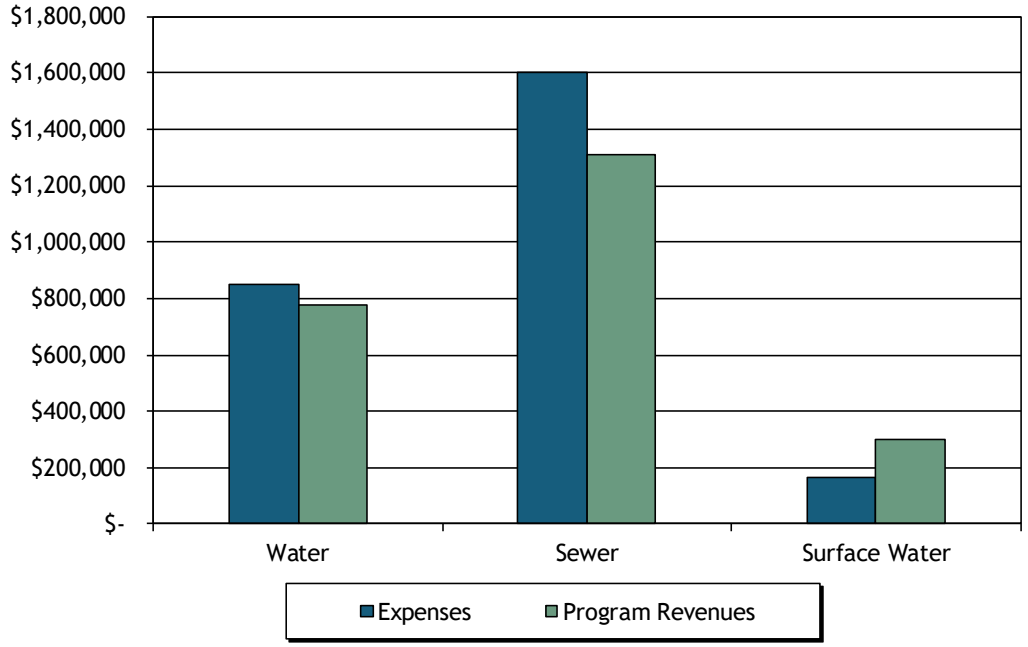
Revenues by Source - Governmental Activities



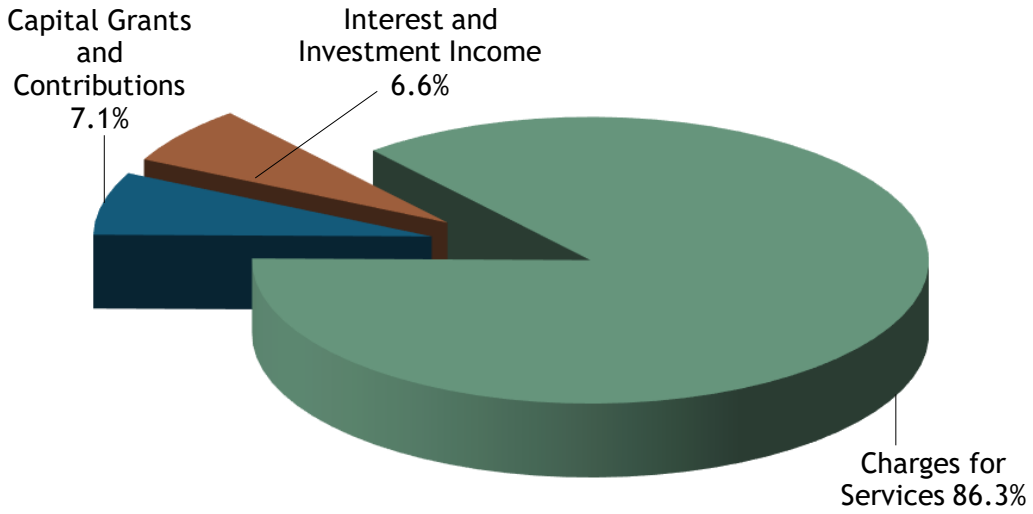
BUSINESS-TYPE ACTIVITIES

Business-type activities decreased the City's net position by $62,063. Key elements of this increase are as follows:

Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



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 $10,713,902, an increase of $2,707,602 in comparison with the prior year. Approximately 26.5% of this total amount, $2,844,301, 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 ($220,012), 2) restricted ($3,422,266), 3) committed ($236,683), or 4) assigned ($3,990,640) for specific purposes.

The General Fund had a total fund balance of $3,269,167 at the current year end. The fund balance of the City's General Fund increased $139,375 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 $1,797,819, all of which is restricted for the payment of future debt service. The fund balance decreased $230,576 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 $200,549. This is an increase of $78,690 from the previous year.

The Street Replacement Fund had a fund balance of $1,456,785. The fund balance increased $2,610,671 during the current fiscal year.

The Capital Revolving Fund had a fund balance of $2,320,455, all of which is assigned for future capital improvements. The fund balance increased $58,176 during the current fiscal year.

General Fund Budgetary Highlights

Actual revenues were $260,356 over budget and expenditures were $417,313 under budget; along with transfers and other financing sources, the result was an increase in fund balance of $139,375.

Revenue highlights include:

- Licenses and permits were over budget by $89,173 due to greater building activity in 2024 compared to 2023.
- Miscellaneous revenues were over budget by $179,209 due to investment income and reimbursements being higher than anticipated.

Expenditure highlights include:

- Public Safety was under budget by $294,405 due to salaries, benefits, insurance costs, communications and maintenance costs being lower than expected.
- Culture and recreation was under budget by $83,892 due to repairs and maintenance being lower than expected.

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, 2024, amounts to $44,472,822 (net of accumulated depreciation).

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

- Purchase of a building inspector truck
- Purchase of squad car
- Purchase of police and fire department radios
- Purchase of F-550 and New Holland Skid Steer for Public Works
- Purchase of Polaris UTV, turnout gear, thermal cameras, computers, and fleet cameras for Public Safety
- Completion of East Viking Blvd
- Multiple large projects started or continued during 2024 including:
  - Bridge Replacement project
  - Trunk Watermain Improvement project
  - 2023 Fallbrook Ave and 264th Street
  - Railway Park
  - 2024 Street Project

Additional information on the City's capital assets can be found in Note 4 starting on page 47 of this report.

Capital Assets
(Net of Depreciation)

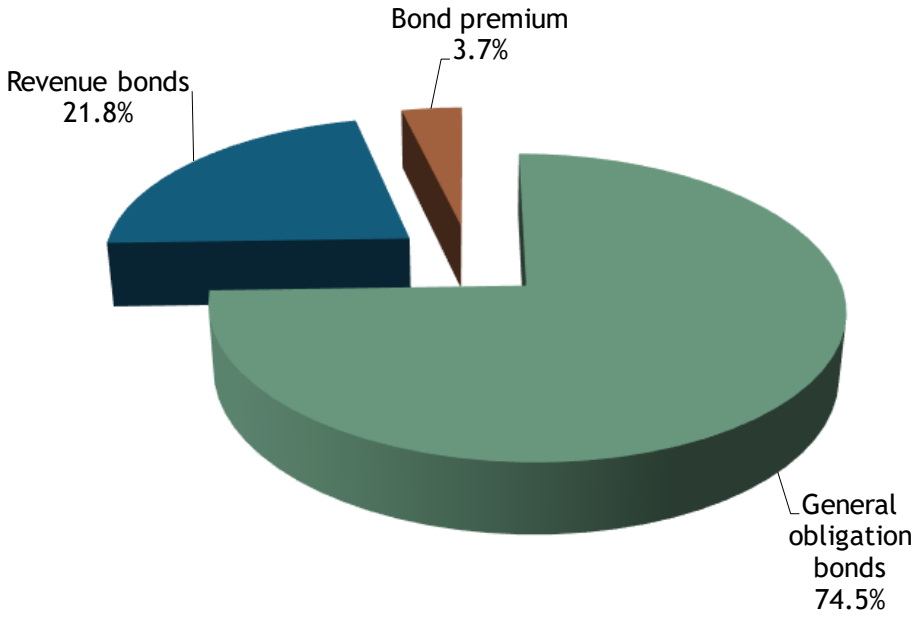
	Governmental Activities			Business-Type Activities		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
Land	$ 869,787	$ 869,787	$ -	$ 6,284	$ 6,284	$ -
Construction in progress	2,868,208	4,828,001	(1,959,793)	-	-	-
Buildings and improvements	157,815	169,894	(12,079)	156,727	172,077	(15,350)
Machinery and equipment	2,504,107	2,134,268	369,839	359,614	403,624	(44,010)
Infrastructure	20,618,376	18,110,146	2,508,230	16,931,904	16,463,051	468,853
Total	$ 27,018,293	$ 26,112,096	$ 906,197	$ 17,454,529	$ 17,045,036	$ 409,493

LONG-TERM DEBT

At the end of the current fiscal year, the City had total bonded debt outstanding of $9,592,915. $7,490,789 is governmental-related debt and $2,102,126 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		
	2024	2023	Increase (Decrease)	2024	2023	Increase (Decrease)
General Obligation Improvement Bonds	$ 7,145,000	$ 6,475,000	$ 670,000	$ -	$ -	$ -
General Obligation Revenue Bonds	-	-	-	2,090,000	2,380,000	(290,000)
Bond premium	345,789	194,958	150,831	12,126	21,436	(9,310)
Total	$ 7,490,789	$ 6,669,958	$ 820,831	$ 2,102,126	$ 2,401,436	$ (299,310)



The City's total debt increased $521,521 during the current fiscal year due to the annually scheduled debt payments. There was also new debt issued for the 2024A Bond.

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. The City is under the statutory debt limit as of December 31, 2024.

Additional information on the City's long-term debt can be found in Note 6 starting on page 49 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The City's Tax Levy will increase 6.24% to $5,795,336 in 2025.
- With an increase in the City's Tax Capacity, the City's 2025 Tax Rate is expected to increase 2.54 % to 40.42%.
- The City will receive $388,237 in Local Government Aid in 2025 which is a small increase from 2024.
- 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 2025 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, 2024

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (including cash equivalents)	$ 13,085,338	$ 3,959,929	$ 17,045,267
Receivables			
Accounts receivable	23,724	606,632	630,356
Interest receivable	38,479	-	38,479
Due from other governments	18,676	-	18,676
Taxes receivable			
Unremitted	39,110	-	39,110
Delinquent	60,460	-	60,460
Special assessments receivable			
Unremitted	2,354	1,233	3,587
Delinquent	728,440	14,652	743,092
Deferred	1,114,010	102,642	1,216,652
Prepaid items	64,453	16,799	81,252
Interfund balances	(100,000)	100,000	-
Capital assets not being depreciated			
Land	869,787	6,284	876,071
Construction in progress	2,868,208	-	2,868,208
Capital assets (net of accumulated depreciation)			
Buildings and improvements	157,815	156,726	314,541
Machinery and equipment	2,504,107	359,615	2,863,722
Infrastructure	20,618,376	16,931,904	37,550,280
Net pension asset - fire relief	402,875	-	402,875
Total assets	42,496,212	22,256,416	64,752,628
Deferred Outflows of Resources			
Deferred outflows of resources related to fire relief pensions	108,377	-	108,377
Deferred outflows of resources related to city pensions	1,547,280	38,870	1,586,150
Total deferred outflow of resources	1,655,657	38,870	1,694,527
Total assets and deferred outflows of resources	$ 44,151,869	$ 22,295,286	$ 66,447,155
Liabilities			
Accounts payable	$ 171,335	$ 99,809	$ 271,144
Contracts payable	50,907	-	50,907
Deposits payable	440,156	-	440,156
Due to other governments	17,268	29,571	46,839
Salaries and benefits payable	34,198	4,120	38,318
Interest payable	71,329	24,464	95,793
Unearned revenue	568,241	-	568,241
Bond principal payable			
Payable within one year	1,130,000	295,000	1,425,000
Payable after one year	6,360,789	1,807,126	8,167,915
Compensated absences payable			
Payable within one year	167,386	27,446	194,832
Payable after one year	390,567	64,041	454,608
Net pension liability	1,112,682	171,632	1,284,314
Total liabilities	10,514,858	2,523,209	13,038,067
Deferred Inflows of Resources			
Deferred inflows related to fire relief pensions	142,951	-	142,951
Deferred inflows related to city pensions	2,090,644	142,221	2,232,865
Advanced appropriations - State Shared Taxes	1,176,127	-	1,176,127
Total deferred inflows of resources	3,409,722	142,221	3,551,943
Net Position			
Net investment in capital assets	19,527,504	15,352,403	34,879,907
Restricted			
Debt service	2,671,677	-	2,671,677
State aid streets	1,125,996	-	1,125,996
Park projects	72,191	-	72,191
Public safety expenses	22,678	-	22,678
Fire relief pension assets	402,875	-	402,875
Other purposes	198,728	-	198,728
Unrestricted	6,205,640	4,277,453	10,483,093
Total net position	30,227,289	19,629,856	49,857,145
Total liabilities, deferred inflows of resources, and net position	$ 44,151,869	$ 22,295,286	$ 66,447,155

See notes to basic financial statements.

City of Wyoming
Statement of Activities
Year Ended December 31, 2024

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position: Governmental Activities	Net (Expense) Revenues and Changes in Net Position: Business-Type Activities	Net (Expense) Revenues and Changes in Net Position: Totals
Governmental activities							
General government	$ 820,727	$ 52,783	$ 91,330	$ -	$ (676,614)	$ -	$ (676,614)
Public safety	2,554,176	249,681	229,154	-	(2,075,341)	-	(2,075,341)
Public works	2,619,712	-	7,409	365,609	(2,246,694)	-	(2,246,694)
Culture and recreation	261,817	28,755	3,000	-	(230,062)	-	(230,062)
Economic development	38,070	-	-	-	(38,070)	-	(38,070)
Interest on long-term debt	178,483	-	9,448	-	(169,035)	-	(169,035)
Total governmental activities	6,472,985	331,219	340,341	365,609	(5,435,816)	-	(5,435,816)
Business-type activities							
Water	847,301	685,918	-	90,273	-	(71,110)	(71,110)
Sewer	1,600,150	1,218,218	-	91,000	-	(290,932)	(290,932)
Surface water	167,360	299,876	-	-	-	132,516	132,516
Total business-type activities	2,614,811	2,204,012	-	181,273	-	(229,526)	(229,526)
Total governmental and business-type activities	$ 9,087,796	$ 2,535,231	$ 340,341	$ 546,882	(5,435,816)	(229,526)	(5,665,342)
General revenues							
Property taxes levied for general purposes					4,215,969	-	4,215,969
Property taxes levied for capital improvements					475,000	-	475,000
Property taxes levied for debt service					792,579	-	792,579
Franchise taxes					45,313	-	45,313
Tax increments					48,427	-	48,427
Intergovernmental					24,971	-	24,971
State aids					448,070	-	448,070
Unrestricted investment earnings					331,207	167,463	498,670
Gain on sale of capital assets					59,650	-	59,650
Total general revenues					6,441,186	167,463	6,608,649
Change in net position					1,005,370	(62,063)	943,307
Net position - beginning					29,221,919	19,691,919	48,913,838
Net position - ending					$ 30,227,289	$ 19,629,856	$ 49,857,145

See notes to basic financial statements.

City of Wyoming
Balance Sheet - Governmental Funds
December 31, 2024

		Debt Service	Capital Projects	
	General Fund	Debt Service	Capital Equipment (401)	Street Replacement (408)
Assets				
Cash and investments	$ 3,398,963	$ 2,001,697	$ 325,520	$ 2,941,436
Accounts receivable	-	-	-	-
Interest receivable	38,479	-	-	-
Due from other funds	312,308	-	-	-
Due from other governments	573	-	-	15,800
Taxes receivable				
Current	39,110	-	-	-
Delinquent	60,460	-	-	-
Special assessment receivable				
Current	-	1,411	-	943
Delinquent	450	226,780	-	501,210
Deferred	1,685	513,553	-	598,772
Advance to other funds	155,889	-	-	-
Prepaid items	64,123	-	-	-
Total assets	$ 4,072,040	$ 2,743,441	$ 325,520	$ 4,058,161
Liabilities				
Accounts payable	$ 120,571	$ -	$ 24,971	$ 19,409
Contracts payable	-	-	-	42,950
Deposits payable	-	-	-	-
Due to other funds	-	49,400	-	262,908
Due to other governments	17,268	-	-	-
Salaries and benefits payable	34,198	-	-	-
Unearned revenue	568,241	-	-	-
Advance from other funds	-	155,889	100,000	-
Total liabilities	740,278	205,289	124,971	325,267
Deferred Inflows of Resources				
Unavailable revenue - property taxes	60,460	-	-	-
Unavailable revenue - special assessments	2,135	740,333	-	1,099,982
Advanced appropriations - State Shared Tax	-	-	-	1,176,127
Total deferred inflows of resources	62,595	740,333	-	2,276,109
Fund Balances				
Nonspendable	220,012	-	-	-
Restricted	-	2,002,673	-	-
Committed	-	-	-	-
Assigned	-	-	200,549	1,456,785
Unassigned	3,049,155	(204,854)	-	-
Total fund balances	3,269,167	1,797,819	200,549	1,456,785
Total liabilities, deferred inflows of resources, and fund balances	$ 4,072,040	$ 2,743,441	$ 325,520	$ 4,058,161

See notes to basic financial statements.

Capital Projects		
Capital Revolving (409)	Nonmajor Governmental Funds	Total Governmental Funds
$ 2,320,455	$ 2,097,267	$ 13,085,338
-	23,724	23,724
-	-	38,479
-	-	312,308
-	2,303	18,676
-	-	39,110
-	-	60,460
-	-	2,354
-	-	728,440
-	-	1,114,010
-	-	155,889
-	330	64,453
$ 2,320,455	$ 2,123,624	$ 15,643,241
$ -	$ 6,384	$ 171,335
-	7,957	50,907
-	440,156	440,156
-	-	312,308
-	-	17,268
-	-	34,198
-	-	568,241
-	-	255,889
-	454,497	1,850,302
-	-	60,460
-	-	1,842,450
-	-	1,176,127
-	-	3,079,037
-	-	220,012
-	1,419,593	3,422,266
-	236,683	236,683
2,320,455	12,851	3,990,640
-	-	2,844,301
2,320,455	1,669,127	10,713,902
$ 2,320,455	$ 2,123,624	$ 15,643,241

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City of Wyoming
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
December 31, 2024

Total fund balances - governmental funds	$ 10,713,902
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	44,770,700
Less accumulated depreciation	(17,752,407)
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	(7,145,000)
Unamortized bond premium	(345,789)
Compensated absences payable	(557,953)
Net pension liability - city pension	(1,112,682)
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	(2,090,644)
Deferred outflows of resources related to city pensions	1,547,280
Deferred inflows related to fire relief pensions	(142,951)
Deferred outflows of resources related to fire relief pensions	108,377
Fire relief association net pension asset created through contributions to a defined benefit pension plan which is not recognized in the governmental funds.	402,875
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	60,460
Special assessments	728,440
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	1,114,010
Governmental funds do not report a liability for accrued interest until due and payable.	(71,329)
Total net position - governmental activities	$ 30,227,289

See notes to basic financial statements.

City of Wyoming
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2024

		Debt Service	Capital Projects	
	General Fund	Debt Service	Capital Equipment (401)	Street Replacement (408)
Revenues				
Property taxes	$ 4,154,044	$ 792,579	$ 50,000	$ 400,000
Tax increments	-	48,427	-	-
Miscellaneous taxes	79,713	-	-	-
Special assessments	-	191,134	-	131,482
Licenses and permits	243,173	-	-	-
Intergovernmental	238,521	9,448	387,744	980,079
Charges for services	39,254	-	-	-
Fines and forfeitures	10,329	-	-	-
Miscellaneous				
Investment income	112,879	51,808	6,529	17,885
Contributions and donations	-	-	-	-
Other	91,330	-	7,409	297,365
Total revenues	4,969,243	1,093,396	451,682	1,826,811
Expenditures				
Current				
General government	738,556	-	-	-
Public safety	2,370,952	-	-	-
Public works	962,982	-	-	-
Culture and recreation	170,192	-	26,500	-
Economic development	-	13,449	-	-
Debt service				
Principal	-	1,095,000	-	-
Interest and other charges	-	215,523	-	10,059
Capital outlay				
General government	-	-	37,225	-
Public safety	48,892	-	550,968	-
Public works	-	-	346,076	1,167,529
Culture and recreation	-	-	-	-
Total expenditures	4,291,574	1,323,972	960,769	1,177,588
Excess of revenues over (under) expenditures	677,669	(230,576)	(509,087)	649,223
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	1,610	-	47,873	-
Bond Proceeds	-	-	-	1,765,000
Bond Premium	-	-	-	196,448
Transfers in	-	-	539,904	-
Transfers out	(539,904)	-	-	-
Total other financing sources (uses)	(538,294)	-	587,777	1,961,448
Net change in fund balances	139,375	(230,576)	78,690	2,610,671
Fund Balances				
Beginning of year	3,129,792	2,028,395	121,859	(1,153,886)
End of year	$ 3,269,167	$ 1,797,819	$ 200,549	$ 1,456,785

See notes to basic financial statements.

Capital Projects		
Capital Revolving (409)	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 35,000	$ 5,431,623
-	-	48,427
-	-	79,713
-	-	322,616
-	-	243,173
-	155,231	1,771,023
-	37,763	77,017
-	-	10,329
81,286	60,820	331,207
-	3,700	3,700
-	40,902	437,006
81,286	333,416	8,755,834
23,110	-	761,666
-	15,064	2,386,016
-	-	962,982
-	-	196,692
-	24,621	38,070
-	-	1,095,000
-	-	225,582
-	-	37,225
-	479	600,339
-	32,577	1,546,182
-	219,576	219,576
23,110	292,317	8,069,330
58,176	41,099	686,504
-	10,167	59,650
-	-	1,765,000
-	-	196,448
-	-	539,904
-	-	(539,904)
-	10,167	2,021,098
58,176	51,266	2,707,602
2,262,279	1,617,861	8,006,300
$ 2,320,455	$ 1,669,127	$ 10,713,902

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, 2024

Net change in fund balances - total governmental funds	$ 2,707,602
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	2,329,005
Depreciation expense	(1,422,808)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(84,431)
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.	189,816
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.	1,095,000
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.	1,482
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.	
Bonds issued	(1,765,000)
Premium on bonds issued	(196,448)
Amortization of bond premium	45,617
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	3,263
State shared taxes	(1,657,618)
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	(257,635)
Delinquent property taxes	17,525
Change in net position of governmental activities	$ 1,005,370

See notes to basic financial statements.

City of Wyoming
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues			
Property taxes	$ 4,177,339	$ 4,154,044	$ (23,295)
Miscellaneous taxes	78,748	79,713	965
Licenses and permits	154,000	243,173	89,173
Intergovernmental	202,800	238,521	35,721
Charges for services	56,000	39,254	(16,746)
Fines and forfeitures	15,000	10,329	(4,671)
Miscellaneous			
Investment income	25,000	112,879	87,879
Other	-	91,330	91,330
Total revenues	4,708,887	4,969,243	260,356
Expenditures			
Current			
General government	769,143	738,556	(30,587)
Public safety	2,665,357	2,370,952	(294,405)
Public works	979,953	962,982	(16,971)
Culture and recreation	254,084	170,192	(83,892)
Capital outlay			
Public safety	40,350	48,892	8,542
Total expenditures	4,708,887	4,291,574	(417,313)
Excess of revenues over (under) expenditures	-	677,669	677,669
Other Financing Sources (Uses)			
Proceeds from sale of capital asset	-	1,610	1,610
Transfers out	-	(539,904)	(539,904)
Total other financing sources (uses)	-	(538,294)	(538,294)
Net change in fund balance	$ -	139,375	$ 139,375
Fund Balance			
Beginning of year		3,129,792	
End of year		$ 3,269,167	

See notes to basic financial statements.

City of Wyoming
Statement of Net Position - Proprietary Funds
December 31, 2024

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Assets				
Current assets				
Cash and cash equivalents	$ 685,119	$ 2,481,633	$ 793,177	$ 3,959,929
Accounts receivable	194,732	331,227	80,673	606,632
Special assessment receivable				
Unremitted	395	744	94	1,233
Delinquent	4,698	8,841	1,113	14,652
Deferred	32,878	61,964	7,800	102,642
Prepaid items	7,919	8,880	-	16,799
Total current assets	925,741	2,893,289	882,857	4,701,887
Noncurrent assets				
Advance to other funds	-	100,000	-	100,000
Capital assets				
Land	6,284	-	-	6,284
Buildings and improvements	845,950	-	-	845,950
Machinery and equipment	417,289	100,779	-	518,068
Infrastructure	11,153,553	17,033,817	1,708,356	29,895,726
Total capital assets	12,423,076	17,134,596	1,708,356	31,266,028
Less accumulated depreciation	(5,411,995)	(7,834,783)	(564,721)	(13,811,499)
Net capital assets	7,011,081	9,299,813	1,143,635	17,454,529
Total noncurrent assets	7,011,081	9,399,813	1,143,635	17,554,529
Deferred Outflows of Resources				
Deferred outflows of resources related to city pensions	20,250	16,426	2,194	38,870
Total assets and deferred outflows of recources	$ 7,957,072	$ 12,309,528	$ 2,028,686	$ 22,295,286
Liabilitiess				
Current liabilities				
Accounts payable	$ 58,137	$ 35,781	$ 5,891	$ 99,809
Salaries and benefits payable	2,183	1,712	225	4,120
Interest payable	21,362	3,102	-	24,464
Due to other governments	-	29,571	-	29,571
Compensated absences, amount due within one year	15,844	11,602	-	27,446
Bonds payable, amount due within one year	172,701	122,299	-	295,000
Total current liabilities	270,227	204,067	6,116	480,410
Noncurrent liabilities				
Compensated absences, less current portion above	36,969	27,072	-	64,041
Bonds payable, less current portion above	1,669,104	125,896	-	1,795,000
Premium on bonds payable	8,402	3,724	-	12,126
Net pension liability	89,414	72,529	9,689	171,632
Total noncurrent liabilities	1,803,889	229,221	9,689	2,042,799
Total liabilities	2,074,116	433,288	15,805	2,523,209
Deferred Inflows of Resources				
Deferred inflows related to city pensions	74,092	60,100	8,029	142,221
Net Position				
Net investment in capital assets	5,160,874	9,047,894	1,143,635	15,352,403
Unrestricted	647,990	2,768,246	861,217	4,277,453
Total net position	5,808,864	11,816,140	2,004,852	19,629,856
Total liabilities, deferred inflows of resources, and net position	$ 7,957,072	$ 12,309,528	$ 2,028,686	$ 22,295,286

See notes to basic financial statements.

City of Wyoming
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
Year Ended December 31, 2024

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Operating Revenues				
Charges for services	$ 684,752	$ 1,218,218	$ 294,876	$ 2,197,846
Permits, hookup fees and penalties	654	-	-	654
Total operating revenues	685,406	1,218,218	294,876	2,198,500
Operating Expenses				
Personnel services	355,721	268,427	31,846	655,994
Materials and supplies	38,315	17,762	3,970	60,047
Repairs and maintenance	52,653	101,235	51,374	205,262
Professional services	33,118	26,772	8,022	67,912
Insurance	13,343	19,603	-	32,946
Utilities	27,943	12,459	30	40,432
Depreciation	261,149	402,917	55,863	719,929
Other services and charges	16,071	749,439	16,255	781,765
Total operating expenses	798,313	1,598,614	167,360	2,564,287
Operating income (loss)	(112,907)	(380,396)	127,516	(365,787)
Nonoperating Revenues (Expenses)				
Investment income	48,145	94,275	25,043	167,463
Refunds and reimbursements	512	-	5,000	5,512
Interest expense	(48,988)	(1,536)	-	(50,524)
Total nonoperating revenues (expenses)	(331)	92,739	30,043	122,451
Income (loss) before capital contributions	(113,238)	(287,657)	157,559	(243,336)
Capital contributions	90,273	91,000	-	181,273
Change in net position	(22,965)	(196,657)	157,559	(62,063)
Net Position				
Beginning of year	5,831,829	12,012,797	1,847,293	19,691,919
End of year	$ 5,808,864	$ 11,816,140	$ 2,004,852	$ 19,629,856

See notes to basic financial statements.

City of Wyoming
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2024

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Cash Flows - Operating Activities				
Receipts from customers and users	$ 655,152	$ 1,198,419	$ 288,575	$ 2,142,146
Payments to suppliers	(144,710)	(968,592)	(74,504)	(1,187,806)
Payments to employees	(312,378)	(252,439)	(33,445)	(598,262)
Net cash flows - operating activities	198,064	(22,612)	180,626	356,078
Cash Flows - Noncapital Financing Activities				
Refunds and reimbursements	512	-	5,000	5,512
Advance to other funds	-	(100,000)	-	(100,000)
Net cash flows - noncapital financing activities	512	(100,000)	5,000	(94,488)
Cash Flows - Capital and Related Financing Activities				
Principal paid on debt	(171,298)	(118,702)	-	(290,000)
Interest paid on debt	(53,714)	(9,226)	-	(62,940)
Connection charges	90,273	91,000	-	181,273
Acquisition of capital assets	(821,481)	(307,941)	-	(1,129,422)
Net cash flows - capital and related financing activities	(956,220)	(344,869)	-	(1,301,089)
Cash Flows - Investing Activities				
Interest and dividends received	48,145	94,275	25,043	167,463
Net change in cash and cash equivalents	(709,499)	(373,206)	210,669	(872,036)
Cash and Cash Equivalents				
January 1	1,394,618	2,854,839	582,508	4,831,965
December 31	$ 685,119	$ 2,481,633	$ 793,177	$ 3,959,929
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	$ (112,907)	$ (380,396)	$ 127,516	$ (365,787)
Adjustments to reconcile operating gain (loss) to net cash flows				
Operating activities				
Depreciation expense	261,149	402,917	55,863	719,929
Pension related activity	36,560	13,036	(403)	49,193
Accounts receivable	(27,057)	(13,783)	(5,544)	(46,384)
Prepaid items	831	3,615	-	4,446
Accounts payable	35,902	(23,452)	5,147	17,597
Special assessments	(3,197)	(6,016)	(757)	(9,970)
Due to other governmental units	-	(21,485)	-	(21,485)
Salaries payable	(7,173)	(7,493)	(1,196)	(15,862)
Compensated absences payable	13,956	10,445	-	24,401
Total adjustments	310,971	357,784	53,110	721,865
Net cash flows - operating activities	$ 198,064	$ (22,612)	$ 180,626	$ 356,078

See 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.

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.

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.

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.

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.

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 2024. 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.

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

Capital assets not being depreciated include land and construction in progress.

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.

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.

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 and the Statement of Net Position. This item is deferred until eligibility 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.

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.

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, 2024.

	Appropriations	Expenditures
General Fund		
City administration	$ 529,650	$ 534,721
Elections	13,000	14,080
Fire department	460,801	472,865

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$ 5,296,439
Investments	11,748,828
Total	$ 17,045,267

Cash and investments are presented in the financial statements as follows

Statement of Net Position	
Cash and investments	$ 17,045,267

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.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Deposits (Continued)

At year-end, the City had non-pooled deposits with a carrying value of $96,679 and pooled deposits with a carrying value of $5,257,046. 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	$ 773,535	$ 369,963	$ 403,572	$ -
Government Securities	8,722,838	326,595	8,063,951	332,292
Investments at amortized cost				
Money Market funds	2,252,455	2,252,455	-	-
Total Investments	$ 11,748,828	$ 2,949,013	$ 8,467,523	$ 332,292

The City has the following recurring fair value measurements at December 31, 2024:

- $9,496,373 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.

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, 2024, 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.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

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 structing 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 appliable investments in a single issuer.

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 869,787	$ -	$ -	$ 869,787
Construction in progress	4,828,001	2,622,058	4,581,851	2,868,208
Total capital assets not being depreciated	5,697,788	2,622,058	4,581,851	3,737,995
Capital assets being depreciated				
Buildings and improvements	686,631	-	-	686,631
Machinery and equipment	5,832,883	836,369	28,551	6,640,701
Infrastructure	30,252,944	3,452,429	-	33,705,373
Total capital assets being depreciated	36,772,458	4,288,798	28,551	41,032,705
Less accumulated depreciation for				
Buildings and improvements	(516,737)	(12,079)	-	(528,816)
Machinery and equipment	(3,698,615)	(466,530)	(28,551)	(4,136,594)
Infrastructure	(12,142,798)	(944,199)	-	(13,086,997)
Total accumulated depreciation	(16,358,150)	(1,422,808)	(28,551)	(17,752,407)
Total capital assets being depreciated, net	20,414,308	2,865,990	-	23,280,298
Governmental activities capital assets, net	$ 26,112,096	$ 5,488,048	$ 4,581,851	$ 27,018,293

NOTE 4 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 6,284	$ -	$ -	$ 6,284
Capital assets being depreciated				
Buildings and improvements	845,950	-	-	845,950
Machinery and equipment	518,068	-	-	518,068
Infrastructure	28,766,304	1,129,422	-	29,895,726
Total capital assets being depreciated	30,130,322	1,129,422	-	31,259,744
Less accumulated depreciation for				
Buildings and improvements	(673,873)	(15,350)	-	(689,223)
Machinery and equipment	(114,444)	(44,010)	-	(158,454)
Infrastructure	(12,303,253)	(660,569)	-	(12,963,822)
Total accumulated depreciation	(13,091,570)	(719,929)	-	(13,811,499)
Total capital assets being depreciated, net	17,038,752	409,493	-	17,448,245
Business-type activities capital assets, net	$ 17,045,036	$ 409,493	$ -	$ 17,454,529

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

Governmental activities	
General Government	$ 56,837
Public Safety	225,308
Public Works	1,098,220
Culture and Recreation	42,443
Total depreciation expense - governmental activities	$ 1,422,808
Business-type activities	
Water	$ 261,149
Sewer	402,917
Surface Water	55,863
Total depreciation expense - business-type activities	$ 719,929

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Internal Balances

At December 31, 2024, 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 $155,889. The City approved an advance to the Capital Equipment fund from the Sewer Fund to provide funding for the purchase of a plow truck. The advance will be paid back with future tax and intergovernmental revenue sources. The outstanding balance on the advance at year-end was $100,000.

Also, at December 31, 2024, an amount due to the General fund existed in the amount of $312,308 to cover cash deficits of $49,400 in the Debt Service Fund and $262,908 in the Street Replacement Fund. These amounts will be repaid with future revenues.

B. Transfers

The composition of interfund transfers as of December 31, 2024, is as follows:

The City transferred $539,904 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.

NOTE 6 – LONG-TERM DEBT (CONTINUED)

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

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	$ 350,000
G.O. Improvement Bonds, Series 2015A	3,235,000	2.00-5.50%	09/15/09	02/01/26	730,000
G.O. Improvement Bonds, Series 2016A	1,125,000	0.85-1.75%	10/20/16	02/01/27	355,000
G.O. Improvement Bonds, Series 2018A	1,495,000	3.00-3.25%	07/19/18	02/01/34	1,070,000
G.O. Improvement Bonds, Series 2020A	3,495,000	2.00%	07/16/20	02/01/36	2,875,000
G.O. Improvement Bonds, Series 2024A	1,765,000	4.00-5.00%	10/31/24	02/01/40	1,765,000
Total G.O. Improvement Bonds					$ 7,145,000

Requirement to maturity for general obligation improvement bonds follows:

Year Ending December 31,	General Obligation Improvement Bonds Governmental Activities		
	Principal	Interest	Total
2025	$ 1,130,000	$ 181,142	$ 1,130,000
2026	875,000	170,469	875,000
2027	530,000	151,619	530,000
2028	420,000	138,644	420,000
2029	440,000	126,169	440,000
2030-2034	2,355,000	429,022	2,355,000
2035-2039	1,235,000	122,325	1,235,000
2040	160,000	3,200	160,000
Total	$ 7,145,000	$ 1,322,590	$ 7,145,000

NOTE 6 – LONG-TERM DEBT (CONTINUED)

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	Maturity Date	Balance at Year-End
G.O. Utility Revenue Bonds, Series 2015A	$ 1,525,000	3.00%	02/01/26	$ 345,000
G.O. Utility Revenue Bonds, Series 2015B	2,670,000	0.75-3.10%	02/01/36	1,745,000
Total G.O. Revenue Bonds				$ 2,090,000

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
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	140,000	34,460	174,460
2030-2034	750,000	109,500	859,500
2035-2037	335,000	10,463	345,463
Total	$ 2,090,000	$ 335,733	$ 2,425,733

NOTE 6 – LONG-TERM DEBT (CONTINUED)

C. G.O. Revenue Bonds (Continued)

During the year ended December 31, 2024, 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	$ 6,475,000	$ 1,765,000	$ (1,095,000)	$ 7,145,000	$ 1,130,000
Unamortized Premium on Bonds	194,958	196,448	(45,617)	345,789	-
Total bonds payable	6,669,958	1,961,448	(1,140,617)	7,490,789	1,130,000
Compensated Absences Payable	473,522	263,233	(178,802)	557,953	167,386
Long-term liabilities	$ 7,143,480	$ 2,224,681	$ (1,319,419)	$ 8,048,742	$ 1,297,386
Business-Type Activities					
G.O. Revenue Bonds	$ 2,380,000	$ -	$ (290,000)	$ 2,090,000	$ 295,000
Unamortized Premium on Bonds	21,436	-	(9,310)	12,126	-
Compensated absences payable	67,086	57,303	(32,902)	91,487	27,446
Business-type activity long-term liabilities	$ 2,468,522	$ 57,303	$ (332,212)	$ 2,193,613	$ 322,446

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, 2024, 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	$ 64,123	$ -	$ -	$ -	$ -	$ -	$ 64,123
Advances to other funds	155,889	-	-	-	-	-	155,889
Total nonspendable	220,012	-	-	-	-	-	220,012
Restricted							
Debt service	-	2,002,673	-	-	-	-	2,002,673
Public safety expenditures	-	-	-	-	-	22,678	22,678
Revolving loan	-	-	-	-	-	23,386	23,386
Park dedication	-	-	-	-	-	72,191	72,191
Lawful gambling	-	-	-	-	-	175,342	175,342
State Aid Streets	-	-	-	-	-	1,125,996	1,125,996
Total restricted	-	2,002,673	-	-	-	1,419,593	3,422,266
Committed							
Public safety expenditures	-	-	-	-	-	41,029	41,029
Economic Development	-	-	-	-	-	195,654	195,654
Total committed	-	-	-	-	-	236,683	236,683
Assigned							
Street replacement	-	-	-	1,456,785	-	-	1,456,785
Capital projects	-	-	200,549	-	2,320,455	5,703	2,526,707
Capital equipment	-	-	-	-	-	7,148	7,148
Total assigned	-	-	200,549	1,456,785	2,320,455	12,851	3,990,640
Unassigned	3,049,155	(204,854)	-	-	-	-	2,844,301
Total fund balance	$ 3,269,167	$ 1,797,819	$ 200,549	$ 1,456,785	$ 2,320,455	$ 1,669,127	$ 10,713,902

NOTE 8 – PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2024, was $160,755. 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.

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, 353D, 353E, 353G, and 356. *Minnesota Statutes* Chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

A. Plan Description (Continued)

General Employees Retirement Plan

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

Public Employees Police and Fire Plan

Membership in the Police and Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in *Minnesota Statutes* § 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police and Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the City's governing body. The resolution must state that the position meets plan requirements.

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. When a member is vested, they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan Benefits

General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989, receive the higher of Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% for each month the member is younger than age 62.

The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

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%. The 2024 annual increase was 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.

Police and Fire Plan Benefits

Benefits for the Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50% vested after five years of service and 100% vested after 10 years. After five years, vesting increase by 10% each full year of service until members are 100% vested after 10 years. Police and Fire Plan members receive 3% of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417% each month members are younger than age 55.

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, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2024 and the City was required to contribute 7.5% for General Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2024, were $90,629. 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 2024, 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, 2024, were $167,504. The City's contributions were equal to the required contributions as set by state statute.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs

At December 31, 2024, the City reported a liability of $493,335 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 $12,757.

City's proportionate share of the net pension liability	$	493,335
State of Minnesota's proportionate share of the net pension liability associated with the City		12,757
Total	$	506,092

The net pension liability was measured as of June 30, 2024, 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, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0133% at the end of the measurement period and 0.0148% for the beginning of the period.

For the year ended December 31, 2024, the City recognized pension expense of $45,352 for its proportionate share of General Employees Plan's pension expense. Included in the amount, the City recognized $342 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.

During the plan year ended June 30, 2024, the State of Minnesota contributed $170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedule for the $170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized $22,699 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At December 31, 2024, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 47,972	$ -
Changes in actuarial assumptions	2,599	201,592
Net difference between projected and actual investment earnings	-	145,091
Changes in proportion	15,840	62,112
Contributions paid to PERA subsequent to the measurement date	45,315	-
Total	$ 111,726	$ 408,795

The $45,315 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, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2025	$ (181,789)
2026	(40,226)
2027	(82,558)
2028	(37,811)
Total	$ (342,384)

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs

At December 31, 2024, the City reported a liability of $790,979 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2024, 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, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0601% at the end of the measurement period and 0.0680% for the beginning of the period.

The State of Minnesota contributed $37.4 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2024. The contribution consisted of $9 million in direct state aid that meets the definition of a special funding situation, additional one-time direct state aid contribution of $19.4 million, and $9 million in supplemental state aid that does not meet the definition of a special funding situation. Additionally, $9 million supplemental state aid was paid on October 1, 2024. 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 $30,152.

City's proportionate share of the net pension liability	$	790,979
State of Minnesota's proportionate share of the net pension liability associated with the City		30,152
Total	$	821,131

For the year ended December 31, 2024, the City recognized pension expense of $131,023 for its proportionate share of the Police and Fire Plan's pension expense. Included in this amount, the City recognized $2,928 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 $28.4 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City also recognized $5,411 for the year ended December 31, 2024, 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.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

At December 31, 2024, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 342,791	$ -
Changes in actuarial assumptions	1,044,407	1,317,612
Net difference between projected and actual investment earnings	-	243,953
Changes in proportion	3,474	262,505
Contributions paid to PERA subsequent to the measurement date	83,752	-
Total	$ 1,474,424	$ 1,824,070

The $83,752 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, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2025	$ (79,707)
2026	213,158
2027	(166,029)
2028	(396,375)
2029	(4,445)
Total	$ (433,398)

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

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

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

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2024, 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 considered reasonable by the actuary. An investment return of 7.0% is within that range.

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 General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023, actuarial valuation. The Police and Fire Plan was reviewed in 2024. PERA anticipates the experience study will be approved by the Legislative Commission on Pensions and Retirement and become effective with the July 1, 2025 actuarial valuation.

NOTE 8 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

The following changes in actuarial assumptions and plan provisions occurred in 2024:

General Employees Fund

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: Increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

Police and Fire Fund

Changes in Plan Provisions

- The State contribution of $9.0 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90% funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90% funded status for one year.
- The additional $9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 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.

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	$ 1,077,529	$ 493,335	$ 12,787

	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	$ 1,869,239	$ 790,979	$ (94,497)

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 and 356, 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.

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 2024 were:

Contribution Amount		Percentage of Covered Payroll		
Employee	Employer	Employee	Employer	Required Rate
$ 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 $4,750 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, 2023, the following members were covered by the benefit terms:

Inactive members entitled to but not yet receiving benefits	5
Active members	30
Total	35

NOTE 8 – PENSION PLANS (CONTINUED)

Defined Benefit Pension Plan – Volunteer Firefighter's Relief Association

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 the year, the City recognized as revenue and as an expenditure an on behalf payment of $70,016 made by the State of Minnesota for the Relief Association. The City also contributed $5,400 to the Relief Association.

E. Net Pension Liability

The City's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023.

Actuarial Assumptions

The total pension liability measured at December 31, 2023, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 %
Salary increase	N/A
Investment rate of return	6.00 %, net of pensions plan investment expenses; including inflation

The mortality assumptions include Pub-2010 Public Safety Employee mortality tables with projected mortality improvements based on scale MP-2021. Healthy Pre-retirement and Healthy Post-retirement use, Pub-2010 Healthy Retired Public Safety mortality tables with projected mortality improvements based on scale MP-2021 with male rates being adjusted by a factor of 0.98. Disabled use Pub-2010 Public Safety Disabled Retiree mortality tables with projected mortality improvements based on scale MP-2021. 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.

NOTE 8 – PENSION PLANS (CONTINUED)

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

E. Net Pension Liability (Continued)

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 below.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	45.59 %	4.91 %
International equity	0.00	5.32
Fixed income	32.48	2.30
Real estate and alternatives	0.00	3.79
Cash and equivalents	21.93	0.77
Total	100.00 %	

Discount Rate

The discount rate used to measure the total pension liability was 6.0%. 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.

NOTE 8 – PENSION PLANS (CONTINUED)

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

E. Net Pension Liability (Continued)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at January 1, 2024	$ 731,416	$ 990,352	$ (258,936)
Changes for the year			
Service cost	59,979	-	59,979
Interest cost	37,591	-	37,591
Differences between expected and actual experience	(7,061)	-	(7,061)
Changes of assumptions	(59,625)	-	(59,625)
Changes of benefit terms	38,917	-	38,917
State contributions	-	67,238	(67,238)
Net investment income	-	146,502	(146,502)
Net changes	69,801	213,740	(143,939)
Balances at December 31, 2024	$ 801,217	$ 1,204,092	$ (402,875)

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 6.0%, 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 (5.0%) or 1-percentage-point higher (7.0%) than the current rate:

	1% Decrease in Discount Rate (5.0%)	Current Discount Rate (6.0%)	1% Increase in Discount Rate (7.0%)
City's net pension liability (asset)	$ (359,471)	$ (402,875)	$ (443,757)

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

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

For the year ended December 31, 2024, the City recognized pension expense of $59,596. At December 31, 2024, 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 experience	$ -	$ 88,262
Changes of assumptions	24,928	54,689
Net difference between projected and actual earnings on pension plan investments	8,033	-
City's contributions to relief association subsequent to measurement date	75,416	-
Total	$ 108,377	$ 142,951

The $75,416 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as shown below.

Year Ending	Total
2025	$ (15,663)
2026	(2,717)
2027	7,259
2028	(32,714)
2029	(12,967)
Thereafter	(53,188)
Total	$ (109,990)

G. Payable to the Pension Plan

At December 31, 2024, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2024.

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 $347,416 and $341,509 for the years ended 2024 and 2023, respectively. Totals from the most recently issued condensed combined financial statements of the CLJSTC are below and on the following page.

Statement of Net Position
December 31, 2024

Assets	
Current assets	$ 2,399,377
Capital assets and other noncurrent assets	10,884,335
Total assets	13,283,712
Liabilities	
Current liabilities	535,864
Noncurrent liabilities	3,465,319
Total liabilities	4,001,183
Net Position	
Net investment in capital assets	6,596,111
Restricted	1,699,835
Unrestricted	986,583
Total net position	$ 9,282,529

NOTE 10 - JOINT VENTURE (CONTINUED)

Statement of Activities
December 31, 2024

Revenues	
Operating	$ 2,376,661
Nonoperating	127,140
Total revenues	2,503,801
Expenses	
Operating	2,432,184
Nonoperating	123,312
Total expenses	2,555,496
Change in net position	(51,695)
Net position - beginning of year	9,334,224
Net position - end of year	$ 9,282,529

NOTE 11 – COMMITMENTS

At December 31, 2024, the City had outstanding construction commitments totaling $979,762 for the 2024 Street Project. There were additional outstanding commitments related to the 2023 Fallbrook Ave & 264th Street Project for $34,350, along with $44,430 for the Railway Park Project. The City had total outstanding commitments of $1,058,542.

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REQUIRED SUPPLEMENTARY INFORMATION

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 Liablility and the State's Proportionate Share of the Net Pension Liablility 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%
2024	0.0133%	493,335	12,757	506,092	1,129,413	43.68%	89.08%

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 Liablility and the State's Proportionate Share of the Net Pension Liablility 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%
2024	0.0601%	790,979	30,152	821,131	832,542	98.63%	90.17%

See notes to required supplementary information.

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

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
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%
2024	90,629	90,629	-	1,208,387	7.50%

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

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered
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%
2024	167,504	167,504	-	946,350	17.70%

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

	2016	2017	2018	2019
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	$ 276,468	$ 304,070	$ 224,034	$ 318,725
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	$ 413,832	$ 471,390	$ 549,894	$ 615,589
Net pension liability/ (asset) - ending	$ (137,364)	$ (167,320)	$ (325,860)	$ (296,864)
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*

	2016	2017	2018	2019
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.

2020	2021	2022	2023	2024
$ 29,545	$ 34,609	$ 35,474	$ 52,122	$ 59,979
20,026	22,530	25,085	30,449	37,591
(11,189)	-	(28,809)	-	(7,061)
109	-	30,286	-	(59,625)
-	-	139,657	59,930	38,917
-	-	(27,133)	-	-
38,491	57,139	174,560	142,501	69,801
318,725	357,216	414,355	588,915	731,416
$ 357,216	$ 414,355	$ 588,915	$ 731,416	$ 801,217
$ 47,502	$ 49,897	$ 53,209	$ 54,798	$ 62,038
5,400	5,600	5,400	6,400	5,200
103,346	109,533	103,167	(148,380)	146,502
-	-	-	6,024	-
-	-	(27,133)	-	-
-	-	-	-	-
156,248	165,030	134,643	(81,158)	213,740
615,589	771,837	936,867	1,071,510	990,352
$ 771,837	$ 936,867	$ 1,071,510	$ 990,352	$ 1,204,092
$ (414,621)	$ (522,512)	$ (482,595)	$ (258,936)	$ (402,875)
216.07%	226.10%	181.95%	135.40%	150.28%

2020	2021	2022	2023	2024
$ 47,502	$ 49,897	$ 53,209	$ 54,798	$ 62,038
47,502	49,897	53,209	54,798	62,038
-	-	-	-	-

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General Employees Fund

2024 Changes

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

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%.

General Employees Fund (Continued)

2020 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- 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 changes 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.
- 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 retires 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.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% 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.

General Employees Fund (Continued)

2018 Changes (Continued)

Changes in Plan Provisions (Continued)

- 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. This 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.

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.

General Employees Fund (Continued)

2015 Changes (Continued)

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.

Police and Fire Fund

2024 Changes

Changes in Plan Provisions

- The State contribution of $9.0 million per year will continue until the earlier of 1) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90% funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90% funded status for one year.
- The additional $9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048 if earlier).

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.

Police and Fire Fund (Continued)

2021 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- 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.

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.

Police and Fire Fund (Continued)

2018 Changes (Continued)
Changes in Plan Provisions (Continued)
- 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.
- 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 annual 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.

Police and Fire Fund (Continued)

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%.

Fire Relief Association Defined Benefit Pension Plan

2023 Changes

- The annual lump sum amount increased from $4,500 to $4,750.
- The expected investment return and discount rate increased from 4.75% to 6.00% to reflect updated capital market assumptions.
- The mortality assumptions were updated from the rates used in the July 1, 2021, Minnesota PERA Police & Fire Plan actuarial valuation to the rates used in the July 1, 2023, Minnesota PERA Police & Fire Plan actuarial valuation.
- The inflation assumption increased from 2.25% to 2.50%.

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.

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SUPPLEMENTARY INFORMATION

City of Wyoming
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2024

	Special Revenue	Capital Projects	Total Nonmajor Governmental
Assets			
Cash and investments	$ 458,133	$ 1,639,134	$ 2,097,267
Accounts receivable	-	23,724	23,724
Due from other governments	-	2,303	2,303
Prepaid items	330	-	330
Total assets	$ 458,463	$ 1,665,161	$ 2,123,624
Liabilities			
Accounts payable	$ 374	$ 6,010	$ 6,384
Contracts payable	-	7,957	**7,957**
Deposits payable	-	440,156	440,156
Total liabilities	374	454,123	454,497
Fund Balances			
Restricted	221,406	1,198,187	1,419,593
Committed	236,683	-	236,683
Assigned	-	12,851	12,851
Total fund balances	458,089	1,211,038	1,669,127
Total liabilities and fund balances	$ 458,463	$ 1,665,161	$ 2,123,624

City of Wyoming
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2024

	Special Revenue	Capital Projects	Total Nonmajor Governmental
Revenues			
Property taxes	$ 10,000	$ 25,000	$ 35,000
Intergovernmental	-	155,231	155,231
Charges for services	9,463	28,300	37,763
Miscellaneous			
Investment income	14,962	45,858	60,820
Contributions and donations	700	3,000	3,700
Other	40,902	-	40,902
Total revenues	76,027	257,389	333,416
Expenditures			
Current			
Public safety	15,064	-	15,064
Economic development	24,621	-	24,621
Capital outlay			
Public safety	479	-	479
Public works	-	32,577	32,577
Culture and recreation	-	219,576	219,576
Total expenditures	40,164	252,153	292,317
Excess of revenues over expenditures	35,863	5,236	41,099
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	10,167	-	10,167
Net change in fund balances	46,030	5,236	51,266
Fund Balances			
Beginning of year	412,059	1,205,802	1,617,861
End of year	$ 458,089	$ 1,211,038	$ 1,669,127

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SPECIAL REVENUE FUNDS

City of Wyoming
Combining Balance Sheet -
Nonmajor Special Revenue Funds
December 31, 2024

	Special Revenue			
	Police Forfeiture (201)	Police Impound (202)	Police Department Donations (205)	Public Safety Donations (206)
Assets				
Cash and investments	$ 22,678	$ 32,044	$ 9,089	$ 270
Prepaid items	-	-	-	-
Total assets	$ 22,678	$ 32,044	$ 9,089	$ 270
Liabilities				
Accounts payable	$ -	$ 374	$ -	$ -
Fund Balances				
Restricted	22,678	-	-	-
Committed	-	31,670	9,089	270
Total fund balances	22,678	31,670	9,089	270
Total liabilities and fund balances	$ 22,678	$ 32,044	$ 9,089	$ 270

Special Revenue			
Economic Development Authority (280)	Gambling Proceeds (490)	Revolving Loan (285)	Total Special Revenue Funds
$ 195,324	$ 175,342	$ 23,386	$ 458,133
330	-	-	330
$ 195,654	$ 175,342	$ 23,386	$ 458,463
$ -	$ -	$ -	$ 374
-	175,342	23,386	221,406
195,654	-	-	236,683
195,654	175,342	23,386	458,089
$ 195,654	$ 175,342	$ 23,386	$ 458,463

City of Wyoming
Combining Statement of Revenues, Expenditures,
and Changes In Fund Balances -
Nonmajor Special Revenue Funds
Year Ended December 31, 2024

	Special Revenue			
	Police Forfeiture (201)	Police Impound (202)	Police Department Donations (205)	Public Safety Donations (206)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Charges for services	-	7,383	-	2,080
Miscellaneous				
Investment income	767	987	317	59
Contributions and donations	-	-	700	-
Other	-	-	-	-
Total revenues	767	8,370	1,017	2,139
Expenditures				
Current				
Public safety	1,672	7,623	89	5,680
Economic development	-	-	-	-
Capital outlay				
Public safety	479	-	-	-
Total expenditures	2,151	7,623	89	5,680
Excess of revenues over (under) expenditures	(1,384)	747	928	(3,541)
Other Financing Sources				
Proceeds from sale of capital asset	5,224	4,943	-	-
Net change in fund balances	3,840	5,690	928	(3,541)
Fund Balances				
Beginning of year	18,838	25,980	8,161	3,811
End of year	$ 22,678	$ 31,670	$ 9,089	$ 270

Special Revenue			
Economic Development Authority (280)	Gambling Proceeds (490)	Revolving Loan (285)	Total Special Revenue Funds
$ 10,000	$ -	$ -	$ 10,000
-	-	-	9,463
6,620	5,397	815	14,962
-	-	-	700
-	40,902	-	40,902
16,620	46,299	815	76,027
-	-	-	15,064
24,621	-	-	24,621
-	-	-	479
24,621	-	-	40,164
(8,001)	46,299	815	35,863
-	-	-	10,167
(8,001)	46,299	815	46,030
203,655	129,043	22,571	412,059
$ 195,654	$ 175,342	$ 23,386	$ 458,089

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CAPITAL PROJECTS FUNDS

City of Wyoming
Combining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2024

	Capital Projects			
	Equipment (403)	Park Acquisition (404)	MSA (407)	Trail Development (405)
Assets				
Cash and investments	$ 7,148	$ 80,654	$ 1,125,996	$ 5,703
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
Total assets	$ 7,148	$ 80,654	$ 1,125,996	$ 5,703
Liabilities				
Accounts payable	$ -	$ 506	$ -	$ -
Contracts payable	-	7,957	-	-
Deposits payable	-	-	-	-
Total liabilities	-	8,463	-	-
Fund Balances				
Restricted	-	72,191	1,125,996	-
Assigned	7,148	-	-	5,703
Total fund balances	7,148	72,191	1,125,996	5,703
Total liabilities and fund balances	$ 7,148	$ 80,654	$ 1,125,996	$ 5,703

Capital Projects

Escrow Fund (800, 801)	Total Capital Project Funds
$ 419,633	$ 1,639,134
23,724	23,724
2,303	2,303
$ 445,660	$ 1,665,161
$ 5,504	$ 6,010
-	7,957
440,156	440,156
445,660	454,123
-	1,198,187
-	12,851
-	1,211,038
$ 445,660	$ 1,665,161

City of Wyoming
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds
Year Ended December 31, 2024

	Capital Projects			
	Equipment (403)	Park Acquisition (404)	MSA (407)	Trail Development (405)
Revenues				
Property taxes	$ -	$ 25,000	$ -	$ -
Intergovernmental	-	-	155,231	-
Charges for services	-	28,300	-	-
Miscellaneous				
Investment income	249	7,672	37,738	199
Contributions and donations	-	3,000	-	-
Total revenues	249	63,972	192,969	199
Expenditures				
Capital outlay				
Public works	-	-	32,577	-
Culture and recreation	-	219,576	-	-
Total expenditures	-	219,576	32,577	-
Excess of revenues over (under) expenditures	249	(155,604)	160,392	199
Fund Balances				
Beginning of year	6,899	227,795	965,604	5,504
End of year	$ 7,148	$ 72,191	$ 1,125,996	$ 5,703

Capital Projects

Escrow Fund (800, 801)	Total Capital Project Funds
$ -	$ 25,000
-	155,231
-	28,300
-	45,858
-	3,000
-	257,389
-	32,577
-	219,576
-	252,153
-	5,236
-	1,205,802
$ -	$ 1,211,038

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2024

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues			
Taxes			
Property taxes	$ 4,177,339	$ 4,154,044	$ (23,295)
Miscellaneous taxes	78,748	79,713	965
Total taxes	4,256,087	4,233,757	(22,330)
Licenses and permits	154,000	243,173	89,173
Intergovernmental revenue			
Property tax credits	3,800	4,253	453
Fire aid	56,000	70,016	14,016
Police aid	95,000	107,201	12,201
Federal grants	5,000	24,971	19,971
Other grants and aids	43,000	32,080	(10,920)
Total intergovernmental revenue	202,800	238,521	35,721
Charges for services			
General government	53,500	26,788	(26,712)
Public safety	1,500	12,011	10,511
Park and recreation	1,000	455	(545)
Total charges for services	56,000	39,254	(16,746)
Fines and forfeitures	15,000	10,329	(4,671)
Miscellaneous revenues			
Investment income	25,000	112,879	87,879
Other	-	91,330	91,330
Total miscellaneous revenues	25,000	204,209	179,209
Total revenues	4,708,887	4,969,243	260,356
Expenditures			
General government			
Mayor and council			
Personal services	22,913	22,915	2
Supplies	5,000	2,352	(2,648)
Other services and charges	530	76	(454)
Total mayor and council	28,443	25,343	(3,100)

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
City Administration			
Personal services	$ 267,750	$ 266,080	$ (1,670)
Supplies	87,700	83,063	(4,637)
Other services and charges	174,200	185,578	11,378
Total city administration	529,650	534,721	5,071
Accounting and Auditing			
Personal services	52,920	50,352	(2,568)
Supplies	300	131	(169)
Other services and charges	139,750	110,674	(29,076)
Total accounting and auditing	192,970	161,157	(31,813)
Elections			
Personal services	11,000	11,516	516
Supplies	1,500	2,319	819
Other services and charges	500	245	(255)
Total elections	13,000	14,080	1,080
Boards and commissions			
Personal services	4,780	3,255	(1,525)
Supplies	300	-	(300)
Total boards and commissions	5,080	3,255	(1,825)
Total general government	769,143	738,556	(30,587)
Public safety			
Police			
Personal services	1,582,406	1,409,538	(172,868)
Supplies	102,300	78,402	(23,898)
Other services and charges	250,616	214,872	(35,744)
Capital outlay	40,350	48,892	8,542
Total police	1,975,672	1,751,704	(223,968)
Fire Department			
Personal services	330,721	279,333	(51,388)
Supplies	51,300	16,015	(35,285)
Other services and charges	78,780	177,517	98,737
Total fire department	460,801	472,865	12,064

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2024

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Building and inspections			
Personal services	$ 224,304	$ 167,133	$ (57,171)
Supplies	18,600	8,258	(10,342)
Other services and charges	26,330	19,884	(6,446)
Total building and inspections	269,234	195,275	(73,959)
Total public safety	2,705,707	2,419,844	(285,863)
Public works			
Streets and highways			
Personal services	535,458	445,921	(89,537)
Supplies	61,200	67,176	5,976
Other services and charges	324,350	399,220	74,870
Total streets and highways	921,008	912,317	(8,691)
Engineering			
Personal services	47,570	45,870	(1,700)
Supplies	11,375	4,795	(6,580)
Total engineering	58,945	50,665	(8,280)
Total public works	979,953	962,982	(16,971)
Culture and recreation			
Library			
Supplies	-	271	271
Other services and charges	45,150	32,003	(13,147)
Total library	45,150	32,274	(12,876)
Parks			
Personal services	79,544	36,246	(43,298)
Supplies	15,250	18,327	3,077
Other services and charges	114,140	83,345	(30,795)
Total parks	208,934	137,918	(71,016)
Total culture and recreation	254,084	170,192	(83,892)

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2024

	Budgeted Amounts		
	Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Total expenditures	$ 4,708,887	$ 4,291,574	$ (417,313)
Excess of revenues over (under) expenditures	-	677,669	677,669
Other Financing Sources (Uses)			
Proceeds from sale of capital asset	-	1,610	1,610
Transfers out	-	(539,904)	(539,904)
Total other financing sources (uses)	-	(538,294)	(538,294)
Net change in fund balance	$ -	139,375	$ 139,375
Fund Balance			
Beginning of year		3,129,792	
End of year		$ 3,269,167	

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DEBT SERVICE FUND

City of Wyoming
Combining Balance Sheet -
Debt Service Fund - By Bond Issue
December 31, 2024

	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	$ 545,894	$ 546,254	$ 169,259	$ 129,767
Special assessment receivable				
Current	-	590	-	-
Delinquent	221,965	1,674	-	403
Deferred	-	61,905	-	106,215
Total assets	$ 767,859	$ 610,423	$ 169,259	$ 236,385
Liabilities				
Due to Other Funds	$ -	$ -	$ -	$ -
Advance from other funds	-	-	-	-
Total liabilities	-	-	-	-
Deferred Inflows of Resources				
Unavailable revenue - special assessments	221,965	63,578	-	106,618
Fund Balances				
Restricted	545,894	546,845	169,259	129,767
Unassigned	-	-	-	-
Total fund balances	545,894	546,845	169,259	129,767
Total liabilities, deferred inflows of resources, and fund balances	$ 767,859	$ 610,423	$ 169,259	$ 236,385

Debt Service			
2020A G.O. Improvement Bonds (341)	2024A G.O. Improvement Bonds (342)	1999C and D G.O. Tax Increment Bonds (TIF 3-1) (370)	Total Debt Service Funds
$ 610,088	$ -	$ 435	$ 2,001,697
821	-	-	1,411
2,738	-	-	226,780
345,433	-	-	513,553
$ 959,080	$ -	$ 435	$ 2,743,441
$ -	$ 49,400	$ -	$ 49,400
-	-	155,889	155,889
-	49,400	155,889	205,289
348,172	-	-	740,333
610,908			2,002,673
-	(49,400)	(155,454)	(204,854)
610,908	(49,400)	(155,454)	1,797,819
$ 959,080	$ -	$ 435	$ 2,743,441

City of Wyoming
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Debt Service Fund - By Bond Issue
Year Ended December 31, 2024

	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	$ 133,430	$ 230,000	$ 100,813	$ 104,435
Tax increments	-	-	-	-
Special assessments	52,775	56,689	-	17,785
Intergovernmental	9,448	-	-	-
Miscellaneous				
Investment income	15,788	13,804	4,027	2,232
Total revenues	211,441	300,493	104,840	124,452
Expenditures				
Current				
Economic development	-	-	-	3,100
Debt service				
Principal	335,000	345,000	115,000	90,000
Interest and other charges	28,670	27,623	7,374	34,894
Other professional	-	-	-	-
Total expenditures	363,670	372,623	122,374	127,994
Excess of revenues over (under) expenditures	(152,229)	(72,130)	(17,534)	(3,542)
Fund Balances				
Beginning of year	698,123	618,975	186,793	133,309
End of year	$ 545,894	$ 546,845	$ 169,259	$ 129,767

Debt Service			
2020A G.O. Improvement Bonds (341)	2024A G.O. Improvement Bonds (342)	1999C and D G.O. Tax Increment Bonds (TIF 3-1) (370)	Total Debt Service Funds
$ 223,901	$ -	$ -	$ 792,579
-	-	48,427	48,427
63,885	-	-	191,134
-	-	-	9,448
15,476	-	481	51,808
303,262	-	48,908	1,093,396
-	-	10,349	13,449
210,000	-	-	1,095,000
60,101	49,400	7,461	215,523
-	-	-	-
270,101	49,400	17,810	1,323,972
33,161	(49,400)	31,098	(230,576)
577,747	-	(186,552)	2,028,395
$ 610,908	$ (49,400)	$ (155,454)	$ 1,797,819

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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 (*Government Auditing Standards*), 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, 2024, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 25, 2025.

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.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 25, 2025

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, 2024, and the related notes to financial statements, and have issued our report thereon dated April 25, 2025.

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 25, 2025

Request for Council Action

Date: May 2, 2025

Presented to: Mayor Iverson and City Council Members
Presented by: Grant MacFarlane, Assistant City Administrator
Department: Administration
Reference: Electronic Sign Policy
Method: New Business

***Background Information*:**
The Wyoming City Council approved of the purchase of a city electronic sign from Indigo Signage at the December 17, 2024 City Council Regular Meeting. This sign was purchased using funds from the America Rescue Plan Act (ARPA) and the City's Economic Development Authority (EDA). The sign was successfully installed by Indigo Signage at Railroad Park, near the intersection of Forest Blvd. and East Viking Blvd., during the week of April 21, 2025. This new communication tool provides an opportunity for the City to share timely and relevant information with residents and visitors in a prominent and engaging way.

With the installation of this sign, City Staff has been working to create a clear and consistent policy governing the use of the electronic message board. Most cities with an electronic sign implement a digital sign policy to guide decisions related to what may be displayed on the sign. It is not uncommon for cities to receive requests to display personal or non-City related messages – such as birthday greetings, religious events, or private celebrations. The attached draft policy was created to ensure fair, appropriate use of this resource.

Policy Overview:
City Staff has developed an electronic sign policy that defines the types of permitted messages and outlines the process for requesting inclusion on the sign.

The policy prioritizes content that is related to:

- Notices of Public Meetings for governmental agencies
- Events and updates related to the City of Wyoming, the Wyoming Police Department, and the Wyoming Fire Department. Notices and events from Forest Lake Area Schools (ISD 831), specifically Wyoming Elementary, the only school physically located within City limits.
- Election / information for the city of Wyoming residents
- Events sponsored or co-sponsored by governmental agencies, law enforcement agencies, or Wyoming Elementary
- Nonprofit community events occurring within the City of Wyoming (e.g., food shelves, blood drives).

The policy excludes personal messages (such as birthdays or anniversaries) and promotional content for private or religious organizations not affiliated with a City-sponsored event.

Furthermore, the policy also outlines requirements that events must meet in order to be approved for inclusion on the electronic sign. These guidelines include:

- All events or postings must take place within the City of Wyoming.
- The Administration Department reviews all submissions and reserves the right to approve, prioritize, or revise postings as needed.
- Each message may be displayed for no more than seven (7) days, and no more than one (1) message per entity may be displayed per month (up to 12 per year).
- Messages from the City of Wyoming take priority over all other content and may be displayed indefinitely.
- Postings containing religious content, political campaign information, personal messages, or unrelated business advertising are not permitted.
- Requests for postings can be submitted to: wyoming@wyomingmn.org

Recommendation: Staff recommend that the City Council approve the City of Wyoming Electronic Sign Policy as presented. The policy ensures responsible and equitable use of the City's electronic sign to communicate important information and support community engagement.

Administration	**Date** 4/8/2025	**Number** 25-01
	Retention Permanent	**Approval**
	To: ALL PERSONNEL	
	Subject: Electronic Sign Policy	

The City of Wyoming's primary reason for having a digital sign is to get relevant information out to the community about official City events, services, and related topics. The Electronic Sign Policy (the "Policy") aims to outline the use of the sign and how to apply to display a message. The Policy applies to all organizations and entities of the City and relates to the display of messages on the City's electronic reader board.

PURPOSE

The City's electronic sign was constructed with funds from the American Rescue Plan Act. These funds were dedicated to the electronic sign in anticipation of the positive impact that it would have on the dissemination of information and economic development activity within the City. The sign was generally designed to:

- Provide information about the City of Wyoming;
- Provide information about City-Sponsored events; and

Eligibility

Any group or organization that is requesting the posting of an event must submit their request to the City of Wyoming for review and approval.

Criteria/Procedures

Postings on the City Electronical Sign located at the corner of Highway 61 and Forest Boulevard will abide by the following.

1. The initial request shall be directed to the Administration Department for review and approval.
2. Staff shall review the requested posting and post only if the requested posting meets the following requirements:
   a) Notices of public meetings for governmental agencies; City events or information regarding the City of Wyoming; law enforcement agencies including the Wyoming Police Department and Fire Department; and Forest Lake Area Schools (ISD 831), specifically Wyoming Elementary. This also includes election information for city of Wyoming residents.

b) Events sponsored by Governmental Agencies, Law Enforcement Agencies, or Local School Districts.

c) Events that are co-sponsored by the City of Wyoming or other Governmental Agencies, Law Enforcement Agencies, or Local School Districts.

d) Events offered to the Community, which are non-profitable, i.e. blood drives, food shelves, etc. and are taking place in the city of Wyoming

e) All events or activities to be posted must take place locally (defined as occurring within the City of Wyoming) and will depend upon available Electronic Reader Board space. Space priority will be given to the City of Wyoming events and organizations based on Wyoming proper.

3. The Administration Department shall have the authority to prioritize and change the postings at any time.

4. Individual notices shall not be posted for longer than seven (7) days, nor shall one entity have more than one (1) message posted per month (12 messages per year). The City shall determine the number of total messages to appear on the board at any given time.

5. Notices by the City of Wyoming shall hold priority above all other postings and may be posted indefinitely.

6. Postings for events that contain religious content, political campaign information, or for personal or business reasons shall not be posted.

GUIDELINES

- Organizations other than governmental or law enforcement agencies that request a posting must be from the immediate Wyoming area and must meet the above criteria.

- All events or activities to be posted must take place locally (defined as occurring within the City of Wyoming) and will depend upon available Electronic Reader Board space. Space priority will be given to the City of Wyoming events and organizations based on Wyoming proper.

- All events or activities to be posted must be open to the entire public without regard to race, color, creed, national origin, religion, sex, marital status, disability, or status in regard to public assistance.

- No postings shall be approved which contain profanity or obscene language or the like.

- Postings may be sent for review to the wyoming@wyomingmn.org for review

National Police Week Proclamation

May 11–17, 2025

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, THERFORE, BE IT RESOLVED, by the City Council of the City of Wyoming, do hereby designate the week of May 11–17, 2025, 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 6th DAY OF MAY, 2025.

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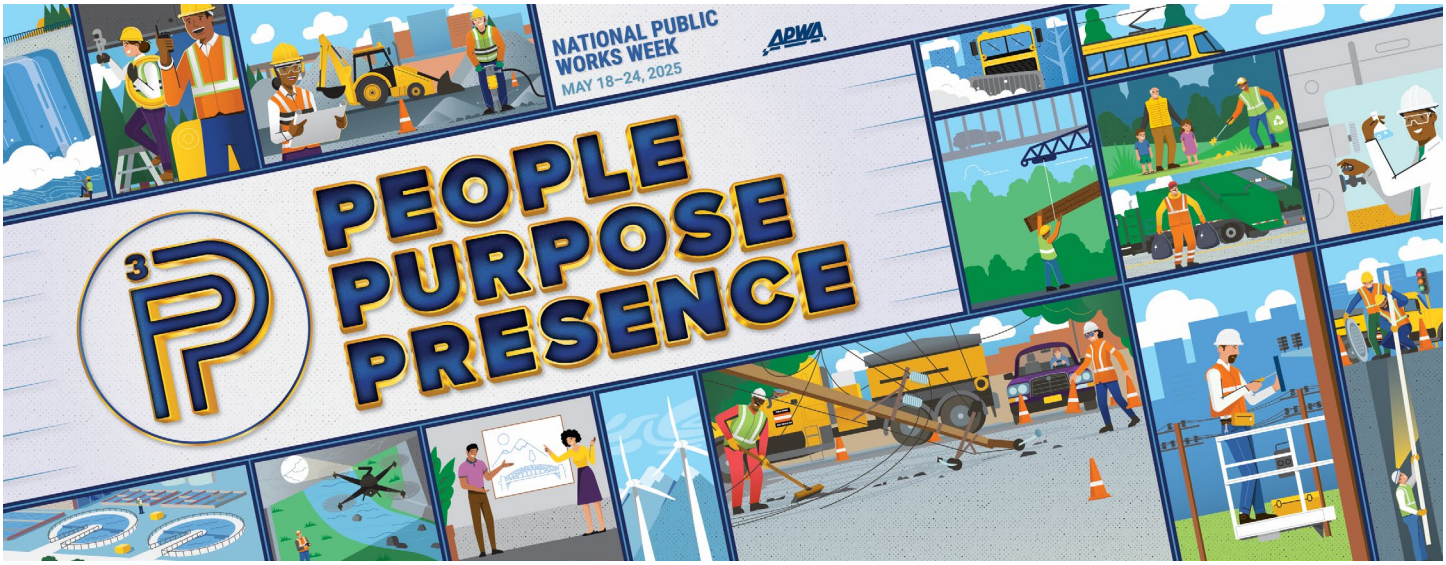
Lisa Iverson, Mayor



National Public Works Week Proclamation

May 18–24, 2025

“People, Purpose, Presence”

WHEREAS, public works professionals focus on infrastructure, facilities, and services that are of vital importance to sustainable and resilient communities and to public health, high quality of life, and well-being of the people of the City of Wyoming; 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 the City of Wyoming 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 2025 marks the 65th 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 of May 18–24, 2025, as National Public Works Week. I 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 6TH DAY OF MAY, 2025.

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Lisa Iverson, Mayor

A Proclamation of the City of Wyoming, Minnesota Designating May 4–10, 2025, as “Small Business Week” in Wyoming, Minnesota

Whereas, in 1963, President John F. Kennedy signed the first National Small Business Week Proclamation, marking the occasion by honoring top entrepreneurs in every state with awards and special recognition; and

Whereas, according to the Minnesota Department of Employment and Economic Development, small businesses employ more than 1.3 million workers statewide and play a vital role in driving innovation, strengthening local economies, and supporting the character and vibrancy of communities like Wyoming; and

Whereas, following the passage of the Small Business Act of 1953, the U.S. Small Business Administration (SBA) was created to "aid, counsel, assist, and protect the interests of small business concerns." Today, the SBA continues to champion America’s 33 million small businesses by helping owners access capital, navigate federal contracting, and recover from economic disruptions; and

Whereas, for more than 60 years, National Small Business Week has served as an opportunity to celebrate the critical contributions of America’s entrepreneurs and small business owners, whose determination, creativity, and spirit fuel our nation’s prosperity and resilience; and

Whereas, small businesses are the backbone of the American economy—creating two out of every three new jobs, driving competition, spurring innovation, and serving as pillars of economic opportunity in communities across the country; and

Whereas, the City of Wyoming supports small business growth and resilience by encouraging economic development initiatives, fostering a welcoming environment for entrepreneurs, and investing in infrastructure and resources that help businesses thrive; and

Whereas, Wyoming’s small business owners embody the best of the American spirit—resilient in the face of challenges, bold in their pursuit of new opportunities, and steadfast in their commitment to their customers, employees, and the broader community; and

Whereas, small businesses not only drive our economy, they shape our community’s identity, strengthen our neighborhoods, and create pathways for opportunity and prosperity for families across Wyoming; and

Whereas, Small Business Week offers an opportunity to celebrate and uplift the contributions of hardworking entrepreneurs and to recognize the essential role local businesses play in building a vibrant, connected, and resilient community;

NOW, THEREFORE,**BE IT PROCLAIMED** by the Mayor and City Council of the City of Wyoming, Minnesota, that May 4–10, 2025, is hereby designated as **"Small Business Week"** in Wyoming, Minnesota. We encourage all residents to support and celebrate small businesses—not just this week, but throughout the year.

Proclaimed this 6th day of May, 2025.

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Mayor, Lisa Iverson