AGENDA
CITY COUNCIL
REGULAR MEETING
CITY OF WYOMING, MINNESOTA
MAY 18, 2021
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 May 4th, 2021

SCHEDULED BID LETTINGS:

SCHEDULED PUBLIC HEARINGS:

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

2. **Resolution 21-05-40** Approving Payment for a Pay Voucher #1 to Kuechle Underground for the East Viking Boulevard Utility Improvements (WSB Project 012660-000) (City Project 19-02) in the Amount of $20,958.90.

3. Approve the recommended appointment of Jessica Bergan to the Park Advisory Commission

4. To consider letters to Senator Tina Smith and Senator Klobuchar for a request of community funding of $500,000 on behalf of Chisago County and the U.S. Hwy 8 reconstruction project

5. Consider authorizing the payment of recommended bills, payroll and journal entries for the Period May 5th, 2021 to May 18th, 2021

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

6. Report of the Public Safety Director, Paul Hoppe for May 18th, 2021

7. Report of the City Building Official and Zoning Administrator Fred Weck, IV for May 18th, 2021.

8. Report of the City Attorney, Tom Loonan, for May 18th, 2021

9. Report of the City Engineer, Mark Erichson, WSB, for May 18th, 2021

10. Report of the Public Works Superintendent, Chuck Almhjeld, for May 18th, 2021

COMMUNICATIONS:

11. To consider a letter stating the Wyoming City Council's opposition to encouragement of increased density in single family neighborhoods and to the Planned Use Developments provisions in the Senate Housing Omnibus Bill

12. Wyoming Touch a Truck Event 2021

13. Lion's Park Community Clean Up

OLD BUSINESS:

NEW BUSINESS:

14. To consider and approve the 2020 City of Wyoming Audit - Presentation – Bergan KDV

15. To consider **Resolution 21-05-41** a resolution approving an agreement for Joint Administration of Financial Assurance for Hunter Hill between the City of Wyoming and the Comfort Lake Forest Lake Watershed District.

16. **Resolution 21-05-42** Approving the purchase of the ST200 Screed Box attachment in the amount of $15,205 from Lano Equipment and the Acceptance of the Grant from the Minnesota Department of Labor and Industry in the amount of $7,602.50.

17. City of Wyoming Updated COVID-19 Business Preparedness Plan

COUNCIL REPORTS:

ADJOURN

DRAFT MINUTES
CITY COUNCIL
REGULAR MEETING
CITY OF WYOMING, MINNESOTA
MAY 4, 2021
7:00PM

CALL TO ORDER:

Mayor Lisa Iverson called the Regular Meeting of the Wyoming City Council for May 4, 2021 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, Brett Ohnstad, and Claire Luger

ABSENT: Councilmember Dennis Schilling

Also Present: Tom Loonan, Eckberg Lammers, Robb Linwood, City Administrator, Kelly Dumais, Assistant City Administrator, Mark Erichson-WSB, Paul Hoppe - Public Safety Director, Fred Weck, Zoning Administrator/Building Official and Chuck Almhjeld, Public Works Superintendent

DETERMINATION OF A QUORUM:

Mayor Iverson – Read aloud a statement explaining that the Council is meeting via teleconference due to the COVID-19 pandemic. She explained that tonight's meeting would be held according to State Statute 13D.021, will be live streamed on the City's YouTube page, and will be recorded as part of the public record on the City's website.

PLEDGE OF ALLEGIANCE:

OPEN FORUM: NONE

APPROVAL OF MINUTES:

1. **Consider approving the minutes of the "Regular Meeting" of the Wyoming, Minnesota City Council for April 20, 2021**

   A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER OHNSTAD, TO APPROVE THE MINUTES OF THE "REGULAR MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL FOR APRIL 20, 2021 AS SUBMITTED.

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

2. **Consider approving the minutes of the "Work Session Meeting" of the Wyoming, Minnesota City Council for April 28, 2021**

   A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER OHNSTAD, TO APPROVE THE MINUTES OF THE "WORK SESSION MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL FOR APRIL 28, 2021 AS SUBMITTED.

   Roll Call Vote:
   Voting Aye: Nanko Yeager, Luger, Ohnstad, Iverson
   Voting Nay: None

Abstain: None
Absent: Schilling

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 of April 21, 2021 to May 4, 2021

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

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

ACKNOWLEDGE RECEIPT OF REPORTS OR OFFICERS, BOARDS, COMMISSIONS, AND DEPARTMENT HEADS.

4. Report of the Public Safety Director, Paul Hoppe for May 4, 2021

5. Report of City Building Official, Fred Weck, IV for May 4, 2021

6. Report of City Attorney Tom Loonan for May 4, 2021

7. Report of City Engineer Mark Erichson, WSB for May 4, 2021

8. Report of Public Works Superintendent Chuck Almhjeld for May 4, 2021

COMMUNICATIONS:

9. To consider a letter of support for the Chisago County Hwy 8 Project for a Federal Raise Grant

City Administrator Linwood – Explained the request from County Engineer Triplett for a letter of support for the Chisago County Hwy 8 project.

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE A LETTER OF SUPPORT FOR THE CHISAGO COUNTY HWY 8 PROJECT FOR A FEDERAL RAISE GRANT.

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

OLD BUSINESS: NONE

NEW BUSINESS

10. To consider **Resolution 21-05-38** a resolution approving plans and specifications and ordering advertisement for bids for the 2021 Street Improvement Project

A MOTION WAS MADE BY COUNCILMEMBER OHNSTAD, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE RESOLUTION 21-05-38 A RESOLUTION APPROVING PLANS AND SPECIFICATIONS AND ORDERING ADVERTISEMENT FOR BIDS FOR THE 2021 STREET IMPROVEMENT PROJECT

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

11. To consider Hiring of Steven Kustrich for the Maintenance Worker 1 Position with Public Works at a rate of $26.81

Public Works Superintendent Almhjeld– Gave an overview of the interview process for the Maintenance 1 Worker and the recommendation for hiring Steven Kustrich.

A MOTION WAS MADE BY COUNCILMEMBER OHNSTAD, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE THE HIRING OF STEVEN KUSTRICH FOR THE MAINTENANCE WORKER 1 POSITION AT A RATE OF $26.81

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

12. To consider the extension of working hours for Kuechle Underground for the East Viking Blvd Utility Construction Project

City Engineer Erichson– Explained the request from Kuechle Underground for an extension to the working hours to be able to work from 7:00 AM to 9:00 PM, Monday through Friday and noted that staff is recommending approval. He gave an overview of the estimated schedule for project completion and the benefit of the extended work hours.

Council Member Ohnstad– Expressed concern about this setting a precedent for other projects in residential areas.

City Engineer Erichson – Stated that the City has received requests to extend hours in the past and has turned them down. He stated that he was not concerned about setting a precedent because it is a Council decision on a project-by-project basis.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER OHNSTAD, TO APPROVE THE EXTENSION OF WORKING HOURS FOR KUECHLE UNDERGROUND FOR THE EAST VIKING BOULEVARD CONSTRUCTION PROJECT

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

13. To consider a Council Work Session on May 19, 2021 at 6:00 PM

City Administrator Linwood – Gave a brief overview of topics to be discussed at the Work

Session.

A MOTION WAS MADE BY COUNCILMEMBER LUGER, SECONDED BY COUNCILMEMBER OHNSTAD, TO SCHEDULE A COUNCIL WORK SESSION ON MAY 19, 2021 AT 6:00 PM

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

14. To consider a Proclamation for National Public Works Week for May 16-23, 2021

Assistant City Administrator Dumais – Explained that this proclamation was to acknowledge the contribution of Public Works workers to the community.

A MOTION WAS MADE BY COUNCILMEMBER OHNSTAD, SECONDED BY COUNCILMEMBER NANKO YEAGER, TO APPROVE A PROCLAMATION FOR NATIONAL PUBLIC WORKS WEEK FOR MAY 16-23, 2021.

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

15. To consider **Resolution 21-05-39** a resolution accepting the donation from the First State Bank of Wyoming to the Railroad Park History Walk in the amount of $100,000

City Administrator Linwood – Stated that this is an extremely generous donation for Railroad Park and staff wanted there to be a bit more recognition that approving it via the Consent Agenda.

Mayor Iverson – Expressed her extreme appreciation for the First State Bank of Wyoming and their donation.

The Council expressed their appreciation to the bank for both their time spent in the City and their donation to Railroad Park.

A MOTION WAS MADE BY COUNCILMEMBER IVERSON, SECONDED BY COUNCILMEMBER LUGER, TO APPROVE RESOLUTION 21-05-39 A RESOLUTION ACCEPTING THE DONATION FROM THE FIRST STATE BANK OF WYOMING TO THE RAILROAD PARK HISTORY WALK IN THE AMOUNT OF $100,000.

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

Mayor Iverson – Extended her appreciation to the Park Advisory Commission for their work on Railroad Park planning.

COUNCIL REPORTS:

Council Member Ohnstad – Attended the Council Work Session and the Planning Commission meeting.

Council Member Nanko Yeager – No report.

Council Member Luger – Attended the Council Work Session.

Mayor Iverson – Attended the Council Work Session, the Planning Commission meeting, and has been working with the Chisago County mayors and others within the State working against some language that has been included in a proposed bill.

Public Safety Director Hoppe – Stated that the Bike Rodeo is coming up on May 15, 2021 from 10:00 AM -12:00 PM at the elementary school.

Mayor Iverson – Noted that there will be a Public Safety Barbeque that is being put on by an area neighborhood on June 5, 2021 from 11:00 AM to 4:00 PM at 26205 Gaylon Drive.

Assistant City Administrator Dumais – Stated that there will also be a Touch a Truck Event on June 5, 2021 and noted that more details will be coming soon.

MAYOR IVERSON ADJOURNED THE MAY 4, 2021 "REGULAR MEETING" OF THE WYOMING, MINNESOTA CITY COUNCIL BY GENERAL CONSENT AT 7:36 PM

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 18, 2021
7:00PM

Request for Council Action

Date: May 11, 2021

To: Wyoming City Council, Mayor Lisa Iverson, Councilmembers Claire Luger, Linda Nanko/Yeager, Joe Zerwas and Dennis Schilling

Cc: Robb Linwood; File

From: City Engineer, Mark Erichson, PE

RE: East Viking Boulevard Utility Improvements, City Project No. 19-02
Approve Pay Voucher 1 to Kuechle Underground

Background and supporting documentation of request:

A Contract was awarded to Kuechle Underground to complete the East Viking Boulevard Utility Improvements on March 16, 2021. Staff is requesting approval of payment for Pay Voucher No. 1 to Kuechle Underground in the amount of $20,958.90 for work completed on the project through April 30, 2021.

Recommendation:

Approve Resolution No. 21-05-40 a resolution Approving payment to Kuechle Underground in the amount of $20,958.90.

May 11, 2021

Mr. Robb Linwood
City of Wyoming
26885 Forest Boulevard
Wyoming, Minnesota 55092

Re: East Viking Boulevard Utility Improvements
S.A.P. 248-108-001
City of Wyoming Project No. 19-02
WSB Project No.012660-000

Dear Mr. Linwood:

Please find enclosed Construction Pay Voucher No. 1 for the above referenced project in the amount of $20,958.90. The quantities completed to date have been reviewed and agreed upon by the contractor, and we hereby recommend that the City of Wyoming approve Construction Pay Voucher No. 1 for Kuechle Underground.

The amount indicated above reflects work certified to date through April 30, 2021, with a 5% retainage applied. Please include one executed copy with the payment to Kuechle Underground and return one executed copy to our office for our file. If you have any questions or comments regarding this voucher, please contact me at 651.286.8463. Thank you.

Sincerely,

WSB

Mark A. Erichson

Mark Erichson, PE
City Engineer

Attachments

cc: Paul Hornby, WSB

kkp

178 E 9TH STREET | SUITE 200 | SAINT PAUL, MN | 55101 | 651.286.8450 | WSBENG.COM

East Viking Boulevard Utility Improvements

Pay Voucher 1

wsb

Client:	City of Wyoming 26885 Forest Blvd. Wyoming, MN 55092-0188	**Contractor:**	Kuechle Underground 10998 State Highway 55 Kimball, MN 55353

WSB Project No.: 012660-000
Client Project No.: 19-02
State Project No.: 248-108-001
Federal Project No.:

Contract Amount		**Funds Encumbered**	
Original Contract	$1,224,780.35	Original	$1,224,780.35
Contract Changes	$0.00	Additional	N/A
Revised Contract	$1,224,780.35	Total	$1,224,780.35

Work Certified To Date	
Base Bid Items	$22,062.00
Contract Changes	$0.00
Material On Hand	$0.00
Total	$22,062.00

Work Certified This Voucher	Work Certified To Date	Less Amount Retained	Less Previous Payments	Amount Paid This Voucher	Total Amount Paid To Date
$22,062.00	$22,062.00	$1,103.10	$0.00	$20,958.90	$20,958.90
		Percent Retained: 5%			Percent Complete: 1.8%

This is to certify that the items of work shown in this Pay Voucher have been actually furnished for the work comprising the above-mentioned project in accordance with the plans and specifications heretofore approved.

Approved By WSB

Project Engineer

5/10/21

Date

Approved By Kuechle Underground

5-10-2021

Date

Approved By City of Wyoming

Date

Pay Voucher 1

Payment Summary				
No.	**Up Through Date**	**Work Certified Per Voucher**	**Amount Retained Per Voucher**	**Amount Paid Per Voucher**
1	04/30/21	$22,062.00	$1,103.10	$20,958.90

Funding Category Name	Work Certified To Date	Less Amount Retained	Less Previous Payments	Amount Paid This Voucher	Total Amount Paid To Date
Local	$15,501.00	$775.05	$0.00	$14,725.95	$14,725.95
Roadway Improvements SAP 248-108-001	$6,561.00	$328.05	$0.00	$6,232.95	$6,232.95

Accounting Number	Funding Source	Amount Paid This Voucher	Revised Contract Amount	Funds Encumbered To Date	Paid Contractor To Date
1	Local	$14,725.95			$14,725.95
2	State Aid	$6,232.95			$6,232.95

Contract Item Status

Line No.	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Voucher	Amount This Voucher	Quantity To Date	Amount To Date
1	2011.601	VIBRATION MONITORING	LS	$15,000.00	1	0	$0.00	0	$0.00
2	2021.501	MOBILIZATION	LS	$60,000.00	1	0	$0.00	0	$0.00
3	2104.502	SALVAGE SIGN	EACH	$40.00	4	4	$160.00	4	$160.00
4	2104.503	SAWING CONCRETE PAVEMENT (FULL DEPTH)	L F	$4.00	40	48	$192.00	48	$192.00
5	2104.503	SAWING BIT PAVEMENT (FULL DEPTH)	L F	$3.00	1900	0	$0.00	0	$0.00
6	2104.503	REMOVE CURB & GUTTER	L F	$3.00	1600	34	$102.00	34	$102.00
7	2104.504	REMOVE BITUMINOUS PAVEMENT	S Y	$4.00	6700	2920	$11,680.00	2920	$11,680.00
8	2104.518	REMOVE CONCRETE WALK	S F	$1.00	9400	1804	$1,804.00	1804	$1,804.00
9	2104.601	SALVAGE AND REINSTALL LANDSCAPE STRUCTURES	LS	$6,500.00	1	0	$0.00	0	$0.00
10	2105.601	DEWATERING	LS	$40,000.00	1	0	$0.00	0	$0.00
11	2105.601	TEMPORARY ROAD	LS	$3,200.00	1	0	$0.00	0	$0.00
12	2105.607	EXCAVATION SPECIAL	C Y	$16.00	654	0	$0.00	0	$0.00
13	2106.507	EXCAVATION - COMMON (P)	C Y	$20.00	1548	0	$0.00	0	$0.00
14	2106.507	EXCAVATION - COMMON	C Y	$15.00	1101	0	$0.00	0	$0.00
15	2106.507	SELECT GRANULAR EMBANKMENT (CV)	C Y	$24.00	381	0	$0.00	0	$0.00
16	2112.519	SUBGRADE PREPARATION	RDST	$200.00	15.5	0	$0.00	0	$0.00

Contract Item Status

Line No.	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Voucher	Amount This Voucher	Quantity To Date	Amount To Date
17	2123.610	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	$150.00	60	0	$0.00	0	$0.00
18	2123.610	UTILITY CREW	HOUR	$1,200.00	20	0	$0.00	0	$0.00
19	2130.523	WATER	MGAL	$30.00	40	0	$0.00	0	$0.00
20	2211.507	AGGREGATE BASE (CV) CLASS 5	C Y	$28.00	882	0	$0.00	0	$0.00
21	2211.507	AGGREGATE BASE (CV) CLASS 5 (P)	C Y	$30.00	866	0	$0.00	0	$0.00
22	2331.603	JOINT ADHESIVE	L F	$0.75	3405	0	$0.00	0	$0.00
23	2357.506	BITUMINOUS MATERIAL FOR TACK COAT	GAL	$3.50	730	0	$0.00	0	$0.00
24	2360.504	TYPE SP 9.5 WEAR CRS MIX (2,C) 3.0" THICK	S Y	$32.00	200	0	$0.00	0	$0.00
25	2360.509	TYPE SP 9.5 WEARING COURSE MIX (3,C)	TON	$70.00	860	0	$0.00	0	$0.00
26	2360.509	TYPE SP 12.5 WEARING COURSE MIX (2,C)	TON	$65.00	880	0	$0.00	0	$0.00
27	2360.509	TYPE SP 12.5 NON WEAR COURSE MIX (3,B)	TON	$63.00	860	0	$0.00	0	$0.00
28	2521.518	6" CONCRETE WALK	S F	$6.50	9400	0	$0.00	0	$0.00
29	2531.503	CONCRETE CURB & GUTTER DESIGN B612	L F	$26.50	90	0	$0.00	0	$0.00
30	2531.503	CONCRETE CURB & GUTTER DESIGN B618	L F	$17.60	1210	0	$0.00	0	$0.00
31	2531.503	CONCRETE CURB & GUTTER DESIGN B624	L F	$33.80	205	0	$0.00	0	$0.00
32	2531.618	TRUNCATED DOMES	S F	$48.00	300	0	$0.00	0	$0.00
33	2533.503	PORTABLE PRECAST CONCRETE BARRIER DESIGN 8337	LF	$15.00	48	0	$0.00	0	$0.00
34	2533.503	RELOCATE PORTABLE PRECAST CONCRETE BARRIER DESIGN 8337	LF	$6.00	48	0	$0.00	0	$0.00
35	2563.601	TRAFFIC CONTROL	LS	$32,000.00	1	0	$0.00	0	$0.00
36	2563.613	PORTABLE CHANGEABLE MESSAGE SIGN	UDAY	$75.00	49	0	$0.00	0	$0.00
37	2564.602	INSTALL SALVAGED SIGN	EACH	$200.00	4	0	$0.00	0	$0.00
38	2565.602	ADJUST HANDHOLE	EACH	$600.00	1	0	$0.00	0	$0.00
39	2565.602	RIGID PVC LOOP DETECTOR 6'X6'	EACH	$1,000.00	8	0	$0.00	0	$0.00

Contract Item Status

Line No.	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Voucher	Amount This Voucher	Quantity To Date	Amount To Date
40	2573.501	STABILIZED CONSTRUCTION EXIT	LS	$8,100.00	1	0	$0.00	0	$0.00
41	2573.502	STORM DRAIN INLET PROTECTION	EACH	$250.00	29	26	$6,500.00	26	$6,500.00
42	2573.503	SEDIMENT CONTROL LOG TYPE WOOD FIBER	L F	$4.00	400	406	$1,624.00	406	$1,624.00
43	2574.507	COMMON TOPSOIL BORROW	C Y	$40.00	100	0	$0.00	0	$0.00
44	2575.504	SODDING TYPE LAWN	S Y	$12.00	340	0	$0.00	0	$0.00
45	2575.504	SODDING TYPE MINERAL	S Y	$14.00	480	0	$0.00	0	$0.00
46	2575.508	HYDRAULIC MULCH MATRIX	LB	$3.00	430	0	$0.00	0	$0.00
47	2582.503	4" SOLID LINE PAINT	L F	$0.36	1050	0	$0.00	0	$0.00
48	2582.503	4" DBLE SOLID LINE PAINT	L F	$0.72	1430	0	$0.00	0	$0.00
49	2582.518	PAVT MSSG PAINT	S F	$4.43	100	0	$0.00	0	$0.00
50	2582.518	CROSSWALK PAINT	S F	$2.50	360	0	$0.00	0	$0.00
51	2104.502	REMOVE MANHOLE	EACH	$250.00	7	0	$0.00	0	$0.00
52	2104.503	REMOVE SEWER PIPE (SANITARY)	L F	$3.00	1470	0	$0.00	0	$0.00
53	2104.503	REMOVE CONCRETE CASING	L F	$10.00	170	0	$0.00	0	$0.00
54	2104.503	REMOVE SANITARY SERVICE PIPE	L F	$3.00	160	0	$0.00	0	$0.00
55	2503.601	SANITARY SEWER BYPASS PUMPING	L S	$13,000.00	1	0	$0.00	0	$0.00
56	2503.602	CONNECT TO EXISTING SANITARY SEWER	EACH	$2,700.00	4	0	$0.00	0	$0.00
57	2503.602	CONNECT TO EXISTING MANHOLES (SAN)	EACH	$11,000.00	2	0	$0.00	0	$0.00
58	2503.602	CONNECT TO EXISTING SANITARY SEWER SER	EACH	$420.00	9	0	$0.00	0	$0.00
59	2503.602	18"X4" PVC WYE	EACH	$2,250.00	4	0	$0.00	0	$0.00
60	2503.602	18"X6" PVC WYE	EACH	$2,300.00	5	0	$0.00	0	$0.00
61	2503.603	4" PVC PIPE SEWER	L F	$37.00	40	0	$0.00	0	$0.00
62	2503.603	6" PVC PIPE SEWER	L F	$40.00	50	0	$0.00	0	$0.00
63	2503.603	18" PVC PIPE SEWER	L F	$150.00	1460	0	$0.00	0	$0.00

Contract Item Status

Line No.	Item	Description	Units	Unit Price	Contract Quantity	Quantity This Voucher	Amount This Voucher	Quantity To Date	Amount To Date
64	2503.603	TELEVISE SANITARY SEWER	L F	$4.00	1460	0	$0.00	0	$0.00
65	2506.502	CASTING ASSEMBLY	EACH	$500.00	5	0	$0.00	0	$0.00
66	2506.502	ADJUST FRAME & RING CASTING	EACH	$950.00	1	0	$0.00	0	$0.00
67	2506.602	CHIMNEY SEAL	EACH	$155.00	8	0	$0.00	0	$0.00
68	2506.603	CONSTRUCT 8" OUTSIDE DROP	L F	$1,161.00	9	0	$0.00	0	$0.00
69	2506.603	CONST 48" DIA SAN SEWER MANHOLE	L F	$350.00	63	0	$0.00	0	$0.00
70	2104.502	REMOVE HYDRANT	EACH	$300.00	1	0	$0.00	0	$0.00
71	2104.503	REMOVE WATERMAIN	LF	$10.00	90	0	$0.00	0	$0.00
72	2504.602	CONNECT TO EXISTING WATER MAIN	EACH	$2,400.00	8	0	$0.00	0	$0.00
73	2504.602	ADJUST GATE VALVE & BOX	EACH	$560.00	12	0	$0.00	0	$0.00
74	2504.603	6" WATERMAIN DUCTILE IRON CL 52	L F	$175.00	80	0	$0.00	0	$0.00
75	2504.604	4" POLYSTYRENE INSULATION	S Y	$32.00	100	0	$0.00	0	$0.00
76	2504.608	DUCTILE IRON FITTINGS	LB	$15.00	200	0	$0.00	0	$0.00
77	2104.502	REMOVE CASTING	EACH	$100.00	10	0	$0.00	0	$0.00
78	2104.502	REMOVE DRAINAGE STRUCTURE	EACH	$250.00	7	0	$0.00	0	$0.00
79	2104.503	REMOVE SEWER PIPE (STORM)	L F	$10.00	530	0	$0.00	0	$0.00
80	2503.503	12" RC PIPE SEWER DES 3006 CL V	L F	$100.00	20	0	$0.00	0	$0.00
81	2503.503	15" RC PIPE SEWER DES 3006 CL V	L F	$102.00	460	0	$0.00	0	$0.00
82	2503.602	CONNECT TO EXISTING STORM SEWER	EACH	$1,900.00	13	0	$0.00	0	$0.00
83	2503.602	CONNECT INTO EXISTING DRAINAGE STRUCTURE	EACH	$2,000.00	7	0	$0.00	0	$0.00
84	2503.603	TELEVISE STORM SEWER	L F	$4.00	480	0	$0.00	0	$0.00
85	2506.502	CASTING ASSEMBLY	EACH	$690.00	14	0	$0.00	0	$0.00
86	2506.502	ADJUST FRAME & RING CASTING	EACH	$950.00	1	0	$0.00	0	$0.00
87	2506.503	CONST DRAINAGE STRUCTURE DES 48-4020	L F	$450.00	34	0	$0.00	0	$0.00

Contract Item Status									
Line No.	**Item**	**Description**	**Units**	**Unit Price**	**Contract Quantity**	**Quantity This Voucher**	**Amount This Voucher**	**Quantity To Date**	**Amount To Date**
88	2506.602	CHIMNEY SEAL	EACH	$180.00	11	0	$0.00	0	$0.00
89	2506.602	REPAIR DRAINAGE STRUCTURE	EACH	$900.00	6	0	$0.00	0	$0.00
90	2506.602	CONST DRAINAGE STRUCTURE DESIGN SPEC (2'X3')	EACH	$1,600.00	3	0	$0.00	0	$0.00
Bid Totals:							**$22,062.00**		**$22,062.00**

Project Category Totals		
Category	**Amount This Voucher**	**Amount To Date**
SCHEDULE A. - SURFACE IMPROVEMENTS	$22,062.00	$22,062.00
SCHEDULE B. - SANITARY SEWER IMPROVEMENTS	$0.00	$0.00
SCHEDULE C. - WATERMAIN IMPROVEMENTS	$0.00	$0.00
SCHEDULE D. - STORM SEWER IMPROVEMENTS	$0.00	$0.00

Contract Change Item Status											
CC	**CC No.**	**Line No.**	**Item**	**Description**	**Units**	**Unit Price**	**Contract Quantity**	**Quantity This Voucher**	**Amount This Voucher**	**Quantity To Date**	**Amount To Date**
Contract Change Totals:											

Contract Change Totals				
No.	**Contract Change**	**Description**	**Amount This Voucher**	**Amount To Date**

Material On Hand Additions					
Line No.	**Item**	**Description**	**Date**	**Added**	**Comments**

Material On Hand Balance						
Line No.	**Item**	**Description**	**Date**	**Added**	**Used**	**Remaining**

RESOLUTION NO. 21-05-40

A RESOLUTION APPROVING PAYMENT FOR PAY VOUCHER #1 TO KUECHLE UNDERGROUND FOR THE EAST VIKING BOULEVARD UTILITY IMPROVEMENTS (WSB Project 012660-000) (City Project 19-02) IN THE AMOUNT OF $20,958.90.

WHERE AS, the City of Wyoming entered into a Contract with Kuechle Underground to complete the **EAST VIKING BOULEVARD UTILITY IMPROVEMENTS**.

WHERE AS, the City Engineer, Mark Erichson, has inspected and approved the work on this project.

THEREFORE BE IT RESOLVED that the City of Wyoming authorizes the "Payment of Pay Voucher #1" in the amount of **$20,958.90** to **KUECHLE UNDERGROUND** for the **EAST VIKING BOULEVARD UTILITY IMPROVEMENTS**.

This resolution was adopted by the City Council of the City of Wyoming on the 18th day of May 2021.

____
Lisa Iverson, Mayor

ATTEST:

____
Robb Linwood, City Administrator/Clerk

(seal)

Request for Action

Date: May 14, 2021

Presented to: Mayor Iverson and City Council Members
Presented by: Kelly Dumais, Assistant City Administrator
Department: Administration
Reference: Park Advisory Commission Seat Appointment
Method: New Business

***Background Information*:**
There are two applications to fill the vacant seat on the Wyoming Park Advisory Commission seat. The Park Advisory Commission is met on May 10th and recommended Jessica Bergan to be appointed to the vacant seat. While the council will only be able to appoint one person to the seat, there are many upcoming opportunities for community engagement that we will be able to reach out to the individual who is not selected for potential participating. In addition, applicants who have applied to vacant board or commission seats but were not selected will be notified of future openings.

Recommended Action: Approve the Jessica Bergan to serve in the vacant seat on the Park Advisory Commission.

Jessica A. Bergan

26437 Forli Avenue

Wyoming, MN 55092

Jessica.a.bergan@gmail.com

507-226-2413

April 26, 2021

Kelly Dumais

Assistant City Administrator

City of Wyomgin

26885 Forest Blvd #8346

Wyoming, MN 55092

Dear Ms. Dumais:

I recently read about the opening within the Wyoming Park Advisory Commission, and was interested in assisting in this commission.

I have lived in Wyoming for four years and would like to give back to my community. During my time in this beautiful city, my family has made sure to attend many city events as well as spend time at our gorgeous parks. I hope by joining this commission I can be helpful and learn more about this great city I am privileged to call my home.

My resume is enclosed with this letter so you can review my education, work experience, and achievements. Thank you for your time and consideration. I look forward to speaking with you in the near future.

Sincerely,

Jessica A Bergan

Jessica A. Bergan

Jessica Bergan

26437 Forli Ave

Wyoming Mn 55092

5072262413

jessica.a.bergan@gmail.com

PROFESSIONAL EXPERIENCE

Collins Law Office, P.A.
20 Lake Street S Ste 202 Forest Lake MN 55025
Paralegal: June 2019 to present
Answering phones, entering data, creating estate planning documents, e-filing documents for recording, scheduling appointments.

Hoglund Law
1781 County Rd B West Roseville MN 55113
Legal Assistant: January 2018 to June 2019
Answering phones, entering data, creating documents for court. Calling medical facilities for medical records for clients case. Processing billing and speaking with customer service representatives. Speaking with clients regarding the next steps of their case. Serving subpoena requests.

Donatelli's
2692 Co Rd E East, St Paul, MN 55110
Cashier: June 2016- January 2018
Answering phone calls to create orders for customers. Training new employees how to answer phones, create dessert dishes. Helping close down restaurant at the end of the night. Counting money in registers.

Yost & Baill
220 South 6th St, Ste 2050, Minneapolis MN 55402
Legal Assistant: December 2015 – May 2016
Creating files based on referrals from our clients. Engage in support duties for efficient courtroom processes including preparing legal documents, intercommunications with defendants and clients, and service legal documents. Utilize Circuit Court Administration software including court record entries, case management and limited billing.

Erickson Bell Beckman & Quinn
1700 West HWY 36 Roseville Minnesota
Receptionist: August 2014-December 2015
Answer phones, make copies for attorneys, create case data summaries, look over legal descriptions when asked, a bit of dictation as well.

Lighthouse of Mahtomedi Mahtomedi Minnesota
Caregiver: April 2014-July 2014
Care for residents including help with dressing, daily living, and activities.
Cleaning, laundry, dishes, serving meals

REM WISCONSIN River Falls Wisconsin United States

Direct Support Professional December 2013 - March 2014

Care for patients by changing bed linens, washing and ironing laundry, cleaning, or assisting with their personal care.

Administer prescribed oral medications, under the written direction of physician or as directed by home care nurse or aide, and ensure patients take their medicine.

Plan, purchase, prepare, or serve meals to patients or other family members, according to prescribed diets.

SURVEY RESEARCH CENTER River Falls Wisconsin United States

Student Assistant February 2013 - October 2013

Prepare, manipulate, and manage extensive databases.

Provide assistance with the preparation of project-related reports, manuscripts, and presentations.

Obtain informed consent of research subjects and/or their guardians.

Perform descriptive and multivariate statistical analyses of data, using computer software.

Prepare tables, graphs, fact sheets, and written reports summarizing research results.

Perform data entry and other clerical work as required for project completion.

EDUCATION

Saint Charles High School Minnesota United States
High School Diploma, Jun 2012

- GPA of 3.1, scholarships up to 500 dollars, soccer team member, One Act State Champion, lettered in Choir

University of Wisconsin River Falls Wisconsin United States
Completed coursework towards Political Science, Dec 2013

- Learn about different government procedures, member of Phi Mu Zeta Sigma fraternity, and Hall council vice president

Rasmussen College Lake Elmo Minnesota United States
Graduated with Associates Degree in Paralegal Studies September 2017 and Bachelor's Degree in Criminal Justice Leadership and Management September 2018

ADDITIONAL SKILLS

- Hard working, friendly, fast learner, good listener
- Efficient in Microsoft Word, Excel, Powerpoint, Outlook
- Worked with Client Profiles program
- Lexis Advance and Westlaw
- Fundraising experience

Lindsay Hobson
5570 273rd Street
Wyoming, MN 55092
612-805-5140
Lindsayhobson9@gmail.com

April 13th, 2021

Kelly Dumais
Assistant City Administrator
City of Wyoming
26885 Forest Blvd
Wyoming, MN 55092

Dear Kelly,

My name is Lindsay Hobson, and I am a new resident of the City of Wyoming who is looking to get involved within my community. I recently saw on the city website that there is an opening for a member of the Park Advisory Commission, and I would like to get involved.

I was raised in Lindstrom, MN and graduated from Chisago Lakes Senior High School. I later moved to St. Paul, MN and lived there while obtaining my Bachelor of Business Administration with a Concentration in Accounting from Hamline University. After I received my degree, my husband and I wanted to move back toward our hometown, and bought our first home here in Wyoming just last April.

I currently am working from home as a Tax Associate for Boulay, a small CPA firm based out of Eden Prairie. I've always tried to be involved in my community through volunteering and supporting local businesses. I worked as a Universal Banker for Lake Area Bank while in high school. Throughout my time at Hamline, I was dedicated to giving back my time to the university through work study employment and tutoring the students in our accounting classes.

As a young resident of Wyoming who has intentions of raising children in the area one day, I'd really like to be involved with the Park Advisory Commission. While I don't have any experience being a part of a group like this, I am very enthusiastic about helping the city to continue to provide a beautiful, safe community environment using my knowledge and work experience.

Thank you for you time and consideration, and please reach out with any questions you may have. I would be happy to offer my time for an informational interview if you so need.

Regards,
Lindsay Hobson

May 18, 2021

The Honorable Amy Klobuchar
425 Dirksen Senate Building
Washington, DC 20510

Dear Senator Klobuchar:

U.S. Highway 8, in Chisago County, is an important interregional corridor that serves a variety of transportation needs. It is vital to sustaining local commerce and energizing future economic growth and vitality. In recent years, Highway 8 has become increasingly strained due to high levels of daily commuters, large trucks hauling freight, and spikes in weekend recreational traffic. A proliferation of secondary roads and private driveways provide direct access to and from Highway 8 which contribute to safety and mobility issues. There have been a number of serious crashes in recent years, including 5 fatalities.

Chisago County plans to reconstruct and expand 8 miles of U.S. Highway 8 from 2 lanes to 4 lanes to accommodate existing traffic volumes of over 22,000 trips per day. It will also look to consolidate approximately 60 access points down to 8 and add a trail for bike/ped traffic.

> **"Chisago County requests Community Project Funding for $500,000 to help reconstruct and expand 8 miles of U.S. Highway 8 from 2 lanes to 4 lanes to accommodate existing traffic volumes of over 22,000 trips per day."**

The Wyoming city council feels this vital improvement to Highway 8 is needed to address safety, congestion/mobility, access management, economic development and bike/ped deficiencies and has extensive community support. I fully support this investment and your championship of this Community Project Funding request will most importantly help prevent serious crashes within the corridor and save the lives of many more Minnesotans but additionally it will create jobs, improve commercial transit, and spur post pandemic economic recovery.

Sincerely,

City of Wyoming Mayor and City Council

Mayor Lisa Iverson
Council Member Dennis Schilling
Council Member Bret Ohnstad
Council Member Linda Nanko Yeager
Council Member Claire Luger

May 18, 2021

The Honorable Tina Smith
720 Hart Senate Office Building
Washington, DC 20510

Dear Senator Smith:

U.S. Highway 8, in Chisago County, is an important interregional corridor that serves a variety of transportation needs. It is vital to sustaining local commerce and energizing future economic growth and vitality. In recent years, Highway 8 has become increasingly strained due to high levels of daily commuters, large trucks hauling freight, and spikes in weekend recreational traffic. A proliferation of secondary roads and private driveways provide direct access to and from Highway 8 which contribute to safety and mobility issues. There have been a number of serious crashes in recent years, including 5 fatalities.

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> **"Chisago County requests Community Project Funding for $500,000 to help reconstruct and expand 8 miles of U.S. Highway 8 from 2 lanes to 4 lanes to accommodate existing traffic volumes of over 22,000 trips per day."**

The Wyoming city council feels this vital improvement to Highway 8 is needed to address safety, congestion/mobility, access management, economic development and bike/ped deficiencies and has extensive community support. I fully support this investment and your championship of this Community Project Funding request will most importantly help prevent serious crashes within the corridor and save the lives of many more Minnesotans but additionally it will create jobs, improve commercial transit, and spur post pandemic economic recovery.

Sincerely,

City of Wyoming Mayor and City Council

Mayor Lisa Iverson
Council Member Dennis Schilling
Council Member Bret Ohnstad
Council Member Linda Nanko Yeager
Council Member Claire Luger

Check Number	Name	Check Date
51868	PACIFIC LIFE INSURANCE	05/11/2021

Item Code	GL Number	Amount
ROTH	101-0000-21712	230.77
		230.77

Check Number	Name	Check Date
51869	LAW ENFORCEMENT LABOR	05/11/2021

Item Code	GL Number	Amount
UNION POLICE	101-0000-21713	390.00
		390.00

Check Number	Name	Check Date
EFT764	SELECTACCOUNT,	05/11/2021

Item Code	GL Number	Amount
DEP CARE	101-0000-21711	0.00
FSA CONT	101-0000-21711	0.00
HSA CONT	101-0000-21707	1,708.08
		1,708.08

Check Number	Name	Check Date
EFT765	P.E.R.A.,	05/11/2021

Item Code	GL Number	Amount
CORD PERA	101-0000-21704	2,679.50
DCP PERA	101-0000-21704	0.00
DCP PERA MATCH	101-0000-21704	0.00
PERA CITY MATCH	101-0000-21704	3,091.72
PF PERA	101-0000-21704	3,631.79
PF PERA CITY	101-0000-21704	5,447.68
		14,850.69

Check Number	Name	Check Date
EFT766	INTERNAL REVENUE SERVICE,	05/11/2021

Item Code	GL Number	Amount
FITW	101-0000-21701	6,671.34
MEDICARE_EE	101-0000-21703	977.81
MEDICARE_ER	101-0000-21703	977.81
SOCSEC_EE	101-0000-21703	2,390.90
SOCSEC_ER	101-0000-21703	2,390.90
		13,408.76

Check Number	Name	Check Date
EFT767	STATE OF MINNESOTA,	05/11/2021

Item Code	GL Number	Amount

Check Number	Name		Check Date
SITW	101-0000-21702	2,822.12	
		2,822.12	

General Checking Account 10100
Total Amount Being Paid: $33,410.42
Total Number of Checks: 6

Mayor Iverson

Councilmember Luger

Councilmember Nanko/Yeager

Councilmember Schilling

Councilmember Ohnstad

City of Wyoming
Check Detail Register

051821

Check # / Invoice #	Check Date / General Ledger #		Vendor Name / Amount	Comment
51870	**05/18/2021**	**ADAM'S PEST CONTROL INC**		
3296502				
	101-3100-44010	REPAIRS & MAINT.	$37.58	REPAIRS & MAINT. - BUILDINGS
3296503				
	101-3100-44010	REPAIRS & MAINT.	$64.43	REPAIRS & MAINT. - BUILDINGS
3296504				
	101-2110-44010	REPAIRS & MAINT.	$37.58	REPAIRS & MAINT. - BUILDINGS
	Total for ADAM'S PEST CONTROL INC		$139.59	
51871	**05/18/2021**	**AEM FINANCIAL SOLUTIONS, LLC**		
443419				
	101-1500-43010	AUDITING AND AC	$3,870.00	AUDITING AND ACCOUNTING
	Total for AEM FINANCIAL SOLUTIONS,		$3,870.00	
51872	**05/18/2021**	**AIRFRESH INDUSTRIES, INC**		
44554				
	101-5200-44050	SATALLITE RENTAL	$695.00	SATALLITE RENTAL
	Total for AIRFRESH INDUSTRIES, INC		$695.00	
51873	**05/18/2021**	**ALLIED BLACKTOP**		
6306				
	651-9425-42310	CONTRACTED SER	$3,442.50	CONTRACTED SERVICES
	101-3100-42310	CONTRACTED SER	$3,442.50	CONTRACTED SERVICES
	Total for ALLIED BLACKTOP		$6,885.00	
51874	**05/18/2021**	**AMERICAN TEST CENTER**		
2210983				
	101-2110-43700	INSPECTIONS	$1,385.00	INSPECTIONS
2210984				
	602-9425-44040	REPAIRS & MAINT.	$450.00	REPAIRS & MAINT. - EQUIPMENT
	101-3100-44040	REPAIRS & MAINT.	$125.00	REPAIRS & MAINT. - EQUIPMENT
	Total for AMERICAN TEST CENTER		$1,960.00	
51875	**05/18/2021**	**ANDERSON - KOCH FORD**		
72383				
	101-2110-43900	VEHICLE MAINTEN	$101.50	VEHICLE MAINTENANCE
	Total for ANDERSON - KOCH FORD		$101.50	
51876	**05/18/2021**	**AT & T MOBILITY**		
287290589379X0503202				
	101-2110-43200	COMMUNICATIONS	$1,207.36	COMMUNICATIONS (GENERAL)
	Total for AT & T MOBILITY		$1,207.36	
51877	**05/18/2021**	**BOO CREATIVE LLC**		
86				
	101-1400-42100	OPERATING SUPPL	$875.00	OPERATING SUPPLIES
	Total for BOO CREATIVE LLC		$875.00	

City of Wyoming
Check Detail Register

051821

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
51878	**05/18/2021**	**CARQUEST AUTO PARTS**		
2509-PC-0-1618498618				
	101-2110-43900	VEHICLE MAINTEN	$37.76	VEHICLE MAINTENANCE
	Total for CARQUEST AUTO PARTS		$37.76	
51879	**05/18/2021**	**CDW GOVERNMENT**		
C238211				
	401-1000-45000	CAPITAL OUTLAY	$5,945.08	CAPITAL OUTLAY
	Total for CDW GOVERNMENT		$5,945.08	
51880	**05/18/2021**	**CHISAGO LAKES JOINT SEWAGE TRE**		
13052				
	602-9425-43890	SEWER PLANT FEE	$23,982.75	TREATMENT CHARGES-MARCH 2021
	602-9425-43890	SEWER PLANT FEE	$23,332.32	TREATMENT CHARGES-APRIL 2021
	Total for CHISAGO LAKES JOINT SEWA		$47,315.07	
51881	**05/18/2021**	**CHRISTIE OLSON**		
10001023000				
	601-0000-11501	UTILITIES - OPUS	$320.59	UB REFUND 21.00590.68
	Total for CHRISTIE OLSON		$320.59	
51882	**05/18/2021**	**CINTAS**		
4082917782				
	101-2110-43600	CLEANING SERVIC	$25.00	CLEANING SERVICE
4083580617				
	101-3100-44180	UNIFORMS	$106.91	STREETS
	101-3100-42100	OPERATING SUPPL	$3.50	SHOP SUPPLIES
4082917923				
	101-1400-43600	CLEANING SERVIC	$25.00	CLEANING SERVICE-CITY HALL
4082917689				
	101-3100-44180	UNIFORMS	$106.91	STREETS
	101-3100-42100	OPERATING SUPPL	$16.27	SHOP SUPPLIES
4084257718				
	101-2110-43600	CLEANING SERVIC	$25.00	CLEANING SERVICE
4084257964				
	101-1400-43600	CLEANING SERVIC	$25.00	CLEANING SERVICE-CITY HALL
4084257792				
	101-3100-44180	UNIFORMS	$106.91	STREETS
	101-3100-42100	OPERATING SUPPL	$24.37	SHOP SUPPLIES
	Total for CINTAS		$464.87	
51883	**05/18/2021**	**CONNEXUS ENERGY**		
04292021				
	101-3100-43800	UTILITIES-GAS/ELI	$36.47	LAKE DR & HEATH - ST LIGHTS
	101-2110-43800	UTILITIES-GAS/ELI	$5.00	HAMLET DR
	101-2110-43800	UTILITIES-GAS/ELI	$5.00	FALLBROOK SIREN
	101-3100-43860	STREET LIGHTS	$15.46	250TH STREET NE SIGN
	101-2110-43800	UTILITIES-GAS/ELI	$5.00	PIONEER RD
	Total for CONNEXUS ENERGY		$66.93	

City of Wyoming
Check Detail Register

051821

Check # / Invoice #	Check Date / General Ledger #	Vendor Name / mount		Comment
51884	**05/18/2021**	**COUNTY RECORDER**		
202100000034				
	800-0000-20575	SUMMER FIELDS II	$46.00	COUNTY RECORD-SUMMER FIELDS IMPROVEMENT
	800-0000-20532	SHORE VIEW TWO	$46.00	COUNTY RECORD-SHORE VIEW TWO ESCROW
Total for COUNTY RECORDER			$92.00	
51885	**05/18/2021**	**CULLIGAN WATER CONDITIONING**		
052021				
	101-2110-42100	OPERATING SUPPL	$92.70	OPERATING SUPPLIES
Total for CULLIGAN WATER CONDITIO			$92.70	
51886	**05/18/2021**	**CW TECHNOLOGY**		
CW65161				
	401-1000-45000	CAPITAL OUTLAY	$971.75	CAPITAL OUTLAY
CW64632				
	401-1000-45000	CAPITAL OUTLAY	$3,892.92	CAPITAL OUTLAY
CW65171				
	401-1000-45000	CAPITAL OUTLAY	$952.28	CAPITAL OUTLAY
INV00070091				
	101-2110-42000	SUPPLIES - OFFICE	$247.00	SUPPLIES - OFFICE/COPY/COMPUTR
Total for CW TECHNOLOGY			$6,063.95	
51887	**05/18/2021**	**DRESEL TRUCKING**		
1972				
	101-3100-44410	STREET MAINT MA	$724.46	STREET MAINT MATERIALS
Total for DRESEL TRUCKING			$724.46	
51888	**05/18/2021**	**ECKBERG LAMMERS P.C.**		
24217				
	101-1400-43040	ATTORNEY FEES	$815.00	GENERAL
	101-1400-43040	ATTORNEY FEES	$780.00	MEETINGS
	101-1400-43040	ATTORNEY FEES	$306.25	GENERAL EMPLOYMENT
	800-0000-20531	AADLAND WEST	$280.00	AADLAND WEST
Total for ECKBERG LAMMERS P.C.			$2,181.25	
51889	**05/18/2021**	**ECM PUBLISHERS INC.**		
832482				
	601-9425-43510	LEGAL NOTICE PUI	$19.60	LEGAL NOTICE PUBLICATION
Total for ECM PUBLISHERS INC.			$19.60	
51890	**05/18/2021**	**EMERGENCY EQUIPMENT CONNECTION**		
1919				
	101-2110-43900	VEHICLE MAINTEN	$110.14	VEHICLE MAINTENANCE
Total for EMERGENCY EQUIPMENT COI			$110.14	
51891	**05/18/2021**	**ERIC ANDERSON**		
20004202369				
	601-0000-11501	UTILITIES - OPUS	$146.72	UB REFUND 21.00589.67
Total for ERIC ANDERSON			$146.72	

City of Wyoming
Check Detail Register

051821

Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
51892	05/18/2021	FACILICARE INC		
16647				
	101-5500-43600	CLEANING SERVIC	$1,263.40	LIBRARY
	101-1400-43600	CLEANING SERVIC	$299.00	CITY HALL/FIRE
	101-2110-43600	CLEANING SERVIC	$159.00	POLICE
	Total for FACILICARE INC		$1,721.40	
51893	05/18/2021	FASTENAL COMPANY		
MNTC3210517				
	101-3100-42100	OPERATING SUPPL	$63.60	OPERATING SUPPLIES
	Total for FASTENAL COMPANY		$63.60	
51894	05/18/2021	FERGUSON WATERWORKS		
0472970				
	601-9425-42400	SMALL TOOLS/MIN	$443.00	SMALL TOOLS/MINOR EQUIPMENT
0472879				
	601-9425-42400	SMALL TOOLS/MIN	$4,250.00	SMALL TOOLS/MINOR EQUIPMENT
0473142				
	601-9425-42290	METERS	$548.03	METERS
	Total for FERGUSON WATERWORKS		$5,241.03	
51895	05/18/2021	GOPHER STATE ONE CALL		
1040852				
	601-9425-44650	LOCATES (GOPHEF	$162.68	LOCATES (GOPHER STATE)
	602-9425-44650	LOCATES (GOPHEF	$162.67	LOCATES (GOPHER STATE)
1020854-IN				
	601-9425-44650	LOCATES (GOPHEF	$10.80	LOCATES (GOPHER STATE)
	602-9425-44650	LOCATES (GOPHEF	$10.80	LOCATES (GOPHER STATE)
	Total for GOPHER STATE ONE CALL		$346.95	
51896	05/18/2021	H & W FUND I.U.O.E LOCAL 49		
05152021				
	101-0000-21706	HOSPITALIZATION	$7,950.00	JUNE PREMIUMS
	Total for H & W FUND I.U.O.E LOCAL 4		$7,950.00	
51897	05/18/2021	HALLBERG FAMILY LTD		
05012021				
	101-2110-42100	OPERATING SUPPL	$52.50	OPERATING SUPPLIES
	Total for HALLBERG FAMILY LTD		$52.50	
51898	05/18/2021	HAWKINS INC		
4920499				
	601-9425-42160	CHEMICALS/CHEMI	$689.32	CHEMICALS/CHEMICAL PRODUCTS
	Total for HAWKINS INC		$689.32	
51899	05/18/2021	HEALTH PARTNERS		
104790142				
	101-0000-21706	HOSPITALIZATION	$1,592.48	JUNE PREMIUMS
	Total for HEALTH PARTNERS		$1,592.48	

City of Wyoming
Check Detail Register

051821

Check # / Invoice #	Check Date / General Ledger #		Vendor Name / Amount	Comment
51900	**05/18/2021**	**HITCH-IT**		
3940				
	601-9425-42400	SMALL TOOLS/MIN	$909.00	SMALL TOOLS/MINOR EQUIPMENT
	Total for HITCH-IT		$909.00	
51901	**05/18/2021**	**HOLIDAY COMPANIES**		
60101052100				
	101-2110-43900	VEHICLE MAINTEN	$45.00	VEHICLE MAINTENANCE
04/30/2021				
	101-2110-42120	MOTOR FUELS	$136.73	MOTOR FUELS
	Total for HOLIDAY COMPANIES		$181.73	
51902	**05/18/2021**	**INNOVATIVE OFFICE SOLUTIONS**		
IN3344516				
	101-2110-42000	SUPPLIES - OFFICE	$79.05	SUPPLIES - OFFICE/COPY/COMPUTR
IN3334290				
	101-1400-42000	SUPPLIES - OFFICE	$101.21	SUPPLIES - OFFICE/COPY/COMPUTR
	Total for INNOVATIVE OFFICE SOLUTI		$180.26	
51903	**05/18/2021**	**IUOE LOCAL #49**		
05042021				
	101-0000-21714	PW UNION DUES	$210.00	UNION DUES
	Total for IUOE LOCAL #49		$210.00	
51904	**05/18/2021**	**JASON & STACY LEBER**		
200004202996				
	601-0000-11501	UTILITIES - OPUS	$31.91	UB REFUND 21.00717.12
	Total for JASON & STACY LEBER		$31.91	
51905	**05/18/2021**	**KELLER, MICHAEL DR.**		
04272021				
	101-2110-43000	PROFESSIONAL SE	$650.00	PROFESSIONAL SERVICE (GENERAL)
	Total for KELLER, MICHAEL DR.		$650.00	
51906	**05/18/2021**	**MACQUEEN EMERGENCY**		
W00044				
	101-2110-42100	OPERATING SUPPL	$136.25	OPERATING SUPPLIES
	Total for MACQUEEN EMERGENCY		$136.25	
51907	**05/18/2021**	**MCFOA**		
2021				
	101-1500-42080	TRAINING AND INS	$45.00	TRAINING AND INSTRUCTION
	Total for MCFOA		$45.00	
51908	**05/18/2021**	**MCMA**		
001				
	101-1500-44330	DUES & SUBSCRIP	$156.00	DUES & SUBSCRIPTIONS
	Total for MCMA		$156.00	

City of Wyoming
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Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
51909	**05/18/2021**	**MENARDS- FOREST LAKE**		
62776				
	101-2110-42100	OPERATING SUPPL	$68.42	OPERATING SUPPLIES
	Total for MENARDS- FOREST LAKE		$68.42	
51910	**05/18/2021**	**MIDCONTINENT COMMUNICATIONS**		
14463230111960				
	101-1400-43210	TELEPHONE	$113.73	CITY HALL
	101-1400-42310	CONTRACTED SER'	$915.44	FIBER
	101-2110-43210	TELEPHONE	$188.75	POLICE DEPT
	101-3100-43210	TELEPHONE	$64.23	PUBLIC WORKS
	601-9425-43210	TELEPHONE	$187.68	WELL
	602-9425-43210	TELEPHONE	$141.12	LIFTSTATIONS
	Total for MIDCONTINENT COMMUNIC/		$1,610.95	
51911	**05/18/2021**	**MIDWEST RADAR & EQUIPMENT**		
169222				
	101-2110-42100	OPERATING SUPPL	$200.00	OPERATING SUPPLIES
	Total for MIDWEST RADAR & EQUIPMI		$200.00	
51912	**05/18/2021**	**MODERN MARKETING**		
MM141281				
	101-2110-42230	CRIME PREVENTIC	$821.30	CRIME PREVENTION
	Total for MODERN MARKETING		$821.30	
51913	**05/18/2021**	**NAPA AUTO PARTS**		
029294				
	101-3100-42100	OPERATING SUPPL	$122.46	OPERATING SUPPLIES
	Total for NAPA AUTO PARTS		$122.46	
51914	**05/18/2021**	**NORTH SHORE RESEARCH**		
1005				
	101-2110-42100	OPERATING SUPPL	$20.00	OPERATING SUPPLIES
1002				
	101-2110-42310	CONTRACTED SER'	$320.00	CONTRACTED SERVICES
	Total for NORTH SHORE RESEARCH		$340.00	
51915	**05/18/2021**	**NUSS TRUCK & EQUIPMENT**		
4027920				
	101-3100-44040	REPAIRS & MAINT.	$3,760.11	REPAIRS & MAINT. - EQUIPMENT
	Total for NUSS TRUCK & EQUIPMENT		$3,760.11	
51916	**05/18/2021**	**POST BOARD**		
04022021				
	101-2110-42080	TRAINING AND IN!	$90.00	TRAINING AND INSTRUCTION
	Total for POST BOARD		$90.00	
51917	**05/18/2021**	**PROPHOENIX CORORATION**		
2021167				
	101-2110-42080	TRAINING AND IN!	$1,190.00	TRAINING AND INSTRUCTION
	Total for PROPHOENIX CORORATION		$1,190.00	

City of Wyoming
Check Detail Register

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Check # / Invoice #	Check Date / General Ledger #		Vendor Name / Amount	Comment
51918	**05/18/2021**	**RAPIT PRINTING INC**		
227594				
	101-2400-43220	POSTAGE	$98.44	POSTAGE
	601-9425-43220	POSTAGE	$114.84	POSTAGE
	602-9425-43220	POSTAGE	$114.84	POSTAGE
	Total for RAPIT PRINTING INC		$328.12	
51919	**05/18/2021**	**RICOH BUSINESS SYSTEMS**		
104914005				
	101-1400-42150	COPIER	$146.23	CITY HALL
	101-2110-42240	MAINTENANCE CO	$77.19	POLICE DEPT
	101-2110-42240	MAINTENANCE CO	$20.71	FIRE DEPT
	Total for RICOH BUSINESS SYSTEMS		$244.13	
51920	**05/18/2021**	**RICOH USA**		
5061914132				
	101-2110-42240	MAINTENANCE CO	$41.16	POLICE DEPT
	101-2110-42240	MAINTENANCE CO	$5.02	FIRE DEPT
	101-1400-42150	COPIER	$69.75	CITY HALL
	Total for RICOH USA		$115.93	
51921	**05/18/2021**	**SAFE-FAST INC**		
INV244882				
	602-9425-42100	OPERATING SUPPL	$51.00	OPERATING SUPPLIES
	601-9425-42100	OPERATING SUPPL	$51.00	OPERATING SUPPLIES
INV244415				
	601-9425-42400	SMALL TOOLS/MIN	$1,412.88	SMALL TOOLS/MINOR EQUIPMENT
	Total for SAFE-FAST INC		$1,514.88	
51922	**05/18/2021**	**SUMMER FIELDS LLC**		
INV 1				
	800-0000-20575	SUMMER FIELDS II	$36,395.12	SUMMER FIELDS IMPROVEMENT
	Total for SUMMER FIELDS LLC		$36,395.12	
51923	**05/18/2021**	**SWENSONS LAWNCARE**		
1790				
	101-5200-42310	CONTRACTED SER	$4,573.51	CONTRACTED SERVICES-PARKS APRIL
	Total for SWENSONS LAWNCARE		$4,573.51	
51924	**05/18/2021**	**TARGETSOLUTIONS LEARNING LLC**		
INV24263				
	101-2110-42080	TRAINING AND IN:	$4,382.13	TRAINING AND INSTRUCTION
	Total for TARGETSOLUTIONS LEARNIN		$4,382.13	
51925	**05/18/2021**	**THOMSON REUTERS-WEST PUBLISH**		
844305920				
	101-2110-44360	INVESTIGATIONS	$159.54	INVESTIGATIVE SUITE
	Total for THOMSON REUTERS-WEST PI		$159.54	

City of Wyoming
Check Detail Register

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Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
51926	**05/18/2021**	**TIMESAVER OFF SITE SECRETARIAL**		
M26417				
	101-1910-42310	CONTRACTED SER	$188.00	PLANNING COMMISSION MEETING
	101-1400-42310	CONTRACTED SER	$187.00	CITY COUNCIL MEETING
	Total for TIMESAVER OFF SITE SECRET		$375.00	
51927	**05/18/2021**	**TOWN & COUNTRY DISPOSAL**		
06012021				
	101-5500-43840	REFUSE	$21.00	1715 WYOMING LIBRARY
	101-1400-43840	REFUSE	$134.46	804 CITY OF WYOMING
	101-5200-43840	REFUSE	$95.82	930 WYOMING CITY GARAGE
	101-3100-43840	REFUSE	$105.65	803 CITY OF WYOMING
	Total for TOWN & COUNTRY DISPOSAL		$356.93	
51928	**05/18/2021**	**URSA MAJOR**		
200001030800				
	601-0000-11501	UTILITIES - OPUS	$73.90	UB REFUND 21.000024.00
	Total for URSA MAJOR		$73.90	
51929	**05/18/2021**	**US BANK EQUIPMENT FINANCE**		
442493656				
	101-2400-42000	SUPPLIES - OFFICE	$162.00	SUPPLIES - OFFICE/COPY/COMPUTR
	Total for US BANK EQUIPMENT FINAN		$162.00	
51930	**05/18/2021**	**VAN IWAARDEN ASSOC.**		
1				
	101-1500-43010	AUDITING AND AC	$1,000.00	AUDITING AND ACCOUNTING
	Total for VAN IWAARDEN ASSOC.		$1,000.00	
51931	**05/18/2021**	**VERIZON**		
9878544822				
	101-3100-43210	TELEPHONE	$454.29	PUBLIC WORKS
	101-1400-43210	TELEPHONE	$167.12	ADMINISTRATION
	101-2400-43210	TELEPHONE	$83.56	BUILDING
	Total for VERIZON		$704.97	
51932	**05/18/2021**	**VICTORY AUTOMOTIVE SERVICE**		
801441				
	101-2110-43900	VEHICLE MAINTEN	$87.48	VEHICLE MAINTENANCE
801492				
	101-2110-43900	VEHICLE MAINTEN	$194.09	VEHICLE MAINTENANCE
	Total for VICTORY AUTOMOTIVE SERV		$281.57	

City of Wyoming
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Check # / Invoice #	Check Date / General Ledger #	Vendor Name	Amount	Comment
51933	**05/18/2021**	**AMAZON**		
112007255159509800				
	101-1400-42000	SUPPLIES - OFFICE	$85.85	SUPPLIES - OFFICE/COPY/COMPUTR
BN0P3D4B11F7				
	101-1400-42080	TRAINING AND IN:	$632.00	TRAINING AND INSTRUCTION
100349562				
	101-1400-44330	DUES & SUBSCRIP	$4.00	DUES & SUBSCRIPTIONS
INV75287572				
	101-1400-42100	OPERATING SUPPL	$14.99	OPERATING SUPPLIES
Total for ZOOM			$736.84	
51934	**05/18/2021**	**MN DEPTARTMENT OF LABOR AND INDUSTR**		
MN1DLI000635688				
	101-2400-44330	DUES & SUBSCRIP	$35.00	DUES & SUBSCRIPTIONS
0023				
	101-2400-42100	OPERATING SUPPL	$28.25	OPERATING SUPPLIES
	101-2400-42100	OPERATING SUPPL	$0.70	OPERATING SUPPLIES
Total for MN DVS			$63.95	
51935	**05/18/2021**	**AMAZON**		
11257883160665066				
	101-2110-42100	OPERATING SUPPL	$19.92	OPERATING SUPPLIES
D01-1045166-6313835				
	101-2110-44330	DUES & SUBSCRIP	$13.95	DUES & SUBSCRIPTIONS
208429426542				
	101-2110-42000	SUPPLIES - OFFICE	$12.87	SUPPLIES - OFFICE/COPY/COMPUTR
0-0000041809				
	101-2110-42100	OPERATING SUPPL	$109.20	OPERATING SUPPLIES
ZWBTC-0000678324				
	101-2110-42100	OPERATING SUPPL	$9.99	OPERATING SUPPLIES
ZWBTC-0000687768				
	101-2110-42100	OPERATING SUPPL	$9.99	OPERATING SUPPLIES
2800-7180				
	101-2110-42080	TRAINING AND IN:	$149.00	TRAINING AND INSTRUCTION
SD033021134076				
	101-2110-42100	OPERATING SUPPL	$84.43	OPERATING SUPPLIES
Total for QUALIFIED HARDWARE			$409.35	
51936	**05/18/2021**	**WILLIAM LAMWERS**		
10001036900				
	601-0000-11501	UTILITIES - OPUS	$106.64	UB REFUND 21.00190.00
Total for WILLIAM LAMWERS			$106.64	
51937	**05/18/2021**	**XCEL ENERGY**		
730354253				
	101-3100-43860	STREET LIGHTS	$5,454.79	STOP LIGHTS
730926939				
	101-3100-43800	UTILITIES-GAS/ELI	$36.25	TRAFFIC SIGNAL
Total for XCEL ENERGY			$5,491.04	

City of Wyoming
Check Detail Register

051821

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

General Checking Account 10100
Total Amount Being Paid: $165,150.79
Total Number of Checks: 68

Mayor Iverson

Councilmember Luger

Councilmember Nanko/Yeager

Councilmember Schilling

Councilmember Ohnstad

Council Report

May 12, 2021

Mayor Iverson and City Council Members

Re: Public Safety Activity Report for May 18th, 2021 City Council Meeting

Similar to the past years, The City of Wyoming has been classified as one of the top 15 Safest Cities in Minnesota. The designation is determined by the Part I/II national crime stats compared against all other communities in Minnesota. The top 20 cities in Minnesota reported violent and property crime rates well below the state average. Our overall ranking was 14, according to the report our 2020 Violent Part I crimes dropped in half, while our property crimes increased by .5%. The full report can be read at https://www.safewise.com/blog/safest-cities-minnesota/

The Police Department had our first successful deployment of the BolaWrap, the de-escalation tool was purchased last fall. The Bolawrap deploys the 8 ft Kevlar rope that wraps a subject allowing officers to control and detain with a lower level of force. The device was deployed after a subject in Mental Health Distress tried to physically engage the officers, continued to taunt, refused to comply with, and respond to verbal instructions. The wrap was deployed as the subject tried to retreat into the home. The wrap halted him in his tracks just long enough to allow officers to move in and detain him safely without injuries to either the subject or Officers. Our employees are excited to have this new device as another available de-escalation tool.

Traffic volumes on the detour continue to be high, Officers have spent a considerable amount of time in the area as a present deterrent and making traffic stop. I have received positive feedback from community members on our traffic control efforts and also from others asking more be done with stop signs and trucks. We will continue to evaluate the situation and collaborate with engineering and public works to help with the traffic flow and safety.

Paul Hoppe
Public Safety Director

CAD Summary Report

Printed On: 04/29/21 10:21

Wyoming

	04/21	Total
911 Hangup or Open Line	5	**5**
ALARM-Commercial	1	**1**
ALARM-Fire	2	**2**
ALARM-Medical	2	**2**
ALARM-Residential	1	**1**
ANIMAL-Animal at Large	5	**5**
ANIMAL-Found	1	**1**
ANIMAL-Neglect/Abuse	1	**1**
ASSAULT (in progress)	1	**1**
Assist Other Agency	9	**9**
Attempt to Locate	1	**1**
Backgrounds/Fingerprints	2	**2**
CHECK-Area	73	**73**
CHECK-Business	54	**54**
CHECK-Park	81	**81**
CHECK-the welfare	2	**2**
Child Protection/Neglect	2	**2**
Civil Complaint	1	**1**
CRASH-Hit & Run (not in progress)	1	**1**
CRASH-Property Damage ONLY	2	**2**
Detail/Activities	11	**11**
Dispute	3	**3**
DOMESTIC-physical (in progress)	2	**2**
DOMESTIC-Verbal (in progress)	1	**1**
Driving Complaint	6	**6**
Dumping/Littering Complaint	2	**2**
Extra Patrol	2	**2**
Financial Fraud-Check CCard	5	**5**
FIRE Call	1	**1**
FOUND-Property	1	**1**

CAD Summary Report

Printed On: 04/29/21 10:21

	04/21	Total
Gopher One emergency locate	1	**1**
Gun Permit	6	**6**
Harassment	1	**1**
Informational ICR	2	**2**
JUVENILE-Complaint	1	**1**
JUVENILE-Missing Person	1	**1**
MEDICAL	6	**6**
Motorist Assist	5	**5**
NUISANCE PROPERTY	10	**10**
OFP/HRO/NCO Violation (not in progress)	2	**2**
Open Door/Window	1	**1**
Public Assist	10	**10**
PURSUIT-Vehicle	1	**1**
Road Hazard	4	**4**
SQUAD CHECK	36	**36**
Suicidal Person	2	**2**
Suspicious Activity	4	**4**
Suspicious Person	3	**3**
Suspicious Vehicle	8	**8**
THEFT (not in progress)	3	**3**
THEFT-of Gas	4	**4**
Theft-of Identity	1	**1**
THREATS (not in progress)	1	**1**
Traffic Enforcement/Radar	25	**25**
TRAFFIC Stop	36	**36**
Training	2	**2**
TRESPASS Complaint (not in progress)	1	**1**
Utility Co Callout	1	**1**
Vehicle Lockout	2	**2**
Vehicle Repo	1	**1**

CAD Summary Report

Printed On: 04/29/21 10:21

	04/21	Total
Total	**462**	**462**

May 14, 2021
Honorable Mayor and City Council
City of Wyoming
26885 Forest Boulevard
Wyoming, MN 55092

RE: May 18, 2021 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.

Widseth Office Building
The building permit has been issued to remodel the interior of the building. The remodel is phase 1; they also intend to construct a garage addition on the east side of the building and to redo the parking lot to meet ADA requirements. The addition and parking area will require City Council Site Plan approval.

Gopher State Mini-Storage
Work has begun on the second storage building. One structure has had its final inspection approved. Framing on the other building has been delayed because of lumber prices and availability.

Maranatha Radio Tower
The foundation for the tower has been placed. The permit for the radio tower antenna has been issued.

Midco Data Center
There were some minor corrections for the building final. The final inspection for the dry fire suppression system has been approved. Glazing has been installed in the front entry and the contractor is working towards completion soon. The plumbing final inspection has been approved. Interior work continues, including sheetrock and a large duct system to provide cooling for the electronic equipment room. Framing plumbing and mechanical systems rough-in inspections have been approved. The floor slab have been installed. Installation of the "tip-up" wall panels and the roof structure are complete. Underground plumbing in the building has been inspected and approved. Footings and foundation have been inspected and approved. Connections to city sewer & water have been inspected and approved. Stormwater treatment features have been constructed. The parking lot has been paved.

Wyoming Grange Daycare
Construction has restarted with the installation of the fire separation assemblies. The building permit has been issued to remodel the former Galleberg Chiropractic office into a daycare facility.

CU Recovery Parking Area Expansion
Ponding areas have been seeded and blacktop with parking lanes has been done as well. The contractor has not scheduled a final inspection.

260th Street Water Tower
Antennas on the temporary poles are being placed back on to the water tower; the steel tower has been removed.

Sincerely,

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

DEPARTMENT OF BUILDING SAFETY
P.O. Box 188, 26885 Forest Blvd., Wyoming, MN 55092
Phone: 651-462-4947 Fax: 651-462-3938

ECKBERG LAMMERS
ATTORNEYS AT LAW

www.eckberglammers.com

Writer's Direct Dial:
(715) 808-8842

Writer's Email:
tloonan@eckberglammers.com

May 13, 2021

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 30, 2021 – May 13, 2021

Dear Robb:

Our office is assisting the City in completing all documentation for the commencement of the Hunter Hills Development. We are advising the City relating to questions regarding City contracts and public data requests. We continue to provide legal assistance relating to the COVID-19 Pandemic as needed. As always, we maintain our general counsel role of fielding questions and addressing general concerns raised by City staff relating to any other legal matters relevant to the City.

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

Very Truly Yours,

s/ Thomas R. Loonan

Thomas R. Loonan
City Attorney

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

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

Engineer's Report

May 14, 2021

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

Re: May 18, 2021 City Council Meeting
WSB Project No. 015228-000

Dear Mayor and Council Members:

This engineers 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.

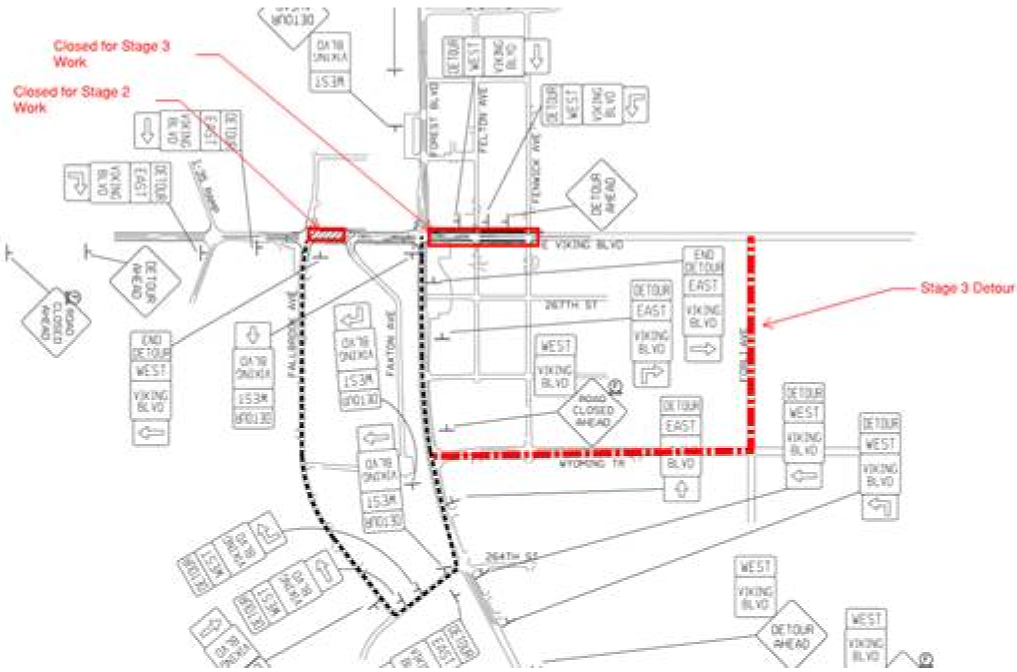
2020 Street Improvement Project
Project is substantially complete. Staff has prepared a punch list and Dresel Contracting is completing this work. Final payment will be made once vegetation is established and all punch list items have been addressed.

2021 Street Improvement Project
City Council held the public hearing and authorized the preparation of plans and specifications. Staff has finalized the plans and specifications and have received the authorization to advertise for bids at the May 4th City Council meeting. Award of contract is expected to be brought to the second meeting in June. Construction is anticipated to start in August, once the East Viking Improvements have been completed.

TH 61 and East Viking Sanitary Sewer Upsizing Project
Below is the construction update for the week of May 17, 2021:

1. Contractor will complete roadway restoration construction in Stage 1 construction by Wednesday, opening East Viking Boulevard between Forest Boulevard and Faxton Avenue.
2. Contractor will begin traffic control setup for Stage 2 construction and close East Viking Boulevard between Faxton Avenue and Fallbrook Avenue.

3. Contractor will begin traffic control setup for Stage 3 construction and close East Viking Boulevard between Fenwick Avenue and Forest Boulevard
    a. The contractor plans to complete stage 2 sewer work and is scheduling the pipe crew to move to Stage 3 to expedite sewer construction work
    b. Traffic control setup for this work will be performed as shown below (which is different than originally planned, but will help shorten construction time):



4. Contractor will begin removals and sewer construction in Stage 2 construction area
5. Contractor will begin removals in Stage 3 construction area

Regional detours will remain in place
Fallbrook Avenue will remain open during normal business hours.
Faxton Avenue Businesses will be accessed on East Viking Boulevard from the east (Forest Boulevard)
Downtown businesses with driveways east of Forest Boulevard can be accessed through the local detour between Wyoming Trail (CSAH 22) and East Viking Boulevard via Forli Avenue
Downtown businesses west of Forest Boulevard can be accessed through the local detour between 264th Street and East Viking Blvd. via Fallbrook Avenue
CSAH 30/TH 61 (Forest Boulevard) is planned to be reopen to Traffic by Thursday

Summer Fields Development
Site grading, sanitary sewer, watermain and storm sewer for the initial phase is complete. The initial phase of this development consists of 19 lots. Street Construction is underway with aggregate base expected to be placed sometime during the week of 5/17/21

Preserve at Comfort Lake
Staff has prepared a punch list for the contractor to compete and have worked with the contractor to address a few remaining items related to the roadway work they performed on the existing Heritage lane. The contractor is anticipating placing the final layer of asphalt in June or July of 2021.

Heims Lake Villas North
With conditional approvals from the Wyoming City Council, we expect to receive resubmitted plans addressing all of our comments. Staff will continue to finalize the plan review process, development agreement, and stormwater maintenance agreement.

Wetland Banking Project (Former Golf Course Property)
Staff has met with the applicants engineer to further review and discuss aspects of the wetland banking project on Monday, April 19th. The applicant has developed more detailed engineering analysis and staff will learn more about what the applicant is pursuing. Staff had made some suggestions allowing more flexibility for future roadway connection and preserving additional buildable land.

Staff will continue to work wit the applicant on various infrastructure needs for the development of the remaining upland property.

Local Road Improvement Grant
Staff has submitted a Local Road Improvement Program application for East Viking Boulevard. Award Notification were scheduled to come out in early to mid-May but do to the high volume of applications (421) the review and scoring is taking longer than expected. The award notification in now scheduled for early to mid-June.

Aadland Development
After Final Plat approval from City Council, staff is finalizing the remaining items for the development to proceed into the construction phase. A preconstruction meeting for the project was held on 5/11/21.

The development agreement has been prepared and signed by the developer. Staff has approved the plans for the project and the applicant is working on gaining approval from the CLFLWD. Grading is expected to begin the 5/19/21.

Diamond Ridge Development
The previous plat consisted of 6 single family lots at the end of 261st Street and will connect to Emerald Avenue. Staff has provided comments on the construction plans and have also prepared a draft development agreement. Staff received the revised construction plans and the applicant was not able to meet the various requirements. Staff suggested a few areas where the applicant may want to consider applying for variances to help address some issues they

were facing. Various setback (front yard and wetland) were discussed via a concept plan at the April 13th Planning Commission meeting for a 10-lot subdivision. Feedback was provided to the applicant and we have since received an email from the applicants engineer with additional questions. Staff will continue to work with the applicant on this project.

Wellhead Protection Plan
WSB had submitted for a Source Water Protection Implementation Grant from the Minnesota Department of Health to continue to implement the actions outlined in our Wellhead Protection Plan. We successfully received the $10,000 we requested. Staff has finalized work on these efforts. A Wyoming Wellhead Protection Plan Implementation Story Map has been developed and will be placed on the City website. Staff has sent a mailer to all private well owners in the Drinking Water Safety Management Area (DWSMA) regarding ways in which they can protect groundwater from contamination.

East Viking Bridge over the Sunrise River

Staff is pleased to share that we have been notified that this project has now been funded for the bridge components. As previously stated, the bridge bonding only covers the actual bridge structure, not the roadway leading to it, or guard rails etc. It is estimated the bonding we have received will offset the City responsibility for this bridge replacement by $260,000. In order to utilize these funds staff is recommending replacement in 2022.

Annual Bridge Inspections
Wyoming Annual Bridge Inspections have been completed. MNDOT had a load rating completed for the bridge over the Sunrise River and the result was slightly restricting the weight from what it is currently posted at.

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

Sincerely,

WSB and Associates, Inc.

Mark A. Erichson

Mark A. Erichson, PE

City Council Report

Mayor Iverson and City Council Members
Public Works Report for May 18th, 2021 Council Meeting

Honorable Mayor Iverson and City Council Members,

Spring hydrant flushing has been completed. Every fire hydrant was exercised and any problem ones will be fixed.

Spring street sweeping has also been completed and samples have been taken for analysis for the lab for phosphorous.

Pothole repairs continue as the weather has been cooperative for this event.

We are receiving estimates for dust control for our gravel roads.

Park fields have been dragged for activities. We are continuing to work with WSB to start on the Swenson Park Project.

Public Works had televising of the sewer line on Railroad Boulevard completed. There is an 80 percent sag and we have discussed with WSB. WE are going to dig again before we repair the street. We have to lower the sewer line in the manhole to get enough fall for the line to operate the way it is supposed to. After this fix, we will repair the street.

Sincerely,
Chuck Almhjeld
Public Works Superintendent

Parks:

I met with WSB on Swenson Park moving forward
Fields Dragged
Receiving estimates for garbage cans and picnic tables

Sanitary Sewer:

Daily Rounds have been completed.
Railroad Boulevard repair scheduled
Waiting for jetting truck rehabilitation for sewer line cleaning.

Water:

Daily and monthly water tests have been completed
Correspondence continues from MDH on Coronavirus
Spring Hydrants flushed

Streets:

Dead or trouble boulevard trees continue to be removed or pruned.
Pothole patching continues
Working on crack sealing and RePlay quotes for 2021.

Surface Water:

Large culvert by Hawk Meadows is being monitored and Public Works has been keeping it open.

May 19, 2021

To: The Honorable Senator(s) Dahms, Dziedzic, Draheim, Duckworth, and Pratt
Representative(s) Agbaje, Hausman, Howard, Reyer, and Theis

RE: Opposition to *encouragement of increased density in single family neighborhoods and to the Planned Use Developments* provisions in the Senate Housing Omnibus Bill

Honorable Legislators:

On behalf of the City of Wyoming which is charged with upholding the health, safety, and welfare of all our residents, I write requesting you oppose the *encouragement of increased density in single family neighborhoods and the Planned Use Developments (PUD's)* provisions in the Senate Omnibus Bill, *1st Unofficial Engrossment,* that is moving into your Housing Conference Committee.

Article 2, Sections 7 and 8 of the *1st Unofficial Engrossment* of the Senate Housing Omnibus bill, contains *preemptive* provisions that erode or eliminate the local controls entrusted to cities in overseeing the growth and development of their community. A *one-size-fits-all* approach attacks the fundamental importance of local control and treats every city in the state the same, irrespective of local differences and identified needs.

As cities, we are required to develop *Comprehensive Plans*. These plans reflect the vision, values, and voice of our citizens. Once adopted and approved, *Comprehensive Plans* guide every decision (zoning/infrastructure investment) that are made in our community. The provisions in the Senate Housing Omnibus bill encouraging the permitting of duplexes through fourplexes in single-family neighborhoods is contrary to the comprehensive planning process and would have significant negative ramifications for our city.

Any preemption(s) that constrain our ability to implement PUDs, or decrease the ability to rely on our *Comprehensive Plans*, would serve to transfer significant financial burden to existing residents and taxpayers to pick up costs of growth. PUDs provide developers and cities alike a pathway for moving challenging projects forward. To illustrate the need, consider a community's desire to preserve the character of a *Historic District*. As a redevelopment project is proposed, the PUD of today includes aesthetics to ensure the new structures blend with the old. To not include aesthetics as a vital component of a PUD as proposed in the Senate Housing Omnibus bill, could serve to adversely impact adjacent properties and allow the character of an area to be lost.

A PUD can also be important for a new housing development. Consider the challenge of building in an area of land having varied natural features of topography, wetlands, and significant trees. In these settings, developers often choose PUD's to address unique project needs not covered in a city's base zoning code. PUD's give the developer and the city a framework for maximizing the potential for housing in this difficult setting while preserving, accentuating, or increasing community access to these neighborhoods. The language of the Senate Housing Omnibus bill would have negative implications for projects like this, just as it did in the *Historic District* above.

Some might have you believe the provisions in the Senate Housing Omnibus bill *would enhance new home affordability*.

From several perspectives, this is narrative is not accurate.

If *true,* we would have been presented with the objective data with a demonstrated connection to a lower sales price on a new home. Instead of confirmatory data on affordability, the Senate Housing Omnibus bill would ask cities and taxpayers to trade-off a possibility of affordability in exchange for reducing local control and to encourage *one-size fits all*.

In short, we ask you to oppose the language within the Senate Housing Omnibus bill that reduces local control and encourages a *one-size-fits all* approach across the 850+ cities and 87 counties in Minnesota.

Thank you in advance for your opposition. I would welcome the opportunity of speaking directly with you on the importance of thwarting the preemptive language in the Senate Housing Omnibus bill that will be brought into your committee.

Sincerely,

Lisa Iverson
Mayor, City of Wyoming

C.C. Wyoming city council
League of Minnesota cities

CITY OF WYOMING Minnesota

unication

Date: May 14, 2021

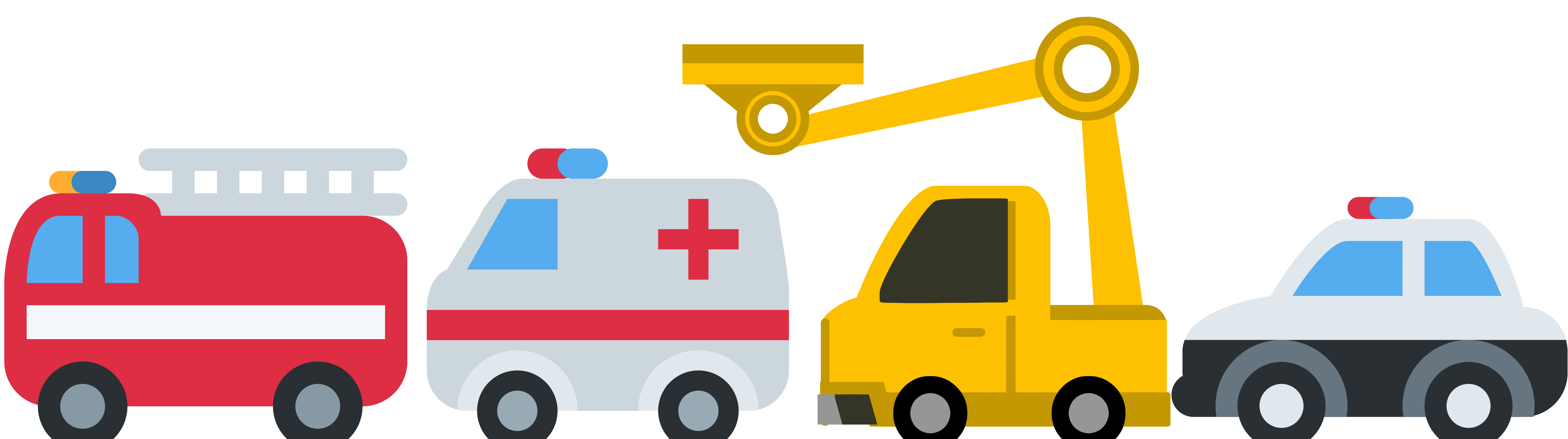
Presented to: Mayor Iverson and City Council Members
Presented by: Kelly Dumais, Assistant City Administrator
Department: Administration
Reference: 2021 Touch a Truck Event
Method: Council Communication

***Background Information*:**
The Wyoming Touch a Truck event big event in Wyoming and we are excited to be bringing it back after the COVID-19 pandemic. This event not only creates a positive experience for families to come together and learn about some of the cool vehicles that are out and about around town, but it is also a great opportunity for the City to be able to highlight some of the valuable partners we have in the community as well as businesses that call Wyoming home. This year the Touch a Truck event will be held at the Wyoming Police Department on June 5th from 10:00am to noon. The City is still finalizing all of the vehicles that will be present at the event, however some of the participants include the Wyoming Police and Fire Departments, Wyoming Public Works, Wyoming Building Inspections, Rosenbauer, Caterpillar, Sunrise Apple Farm, Fairview EMS and more.

2021

TOUCH A TRUCK

Wyoming's Touch-a-Truck event returns this year in person on June 5th at the Wyoming Police Department. Trucks of all shapes and sizes will be out for folks to explore.
10:00AM-12:00PM



June 5, 2021
Wyoming Police Department

ESTABLISHED 1855
CITY OF WYOMING
Minnesota

unication

Date: May 14, 2021

Presented to: Mayor Iverson and City Council Members
Presented by: Kelly Dumais, Assistant City Administrator
Department: Administration
Reference: Lion's Park Community Clean Up
Method: New Business

***Background Information*:**
Deb Ashby of the Wyoming Lions Club made a request to the Park Advisory Commission during the May 10th, 2021 Park Advisory Commission to partner with the Lion's Club for a Community Clean Up event in Lion's Park. The Park Advisory Commission agreed to partner for the initiative and appointed members Bruce Spangler and T.J. Malaskee to serve as a committee on the event. In addition to the Lion's Club, the Northwoods Farmers have also been recruited as a partner for the event.

The event will take place on May 22nd, 2021 in Lions Park from 9:00am to 12:00pm. The flier for the event is included in your packet.

Lion's Park Community Clean Up

Lion's Park
9:00AM-Noon
May 22nd, 2021

Northwood Farmers Club Est. 1858

Lions International

City of Wyoming Minnesota Established 1855 bergankdv

City of Wyoming
Chisago County, Minnesota

Communications Letter

December 31, 2020

City of Wyoming
Table of Contents

Report on Matters Identified as a Result of
the Audit of the Financial Statements

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

In planning and performing our audit of 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, 2020, 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. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 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.

The material weakness identified is stated within this letter.

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.

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 26, 2021, on such statements.

This communication is intended solely for the information and use of Members of the City Council and management and others within the City and state oversight agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 26, 2021

City of Wyoming
Material Weakness

Material Audit Adjustments
Material audit adjustments were required to adjust balances for cash and investments and intergovernmental revenue for governmental activities to correct an error discovered during the audit for the year ended December 31, 2020.

We recommend management review all accounts closely at year-end to detect and correct misstatements.

City of Wyoming
Required Communication

We have audited the 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, 2020. 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 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 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 financial statements are free of material misstatement. An audit of 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 audit 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 financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the 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 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 financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

City of Wyoming
Required Communication

Planned Scope and Timing of the Audit
We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence
The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of 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 financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates
Accounting estimates are an integral part of the 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 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 financial statements are:

> Depreciation – The City is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.
>
> Expense Allocation – Certain expenses are allocated to programs based on an estimate of the benefit to that particular program. Examples are salaries, benefits, and supplies.
>
> 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 financial statements taken as a whole and in relation to the applicable opinion units.

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

City of Wyoming
Required Communication

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 financial statements taken as a whole and each applicable opinion unit. Management has corrected all such misstatements.

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. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of and corrected by management.

- Material audit adjustments were required to be made to properly record activity and balances related to cash and investments, intergovernmental revenue, capital contributions, and capital assets to reflect changes discovered during our engagement for the year ended December 31, 2020.

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 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, operating and regulatory conditions affecting the City, and operating 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 in Documents Containing Audited Financial Statements

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 financial statements or to the financial statements themselves.

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 in 2020 increased $1,317 from 2019. The largest increase was realized in intergovernmental revenue, which increased $267,281 due in large part to the federal funding received through the Coronavirus Aid, Relief, and Economic Security (CARES) Act in 2020. That increase was offset by a decrease in taxes and special assessments of $198,934 due to a decrease in the tax levy allocation for the General Fund with the capital project portions of the fund being separated out of the General Fund in 2020. Licenses and permits also decreased $165,804 due in part to decreased building activity and related permit revenue. All other revenue sources were similar to 2019.

	2016	2017	2018	2019	2020
Taxes and special assessments	$3,666,006	$3,681,230	$3,285,406	$3,527,275	$ 3,328,341
Licenses and permits	172,000	205,221	230,817	311,577	145,773
Intergovernmental	339,551	358,131	464,141	487,356	854,637
Charges for services	10,074	1,131	2,312	3,480	9,845
Fines and forfeitures	27,984	30,180	22,269	20,907	12,617
Investment income	49,673	71,495	39,267	56,611	71,507
Miscellaneous	89,554	59,873	57,457	70,268	56,071
Total Revenues	**$ 4,354,842**	**$ 4,407,261**	**$ 4,101,669**	**$ 4,477,474**	**$ 4,478,791**

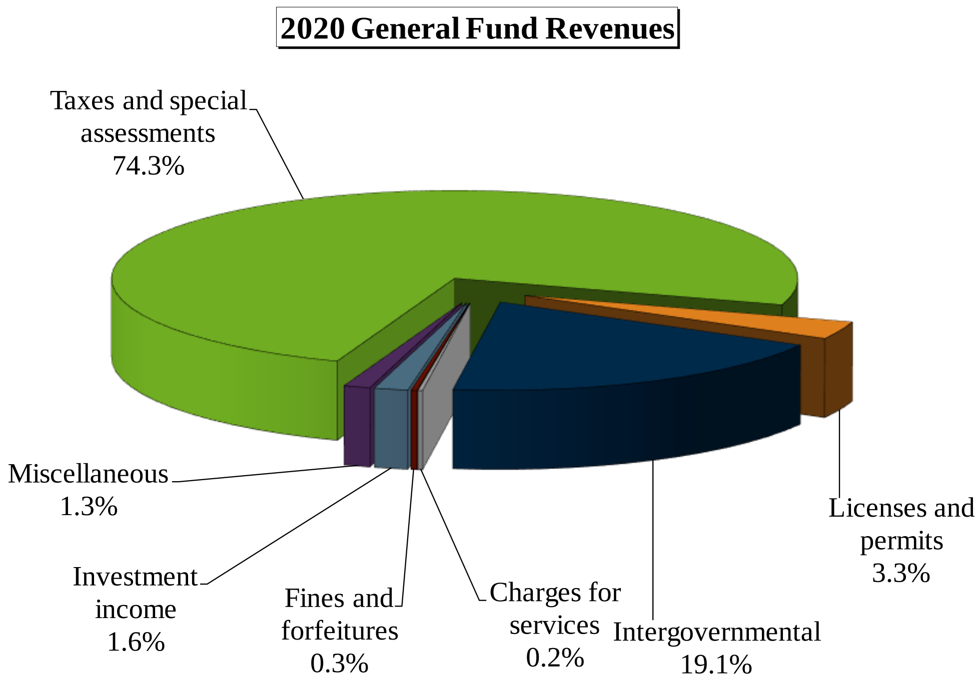
General Fund – Expenditures

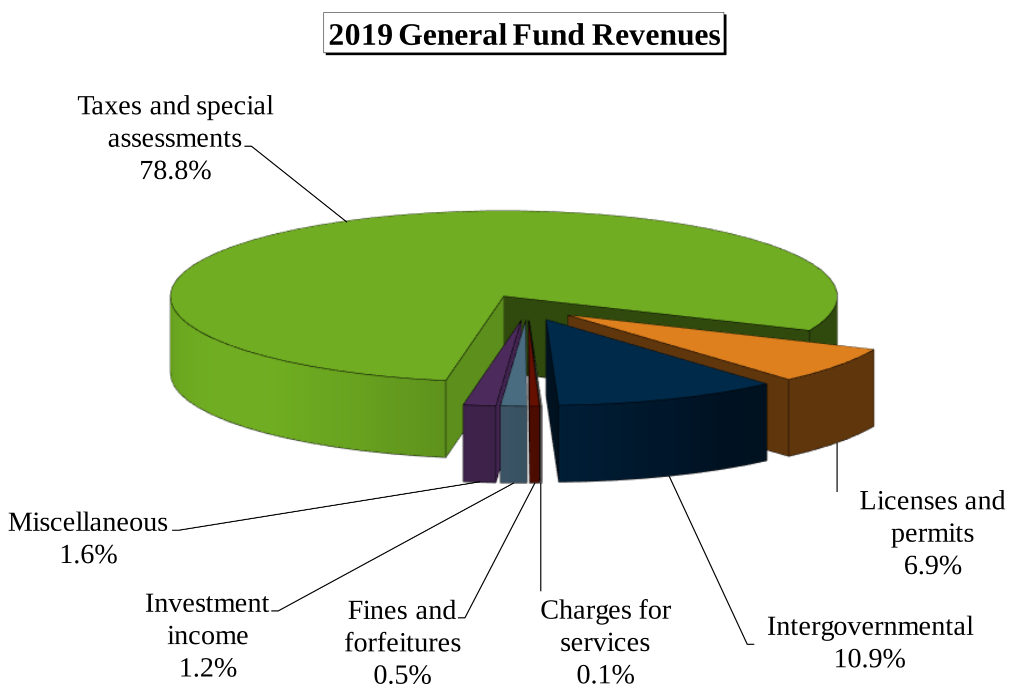
The chart below represents the General Fund expenditures by function for the past five years. Overall expenditures in 2020 decreased $344,309, a decrease of 7.6% from 2019. The largest decrease was realized in capital outlay, which decreased $859,359 due to the capital equipment portions of the General Fund being separated in 2020. General government, which increased $488,522, had an increase in expenditures related to COVID-19 and the spending of the CARES funding. Public safety increased $42,126 due in part to higher expenditures for safety equipment, training, and supplies. Other expenditures by function were consistent with the prior year.

	2016	2017	2018	2019	2020
General Government	$ 643,506	$ 578,862	$ 619,789	$ 673,948	$ 1,162,470
Public Safety	1,677,383	1,735,994	1,852,700	1,988,415	2,030,541
Public Works	799,734	781,743	859,914	940,967	941,202
Culture and Recreation	35,903	32,489	38,356	37,562	27,578
Debt Service	44,868	43,992	9,506	5,849	-
Capital Outlay	358,962	262,132	296,531	897,037	37,678
Total Expenditures	**$ 3,560,356**	**$ 3,435,212**	**$ 3,676,796**	**$ 4,543,778**	**$ 4,199,469**

The overall allocation of revenues and expenditures among the various sources and functions changed from 2019 to 2020 as shown on the following pages.

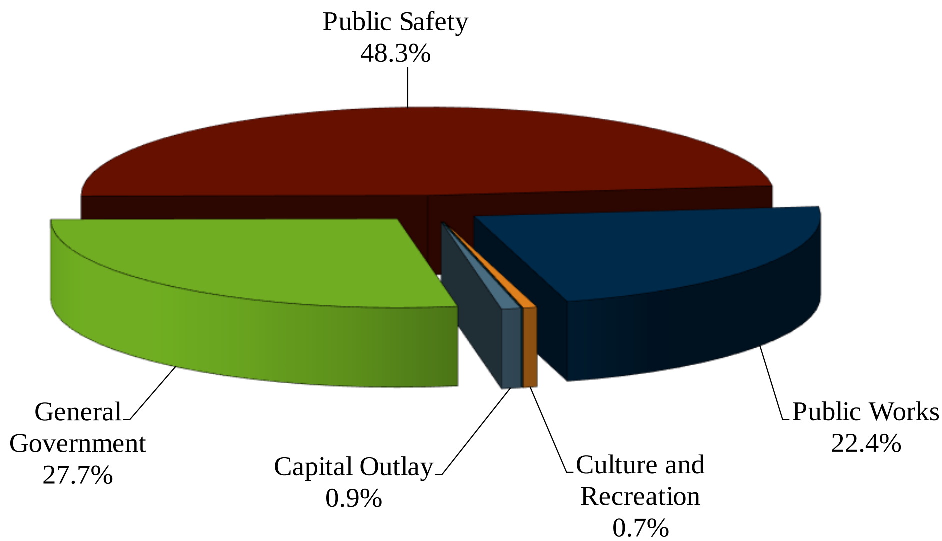
General Fund – Revenues (Continued)
The following graphs represent the General Fund revenues by function, with taxes and special assessments making up the largest revenue source category. The change between taxes and special assessments and intergovernmental revenues are attributable to the variances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



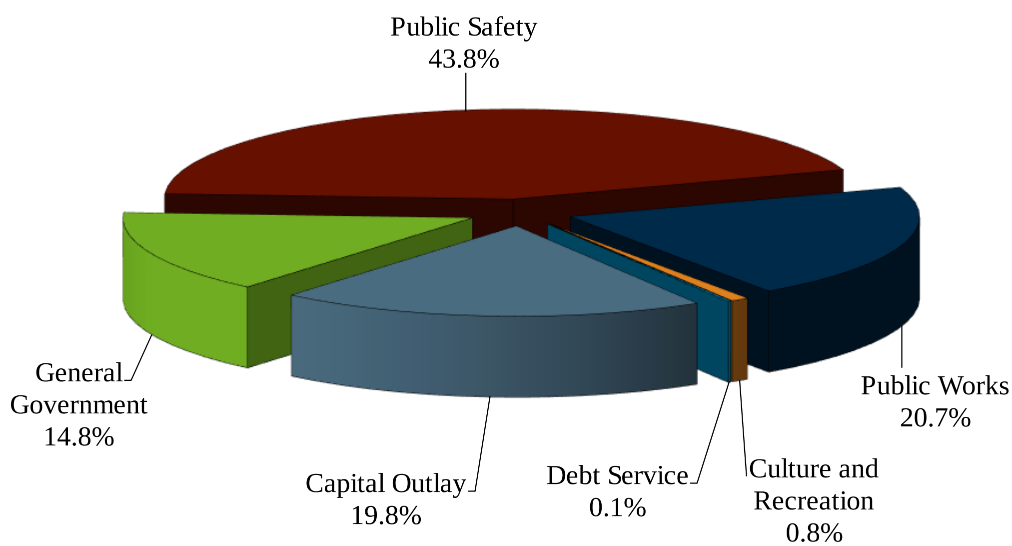


General Fund – Expenditures (Continued)
The following graphs represent the General Fund expenditures by function, with Public Safety making up the largest expenditure category. The percentage of expenditures by function fluctuated from 2019 to 2020 with the capital outlay category making the biggest percentage drop while general government expenditures increased as previously discussed.

2020 General Fund Expenditures



2019 General Fund Expenditures



City of Wyoming
Financial Analysis

General Fund – Budget to Actual

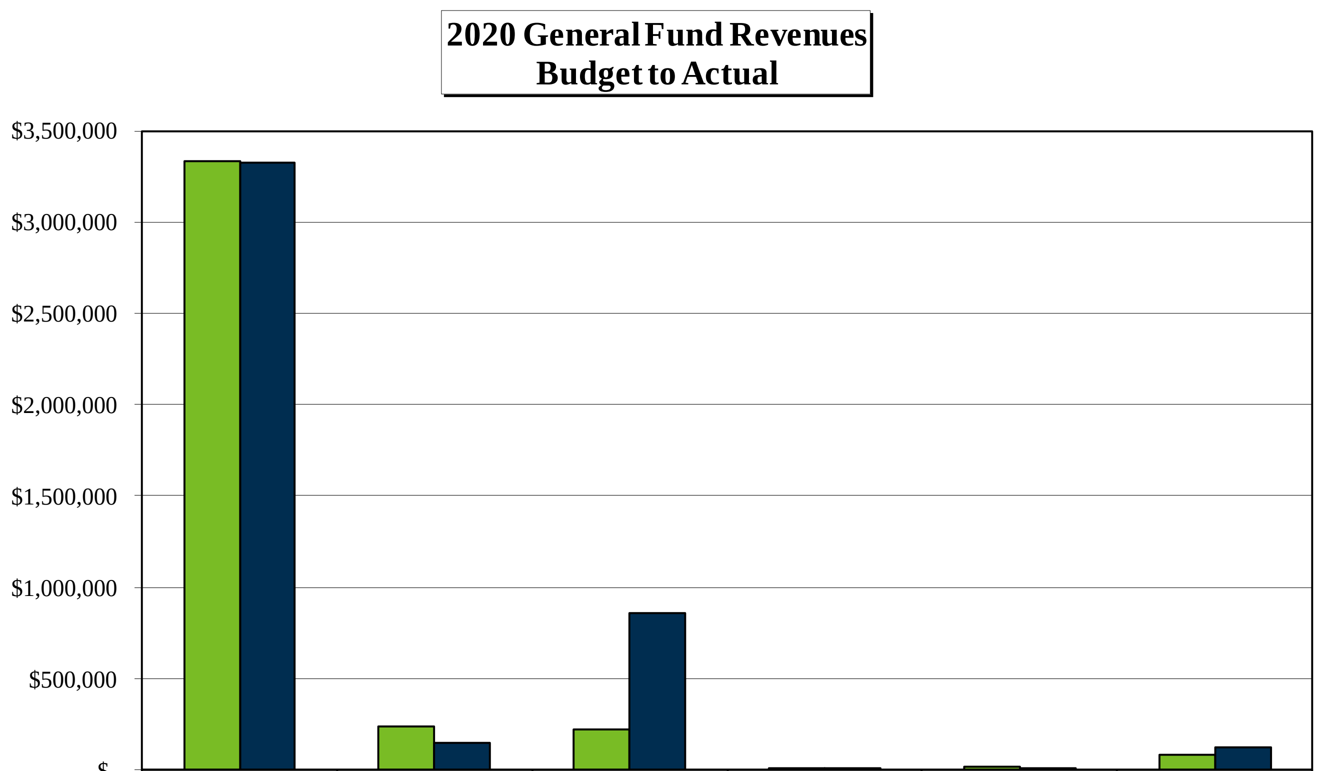
City Council approved a budget that called for $3,902,507 in revenues and $3,902,807 in expenditures for a deficit of $300. Actual revenues came in $576,284 over budget, actual expenditures were $296,662 over budget, and other financing sources and uses were under budget by $518,887. This caused fund balance to decrease by $239,565 for the year ended December 31, 2020. Further discussion on budget variances for revenues and expenditures are included on the following pages.

	Budgeted Amounts Original and Final	Actual Amounts	Variance With Final Budget - Over (Under)
Revenues			
Taxes and special assessments	$ 3,336,423	$ 3,328,341	$ (8,082)
Licenses and permits	238,300	145,773	(92,527)
Intergovernmental	223,584	854,637	631,053
Charges for services	3,000	9,845	6,845
Fines and forfeitures	21,200	12,617	(8,583)
Miscellaneous	80,000	127,578	47,578
Total Revenues	3,902,507	4,478,791	576,284
Expenditures			
General government	756,496	1,162,470	405,974
Public safety	2,081,641	2,030,541	(51,100)
Public works	1,006,020	941,202	(64,818)
Culture and recreation	39,450	27,578	(11,872)
Capital outlay	19,200	37,678	18,478
Total Expenditures	3,902,807	4,199,469	296,662
Excess of revenues over (under) expenditures	(300)	279,322	279,622
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	-	443	443
Transfers in	-	59,403	59,403
Transfers out	-	(578,733)	(578,733)
Total other financing sources (uses)	-	(518,887)	(518,887)
Net change in fund balance	$ (300)	$ (239,565)	$ (239,265)

General Fund – Revenues Budget to Actual

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

For 2020, actual revenues of $4,478,791 came in $576,284, or 14.8%, over budgeted revenues of $3,902,507. The largest variance was in intergovernmental revenues, which were $631,053 over budget due to not budgeting for the CARES funding in 2020. Licenses and permits were $92,527 under budget with the decrease in building permit revenue falling short of what was anticipated. Miscellaneous revenue, which made up $127,578 in 2020, exceeded its budgeted amount by $42,578 due in large part to investment earnings exceeding the projected amount in the budget for 2020.

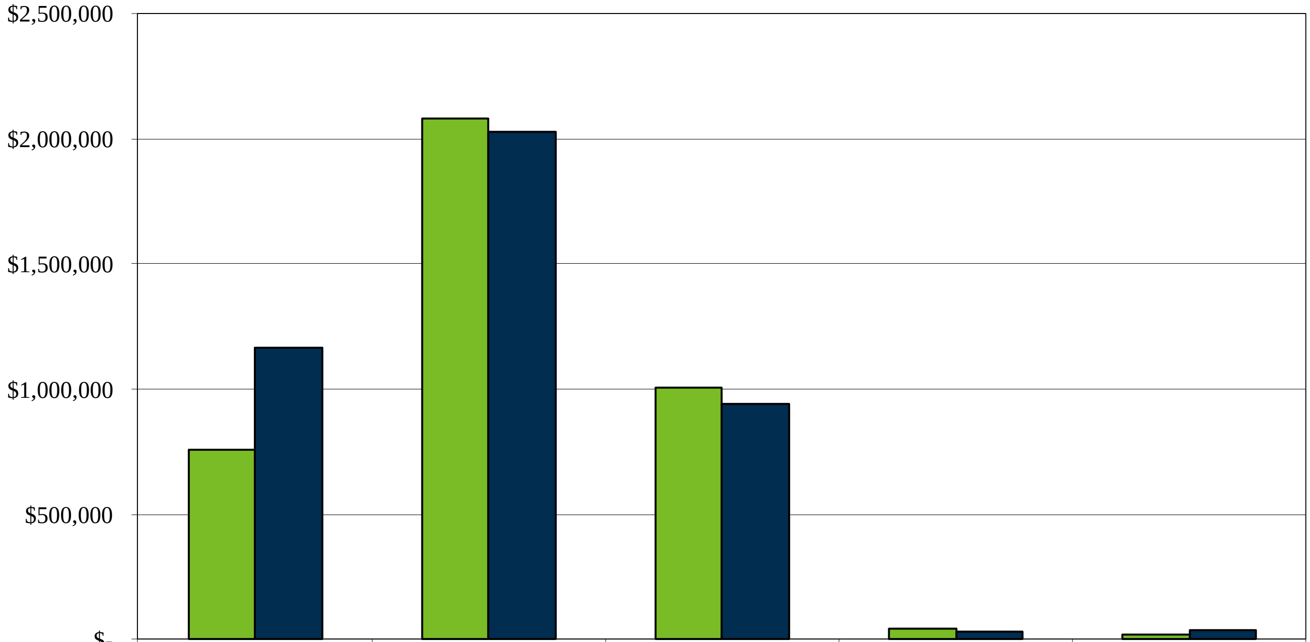


	Taxes and special assessments	Licenses and permits	Intergovernmental	Charges for services	Fines and forfeitures	Miscellaneous
Budget	$3,336,423	$238,300	$223,584	$3,000	$21,200	$80,000
Actual	3,328,341	145,773	854,637	9,845	12,617	127,578

General Fund – Expenditures Budget and Actual

Actual expenditures of $4,199,469 were more than budgeted expenditures of $3,902,807 by $296,662, or 7.6%. The largest variance was in general government expenditures, which were $405,974 over budget due to expenditures related to COVID-19 and the spending of CARES funding received. Public works was $64,818 under budget due in part to expenditures for part-time workers, benefits, and street maintenance materials coming in less than anticipated. Public safety was $51,100 under budget due in part to building inspection costs being down with less building activity. Remaining expenditure categories showed minor budget variations.

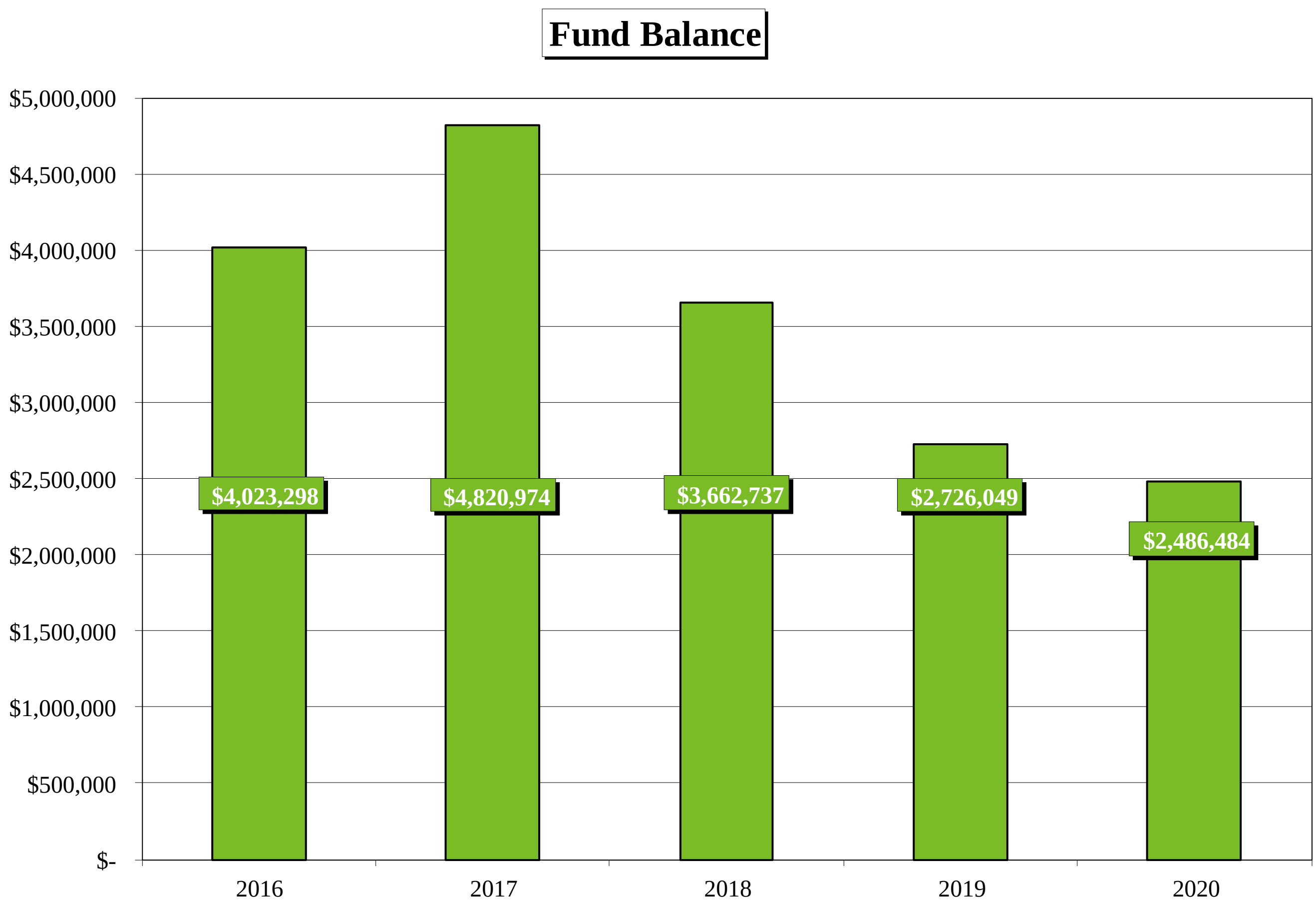
2020 General Fund Expenditures Budget and Actual



	General government	Public safety	Public works	Culture and recreation	Capital outlay
Budget	$756,496	$2,081,641	$1,006,020	$39,450	$19,200
Actual	1,162,470	2,030,541	941,202	27,578	37,678

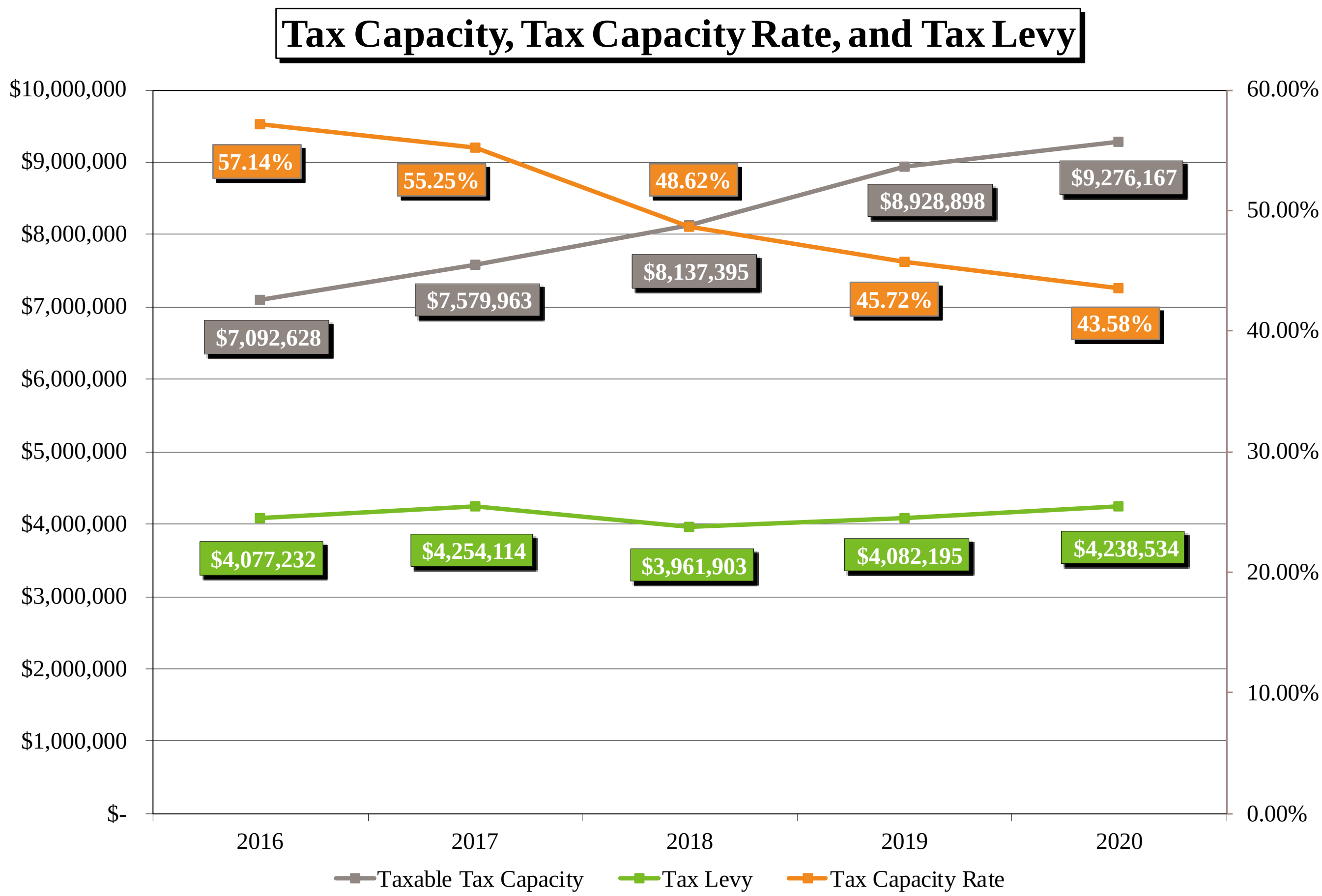
General Fund – Fund Balance

The graph below shows the General Fund balances for the past five years. The unrestricted fund balance of $2,486,484 at the end of 2020 represents approximately seven months of 2020 expenditures of $4,199,469. 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, 2020, the unrestricted fund balance in the General Fund represented 62.4% of 2021 budgeted expenditures.



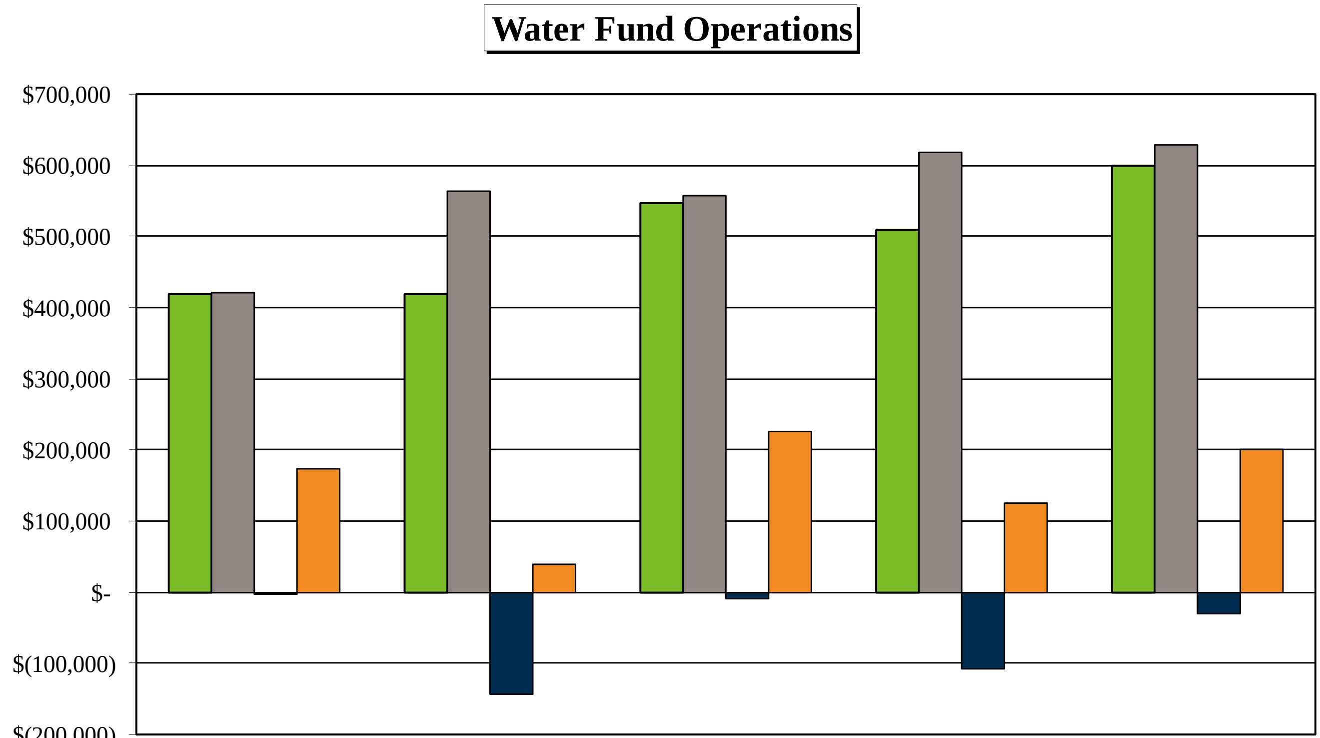
Tax Capacity, Tax Capacity Rate, and Tax Levy
The chart below graphs the tax capacity, certified tax levy, and City tax rate for 2016 through 2020.

Comparing 2016 through 2020, the City's tax capacity has increased $2,183,539, or 30.8%, to $9,276,167. The City's certified levy increased $161,302, or 4.0%, 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 57.14% in 2016 to 43.58% in 2020.



City of Wyoming
Financial Analysis

Water Fund

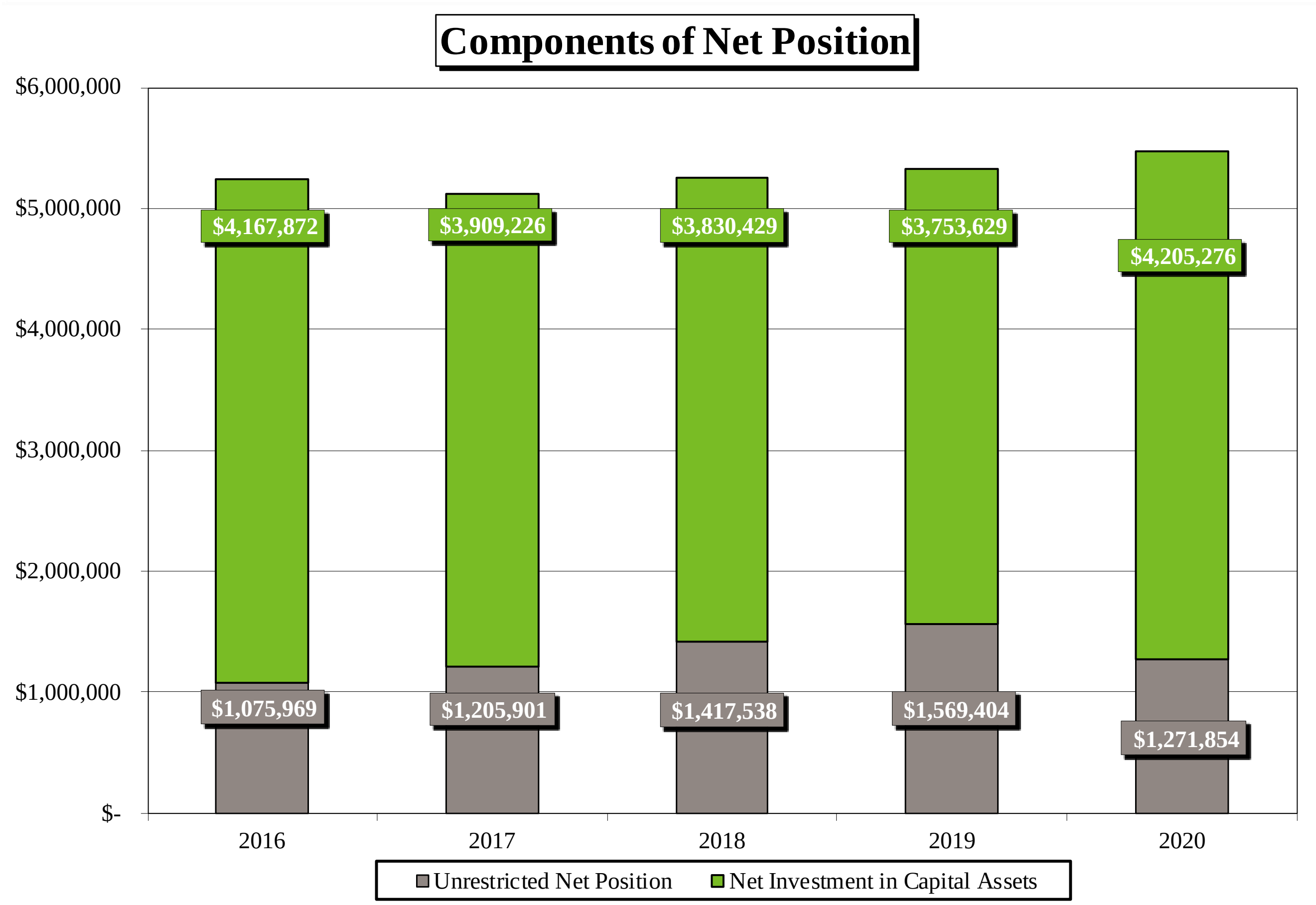


	2016	2017	2018	2019	2020
Operating Revenues	$420,077	$419,255	$547,230	$510,191	$600,427
Operating Expenses	421,250	563,769	556,960	619,190	629,834
Operating Income (Loss) with Depreciation	(1,173)	(144,514)	(9,730)	(108,999)	(29,407)
Operating Income without Depreciation	173,046	39,323	225,049	125,187	200,643

Operating revenues increased $90,236 or 17.7% due to an increase in rates and more residential customer usage in 2020. Expenses increased $10,644 or 1.7% in 2020. The result of 2020 activity was an operating loss of $29,407 including depreciation and operating income without depreciation of $200,643.

The Water Fund has shown operating losses over the last five years without considering depreciation. When including depreciation expense, the Water Fund has reported operating income for the last five years. This is an indication that current operating expenses are being covered by user fees and that the City is increasing unrestricted net position that can be used for future maintenance and replacement costs. The City should continue to monitor this Fund and rates to ensure revenues are covering expenses, including the cost of equipment and infrastructure replacement.

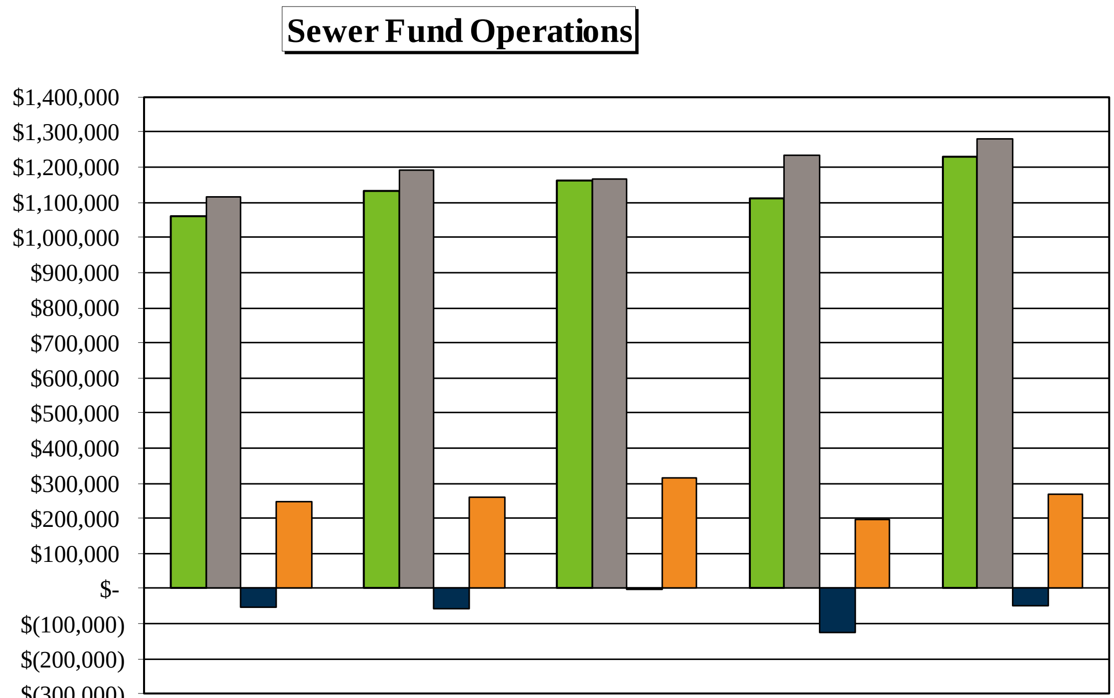
Water Fund (Continued)



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 increased $154,097 from 2019 to 2020. Unrestricted net position decreased $297,550, or 19.0% 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.

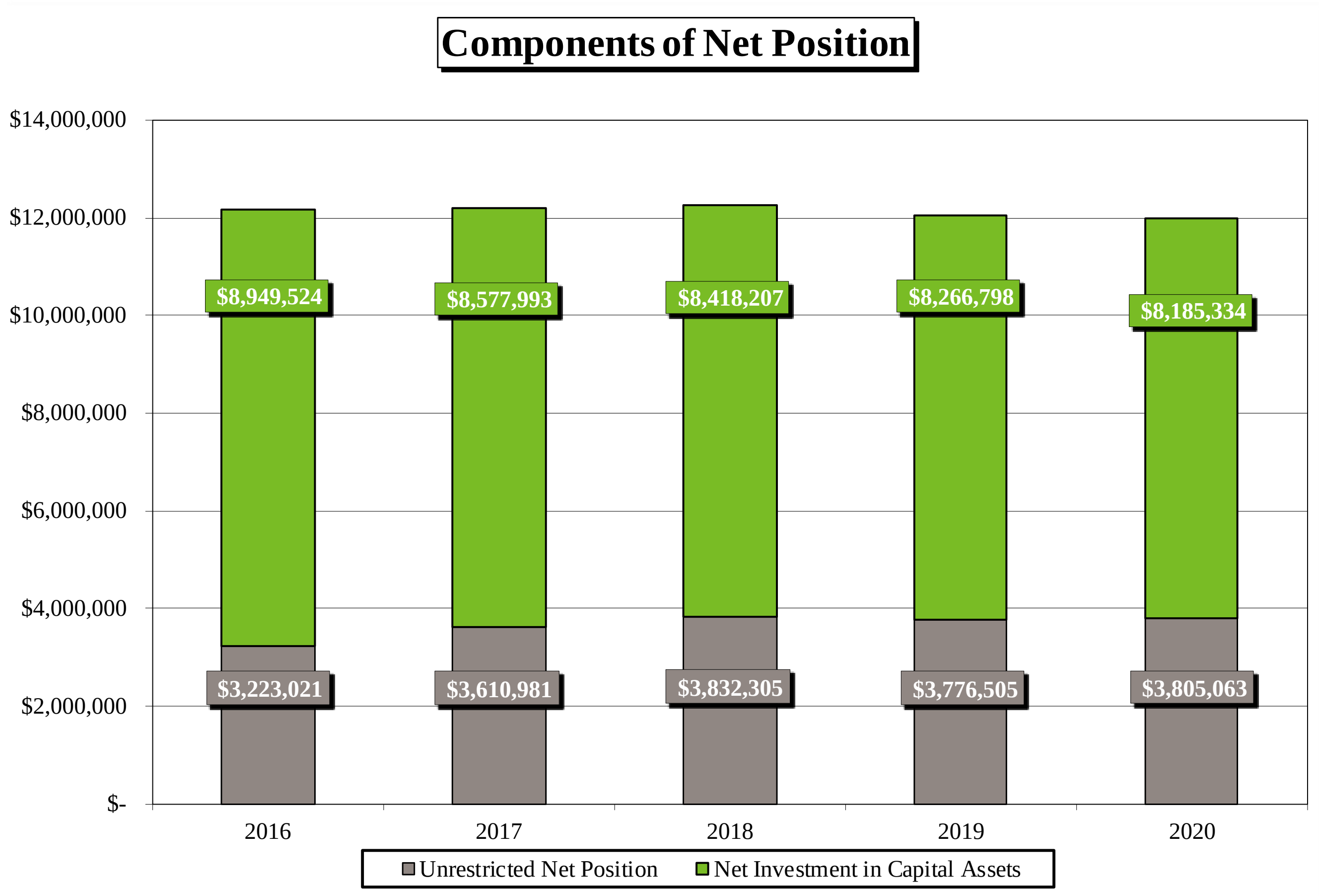
Sewer Fund



	2016	2017	2018	2019	2020
Operating Revenues	$1,062,557	$1,133,365	$1,164,026	$1,109,624	$1,229,099
Operating Expenses	1,114,807	1,192,413	1,168,219	1,233,151	1,279,492
Operating Loss with Depreciation	(52,250)	(59,048)	(4,193)	(123,527)	(50,393)
Operating Income (Loss) without Depreciation	248,430	258,964	314,784	195,330	268,069

In 2020, operating revenues increased $119,475 due to increases in customers and consumption along with a slight increase in rates charged. Operating expenses increased $46,341 from 2019 to 2020. This was the result of an increase in wages paid along with increased contracted service expenses during the year. The result of 2020 activity was an operating loss of $50,393 and operating income without depreciation of $268,069. This is an indication that current operating expenses are being covered by user fees and that the City is increasing unrestricted net position that can be used for future maintenance and replacement costs. The City should continue to monitor this Fund and rates to ensure revenues are covering expenses, including the cost of equipment and infrastructure replacement.

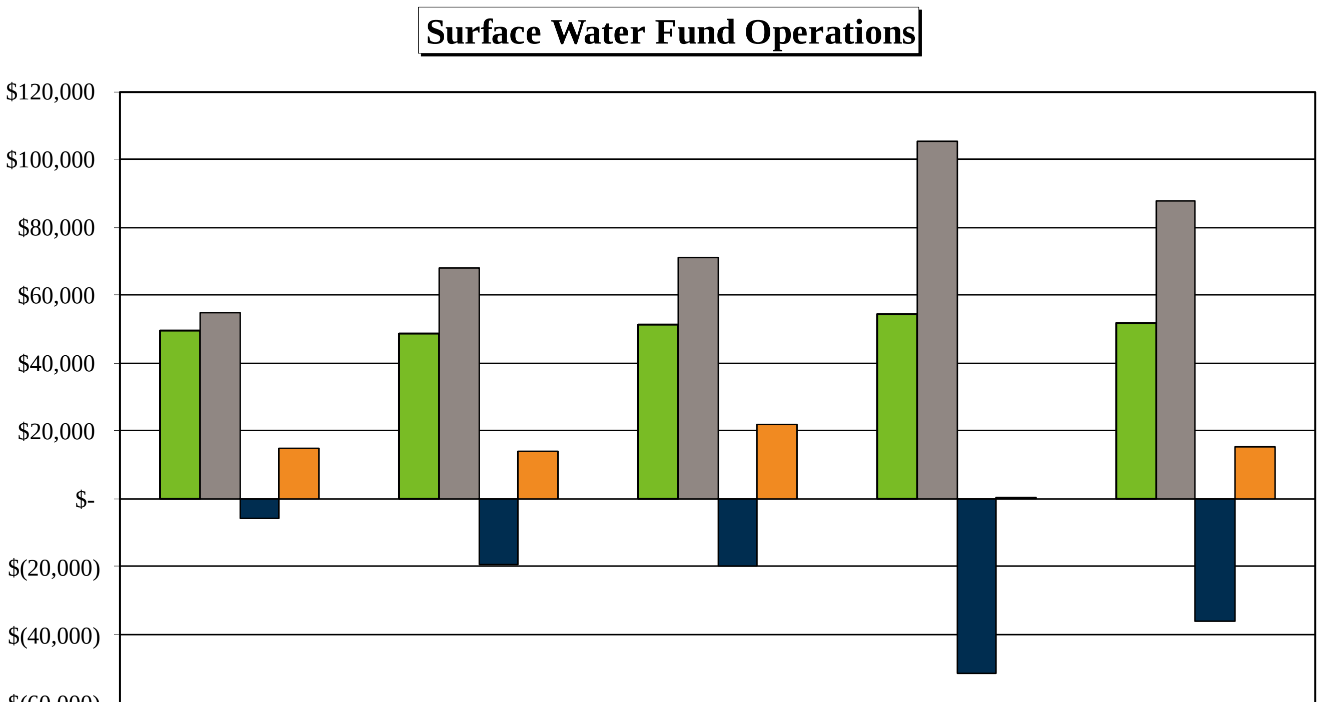
Sewer Fund (Continued)



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 $52,906 from 2019 to 2020. Unrestricted net position increased $28,558, or 0.8% 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.

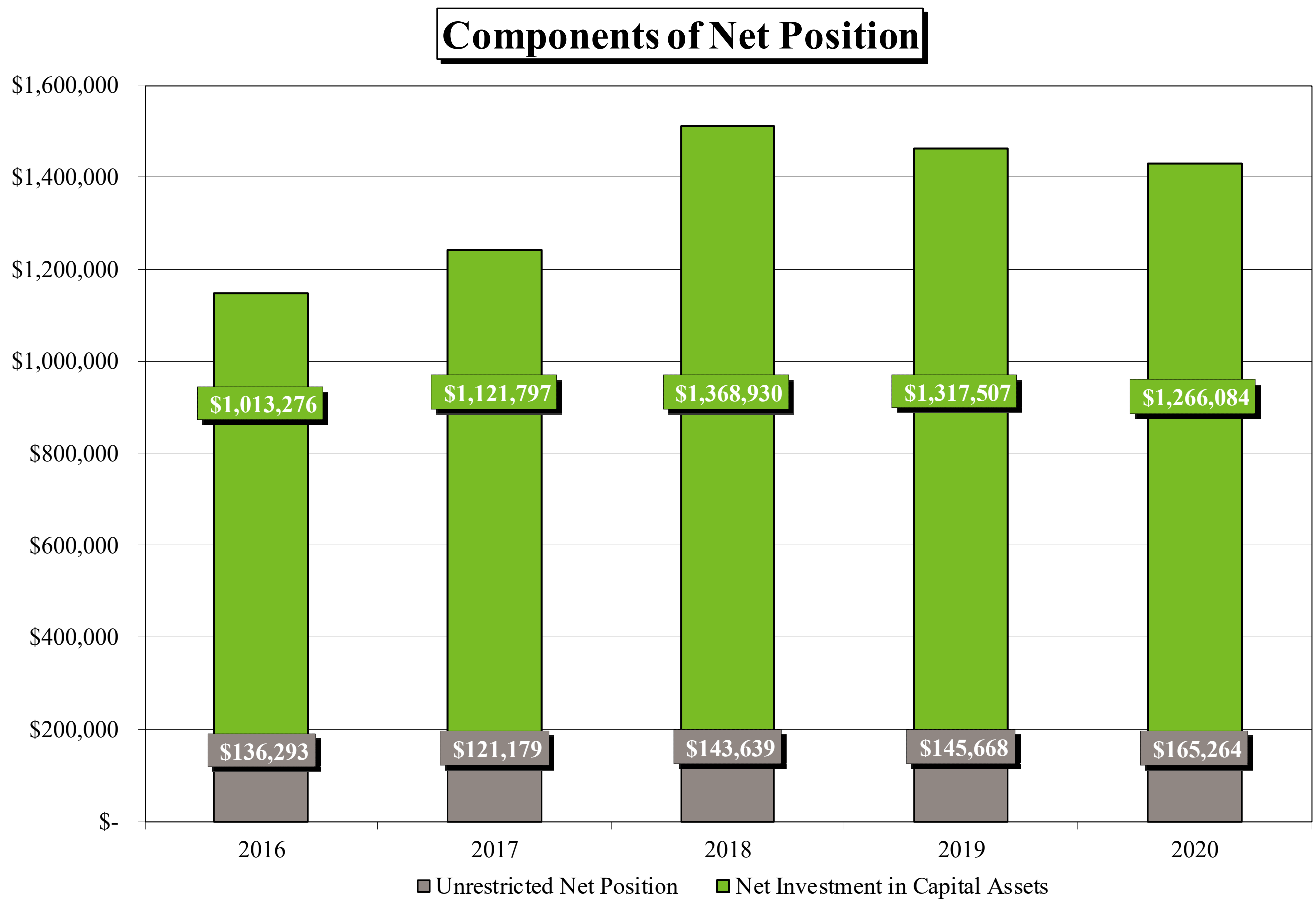
Surface Water Fund



	2016	2017	2018	2019	2020
Operating Revenues	$49,461	$48,690	$51,236	$54,206	$51,699
Operating Expenses	55,037	68,035	71,201	105,445	87,786
Operating Loss with Depreciation	(5,576)	(19,345)	(19,965)	(51,239)	(36,087)
Operating Income (Loss) without Depreciation	14,819	13,823	21,827	184	15,336

In 2020, operating revenues decreased $2,507 and operating expenses decreased $17,659. Expenses decreased in part due to lesser salaries and benefits along with a decrease in the amount of pension expense recognized in 2020. The result of 2020 activity was an operating loss of $36,087 and operating income without depreciation, of $15,336.

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 decreased $31,827 from 2019 to 2020. Unrestricted net position increased $19,596, or 13.5% 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 Issue

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 update includes:

- **Accounting Standard Update – GASB Statement No. 87 – Leases** – GASB has issued GASB Statement No. 87 relating to accounting and financial reporting for leases. This new statement establishes a single model for lease accounting based on the principle that leases are financing of the right to use an underlying asset.

The following is an extensive summary of the current update. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss this issue with you further and their applicability to your City.

Accounting Standard Update – GASB Statement No. 87 – *Leases*

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.

A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

Accounting Standard Update – GASB Statement No. 87 – *Leases* (Continued)
A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

GASB Statement No. 87 is effective for reporting periods beginning after June 15, 2021.

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

bergankdv

City of Wyoming
Chisago County, Minnesota

Financial Statements

December 31, 2020

City of Wyoming
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City of Wyoming
Table of Contents

City of Wyoming
Elected Officials and Administration
December 31, 2020

Elected Officials	Position	Term Expires
Lisa Iverson	Mayor	December 31, 2020
Claire Luger	Council Member	December 31, 2022
Linda Nanko Yeager	Council Member	December 31, 2020
Dennis Schilling	Council Member	December 31, 2022
Joe Zerwas	Council Member	December 31, 2020
Administration		
Robb Linwood	City Administrator	

Independent Auditor's Report

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

Report on the Financial Statements
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, 2020, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements
The City of Wyoming's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions
In our opinion, the financial statements referred to in the first paragraph 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 the City of Wyoming, Minnesota, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

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, 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.

Other 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 Supplementary Information as identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Supplementary 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. Such 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 supplementary information is fairly stated, in all material respects in relation to the 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 26, 2021, 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 of Wyoming's internal control over financial reporting and compliance.

BerganKDV, Ltd.

St. Cloud, Minnesota
April 26, 2021

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, 2020.

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 $40,626,828 (net position). Of this amount, $12,041,226 (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 $683,767 as a result of revenues in excess of expenses. $69,364 was a result of a increase of net position within business-type activities, and $614,403 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 $10,453,902, an increase of $1,169,804 in comparison with the prior year. Approximately 23.3% of this total amount, $2,436,215, is either nonspendable or restricted for specific purposes. The remaining fund balance was committed by City Council, assigned or unassigned.

- At the end of the current fiscal year, unassigned fund balance for the General fund was $2,178,713 or 51.9% of 2020 General fund expenditures and 54.7% of the 2021 General fund budget.

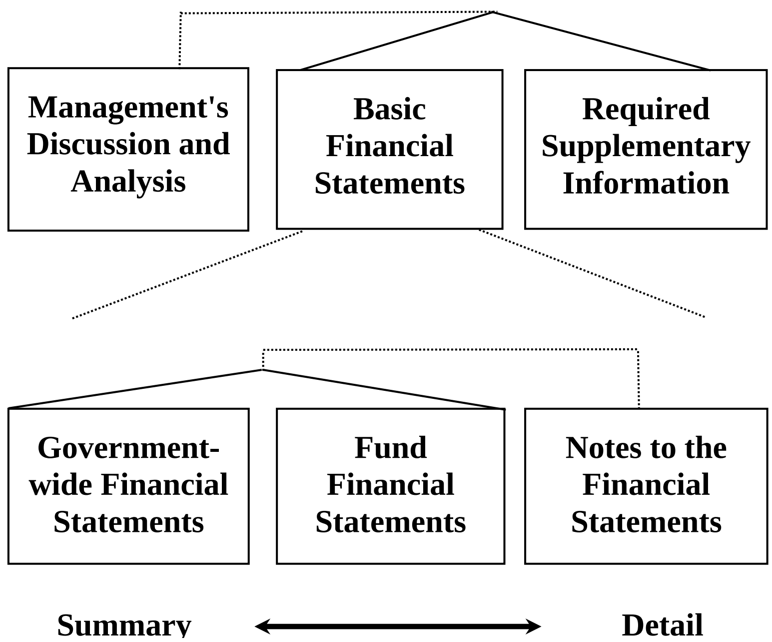
- The City's total long-term debt increased $2,591,250 during the current fiscal year. The key factor of this increase was due to the new issuance of General Obligation Improvement Bonds.

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.

Figure 1
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.

Figure 2
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

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.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

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

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund Financial Statements. (Continued) *Governmental Funds. (Continued)* The City maintains 21 individual governmental funds. The Debt Service fund consists of 5 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, 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 their budget.

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

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

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

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

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements start on page 34 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 82 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $40,626,828 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 (61.5%) 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.

City of Wyoming's Summary of Net Position

	Governmental Activities			Business-type Activities		
	2020	2019	Increase (Decrease)	2020	2019	Increase (Decrease)
Assets						
Current and other assets	$ 13,477,222	$ 12,439,901	$ 1,037,321	$ 5,628,786	$ 5,869,820	$ (241,034)
Capital assets	21,229,823	19,232,646	1,997,177	16,906,055	16,856,603	49,452
Total Assets	34,707,045	31,672,547	3,034,498	22,534,841	22,726,423	(191,582)
Deferred Outflows of Resources						
Deferred outflows of resources related to pensions	693,691	1,008,534	(314,843)	26,601	19,449	7,152
Liabilities						
Noncurrent liabilities outstanding	11,028,321	7,879,530	3,148,791	3,213,938	3,460,374	(246,436)
Other liabilities	1,585,166	1,636,029	(50,863)	437,230	416,187	21,043
Total Liabilities	12,613,487	9,515,559	3,097,928	3,651,168	3,876,561	(225,393)
Deferred Inflows of Resources						
Deferred inflows of resources related to pensions	909,087	1,481,489	(572,402)	11,399	39,800	(28,401)
Deferred inflows of resources related to grants	150,209	570,483	(420,274)	-	-	-
Total Deferred Inflows of Resources	1,059,296	2,051,972	(992,676)	11,399	39,800	(28,401)
Net Position						
Net investment in capital assets	11,324,446	12,187,827	(863,381)	13,656,694	13,337,934	318,760
Restricted for debt service						
Debt service	2,445,207	2,766,478	(321,271)	-	-	-
State aid streets	520,627	366,455	154,172	-	-	-
Park projects	128,143	85,553	42,590	-	-	-
Public safety expenses	24,840	24,139	701	-	-	-
Fire relief pension assets	350,866	292,397	58,469	-	-	-
Other purposes	134,779	111,685	23,094	-	-	-
Unrestricted	6,799,045	5,279,016	1,520,029	5,242,181	5,491,577	(249,396)
Total Net Position	$ 21,727,953	$ 21,113,550	$ 614,403	$ 18,898,875	$ 18,829,511	$ 69,364

GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

An additional portion of the City's net position ($3,604,462) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($12,041,226) 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

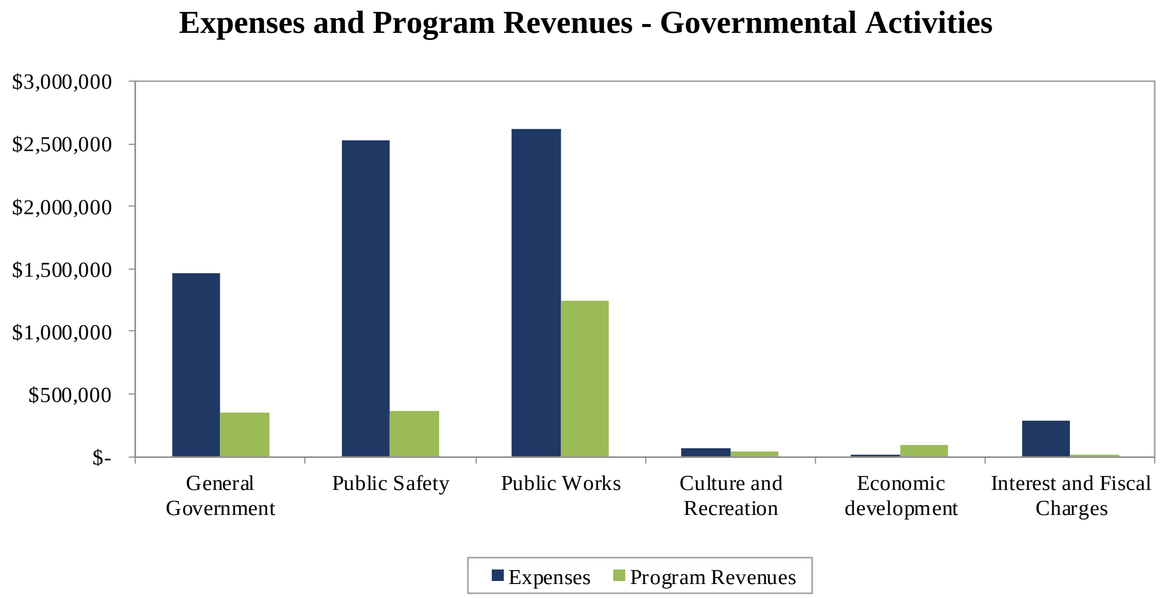
Governmental activities increased the City's net position by $614,403. Key elements of this increase are as follows:

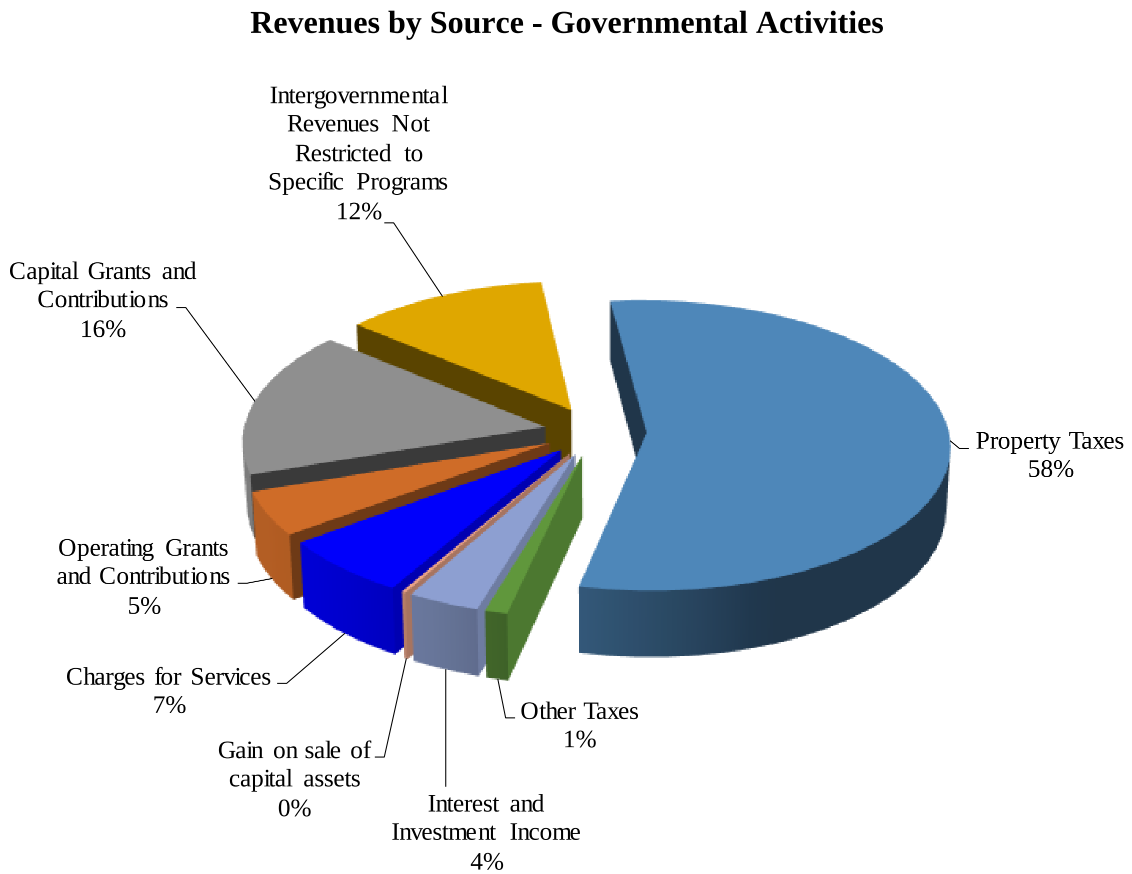
City of Wyoming's Changes in Net Position

	Governmental Activities			Business-type Activities		
	2020	2019	Increase (Decrease)	2020	2019	Increase (Decrease)
Revenues						
Program Revenues						
Charges for services	$ 492,122	$ 508,131	$ (16,009)	$ 1,881,225	$ 1,674,021	$ 207,204
Operating grants and contributions	368,892	353,018	15,874	-	6,725	(6,725)
Capital grants and contributions	1,245,530	1,661,057	(415,527)	44,590	93,940	(49,350)
General Revenues						
Taxes						
Property taxes	4,210,030	4,115,611	94,419	-	-	-
Franchise taxes	51,523	52,324	(801)	-	-	-
Tax increment	32,014	31,994	20	-	-	-
Intergovernmental Revenues Not Restricted to Specific Programs	914,294	264,616	649,678	-	-	
Interest and investment income	267,485	143,201	124,284	163,813	85,174	78,639
Other general revenue	-	-	-	57,411	-	57,411
Gain on sale of capital assets	14,043	29,780	(15,737)	-	-	-
Total Revenues	7,595,933	7,159,732	436,201	2,147,039	1,859,860	287,179
Expenses						
General government	1,463,735	917,557	546,178	-	-	-
Public safety	2,524,243	2,183,706	340,537	-	-	-
Public works	2,624,417	1,946,681	677,736	-	-	-
Culture and recreation	68,281	86,557	(18,276)	-	-	-
Economic development	13,831	12,911	920	-	-	-
Interest and fiscal charges	287,023	245,519	41,504	-	-	-
Water	-	-	-	695,300	684,583	10,717
Sewer	-	-	-	1,294,589	1,251,369	43,220
Surface Water	-	-	-	87,786	105,445	(17,659)
Total Expenses	6,981,530	5,392,931	1,588,599	2,077,675	2,041,397	36,278
Change in Net Position	614,403	1,766,801	(1,152,398)	69,364	(181,537)	250,901
Net Position, January 1	21,113,550	19,346,749	1,766,801	18,829,511	19,011,048	(181,537)
Net Position, December 31	$ 21,727,953	$ 21,113,550	$ 614,403	$ 18,898,875	$ 18,829,511	$ 69,364

GOVERNMENTAL ACTIVITIES (CONTINUED)

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

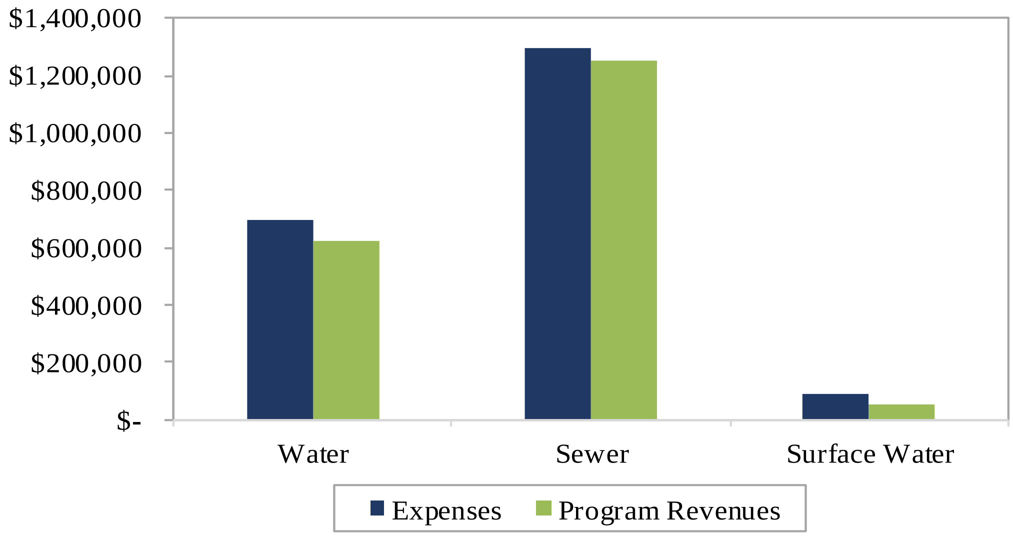




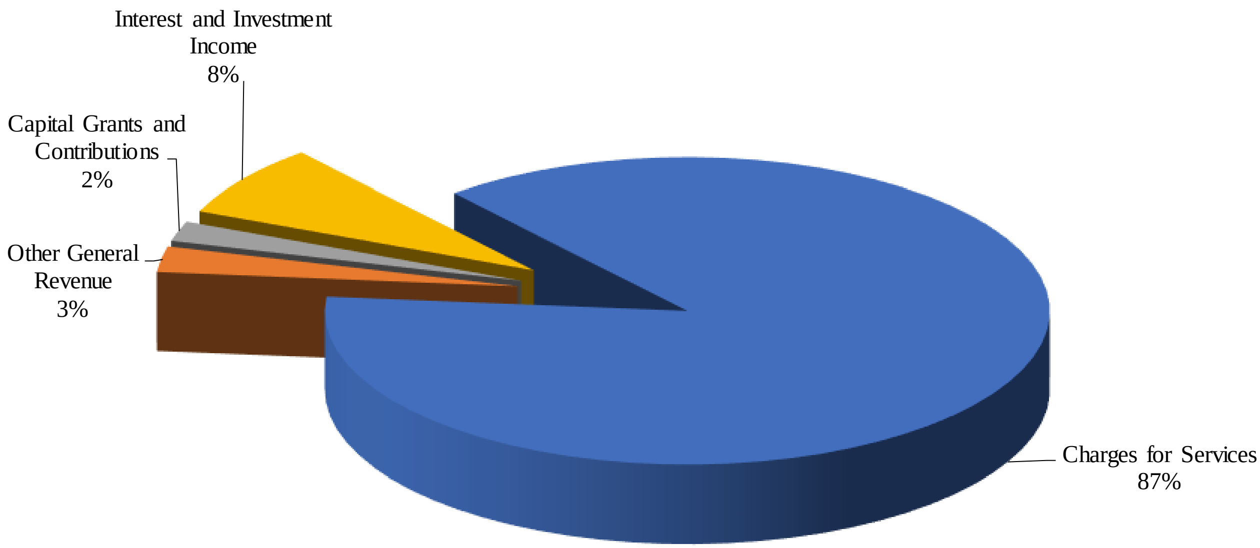
BUSINESS-TYPE ACTIVITIES

Business-type activities increased the City's net position by $69,364. Key elements of this decrease 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 $10,453,902, an increase of $1,169,804 in comparison with the prior year. Approximately 18.6% of this total amount, $1,945,158 , 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 ($287,170), 2) restricted ($2,149,045), 3) committed ($192,041) or 4) assigned ($5,880,488) for specific purposes.

The General fund had a total fund balance of $2,486,484 at the current year end. The fund balance of the City's General fund decreased $239,565 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 $1,107,101, all of which is restricted for the payment of future debt service. The fund balance decreased $128,786 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 $617,500. This is an increase of $427,595 from the previous year due to transfers from the closure of individual CIP funds.

The Street Replacement fund had a fund balance of $2,751,982.The fund balance increased $824,913 during the current fiscal year. The fund had revenues in excess of expenditures and transfers out allowing for a positive fund balance.

The Capital Revolving fund had a fund balance of $2,489,477, all of which is assigned for future capital improvements. The fund balance increased $57,849 during the current fiscal year due to transfers in during the year.

General Fund Budgetary Highlights

Actual revenues were $576,284 over budget and expenditures were $296,662 over budget; along with transfers and other financing sources, the end result was a decrease in fund balance of $239,565.

Revenue highlights include:

- Intergovernmental revenues were $631,053 in excess of budget due to CARES Act funds distributed to the City.
- Investment income had a positive budget variance of $36,507. This positive variance can be attributed to interest and market value returns on investments exceeding expectations.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)

General Fund Budgetary Highlights (Continued)

Expenditure highlights include:

- General Government had a negative budget variance of $405,974 due to the attorney fees and COVID-19 expenditures.

- Public Works had a positive budget variance of $64,818 which was primarily due to less electricity expenditures and less repairs & maintenance expenditures than anticipated.

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, 2020, amounts to $38,135,878 (net of accumulated depreciation).

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

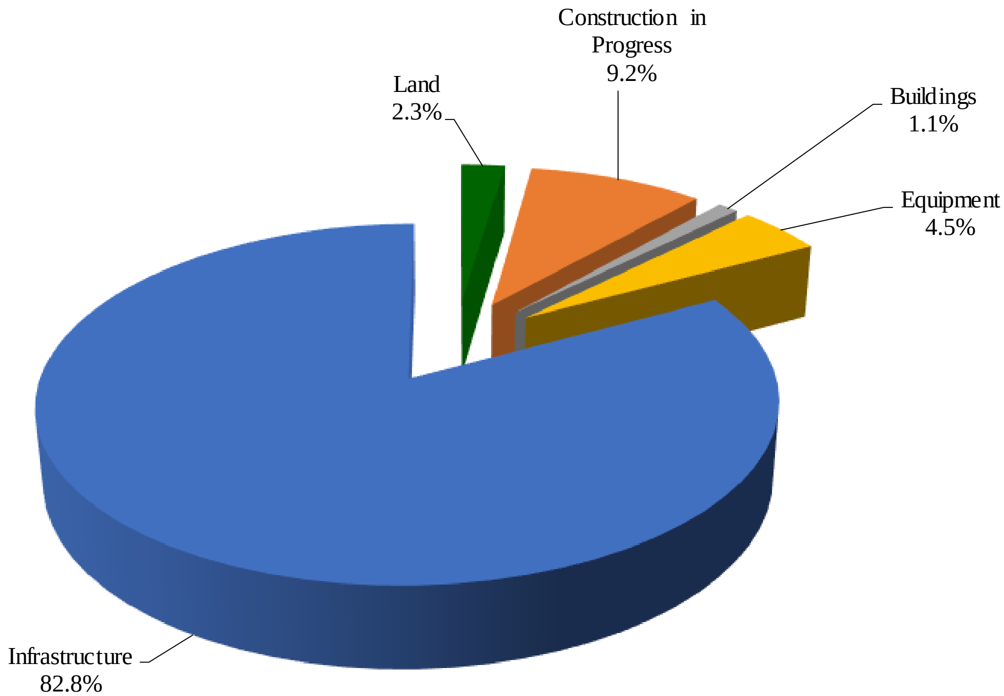
- Purchase of a Control Panel LS for Sewer
- Purchase of a 2020 Caterpillar skid loader for Public Works
- Purchase of two 2020 Ford Intercepts for Public Safety
- Purchase of one 2020 Ford F-150 for Public Safety
- Multiple large projects started or continued during 2020 including:
  - 2020 Street Improvement Project
  - 2020 Water Tower Rehabilitation
  - BS&A Financial Software Implementation
  - East Viking/TH61 Sanitary Sewer Improvements

Additional information on the City's capital assets can be found in Note 4 starting on page 44 of this report.

City of Wyoming's Capital Assets
(Net of Depreciation)

	Governmental Activities			Business-type Activities		
	2020	2019	Increase (Decrease)	2020	2019	Increase (Decrease)
Land	$ 869,787	$ 869,787	$ -	$ 6,284	$ 6,284	$ -
Construction in Progress	2,808,227	-	2,808,227	710,290	92,072	618,218
Buildings and improvements	209,520	223,858	(14,338)	218,129	233,479	(15,350)
Machinery and equipment	1,693,016	1,786,312	(93,296)	29,257	33,787	(4,530)
Infrastructure	15,649,273	16,352,689	(703,416)	15,942,095	16,490,981	(548,886)
Total	$21,229,823	$19,232,646	$1,997,177	$16,906,055	$16,856,603	$ 49,452

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)



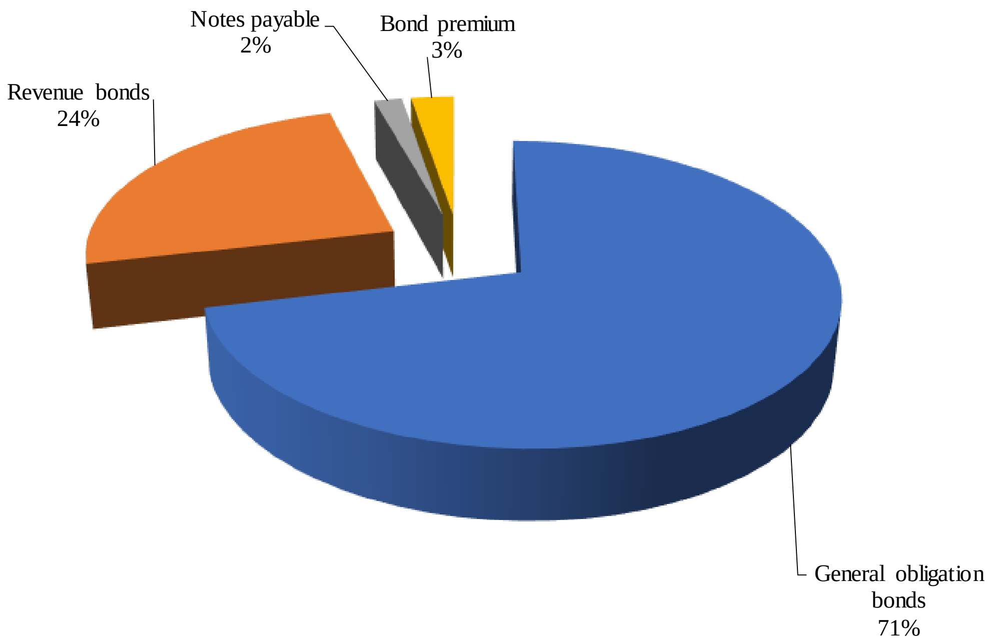
LONG-TERM DEBT

At the end of the current fiscal year, the City had total bonded debt outstanding of $12,585,000. $9,385,000 is governmental-related debt, and $3,200,000 is enterprise fund-related debt. While all of the City's bonds have revenue streams, they are all backed by the full faith and credit of the City. The City also had a note payable outstanding at the end of the current fiscal year of $227,210.

City of Wyoming's Outstanding Debt

	Governmental Activities			Business-type Activities		
	2020	2019	Increase (Decrease)	2020	2019	Increase (Decrease)
General Obligation Improvement Bonds	$ 9,385,000	$ 6,680,000	$ 2,705,000	$ -	$ -	$ -
General Obligation Revenue Bonds	-	-	-	3,200,000	3,460,000	(260,000)
Notes Payable	227,210	249,016	(21,806)	-	-	-
Bond premium	293,167	115,803	177,364	49,361	58,669	(9,308)
Total	$ 9,905,377	$ 7,044,819	$ 2,860,558	$ 3,249,361	$ 3,518,669	$ (269,308)

LONG-TERM DEBT (CONTINUED)



The City's total debt increased $2,591,250 during the current fiscal year due to the issuance of long-term debt and offset by annually scheduled debt payments.

Minnesota statutes limit the amount of net general obligation debt a City may issue to 3 percent of the market value of taxable property within the City. Net debt is debt payable solely from ad valorem taxes. The current debt limitation for the City is $22,509,867. The City is under the statutory debt limit as of December 31, 2020.

Additional information on the City's long-term debt can be found in Note 6 starting on page 47 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The City's Tax Levy will increase 5.02% to $4,451,308 in 2021.
- With an increase in the City's Tax Capacity, the City's 2021 Tax Rate is expected to decrease 0.27% to 43.31%.
- The City will receive $302,393 in Local Government Aid in 2021.
- A Water/Sewer Rate Study was conducted in 2018 and new rates were proposed for the following five years.
- The City began replacing water meters in 2019 and this project will continue over the following five years.

All of these factors were considered in the preparation of the City's budget for the 2021 year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES (CONTINUED)

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.

BASIC FINANCIAL STATEMENTS

City of Wyoming
Statement of Net Position
December 31, 2020

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (including cash equivalents)	$ 10,972,191	$ 5,033,723	$ 16,005,914
Receivables			
Accounts receivable	7,381	495,031	502,412
Interest receivable	883	-	883
Due from other governments	261	-	261
Taxes receivable			
Unremitted	41,343	-	41,343
Delinquent	60,226	-	60,226
Special assessments receivable			
Unremitted	2,787	1,291	4,078
Delinquent	2,611	15,608	18,219
Deferred	1,921,346	69,931	1,991,277
Prepaid items	53,572	13,202	66,774
Capital assets not being depreciated			
Land	869,787	6,284	876,071
Construction in progress	2,808,227	710,290	3,518,517
Capital assets (net of accumulated depreciation)			
Buildings and improvements	209,520	218,129	427,649
Machinery and equipment	1,693,016	29,257	1,722,273
Infrastructure	15,649,273	15,942,095	31,591,368
Net pension asset - fire relief	414,621	-	414,621
Total assets	34,707,045	22,534,841	57,241,886
Deferred Outflows of Resources			
Deferred outflows of resources related to fire relief pensions	58,808	-	58,808
Deferred outflows of resources related to city pensions	634,883	26,601	661,484
Total deferred outflow of resources	693,691	26,601	720,292
Total assets and deferred outflows of resources	$ 35,400,736	$ 22,561,442	$ 57,962,178
Liabilities			
Accounts payable	$ 106,405	$ 36,220	$ 142,625
Contracts payable	55,113	26,145	81,258
Deposits payable	212,531	-	212,531
Due to other governments	6,634	49,556	56,190
Salaries and benefits payable	93,624	6,684	100,308
Interest payable	119,632	35,949	155,581
Bond principal payable			
Payable within one year	815,000	265,000	1,080,000
Payable after one year	8,863,167	2,984,361	11,847,528
Notes from direct borrowing			
Payable within one year	22,676	-	22,676
Payable after one year	204,534	-	204,534
Compensated absences payable			
Payable within one year	153,551	17,676	171,227
Payable after one year	358,286	41,244	399,530
Net pension liability	1,602,334	188,333	1,790,667
Total liabilities	12,613,487	3,651,168	16,264,655
Deferred Inflows of Resources			
Deferred inflows related to fire relief pensions	122,563	-	122,563
Deferred inflows related to city pensions	786,524	11,399	797,923
Deferred inflows related to grants	150,209	-	150,209
Total deferred inflows of resources	1,059,296	11,399	1,070,695
Net Position			
Net investment in capital assets	11,324,446	13,656,694	24,981,140
Restricted			
Debt service	2,445,207	-	2,445,207
State aid streets	520,627	-	520,627
Park projects	128,143	-	128,143
Public safety expenses	24,840	-	24,840
Fire relief pension assets	350,866		350,866
Other purposes	134,779	-	134,779
Unrestricted	6,799,045	5,242,181	12,041,226
Total net position	21,727,953	18,898,875	40,626,828
Total liabilities, deferred inflows of resources, and net position	$ 35,400,736	$ 22,561,442	$ 57,962,178

See notes to financial statements.

City of Wyoming
Statement of Activities
Year Ended December 31, 2020

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	Totals
Governmental activities							
General government	$ 1,463,735	$ 337,808	$ 12,866	$ -	$ (1,113,061)	$ -	$ (1,113,061)
Public safety	2,524,243	154,214	210,730	-	(2,159,299)	-	(2,159,299)
Public works	2,624,417	-	-	1,245,530	(1,378,887)	-	(1,378,887)
Culture and recreation	68,281	100	42,340	-	(25,841)	-	(25,841)
Economic development	13,831	-	86,409	-	72,578	-	72,578
Interest on long-term debt	287,023	-	16,547	-	(270,476)	-	(270,476)
Total governmental activities	6,981,530	492,122	368,892	1,245,530	(4,874,986)	-	(4,874,986)
Business-type activities							
Water	695,300	600,427	-	21,840	-	(73,033)	(73,033)
Sewer	1,294,589	1,229,099	-	22,750	-	(42,740)	(42,740)
Surface water	87,786	51,699	-	-	-	(36,087)	(36,087)
Total business-type activities	2,077,675	1,881,225	-	44,590	-	(151,860)	(151,860)
Total governmental and business-type activities	$ 9,059,205	$ 2,373,347	$ 368,892	$ 1,290,120	(4,874,986)	(151,860)	(5,026,846)
General revenues							
Property taxes levied for general purposes					3,269,619	-	3,269,619
Property taxes levied for capital improvements					265,588	-	265,588
Property taxes levied for debt service					674,823	-	674,823
Franchise taxes					51,523	-	51,523
Tax increments					32,014	-	32,014
Intergovernmental					605,510	-	605,510
State aids					308,784	-	308,784
Unrestricted investment earnings					267,485	163,813	431,298
Other general revenue					-	57,411	57,411
Gain on sale of capital assets					14,043	-	14,043
Total general revenues					5,489,389	221,224	5,710,613
Change in net position					614,403	69,364	683,767
Net position - beginning					21,113,550	18,829,511	39,943,061
Net position - ending					$ 21,727,953	$ 18,898,875	$ 40,626,828

See notes to financial statements.

City of Wyoming
Balance Sheet - Governmental Funds
December 31, 2020

		Debt Service	Capital Projects	
	General Fund	Debt Service	Capital Equipment (401)	Street Replacement (408)
Assets				
Cash and investments	$ 2,306,226	$ 1,339,947	$ 759,035	$ 2,999,727
Accounts receivable	4,740	-	-	-
Interest receivable	883	-	-	-
Due from other governments	261	-	-	-
Taxes receivable				
Current	41,343	-	-	-
Delinquent	57,827	2,399	-	-
Special assessment receivable				
Current	-	752	-	2,035
Delinquent	-	1,594	-	1,017
Deferred	-	1,220,190	-	701,156
Advance to other funds	233,598	-	-	-
Prepaid items	53,572	-	-	-
Total assets	$ 2,698,450	$ 2,564,882	$ 759,035	$ 3,703,935
Liabilities				
Accounts payable	$ 53,881	$ -	$ -	$ 44,458
Contracts payable	-	-	-	55,113
Deposits payable	-	-	-	-
Due to other governments	6,634	-	-	-
Salaries and benefits payable	93,624	-	-	-
Advance from other funds	-	233,598	141,535	-
Total liabilities	154,139	233,598	141,535	99,571
Deferred Inflows of Resources				
Unavailable revenue - property taxes	57,827	2,399	-	-
Unavailable revenue - special assessments	-	1,221,784	-	702,173
Deferred inflows related to grants	-	-	-	150,209
Total deferred inflows of resources	57,827	1,224,183	-	852,382
Fund Balances				
Nonspendable	287,170	-	-	-
Restricted	-	1,340,656	-	-
Committed	-	-	-	-
Assigned	20,601	-	617,500	2,751,982
Unassigned	2,178,713	(233,555)	-	-
Total fund balances	2,486,484	1,107,101	617,500	2,751,982
Total liabilities, deferred inflows of resources, and fund balances	$ 2,698,450	$ 2,564,882	$ 759,035	$ 3,703,935

See notes to financial statements.

Capital Projects Capital Revolving (409)	Nonmajor Governmental Funds	Total Governmental Funds
$ 2,347,942	$ 1,219,314	$ 10,972,191
-	2,641	7,381
-	-	883
-	-	261
-	-	41,343
-	-	60,226
-	-	2,787
-	-	2,611
-	-	1,921,346
141,535	-	375,133
-	-	53,572
$ 2,489,477	$ 1,221,955	$ 13,437,734
$ -	$ 8,066	$ 106,405
-	-	55,113
-	212,531	212,531
-	-	6,634
-	-	93,624
-	-	375,133
-	220,597	849,440
-	-	60,226
-	-	1,923,957
-	-	150,209
-	-	2,134,392
-	-	287,170
-	808,389	2,149,045
-	192,041	192,041
2,489,477	928	5,880,488
-	-	1,945,158
2,489,477	1,001,358	10,453,902
$ 2,489,477	$ 1,221,955	$ 13,437,734

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City of Wyoming
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
December 31, 2020

Total fund balances - governmental funds	$ 10,453,902
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	34,946,480
Less accumulated depreciation	(13,716,657)
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	(9,385,000)
Unamortized bond premium	(293,167)
Notes payable	(227,210)
Compensated absences payable	(511,837)
Net pension liability - city pension	(1,602,334)
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	(786,524)
Deferred outflows of resources related to city pensions	634,883
Deferred inflows related to fire relief pensions	(122,563)
Deferred outflows of resources related to fire relief pensions	58,808
Fire relief association net pension asset created through contributions to a defined benefit pension plan which is not recognized in the governmental funds.	414,621
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	60,226
Special assessments	2,611
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	1,921,346
Governmental funds do not report a liability for accrued interest until due and payable.	(119,632)
Total net position - governmental activities	$ 21,727,953

See notes to financial statements.

City of Wyoming
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2020

		Debt Service	Capital Projects	
	General Fund	Debt Service	Capital Equipment (401)	Street Replacement (408)
Revenues				
Property taxes	$ 3,276,818	$ 674,823	$ 265,588	$ -
Tax increments	-	29,615	-	-
Miscellaneous taxes	51,523	-	-	-
Special assessments	-	157,605	-	177,464
Licenses and permits	145,773	-	-	-
Intergovernmental	854,637	16,547	286,654	420,274
Charges for services	9,845	-	-	-
Fines and forfeitures	12,617	-	-	-
Miscellaneous				
Investment income	71,507	21,322	27,027	62,596
Contributions and donations	825	-	-	-
Other	55,246	-	-	-
Total revenues	4,478,791	899,912	579,269	660,334
Expenditures				
Current				
General government	1,162,470	-	-	-
Public safety	2,030,541	-	-	-
Public works	941,202	-	-	-
Culture and recreation	27,578	-	-	-
Economic development	-	7,558	-	-
Debt service				
Principal	-	790,000	-	-
Interest and other charges	-	231,140	2,996	53,887
Capital outlay				
General government	-	-	59,320	-
Public safety	28,845	-	379,423	-
Public works	8,833	-	242,865	3,486,635
Culture and recreation	-	-	-	-
Total expenditures	4,199,469	1,028,698	684,604	3,540,522
	279,322	(128,786)	(105,335)	(2,880,188)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	443	-	13,600	-
Bond Proceeds	-	-	-	3,495,000
Bond Premium	-	-	-	210,101
Transfers in	59,403	-	578,733	-
Transfers out	(578,733)	-	(59,403)	-
Total other financing sources (uses)	(518,887)	-	532,930	3,705,101
Net change in fund balances	(239,565)	(128,786)	427,595	824,913
Fund Balances				
Beginning of year	2,726,049	1,235,887	189,905	1,927,069
End of year	$ 2,486,484	$ 1,107,101	$ 617,500	$ 2,751,982

See notes to financial statements.

Capital Projects Capital Revolving (409)	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ 52,000	$ 4,269,229
-	-	29,615
-	-	51,523
-	406	335,475
-	-	145,773
-	140,091	1,718,203
-	13,571	23,416
-	-	12,617
57,849	27,184	267,485
-	60,250	61,075
-	295,070	350,316
57,849	588,572	7,264,727
-	260,047	1,422,517
-	10,705	2,041,246
-	-	941,202
-	-	27,578
-	6,273	13,831
-	21,806	811,806
-	9,623	297,646
-	-	59,320
-	49,399	457,667
-	-	3,738,333
-	11,674	11,674
-	369,527	9,822,820
57,849	219,045	(2,558,093)
-	8,753	22,796
-	-	3,495,000
-	-	210,101
-	-	638,136
-	-	(638,136)
-	8,753	3,727,897
57,849	227,798	1,169,804
2,431,628	773,560	9,284,098
$ 2,489,477	$ 1,001,358	$ 10,453,902

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, 2020

Net change in fund balances - total governmental funds:	$ 1,169,804
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	2,986,232
Depreciation expense	(989,055)
Compensated absences are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(80,030)
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.	117,234
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.	811,806
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.	(22,114)
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 reort the effect of premiums when debt is first issued, whereas these amounts are amortized in the Statement of Activities.	
Bonds issued	(3,495,000)
Premium on bonds issued	(210,101)
Amortization of bond premium	32,737
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	312,255
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	687
Delinquent property taxes	(20,052)
Change in net position of governmental activities	$ 614,403

See notes to financial statements.

City of Wyoming
Statement of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2020

	Budgeted Amounts Original and Final	Actual	Variance with Final Budget - Over (Under)
Revenues			
Property taxes	$ 3,283,623	$ 3,276,818	$ (6,805)
Miscellaneous taxes	52,800	51,523	(1,277)
Licenses and permits	238,300	145,773	(92,527)
Intergovernmental	223,584	854,637	631,053
Charges for services	3,000	9,845	6,845
Fines and forfeitures	21,200	12,617	(8,583)
Miscellaneous			
Investment income	35,000	71,507	36,507
Contributions and donations	-	825	825
Other	45,000	55,246	10,246
Total revenues	3,902,507	4,478,791	576,284
Expenditures			
Current			
General government	756,496	1,162,470	405,974
Public safety	2,081,641	2,030,541	(51,100)
Public works	1,006,020	941,202	(64,818)
Culture and recreation	39,450	27,578	(11,872)
Capital outlay			
Public safety	12,700	28,845	16,145
Public works	6,500	8,833	2,333
Total expenditures	3,902,807	4,199,469	296,662
Excess of revenues over (under) expenditures	(300)	279,322	279,622
Other financing sources (uses)			
Proceeds from sale of capital asset	-	443	443
Transfers in	-	59,403	59,403
Transfers out	-	(578,733)	(578,733)
Total other financing sources (uses)	-	(518,887)	(518,887)
Net change in fund balance	$ (300)	(239,565)	$ (239,265)
Fund Balance			
Beginning of year		2,726,049	
End of year		$ 2,486,484	

See notes to financial statements.

City of Wyoming
Statement of Net Position - Proprietary Funds
December 31, 2020

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Assets				
Current assets				
Cash and cash equivalents	$ 1,272,455	$ 3,619,204	$ 142,064	$ 5,033,723
Accounts receivable	157,376	316,053	21,602	495,031
Special assessment receivable				
Unremitted	414	779	98	1,291
Delinquent	4,906	9,943	759	15,608
Deferred	22,421	42,198	5,312	69,931
Prepaid items	5,014	8,188	-	13,202
Total current assets	1,462,586	3,996,365	169,835	5,628,786
Noncurrent assets				
Capital assets				
Land	6,284	-	-	6,284
Buildings and improvements	845,950	-	-	845,950
Machinery and equipment	46,092	152,290	-	198,382
Infrastructure	9,781,003	15,042,618	1,619,564	26,443,185
Construction in process	522,908	187,382	-	710,290
Total capital assets	11,202,237	15,382,290	1,619,564	28,204,091
Less accumulated depreciation	(4,477,568)	(6,466,988)	(353,480)	(11,298,036)
Net capital assets	6,724,669	8,915,302	1,266,084	16,906,055
Deferred Outflows of Resources				
Deferred outflows of resources related to city pensions	13,295	12,938	368	26,601
Total assets and deferred outflows of recources	$ 8,200,550	$ 12,924,605	$ 1,436,287	$ 22,561,442
Liabilitiess				
Current liabilities				
Accounts payable	$ 11,258	$ 22,829	$ 2,133	$ 36,220
Salaries and benefits payable	2,980	3,663	41	6,684
Interest payable	27,181	8,768	-	35,949
Due to other governments	2,113	47,443	-	49,556
Compensated absences, amount due within one year	10,357	7,319	-	17,676
Bonds payable, amount due within one year	157,090	107,910	-	265,000
Total current liabilities	237,124	197,932	2,174	437,230
Noncurrent liabilities				
Compensated absences, less current portion above	24,167	17,077	-	41,244
Bonds payable, less current portion above	2,341,490	593,510	-	2,935,000
Premium on bonds payable	20,813	28,548	-	49,361
Net pension liability	94,129	91,597	2,607	188,333
Total noncurrent liabilities	2,480,599	730,732	2,607	3,213,938
Total liabilities	2,717,723	928,664	4,781	3,651,168
Deferred Inflows of Resources				
Deferred inflows related to city pensions	5,697	5,544	158	11,399
Net Position				
Net investment in capital assets	4,205,276	8,185,334	1,266,084	13,656,694
Unrestricted	1,271,854	3,805,063	165,264	5,242,181
Total net position	5,477,130	11,990,397	1,431,348	18,898,875
Total liabilities, deferred inflows of resources, and net position	$ 8,200,550	$ 12,924,605	$ 1,436,287	$ 22,561,442

See notes to financial statements.

City of Wyoming
Statement of Revenues, Expenses, and Changes
in Net Position - Proprietary Funds
Year Ended December 31, 2020

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Operating revenues				
Charges for services	$ 600,427	$ 1,229,099	$ 51,699	$ 1,881,225
Operating expenses				
Personnel services	164,291	165,720	(1,656)	328,355
Materials and supplies	75,718	32,021	1,227	108,966
Repairs and maintenance	58,964	38,146	-	97,110
Professional services	-	1,579	-	1,579
Utilities	35,627	11,458	-	47,085
Depreciation	230,050	318,462	51,423	599,935
Other services and charges	65,184	712,106	36,792	814,082
Total operating expenses	629,834	1,279,492	87,786	1,997,112
Operating income (loss)	(29,407)	(50,393)	(36,087)	(115,887)
Nonoperating revenues (expenses)				
Investment income	52,130	107,423	4,260	163,813
Refunds and reimbursements	-	57,411	-	57,411
Interest expense	(65,466)	(15,097)	-	(80,563)
Total nonoperating revenues (expenses)	(13,336)	149,737	4,260	140,661
Income (loss) before capital contributions	(42,743)	99,344	(31,827)	24,774
Capital contributions	21,840	22,750	-	44,590
Transfers in	175,000	-	-	175,000
Transfers out	-	(175,000)	-	(175,000)
Change in net position	154,097	(52,906)	(31,827)	69,364
Net position				
Beginning of year	5,323,033	12,043,303	1,463,175	18,829,511
End of year	$ 5,477,130	$ 11,990,397	$ 1,431,348	$ 18,898,875

See notes to financial statements.

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City of Wyoming
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2020

	Water (601, 860)	Sewer (602)	Surface Water (651)	Total Proprietary Funds
Cash Flows - Operating Activities				
Receipts from customers and users	$ 576,801	$ 1,220,858	$ 53,983	$ 1,851,642
Payments to suppliers	(254,284)	(741,112)	(37,684)	(1,033,080)
Payments to employees	(165,517)	(161,603)	(4,396)	(331,516)
Net cash flows - operating activities	157,000	318,143	11,903	487,046
Cash Flows - Noncapital Financing Activities				
Receipt on advance to other funds	29,958	29,958	-	59,916
Net cash flows - noncapital financing activities	29,958	29,958	-	59,916
Cash Flows - Capital and Related Financing Activities				
Transfer from other funds	175,000	-	-	175,000
Transfer to other funds	-	(175,000)	-	(175,000)
Principal paid on debt	(155,687)	(104,313)	-	(260,000)
Interest paid on debt	(69,747)	(22,607)	-	(92,354)
Connection charges	21,840	22,750	-	44,590
Acquisition of capital assets	(496,763)	(126,479)	-	(623,242)
Net cash flows - capital and related financing activities	(525,357)	(405,649)	-	(931,006)
Cash Flows - Investing Activities				
Interest and dividends received	52,130	107,423	4,260	163,813
Net change in cash and cash equivalents	(286,269)	49,875	16,163	(220,231)
Cash and Cash Equivalents				
January 1	1,558,724	3,569,329	125,901	5,253,954
December 31	$ 1,272,455	$ 3,619,204	$ 142,064	$ 5,033,723
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities				
Operating income (loss)	$ (29,407)	$ (50,393)	$ (36,087)	$ (115,887)
Adjustments to reconcile operating gain (loss) to net cash flows				
Operating activities				
Miscellaneous revenue	-	57,411	-	57,411
Depreciation expense	230,050	318,462	51,423	599,935
Pension related activity	(8,810)	(2,448)	(6,093)	(17,351)
Accounts receivable	(27,418)	(16,001)	1,597	(41,822)
Prepaid items	(2,967)	(6,563)	-	(9,530)
Accounts payable	(12,389)	2,282	335	(9,772)
Special assessments	3,792	7,760	687	12,239
Due to other governmental units	(3,435)	1,068	-	(2,367)
Salaries payable	(87)	422	41	376
Compensated absences payable	7,671	6,143	-	13,814
Total adjustments	186,407	368,536	47,990	602,933
Net cash flows - operating activities	$ 157,000	$ 318,143	$ 11,903	$ 487,046
Noncash capital and related financing activities				
Capital assets contributed by other funds	$ -	$ -	$ -	$ -

See notes to 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.

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:

1. Direct obligations or obligations guaranteed by the United States or its agencies.

2. 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.

3. General obligations of a State or local government with taxing powers rated "A" or better; revenue obligations rated "AA" or better.

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

4. General obligations of the Minnesota Housing Finance Agency rated "A" 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)

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

5. 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.

6. Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.

7. 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.

8. 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 brokerdealers.

9. 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 2020. 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

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 position 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 statements of net position. This item results from actuarial calculations and current year pension contributions made subsequent to the measurement date.

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.

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 (Continued)

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.

11. Deferred Inflows of Resources

In addition to liabilities, the statement of net position 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 position 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 one type of item, which arises only under a modified accrual basis of accounting, which qualifies 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 grants which is reported on the Statement of Net Position and the Governmental Funds Balance Sheet. This item is deferred until time requirements have been met.

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 (Continued)
The City has an additional item which qualifies for reporting in this category. The item, deferred pension resources, is reported only in the statements of net position and results from actuarial calculations.

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.

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.

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)

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:

- 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

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, 2020.

	Appropriations	Expenditures
General Fund		
City administration	$ 449,950	$ 875,872
Accounting and auditing	135,050	142,056
Police	1,859,311	1,874,611

NOTE 3 – DEPOSITS AND INVESTMENTS

A. Components of Cash and Investments

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

Deposits	$	3,488,965
Investments		12,516,949
Total	$	16,005,914

Cash and investments are presented in the financial statements as follows

Statement of Net Position		
Cash and investments	$	16,005,914

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:

In the case of 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 City deposits be protected by insurance, surety bond or collateral. The value of collateral pledged must equal 110% of the deposits not covered by insurance, bonds, or irrevocable standby letters of credit from Federal Home Loan Banks.

Custodial Credit Risk – In the case of 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 City deposits be protected by insurance, surety bond or collateral. The value of collateral pledged must equal 110% of the deposits not covered by insurance, bonds, or irrevocable standby letters of credit from Federal Home Loan Banks.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, 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 $95,092 and pooled deposits with a carrying value of $3,393,873. 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	6-10 Years
Municipal Securities	$ 1,041,371	$ -	$ 1,041,371	$ -
Government Securities	5,945,825	-	4,864,355	1,081,470
Brokered Certificates of Deposit	668,114	-	1,151,398	-
Investments at amortized cost				
Money Market funds	4,861,639	4,861,639	-	-
Total Investments	$ 12,516,949	$ 4,861,639	$ 7,057,124	$ 1,081,470

The City has the following recurring fair value measurements at December 31, 2020:

- $7,656,042 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, 2020, the municipal securities were rated Aaa to Aa3 by Moody's and AAA to AA by S&P. The remaining securities were unrated.

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

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

Interest Rate Risk: This is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the city will minimize interest rate risk by 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, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	$ 869,787	$ -	$ -	$ 869,787
Construction in progress	-	2,808,227	-	2,808,227
Total capital assets not being depreciated	869,787	2,808,227	-	3,678,014
Capital assets being depreciated				
Buildings and improvements	696,631	-	-	696,631
Machinery and equipment	5,123,769	178,005	89,111	5,212,663
Infrastructure	25,359,172	-	-	25,359,172
Total capital assets being depreciated	31,179,572	178,005	89,111	31,268,466
Less accumulated depreciation for				
Buildings and improvements	(472,773)	(14,338)	-	(487,111)
Machinery and equipment	(3,337,457)	(271,301)	(89,111)	(3,519,647)
Infrastructure	(9,006,483)	(703,416)	-	(9,709,899)
Total accumulated depreciation	(12,816,713)	(989,055)	(89,111)	(13,716,657)
Total capital assets being depreciated, net	18,362,859	(811,050)	-	17,551,809
Governmental activities capital assets, net	$ 19,232,646	$ 1,997,177	$ -	$ 21,229,823

NOTE 4 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets not being depreciated				
Land	$ 6,284	$ -	$ -	$ 6,284
Construction in progress	92,072	618,218	-	710,290
Total capital assets Not being depreciated	98,356	618,218	-	716,574
Capital assets being depreciated				
Buildings and improvements	845,950	-	-	845,950
Machinery and equipment	198,382	-	-	198,382
Infrastructure	26,412,016	31,169	-	26,443,185
Total capital assets being depreciated	27,456,348	31,169	-	27,487,517
Less accumulated depreciation for				
Buildings and improvements	(612,471)	(15,350)	-	(627,821)
Machinery and equipment	(164,595)	(4,530)	-	(169,125)
Infrastructure	(9,921,035)	(580,055)	-	(10,501,090)
Total accumulated depreciation	(10,698,101)	(599,935)	-	(11,298,036)
Total capital assets being depreciated, net	16,758,247	(568,766)	-	16,189,481
Business-type activities capital assets, net	$ 16,856,603	$ 49,452	$ -	$ 16,906,055

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

Governmental Activities	
General Government	$ 21,361
Public Safety	170,165
Public Works	768,500
Culture and Recreation	29,029
Total Depreciation Expense - Governmental Activities	$ 989,055
Business-type activities	
Water	$ 230,050
Sewer	318,462
Surface Water	51,423
Total depreciation expense - governmental activities	$ 599,935

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

A. Internal Balances

At December 31, 2020, advances to/from other funds for the City were as follows:

	Advance to Other Funds		
	General Fund	Capital Revolving	Total
Advance from other funds			
Capital Equipment Fund	$ -	$ 141,535	$ 141,535
Debt Service Fund	233,598	-	233,598
Total	$ 233,598	$ 141,535	$ 375,133

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 $233,598.

The City approved an advance to the Capital Equipment fund from the Capital Revolving fund to provide funding for the 2019 Boyer Wester Star Dump Truck Loan. The outstanding balance on the advance at year-end was $141,535.

B. Transfers

The composition of interfund transfers as of December 31, 2020 is as follows:

	Transfers In			
	General Fund	Capital Equipment	Water	Total
Transfers out				
General Fund	$ -	$ 578,733	$ -	$ 578,733
Capital Equipment	59,403	-	-	59,403
Sewer	-	-	175,000	175,000
Total	$ 59,403	$ 578,733	$ 175,000	$ 813,136

The City annually budgets transfers for specific purposes and includes transfers for water tower project funding. In addition, the City made a non-budgeted transfer to close individual CIP funds into the Capital Equipment Fund.

NOTE 6 – LONG-TERM DEBT

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.

General Obligation (G.O.) Improvement Bonds

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

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

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year-End
G.O. Improvement Bonds, Series 2009A	$ 3,955,000	2.00-5.50%	09/15/09	02/01/25	$ 1,620,000
G.O. Improvement Bonds, Series 2015A	3,235,000	2.00-5.50%	09/15/09	02/01/26	2,055,000
G.O. Improvement Bonds, Series 2016A	1,125,000	0.85-1.75%	10/20/16	02/01/27	800,000
G.O. Improvement Bonds, Series 2018A	1,495,000	3.00-3.25%	07/19/18	02/01/34	1,415,000
G.O. Improvement Bonds, Series 2020A	3,495,000	2.00%	07/16/20	02/01/36	3,495,000
Total G.O. Improvement Bonds					$ 9,385,000

Requirement to maturity for general obligation improvement bonds follows:

	General Obligation Improvement Bonds Governmental Activities			
Year Ending December 31,	Principal	Interest	Subsidy	Total
2021	$ 815,000	$ 261,264	$ (27,416)	$ 1,048,848
2022	1,040,000	226,944	(21,871)	1,245,073
2023	1,055,000	192,294	(16,037)	1,231,257
2024	1,095,000	156,188	(13,273)	1,237,915
2025	1,130,000	118,210	-	1,248,210
2026-2030	2,265,000	332,969	-	2,597,969
2031-2035	1,720,000	121,078	-	1,841,078
2036-2038	265,000	2,650	-	267,650
Total	$ 9,385,000	$ 1,411,597	$ (78,597)	$ 10,718,000

NOTE 6 – LONG-TERM DEBT (CONTINUED)

Notes from direct borrowing
The following note was issued by the EDA to finance the purchase of land:

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year-End
EDA Land Purchase	$ 440,000	3.95-6.50%	05/01/02	11/01/31	$ 227,210

Requirement to maturity for notes from direct borrowing follows:

	Notes from direct borrowing Governmental Activities		
Year Ending December 31,	Principal	Interest	Total
2021	$ 22,676	$ 8,753	$ 31,429
2022	23,580	7,849	31,429
2023	24,521	6,908	31,429
2024	25,499	5,930	31,429
2025	26,516	4,913	31,429
2026-2030	104,418	8,643	113,061
Total	$ 227,210	$ 42,996	$ 270,206

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

	Authorized and Issued	Interest Rate	Issue Date	Maturity Date	Balance at Year-End
G.O. Utility Revenue Bonds, Series 2015A	$ 1,525,000	3.00%	06/30/15	02/01/26	$ 975,000
G.O. Utility Revenue Bonds, Series 2015B	2,670,000	0.75-3.10%	11/12/15	02/01/36	2,225,000
Total G.O. Improvement Bonds					$ 3,200,000

NOTE 6 – LONG-TERM DEBT (CONTINUED)

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

Year Ending December 31,	General Obligation Revenue Bonds Business-Type Activities		
	Principal	Interest	Total
2021	$ 265,000	$ 83,105	$ 348,105
2022	275,000	76,650	351,650
2023	280,000	69,765	349,765
2024	290,000	62,440	352,440
2025	295,000	54,852	349,852
2026-2030	850,000	191,528	1,041,528
2031-2035	775,000	86,718	861,718
2036-2038	170,000	2,635	172,635
Total	$ 3,200,000	$ 627,693	$ 3,827,693

During the year ended December 31, 2020, 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	$ 6,680,000	$ 3,495,000	$ (790,000)	$ 9,385,000	$ 815,000
Unamortized Premium on Bonds	115,803	210,100	(32,736)	293,167	-
Total bonds payable	6,795,803	3,705,100	(822,736)	9,678,167	815,000
Notes from direct borrowing	249,016	-	(21,806)	227,210	22,676
Compensated Absences Payable	431,807	167,814	(87,784)	511,837	153,551
Long-term liabilities	$ 7,476,626	$ 3,872,914	$ (932,326)	$ 10,417,214	$ 991,227
Business-Type Activities					
G.O. Revenue Bonds	3,460,000	-	(260,000)	3,200,000	265,000
Unamortized Premium on Bonds	58,669	-	(9,308)	49,361	-
Compensated absences payable	45,106	20,566	(6,752)	58,920	17,676
Business-type activity long-term liabilities	$ 3,563,775	$ 20,566	$ (276,060)	$ 3,308,281	$ 282,676

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, 2020, 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	$ 53,572	$ -	$ -	$ -	$ -	$ -	$ 53,572
Advances to other funds	233,598	-	-	-	-	-	233,598
Total nonspendable	287,170	-	-	-	-	-	287,170
Restricted							
Debt service	-	1,340,656	-	-	-	-	1,340,656
Public safety expenditures	-	-	-	-	-	24,840	24,840
Revolving loan	-	-	-	-	-	22,296	22,296
Park dedication	-	-	-	-	-	128,143	128,143
Lawful gambling	-	-	-	-	-	112,483	112,483
State Aid Streets	-	-	-	-	-	520,627	520,627
Total restricted	-	1,340,656	-	-	-	808,389	2,149,045
Committed							
Public safety expenditures	-	-	-	-	-	34,465	34,465
Economic Development	-	-	-	-	-	157,576	157,576
Total committed	-	-	-	-	-	192,041	192,041
Assigned							
Law enforcement	20,601	-	-	-	-	-	20,601
Street replacement	-	-	-	2,751,982	-	-	2,751,982
Capital projects	-	-	617,500	-	2,489,477	928	3,107,905
Total assigned	20,601	-	617,500	2,751,982	2,489,477	928	5,880,488
Unassigned	2,178,713	(233,555)	-	-	-	-	1,945,158
Total fund balance	$ 2,486,484	$ 1,107,101	$ 617,500	$ 2,751,982	$ 2,489,477	$ 1,001,358	$ 10,453,902

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE

The city participates in various pension plans, total pension expense for the year ended December 31, 2020, was $223,153. 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 and 356. PERA′s defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

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

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

A. Plan Description (Continued)

Public Employees Police and Fire Plan

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

B. Benefits Provided

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

General Employees Plan Benefits

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

Benefit increases are provided to benefit recipients each January. Beginning in 2019, the postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

Police and Fire Plan Benefits

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

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

Public Employees′ Retirement Association (Continued)

B. Benefits Provided (Continued)

Police and Fire Plan Benefits (Continued)

Benefit increases are provided to benefit recipients each January. Beginning in 2019, the postretirement increase was 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. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

C. Contributions

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

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2020 and the City was required to contribute 7.5% for Coordinated Plan members. The City′s contributions to the General Employees Fund for the year ended December 31, 2020, were $75,701. The City′s contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire member's contribution rates increased from 11.3% of pay to 11.8% and employer rates increased from 16.95% to 17.7% on January 1, 2020. The City's contributions to the Police and Fire Fund for the year ended December 31, 2020, were $149,071. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At December 31, 2020, the City reported a liability of $815,382 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 $25,288. The net pension liability was measured as of June 30, 2020, 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, 2019, through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0136% at the end of the measurement period and 0.0126% for the beginning of the period.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

Public Employees′ Retirement Association (Continued)

D. Pension Costs (Continued)

City's proportionate share of the net pension liability	$ 815,382
State of Minnesota's proportionate share of the net pension liability associated with the City	25,288
Total	$ 840,670

For the year ended December 31, 2020, the City recognized pension expense of $47,506 for its proportionate share of General Employees Plan's pension expense. Included in the amount, the City recognized $2,201 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

At December 31, 2020, 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	$ 6,879	$ 3,084
Changes in actuarial assumptions	-	28,711
Net collective difference between projected and actual investment earnings	17,876	-
Changes in proportion	52,562	17,556
Contributions paid to PERA subsequent to the measurement date	37,851	-
Total	$ 115,168	$ 49,351

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

Public Employees′ Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

The $37,851 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, 2021. 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
2021	$ (41,149)
2022	20,179
2023	29,236
2024	19,700
Total	$ 27,966

Police and Fire Fund Pension Costs

At December 31, 2020, the City reported a liability of $975,285 for its proportionate share of the Police and Fire Fund′s net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2019, through June 30, 2020, relative to the total employer contributions received from all of PERA′s participating employers. At June 30, 2020, the City′s proportionate share was 0.0745% at the end of the measurement period and 0.0778% for the beginning of the period.

The State of Minnesota also contributed $13.5 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2020. The contribution consisted of $4.5 million in direct state aid that does meet the definition of a special funding situation and $9 million in fire state aid that does not meet the definition of a special funding situation. The $4.5 million direct state aid was paid on October 1, 2019. 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 fire 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.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

Public Employees′ Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

As a result, the State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the $4.5 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2020, the City recognized pension expense of $117,178 for its proportionate share of the Police and Fire Plan's pension expense. Included in this amount, the City recognized $7,122 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $4.5 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $9 million in fire state aid. The City also recognized $6,705 for the year ended December 31, 2020, as revenue and an offsetting reduction of the net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

At December 31, 2020, 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	$ 44,058	$ 46,946
Changes in actuarial assumptions	331,294	639,536
Net collective difference between projected and actual investment earnings	27,160	-
Changes in proportion	69,268	62,090
Contributions paid to PERA subsequent to the measurement date	74,536	-
Total	$ 546,316	$ 748,572

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

Public Employees′ Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

The $74,536 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, 2021. 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
2021	$ (76,479)
2022	(273,498)
2023	34,407
2024	43,942
2025	(5,164)
Total	$ (276,792)

E. Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

	General Employees Fund		Police and Fire Fund	
Inflation	2.25 %	Per Year	2.50 %	Per year
Salary increase	3.00 %	Per Year	3.25 %	Per year
Investment rate of return	7.50 %		7.50 %	

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan and, 1.0% per year for the Police and Fire Plan.

Actuarial assumptions used in the June 30, 2020, valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020, actuarial valuation. The most recent four-year experience study for Police and Fire Plan was completed in 2020. The recommended assumptions for that plan was adopted by the Board and will be effective with the July 1, 2021, actual valuation if approved by the Legislature.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

Public Employees′ Retirement Association (Continued)

E. Actuarial Assumptions (Continued)

The following changes in actuarial assumptions occurred in 2020:

General Employees Fund

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were 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 retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

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.

Police and Fire Fund

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.

NOTE 8 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Actuarial Assumptions (Continued)

Police and Fire Fund

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
Domestic stocks	35.5 %	5.10 %
International stocks	17.5	5.30
Bonds (fixed income)	20.0	0.75
Alternative assets (private markets)	25.0	5.90
Cash	2.0	0.00
Total	100 %	

F. Discount Rate

The discount rate used to measure the total pension liability in 2020 was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund 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 – DEFINED BENEFIT PENSION PLANS – STATEWIDE (CONTINUED)

Public Employees′ Retirement Association (Continued)

G. 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 (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
City's proportionate share of the General Employees Fund net pension liability	$ 1,306,775	$ 815,382	$ 410,023

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
City's proportionate share of the Police and Fire Fund net pension liability	$ 1,950,542	$ 975,285	$ 168,430

H. Pension Plan Fiduciary Net Position

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

NOTE 9 – DEFINED BENEFIT PENSION PLANS – FIRE 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 $3,000 per year of service plus a supplemental benefit of 10% of the regular lump sum distribution, but not more than $1,000.

NOTE 9 – DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

B. Benefits Provided (Continued)

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, 2019, the following members were covered by the benefit terms:

Inactive members entitled to but not yet receiving benefits	4
Active members	30
Total	34

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 $49,897 made by the State of Minnesota for the Relief Association. The City also contributed $5,600 to the Relief Association.

E. Net Pension Liability

The City′s net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019.

Actuarial Assumptions:

The total pension liability in the December 31, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 %	
Investment rate	5.75 %	Net of pension plan investment expenses: including inflation

NOTE 9 – DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

E. Net Pension Liability (Continued)

Actuarial Assumptions:
The mortality assumptions include RP-2014 employee generational mortality table projected with mortality improvement scale MP-2018, from base year 2006 for Healthy Pre-retirement. And RP-2014 annuitant generational mortality table projected with mortality improvement scale MP-2018, from base year 2006 for Healthy Post-retirement and Disabled.

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	45.21 %	4.76%
Fixed income	38.16	2.01
Cash and Equivalents	16.63	0.74
Total	100.00 %	

Discount Rate:
The discount rate used to measure the total pension liability was 5.75%. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the municipal bond rate. The equivalent single rate is the discount rate.

NOTE 9 – DEFINED BENEFIT PENSION PLANS – FIRE 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, 2019	$ 318,725	$ 615,589	$ (296,864)
Changes for the year			
Service cost	29,545	-	29,545
Interest cost	20,026	-	20,026
Differences between expected and actual experien	(11,189)	-	(11,189)
Changes of assumptions	109	-	109
State contributions	-	52,902	(52,902)
Net investment income	-	103,346	(103,346)
Net changes	38,491	156,248	(117,757)
Balances at December 31, 2019	$ 357,216	$ 771,837	$ (414,621)

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 5.75%, as well as what the City′s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75%) or 1-percentage-point higher (6.75%) than the current rate:

	1% Decrease (4.75%)	Current Discount Rate (5.75%)	1% Increase (6.75%)
City's net pension liability (asset)	$ (394,020)	$ (414,621)	$ (433,924)

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

Changes since the prior valuation include the mortality assumptions being 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.

NOTE 9 – DEFINED BENEFIT PENSION PLANS – FIRE RELIEF ASSOCIATION (CONTINUED)

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

For the year ended December 31, 2020, the City recognized pension expense of $58,469. At December 31, 2020, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual liability	$ -	$ 91,552
Changes in actuarial assumptions	3,311	-
Net collective difference between projected and actual investment earnings	-	31,011
Contributions paid subsequent to the measurement date	55,497	-
Total	$ 58,808	$ 122,563

The $55,497 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as shown on the following page.

Year Ending	Total
2021	$ (14,250)
2022	(14,316)
2023	(11,681)
2024	(21,036)
2025	(7,568)
Thereafter	(50,401)
Total	$ (119,252)

H. Payable to the Pension Plan

At December 31, 2020, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2020.

NOTE 10 – 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 11- 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 $325,343 and $325,306 for the years ended 2020 and 2019, respectively. Totals from the most recently issued condensed combined financial statements of the CLJSTC are as follows on the following page.

NOTE 11- JOINT VENTURE (CONTINUED)

Statement of Net Position
December 31, 2020

Assets	
Current assets	$ 2,058,549
Capital assets and other noncurrent assets	13,042,435
Total assets	15,100,984
Liabilities	
Current liabilities	1,196,380
Noncurrent liabilities	4,453,503
Total liabilities	5,649,883
Net position	
Net investment in capital assets	6,312,488
Restricted	1,008,851
Unrestricted	2,129,762
Total net position	$ 9,451,101

Statement of Activities
December 31, 2020

Revenues	
Operating	$ 2,105,301
Nonoperating	24,433
Total revenues	2,129,734
Expenses	
Operating	1,661,507
Nonoperating	113,721
Total expenses	1,775,228
Change in net position	354,506
Net position - beginning of year	9,096,595
Net position - end of year	$ 9,451,101

NOTE 12 – CONTINGENCIES

On March 13, 2020, a national emergency was declared for the COVID-19 outbreak in the United States of America. This event affects the economy and financial markets. The extent of the impact on the City may be both direct and indirect and will vary based on the duration of the outbreak and various other factors. An estimate of the financial effect on the City's financial statements at December 31, 2020, cannot be determined at this time.

NOTE 13 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 87, Leases establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset and a lessor is required to recognize at least receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This statement will be effective for the year ending December 31, 2022.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. This statement will be effective for the year ending December 31, 2021.

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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%

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

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

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension 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%

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

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

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered
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%

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

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

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily	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%

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

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

	2015	2016	2017	2018	2019
Total pension liability (TPL)					
Service cost	$ 23,360	$ 25,442	$ 26,142	$ 21,354	$ 29,545
Interest on the pension liability	15,876	17,650	19,006	14,110	20,026
Differences between expected and actual experience	-	-	(102,356)	-	(11,189)
Changes of assumptions	-	-	4,047	-	109
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	38,491
TPL - beginning	245,265	276,468	304,070	224,034	318,725
TPL - ending	$ 276,468	$ 304,070	$ 224,034	$ 318,725	$ 357,216
Plan fiduciary net position (PFNP)					
Contributions - State	$ 43,147	$ 44,376	$ 43,366	$ 44,670	$ 47,502
Contributions - City	-	5,600	6,000	10,000	5,400
Net investment income	2,273	24,572	41,959	(13,933)	103,346
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	156,248
PFNP - beginning	381,093	413,832	471,390	549,894	615,589
PFNP - ending	$ 413,832	$ 471,390	$ 549,894	$ 615,589	$ 771,837
Net pension liability/ (asset) - ending	$ (137,364)	$ (167,320)	$ (325,860)	$ (296,864)	$ (414,621)
Plan fiduciary net position as a percentage of the total pension liability	149.69%	155.03%	245.45%	193.14%	216.07%

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

	2015	2016	2017	2018	2019
Statutorily required contribution (a)	$ 43,147	$ 44,376	$ 43,366	$ 44,670	$ 47,502
Actual contributions paid (b)	43,147	44,376	43,366	44,670	47,502
Contribution deficiency (Excess) (a-b)	-	-	-	-	-

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

City of Wyoming
Notes to Required Supplementary Information

GENERAL EMPLOYEES FUND

2020 Changes
Changes in Actuarial Assumptions
- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were 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.

GENERAL EMPLOYEES FUND (CONTINUED)

2018 Changes Continued)
Changes in Plan Provisions

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

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 post-retirement benefit 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.

GENERAL EMPLOYEES 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 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

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

City of Wyoming
Notes to Required Supplementary Information

POLICE AND FIRE FUND

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

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

POLICE AND FIRE FUND (CONTINUED)

2017 Changes (Continued)
Changes in Actuarial Assumptions (Continued)
- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1% for all years to 1% per year through 2064 and 2.5% thereafter.
- The single discount rate was changed from 5.6% per annum to 7.5% per annum.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2016 Changes
Changes in Actuarial Assumptions
- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2015 Changes
Changes in Actuarial Assumptions
- The assumed 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

2019 Changes
Changes in Actuarial Assumptions

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

2018 Changes
Changes in Plan Provisions

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

SUPPLEMENTARY INFORMATION

City of Wyoming
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2020

	Special Revenue	Capital Projects	Total Nonmajor Governmental
Assets			
Cash and investments	$ 351,232	$ 868,082	$ 1,219,314
Accounts receivable	2,641	-	2,641
Total assets	$ 353,873	$ 868,082	$ 1,221,955
Liabilities			
Accounts payable	$ 2,213	$ 5,853	$ 8,066
Deposits payable	-	212,531	212,531
Total liabilities	2,213	218,384	220,597
Fund Balances			
Restricted	159,619	648,770	808,389
Committed	192,041	-	192,041
Assigned	-	928	928
Total fund balances	351,660	649,698	1,001,358
Total liabilities and fund balances	$ 353,873	$ 868,082	$ 1,221,955

City of Wyoming
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2020

	Special Revenue	Capital Projects	Total Nonmajor Governmental
Revenues			
Property taxes	$ 42,000	$ 10,000	$ 52,000
Special assessments	-	406	406
Intergovernmental	-	140,091	140,091
Charges for services	13,571	-	13,571
Miscellaneous			
Investment income	10,209	16,975	27,184
Contributions and donations	21,150	39,100	60,250
Other	33,444	261,626	295,070
Total revenues	120,374	468,198	588,572
Expenditures			
Current			
General government	315	259,732	260,047
Public safety	10,705	-	10,705
Economic development	6,273	-	6,273
Debt service			
Principal	21,806	-	21,806
Interest and other charges	9,623	-	9,623
Capital outlay			
Public safety	49,399	-	49,399
Culture and recreation	-	11,674	11,674
Total expenditures	98,121	271,406	369,527
Excess of revenues over expenditures	22,253	196,792	219,045
Other Financing Sources (Uses)			
Proceeds from sale of capital asset	8,753	-	8,753
Net change in fund balances	31,006	196,792	227,798
Fund Balances			
Beginning of year	320,654	452,906	773,560
End of year	$ 351,660	$ 649,698	$ 1,001,358

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SPECIAL REVENUE FUNDS

City of Wyoming
Combining Balance Sheet -
Nonmajor Special Revenue Funds
December 31, 2020

	Special Revenue			
	Police Forfeiture (201)	Police Impound (202)	Police Department Donations (205)	Public Safety Donations (206)
Assets				
Cash and investments	$ 24,741	$ 11,843	$ 17,240	$ 5,053
Accounts receivable	99	2,482	-	60
Total assets	$ 24,840	$ 14,325	$ 17,240	$ 5,113
Liabilities				
Accounts payable	$ -	$ 2,213	$ -	$ -
Fund Balances				
Restricted	24,840	-	-	-
Committed	-	12,112	17,240	5,113
Total fund balances	24,840	12,112	17,240	5,113
Total liabilities and fund balances	$ 24,840	$ 14,325	$ 17,240	$ 5,113

Special Revenue				
	Economic Development Authority (280)	Gambling Proceeds (490)	Revolving Loan (285)	Total Special Revenue Funds
	$ 157,576	$ 112,483	$ 22,296	$ 351,232
	-	-	-	2,641
	$ 157,576	$ 112,483	$ 22,296	$ 353,873
	$ -	$ -	$ -	$ 2,213
	-	112,483	22,296	159,619
	157,576	-	-	192,041
	157,576	112,483	22,296	351,660
	$ 157,576	$ 112,483	$ 22,296	$ 353,873

City of Wyoming
Combining Statement of Revenues, Expenditures,
and Changes In Fund Balances -
Nonmajor Special Revenue Funds
Year Ended December 31, 2020

	Special Revenue			
	Police Forfeiture (201)	Police Impound (202)	Police Department Donations (205)	Public Safety Donations (206)
Revenues				
Property taxes	$ -	$ -	$ -	$ -
Charges for services	-	9,176	-	4,395
Miscellaneous				
Investment income	767	1,193	247	97
Contributions and donations	-	-	21,150	-
Other	500	-	-	-
Total revenues	1,267	10,369	21,397	4,492
Expenditures				
Current				
General government	-	-	-	-
Public safety	509	8,096	-	2,100
Economic development	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Public safety	2,389	36,261	10,749	-
Total expenditures	2,898	44,357	10,749	2,100
Excess of revenues over (under) expenditures	(1,631)	(33,988)	10,648	2,392
Other Financing Sources				
Proceeds from sale of capital asset	2,332	6,421	-	-
Net change in fund balances	701	(27,567)	10,648	2,392
Fund Balances				
Beginning of year	24,139	39,679	6,592	2,721
End of year	$ 24,840	$ 12,112	$ 17,240	$ 5,113

Special Revenue			
Economic Development Authority (280)	Gambling Proceeds (490)	Revolving Loan (285)	Total Special Revenue Funds
$ 42,000	$ -	$ -	$ 42,000
-	-	-	13,571
4,165	3,027	713	10,209
-	-	-	21,150
13,275	19,669	-	33,444
59,440	22,696	713	120,374
-	-	315	315
-	-	-	10,705
6,273	-	-	6,273
21,806	-	-	21,806
9,623	-	-	9,623
-	-	-	49,399
37,702	-	315	98,121
21,738	22,696	398	22,253
-	-	-	8,753
21,738	22,696	398	31,006
135,838	89,787	21,898	320,654
$ 157,576	$ 112,483	$ 22,296	$ 351,660

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CAPITAL PROJECTS FUNDS

City of Wyoming
Combining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2020

	Capital Projects	
	Park Acquisition (404)	MSA (407)
Assets		
Cash and investments	$ 128,143	$ 520,627
Liabilities		
Accounts payable	$ -	$ -
Deposits payable	-	-
Total liabilities	-	-
Fund Balances		
Restricted	128,143	520,627
Assigned	-	-
Total fund balances	128,143	520,627
Total liabilities and fund balances	$ 128,143	$ 520,627

Capital Projects		
Trail Development (405)	Escrow Fund (800, 801)	Total Capital Project Funds
$ 928	$ 218,384	$ 868,082
$ -	$ 5,853	$ 5,853
-	212,531	212,531
-	218,384	218,384
-	-	648,770
928	-	928
928	-	649,698
$ 928	$ 218,384	$ 868,082

City of Wyoming
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds
Year Ended December 31, 2020

	Capital Projects	
	Park Acquisition (404)	MSA (407)
Revenues		
Property taxes	$ 10,000	$ -
Special assessments	-	-
Intergovernmental	-	140,091
Miscellaneous		
Investment income	2,864	14,081
Contributions and donations	39,100	-
Other	2,300	-
Total revenues	54,264	154,172
Expenditures		
Current		
General government	-	-
Capital outlay		
Culture and recreation	11,674	-
Total expenditures	11,674	-
Excess of revenues over expenditures	42,590	154,172
Fund Balances		
Beginning of year	85,553	366,455
End of year	$ 128,143	$ 520,627

Capital Projects		
Trail Development (405)	Escrow Fund (800, 801)	Total Capital Project Funds
$ -	$ -	$ 10,000
-	406	406
-	-	140,091
30	-	16,975
-	-	39,100
-	259,326	261,626
30	259,732	468,198
-	259,732	259,732
-	-	11,674
-	259,732	271,406
30	-	196,792
898	-	452,906
$ 928	$ -	$ 649,698

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2020

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues			
Taxes			
Property taxes	$ 3,283,623	$ 3,276,818	$ (6,805)
Miscellaneous taxes	52,800	51,523	(1,277)
Total taxes	3,336,423	3,328,341	(8,082)
Licenses and permits	238,300	145,773	(92,527)
Intergovernmental revenue			
Local government aid	950	2,739	1,789
Property tax credits	4,000	3,871	(129)
Fire aid	44,000	62,312	18,312
Police aid	91,500	94,510	3,010
Federal grants	5,000	608,662	603,662
Other grants and aids	78,134	82,543	4,409
Total intergovernmental revenue	223,584	854,637	631,053
Charges for services			
General government	1,000	535	(465)
Public safety	1,000	8,270	7,270
Park and recreation	1,000	1,040	40
Total charges for services	3,000	9,845	6,845
Fines and forfeitures	21,200	12,617	(8,583)
Miscellaneous revenues			
Investment income	35,000	71,507	36,507
Contributions and donations	-	825	825
Other	45,000	55,246	10,246
Total miscellaneous revenues	80,000	127,578	47,578
Total revenues	3,902,507	4,478,791	576,284
Expenditures			
General government			
Mayor and council			
Personal services	23,330	23,103	(227)
Supplies	2,000	517	(1,483)
Other services and charges	530	183	(347)
Total mayor and council	25,860	23,803	(2,057)

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2020

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
City Administration			
Personal services	$ 210,000	$ 201,322	$ (8,678)
Supplies	54,750	52,918	(1,832)
Other services and charges	185,200	621,632	436,432
Total city administration	449,950	875,872	425,922
Accounting and Auditing			
Personal services	46,400	44,392	(2,008)
Supplies	500	136	(364)
Other services and charges	88,150	97,528	9,378
Total accounting and auditing	135,050	142,056	7,006
Boards and commissions			
Personal services	5,200	4,038	(1,162)
Supplies	250	-	(250)
Total boards and commissions	5,450	4,038	(1,412)
Other general government			
Other services and charges	131,686	102,410	(29,276)
Total general government	756,496	1,162,470	405,974
Public safety			
Police			
Personal services	1,556,950	1,558,092	1,142
Supplies	102,445	122,521	20,076
Other services and charges	187,216	165,153	(22,063)
Capital outlay	12,700	28,845	16,145
Total police	1,859,311	1,874,611	15,300

City of Wyoming
Detailed Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2020

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Building and inspections			
Personal services	$ 215,890	$ 171,137	$ (44,753)
Supplies	9,700	9,720	20
Other services and charges	9,440	3,918	(5,522)
Total building and inspections	235,030	184,775	(50,255)
Total public safety	2,094,341	2,059,386	(34,955)
Public works			
Streets and highways			
Personal services	571,430	539,054	(32,376)
Supplies	68,750	61,492	(7,258)
Other services and charges	230,640	220,753	(9,887)
Capital outlay	6,500	8,833	2,333
Total streets and highways	877,320	830,132	(47,188)
Street lighting			
Other services and charges	80,000	67,588	(12,412)
Engineering			
Personal services	41,250	41,187	(63)
Supplies	13,950	11,128	(2,822)
Total engineering	55,200	52,315	(2,885)
Total public works	1,012,520	950,035	(62,485)
Culture and recreation			
Library			
Other services and charges	39,450	27,578	(11,872)

City of Wyoming
Detailed Schedule of Revenues, Expenditure, and
Changes in Fund Balance -
Budget and Actual - General Fund
Year Ended December 31, 2020

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget - Over (Under)
Expenditures (Continued)			
Total expenditures	$ 3,902,807	$ 4,199,469	$ 296,662
Excess of revenues over (under) expenditures	(300)	279,322	279,622
Other financing sources (uses)			
Proceeds from sale of capital asset	-	443	443
Transfers in	-	59,403	59,403
Transfers out	-	(578,733)	(578,733)
Total other financing sources (uses)	-	(518,887)	(518,887)
Net change in fund balance	$ (300)	(239,565)	$ (239,265)
Fund Balance			
Beginning of year		2,726,049	
End of year		$ 2,486,484	

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DEBT SERVICE FUND

City of Wyoming
Combining Balance Sheet -
Debt Service Fund - By Bond Issue
December 31, 2020

	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	$ 318,873	$ 737,436	$ 169,909	$ 113,686
Taxes receivable:				
Delinquent	-	-	-	-
Special assessment receivable				
Current	-	752	-	-
Delinquent	-	1,191	-	403
Deferred	760,580	281,687	-	177,923
Total assets	$ 1,079,453	$ 1,021,066	$ 169,909	$ 292,012
Liabilities				
Advance from other funds	$ -	$ -	$ -	$ -
Deferred inflows of resources				
Unavailable revenue - property taxes	-	-	-	-
Unavailable revenue - special assessments	760,580	282,878	-	178,326
Total deferred inflows of resources	760,580	282,878	-	178,326
Fund Balances				
Restricted	318,873	738,188	169,909	113,686
Unassigned	-	-	-	-
Total fund balances	318,873	738,188	169,909	113,686
Total liabilities, deferred inflows of resources, and fund balances	$ 1,079,453	$ 1,021,066	$ 169,909	$ 292,012

1999C & D G.O. Tax Increment Bonds (TIF 3-1)	Total Debt Service Funds
$ 43	$ 1,339,947
2,399	2,399
-	752
-	1,594
-	1,220,190
$ 2,442	$ 2,564,882
$ 233,598	$ 233,598
2,399	2,399
-	1,221,784
2,399	$ 1,224,183
-	1,340,656
(233,555)	(233,555)
(233,555)	1,107,101
$ 2,442	$ 2,564,882

City of Wyoming
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Debt Service Fund - By Bond Issue
Year Ended December 31, 2020

	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	$ 150,996	$ 317,690	$ 101,650	$ 104,487
Tax increments	-	-	-	-
Special assessments	56,531	78,168	-	22,906
Intergovernmental	16,547	-	-	-
Miscellaneous				
Investment income	5,299	12,962	2,639	379
Total revenues	229,373	408,820	104,289	127,772
Expenditures				
Current				
Economic development	-	-	-	-
Debt service				
Principal	290,000	310,000	110,000	80,000
Interest and other charges	93,605	69,400	13,258	45,044
Total expenditures	383,605	379,400	123,258	125,044
Excess of revenues over (under) expenditures	(154,232)	29,420	(18,969)	2,728
Fund Balances				
Beginning of year	473,105	708,768	188,878	110,958
End of year	$ 318,873	$ 738,188	$ 169,909	$ 113,686

Debt Service	
1999C & D G.O. Tax Increment Bonds (TIF 3-1) (370)	Total Debt Service Funds
$ -	$ 674,823
29,615	29,615
-	157,605
-	16,547
43	21,322
29,658	899,912
7,558	7,558
-	790,000
9,833	231,140
17,391	1,028,698
12,267	(128,786)
(245,822)	1,235,887
$ (233,555)	$ 1,107,101

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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wyoming, Minnesota, as of and for the year ended December 31, 2020, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated April 26, 2021.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Audit Finding 2020-001 that we consider to be a material weakness.

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*.

City's Response to Findings
The City's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 26, 2021

City of Wyoming
Schedule of Findings and Questioned Costs

SECTION II – FINANCIAL STATEMENT FINDINGS

Audit Finding 2020-001

Criteria:
Internal control that assures all material adjustments are identified and prepared by City personnel should be established.

Condition:
Material audit adjustments were required to be made to properly record activity and balances related to cash and investments, intergovernmental revenue, capital contributions, and capital assets to reflect changes discovered during our engagement for the year ended December 31, 2020.

Context:
This finding impacts the City's internal control over financial reporting.

Effect:
Internal controls that fail to identify necessary adjustments could result in material misstatements to the financial statements.

Cause:
A complete and accurate review of activity related to the cash and investment and intergovernmental revenue was not performed sufficiently resulting in material audit adjustments.

Recommendation:
We recommend management review all accounts closely at year-end to detect and correct misstatements of balances.

Views of Responsible Officials and Planned Corrective Action:
The City will review the financial statement closing and reporting process to future material audit adjustments are not needed.

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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, 2020, and the related notes to financial statements, and have issued our report thereon dated June 4, 2020.

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 and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities,* promulgated by the State Auditor pursuant to *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 26, 202

Request for Council Action

Date: May 14, 2021

Presented to: Mayor Iverson and City Council Members
Presented by: Robb Linwood, City Administrator
Department: Administration
Reference: Agreement for Joint Administration of Financial Assurance for Hunter Hill between the CLFLWD and the City of Wyoming
Method: New Business

***Background Information*:**

The City of Wyoming works with the Comfort Lake Forest Lake Watershed District (CLFLWD) to ensure permits in place and the appropriate storm water management facilities can be constructed and maintained in perpetuity when a subdivision is in the boundaries of the CLFLWD.

The Comfort Lake Forest Lake Watershed District has issued Permit No. 19-036 for the private development Hunter Hill, which requires that stormwater management facilities be constructed and maintained in perpetuity. The City has entered into arrangements with the developer to assume the obligation to maintain those stormwater management facilities and holds drainage and utility easements on those Facilities for that purpose.

The City council is being presented with an agreement for a Joint Administration of Financial Assurance for the Preserve of Comfort Lake. This is a document between the CLFLWD and the City of Wyoming that ensures that the permittee supply a financial assurance for the Project. Permit 19-036 requires a financial assurance specifically for the completion of stormwater management facilities in the amount of $225,000 (“CLFLWD Balance”). The development agreement between the City and Permittee requires a financial assurance for the project as a whole in the amount of $820,720.00. The District and City have agreed to jointly accept and administer a single letter of credit.

The agreement identifies appropriate actions if the City of Wyoming or Comfort Lake Forest Lake Watershed District needs to make a draw on any of the letter of credit. These steps would be utilized if prompted by the failure of the permittee (developer) for obligations of construct or complete stormwater management facilities under the watershed permit. A reduction of the letter of credit can be released back to the developer as work is completed and will be released cooperatively between the city and the district.

The agreement also goes through general terms and indemnification that the City and the District each agree to hold harmless, defend and indemnify each other from and against that portion of any and all liability, loss, claim, damage or expense (including reasonable attorney fees, costs and disbursements) that the indemnified party may incur as a result of the performance of this Agreement due to any negligent act or omission of the indemnifying party or any other act or omission that subjects it to liability in law or equity.

The Wyoming City Attorney has reviewed the agreement and has approved it as it is presented to the Wyoming city council.

Recommendation: The City Council approve Resolution 21-05-41 a resolution approving an agreement for Joint Administration of Financial Assurance for Hunter Hill between the City of Wyoming and the Comfort Lake Forest Lake Watershed District.

RESOLUTION 21-05-41

A RESOLUTION APPROVING AN AGREEMENT FOR JOINT ADMINISTRATION OF FINANCIAL ASSURANCE FOR HUNTER HILL BETWEEN THE CITY OF WYOMING AND THE COMFORT LAKE FOREST LAKE WATERSHED DISTRICT.

The agreement ("Agreement") is made by and between the Comfort Lake-Forest Lake Watershed District, a watershed district with purposes and powers as set forth at Minnesota Statutes Chapters 103B and 103D ("District"), and the City of Wyoming, a statutory city and political subdivision of the State of Minnesota ("City") (together, the "Parties").

WHEREAS, The District has conditionally approved Permit No. 19-036 to Perry Aadland ("Permittee"), for a development known as Hunter Hill ("Project"). The City has approved Resolution 21-05-41.

WHEREAS, Permit 19-036 and Resolution 21-05-41 both require that Permittee supply a financial assurance for the Project. Permit 19-036 requires a financial assurance specifically for the completion of stormwater management facilities in the amount of $225,000 ("CLFLWD Balance"). The development agreement between the City and Permittee requires a financial assurance for the project as a whole in the amount of $820,720.00 The District and City have agreed to jointly accept and administer a single letter of credit.

WHEREAS, The Parties enter into this Agreement in order to meet the terms of the District's financial assurance schedule and allow the Permittee to avoid providing a separate financial assurance to the District.

WHEREAS, Each party agrees that this Agreement involves an exchange of valuable consideration and is legally binding and enforceable. Only contract remedies are available for a breach of this Agreement. Neither party will be liable for special, indirect, incidental, punitive, exemplary or unforeseeable consequential damages arising out of or in connection with its respective obligations under this Agreement.

WHEREAS, The City and the District each agree to hold harmless, defend and indemnify each other from and against that portion of any and all liability, loss, claim, damage or expense (including reasonable attorney fees, costs and disbursements) that the indemnified party may incur as a result of the performance of this Agreement due to any negligent act or omission of the indemnifying party or any other act or omission that subjects it to liability in law or equity. Notwithstanding, this Agreement creates no right in and waives no immunity, defense or liability limit of the District or City as a public body under law, with respect to any third party or the other party to this Agreement. This Agreement is not a joint powers agreement under Minnesota Statutes §471.59 and nothing herein constitutes a party's agreement to be responsible for the acts or omissions of the other party pursuant to subdivision 1(a) of that statute.

NOW, THEREFORE, IT BE RESOLVED, by the city council of the city of Wyoming, Minnesota approves an agreement for joint administration of financial assurance for the Preserve at Comfort Lake between the city of Wyoming and the Comfort Lake Forest Lake Watershed District.

ADOPTED BY THE CITY COUNCIL OF THE CITY OF WYOMING THIS 18TH DAY OF MAY, 2021.

CITY OF WYOMING

ATTEST:

By:________________________

Lisa Iverson, Mayor

____

Robb Linwood, Administrator/Clerk

AGREEMENT
Joint Administration of Financial Assurance
Hunter Hill

CLFLWD Permit No. 19-036
Wyoming Resolution 21-05-41

Comfort Lake-Forest Lake Watershed District and the City of Wyoming

Background

1. This agreement ("Agreement") is made by and between the Comfort Lake-Forest Lake Watershed District, a watershed district with purposes and powers as set forth at Minnesota Statutes Chapters 103B and 103D ("District"), and the City of Wyoming, a statutory city and political subdivision of the State of Minnesota ("City") (together, the "Parties").

2. The District has conditionally approved Permit No. 19-036 to Perry Aadland ("Permittee"), for a development known as Hunter Hill ("Project"). The City has approved Resolution 21-05-41.

3. Permit 19-036 and Resolution 21-05-41 both require that Permittee supply a financial assurance for the Project. Permit 19-036 requires a financial assurance specifically for the completion of stormwater management facilities in the amount of $225,000 ("CLFLWD Balance"). The development agreement between the City and Permittee requires a financial assurance for the project as a whole in the amount of $820,720.00 The District and City have agreed to jointly accept and administer a single letter of credit.

4. The Parties enter into this Agreement in order to meet the terms of the District's financial assurance schedule and allow the Permittee to avoid providing a separate financial assurance to the District.

Terms of Administration

5. The Permittee shall supply an irrevocable letter of credit to the City in the amount of $820,720.00. Said letter of credit shall (i) be issued by a surety licensed to issue such a financial assurance in Minnesota; (ii) allow for multiple draws; (iii) be conditioned on completion of required stormwater facilities in accordance with Permit No. 19-036 and the site improvements required by Resolution 20-04-41; (iv) be irrevocable until May 7, 2022 with automatic extensions of successive one-year terms; and (v) serve as assurance for purposes including but in addition to storm water management facility construction and City site improvements.

6. The City will advise the District and Permittee in writing at least 10 days before initiating a draw, except pursuant to a notice of cancellation or non-renewal, in which case the notice will be given as soon after receipt of the notice as possible.

7. If either the City or the District finds grounds for a draw of the financial assurance for purposes relating to the stormwater facilities it will promptly notify the other party of the need. Upon such request, the District and City will meet and coordinate in good faith in the draw and the use of funds obtained thereby for the purposes specified in Permit No. 19-036 and Resolution 21-05-41, when applicable. At all times, the Parties will cooperate in order to construct and/or complete the stormwater management facilities in accordance with the requirements of both Parties. Any draws related to Permittee's obligations under Permit No. 19-036 shall reduce the CLFLWD Balance.

8. If the intended draw is prompted by the failure of Permittee to fulfill an obligation under Permit No. 19-036 or Resolution 21-05-41, the Parties hereby agree to afford Permittee 30 days to cure or to reach agreement with the City, and District when applicable, on other terms to avert a draw.

9. The District or City will place any funds received from a draw in a separate account, not to be commingled with other funds, and held in trust for the joint interest of the Parties in accordance with the terms of this Agreement. All spending from the account will be documented by standard accounting practices. Each party may request an interim or a final accounting.

10. The City shall not draw on the letter of credit so that its balance falls below the CLFLWD Balance without prior approval from the District. At reasonable times and when Permittee's obligations under Permit No. 19-036 to complete stormwater facility requirements have been fulfilled, on the City's request the District will in writing authorize a commensurate reduction in or full release of the CLFLWD Balance. In the event the District refuses to authorize a full release of the CLFLWD Balance upon the City's request, the City may, in its sole discretion, assign its interest in the letter of credit to the District with all authorities and prospective obligations, which assignment the District shall accept.

11. In a final accounting between the District and the City of the use of any funds from the letter, funds will be applied first to any contract costs incurred by the City or the District in contracting for permit compliance actions and second to documented costs of administering such contracts (internal or professional services). Remaining funds may be applied to other documented enforcement, administration, legal and other similar costs incurred by the District and the City relating solely to the project work for which financial assurances have been required, in proportion to the documented costs incurred. Each party has the right to settlement in accordance with the final accounting.

12. Except in making a draw, in any correspondence with Permittee or the issuer concerning the letter, the District and the City will state that it acts only on its own behalf and not that of the other party; notwithstanding this provision, the District and City will

use their best efforts to minimize duplication or contradictory messages to Permittee about any item relating to this Agreement. Each party will copy to the other party any correspondence to or from Permittee or the issuer concerning the letter of credit.

13. The City will exercise due care in securing the letter of credit and promptly take all steps necessary to reinstate or replace the letter of credit in the event its negotiability is compromised. The District and City will cooperate in good faith in all matters relating to the administration of the letter of credit and use of funds as such relates to the stormwater facilities.

General Terms

14. Each party agrees that this Agreement involves an exchange of valuable consideration and is legally binding and enforceable. Only contract remedies are available for a breach of this Agreement. Neither party will be liable for special, indirect, incidental, punitive, exemplary or unforeseeable consequential damages arising out of or in connection with its respective obligations under this Agreement.

15. The City and the District each agree to hold harmless, defend and indemnify each other from and against that portion of any and all liability, loss, claim, damage or expense (including reasonable attorney fees, costs and disbursements) that the indemnified party may incur as a result of the performance of this Agreement due to any negligent act or omission of the indemnifying party or any other act or omission that subjects it to liability in law or equity. Notwithstanding, this Agreement creates no right in and waives no immunity, defense or liability limit of the District or City as a public body under law, with respect to any third party or the other party to this Agreement. This Agreement is not a joint powers agreement under Minnesota Statutes §471.59 and nothing herein constitutes a party's agreement to be responsible for the acts or omissions of the other party pursuant to subdivision 1(a) of that statute.

16. Each communication under this Agreement will be made to the following:

District:

Michael Kinney, Administrator
Comfort Lake-Forest Lake Watershed District
44 Lake Street South, Suite A
Forest Lake MN 55025
michael.kinney@clflwd.org

City:

Robb Linwood, Administrator
City of Wyoming
P.O. Box 188
26885 Forest Blvd.

Wyoming, MN

Contact information will be kept current. A party may change its contact by written notice to the other party.

17. This Agreement incorporates all terms and understandings of the Parties. An amendment to this Agreement must be in writing and signed by the Parties. This Agreement is effective on execution by the Parties and terminates when the District advises the City in writing that it has no further interest in the letter of credit.

COMFORT LAKE-FOREST LAKE WATERSHED DISTRICT

By______________________________ Date:

District Administrator

CITY OF WYOMING

By ______________________________ Date:

Lisa Iverson, Mayor

By, ______________________________ Date:

Robb Linwood, City Administrator

Request for Council Action

Date: May 13, 2021

Presented to: Mayor Iverson and City Council Members
Presented by: Chuck Almhjeld, Public Works Superintendent
Department: Public Works
Reference: ST200 Screed Box Grant
Method: New Business

***Background Information*:**
The Public Works Department has been looking at alternatives to patching streets other than by hand. With the hiring of two new employees recently, they have shown us an alternative to patching streets that are in very rough shape. This process involves a piece of equipment called a ST200 Screed. The unit is a skid loader attachment that levels blacktop in a width determined by the operator. This process is a 4-person crew. One employee drives the truck, one employee drives the roller, one employee drives the skid steer, and the last employee touches up anything missed and runs the safety signs for traffic. This eliminates shoveling all day, heat related problems, and the general safety of the employee. The League of Minnesota Cities conducted a safety audit and included the recommendation in the report. The Wyoming Safety Committee also recommended the purchase and grant opportunity.
Public Works applied for the 50/50 grant opportunity with the Minnesota Department of Labor and Industry. On May 5th2021, we received confirmation that the grant was approved and finalized.
The screed is $15,205.00 with government pricing through Lano Equipment, located at 6140 Hwy 10 NW in Anoka, MN. The requested grant amount is $7,602.50 and the cities portion is also $7,602.50. The funds are budgeted for in the CIP every other year for the amount of $10,000 for the purpose of the safety grant.

Recommendation:

Staff recommends the approval of the ST 200 attachment in the amount of $15,205.00 from Lano Equipment and the acceptance of the grant from the Minnesota Department of Labor and Industry in the amount of $7,602.50 to offset the total amount.

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

3021 W 133rd St • Shakopee, MN 55379 • 952-445-6310
6140 Hwy 10 NW • Anoka, MN 55303 • 763-323-1720
23580 Hwy 55 • Loretto, MN 55357 • 763-479-8200
www.lanoequip.com • www.lanoeq.com • www.lanogardengear.com

QUOTE - DO NOT PAY

Quote: 02-139600
Date: 2/9/2021

PO: ST200
CustId: CITYWYOMING

Cust Email: jlumsden@wyomingmn.org
Phone: (651) 462-0580
Salesperson: RileyN
User: RileyN

Bill To:

CITY OF WYOMING
ATTN: ACCTS PAYABLE
P.O. BOX 188
WYOMING, MN 55092

Ship To:

CITY OF WYOMING

ORDER ATTACHMENT
--
GOVERNMENT PRICING
--
PDI & WASH AND SHINE ONCE COMPLETED
--
CUSTOMER WILL PICK UP ONCE IN

Item	Type	Description	Qty	Tax	Price	Discount	Net Price
ST200	**QU**	**BRATTACHMENTS ST200**	**1.0000**		**$14,705.00**		
		OTH - SIMEX ASPHALT ST200, CAT PIN					
		Total ST200					**$14,705.00**
SH-FRT	**MC**	**Freight & Handling**	**1.0000**		**$500.00**		**$500.00**
						Total:	**$15,205.00**

Totals

Sub Total:	**$15,205.00**
Total Tax:	**$0.00**
Invoice Total:	**$15,205.00**

Signature:______________________________________

Quote is Valid for 30 days, programs and discounts subject to change without notice

RESOLUTION NO. 21-05-52

A RESOLUTION APPROVING THE PURCHASE OF THE ST 200 SCREED BOX ATTACHMENT IN THE AMOUNT OF $15,205.00 FROM LANO EQUIPMENT AND THE ACCEPTANCE OF THE GRANT FROM THE MINNESOTA DEPARTMENT OF LABOR AND INDUSTRY IN THE AMOUNT OF $7,602.50.

WHEREAS, The City of Wyoming is committed to providing a high level of service to residents and in following best practices in city work, and

WHEREAS, new equipment or processes in public works can drastically impact the longevity of the work that staff do as well support employees better in doing work safely, and

WHEREAS, new employees in the public works department bring knowledge, skills and experience using new equipment that would better serve our needs as a department, and

WHEREAS, the purchase of a Screed is recommended by both the League of Minnesota Cities as well as by the Wyoming Safety Committee, and

WHEREAS, The City of Wyoming received a grant through the Minnesota Department of Labor and Industry which will fund 50% of the total cost of the purchase,

THEREFORE BE IT RESOLVED, the Wyoming City Council Authorizes the purchase of the ST200 Screed Box attachment in the amount of $15,205.00 from Lano equipment and the acceptance of the grant from the Minnesota department of labor and industry in the amount of $7,602.50.

HEREUPON SAID RESOLUTION WAS DECLARED DULY PASSED AND ADOPTED THIS 18th Day of May, 2021

CITY OF WYOMING

By:

____

Lisa Iverson, Mayor

ATTEST:

____
Robb Linwood, City Administrator/Clerk

Request for Council Action

Date: May 18, 2021

Presented to: Mayor Iverson and City Council Members
Presented by: Robb Linwood, City Administrator
Department: Administration
Reference: Wyoming re-opening plan
Method: New Business

***Background Information*:**

Due to the emerging COVID-19 pandemic, Wyoming City Hall and other city facilities were closed to the public on March 18, 2020. Due to the pandemic and declared emergency, the City Council held its last in person meeting on March 17, 2020. Since then all council, board and commission meetings have been held virtually.

Over the past year, City programs and services have been modified to adhere to state government and public health guidance. The latest guidance in Minnesota was released last week by Governor Walz and provided some dates and milestones for the loosening and removal of restrictions the state are currently under. These changes include:

Starting May 7, 2021
• No capacity limits or distancing requirements for outdoor events 1
• No mask requirement for outdoor venues of fewer than 500 people
• Increased indoor business occupancy for large venues
• No occupancy limits for outdoor seating for restaurants
• No mandatory closing time for restaurants
• No gathering limit for social gatherings outside
• Indoor gathering limit increased to 50

Starting May 28, 2021
• Remaining capacity and distancing restrictions end
• Masking is still required indoors and large outdoor events 2

July 1, 2021 or sooner
• Statewide masking requirement will end when 70% of Minnesotans ages 16 and older are vaccinated or by July 1, whichever occurs first

City Council/Commission Meetings
Given the guidance from the Governor, the City Council should discuss when meetings will need to return in-person. One thing to keep in mind is that City Council and Commissions are able to meet virtually due to the ongoing public health emergency. Without an emergency declaration, public meetings must be conducted in person. The current statewide emergency declaration is in effect until June 13, 2021. It has been reported that the Governor will extend the order for another 30 days to expire on June 13, 2021. Beyond that, it is unknown what the Governor will do, but it is very possible that the public health emergency will not be extended beyond June.

Under a new state law, there is a limited ability for an individual elected official to participate in a public meeting virtually due to medical reasons after July 1 from their home but it is capped at 3 times in 2021 and only for a 60-day period after a state of emergency is rescinded. Therefore, once there no longer is a state emergency declaration in place, the City Council and City Commissions as a body will need to plan to meet in person.

Given the existing and projected emergency declarations, the City Council may need to convene in person as soon as the June 21st meeting. The City Commissions will also have to follow the same schedule as the City Council. Staff is recommending that council and other board and commissions begin meeting in person beginning on June 1, 2021 and continue unless there are changes from the Governor or the Minnesota Department of Health in regards to the Covdid-19 Pandemic.

Local Peacetime Emergency
On March 17, 2020, Mayor Iverson declared a local peacetime emergency due to the COVID pandemic. The local emergency has existed until such time the state peacetime emergency ended and the City Council adopts a resolution rescinding the local emergency. It is not known when the state peacetime emergency will end, but staff will bring forward a resolution rescinding the local emergency once an end date for the state peacetime emergency is known.

Ensuring access to local government is essential to transparency and accountability of decision making. Under emergency declarations, special accommodations need to be made for the good of the public. Once the emergency declaration is no longer in place, it is imperative that access to the local government decision making process is provided without any barriers.

COVID-19 Preparedness Plan
The city leadership team met to discuss the cities Covid-19 Preparedness Plan and updating it to meet the current guidelines in place by the Governor and the Minnesota Department of Health. Assistant City Administrator Dumais has updated the document to define city operations and practices moving forward and will present the document to council.

Recommendation:

Staff recommends the City Council receive the information contained in this report and the Covid-19 preparedness plan and provide direction as necessary regarding the reopening plan.

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CITY OF WYOMING Minnesota

City of Wyoming, MN
COVID-19 Preparedness Plan
May 18th, 2021

City of Wyoming COVID-19 Preparedness Plan

The City of Wyoming is committed to providing a safe and healthy workplace for all our workers and visitors. To ensure that, the City implemented a COVID-19 preparedness plan to guide the city's implementation of Minnesota Department of Health guidelines and to establish operational guidance for how the city would navigate the COVID-19 pandemic. This is third iteration of this plan, updating as the situation evolves. Since the last revision of this plan several key updates have happened related to the pandemic.

1. Vaccines have become widely available to Minnesotan's over the age of 12. The City began connecting employees with opportunities for vaccination in January of 2021. As of May 18th, 2021, 55% of residents of Chisago County over the age of 16 have received at least one dose of vaccine.

2. Vaccines approved for use in the United States have been shown not only to protect the vaccinated person, but also to reduce the transmission from vaccinated people to others. While protection from the vaccine takes an additional two weeks after the final shot, at that point, the CDC guidance allows fully vaccinated people to resume activities without wearing a mask or physically distancing.

3. The State of Minnesota has lifted many of the statewide COVID-19 restrictions that were put in place during the pandemic, most notably perhaps being the lifting of the statewide mask mandate. Facemasks have been shown to be highly effective at reducing the transmission of the COVID-19 virus, however if people are fully vaccinated, then they also have significant reduced transmission of the virus. Without facemasks, unvaccinated people are still at significant risk of contracting and/or spreading the virus if they are indoors with other unvaccinated people.

In response to these new updates, the City would like to make several adjustments to our emergency operating procedures.

1. Return to in person public meetings on June 1st, 2021. Masks and social distancing will not be required for these meetings, however they will not be prohibited either. Individuals attending in person meetings may wear facemasks or request social distancing

2. Masks will not be required within public buildings, however facemasks will remain available to the public who are interested in one. Facemasks will be allowed and respected within city facilities.

3. If an employee is vaccinated with a COVID-19 vaccine and has an exposure to COVID-19, they will not be required to quarantine. If an employee who is not vaccinated has an exposure to COVID-19, they will be required to quarantine according to the Minnesota Department of Health guidance. No additional leave will be provided by the City for mandatory quarantine, if an employee is not able to perform their work duties remotely, they will be required to use either available sick or vacation time or unpaid time off.

4. Employees experiencing COVID-19 symptoms should immediately report their symptoms to their supervisor and stay away from City facilities. Employees may have an opportunity to work

remotely in the case of illness or to use paid leave. In the instance that an employee does not have paid leave available and is not able to work remotely while experiencing COVID-19 symptoms, they will be required to take unpaid time off. Signs requesting that visitors experiencing COVID-19 symptoms not enter public buildings will also be posted on public buildings.

5. The City will continue to monitor updates from the CDC and the Minnesota Department of Health per their guidance regarding the COVID-19 pandemic.